

# **KADUNA NORTH LOCAL GOVERNMENT OF KADUNA STATE**



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

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# **PART 1**

## **REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

## **PROFILE**

HON. SALEH SHUAIBU : EXECUTIVE CHAIRMAN

### **ELECTED COUNCILLORS**

HON. HUSSAINI ZUBAIRU ABDULKADIR	:	SECRETARY
HON. MOHAMMED MUSA	:	SHABA WARD
HON. TUKUR MUSA	:	GAJI WARD
HON. SALISU UMAR	:	LIMAN WARD
HON. SANI BALA DOGO	:	MAIBURJI WARD
HON. SIDI IDRIS	:	KABALA WARD
HON. IBRAHIM AHMED	:	GABASAWA WARD
HON. FARUQ UMAR	:	UNGWAN SARKI WARD
HON. UMAR SHEHU	:	BADARAWA WARD
HON. HARUNA ISHA	:	UNGWAN DOSA WARD
HON. AMINU AYUBA	:	KAWO WARD
HON. ABDULLAHI DANLADI	:	HAYIN BANKI WARD
HON. HUSSAINI ISMAIL GALADIMA	:	UNGWAN SHANU WARD
HON. HUSSANI ZUBAIRU ABDULKADIR	:	COUNCIL SECRETARY

### **MANAGEMENT STAFF**

ALH. NASIRU HARANDE	:	DIRECTOR ADMIN & FINANCE
ALH. ISAH SHEHU	:	LOCAL GOVERNMENT TREASURER
RAMATU YIMBA	:	DIRECTOR AGRIC & FORESTRY
MR. KWASAU NAISA	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. UMAR SAIDU YUSHAU	:	DIRECTOR WORKS AND INFRASTRUCTURE
ALH. AHMED ASHAFI	:	DIRECTOR PUBLIC HEALTH CARE
MR. ZAKARI U. SWAT	:	DIRECTOR BUDGET

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



**HON. SALEH SHUAIBU  
EXECUTIVE CHAIRMAN**



**HON. HUSSAINI ZUBAIRU  
COUNCIL SECRETARY**



**ALH. NASIRU HARANDE  
DIR. ADMIN AND FINANCE**



**ALH. ISAH SHEHU  
LOCAL GOV'T. TREASURER**


## **1.0 CHAIRMAN'S REPORT**

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

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

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

The Financial Statements of Kaduna North Local Government for the fiscal year 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, Kaduna North 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. SALEH SHUAIBU  
EXECUTIVE CHAIRMAN  
.....  
14/08/2019  
DATE

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Kaduna North Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 provide the record of the financial activities of Kaduna North 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 Kaduna North 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 49.

### 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 ₦2,729,963,014.90 Billion. The total recurrent payment charged to the Fund in line with Kaduna North Local Government Appropriation Act 2018 was ₦2,808,233,920.00. The operation of the Fund resulted into a net recurrent Deficit. ₦78,270,905.10 which was finance from the opening balance. The closing balance of the fund as at 31<sup>st</sup> December, 2019 was ₦6,952,188.71.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		85,223,093.81		248,437.93
Recurrent Receipts	2,729,963,014.90		2,553,886,646.02	
Recurrent Expenditure	2,808,233,920.00		2,468,911,990.14	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>(78,270,905.10)</b>		<b>84,974,655.88</b>
<b>Closing Balance</b>		<b>6,952,188.71</b>		<b>85,223,093.81</b>



**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 ₦0.336 Billion and total capital expenditure charged to the fund amounted to ₦0.336 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	336,522,418.17		229,807,059.82	
Capital Expenditure	336,522,418.17		229,807,059.82	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

**2.3.2 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 ₦2,729,963,014.90 and total payment was ₦2,808,233,920.00 An overall net deficit cash flow of ₦78,270,905.10 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was ₦6,952,188.71

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		85,223,093.81		248,437.93
Total Receipts	2,729,963,014.90		2,553,886,646.02	
Total Payments	2,808,233,920.00		2,468,911,990.14	
<b>Net Cash Surplus/(Deficit)</b>		<b>(78,270,905.10)</b>		<b>84,974,655.88</b>
<b>Closing Cash/Bank Balance</b>		<b>6,952,188.71</b>		<b>85,223,093.81</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	6,952,188.71		85,223,093.81	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>6,952,188.71</b>		<b>85,223,093.81</b>

### **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 Kaduna North Local Government at Mold Computers and Communication Ltd Kaduna..

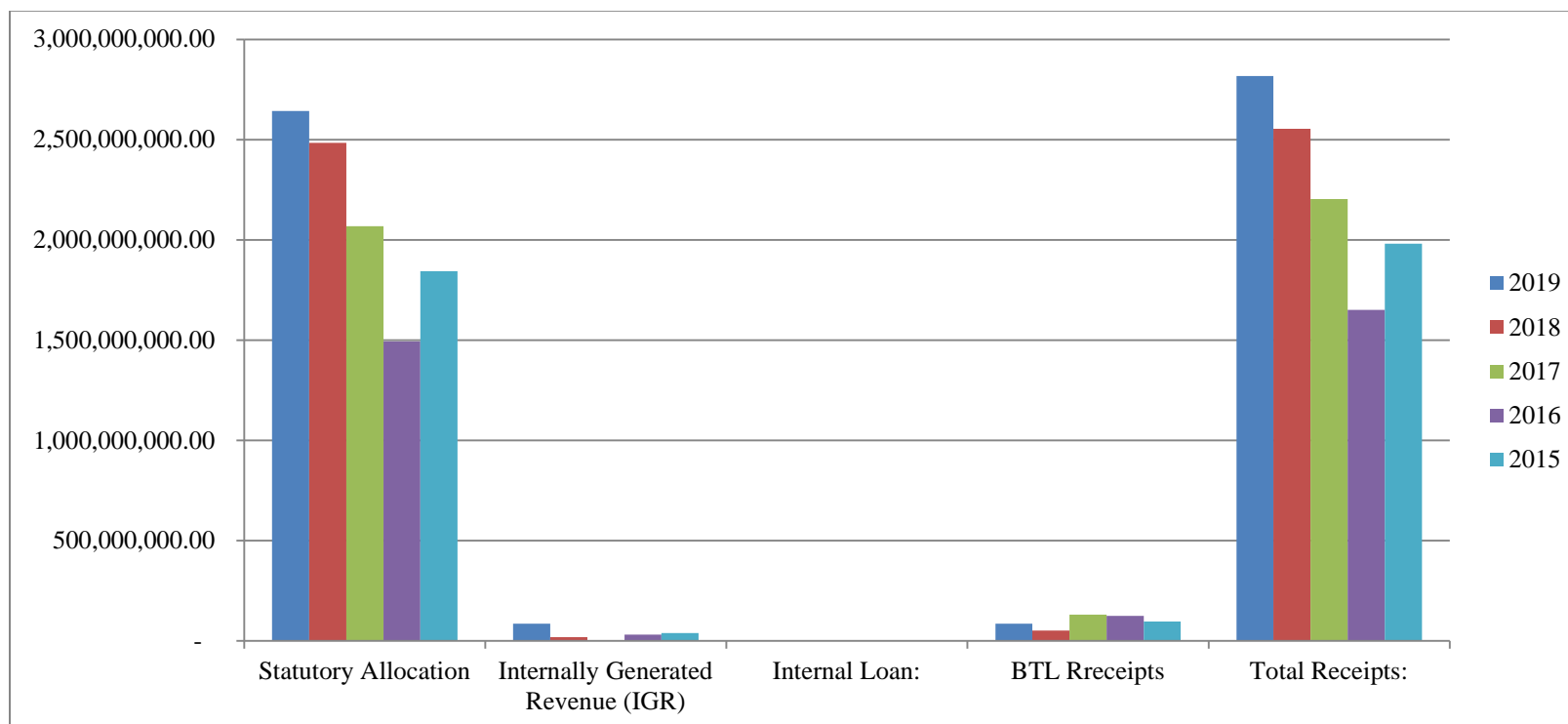
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	N	N	N	N	N	N	N
<b>Opening Balance</b>	<b>248,437.93</b>	<b>85,223,093.81</b>	<b>32,124,221.00</b>	<b>493,201,046.00</b>	<b>407,977,952.19-</b>		
<b>RECEIPTS</b>							
Statutory Allocation	2,484,024,691.39	2,643,325,028.80	2,558,245,612.00	2,558,245,612.00	85,079,416.80+		
Internally Generated Revenue	18,395,729.66		503,114,329.00	503,114,329.00	503,114,329.00-		
Transfer from CRF	229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83-	1,131,990,077.00	1,181,157,577.00
BTL Receipts	51,466,224.97	86,637,986.10			86,637,986.10+		
<b>Total Current Year Receipts</b>	<b>2,783,693,705.84</b>	<b>3,066,485,433.07</b>	<b>3,724,240,562.00</b>	<b>3,724,240,562.00</b>	<b>657,755,128.93-</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Total Funds Available</b>	<b>2,783,942,143.77</b>	<b>3,151,708,526.88</b>	<b>3,756,364,783.00</b>	<b>4,217,441,608.00</b>	<b>1,065,733,081.12-</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	1,627,234,210.83	1,431,023,611.17	1,408,942,025.00	1,532,720,820.00	101,697,208.83+	1,057,725,489.00	1,110,611,762.00
Social Benefits	208,439,099.38	414,011,994.23	414,469,982.00	506,474,868.00	92,462,873.77+	221,760,624.00	221,760,624.00
Overhead Costs	343,299,316.03	540,037,910.33	575,067,313.00	575,769,566.00	35,731,655.67+	377,834,062.00	375,974,062.00
Service Wide Vote	8,666,079.11						
BTL Payments	51,466,224.97	86,637,986.10			86,637,986.10-		
<b>Transfer to Capital Development Fund</b>	<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>662,880,621.00</b>	<b>662,880,621.00</b>	<b>326,358,202.83+</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Total Recurrent Expenditure</b>	<b>2,468,911,990.14</b>	<b>2,808,233,920.00</b>	<b>3,061,359,941.00</b>	<b>3,277,845,875.00</b>	<b>469,611,955.00+</b>	<b>2,789,310,252.00</b>	<b>2,889,504,025.00</b>
<b>Capital Expenditure: Programme Classification</b>							
04 Improvement to Human Health	9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33+	6,000,000.00	6,000,000.00
05 Enhancing Skills and Knowledge	62,225,774.45	55,366,453.21	185,000,000.00	185,000,000.00	129,633,546.79+	296,017,500.00	296,017,500.00
06 - Housing and Urban Development						48,000,000.00	48,000,000.00
09 Environmental Improvement		143,838,097.61	164,070,765.00	164,070,765.00	20,232,667.39+	56,000,000.00	56,000,000.00
10 Water Resources and Rural Development		3,852,540.00	12,632,577.00	12,632,577.00	8,780,037.00+	66,532,577.00	66,690,077.00
12 Growing the Private Sector	21,940,525.71						
13 Reform of Government and Governance	91,900,356.66	62,517,613.23	171,000,000.00	372,617,884.00	310,100,270.77+	135,000,000.00	135,000,000.00
14 Power	18,126,028.00	18,489,293.45	56,301,500.00	56,301,500.00	37,812,206.55+	153,250,000.00	152,950,000.00
17 Road	25,814,375.00		35,000,000.00	35,000,000.00	35,000,000.00+	371,190,000.00	420,500,000.00
<b>Total Capital Expenditure by Program</b>	<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>695,004,842.00</b>	<b>939,595,733.00</b>	<b>603,073,314.83+</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>2,698,719,049.96</b>	<b>3,144,756,338.17</b>	<b>3,756,364,783.00</b>	<b>4,217,441,608.00</b>	<b>1,072,685,269.83+</b>	<b>3,921,300,329.00</b>	<b>4,070,661,602.00</b>
Budget Surplus/(Deficit)	85,223,093.81	6,952,188.71			6,952,188.71+	2,789,310,252.00	2,889,504,025.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>85,223,093.81</b>	<b>6,952,188.71</b>			<b>6,952,188.71+</b>	<b>2,789,310,252.00</b>	<b>2,889,504,025.00</b>

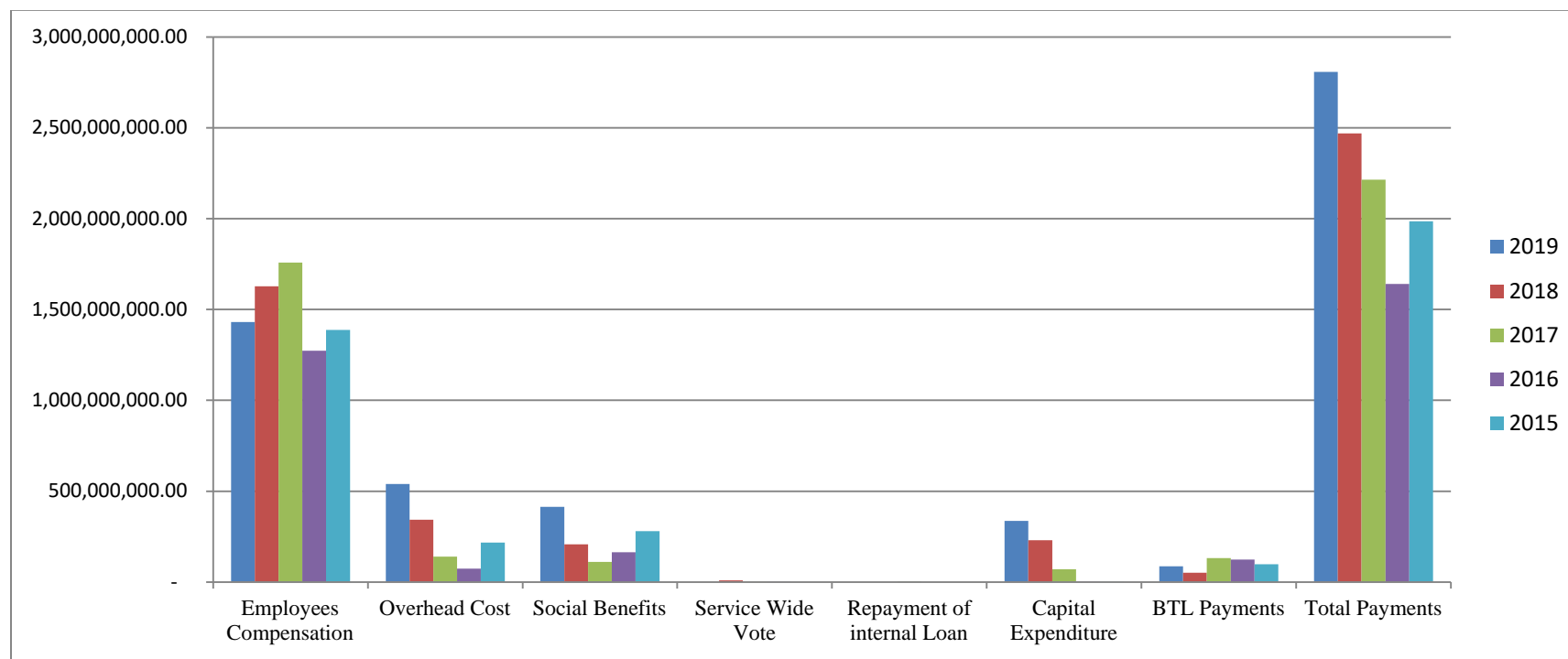
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
<b>Receipts:</b>					
Statutory Allocation	2,643,325,028.80	2,484,024,691.39	2,068,639,876.59	1,493,972,583.36	1,843,497,774.14
Internally Generated Revenue (IGR)		18,395,729.66	3,284,963.38	32,012,070.00	39,891,621.00
Internal Loan:					
BTL Receipts	86,637,986.10	51,466,224.97	131,390,020.05	124,498,878.63	97,628,763.95
<b>Total Receipts:</b>	<b>2,729,963,014.90</b>	<b>2,553,886,646.02</b>	<b>2,203,314,860.02</b>	<b>1,650,483,531.99</b>	<b>1,981,018,159.09</b>
<b>Payments:</b>					
Employees Compensation	1,431,023,611.17	1,627,234,210.83	1,758,649,991.32	1,273,469,468.77	1,387,872,205.19
Overhead Cost	414,011,994.23	343,299,316.03	139,476,999.37	74,159,198.76	217,918,069.05
Social Benefits	540,037,910.33	208,439,099.38	110,732,685.52	163,737,656.64	280,540,532.36
Settlement of Liabilities		8,666,079.11	500,666.95	1,788,700.00	
Repayment of internal Loan			3,690,000.00		
Capital Expenditure	336,522,418.17	229,807,059.82	70,251,943.54	3,239,500.20	2,100,000.00
BTL Payments	86,637,986.10	51,466,224.97	131,390,020.05	124,498,878.63	97,628,763.95
<b>Total Payments</b>	<b>2,808,233,920.00</b>	<b>2,468,911,990.14</b>	<b>2,214,692,306.75</b>	<b>1,640,893,403.00</b>	<b>1,986,059,570.55</b>
<b>Cash Balances:</b>					
<b>Net Cash Surplus/(Deficit)</b>	<b>(78,270,905.10)</b>	<b>84,974,655.88</b>	<b>(11,377,446.73)</b>	<b>9,590,128.99</b>	<b>(5,041,411.46)</b>
<b>Opening Cash Balance</b>	<b>85,223,093.81</b>	<b>248,437.93</b>	<b>11,625,884.66</b>	<b>2,035,755.67</b>	<b>7,077,167.13</b>
<b>Closing Cash Balance</b>	<b>6,952,188.71</b>	<b>85,223,093.81</b>	<b>248,437.93</b>	<b>11,625,884.66</b>	<b>2,035,755.67</b>

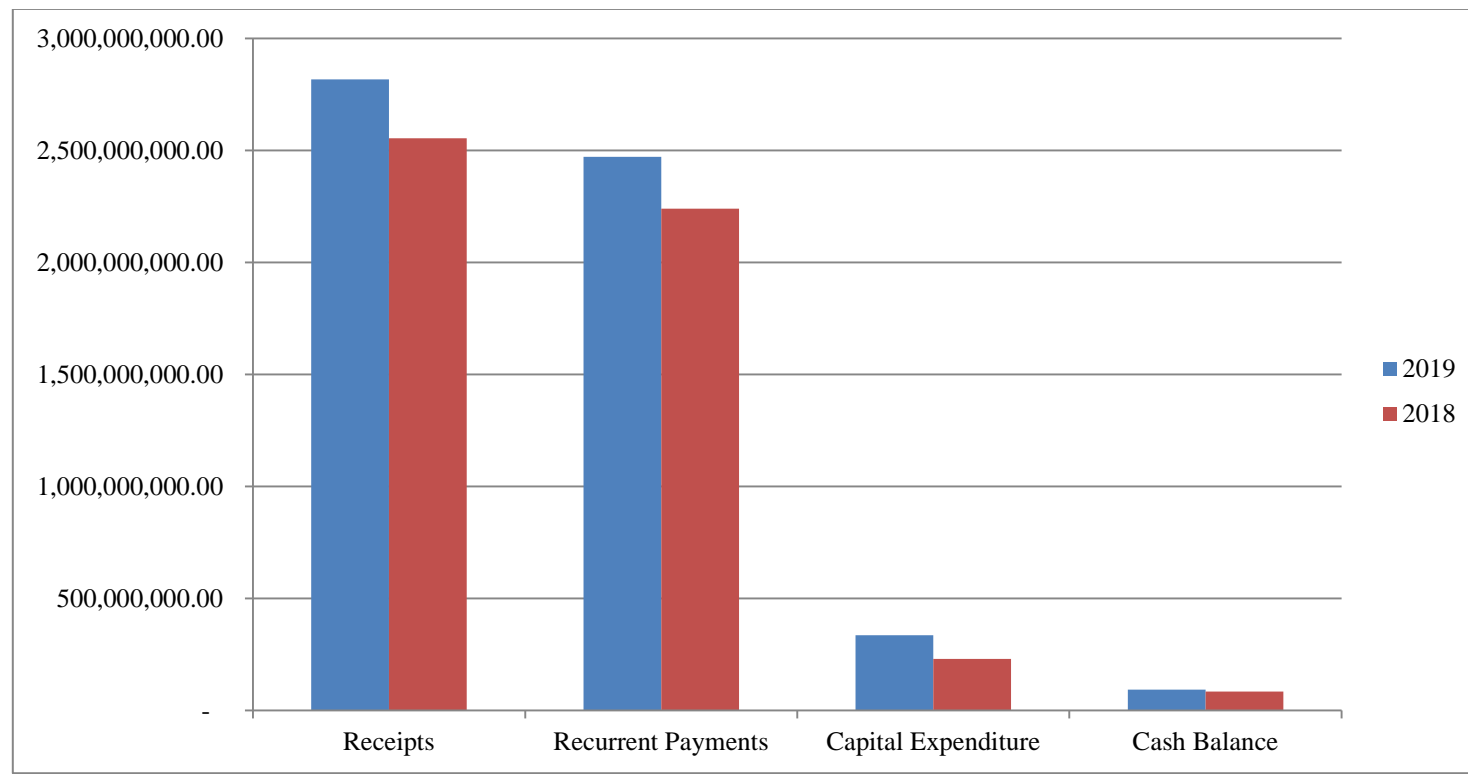
## ACTUAL RECEIPTS FOR FIVE YEARS



## ACTUAL PAYMENTS FOR 5 YEARS



## **ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

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

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

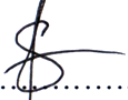

The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.



  
.....  
**ALH. ISAH SHEHU**  
**TREASURER**

  
.....  
**DATE**

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

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

  
.....  
**ALH. ISAH SHEHU**  
**TREASURER**  
  
.....  
**DATE**

  
.....  
**HON. SALEH SHUAIBU**  
**EXECUTIVE CHAIRMAN**  
  
.....  
**DATE**

## ***AUDIT CERTIFICATE***

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

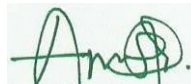
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

### **BASIS OF OPINION**

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 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 Kaduna North Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2019 subject to producing unvouched payments of N1million and presenting missing payment vouchers amounting to N6,161,077.86 for audit inspection.**



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

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	2,056,269,593.45	2,076,022,832.40
Share of Value Added Tax	2	587,055,435.35	408,001,858.99
Independent Revenue	3		18,395,729.66
<b>Total Receipts</b>		<b>2,643,325,028.80</b>	<b>2,502,420,421.05</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	1,431,023,611.17	1,627,234,210.83
Social Benefits	5	414,011,994.23	208,439,099.38
Overhead Cost	6	540,037,910.33	343,299,316.03
CRFC - (Excluding Social Benefits and Public Debt)	7		8,666,079.11
<b>Total Payments</b>		<b>2,385,073,515.73</b>	<b>2,187,638,705.35</b>
<b>Net Cash Flow from Operating Activities</b>		<b>258,251,513.07</b>	<b>314,781,715.70</b>
<b>Cash Flow from Investing Activities:</b>			
Improvement to Human Health	11	52,458,420.67	9,800,000.00
Enhancing Skills and Knowledge	12	55,366,453.21	62,225,774.45
Environmental Improvement	16	143,838,097.61	
Water Resources and Rural Development	17	3,852,540.00	
Growing the Private Sector	19		21,940,525.71
Reform of Government and Governance	20	62,517,613.23	91,900,356.66
Power	21	18,489,293.45	18,126,028.00
Road	24		25,814,375.00
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>336,522,418.17</b>	<b>229,807,059.82</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	86,637,986.10	51,466,224.97
Below-The-Line Payments	37	86,637,986.10	51,466,224.97
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		78,270,905.10	84,974,655.88
Opening Balance		85,223,093.81	248,437.93
<b>Closing Balance</b>	<b>38</b>	<b>6,952,188.71</b>	<b>85,223,093.81</b>

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39	6,952,188.71	85,223,093.81
<b>Sub Total</b>		<b>6,952,188.71</b>	<b>85,223,093.81</b>
<b>Investments and Other Assets</b>			
Investments	40	8,000,000.00	8,000,000.00
<b>Sub Total</b>		<b>8,000,000.00</b>	<b>8,000,000.00</b>
<b>Total Assets</b>		<b>14,952,188.71</b>	<b>93,223,093.81</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	6,952,188.71	85,223,093.81
Capital Development Fund	43		
Other Funds	44	8,000,000.00	8,000,000.00
<b>Sub - Total: Public Funds</b>		<b>14,952,188.71</b>	<b>93,223,093.81</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>14,952,188.71</b>	<b>93,223,093.81</b>

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>248,437.93</b>	<b>85,223,093.81</b>		<b>216,485,934.00</b>	<b>131,262,840.19-</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,992,785,653.76	1,987,857,941.16	1,896,507,949.00	1,896,507,949.00	91,349,992.16+		
Share of VAT		408,001,858.99	587,055,435.35	575,817,785.00	575,817,785.00	11,237,650.35+		
Excess Crude		35,513,968.14						
NNPC Refunds		3,551,396.81	2,959,497.35			2,959,497.35+		
10% Allocation from State				85,919,878.00	85,919,878.00	85,919,878.00-		
Exchange Rate Difference		13,030,299.62	3,322,645.60			3,322,645.60+		
Solid Minerals			2,574,831.35			2,574,831.35+		
Share of Forex Equalization		25,960,598.46	38,550,963.66			38,550,963.66+		
Excess Bank Charges Recovered		5,180,915.61	4,726,478.93			4,726,478.93+		
Share of goods & value consideration			16,277,235.40			16,277,235.40		
<b>Sub Total: Statutory Allocation</b>		<b>2,484,024,691.39</b>	<b>2,643,325,028.80</b>	<b>2,558,245,612.00</b>	<b>2,558,245,612.00</b>	<b>85,079,416.80+</b>		
Direct Taxes	49			9,000,000.00	9,000,000.00	9,000,000.00-		
Licenses	50			10,000,000.00	10,000,000.00	10,000,000.00-		
Rates	51	18,395,729.66						
Fees	52			299,114,329.00	299,114,329.00	299,114,329.00-		
Earnings	55			35,000,000.00	35,000,000.00	35,000,000.00-		
Rent on Government Land	57			150,000,000.00	150,000,000.00	150,000,000.00-		
<b>Total: Independent Revenue</b>		<b>18,395,729.66</b>		<b>503,114,329.00</b>	<b>503,114,329.00</b>	<b>503,114,329.00-</b>		
<b>Total Recurrent Receipts</b>		<b>2,502,420,421.05</b>	<b>2,643,325,028.80</b>	<b>3,061,359,941.00</b>	<b>3,061,359,941.00</b>	<b>418,034,912.20-</b>		
<b>Total Funds Available</b>		<b>2,502,668,858.98</b>	<b>2,728,548,122.61</b>	<b>3,061,359,941.00</b>	<b>3,277,845,875.00</b>	<b>549,297,752.39-</b>		
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	1,627,234,210.83	1,431,023,611.17	1,408,942,025.00	1,532,720,820.00	101,697,208.83+	1,057,725,489.00	1,110,611,762.00
Social Benefits	64	208,439,099.38	414,011,994.23	414,469,982.00	506,474,868.00	92,462,873.77+	221,760,624.00	221,760,624.00
Overhead Cost	65	343,299,316.03	540,037,910.33	575,067,313.00	575,769,566.00	35,731,655.67+	377,834,062.00	375,974,062.00
CRFC - (Excluding Social Benefits & Public Debts)	66	8,666,079.11						
<b>Total Recurrent Payments</b>		<b>2,187,638,705.35</b>	<b>2,385,073,515.73</b>	<b>2,398,479,320.00</b>	<b>2,614,965,254.00</b>	<b>229,891,738.27+</b>	<b>1,657,320,175.00</b>	<b>1,708,346,448.00</b>
Other Cash Movement								
Below-The-Line Receipts	67	51,466,224.97	86,637,986.10			86,637,986.10+		
Below-The-Line Payments	68	51,466,224.97	86,637,986.10			86,637,986.10-		
<b>Net Movement</b>								
Net Recurrent Funds before Transfers		315,030,153.63	343,474,606.88	662,880,621.00	662,880,621.00	319,406,014.12-	1,657,320,175.00	1,708,346,448.00
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83+	1,131,990,077.00	1,181,157,577.00
<b>Total Appropriations/Transfers</b>		<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>662,880,621.00</b>	<b>662,880,621.00</b>	<b>326,358,202.83+</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Closing Balance</b>		<b>85,223,093.81</b>	<b>6,952,188.71</b>			<b>6,952,188.71+</b>	<b>2,789,310,252.00</b>	<b>2,889,504,025.00</b>

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				32,124,221.00	276,715,112.00	276,715,112.00-		
<b>Add: Revenue</b>								
Transfer from Consolidated Revenue		229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83-	1,131,990,077.00	1,181,157,577.00
<b>Sub Total: Capital Receipts</b>		<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>662,880,621.00</b>	<b>662,880,621.00</b>	<b>326,358,202.83-</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Total Capital Funds Available</b>		<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>695,004,842.00</b>	<b>939,595,733.00</b>	<b>603,073,314.83-</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	91,900,356.66	62,517,613.23	164,000,000.00	190,550,000.00	128,032,386.77+	145,000,000.00	145,000,000.00
Economic Affairs	74	65,880,928.71	18,489,293.45	111,681,972.00	286,749,856.00	268,260,562.55+	565,440,000.00	614,450,000.00
Environmental Protection	75		143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39+	5,000,000.00	5,000,000.00
Housing and Community Development	76		3,852,540.00	12,632,577.00	12,632,577.00	8,780,037.00+	114,532,577.00	114,690,077.00
Health	77	9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33+	6,000,000.00	6,000,000.00
Education	79	62,225,774.45	55,366,453.21	185,000,000.00	185,000,000.00	129,633,546.79+	296,017,500.00	296,017,500.00
<b>Total Capital Expenditure</b>		<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>695,004,842.00</b>	<b>939,595,733.00</b>	<b>603,073,314.83+</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>

**NOTES TO CASH FLOW STATEMENT**

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
<b>Note 1 - Statutory Allocation</b>		
25001001/11010001 Statutory Allocation	1,987,857,941.16	1,992,785,653.76
25001001/11010003 Excess Crude		35,513,968.14
25001001/11010006 NNPC Refunds	2,959,497.35	3,551,396.81
25001001/11010013 Exchange Rate Difference	3,322,645.60	13,030,299.62
25001001/11000018 Solid Minerals	2,574,831.35	
25001001/11000019 Share of Forex Equalization	38,550,963.66	25,960,598.46
25001001/11000020 Excess Bank Charges Recovered	4,726,478.93	5,180,915.61
25001001/11010019 Share of goods & value consideration	16,277,235.40	
<b>Total</b>	<b>2,056,269,593.45</b>	<b>2,076,022,832.40</b>
<b>Note 2 - Share of Value Added Tax</b>		
This represent Share of VAT from FAAC	587,055,435.35	408,001,858.99
<b>Note 3 - Independent Revenue</b>		
Rates		18,395,729.66
<b>Total</b>		<b>18,395,729.66</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	1,077,577,986.28	1,267,555,518.28
Local Government Staff	353,445,624.89	359,678,692.55
<b>Total</b>	<b>1,431,023,611.17</b>	<b>1,627,234,210.83</b>
<b>Note 4A - Local Government Staff</b>		
Kaduna North Government	353,445,624.89	359,678,692.55
<b>Total</b>	<b>353,445,624.89</b>	<b>359,678,692.55</b>
<b>Note 5 - Social Benefits</b>		
Contribution to Local Government Pension Fund	362,329,377.23	208,439,099.38
Pension Sinking Fund	51,682,617.00	
<b>Total</b>	<b>414,011,994.23</b>	<b>208,439,099.38</b>
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	58,006,834.10	22,910,049.00
Utilities	1,061,165.00	1,023,613.69
Material and Supplies	67,209,103.32	37,385,354.00
Maintenance Services	5,285,000.00	24,555,484.09
Training	15,338,030.06	9,975,647.36
Other Services	147,705,295.00	50,343,150.00

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

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
Consulting & Professional Services	4,500,005.00	13,637,290.40
Fuel and Lubricants	6,914,950.00	
Financial Charges	3,047,502.53	2,164,370.21
Miscellaneous Expenses	230,970,025.32	181,304,357.28
<b>Total</b>	<b>540,037,910.33</b>	<b>343,299,316.03</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>		
20001001/22060000 Settlement of Liabilities		8,666,079.11
<b>Total</b>		<b>8,666,079.11</b>
<b>Note 11 - Improvement to Human Health</b>		
21001001/23020106/04000001 Construction of PHC Shaba Ward		9,800,000.00
21001001/23030105/04000017 Renovation of PHC at U/Gwari	3,318,152.00	
21001001/23020106/04000018 Fencing of Health Centre PHC	38,140,268.67	
21001001/23050101/04000019 Contribution to PHC Services	10,000,000.00	
21001001/23050101/04000020 Food and Nutrition Programme	1,000,000.00	
<b>Total</b>	<b>52,458,420.67</b>	<b>9,800,000.00</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>		
25001001/23020107/05000001 Construction /provision of infrastructures fencing of Sch.		19,755,000.00
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	299,988.04	27,889,074.88
17001001/23010124/05000002 Purchase of Classroom furniture Across the 12 wards	12,759,529.05	14,581,699.57
17001001/23020107/05000017 Fencing of Primary Schools	42,306,936.12	
<b>Total</b>	<b>55,366,453.21</b>	<b>62,225,774.45</b>
<b>Note 16 - Environmental Improvement</b>	<b>143,838,097.61</b>	
34001001/23050101/09000003 Refuse Evacuation and Waste Management	143,838,097.61	
<b>Total</b>	<b>143,838,097.61</b>	
<b>Note 17 - Water Resources and Rural Development</b>	<b>3,852,540.00</b>	
34001001/23020105/10000002 Construction/Provision 50nos Boreholes across the 12 wards	3,852,540.00	
<b>Total</b>	<b>3,852,540.00</b>	
<b>Note 19 - Growing the Private Sector</b>		
25001001/23030124/12000001 Rehabilitation/Repairs Markets/Park Chechenia Vet & Kawo		21,940,525.71
<b>Total</b>		<b>21,940,525.71</b>
<b>Note - 20 Reform of Government and Governance</b>		
25001001/23010105/13000001 Purchase of LG Chairman's Vehicles		10,200,000.00
25001001/23010113/13000003 Purchase of Computers at L. G. Secretariat		300,000.00



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

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
25001001/23010128/13000004 Purchase of Security Equipments at the L. G. Secretariat	20,000,000.00	
25001001/23030121/13000010 Rehab/Rep Of Office Buildings Council Chamber L.G Secr.		12,847,108.20
25001001/23030121/13000011 Rehab/Rep Of Office Buildings Doka District Office	25,967,613.23	
25001001/23030121/13000013 Conduct Periodic Maintenance of Office building		33,631,505.40
25001001/23030121/13000014 Rehabilitation of Local Govt Secretariat & Land Scaping		34,921,743.06
25001001/23050101/13000017 Payments of Capital Liability	16,550,000.00	
<b>Total</b>	<b>62,517,613.23</b>	<b>91,900,356.66</b>
<b>Note 21 - Power</b>		
34001001/23020103/14000016 Construction/Provision of Solar Light at Kawo Mando Parks		18,126,028.00
34001001/23020103/14000017 Purchase of Transformers Across the 12 wards	2,000,000.00	
34001001/23020103/14000018 Construction/Provision 100nos of streets light across the 12	1,593,750.00	
34001001/23020103/14000019 Installations of Solar street light	14,895,543.45	
<b>Total</b>	<b>18,489,293.45</b>	<b>18,126,028.00</b>
<b>Note 24 - Road</b>		
34001001/23020114/17000010 Construction of Nasarawa Road		25,814,375.00
<b>Total</b>		<b>25,814,375.00</b>
<b>Note 29 - Net Cash Flow From Investment Activities by Sector:</b>		
Capital Expenditure by Administrative Sector	62,517,613.23	133,595,882.37
Capital Expenditure by Economic Sector	166,179,931.06	43,940,403.00
Capital Expenditure by Social Sector	107,824,873.88	52,270,774.45
<b>Total</b>	<b>336,522,418.17</b>	<b>229,807,059.82</b>
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>		
Purchase of Fixed Assets General	33,059,517.09	52,970,774.45
Construction and Provision of Fixed Assets General	102,789,038.24	73,495,403.00
Rehabilitation and Repairs of Fixed Assets General	29,285,765.23	103,340,882.37
Acquisition of Non Tangible Assets	171,388,097.61	
<b>Total - 29A</b>	<b>336,522,418.17</b>	<b>229,807,059.82</b>
<b>Note 29B - Net Cash From Investing Activities by Location:</b>		
<b>Note 36 - BTL Receipts</b>		
20001001/12150001 Withholding Taxes due to FIRS	4,474,795.00	
20001001/12150002 VAT due to FIRS	3,534,274.73	
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	17,742,740.43	8,728,996.94
20001001/12150005 Deposits	1,982,659.38	538,493.73
20001001/12150008 10% Contract Retention Fee	3,453,860.65	

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

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
20001001/12150009 SIGMA Pension Deduction	27,442,675.39	
20001001/12150012 NULGE	18,630,958.77	2,862,857.98
20001001/12150015 Party Deduction	1,275,000.00	
20001001/12150021 Personnel Advances Deduction	6,049,000.00	
20001001/12150030 Refund of Unclaimed Salary	532,741.46	
20001001/12150032 NUT		9,900,056.86
20001001/12150034 Endwell		27,538,000.00
20001001/12150036 National Housing Fund	1,519,280.29	1,830,819.46
20001001/12150039 AOPSHON		67,000.00
<b>Total</b>	<b>86,637,986.10</b>	<b>51,466,224.97</b>
<b>Note 37 - Below the Line Payments</b>		
20001001/22080001 With-Holding tax Due to FIRS	4,474,795.00	
20001001/22080002 Vat due to FIRS	3,534,274.73	
20001001/22080003 Union Deductions	17,742,740.43	8,728,996.94
20001001/22080005 Deposits	1,982,659.38	538,493.73
20001001/22080008 10% Contract Retention Fee	3,453,860.65	
20001001/22080009 SIGMA Pension	27,442,675.39	
20001001/22080012 NULGE	18,630,958.77	2,862,857.98
20001001/22080015 Party Deduction	1,275,000.00	
20001001/22080021 Personnel Advances Deduction	6,049,000.00	
25001001/22080030 Refund of Unclaimed Salary	532,741.46	
20001001/22000032 NUT Deduction		9,900,056.86
20001001/22080034 Endwell Deduction		27,538,000.00
20001001/22000036 National Housing Fund Deduction	1,519,280.29	1,830,819.46
20001001/22080039 AOPSHON		67,000.00
<b>Total</b>	<b>86,637,986.10</b>	<b>51,466,224.97</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010105 UBA - Personnel Cost Acct.	228,369.58	206,241.61
20001001/31010109 UBA - Main Account	237,686.55	982,002.21
20001001/31010110 FCMB - Main Account	4,700,016.69	
20001001/31010111 FCMB - Personnel Account	604,361.72	
20001001/31010100 FCMB - Project/Capital Account	1,047,445.40	
20001001/31010100 UBA - Project Account	134,308.77	84,034,849.99
<b>Sub Total: Cash and Bank</b>	<b>6,952,188.71</b>	<b>85,223,093.81</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>6,952,188.71</b>	<b>85,223,093.81</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
<b>Note 39 - Treasuries and Banks</b>		
UBA - Personnel Cost Acct.	228,369.58	206,241.61
UBA - Main Account	237,686.55	982,002.21
FCMB - Main Account	4,700,016.69	
FCMB - Personnel Account	604,361.72	
FCMB - Project/Capital Account	1,047,445.40	
UBA - Project Account	134,308.77	84,034,849.99
<b>Total</b>	<b>6,952,188.71</b>	<b>85,223,093.81</b>
<b>Note 40 - Investments</b>		
Intercity Bank Plc - (Unity Bank)	2,000,000.00	2,000,000.00
NUB Int'l 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>8,000,000.00</b>	<b>8,000,000.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	85,223,093.81	248,437.93
Add/(Less) Net Recurrent Surplus/(Deficit)	78,270,905.10	84,974,655.88
<b>Closing Balance</b>	<b>6,952,188.71</b>	<b>85,223,093.81</b>
<b>Note 43 - Consolidated Revenue Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle License			10,000,000.00	10,000,000.00	10,000,000.00-		
<b>Total</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00-</b>		
<b>Note 51 - Rates</b>							
Tenement Rate	18,395,729.66						
<b>Total</b>	<b>18,395,729.66</b>						
<b>Note 52 - Fees</b>							
Marriage/Divorce Fees			20,000,000.00	20,000,000.00	20,000,000.00-		
Advertising Fees			33,000,000.00	33,000,000.00	33,000,000.00-		
Customary Right of Occupancy Fees			30,000,000.00	30,000,000.00	30,000,000.00-		
Parking Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
Shops and Kiosk Rates			100,000,000.00	100,000,000.00	100,000,000.00-		
On and Off Liquor Fees			50,000,000.00	50,000,000.00	50,000,000.00-		
Slaughter Slab Fees			12,000,000.00	12,000,000.00	12,000,000.00-		
Merriment and Road Closure Levies			10,000,000.00	10,000,000.00	10,000,000.00-		
Pub Convenience Sewage and Refuse Disposal Fees			20,000,000.00	20,000,000.00	20,000,000.00-		
Fee Structure for Masts			14,314,329.00	14,314,329.00	14,314,329.00-		
Religious Places Establishment Fees			7,800,000.00	7,800,000.00	7,800,000.00-		
<b>Total</b>			<b>299,114,329.00</b>	<b>299,114,329.00</b>	<b>299,114,329.00-</b>		
<b>Note 53 - Fines</b>							
<b>Note 54 - Sales</b>							
<b>Note 55 - Earnings</b>							
Earning from Market			5,000,000.00	5,000,000.00	5,000,000.00-		
Earning from Motor Park			30,000,000.00	30,000,000.00	30,000,000.00-		
<b>Total</b>			<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>35,000,000.00-</b>		
<b>Note 56 - Rent on Government Property</b>							
<b>Note 57 - Rent on Government Lands</b>							
Rent on Government Property			150,000,000.00	150,000,000.00	150,000,000.00-		
<b>Total</b>			<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>150,000,000.00-</b>		
<b>Note 63 - Employee Compensation</b>							

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Personnel Management	188,646,959.83	190,000,144.00	190,038,144.00	190,038,144.00	38,000.00+	164,787,632.00	173,027,013.00
Department of Primary Health Care	171,031,732.72	163,445,480.89	163,804,051.00	163,804,051.00	358,570.11+	28,872,948.00	30,316,595.00
Contribution to Primary Education	1,267,555,518.28	1,077,577,986.28	1,055,099,830.00	1,178,878,625.00	101,300,638.72+	864,064,909.00	907,268,154.00
<b>Total</b>	<b>1,627,234,210.83</b>	<b>1,431,023,611.17</b>	<b>1,408,942,025.00</b>	<b>1,532,720,820.00</b>	<b>101,697,208.83+</b>	<b>1,057,725,489.00</b>	<b>1,110,611,762.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Local Government Pension Fund	208,439,099.38	362,329,377.23	362,767,365.00	408,769,808.00	46,440,430.77+	76,235,376.00	76,235,376.00
<b>Total</b>	<b>208,439,099.38</b>	<b>414,011,994.23</b>	<b>414,469,982.00</b>	<b>506,474,868.00</b>	<b>92,462,873.77+</b>	<b>221,760,624.00</b>	<b>221,760,624.00</b>
<b>Note 65 - Overhead Cost</b>							
Personnel Management	282,934,665.14	378,654,432.58	394,472,923.00	395,175,176.00	16,520,743.42+	281,692,424.00	279,832,424.00
Department of Agriculture & Natural Resources	470,000.00	8,465,005.00	9,850,000.00	9,850,000.00	1,384,995.00+	8,950,000.00	8,950,000.00
Department of Works and Housing	3,622,786.89	6,341,115.00	16,907,074.00	16,907,074.00	10,565,959.00+	680,000.00	680,000.00
Department of Education	37,139,767.00	85,619,214.37	90,346,566.00	90,346,566.00	4,727,351.63+	48,836,870.00	48,836,870.00
Department of Health	19,132,097.00	60,958,143.38	63,490,750.00	63,490,750.00	2,532,606.62+	37,674,768.00	37,674,768.00
Contribution to Primary Education							
<b>Total</b>	<b>343,299,316.03</b>	<b>540,037,910.33</b>	<b>575,067,313.00</b>	<b>575,769,566.00</b>	<b>35,731,655.67+</b>	<b>377,834,062.00</b>	<b>375,974,062.00</b>
<b>Note 66 - CRFC (Excluding S/Benefits &amp; Pub Debts)</b>							
Settlement of Liabilities	8,666,079.11						
<b>Total</b>	<b>8,666,079.11</b>						
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS		4,474,795.00			4,474,795.00+		
VAT due to FIRS		3,534,274.73			3,534,274.73+		
PAYE Taxes due to State Board of Internal Revenue	8,728,996.94	17,742,740.43			17,742,740.43+		
Deposits	538,493.73	1,982,659.38			1,982,659.38+		
10% Contract Retention Fee		3,453,860.65			3,453,860.65+		
SIGMA Pension Deduction		27,442,675.39			27,442,675.39+		
NULGE	2,862,857.98	18,630,958.77			18,630,958.77+		
Party Deduction		1,275,000.00			1,275,000.00+		
Personnel Advances Deduction		6,049,000.00			6,049,000.00+		
Refund of Unclaimed Salary		532,741.46			532,741.46+		
NUT	9,900,056.86						
Endwell	27,538,000.00						
National Housing Fund	1,830,819.46	1,519,280.29			1,519,280.29+		
AOPSHON	67,000.00						
<b>Total</b>	<b>51,466,224.97</b>	<b>86,637,986.10</b>			<b>86,637,986.10+</b>		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 68 - Below the Line Payments</b>							
With-Holding tax Due to FIRS		4,474,795.00			4,474,795.00-		
Vat due to FIRS		3,534,274.73			3,534,274.73-		
Union Deductions	8,728,996.94	17,742,740.43			17,742,740.43-		
Deposits	538,493.73	1,982,659.38			1,982,659.38-		
10% Contract Retention Fee		3,453,860.65			3,453,860.65-		
SIGMA Pension		27,442,675.39			27,442,675.39-		
NULGE	2,862,857.98	18,630,958.77			18,630,958.77-		
Party Deduction		1,275,000.00			1,275,000.00-		
Personnel Advances Deduction		6,049,000.00			6,049,000.00-		
Refund of Unclaimed Salary		532,741.46			532,741.46-		
NUT Deduction	9,900,056.86						
Endwell Deduction	27,538,000.00						
National Housing Fund Deduction	1,830,819.46	1,519,280.29			1,519,280.29-		
AOPSHON	67,000.00						
<b>Total</b>	<b>51,466,224.97</b>	<b>86,637,986.10</b>			<b>86,637,986.10-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 71 - General Public Services</b>							
25001001/23010105/13000001 Purchase of LG Chairman's Vehicles	10,200,000.00		2,000,000.00	2,000,000.00	2,000,000.00	35,000,000.00	35,000,000.00
25001001/23010113/13000003 Purchase of Computers at L. G. Secretariat	300,000.00						
25001001/23010128/13000004 Purchase of Security Equipments at the L. G. Secretariat		20,000,000.00	20,000,000.00	20,000,000.00			
25001001/23030121/13000010 Rehab/Rep Of Office Buildings Council Chamber L.G Secretariat	12,847,108.20			10,000,000.00	10,000,000.00		
25001001/23030121/13000011 Rehab/Rep Of Office Buildings Doka District Office		25,967,613.23	37,000,000.00	37,000,000.00	11,032,386.77	25,000,000.00	25,000,000.00
25001001/23030121/13000013 Conduct Periodic Maintenance of Office building	33,631,505.40						
25001001/23030121/13000014 Rehabilitation of Local Government Secretariat & Land Scaping	34,921,743.06						
25001001/23010106/13000015 Purchase of 7No Police Patrol Vehicles				11,550,000.00	11,550,000.00		
25001001/23020101/13000016 Construction/Renovation of 3No Civilian JTF Office at Doka				5,000,000.00	5,000,000.00		
25001001/23050101/13000017 Payments of Capital Liability		16,550,000.00	100,000,000.00	100,000,000.00	83,450,000.00	38,000,000.00	38,000,000.00
34001001/23030109/13000004 Rehabilitation /Equipping of fire station A at U/Dosa			2,000,000.00	2,000,000.00	2,000,000.00	27,000,000.00	27,000,000.00
34001001/23020114/17000028 Construction/ Provision Of Roads Kabala Doki Bus Stop			3,000,000.00	3,000,000.00	3,000,000.00	20,000,000.00	20,000,000.00
<b>Total</b>	<b>91,900,356.66</b>	<b>62,517,613.23</b>	<b>164,000,000.00</b>	<b>190,550,000.00</b>	<b>128,032,386.77</b>	<b>145,000,000.00</b>	<b>145,000,000.00</b>
<b>Note 74 - Economic Affairs</b>							
25001001/23030124/12000001 Rehabilitation /Repairs Markets/Park Chechenia Vet & Kawo	21,940,525.71						
34001001/23030126/09000004 Rehabilitation/Repairs of Cemeteries			6,000,000.00	6,000,000.00	6,000,000.00	45,000,000.00	45,000,000.00
34001001/23020116/09000006 Construction of Drainage at Shooting Range in kabala			7,380,472.00	7,380,472.00	7,380,472.00	6,000,000.00	6,000,000.00
34001001/23010123/13000002 Purchase of Imported Standard Fire Extinguishers (167Nos)			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
34001001/23020118/13000003 Construction/Provision of Infrastructure (Refund to State Gv				175,067,884.00	175,067,884.00		
34001001/23010119/14000004 Purchase of Lighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00		
34001001/23020103/14000016 Construction /Provision of Solar Light at Kawo Mando Parks	18,126,028.00						
34001001/23020103/14000017 Purchase of Transformers Across the 12 wards		2,000,000.00	10,250,000.00	10,250,000.00	8,250,000.00	19,250,000.00	18,950,000.00
34001001/23020103/14000018 Construction/Provision 100nos of streets light across the 12		1,593,750.00	5,301,500.00	5,301,500.00	3,707,750.00	134,000,000.00	134,000,000.00
34001001/23020103/14000019 Installations of Solar street light		14,895,543.45	24,000,000.00	24,000,000.00	9,104,456.55		
34001001/23020103/14000020 Provision of Solar home light			12,750,000.00	12,750,000.00	12,750,000.00		
34001001/23020103/00000021 Purchase of and Installation of Solar inverter @ L.G			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020114/17000002 Construction/Provision of Bridges at Kabala Costain/Doki						3,000,000.00	3,000,000.00
34001001/23020114/17000010 Construction of Nasarawa Road	25,814,375.00						
34001001/23020114/17000029 Construction/Provision of Bridges across the Kabala -Kigo ex			5,000,000.00	5,000,000.00	5,000,000.00	20,190,000.00	20,190,000.00
34001001/23020114/17000030 Construction of 1.5km with Drain-Drain Road and adjoining Road						50,000,000.00	99,330,000.00
34001001/23020114/17000031 Construction of 3km with Drain-Drain school Road U/Dosa						22,000,000.00	22,000,000.00
34001001/23020114/17000032 Construction of 5km with drain-drain water way sat school rd			4,000,000.00	4,000,000.00	4,000,000.00	25,000,000.00	25,000,000.00
34001001/23020114/17000033 Construction of Zonkwa rd Mahuta at U/Rimi						15,000,000.00	15,000,000.00
34001001/23020114/17000034 Construction /Provision of road at U/Kudu						12,000,000.00	12,000,000.00
34001001/23020114/17000035 Construction/Povsion of 4km Road at Ogbomosho			5,000,000.00	5,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00
34001001/23020114/17000036 Construction of 2km Rd From Zaria -Danmusa junction						35,000,000.00	35,000,000.00
34001001/23030113/17000037 Construction of 2.5km rd at Kasuwa Kabala west						30,000,000.00	30,000,000.00
34001001/23030113/17000038 Rehabilitation /Repairs of Sanaco Bus stop						5,000,000.00	5,000,000.00
34001001/23030113/17000039 Rehabilitation /Repairs of Old NDA bus stop and Badarawa bus						10,000,000.00	9,980,000.00
34001001/23020114/17000040 Construction of 5km surface Dressed Rd across Badarawa						17,000,000.00	17,000,000.00
34001001/23020114/17000041 Construction of 5km surface Dressed Rd across Kawo ward						8,000,000.00	8,000,000.00
34001001/23020114/17000042 Construction of 3km surface Dressed RD at U/Kanawa-H/Banki						6,000,000.00	6,000,000.00
34001001/23020114/17000043 Construction of Culvert at u/Kanawa & U/shanu			5,000,000.00	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00
34001001/23020114/17000044 Construction of Yan Yashi road Zuntu						20,000,000.00	20,000,000.00
34001001/23030113/17000046 Renovation /Upgrading of U/Dosa bus stop			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000047 Construction of Police out post at U/Dosa market			8,000,000.00	8,000,000.00	8,000,000.00	30,000,000.00	30,000,000.00
<b>Total</b>	<b>65,880,928.71</b>	<b>18,489,293.45</b>	<b>111,681,972.00</b>	<b>286,749,856.00</b>	<b>268,260,562.55</b>	<b>565,440,000.00</b>	<b>614,450,000.00</b>

**Notes To Statement Of Capital Development Fund – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 75 - Environmental Protection</b>							
34001001/23050101/09000003 Refuse Evacuation and Waste Management		143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39		
34001001/23020116/09000005 Dredging of Kigo new extention street water ways						3,000,000.00	3,000,000.00
34001001/23020116/09000007 Construction of Drainage at Gidan Sarkin Argungu in U/sarki						2,000,000.00	2,000,000.00
<b>Total</b>		<b>143,838,097.61</b>	<b>150,690,293.00</b>	<b>150,690,293.00</b>	<b>6,852,195.39</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>
<b>Note 76 - Housing and Community Development</b>							
34001001/23030103/06000007 Rehabilitation /Repairs of Tati Hotel to shopping complex						40,000,000.00	40,000,000.00
34001001/23030124/09000008 Rehabilitation/Repairs of Old Kawo garage						8,000,000.00	8,000,000.00
34001001/23020105/10000002 Construction/Provision 50nos Boreholes across the 12 wards		3,852,540.00	7,632,577.00	7,632,577.00	3,780,037.00	63,382,577.00	63,382,577.00
34001001/23020105/10000003 SHAWN 11 Programme			5,000,000.00	5,000,000.00	5,000,000.00	3,150,000.00	3,307,500.00
<b>Total</b>		<b>3,852,540.00</b>	<b>12,632,577.00</b>	<b>12,632,577.00</b>	<b>8,780,037.00</b>	<b>114,532,577.00</b>	<b>114,690,077.00</b>
<b>Note 77 - Health</b>							
21001001/23020106/04000001 Construction of PHC Shaba Ward	9,800,000.00			42,973,007.00	42,973,007.00		
21001001/23030105/04000017 Renovation of PHC at U/Gwari		3,318,152.00	5,000,000.00	5,000,000.00	1,681,848.00	6,000,000.00	6,000,000.00
21001001/23020106/04000018 Fencing of Health Centre PHC		38,140,268.67	50,000,000.00	50,000,000.00	11,859,731.33		
21001001/23050101/04000019 Contribution to PHC Services		10,000,000.00	10,000,000.00	10,000,000.00			
21001001/23050101/04000020 Food and Nutrition Programme		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00		
<b>Total</b>	<b>9,800,000.00</b>	<b>52,458,420.67</b>	<b>71,000,000.00</b>	<b>113,973,007.00</b>	<b>61,514,586.33</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>
<b>Note 79 - Education</b>							
25001001/23020107/05000001 Construction /provision of infrastructures fencing of School	19,755,000.00						
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	27,889,074.88	299,988.04	35,000,000.00	35,000,000.00	34,700,011.96	35,000,000.00	35,000,000.00
17001001/23010124/05000002 Purchase of Classroom furnitures Across the 12 wards	14,581,699.57	12,759,529.05	50,000,000.00	50,000,000.00	37,240,470.95	21,000,000.00	21,000,000.00
17001001/23030106/05000009 Rehabilitation /Repairs of of LEA U/Rimi			5,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00
17001001/23030106/05000010 Renovation of Gwari/munri Rd Pri.School						35,017,500.00	35,017,500.00
17001001/23020107/05000011 Equiping of skills Aquisition Centre at Maiduguri rd			5,000,000.00	5,000,000.00	5,000,000.00	25,000,000.00	25,000,000.00
17001001/23030106/05000012 Rehabilitation /Repairs of LEA Primary School Katsina Road						20,000,000.00	20,000,000.00
17001001/23010124/05000013 Equiping of skills Aquisition Centre at U/Sarki			15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
17001001/23020107/05000014 Construction of classroom Blocks at Nomadic school Rafin Guz			10,000,000.00	10,000,000.00	10,000,000.00	45,000,000.00	45,000,000.00
17001001/23030106/05000015 Renovation of Containment B & D Primary Schools			5,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00
17001001/23030106/05000016 Renovation /Equiping Skill Aquisition Centre			10,000,000.00	10,000,000.00	10,000,000.00	35,000,000.00	35,000,000.00
17001001/23020107/05000017 Fencing of Primary Schools		42,306,936.12	50,000,000.00	50,000,000.00	7,693,063.88		
<b>Total</b>	<b>62,225,774.45</b>	<b>55,366,453.21</b>	<b>185,000,000.00</b>	<b>185,000,000.00</b>	<b>129,633,546.79</b>	<b>296,017,500.00</b>	<b>296,017,500.00</b>



**SCHEDULE OF RECURRENT REVENUE**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
<b>STATUTORY ALLOCATION</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	1,992,785,653.76	1,987,857,941.16	1,896,507,949.00	1,896,507,949.00	91,349,992.16+		
25001001/11010002 Share of VAT	408,001,858.99	587,055,435.35	575,817,785.00	575,817,785.00	11,237,650.35+		
25001001/11010003 Excess Crude	35,513,968.14						
25001001/11010006 NNPC Refunds	3,551,396.81	2,959,497.35			2,959,497.35+		
25001001/11010011 10% Allocation from State			85,919,878.00	85,919,878.00	85,919,878.00-		
25001001/11010013 Exchange Rate Difference	13,030,299.62	3,322,645.60			3,322,645.60+		
25001001/11000018 Solid Minerals		2,574,831.35			2,574,831.35+		
25001001/11000019 Share of Forex Equalization	25,960,598.46	38,550,963.66			38,550,963.66+		
25001001/11000020 Excess Bank Charges Recovered	5,180,915.61	4,726,478.93			4,726,478.93+		
25001001/11010019 Share of goods & value consideration		16,277,235.40			16,277,235.40+		
<b>Total</b>	<b>2,484,024,691.39</b>	<b>2,643,325,028.80</b>	<b>2,558,245,612.00</b>	<b>2,558,245,612.00</b>	<b>85,079,416.80+</b>		
<b>LICENSES</b>							
25001001 - Department of Admin & Finance							
25001001/12020012 Bicycle License			10,000,000.00	10,000,000.00	10,000,000.00-		
<b>Total</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00-</b>		
<b>RATES</b>							
25001001 - Department of Admin & Finance							
25001001/12030001 Tenement Rate	18,395,729.66						
<b>Total</b>	<b>18,395,729.66</b>						
<b>FEES</b>							
25001001 - Department of Admin & Finance							
25001001/12040018 Marriage/Divorce Fees			20,000,000.00	20,000,000.00	20,000,000.00-		
25001001/12040022 Advertising Fees			33,000,000.00	33,000,000.00	33,000,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			30,000,000.00	30,000,000.00	30,000,000.00-		
25001001/12040054 Parking Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040068 Shops and Kiosk Rates			100,000,000.00	100,000,000.00	100,000,000.00-		
25001001/12040074 On and Off Liquor Fees			50,000,000.00	50,000,000.00	50,000,000.00-		
25001001/12040099 Slaughter Slab Fees			12,000,000.00	12,000,000.00	12,000,000.00-		
25001001/12040100 Merriment and Road Closure Levies			10,000,000.00	10,000,000.00	10,000,000.00-		
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fees			20,000,000.00	20,000,000.00	20,000,000.00-		
25001001/12040102 Fee Structure for Masts			14,314,329.00	14,314,329.00	14,314,329.00-		
25001001/12040103 Religious Places Establishment Fees			7,800,000.00	7,800,000.00	7,800,000.00-		
<b>Total</b>			<b>299,114,329.00</b>	<b>299,114,329.00</b>	<b>299,114,329.00-</b>		
<b>EARNINGS</b>							
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market			5,000,000.00	5,000,000.00	5,000,000.00-		
25001001/12070013 Earning from Motor Park			30,000,000.00	30,000,000.00	30,000,000.00-		
<b>Total</b>			<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>35,000,000.00-</b>		

**Schedule Of Recurrent Revenue – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
<b>RENT ON LAND AND OTHER PROPERTIES</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
25001001 - Department of Admin & Finance							
25001001/12090006 Rent on Government Property			150,000,000.00	150,000,000.00	150,000,000.00-		
<b>Total</b>			<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>150,000,000.00-</b>		
<b>BELOW THE LINE RECEIPTS</b>							
25001001 - Department of Admin & Finance							
20001001/12150001 Withholding Taxes due to FIRS		4,474,795.00			4,474,795.00+		
20001001/12150002 VAT due to FIRS		3,534,274.73			3,534,274.73+		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	8,728,996.94	17,742,740.43			17,742,740.43+		
20001001/12150005 Deposits	538,493.73	1,982,659.38			1,982,659.38+		
20001001/12150008 10% Contract Retention Fee		3,453,860.65			3,453,860.65+		
20001001/12150009 SIGMA Pension Deduction		27,442,675.39			27,442,675.39+		
20001001/12150012 NULGE	2,862,857.98	18,630,958.77			18,630,958.77+		
20001001/12150015 Party Deduction		1,275,000.00			1,275,000.00+		
20001001/12150021 Personnel Advances Deduction		6,049,000.00			6,049,000.00+		
20001001/12150030 Refund of Unclaimed Salary		532,741.46			532,741.46+		
20001001/12150032 NUT	9,900,056.86						
20001001/12150034 Endwell	27,538,000.00						
20001001/12150036 National Housing Fund	1,830,819.46	1,519,280.29			1,519,280.29+		
20001001/12150039 AOPSHON	67,000.00						
<b>Total</b>	<b>51,466,224.97</b>	<b>86,637,986.10</b>			<b>86,637,986.10+</b>		

**SCHEDULE OF PERSONNEL AND OVERHEAD COSTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/21010101 Local Government Staff Salaries	188,646,959.83	190,000,144.00	190,038,144.00	190,038,144.00	38,000.00+	164,787,632.00	173,027,013.00
<b>Sub Total - Personnel Cost</b>	<b>188,646,959.83</b>	<b>190,000,144.00</b>	<b>190,038,144.00</b>	<b>190,038,144.00</b>	<b>38,000.00+</b>	<b>164,787,632.00</b>	<b>173,027,013.00</b>
25001001/22010106 Duty tour Allowance						40,329,000.00	40,329,000.00
25001001/22020101 Local Travel and Transport - Training	3,848,200.00						
25001001/22020102 Local Travel and Transport - Others	8,760,426.00	25,397,834.10	26,000,000.00	26,000,000.00	602,165.90+		
25001001/22020103 International Transport and Travels - Training	1,703,000.00						
25001001/22020106 Duty Tour Allowance-Civil Servant	8,598,423.00	32,609,000.00	33,218,395.00	33,218,395.00	609,395.00+		
25001001/22020201 Electricity Charges						1,400,004.00	1,400,004.00
25001001/22020203 Internet Access Charges		200,000.00	209,900.00	209,900.00	9,900.00+	350,000.00	350,000.00
25001001/22020301 Office Stationeries/Computer Consumables	5,938,480.00	9,283,480.00	9,438,480.00	9,438,480.00	155,000.00+	8,643,620.00	8,643,620.00
25001001/22020305 Printing of Non Security Documents		10,232,520.00	10,585,000.00	10,585,000.00	352,480.00+	8,703,800.00	8,703,800.00
25001001/22020306 Printing of Security Documents	5,000,000.00	9,703,000.00	10,000,000.00	10,000,000.00	297,000.00+	8,000,000.00	8,000,000.00
25001001/22020309 Uniforms & Other Clothing	3,669,000.00						
25001001/22020402 Maintenance of Office Furniture	1,500,000.00					2,500,000.00	2,500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	1,500,020.00					6,270,000.00	6,270,000.00
25001001/22020404 Maintenance of Office / IT Equipments	322,900.00					2,000,000.00	2,000,000.00
25001001/22020405 Maintenance of Plants & Generators	3,028,000.00					4,000,000.00	4,000,000.00
25001001/22020411 Maintenance of Communication Equipments						3,000,000.00	3,000,000.00
25001001/22020415 Maintenance of Boreholes	13,605,391.29						
25001001/22020503 Contribution to Training Fund	9,975,647.36	12,134,204.01	12,451,218.00	12,451,218.00	317,013.99+		
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		950,000.00	1,000,000.00	1,000,000.00	50,000.00+		
25001001/22020601 Security Services		59,992,500.00	60,000,000.00	60,000,000.00	7,500.00+		
25001001/22020604 Security Vote (Including Operations)	3,837,650.00	9,295,000.00	9,360,000.00	9,360,000.00	65,000.00+	3,840,000.00	3,840,000.00
25001001/22020605 Cleaning & Fumigation Services						3,160,000.00	1,300,000.00
25001001/22020606 Physical Security	45,127,500.00	67,917,795.00	68,000,000.00	68,000,000.00	82,205.00+	48,972,500.00	48,972,500.00
25001001/22020611 5% Incentives for Revenue Officers	938,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	3,000,000.00	3,000,000.00
25001001/22020701 Financial Consulting	1,120,000.00	3,735,000.00	4,000,000.00	4,000,000.00	265,000.00+	5,000,000.00	5,000,000.00
25001001/22020706 Surveying Services	1,888,000.00						
25001001/22020711 Other Consulting Services (Automation of IPSAS Accounting	1,300,000.00		4,000,000.00	4,000,000.00	4,000,000.00+		
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,400,000.00					4,000,000.00	4,000,000.00
25001001/22020901 Bank Charges (Other Than interest)	513,910.81	2,964,211.53	3,110,430.00	3,110,430.00	146,218.47+	720,000.00	720,000.00
25001001/22020902 Insurance Premium	1,650,459.40	83,291.00	553,500.00	553,500.00	470,209.00+	1,753,500.00	1,753,500.00
25001001/22020904 Other CRF Bank Charges				702,253.00	702,253.00+		
25001001/22021001 Refreshment & Meals		10,800,000.00	11,759,000.00	11,759,000.00	959,000.00+	8,759,000.00	8,759,000.00
25001001/22021002 Honorarium & Sitting Allowance	11,660,450.00	10,681,665.00	10,702,000.00	10,702,000.00	20,335.00+	23,702,000.00	23,702,000.00
25001001/22021003 Publicity & Advertisements						4,500,000.00	4,500,000.00
25001001/22021007 Welfare Packages		4,979,665.00	5,000,000.00	5,000,000.00	20,335.00+		
25001001/22021008 Subscription to Professional Bodies	740,000.00	1,925,652.81	2,000,000.00	2,000,000.00	74,347.19+	1,900,000.00	1,900,000.00
25001001/22021013 Promotion Examination by LGSC	400,000.00	490,335.00	1,000,000.00	1,000,000.00	509,665.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	7,600,000.00	3,849,081.13	4,000,000.00	4,000,000.00	150,918.87+	9,000,000.00	9,000,000.00
25001001/22021018 Women and Youth Empowerment Programme						15,000,000.00	15,000,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	40,431,491.87	39,811,198.00	40,000,000.00	40,000,000.00	188,802.00+		

**SCHEDULE OF PERSONNEL AND OVERHEAD COSTS – CONT'D**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021035 Local Government Election	7,391,000.00					17,000,000.00	17,000,000.00
25001001/22021047 Overhead to Primary Education						7,104,000.00	7,104,000.00
25001001/22021067 Poverty Alleviation						30,000,000.00	30,000,000.00
25001001/22021068 Monitoring and Evaluation	2,000,000.00	2,830,000.00	3,000,000.00	3,000,000.00	170,000.00+	3,000,000.00	3,000,000.00
25001001/22021071 Remuneration of Traditional and Title Holders		11,500,000.00	12,000,000.00	12,000,000.00	500,000.00+		
25001001/22021076 Retirement Bond Redemption Fund	80,586,715.41						
25001001/22021077 Local Government Reforms	3,900,000.00		5,085,000.00	5,085,000.00	5,085,000.00+	5,085,000.00	5,085,000.00
25001001/22021079 Logistics for General Election		44,489,000.00	45,000,000.00	45,000,000.00	511,000.00+		
<b>Sub Total Overhead Cost</b>	<b>282,934,665.14</b>	<b>378,654,432.58</b>	<b>394,472,923.00</b>	<b>395,175,176.00</b>	<b>16,520,743.42+</b>	<b>281,692,424.00</b>	<b>279,832,424.00</b>
<b>Total Recurrent Expenditure</b>	<b>471,581,624.97</b>	<b>568,654,576.58</b>	<b>584,511,067.00</b>	<b>585,213,320.00</b>	<b>16,558,743.42+</b>	<b>446,480,056.00</b>	<b>452,859,437.00</b>
<b>15001001 - DEPARTMENT OF AGRIC AND FORESTRY</b>							
15001001/22020316 Purchase of Veterinary Drugs/Vaccines			500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,000.00
15001001/22020605 Cleaning & Fumigation Services	440,000.00	7,700,000.00	8,400,000.00	8,400,000.00	700,000.00+		
15001001/22020707 Agricultural Consulting	30,000.00	765,005.00	950,000.00	950,000.00	184,995.00+	950,000.00	950,000.00
15001001/22021054 Community Management of Acute Malnutrition						6,000,000.00	6,000,000.00
<b>Sub Total Overhead Cost</b>	<b>470,000.00</b>	<b>8,465,005.00</b>	<b>9,850,000.00</b>	<b>9,850,000.00</b>	<b>1,384,995.00+</b>	<b>8,950,000.00</b>	<b>8,950,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>470,000.00</b>	<b>8,465,005.00</b>	<b>9,850,000.00</b>	<b>9,850,000.00</b>	<b>1,384,995.00+</b>	<b>8,950,000.00</b>	<b>8,950,000.00</b>
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	673,613.69	226,100.00	1,000,004.00	1,000,004.00	773,904.00+		
34001001/22020205 Water Rates	350,000.00	635,065.00	707,070.00	707,070.00	72,005.00+	480,000.00	480,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,599,173.20						
34001001/22020404 Maintenance of Office Furniture			2,500,000.00	2,500,000.00	2,500,000.00+		
34001001/22020403 Maintenance of Office Building Residential Qtrs			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/22020404 Maintenance of Office / IT Equipments			1,500,000.00	1,500,000.00	1,500,000.00+		
34001001/22020405 Maintenance of Plants & Generators		3,250,000.00	4,000,000.00	4,000,000.00	750,000.00+		
34001001/22020411 Maintenance of Communication Equipments		2,035,000.00	2,500,000.00	2,500,000.00	465,000.00+		
34001001/22020803 Plant /Generator Fuel Cost		194,950.00	200,000.00	200,000.00	5,050.00+	200,000.00	200,000.00
<b>Sub Total Overhead Cost</b>	<b>3,622,786.89</b>	<b>6,341,115.00</b>	<b>16,907,074.00</b>	<b>16,907,074.00</b>	<b>10,565,959.00+</b>	<b>680,000.00</b>	<b>680,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>3,622,786.89</b>	<b>6,341,115.00</b>	<b>16,907,074.00</b>	<b>16,907,074.00</b>	<b>10,565,959.00+</b>	<b>680,000.00</b>	<b>680,000.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEV.</b>							
17001001/22020304 Magazines & Periodicals	400,000.00						
17001001/22020305 Printing of Non Security Documents	8,495,867.00						
17001001/22020310 Teaching aids/ Instruction Materials	8,300,000.00	8,799,975.00	8,880,000.00	8,880,000.00	80,025.00+	8,880,000.00	8,880,000.00
17001001/22020504 Sustenance of Mass Literacy Prog.		2,253,826.05	3,041,566.00	3,041,566.00	787,739.95+	5,041,566.00	5,041,566.00
17001001/22020609 Overhead Cost payment to Hospitals						20,990,304.00	20,990,304.00
17001001/22021001 Refreshment & Meals	4,000,000.00						
17001001/22021003 Publicity & Advertisements	3,458,900.00	5,675,000.00	6,000,000.00	6,000,000.00	325,000.00+		
17001001/22021009 Sporting Activities	5,000,000.00	5,050,000.00	6,000,000.00	6,000,000.00	950,000.00+	6,000,000.00	6,000,000.00
17001001/22021018 Gender/Women Empowerment		6,178,550.00	7,000,000.00	7,000,000.00	821,450.00+		
17001001/22021021 Local Cultural Festival	7,485,000.00	26,015,050.00	26,425,000.00	26,425,000.00	409,950.00+	7,925,000.00	7,925,000.00

**SCHEDULE OF PERSONNEL AND OVERHEAD COSTS – CONT'D**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
17001001/22021041 Emergency Relief Materials		3,205,000.00	4,000,000.00	4,000,000.00	795,000.00+		
17001001/22021047 Overhead Contribution to Primary School		8,450,022.21	9,000,000.00	9,000,000.00	549,977.79+		
17001001/22021067 Poverty Alleviation		19,991,791.11	20,000,000.00	20,000,000.00	8,208.89+		
<b>Sub Total Overhead Cost</b>	<b>37,139,767.00</b>	<b>85,619,214.37</b>	<b>90,346,566.00</b>	<b>90,346,566.00</b>	<b>4,727,351.63+</b>	<b>48,836,870.00</b>	<b>48,836,870.00</b>
<b>Total Recurrent Expenditure</b>	<b>37,139,767.00</b>	<b>85,619,214.37</b>	<b>90,346,566.00</b>	<b>90,346,566.00</b>	<b>4,727,351.63+</b>	<b>48,836,870.00</b>	<b>48,836,870.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/21010101 60% Contribution to PHC Staff	171,031,732.72	163,445,480.89	163,804,051.00	163,804,051.00	358,570.11+	28,872,948.00	30,316,595.00
<b>Sub Total - Personnel Cost</b>	<b>171,031,732.72</b>	<b>163,445,480.89</b>	<b>163,804,051.00</b>	<b>163,804,051.00</b>	<b>358,570.11+</b>	<b>28,872,948.00</b>	<b>30,316,595.00</b>
21001001/22020307 Drugs & Medical Supplies	5,582,007.00	29,190,128.32	29,990,750.00	29,990,750.00	800,621.68+	6,500,000.00	6,500,000.00
21001001/22020406 Other maintenance Services	1,999,999.60						
21001001/22020708 Medical Consulting	4,899,290.40						
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Serv.	2,150,800.00						
21001001/22021027 IPDS		9,634,818.48	10,000,000.00	10,000,000.00	365,181.52+	7,560,000.00	7,560,000.00
21001001/22021041 Emergency Preparedness And Response to Epidemics						20,614,768.00	20,614,768.00
21001001/22021054 Community Management of Acute Malnutrition	4,500,000.00	5,333,171.58	6,000,000.00	6,000,000.00	666,828.42+		
21001001/22021074 Free MCH Services		10,080,025.00	10,500,000.00	10,500,000.00	419,975.00+		
21001001/22021080 Infant and Young Child Feeding (IYCF)		6,720,000.00	7,000,000.00	7,000,000.00	280,000.00+	3,000,000.00	3,000,000.00
<b>Sub Total Overhead Cost</b>	<b>19,132,097.00</b>	<b>60,958,143.38</b>	<b>63,490,750.00</b>	<b>63,490,750.00</b>	<b>2,532,606.62+</b>	<b>37,674,768.00</b>	<b>37,674,768.00</b>
<b>Total Recurrent Expenditure</b>	<b>190,163,829.72</b>	<b>224,403,624.27</b>	<b>227,294,801.00</b>	<b>227,294,801.00</b>	<b>2,891,176.73+</b>	<b>66,547,716.00</b>	<b>67,991,363.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21000000 Primary Teachers' Salaries	1,267,555,518.28	1,077,577,986.28	1,055,099,830.00	1,178,878,625.00	101,300,638.72+	864,064,909.00	907,268,154.00
<b>Total</b>	<b>1,267,555,518.28</b>	<b>1,077,577,986.28</b>	<b>1,055,099,830.00</b>	<b>1,178,878,625.00</b>	<b>101,300,638.72+</b>	<b>864,064,909.00</b>	<b>907,268,154.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>							
25001001/22010102 Contribution to Local Government Pension Fund	208,439,099.38	362,329,377.23	362,767,365.00	408,769,808.00	46,440,430.77+	76,235,376.00	76,235,376.00
25001001/22010105 Pension Sinking Fund		51,682,617.00	51,702,617.00	97,705,060.00	46,022,443.00+	145,525,248.00	145,525,248.00
<b>Total</b>	<b>208,439,099.38</b>	<b>414,011,994.23</b>	<b>414,469,982.00</b>	<b>506,474,868.00</b>	<b>92,462,873.77+</b>	<b>221,760,624.00</b>	<b>221,760,624.00</b>

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
20001001/14010101 Transfer from CRF to CDF	229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83-	1,131,990,077.00	1,181,157,577.00
<b>Total</b>	<b>229,807,059.82</b>	<b>336,522,418.17</b>	<b>662,880,621.00</b>	<b>662,880,621.00</b>	<b>326,358,202.83-</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>
<b>MISCELLANEOUS</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>229,807,059.82</b>	<b>336,522,418.17</b>	<b>662,880,621.00</b>	<b>662,880,621.00</b>	<b>326,358,202.83-</b>	<b>1,131,990,077.00</b>	<b>1,181,157,577.00</b>

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>34001001 - DEPARTMENT WORKS AND INFRASTRUCTURE</b>							
34001001/23030103/06000007 Rehab/Repairs of Tati Hotel to shopping complex						40,000,000.00	40,000,000.00
34001001/23030124/09000008 Rehabilitation/Repairs of Old Kawo garage						8,000,000.00	8,000,000.00
34001001/23050101/09000003 Refuse Evacuation and Waste Management		143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39+		
34001001/23030126/09000004 Rehabilitation/Repairs of Cemeteries			6,000,000.00	6,000,000.00	6,000,000.00+	45,000,000.00	45,000,000.00
34001001/23020116/09000005 Dredging of Kigo new extension street water ways						3,000,000.00	3,000,000.00
34001001/23020116/09000006 Construction of Drainage at Shooting Range in kabala			7,380,472.00	7,380,472.00	7,380,472.00+	6,000,000.00	6,000,000.00
34001001/23020116/09000007 Constr of Drainage at Gidan Sarkin Argungu in U/sarki						2,000,000.00	2,000,000.00
34001001/23020105/10000002 Constr/Provision 50nos Boreholes across the 12 wards		3,852,540.00	7,632,577.00	7,632,577.00	3,780,037.00+	63,382,577.00	63,382,577.00
34001001/23020105/10000003 SHAWN 11 Programme			5,000,000.00	5,000,000.00	5,000,000.00+	3,150,000.00	3,307,500.00
34001001/23010123/13000002 Purch of Imported Standard Fire Extinguishers (167Nos)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020118/13000003 Constr/Provision of Infrastructure (Refund to State Govt				175,067,884.00	175,067,884.00+		
34001001/23030109/13000004 Rehabilitation /Equipping of fire station A at U/Dosa			2,000,000.00	2,000,000.00	2,000,000.00+	27,000,000.00	27,000,000.00
34001001/23010119/14000004 Purchase of Lighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020103/14000016 Constr /Provision of Solar Light at Kawo Mando Parks	18,126,028.00						
34001001/23020103/14000017 Purchase of Transformers Across the 12 wards		2,000,000.00	10,250,000.00	10,250,000.00	8,250,000.00+	19,250,000.00	18,950,000.00
34001001/23020103/14000018 Constr/Provision 100nos of streets light across the 12		1,593,750.00	5,301,500.00	5,301,500.00	3,707,750.00+	134,000,000.00	134,000,000.00
34001001/23020114/14000019 Installations of Solar street light		14,895,543.45	24,000,000.00	24,000,000.00	9,104,456.55+		
34001001/23020103/14000020 Provision of Solar home light			12,750,000.00	12,750,000.00	12,750,000.00+		
34001001/23020103/00000021 Purchase of and Installation of Solar inverter @ L.G			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020114/17000002 Constr/Provision of Bridges at Kabala Costain/Doki						3,000,000.00	3,000,000.00
34001001/23020114/17000010 Construction of Nasarawa Road	25,814,375.00						
34001001/23020114/17000028 Construction/ Provision Of Roads Kabala Doki Bus Stop			3,000,000.00	3,000,000.00	3,000,000.00+	20,000,000.00	20,000,000.00
34001001/23020114/17000029 Constr/Prov of Bridges across the Kabala -Kigo New ext.			5,000,000.00	5,000,000.00	5,000,000.00+	20,190,000.00	20,190,000.00
34001001/23020114/17000030 Constr of 1.5km with Drain-Drain Rd and adjoin Road						50,000,000.00	99,330,000.00
34001001/23020114/17000031 Constr of 3km with Drain-Drain school Road U/Dosa						22,000,000.00	22,000,000.00
34001001/23020114/17000032 Constr of 5km with drain-drain water way sat school rd			4,000,000.00	4,000,000.00	4,000,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000033 Construction of Zonkwa rd Mahuta at U/Rimi						15,000,000.00	15,000,000.00
34001001/23020114/17000034 Construction /Provision of road at U/Kudu						12,000,000.00	12,000,000.00
34001001/23020114/17000035 Construction/Provision of 4km Road at Ogbomoshu			5,000,000.00	5,000,000.00	5,000,000.00+	35,000,000.00	35,000,000.00
34001001/23020114/17000036 Construction of 2km Rd From Zaria-Danmusa junction						35,000,000.00	35,000,000.00
34001001/23030113/17000037 Construction of 2.5km rd at Kasuwa Kabala west						30,000,000.00	30,000,000.00
34001001/23030113/17000038 Rehabilitation /Repairs of Sanaco Bus stop						5,000,000.00	5,000,000.00
34001001/23030113/17000039 Rehab /Repairs of Old NDA bus stop and Badarawa bus						10,000,000.00	9,980,000.00
34001001/23020114/17000040 Constr of 5km surface Dressed Rd across Badarawa						17,000,000.00	17,000,000.00
34001001/23020114/17000041 Constr of 5km surface Dressed Rd across Kawo ward						8,000,000.00	8,000,000.00
34001001/23020114/17000042 Constr of 3km surface Dress RD at U/Kanawa-H/Banki						6,000,000.00	6,000,000.00
34001001/23020114/17000043 Construction of Culvert at u/Kanawa & U/shanu			5,000,000.00	5,000,000.00	5,000,000.00+	8,000,000.00	8,000,000.00
34001001/23020114/17000044 Construction of Yan Yashi road Zuntu						20,000,000.00	20,000,000.00
34001001/23030113/17000046 Renovation /Upgrading of U/Dosa bus stop			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000047 Construction of Police out post at U/Dosa market			8,000,000.00	8,000,000.00	8,000,000.00+	30,000,000.00	30,000,000.00
<b>Total</b>	<b>43,940,403.00</b>	<b>166,179,931.06</b>	<b>280,004,842.00</b>	<b>455,072,726.00</b>	<b>288,892,794.94+</b>	<b>731,972,577.00</b>	<b>781,140,077.00</b>
<b>17001001 - DEPARTMENT EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	27,889,074.88	299,988.04	35,000,000.00	35,000,000.00	34,700,011.96+	35,000,000.00	35,000,000.00
17001001/23010124/05000002 Purchase of Classroom furniture Across the 12 wards	14,581,699.57	12,759,529.05	50,000,000.00	50,000,000.00	37,240,470.95+	21,000,000.00	21,000,000.00
17001001/23030106/05000009 Rehabilitation /Repairs of LEA U/Rimi			5,000,000.00	5,000,000.00	5,000,000.00+	30,000,000.00	30,000,000.00
17001001/23030106/05000010 Renovation of Gwari/muri Rd Pri.School						35,017,500.00	35,017,500.00
17001001/23020107/05000011 Equipping of skills Acquisition Centre at Maiduguri rd			5,000,000.00	5,000,000.00	5,000,000.00+	25,000,000.00	25,000,000.00

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – CONT'D**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000012 Rehab /Repairs of LEA Primary School Katsina Road						20,000,000.00	20,000,000.00
17001001/23010124/05000013 Equipping of skills Acquisition Centre at U/Sarki			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,000,000.00
17001001/23020107/05000014 Constr of classroom Blocks at Nomadic sch. Rafin Guz			10,000,000.00	10,000,000.00	10,000,000.00+	45,000,000.00	45,000,000.00
17001001/23030106/05000015 Renovation of Containment B & D Primary Schools			5,000,000.00	5,000,000.00	5,000,000.00+	30,000,000.00	30,000,000.00
17001001/23030106/05000016 Renovation /Equipping Skill Acquisition Centre			10,000,000.00	10,000,000.00	10,000,000.00+	35,000,000.00	35,000,000.00
17001001/23020107/05000017 Fencing of Primary Schools		42,306,936.12	50,000,000.00	50,000,000.00	7,693,063.88+		
<b>Total</b>	<b>42,470,774.45</b>	<b>55,366,453.21</b>	<b>185,000,000.00</b>	<b>185,000,000.00</b>	<b>129,633,546.79+</b>	<b>296,017,500.00</b>	<b>296,017,500.00</b>
<b>21001001 – DEPARTMENT PRIMARY HEALTH CARE</b>							
21001001/23020106/04000001 Construction of PHC Shaba Ward	9,800,000.00			42,973,007.00	42,973,007.00+		
21001001/23030105/04000017 Renovation of PHC at U/Gwari		3,318,152.00	5,000,000.00	5,000,000.00	1,681,848.00+	6,000,000.00	6,000,000.00
21001001/23020106/04000018 Fencing of Health Centre PHC		38,140,268.67	50,000,000.00	50,000,000.00	11,859,731.33+		
21001001/23050101/04000019 Contribution to PHC Services		10,000,000.00	10,000,000.00	10,000,000.00			
21001001/23050101/04000020 Food and Nutrition Programme		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00+		
<b>Total</b>	<b>9,800,000.00</b>	<b>52,458,420.67</b>	<b>71,000,000.00</b>	<b>113,973,007.00</b>	<b>61,514,586.33+</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>
<b>25001001 - DEPT OF ADMIN &amp; FINANCE</b>							
25001001/23020107/05000001 Constr /provision of infrastructures fencing of School	19,755,000.00						
25001001/23030124/12000001 Rehab /Repairs Markets/Park Chechenia Vet & Kawo	21,940,525.71						
25001001/23010105/13000001 Purchase of LG Chairman's Vehicles	10,200,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	35,000,000.00	35,000,000.00
25001001/23010113/13000003 Purchase of Computers at L. G. Secretariat	300,000.00						
25001001/23010128/13000004 Purchase of Security Equipments at the L. G. Secretariat		20,000,000.00	20,000,000.00	20,000,000.00			
25001001/23030121/13000010 Rehab/Rep of Office Buildings Council Chamber LG Sec	12,847,108.20			10,000,000.00	10,000,000.00+		
25001001/23030121/13000011 Rehab/Rep Of Office Buildings Doka District Office		25,967,613.23	37,000,000.00	37,000,000.00	11,032,386.77+	25,000,000.00	25,000,000.00
25001001/23030121/13000013 Conduct Periodic Maintenance of Office building	33,631,505.40						
25001001/23030121/13000014 Rehab of Local Government Secretariat & Land Scaping	34,921,743.06						
25001001/23010106/13000015 Purchase of 7No Police Patrol Vehicles				11,550,000.00	11,550,000.00+		
25001001/23020101/13000016 Constr/Renovation of 3No Civilian JTF Office at Doka				5,000,000.00	5,000,000.00+		
25001001/23050101/13000017 Payments of Capital Liability		16,550,000.00	100,000,000.00	100,000,000.00	83,450,000.00+	38,000,000.00	38,000,000.00
<b>Total</b>	<b>133,595,882.37</b>	<b>62,517,613.23</b>	<b>159,000,000.00</b>	<b>185,550,000.00</b>	<b>123,032,386.77+</b>	<b>98,000,000.00</b>	<b>98,000,000.00</b>



**PART 2**

**EXTRACT OF THE**

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

**ON THE ACCOUNTS OF KADUNA NORTH LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

## **PROFILE OF ELECTED OFFICIALS**

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

## **MANAGEMENT STAFF**

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

**RECORD KEEPING:**

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

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

**CASH FLOW STATEMENTS****RECEIPTS:**

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

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

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

**PAYMENTS:**

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

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

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

#### **OBSERVATIONS**

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

#### **UNVOUCHED PAYMENTS**

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

#### **MISSING PAYMENT VOUCHERS N6,161,077.86**

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

#### **OUTSTANDING PAYMENT VOUCHERS FOR THE MAY, 2019**

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

#### **OUTSTANDING PAYMENT VOUCHER FOR THE MONTH OF OCTOBER, 2019**

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

**PROJECT ACCOUNT**

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

**STATEMENT OF ASSETS AND LIABILITIES****INVESTMENTS**

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

**TREASURIES AND BANKS:**

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

UBA Personnel Cost Account No 102xxxxx35	-	N228,309.58
UBA Main Account No. 101xxxxx32	-	N237,686.55
FCMB Main Account No 5101510019 FCMB	-	N4,700,016.69
Personnel Account No 5101510026 FCMB	-	N604,361.72
Projects/Capital Account No. 5101510033 UBA	-	N1,047,445.40
Personnel Account No 101xxxxx71	-	N134,308.77
<b>Total</b>	<b>=</b>	<b><u>N6,952,188.71</u></b>

These balances have been verified and certified by me.

**ADVANCES AND DEPOSITS:**

All advances have been retired and all third party deposits remitted to the appropriate quarters.



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

## **PART 3**

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

# KADUNA NORTH LOCAL GOVERNMENT

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

### SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	216,520,778.14	163,435,871.58	35,681,298.94	17,403,607.62
FEBRUARY	205,984,341.22	158,480,258.82	16,104,905.04	31,399,177.36
MARCH	204,968,259.09	155,735,414.33	37,729,919.12	11,502,925.84
APRIL	203,876,373.92	156,118,463.84	38,058,668.94	9,699,241.14
MAY	202,526,150.40	153,410,765.30	20,752,998.66	28,362,386.44
JUNE	226,468,423.09	156,329,090.48	18,052,997.66	52,086,334.95
JULY	243,506,783.79	157,639,162.18	42,326,044.53	43,541,577.08
AUGUST	232,847,204.16	146,725,496.22	58,183,863.19	27,937,844.75
SEPTEMBER	229,950,360.94	148,169,209.54	61,268,945.95	20,512,205.45
OCTOBER	235,454,006.91	201,848,431.25	33,605,575.66	0.00
NOVEMBER	230,461,330.86	205,267,807.87	16,802,269.91	8,391,253.08
DECEMBER	210,760,945.68	195,234,627.86	47,259,595.24	-31,733,277.42
<b>TOTAL</b>	<b>2,643,324,958.20</b>	<b>1,998,394,599.27</b>	<b>425,827,082.84</b>	<b>219,103,276.29</b>

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	VALUE CONSIDER	FROM NNPC	EQUALISATION				
JANUARY	164,792,581.02	51,431,012.70	297,184.42								216,520,778.14
FEBRUARY	150,316,063.46	52,707,192.56	197,926.71	2,763,158.49							205,984,341.22
MARCH	142,733,582.98	47,538,049.14	256,280.08	1,366,347.54			13,073,999.35				204,968,259.09
APRIL	134,566,590.13	46,004,867.21	195,550.14		16,277,235.40	2,959,497.35	3,872,633.69				203,876,373.92
MAY	154,752,986.41	47,535,178.81	237,985.18								202,526,150.40
JUNE	173,211,031.05	52,908,327.95	349,064.09								226,468,423.09
JULY	189,396,454.54	53,796,660.00	313,669.25								243,506,783.79
AUGUST	184,529,109.14	48,012,326.73	305,768.29								232,847,204.16
SEPTEMBER	185,786,277.48	43,255,845.11	311,265.45	596,972.90							229,950,360.94
OCTOBER	180,796,104.85	45,878,302.43	285,773.59				5,918,994.69	2,574,831.35			235,454,006.91
NOVEMBER	178,301,645.64	51,823,793.34	335,891.88								230,461,330.86
DECEMBER	148,675,514.46	46,163,830.21	236,265.08				15,685,335.93				210,760,945.68
<b>TOTAL</b>	<b>1,987,857,941.16</b>	<b>587,055,386.19</b>	<b>3,322,624.16</b>	<b>4,726,478.93</b>	<b>16,277,235.40</b>	<b>2,959,497.35</b>	<b>38,550,963.66</b>	<b>2,574,831.35</b>		<b>0.00</b>	<b>2,643,324,958.20</b>



From the table above, the sum of two billion, six hundred and forty-three million, three hundred and twenty-four thousand, nine hundred and fifty-eight naira, twenty kobo (N2,643,324,958.20) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, nine hundred and ninety-eight million, three hundred and ninety-four thousand, five hundred and ninety-nine naira, twenty-seven kobo (N1,998,394,599.27) only went to statutory deductions, four hundred and twenty-five million, eight hundred and twenty-seven thousand, and eighty-two naira, eighty-four kobo (N425,827,082.84) only went to other deduction while the remaining balance of two hundred and nineteen million, one hundred and three thousand, two hundred and seventy-six naira, twenty-nine kobo (N219,103,276.29) only was remitted to the Local Government.

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

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

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



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