

**KUBAU LOCAL GOVERNMENT
OF KADUNA STATE**



**REPORT
OF THE TREASURER
WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

OFFICIALS

HON. ALH. SABO AMINU : **EXECUTIVE CHAIRMAN**

ELECTED COUNCILLORS

HON. MUSA ABDUL	:	ANCHAU
HON. JAFAR MOHAMMED	:	KUBAU
HON. MUSA YAHAYA	:	DUTSEN WAIL
HON. MUSA SALE	:	DAMAU
HON. ABUBAKAR YAHAYA	:	PAMBEGUA
HON. SHUAIBU YAHAYA	:	KARREH
HON. SALMANU JA'AFARU	:	MAH
HON. ADO ALHASSAN	:	KARGI
HON. ABDULLAHI MOHAMMED	:	ZUNTU
HON. INUSA SHUAIBU	:	ZABI
HON. YAU ABDULLAHI	:	HASKIYA
ALH. RILWANU MOHAMMED INUWA	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. BILYYAMINU ABDULIAHI YAKAWADA	:	DIRECTOR ADMIN & FINANCE
ALH. UMAR GARBA	:	DIRECTOR AGRIC & NATURAL RESOURCES
ALH. LAWAL MOHAMMED	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. SHEHU USMAN	:	DIRECTOR WORKS AND HOUSING
MRS. GRACE DOGO	:	DIRECTOR PRIMARY HEALTH CARE

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

PROFILE



**HON. SABO AMINU
EXECUTIVE CHAIRMAN**



**ALH. RILWANU
MOHAMMEDINUWA
COUNCIL SECRETARY**



**ALH. BILYYAMINU
ABDULLAHI YAKAWADA
DIR. ADMIN AND FINANCE**



**ALH. ADAMU A. SANI
LOCAL GOV'T. TREASURER**

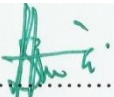
1.0 CHAIRMAN'S REPORT

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

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

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

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



.....
HON. SABO AMINU
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kubau Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Kubau 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 Kubau Local Government are contained on pages 16 to 53 of this Report and consist of the following financial statements converted to International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 54 to 57

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 ₦2.508 Billion. The total recurrent payment charged to the Fund in line with Kubau Local Government Appropriation Act 2018 was ₦2.509 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦0.458Billion for the year. The closing balance of the fund as at 31st December, 2018 was ₦0.917 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,376,250.43		35,087,060.17
Recurrent Receipts	2,508,939,237.05		1,965,308,111.86	
Recurrent Expenditure	2,509,398,008.07		1,999,018,921.60	
Net Recurrent Surplus/(Deficit)		(458,771.02)		(33,710,809.74)
Closing Balance		917,479.41		1,376,250.43

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.792 Billion and total capital expenditure charged to the fund amounted to ₦0.792 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	792,066,869.32		276,845,529.44	
Capital Expenditure	792,066,869.32		276,845,529.44	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,508,939,237.05 and total payment was ₦2,509,398,008.07. An overall net deficit cash flow of ₦458,771.02 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦917,479.41

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,376,250.43		35,087,060.17
Total Receipts	2,508,939,237.05		1,965,308,111.86	
Total Payments	2,509,398,008.07		1,999,018,921.60	
Net Cash Surplus/(Deficit)		(458,771.02)		(33,710,809.74)
Closing Cash/Bank Balance		917,479.41		1,376,250.43
Represented by:				
Consolidated Revenue Fund	917,479.41		1,376,250.43	
Capital Development Fund	-		-	
Total Public Funds		917,479.41		1,376,250.43

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

The Treasurers Annual Reports 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 conversion/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 Kubau Local Government at Mold Computers and Communication Limited Kaduna

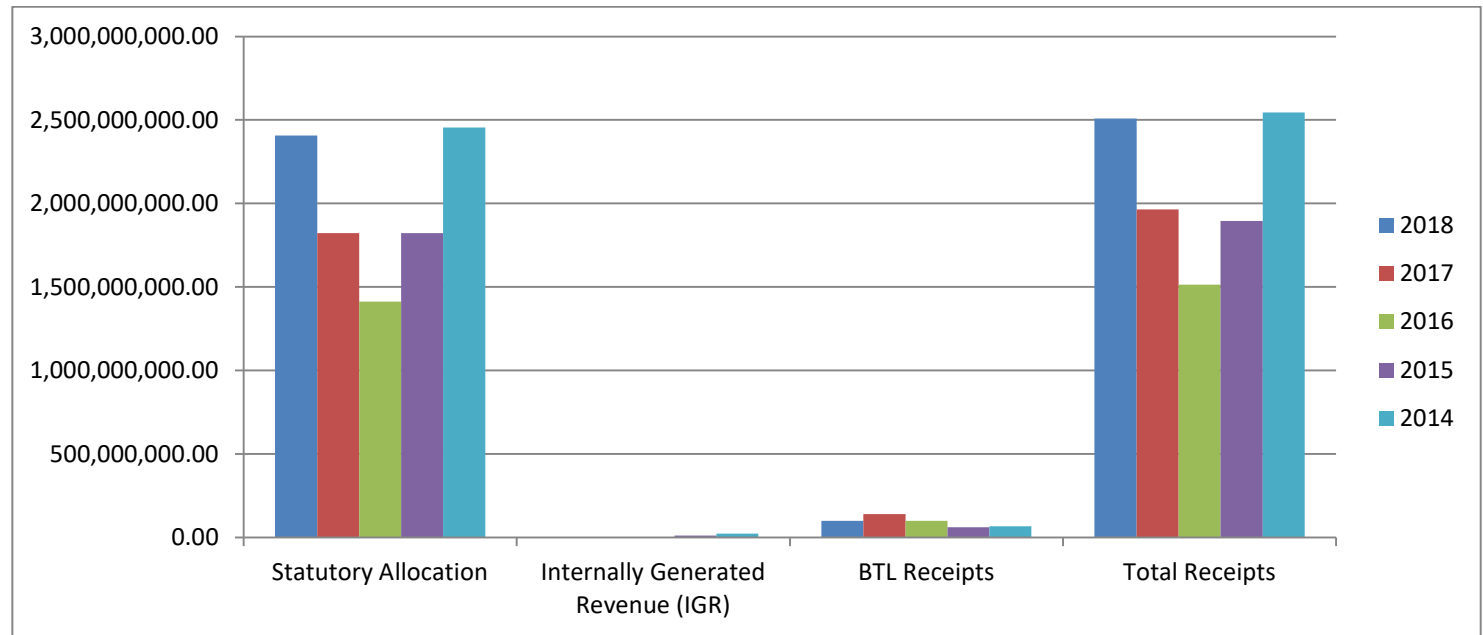
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	35,087,060.17	1,376,250.43	174,628,202.00	174,628,202.00	173,251,951.57-		
RECEIPTS							
Statutory Allocation	1,822,700,394.32	2,407,880,755.07	2,691,215,119.00	3,130,518,783.00	722,638,027.93-	2,960,336,631.00	13,367,598,170.00
Internally Generated Revenue	1,996,132.15	120,943.10	80,000,000.00	80,000,000.00	79,879,056.90-	88,000,000.00	331,550,108.00
Transfer from CRF	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68-		
BTL Receipts	140,611,585.39	100,937,538.88			100,937,538.88+		
Total Current Year Receipts	2,242,153,641.30	3,301,006,106.37	3,842,977,583.00	4,741,970,254.00	1,440,964,147.63-	3,048,336,631.00	13,699,148,278.00
Total Funds Available	2,277,240,701.47	3,302,382,356.80	4,017,605,785.00	4,916,598,456.00	1,614,216,099.20-	3,048,336,631.00	13,699,148,278.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	1,237,463,328.35	749,734,508.46	1,150,588,170.00	754,542,635.00	4,808,126.54+		
Social Benefits		111,820,000.00	36,667,056.00	115,327,248.00	3,507,248.00+		
Overhead Costs	334,218,478.42	753,889,091.41	512,197,429.00	809,197,429.00	55,308,337.59+	36,510,000.00	6,510,000.00
Service Wide Vote	9,880,000.00	950,000.00			950,000.00-		
BTL Payments	140,611,585.39	100,937,538.88			100,937,538.88-		
Transfer to Capital Development Fund	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68+		
Total Recurrent Expenditure	1,999,018,921.60	2,509,398,008.07	2,771,215,119.00	3,210,518,783.00	701,120,774.93+	36,510,000.00	6,510,000.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10+	34,029,467.00	
04 Improvement to Human Health	10,000,000.00	33,995,505.80	93,201,651.00	64,201,651.00	30,206,145.20+	4,500,000.00	
05 Enhancing Skills and Knowledge	26,000,000.00	106,097,966.86	379,823,062.00	392,323,062.00	286,225,095.14+	76,204,162.00	
09 Environmental Improvement	11,843,340.94	108,529,619.33	81,690,000.00	131,690,000.00	23,160,380.67+	5,110,300.00	
10 Water Resources and Rural Development	2,200,000.00	19,313,714.35	27,000,000.00	26,000,000.00	6,686,285.65+	4,326,568.00	
11 Information Communication & Technology	7,284,025.55	20,873,835.85	26,540,000.00	26,540,000.00	5,666,164.15+		
13 Reform of Government and Governance	44,166,543.68	216,909,322.18	121,334,101.00	313,994,293.00	97,084,970.82+	43,480,000.00	
14 Power	106,932,917.27	83,576,807.05	174,984,885.00	141,484,885.00	57,908,077.95+	127,034,885.00	
17 Road	68,418,702.00	169,098,176.00	302,787,500.00	570,816,315.00	401,718,139.00+	68,850,000.00	
Total Capital Expenditure by Programme	276,845,529.44	792,066,869.32	1,246,390,666.00	1,706,079,673.00	914,012,803.68+	363,535,382.00	
Total Expenditure (Budget Size)	2,275,864,451.04	3,301,464,877.39	4,017,605,785.00	4,916,598,456.00	1,615,133,578.61+	400,045,382.00	6,510,000.00
Budget Surplus/(Deficit)	1,376,250.43	917,479.41			917,479.41+	2,648,291,249.00	13,692,638,278.00
Financing of Deficit by Borrowing:							
Closing Balance	1,376,250.43	917,479.41			917,479.41+	2,648,291,249.00	13,692,638,278.00

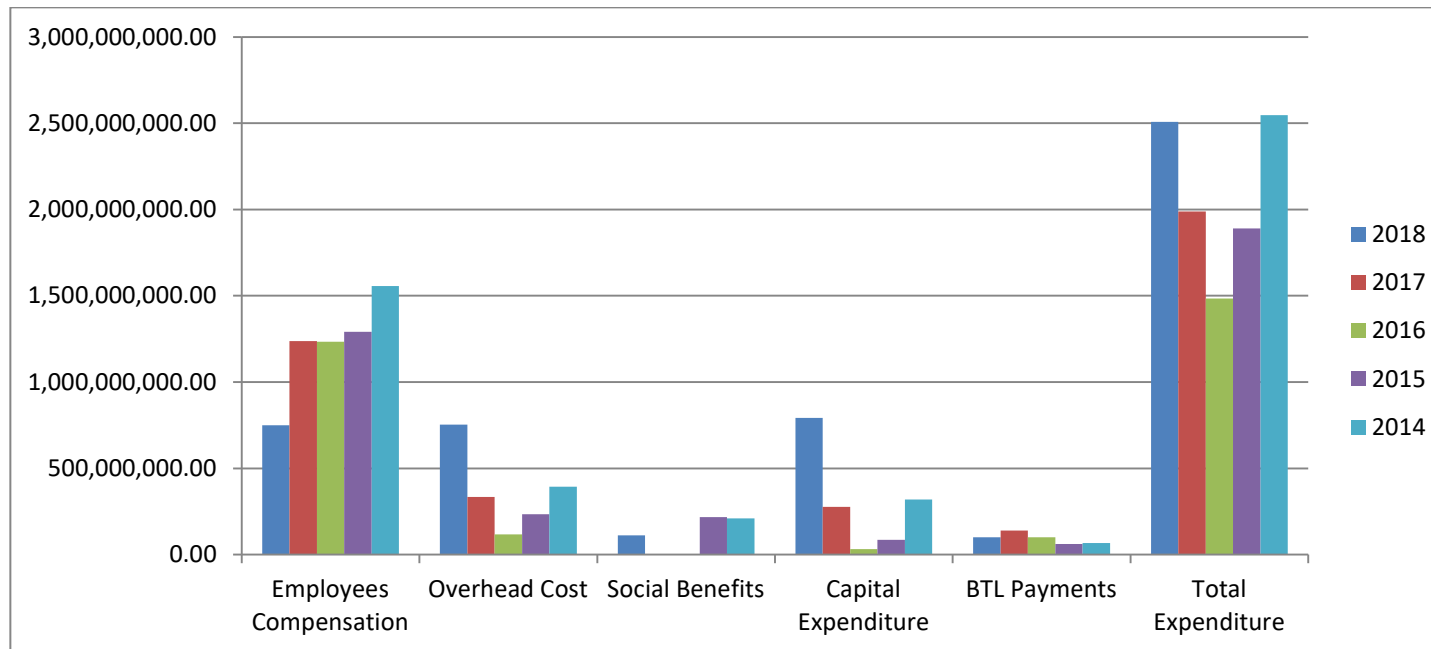
3.2 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
RECEIPTS:	₦	₦	₦	₦	₦
Statutory Allocation	2,407,880,755.07	1,822,700,394.32	1,412,358,820.35	1,822,508,003.24	2,454,785,198.02
Internally Generated Revenue (IGR)	120,943.10	1,996,132.15	283,543.95	11,731,595.00	23,051,779.06
Capital Receipts					
Internal Loan					
BTL Receipts	100,937,538.88	140,611,585.39	100,912,416.65	61,119,320.16	67,725,856.93
Total Revenue	2,508,939,237.05	1,965,308,111.86	1,513,554,780.95	1,895,358,918.40	2,545,562,834.01
PAYMENTS:					
Employees Compensation	749,734,508.46	1,237,463,328.35	1,233,935,928.87	1,291,330,253.22	1,555,780,842.14
Overhead Cost	753,889,091.41	334,218,478.42	117,300,850.15	234,450,240.59	393,955,292.44
Social Benefits	111,820,000.00			217,805,841.08	209,642,281.48
Service Wide Vote	950,000.00	9,880,000.00			
Capital Expenditure	792,066,869.32	276,845,529.44	31,537,580.25	85,623,157.93	319,253,347.06
Loans Repayment					
BTL Payments	100,937,538.88	140,611,585.39	100,912,416.65	61,119,320.16	67,725,856.93
Total Payments	2,509,398,008.07	1,999,018,921.60	1,483,686,775.92	1,890,328,812.98	2,546,357,620.05
CASH BALANCES					
Net Cash Surplus/(Deficit)	(458,771.02)	(33,710,809.74)	29,868,005.03	5,030,105.42	(794,786.04)
Opening Cash Balance	1,376,250.43	35,087,060.17	5,219,055.14	188,949.72	983,735.76
Closing Cash Balance	917,479.41	1,376,250.43	35,087,060.17	5,219,055.14	188,949.72

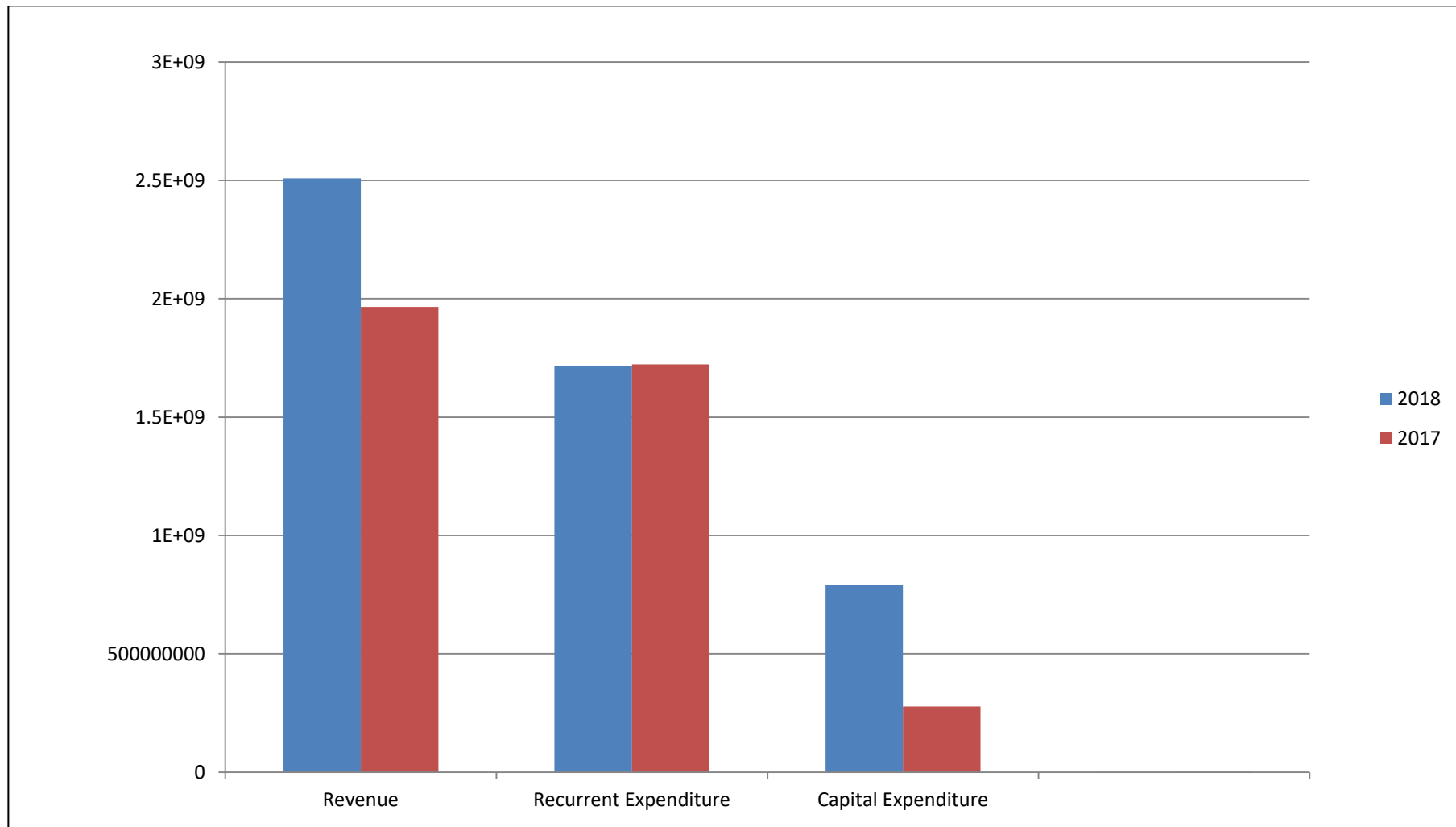
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.3 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

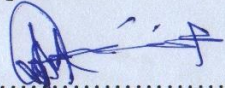
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

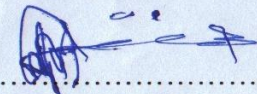


.....
ALH. ADAMU A. SANI
TREASURER

19/11/19
.....
DATE

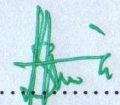
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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



.....
ALH. ADAMU A. SANI
TREASURER

19/11/19
.....
DATE



.....
HON. SABO AMINU
EXECUTIVE CHAIRMAN

19/11/2019
.....
DATE

AUDIT CERTIFICATE

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

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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Kubau Local Government Council of Kaduna State for the year ended 31st December, 2018.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2018	2017
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,043,669,975.91	1,430,749,649.62
Share of Value Added Tax	2	364,210,779.16	391,950,744.70
Independent Revenue	3	120,943.10	1,996,132.15
Total Receipts		2,408,001,698.17	1,824,696,526.47
Recurrent Payments:			
Employees Compensation	4	749,734,508.46	1,237,463,328.35
Social Benefits	5	111,820,000.00	
Overhead Cost	6	753,889,091.41	334,218,478.42
CRFC - (Excluding Social Benefits and Public Debt)	7	950,000.00	9,880,000.00
Total Payments		1,616,393,599.87	1,581,561,806.77
Net Cash Flow from Operating Activities		791,608,098.30	243,134,719.70
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	33,671,921.90	
Improvement to Human Health	11	33,995,505.80	10,000,000.00
Enhancing Skills and Knowledge	12	106,097,966.86	26,000,000.00
Environmental Improvement	16	108,529,619.33	11,843,340.94
Water Resources and Rural Development	17	19,313,714.35	2,200,000.00
Information and Communication Technology	18	20,873,835.85	7,284,025.55
Reform of Government and Governance	20	216,909,322.18	44,166,543.68
Power	21	83,576,807.05	106,932,917.27
Road	24	169,098,176.00	68,418,702.00
Net Cash Flow from Investing Activities	29	792,066,869.32	276,845,529.44
Cash Flow from Financing Activities:			
Other Cash Movement:			
Below-The-Line Receipts	36	100,937,538.88	140,611,585.39
Below-The-Line Payments	37	100,937,538.88	140,611,585.39
Net Movement			
Net Surplus(Deficit) for the Year		(458,771.02)	(33,710,809.74)
Opening Balance		1,376,250.43	35,087,060.17
Closing Balance	38	917,479.41	1,376,250.43

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2018	2017
ASSETS:		₦	₦
Liquid Assets			
Treasuries and Banks	39	917,479.41	1,376,250.43
Sub Total		917,479.41	1,376,250.43
Investments and Other Assets			
Investments	40	12,850,000.00	12,850,000.00
Sub Total		12,850,000.00	12,850,000.00
Total Assets		13,767,479.41	14,226,250.43
Public Funds:			
Consolidated Revenue Fund	42	917,479.41	1,376,250.43
Capital Development Fund	43		
Other Funds	44	12,850,000.00	12,850,000.00
Sub - Total: Public Funds		13,767,479.41	14,226,250.43
LIABILITIES:			
Public Funds + Liabilities		13,767,479.41	14,226,250.43

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
Opening Balance		35,087,060.17	1,376,250.43			1,376,250.43+		
Add: Recurrent Receipts:								
Statutory Allocation		1,261,868,804.24	1,955,848,163.25	2,182,266,323.00	2,182,266,323.00	226,418,159.75-	2,400,492,956.00	6,420,419,923.00
Share of VAT		391,950,744.70	364,210,779.16	490,737,270.00	490,737,270.00	126,526,490.84-	539,810,997.00	6,683,799,085.00
Excess Crude		53,999,570.23	14,939,187.69			14,939,187.69+		
NNPC Refunds			3,383,691.29			3,383,691.29+		
Refund From Paris Club					439,303,664.00	439,303,664.00-		
10% IGR State Contribution				18,211,526.00	18,211,526.00	18,211,526.00-	20,032,678.00	263,379,162.00
Exchange Rate Difference		113,485,354.00	21,090,789.40			21,090,789.40+		
Share of Excess PPT		1,395,921.15						
Share of Fore Equalization			44,472,875.55			44,472,875.55+		
Excess Bank Charges			3,935,268.73			3,935,268.73+		
Sub Total: Statutory Allocation		1,822,700,394.32	2,407,880,755.07	2,691,215,119.00	3,130,518,783.00	722,638,027.93-	2,960,336,631.00	13,367,598,170.00
Licenses	50	175,000.00		8,000,000.00	8,000,000.00	8,000,000.00-	8,800,000.00	24,800,054.00
Rates	51			10,000,000.00	10,000,000.00	10,000,000.00-	11,000,000.00	21,550,000.00
Fees	52			30,000,000.00	30,000,000.00	30,000,000.00-	33,000,000.00	186,000,054.00
Fines	53			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Earnings	55	1,821,132.15		31,000,000.00	31,000,000.00	31,000,000.00-	34,100,000.00	96,100,000.00
Repayments	58		120,943.10			120,943.10+		
Total: Independent Revenue		1,996,132.15	120,943.10	80,000,000.00	80,000,000.00	79,879,056.90-	88,000,000.00	331,550,108.00
Total Recurrent Receipts		1,824,696,526.47	2,408,001,698.17	2,771,215,119.00	3,210,518,783.00	802,517,084.83-	3,048,336,631.00	13,699,148,278.00
Total Funds Available		1,859,783,586.64	2,409,377,948.60	2,771,215,119.00	3,210,518,783.00	801,140,834.40-	3,048,336,631.00	13,699,148,278.00
Less Recurrent Payments:								
Employees Compensation	63	1,237,463,328.35	749,734,508.46	1,150,588,170.00	754,542,635.00	4,808,126.54+		
Social Benefits	64		111,820,000.00	36,667,056.00	115,327,248.00	3,507,248.00+		
Overhead Cost	65	334,218,478.42	753,889,091.41	512,197,429.00	809,197,429.00	55,308,337.59+	36,510,000.00	6,510,000.00
CRFC - (Excluding Social Benefits and Public Debts)	66	9,880,000.00	950,000.00			950,000.00-		
Total Recurrent Payments		1,581,561,806.77	1,616,393,599.87	1,699,452,655.00	1,679,067,312.00	62,673,712.13+	36,510,000.00	6,510,000.00
Other Cash Movement								
Below-The-Line Receipts	67	140,611,585.39	100,937,538.88			100,937,538.88+		
Below-The-Line Payments	68	140,611,585.39	100,937,538.88			100,937,538.88-		
Net Movement								
Net Recurrent Funds before Transfers		278,221,779.87	792,984,348.73	1,071,762,464.00	1,531,451,471.00	738,467,122.27-	3,011,826,631.00	13,692,638,278.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68+		
Total Appropriations/Transfers		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68+		
Closing Balance		1,376,250.43	917,479.41			917,479.41+	3,011,826,631.00	13,692,638,278.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				174,628,202.00	174,628,202.00	174,628,202.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68-		
Sub Total: Capital Receipts		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68-		
Total Capital Funds Available		276,845,529.44	792,066,869.32	1,246,390,666.00	1,706,079,673.00	914,012,803.68-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	40,450,569.23	110,082,223.26	118,760,000.00	195,760,000.00	85,677,776.74+	43,480,000.00	
Economic Affairs	74		33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10+	34,029,467.00	
Housing and Community Development	76	202,394,960.21	494,885,415.65	600,576,486.00	999,765,493.00	504,880,077.35+	205,321,753.00	
Health	77	10,000,000.00	28,995,505.80	84,201,651.00	55,201,651.00	26,206,145.20+	4,500,000.00	
Education	79	24,000,000.00	124,431,802.71	403,823,062.00	416,323,062.00	291,891,259.29+	76,204,162.00	
Total Capital Expenditure		276,845,529.44	792,066,869.32	1,246,390,666.00	1,706,079,673.00	914,012,803.68+	363,535,382.00	
Closing Balance							363,535,382.00	

NOTES TO CASHFLOW STATEMENT

	Actual	Actual
	2018	2017
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,955,848,163.25	1,261,868,804.24
25001001/11010003 Excess Crude	14,939,187.69	53,999,570.23
25001001/11010006 NNPC Refunds	3,383,691.29	
25001001/11010013 Exchange Rate Difference	21,090,789.40	113,485,354.00
25001001/11010017 Share of Excess PPT		1,395,921.15
25001001/11010019 Share of Fore Equalization	44,472,875.55	
25001001/11010020 Excess Bank Charges	3,935,268.73	
Total	2,043,669,975.91	1,430,749,649.62
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	364,210,779.16	391,950,744.70
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Licenses		175,000.00
Earnings		1,821,132.15
Repayments General	120,943.10	
Total	120,943.10	1,996,132.15
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	418,834,261.26	821,219,515.72
Local Government Staff	330,900,247.20	416,243,812.63
Total	749,734,508.46	1,237,463,328.35
Note 4A - Local Government Staff		
Kubau Local Government	330,900,247.20	416,243,812.63
Total	330,900,247.20	416,243,812.63
Note 5 - Social Benefits		
Contribution to Pension Fund	70,000,000.00	
Other Pension Benefits	41,820,000.00	
Total	111,820,000.00	
Note 6 - Overhead Costs		
Transport and Travelling	115,704,983.01	19,992,284.15
Utilities	91,421,954.00	2,994,500.00
Material and Supplies	72,972,138.13	10,966,500.00
Maintenance Services	82,866,452.74	37,134,010.00
Training	17,060,940.99	7,999,500.00

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Other Services	163,778,250.00	92,992,700.00
Consulting & Professional Services	10,779,200.00	13,102,760.29
Fuel and Lubriants	21,836,374.44	
Financial Charges	844,296.60	2,000,000.00
Miscellaneous Expenses	176,624,501.50	147,036,223.98
Total	753,889,091.41	334,218,478.42
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
25001001/22060203 Settlement of Liabilities	950,000.00	9,880,000.00
Total	950,000.00	9,880,000.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward	29,976,586.20	
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward	3,695,335.70	
Total	33,671,921.90	
Note 11 - Improvement to Human Health		
34001001/23020106/04000001 Construction of Bridge at School of Health Technology Pambeg	5,000,000.00	
21001001/23030105/04000090 General Repairs of Health Centers		10,000,000.00
21001001/23020106/04000094 Construction of Primary Health Care Clinic at Ung. Gata Anc	3,546,163.97	
21001001/23020106/04000095 Construction of Health Clinic at Jenau Anchau Ward	1,000,000.00	
21001001/23020106/04000096 Construction of Health Clinic at Dalman Zuntu Ward	1,000,000.00	
21001001/23020106/04000098 Construction of Health Clinic at Kudumi Haskiya Ward	1,000,000.00	
21001001/23020106/04000099 Construction of Health Clinic at Kanwa Haskiya Ward	1,000,000.00	
21001001/23020106/04000101 Construction of Health Clinic at Dokan MaiJaki Kargi Ward	3,025,000.00	
21001001/23020106/04000102 Construction of Health Clinic at Dokan Rago Mah Ward	3,025,000.00	
21001001/23030105/04000103 General Repairs of Primary Health Care Centres	1,696,284.50	
21001001/23020106/04000104 Construction of Health Clinic at Ware-Ware	4,997,188.10	
21001001/23020106/04000105 Construction of Health Clinic at Tashan Kinchin Haskiya war	4,593,992.18	
21001001/23020106/04000106 Contribution to PHC Services	4,111,877.05	
Total	33,995,505.80	10,000,000.00
Note 12 - Enhancing Skills and Knowledge		
34001001/23020107/05000002 Construction of Drainage at Central Primary School D/wai War		3,000,000.00
34001001/23030106/05000004 General Repairs of Schools		10,000,000.00
17001001/23020107/05000062 1 Storey Building of 8 Class Rooms at Anchau anchau Ward.		3,000,000.00
17001001/23020107/05000130 1 Storey Building of 8 Class Rooms at Pambegua P/G Ward		1,000,000.00
17001001/23020107/05000135 1 Storey Building of 8 Class Rooms at Zuntu zuntu Ward.		3,000,000.00

Notes to Cashflow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
17001001/23030106/05000177	Renovation of Primary Education Office at Anchau		6,000,000.00
17001001/23020107/05000226	Construction of 1 Block of 8 Classrooms at Salanke Anchau W	6,731,528.37	
17001001/23020107/05000227	Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward	2,000,000.00	
17001001/23020107/05000228	Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa	3,000,000.00	
17001001/23020107/05000229	Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse	3,000,000.00	
17001001/23020107/05000231	Construction of 1 Block of 8 Classrooms at Haskiya Haskiya	1,914,841.48	
17001001/23020107/05000232	Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward	887,233.78	
17001001/23020107/05000233	Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa	6,800,000.00	
17001001/23020107/05000236	Construction of 1 Block of 8 Classrooms at Muriga Mah Ward	7,000,000.00	
17001001/23020107/05000237	Construction of 1 Block of 8 Classrooms at Pambegua Pambegu	546,459.74	
17001001/23020107/05000238	Construction of 1 Block of 2 Classrooms and Office at Hayin	5,375,937.42	
17001001/23020107/05000247	Construction of 1 Block of 2 Classrooms and Office at Kudumi	2,000,000.00	
17001001/23020107/05000248	Construction of 1 Block of 2 Classrooms and Office at Bugau	5,758,021.03	
17001001/23030106/05000249	Renovation of Local Government Education Secretariat	5,000,000.00	
17001001/23020107/05000250	Fencing of Central Primary School Dutsen Wai Dutsen Wai War	5,500,000.00	
17001001/23020107/05000251	Fencing of Central Primary School Kargi Kargi Ward	5,500,000.00	
17001001/23020107/05000252	Fencing of Central Primary School Karreh Karreh Ward	3,100,543.88	
17001001/23020107/05000253	Fencing of Central Primary School Damau Damau Ward	4,733,477.55	
17001001/23030106/05000254	Repairs of Vandalized Primary School at Central Primary Scho	2,000,000.00	
17001001/23020107/05000258	Construction of 1 Block of 2 Classrooms and Office at BidaBi	2,000,000.00	
17001001/23020107/05000260	Construction of 1 Block of 2 Classrooms and Office at Kadawa	8,100,375.51	
17001001/23020107/05000267	Construction of 2 Blocks of 4 Class rooms at GSS Mah Mah Wa	3,986,658.00	
17001001/23030106/05000268	Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward	2,000,000.00	
17001001/23020107/05000269	Construction /Provision of Block of 2 Classroom at Yelwa Pa	1,119,149.96	
17001001/23030106/05000270	Rehabilitation/Renovation of 6No Classrooms at Pangwani Kar	3,000,000.00	
17001001/23050101/05000273	Fencing of BATC Anchau Anchau Ward	8,824,630.14	
17001001/23020107/05000281	Additional Work Fencing of Primary School Hayin Lere	4,000,000.00	
17001001/23030106/05000282	Renovation of Secondary School at Kamfani Maunde	2,219,110.00	
Total		106,097,966.86	26,000,000.00
Note 16 - Environmental Improvement		108,529,619.33	11,843,340.94
34001001/23020118/09000009	Drainage behind Primary School Anchau Gari.		5,000,000.00
34001001/23020114/09000017	Drainage Along Old Anchau Road D/Wai D/wai ward.		1,843,340.94
34001001/23020114/09000019	Drainage at Zuntu main town Zuntu Ward.		5,000,000.00
34001001/23020105/09000020	Construction of 5No. Drainage at Kubau Town Kubau Ward	5,000,000.00	
34001001/23020114/09000021	Construction of Drainage at Mah Town Mah Ward	3,253,527.96	
34001001/23020105/09000022	Construction/Provision of Drainage at Zuntu main Town Zuntu	34,878,908.65	
34001001/23020105/09000023	Construction/Provision of Drainage at Sabon Layi Anchau An	18,029,392.00	

Notes to Cashflow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
34001001/23020114/09000024	Construction of 10No Culverts at Mah Mah Ward	5,106,667.05	
34001001/23020114/09000025	Construction of 10No Culverts at Kargi Kargi Ward	4,551,123.67	
34001001/23020114/09000026	Construction of 10No Culverts at Zuntu Zuntu Ward	1,000,000.00	
34001001/23020114/09000027	Construction of 10No Culverts at Kubau Kubau Ward	1,210,000.00	
34001001/23020114/09000028	Construction of Culverts and Drainages at Dutsen Wai Dutse	2,250,000.00	
34001001/23020114/09000029	Construction of Drainage at Kwata road Anchau Ward	14,250,000.00	
34001001/23020114/09000030	Construction of Drainages and Bridge at Kanya	19,000,000.00	
Total		108,529,619.33	11,843,340.94
Note 17 - Water Resources and Rural Development			
34001001/23020105/10000056	22No. Borehole 2 per ward		2,200,000.00
34001001/23020105/10000064	Construction of 2No borehole at Anchau Anchau	2,066,907.35	
34001001/23020105/10000066	Construction of 1 No Borehole at Pambegua Pambegua Ward	1,000,000.00	
34001001/23020105/10000067	Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W	1,000,000.00	
34001001/23020114/10000068	Construction of Drainages Behind Central Primary Scoool Anch	9,500,000.00	
34001001/23020105/10000069	Construction of 2No Boreholes at Zuntu Zuntu Ward	2,000,000.00	
34001001/23020105/10000070	Construction of 2 No Borehole at Zabi Zabi Ward	1,460,000.00	
34001001/23020105/10000071	Construction of 2 No Borehole at Yarkaura/Yardoka Haskiya W	2,286,807.00	
Total		19,313,714.35	2,200,000.00
Note 18 - Information and Communication Technology			
25001001/23010113/11000001	Purchase of Computer and Accessories	2,540,000.00	
25001001/23020124/13000002	Market Stalls at Pambegua Pambegua Ward		7,284,025.55
17001001/23020127/11000002	Construction of ICT Centre at GDSS Anchau Takalafiya	18,333,835.85	
Total		20,873,835.85	7,284,025.55
Note - 20 Reform of Government and Governance			
25001001/23030121/13000008	Rehabilitation of Local Government Secretariat (Phase 1)		15,617,603.60
25001001/23010112/13000013	Office of the Chairman Vice Chairman and all HODs		12,797,860.00
25001001/23020124/13000016	Construction of Market Stalls at Pambegua Pambegua ward	5,527,500.00	
25001001/23020124/13000017	Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward	23,900,000.00	
25001001/23020124/13000018	Construction of Market Stalls at Anchau Anchau Ward	7,455,054.00	
25001001/23030121/13000019	Repairs of Primary Education Office Anchau ward	6,750,000.00	
25001001/23030103/13000020	Renovation of District Head House Kubau Kubau Ward	1,000,000.00	
25001001/23020124/13000022	Construction of Market Stalls at Anchau Anchau Ward		3,000,000.00
25001001/23020124/13000023	Construction of Market Stalls at D Wai D/Wai Ward		1,751,080.08
34001001/23020124/13000005	Construction of market Stalls at Kargi Kargi Ward	6,990,000.00	
34001001/23020118/13000006	Provision of Infrastructure at Zuntu Zuntu Ward	5,000,000.00	

Notes to Cashflow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
34001001/23020124/13000007	Construction of Market Stalls at Kubau Kubau Ward	10,250,000.00	
34001001/23020118/13000008	Provision of Infrastructure across the Local Government	89,287,098.92	
34001001/23030121/13000009	Rehabilitation of Local government Secretariat Phase II	8,507,768.02	
34001001/23050101/13000010	Land Compensation at Anchau and Kubau	16,650,000.00	
34001001/23010121/13000013	Purchase of Low Bed	20,080,000.00	
17001001/23050101/13000003	Assistance to Community Development		1,000,000.00
17001001/23010124/13000014	Purchase of Textual materials and Stationery.		10,000,000.00
17001001/23050101/13000018	Assistance to Community Development Projects	15,511,901.24	
Total		216,909,322.18	44,166,543.68
Note 21 - Power			
34001001/23020103/14000002	Repairs Along Anchau- Ikara Anchau ward.		978,437.27
34001001/23020103/14000003	Completion of Electrification project at Kugawa A & B Ancha		5,000,000.00
34001001/23020103/14000013	General Repairs of Vandalized Electrical materials.		7,000,000.00
34001001/23020103/14000043	Completion of Electrification project at Ung Madaki Tudun A		5,000,000.00
34001001/23020103/14000045	Completion of Electrification project at Gandari Damau Ward		3,525,000.00
34001001/23030102/14000062	Electrification of Pambegua -Danmaliki		7,000,000.00
34001001/23030102/14000064	Repairs Along Kubau-Mararaban Kubau Kubau ward		2,429,480.00
34001001/23030102/14000066	Completion of Electrification project at T/Wada Anchau Anch		3,000,000.00
34001001/23020103/14000067	Completion of Electrification Project at T/Wada Anchau Ancha		3,000,000.00
34001001/23020103/14000068	Completion of Electrification Project at Kugawa 'A' & B Anc		3,000,000.00
34001001/23020103/14000069	Completion of Electrification Project at Gandari Damau Ward		3,000,000.00
34001001/23030102/14000070	Repairs Along Anchau-Damau Road Damau ward		2,000,000.00
34001001/23030102/14000071	Repairs of Electricity At Kuli D/Wai D/Wai ward		1,000,000.00
34001001/23030102/14000072	Repairs of Electricity at D/wai.		2,000,000.00
34001001/23020103/14000073	Completion of Electrification project at Kamfanin Jidda/Ung A		3,000,000.00
34001001/23020103/14000074	Completion of Electrification Project at Kamfanin Jidda Ward		4,000,000.00
34001001/23030102/14000075	Repairs Along Kubau-Kampanin Maude Kubau ward		2,000,000.00
34001001/23020103/14000076	Completion of Electrification of Dokan Tagwai		7,000,000.00
34001001/23020103/14000077	Completion of Electrification Project at Ung Madaki/Tudun Ama		5,000,000.00
34001001/23030102/14000078	Repairs of Electricity At Pambegua P/G ward		1,000,000.00
34001001/23030102/14000080	Repairs of Electricity from Pambegua - D/wai to Border with		10,000,000.00
34001001/23020103/14000082	Extension of Electricity from Dangoggo - Ang Fulani Zabi wa		2,000,000.00
34001001/23020103/14000083	Completion of Electrification from Hayin Murtala- Tudun Lungu		5,000,000.00
34001001/23020103/14000084	Completion of Electrification project at Dankade Town Zabi		5,000,000.00
34001001/23020103/14000085	Completion of Electrification Project at Ung Dankade Zabi Wa		5,000,000.00
34001001/23020103/14000086	Single Arm Solar Sreet lightings at 408 000 per pole		10,000,000.00
34001001/23030102/14000087	Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward	1,873,480.95	

Notes to Cashflow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
34001001/23030102/14000088	Repairs of Transformer at Dutsen wai Dutsen Wai Ward	2,546,851.10	
34001001/23030102/14000089	Repairs of Electricity at Pambegua Pambegua Ward	5,011,231.50	
34001001/23030102/14000090	Repairs of Electricity at Karreh-Pambegua Road Karreh Ward	4,603,279.00	
34001001/23030102/14000091	Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward	6,075,499.00	
34001001/23030102/14000092	Repairs of Electricity along Anchau-Damau Road Damau Ward	6,666,465.50	
34001001/23030102/14000093	Repairs of Electricity along Kubau-Marraraban Kubau Road Ku	2,800,000.00	
34001001/23030102/14000094	Repairs of Electricity Dutsen Wai Dutsen Wai Ward	3,000,000.00	
34001001/23030102/14000095	Completion of Electrification Project at Dokan Tagwai Mah W	5,000,000.00	
34001001/23030102/14000096	Completion of Electrification Project Hayin Murtala-Tudun Lu	5,000,000.00	
34001001/23030102/14000097	Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w	15,000,000.00	
34001001/23020103/14000099	Completion of Electrification Project At Gandari Damau Ward	5,000,000.00	
34001001/23020103/14000100	Completion of Electrification Project At Tudun Wada Anchau A	3,000,000.00	
34001001/23020103/14000101	Completion of Electrification Project At Ung Madaki/Tudun Am	7,000,000.00	
34001001/23020103/14000102	Completion of Electrification Project At Ung Dankade Zabi	3,000,000.00	
34001001/23020103/14000103	Completion of Electrification Project At Kampanin Jidda Kar	2,000,000.00	
34001001/23020103/14000104	Extension of Electrification Project From Ang Dangogog- Ung	1,000,000.00	
34001001/23020103/14000106	Extension of Electrification Project From Takalfiya - Ung Ri	5,000,000.00	
Total		83,576,807.05	106,932,917.27
Note 24 - Road			
34001001/23020114/17000001	Constr. of feeder Road Gidan Gata - Haskiya Haskiya Ward.		10,848,997.00
34001001/23020114/17000011	Mini Bridge at Binigi Damau ward		3,000,000.00
34001001/23020114/17000017	Network of Drainages at Kargi Kargi Ward		4,750,000.00
34001001/23020114/17000099	Construction of Bridge at Kariya Kargi Ward. Phase 1		10,569,705.00
34001001/23020114/17000101	Construction og Bridge at Kafi Kubau Ward.		2,275,000.00
34001001/23020114/17000102	Drainage at Kubau Kubau Ward		1,775,000.00
34001001/23020114/17000103	Construction of 10N0. Culverts at Mah Mah Ward		1,000,000.00
34001001/23020114/17000106	Bridge at School of Health Tech. Pambegua P/G Ward.		10,000,000.00
34001001/23020114/17000109	Construction of Road at Anchau-Gidan Gata Anchau Ward		7,000,000.00
34001001/23020114/17000110	Anchau Gari-Anchau Takalafiya Road Anchau Ward.		5,000,000.00
34001001/23020114/17000111	Construction of Road at Danhauya		10,000,000.00
34001001/23020114/17000112	Construction of Road From Corner Mabuga to Bugau		2,200,000.00
34001001/23020114/17000118	Construction of Feeder Road at Pambegua-Danmaliki Ward	13,000,000.00	
34001001/23020114/17000119	Construction of Road at Danhauya Damau Ward	10,000,000.00	
34001001/23020114/17000120	Construction of Road at Kafi Kubau Ward	7,560,976.00	
34001001/23020114/17000121	Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War	3,000,000.00	
34001001/23020114/17000122	Final Payment for the Construction of Road Anchau- Gidan Gat	10,000,000.00	
34001001/2302114/17000123	Completion of Constructions of Road from Anchaun Gari-Anchau T	10,000,000.00	

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
34001001/23020114/17000124 Construction of Ung Mato-Karreh Feeder Road Karreh Ward	10,000,000.00	
34001001/23020114/17000125 Construction of Road at Zabi Zabi Ward	5,978,000.00	
34001001/23020114/17000126 Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward	10,000,000.00	
34001001/23020114/17000127 Construction of Mini Bridge at Kwinu Damau Ward	3,000,000.00	
34001001/23020114/17000128 Construction of Mini Bridge at Binigi Damau Ward	7,200,000.00	
34001001/23020114/17000129 Completion of Construction of Bridge at Kariya Kargi Ward	17,373,200.00	
34001001/23020114/17000130 Construction of Roads from Kargi-Dokan Toro Kargi Ward	7,000,000.00	
34001001/23020114/17000131 Construction of feeder Road at Zuntu Zuntu Ward	3,000,000.00	
34001001/23020114/17000132 Construction of Mini Bridge along Gadas-Pangwani Kargi ward	2,000,000.00	
34001001/23020114/17000133 Constructions of feeder Road from Karreh-Zuntu Karreh ward	1,000,000.00	
34001001/23020114/17000134 Construction of Bridge at Gabashi Kubau Masama and H/Kwanti	10,985,000.00	
34001001/23010129/17000135 Purchase of Grader	38,001,000.00	
Total	169,098,176.00	68,418,702.00
Note 29 - Net Cash Flow from Investing Activities by Sector:		
Capital Expenditure by Administrative Sector	47,172,554.00	28,415,463.60
Capital Expenditure by Economic Sector	575,955,105.57	214,430,065.84
Capital Expenditure by Social Sector	168,939,209.75	34,000,000.00
Total	792,066,869.32	276,845,529.44
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	60,621,000.00	22,797,860.00
Construction and Provision of Fixed Assets General	600,709,368.37	184,000,585.84
Rehabilitation and Repairs of Fixed Assets General	89,749,969.57	69,047,083.60
Acquisitions of Non Tangible Assets	40,986,531.38	1,000,000.00
Total - 29A	792,066,869.32	276,845,529.44
Note 29B - Net Cash From Investing Activities by Location:		
Kubau Ward	306,107,039.68	102,847,045.00
Haskiya Ward	29,538,661.69	10,848,997.00
Kargi Ward	51,326,557.45	4,750,000.00
Damau Ward	41,975,880.47	11,525,000.00
Anchau Ward	154,780,262.03	65,596,040.87
Dutsen-Wai Ward	61,070,332.05	29,594,421.02
Zuntu Ward	57,674,619.86	8,000,000.00
Pambegua Ward	25,204,341.20	28,484,025.55
Mah Ward	27,371,853.01	3,200,000.00
Zabi Ward	19,513,499.00	12,000,000.00
Kareh Ward	17,503,822.88	
Total	792,066,869.32	276,845,529.44

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

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Note 36 - BTL Receipts		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	5,749,955.58	44,048,572.69
25001001/12150004 Union Deductions	10,107,164.33	60,000.00
25001001/12150005 Deposits	98,107.74	12,761,129.30
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	27,716,442.00	6,527,932.31
25001001/12150012 NULGE Deduction	2,483,621.42	6,730,885.49
25001001/12150013 MHWU Deduction		482,906.09
25001001/12150020 Sharp - Sharp Loan	11,460,683.99	11,377,286.64
25001001/12150030 Refund of Unclaimed Salary	1,000,000.00	
25001001/12100032 NUT Deduction	26,312,750.60	55,299,629.14
25001001/12100034 NUT Endwell Deduction	14,160,000.07	
25001001/12150035 National Housing Fund Deduction	1,771,813.15	2,765,743.73
25001001/12150039 AOPSHON	77,000.00	557,500.00
Total	100,937,538.88	140,611,585.39
Note 37 - Below the Line Payments		
25001001/20800003 PAYE Deductions Remittances to BIR	5,749,955.58	44,048,572.69
25001001/22080004 Union Deductions	10,107,164.33	60,000.00
25001001/22080005 Deposits	98,107.74	12,761,129.30
25001001/22080006 Loans Deduction for Salary Other Deduction for Payroll	27,716,442.00	6,527,932.31
25001001/22080012 NULGE Deduction	2,483,621.42	6,730,885.49
25001001/22080013 MHWU Deduction		482,906.09
25001001/22080020 Sharp - Sharp Loan	11,460,683.99	11,377,286.64
25001001/22000000 Refund of Unclaimed Salary	1,000,000.00	
25001001/22080032 NUT Deduction	26,312,750.60	55,299,629.14
25001001/22080034 NUT Endwell Deduction	14,160,000.07	
25001001/22080036 National Housing Fund Deduction	1,771,813.15	2,765,743.73
25001001/22080039 AOPSHON	77,000.00	557,500.00
Total	100,937,538.88	140,611,585.39
Note 38 - Closing Balance		
25001001/31010105 Unity Bank - Main. Account		1,256,604.43
25001001/31010107 Unity Bank - Capital Account		119,646.00
25001001/31000012 UBA - MAIN ACCOUNT	695,851.88	
25001001/31000013 UBA - CAPITAL ACCOUNT	221,627.53	
Sub Total: Cash and Bank	917,479.41	1,376,250.43
Total Consolidated Cash & Bank Balances	917,479.41	1,376,250.43

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
Unity Bank - Main. Account		1,256,604.43
Unity Bank - Capital Account		119,646.00
UBA - MAIN ACCOUNT	695,851.88	
UBA - CAPITAL ACCOUNT	221,627.53	
Total	917,479.41	1,376,250.43
Note 40 - Investments		
Ikara Food Processing Company	5,500,000.00	5,500,000.00
Kachia Ginger Company	2,000,000.00	2,000,000.00
Makarfi Sugar Company	2,100,000.00	2,100,000.00
Nigerian Universal Bank	500,000.00	500,000.00
Intercity Bank Plc (Unity Bank)	650,000.00	650,000.00
Oceanic Bank	100,000.00	100,000.00
NUB Int'l Bank Plc (First Inland Bank)	1,000,000.00	1,000,000.00
Global Bank Plc	1,000,000.00	1,000,000.00
Total	12,850,000.00	12,850,000.00
Note 41- Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	1,376,250.43	35,087,060.17
Add/(Less) Net Recurrent Surplus/(Deficit)	458,771.02	33,710,809.74
Closing Balance	917,479.41	1,376,250.43
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Recurrent Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Trade Permit License	175,000.00						
Sewing Institute License			7,000,000.00	7,000,000.00	7,000,000.00-	7,700,000.00	21,700,054.00
Total	175,000.00		8,000,000.00	8,000,000.00	8,000,000.00-	8,800,000.00	24,800,054.00
Note 51 - Rates							
Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00-	5,500,000.00	15,500,000.00
State Grant in Lieu of Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00-	5,500,000.00	6,050,000.00
Total			10,000,000.00	10,000,000.00	10,000,000.00-	11,000,000.00	21,550,000.00
Note 52 - Fees							
Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00-	5,500,000.00	6,200,000.00
Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	12,400,000.00
Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	37,200,054.00
Domestic Animal Fee			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	68,200,000.00
Slaughter Slab Fees			3,000,000.00	3,000,000.00	3,000,000.00-	3,300,000.00	9,300,000.00
Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00-	14,300,000.00	6,200,000.00
Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	31,000,000.00
Total			30,000,000.00	30,000,000.00	30,000,000.00-	33,000,000.00	186,000,054.00
Note 53 - Fines							
Fine on Obstruction			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Note 55 - Earnings							
Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00-	11,000,000.00	31,000,000.00
Earning from Motor Park	1,821,132.15		12,000,000.00	12,000,000.00	12,000,000.00-	13,200,000.00	37,200,000.00
Cattle Market			9,000,000.00	9,000,000.00	9,000,000.00-	9,900,000.00	27,900,000.00
Total	1,821,132.15		31,000,000.00	31,000,000.00	31,000,000.00-	34,100,000.00	96,100,000.00
Note 63 - Employee Compensation							
Department of Admin & Finance	301,077,095.82	199,852,747.20	280,587,682.00	201,190,043.00	1,337,295.80+		
Department of Primary Health Care	115,166,716.81	131,047,500.00	131,347,724.00	131,347,724.00	300,224.00+		
Contribution to Primary Education	821,219,515.72	418,834,261.26	738,652,764.00	422,004,868.00	3,170,606.74+		

Notes to Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Total	1,237,463,328.35	749,734,508.46	1,150,588,170.00	754,542,635.00	4,808,126.54+		
Note 64 - Social Benefits							
Contribution to Pension Fund		70,000,000.00	36,667,056.00	71,497,152.00	1,497,152.00+		
Other Pension Benefits		41,820,000.00		43,830,096.00	2,010,096.00+		
Total		111,820,000.00	36,667,056.00	71,497,152.00	40,322,848.00-		
Note 65 - Overhead Cost							
Office of the Chairman	147,492,003.66						
Personnel Management	27,917,260.29	549,411,378.10	404,658,637.00	569,658,637.00	20,247,258.90+	36,510,000.00	6,510,000.00
Department of Agriculture & Forestry	9,190,500.00	17,701,211.13	10,590,000.00	22,590,000.00	4,888,788.87+		
Department of Admin & Finance	8,800,000.00						
Department of Works and Infrastructure	42,935,010.00	104,741,417.18	20,646,792.00	114,646,792.00	9,905,374.82+		
Department of Planning Research & Statistics	10,742,500.00						
Department of Education & Social Development	41,911,059.47	56,201,000.00	51,126,000.00	72,126,000.00	15,925,000.00+		
Department of Primary Health Care	40,235,145.00	25,834,085.00	25,176,000.00	30,176,000.00	4,341,915.00+		
Traditional Office	4,995,000.00						
Total	334,218,478.42	753,889,091.41	512,197,429.00	809,197,429.00	55,308,337.59+	36,510,000.00	6,510,000.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities	9,880,000.00	950,000.00			950,000.00-		
Total	9,880,000.00	950,000.00			950,000.00-		
Note 67 - BTL Receipts							
PAYE Taxes due to State Board of Internal Revenue	44,048,572.69	5,749,955.58			5,749,955.58+		
Union Deductions	60,000.00	10,107,164.33			10,107,164.33+		
Deposits	12,761,129.30	98,107.74			98,107.74+		
Loans deduction for Salary Other Deduction for payroll	6,527,932.31	27,716,442.00			27,716,442.00+		
NULGE Deduction	6,730,885.49	2,483,621.42			2,483,621.42+		
MHWU Deduction	482,906.09						
Sharp - Sharp Loan	11,377,286.64	11,460,683.99			11,460,683.99+		
Refund of Unclaimed Salary		1,000,000.00			1,000,000.00+		
NUT Deduction	55,299,629.14	26,312,750.60			26,312,750.60+		
NUT Endwell Deduction		14,160,000.07			14,160,000.07+		
National Housing Fund Deduction	2,765,743.73	1,771,813.15			1,771,813.15+		
AOPSHON	557,500.00	77,000.00			77,000.00+		
Total	140,611,585.39	100,937,538.88			100,937,538.88+		

Notes to Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 68 - Below the Line Payments							
PAYE Deductions Remittances to BIR	44,048,572.69	5,749,955.58			5,749,955.58-		
Union Deductions	60,000.00	10,107,164.33			10,107,164.33-		
Deposits	12,761,129.30	98,107.74			98,107.74-		
Loans Deduction for Salary Other Deduction for Payroll	6,527,932.31	27,716,442.00			27,716,442.00-		
NULGE Deduction	6,730,885.49	2,483,621.42			2,483,621.42-		
MHWU Deduction	482,906.09						
Sharp - Sharp Loan	11,377,286.64	11,460,683.99			11,460,683.99-		
Refund of Unclaimed Salary		1,000,000.00			1,000,000.00-		
NUT Deduction	55,299,629.14	26,312,750.60			26,312,750.60-		
NUT Endwell Deduction		14,160,000.07			14,160,000.07-		
National Housing Fund Deduction	2,765,743.73	1,771,813.15			1,771,813.15-		
AOPSHON	557,500.00	77,000.00			77,000.00-		
Total	140,611,585.39	100,937,538.88			100,937,538.88-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
Note 71 - General Public Services							
25001001/23010113/11000001 Purchase of Computer and Accessories		2,540,000.00	2,540,000.00	2,540,000.00			
25001001/23030121/13000008 Rehabilitation of Local Government Secretariat (Phase 1)	15,617,603.60						
25001001/23010112/13000013 Office of the Chairman Vice Chairman and all HODs	12,797,860.00						
25001001/23020124/13000016 Construction of Market Stalls at Pambegua Pambegua ward		5,527,500.00	9,000,000.00	9,000,000.00	3,472,500.00+	7,200,000.00	
25001001/23020124/13000017 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward		23,900,000.00	8,000,000.00	60,000,000.00	36,100,000.00+	500,000.00	
25001001/23020124/13000018 Construction of Market Stalls at Anchau Anchau Ward		7,455,054.00	24,900,000.00	24,900,000.00	17,444,946.00+	12,500,000.00	
25001001/23030121/13000019 Repairs of Primary Education Office Anchau ward		6,750,000.00	6,750,000.00	6,750,000.00		1,500,000.00	
25001001/23030103/13000020 Renovation of District Head House Kubau Kubau Ward		1,000,000.00	2,520,000.00	2,520,000.00	1,520,000.00+	280,000.00	
25001001/23020124/13000021 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward			9,000,000.00	9,000,000.00	9,000,000.00+		
25001001/23020124/13000002 Market Stalls at Pambegua Pambegua Ward	7,284,025.55						
25001001/23020124/13000022 Construction of Market Stalls at Anchau Anchau Ward	3,000,000.00						
25001001/23020124/13000023 Construction of Market Stalls at D Wai D/Wai Ward	1,751,080.08						
34001001/23020124/13000005 Construction of market Stalls at Kargi Kargi Ward		6,990,000.00	7,000,000.00	7,000,000.00	10,000.00+	7,000,000.00	
34001001/23020118/13000006 Provision of Infrastructure at Zuntu Zuntu Ward		5,000,000.00	5,000,000.00	5,000,000.00		500,000.00	
34001001/23020124/13000007 Construction of Market Stalls at Kubau Kubau Ward		10,250,000.00	10,250,000.00	10,250,000.00			
34001001/23030121/13000009 Rehabilitation of Local government Secretariat Phase II		8,507,768.02	10,000,000.00	10,000,000.00	1,492,231.98+	14,000,000.00	
34001001/23050101/13000010 Land Compensation at Anchau and Kubau		16,650,000.00	20,800,000.00	20,800,000.00	4,150,000.00+		
17001001/23050101/13000018 Assistance to Community Development Projects		15,511,901.24	3,000,000.00	28,000,000.00	12,488,098.76+		
Total	40,450,569.23	110,082,223.26	118,760,000.00	195,760,000.00	85,677,776.74+	43,480,000.00	
Note 74 - Economic Affairs							
15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward		29,976,586.20	34,029,467.00	34,029,467.00	4,052,880.80+	34,029,467.00	
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward		3,695,335.70	5,000,000.00	5,000,000.00	1,304,664.30+		
Total		33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10+	34,029,467.00	
Note 76 - Housing and Community Development							
34001001/23020106/04000001 Construction of Bridge at School of Health Technology Pambe		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+		
34001001/23020107/05000002 Construction of Drainage at Central Primary School D/wai War	3,000,000.00						
34001001/23030106/05000004 General Repairs of Schools	10,000,000.00						
34001001/23020118/09000009 Drainage behind Primary School Anchau Gari.		5,000,000.00					
34001001/23020114/09000017 Drainage Along Old Anchau Road D/Wai D/wai ward.	1,843,340.94						
34001001/23020114/09000019 Drainage at Zuntu main town Zuntu Ward.	5,000,000.00						
34001001/23020105/09000020 Construction of 5No. Drainage at Kubau Town Kubau Ward		5,000,000.00	9,500,000.00	9,500,000.00	4,500,000.00+	2,560,300.00	
34001001/23020114/09000021 Construction of Drainage at Mah Town Mah Ward		3,253,527.96	4,500,000.00	4,500,000.00	1,246,472.04+	500,000.00	
34001001/23020105/09000022 Construction/Provision of Drainage at Zuntu main Town Zuntu		34,878,908.65	9,690,000.00	39,690,000.00	4,811,091.35+	800,000.00	
34001001/23020105/09000023 Construction/Provision of Drainage at Sabon Layi Anchau An		18,029,392.00	9,500,000.00	24,500,000.00	6,470,608.00+		
34001001/23020114/09000024 Construction of 10No Culverts at Mah Mah Ward		5,106,667.05	2,250,000.00	7,250,000.00	2,143,332.95+	250,000.00	
34001001/23020114/09000025 Construction of 10No Culverts at Kargi Kargi Ward		4,551,123.67	6,250,000.00	6,250,000.00	1,698,876.33+	250,000.00	
34001001/23020114/09000026 Construction of 10No Culverts at Zuntu Zuntu Ward		1,000,000.00	2,250,000.00	2,250,000.00	1,250,000.00+	250,000.00	
34001001/23020114/09000027 Construction of 10No Culverts at Kubau Kubau Ward		1,210,000.00	2,250,000.00	2,250,000.00	1,040,000.00+	250,000.00	
34001001/23020114/09000028 Construction of Culverts and Drainages at Dutsen Wai Dutse		2,250,000.00	2,250,000.00	2,250,000.00		250,000.00	
34001001/23020114/09000029 Construction of Drainage at Kwata road Anchau Ward		14,250,000.00	14,250,000.00	14,250,000.00			

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/09000030 Construction of Drainages and Bridge at Kanya		19,000,000.00	19,000,000.00	19,000,000.00			
34001001/23020105/10000056 22No. Borehole 2 per ward.	2,200,000.00						
34001001/23020105/10000063 Construction of 1No Borehole at Anchau ward			1,000,000.00	1,000,000.00	1,000,000.00+	1,050,350.00	
34001001/23020105/10000064 Constructions of 2No borehole at Anchau Anchau		2,066,907.35	3,500,000.00	3,500,000.00	1,433,092.65+	950,598.00	
34001001/23020105/10000065 Construction of 2 No Borehole at Dutsen Wai Dutsen wai Ward			2,000,000.00	2,000,000.00	2,000,000.00+	575,620.00	
34001001/23020105/10000066 Construction of 1 No Borehole at Pambegua Pambegua Ward		1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	
34001001/23020105/10000067 Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W		1,000,000.00	2,000,000.00	1,000,000.00		250,000.00	
34001001/23020114/10000068 Construction of Drainages Behind Central Primary School Anch		9,500,000.00	9,500,000.00	9,500,000.00		500,000.00	
34001001/23020105/10000069 Construction of 2No Boreholes at Zuntu Zuntu Ward		2,000,000.00	2,000,000.00	2,000,000.00			
34001001/23020105/10000070 Construction of 2 No Borehole at Zabi Zabi Ward		1,460,000.00	2,000,000.00	2,000,000.00	540,000.00+		
34001001/23020105/10000071 Construction of 2 No Borehole at Yarkaura/Yardoka Haskiya W		2,286,807.00	4,000,000.00	4,000,000.00	1,713,193.00+		
34001001/23020118/13000008 Provision of Infrastructure across the Local Government		89,287,098.92	5,114,101.00	90,774,293.00	1,487,194.08+		
34001001/23010121/13000013 Purchase of Low Bed		20,080,000.00		30,000,000.00	9,920,000.00+		
34001001/23020103/14000002 Repairs Along Anchau- Ikara Anchau ward.	978,437.27						
34001001/23020103/14000003 Completion of Electrification project at Kugawa A & B Ancha	5,000,000.00						
34001001/23020103/14000013 General Repairs of Vandalized Electrical materials.	7,000,000.00						
34001001/23020103/14000043 Completion of Electrification project at Ung Madaki Tudun A	5,000,000.00						
34001001/23020103/14000045 Completion of Electrification project at Gandari Damau Ward	3,525,000.00						
34001001/23030102/14000062 Electrifications of Pambegua -Danmaliki	7,000,000.00						
34001001/23030102/14000064 Repairs Along Kubau-Mararaban Kubau Kubau ward	2,429,480.00						
34001001/23030102/14000066 Completion of Electrification project at T/Wada Anchau Anch	3,000,000.00						
34001001/23020103/14000067 Completion of Electrifications Project at T/Wada Anchau Ancha	3,000,000.00						
34001001/23020103/14000068 Completion of Electrifications Project at Kugawa 'A' & B Anc	3,000,000.00						
34001001/23020103/14000069 Completion of Electrifications Project at Gandari Damau Ward	3,000,000.00						
34001001/23030102/14000070 Repairs Along Anchau-Damau Road Damau ward	2,000,000.00						
34001001/23030102/14000071 Repairs of Electricity At Kuli D/Wai D/Wai ward	1,000,000.00						
34001001/23030102/14000072 Repairs of Electricity at D/wai.	2,000,000.00						
34001001/23020103/14000073 Completion of Electrification project atKamfanin Jidda/Ung A	3,000,000.00						
34001001/23020103/14000074 Completion of Electrifications Project at Kamfanin Jidda Ward	4,000,000.00						
34001001/23030102/14000075 Repairs Along Kubau-Kampanin Maude Kubau ward	2,000,000.00						
34001001/23020103/14000076 Completion of Electrification of Dokan Tagwai	7,000,000.00						
34001001/23020103/14000077 Completion of Electrifications Project at Ung Madaki/Tudun Ama	5,000,000.00						
34001001/23030102/14000078 Repairs of Electricity At Pambegua P/G ward	1,000,000.00						
34001001/23030102/14000080 Repairs of Electricity from Pambegua - D/wai to Border with	10,000,000.00						
34001001/23020103/14000082 Extension of Electricity from Dangoggo - Ang Fulani Zabi wa	2,000,000.00						
34001001/23020103/14000083 Completion of Electrification from Hayin Murtala- Tudu Lungu	5,000,000.00						
34001001/23020103/14000084 Completion of Electrification project at Dankade Town Zabi	5,000,000.00						
34001001/23020103/14000085 Completion of Electrifications Project at Ung Dankade Zabi Wa	5,000,000.00						
34001001/23020103/14000086 Single Arm Solar Sreet lightings at 408 000 per pole	10,000,000.00						
34001001/23030102/14000087 Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward		1,873,480.95	3,600,000.00	3,600,000.00	1,726,519.05+	400,000.00	
34001001/23030102/14000088 Repairs of Transformer at Dutsen wai Dutsen Wai Ward		2,546,851.10	3,600,000.00	3,600,000.00	1,053,148.90+	400,000.00	
34001001/23030102/14000089 Repairs of Electricity at Pambegua Pambegua Ward		5,011,231.50	5,700,000.00	5,700,000.00	688,768.50+	200,000.00	

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23030102/14000090 Repairs of Electricity at Karreh-Pambegua Road Karreh Ward		4,603,279.00	5,800,000.00	5,800,000.00	1,196,721.00+		
34001001/23030102/14000091 Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward		6,075,499.00	8,000,000.00	8,000,000.00	1,924,501.00+		
34001001/23030102/14000092 Repairs of Electricity along Anchau-Damau Road Damau Ward		6,666,465.50	8,000,000.00	8,000,000.00	1,333,534.50+		
34001001/23030102/14000093 Repairs of Electricity along Kubau-Marraraban Kubau Road Ku		2,800,000.00	2,800,000.00	2,800,000.00			
34001001/23030102/14000094 Repairs of Electricity Dutsen Wai Dutsen Wai Ward		3,000,000.00	4,500,000.00	4,500,000.00	1,500,000.00+	500,000.00	
34001001/23030102/14000095 Completion of Electrification Project at Dokan Tagwai Mah W		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+	1,000,000.00	
34001001/23030102/14000096 Completion of Electrification Project Hayin Murtala-Tudun Lu		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+	1,000,000.00	
34001001/23030102/14000097 Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w		15,000,000.00	27,000,000.00	17,000,000.00	2,000,000.00+	3,000,000.00	
34001001/23010119/14000098 Supply of 6No Semi Urban Solartronic Pumping System			23,500,000.00			83,500,000.00	
34001001/23020103/14000099 Completion of Electrification Project At Gandari Damau Ward		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	
34001001/23020103/14000100 Completion of Electrification Project At Tudun Wada Anchau A		3,000,000.00	7,000,000.00	7,000,000.00	4,000,000.00+	9,000,000.00	
34001001/23020103/14000101 Completion of Electrification Project At Ung Madaki/Tudun Am		7,000,000.00	14,000,000.00	14,000,000.00	7,000,000.00+	7,000,000.00	
34001001/23020103/14000102 Completion of Electrification Project At Ung Dankade Zabi		3,000,000.00	6,034,885.00	6,034,885.00	3,034,885.00+	6,034,885.00	
34001001/23020103/14000103 Completion of Electrification Project At Kampanin Jidda Kar		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	5,000,000.00	
34001001/23020103/14000104 Extension of Electrification Project From Ang Dangogog- Ung		1,000,000.00	4,900,000.00	4,900,000.00	3,900,000.00+		
34001001/23010119/14000105 Purchase of Transformer at Pambegua Pambegua Ward			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23020103/14000106 Extension of Electrification Project From Takalfiya - Ung Ri		5,000,000.00	8,550,000.00	8,550,000.00	3,550,000.00+		
34001001/23020114/17000001 Constr. of feeder Road Gidan Gata - Haskiya Haskiya Ward.	10,848,997.00						
34001001/23020114/17000011 Mini Bridge at Binigi Damau ward	3,000,000.00						
34001001/23020114/17000017 Network of Drainages at Kargi Kargi Ward	4,750,000.00						
34001001/23020114/17000099 Construction of Bridge at Kariya Kargi Ward. Phase 1	10,569,705.00						
34001001/23020114/17000101 Construction og Bridge at Kafi Kubau Ward.	2,275,000.00						
34001001/23020114/17000102 Drainage at Kubau Kubau Ward	1,775,000.00						
34001001/23020114/17000103 Construction of 10N0. Culverts at Mah Mah Ward	1,000,000.00						
34001001/23020114/17000106 Bridge at School of Health Tech. Pambegua P/G Ward.	10,000,000.00						
34001001/23020114/17000109 Construction of Road at Anchau-Gidan Gata Anchau Ward	7,000,000.00						
34001001/23020114/17000110 Anchau Gari-Anchaul Takalafiya Road Anchau Ward.	5,000,000.00						
34001001/23020114/17000111 Constructions of Road at Danhauya	10,000,000.00						
34001001/23020114/17000112 Constructions of Road From Corner Mabuga to Bugau	2,200,000.00						
34001001/23020114/17000118 Construction of Feeder Road at Pambegua-Danmaliki Ward		13,000,000.00	13,000,000.00	13,000,000.00		1,000,000.00	
34001001/23020114/17000119 Construction of Road at Danhauya Damau Ward		10,000,000.00	10,000,000.00	10,000,000.00		3,000,000.00	
34001001/23020114/17000120 Construction of Road at Kafi Kubau Ward		7,560,976.00	9,025,000.00	9,025,000.00	1,464,024.00+	3,000,000.00	
34001001/23020114/17000121 Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00+	1,000,000.00	
34001001/23020114/17000122 Final Payment for the Construction of Road Anchau- Gidan Gat		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	15,000,000.00	
34001001/2302114/17000123 Completion of Construction of Road from Anchaun Gari-Anchaul T		10,000,000.00	25,000,000.00	21,000,000.00	11,000,000.00+	20,000,000.00	
34001001/23020114/17000124 Construction of Ung Mato-Karreh Feeder Road Karreh Ward		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+		
34001001/23020114/17000125 Construction of Road at Zabi Zabi Ward		5,978,000.00	34,912,500.00	9,912,500.00	3,934,500.00+	4,250,000.00	
34001001/23020114/17000126 Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward		10,000,000.00	26,600,000.00	21,600,000.00	11,600,000.00+	9,000,000.00	
34001001/23020114/17000127 Construction of Mini Bridge at Kwinu Damau Ward		3,000,000.00	7,200,000.00	7,200,000.00	4,200,000.00+	800,000.00	
34001001/23020114/17000128 Construction of Mini Bridge at Binigi Damau Ward		7,200,000.00	7,200,000.00	7,200,000.00		800,000.00	
34001001/23020114/17000129 Completion of Construction of Bridge at Kariya Kargi Ward		17,373,200.00	30,200,000.00	30,200,000.00	12,826,800.00+	10,000,000.00	
34001001/23020114/17000130 Construction of Roads from Kargi-Dokan Toro Kargi Ward		7,000,000.00	21,500,000.00	21,500,000.00	14,500,000.00+	500,000.00	

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
34001001/23020114/17000131 Construction of feeder Road at Zuntu Zuntu Ward		3,000,000.00	9,500,000.00	9,500,000.00	6,500,000.00+	500,000.00	
34001001/23020114/17000132 Construction of Mini Bridge along Gadas-Pangwani Kargi ward		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+		
34001001/23020114/17000133 Constructions of feeder Road from Karreh-Zuntu Karreh ward		1,000,000.00	32,500,000.00	2,500,000.00	1,500,000.00+		
34001001/23020114/17000134 Construction of Bridge at Gabashi Kubau Masama and H/Kwanti		10,985,000.00	27,150,000.00	27,150,000.00	16,165,000.00+		
34001001/23010129/17000135 Purchase of Grader		38,001,000.00		38,651,390.00	650,390.00+		
34001001/23050101/17000136 Construction/Maintenance and Rehabilitation of Roads from An				72,377,425.00	72,377,425.00+		
34001001/23010129/17000137 Purchase of Pay Loader				81,000,000.00	81,000,000.00+		
34001001/23010129/17000138 Purchase of Roller Grader				20,000,000.00	20,000,000.00+		
34001001/23010129/17000139 Purchase of 3 Tipper at the Rate of 20 0003 60 000				120,000,000.00	120,000,000.00+		
Total	202,394,960.21	494,885,415.65	600,576,486.00	999,765,493.00	504,880,077.35+	205,321,753.00	
Note 77 - Health							
21001001/23030105/04000090 General Repairs of Health Centres	10,000,000.00						
21001001/23020106/04000094 Construction of Primary Health Care Clinic at Ung. Gata Anc		3,546,163.97	5,500,000.00	5,500,000.00	1,953,836.03+	500,000.00	
21001001/23020106/04000095 Construction of Health Clinic at Jenau Anchau Ward		1,000,000.00	4,500,000.00	4,500,000.00	3,500,000.00+	500,000.00	
21001001/23020106/04000096 Construction of Health Clinic at Dalman Zuntu Ward		1,000,000.00	9,500,000.00	3,500,000.00	2,500,000.00+	500,000.00	
21001001/23020106/04000097 Construction of Health Clinic at Danhauya Damau Ward			4,500,000.00	2,500,000.00	2,500,000.00+	500,000.00	
21001001/23020106/04000098 Construction of Health Clinic at Kudumi Haskiya Ward		1,000,000.00	7,125,000.00	4,125,000.00	3,125,000.00+	500,000.00	
21001001/23020106/04000099 Construction of Health Clinic at Kanwa Haskiya Ward		1,000,000.00	8,981,148.00	3,981,148.00	2,981,148.00+	500,000.00	
21001001/23020106/04000100 Construction of Health Clinic at Ang Rukku Kargi Ward			4,500,000.00	2,500,000.00	2,500,000.00+	500,000.00	
21001001/23020106/04000101 Construction of Health Clinic at Dokan MaiJaki Kargi Ward		3,025,000.00	9,025,000.00	3,025,000.00		500,000.00	
21001001/23020106/04000102 Construction of Health Clinic at Dokan Rago Mah Ward		3,025,000.00	9,025,000.00	3,025,000.00		500,000.00	
21001001/23030105/04000103 General Repairs of Primary Health Care Centres		1,696,284.50	1,500,000.00	2,500,000.00	803,715.50+		
21001001/23020106/04000104 Construction of Health Clinic at Ware-Ware		4,997,188.10	5,045,503.00	5,045,503.00	48,314.90+		
21001001/23020106/04000105 Construction of Health Clinic at Tashan Kinchin Haskiya war		4,593,992.18	5,000,000.00	5,000,000.00	406,007.82+		
21001001/23020106/04000106 Contribution to PHC Services		4,111,877.05	10,000,000.00	10,000,000.00	5,888,122.95+		
Total	10,000,000.00	28,995,505.80	84,201,651.00	55,201,651.00	26,206,145.20+	4,500,000.00	
Note 79 - Education							
17001001/23020107/05000062 1 Storey Building of 8 Class Rooms at Anchau anchau Ward.	3,000,000.00						
17001001/23020107/05000130 1 Storey Building of 8 Class Rooms at Pambegua P/G Ward	1,000,000.00						
17001001/23020107/05000135 1 Storey Building of 8 Class Rooms at Zuntu zuntu Ward.	3,000,000.00						
17001001/23030106/05000177 Renovation of Primary Education Office at Anchau	6,000,000.00						
17001001/23020107/05000226 Construction of 1 Block of 8 Classrooms at Salanke Anchau W		6,731,528.37	10,000,000.00	10,000,000.00	3,268,471.63+		
17001001/23020107/05000227 Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward		2,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00+	16,800,000.00	
17001001/23020107/05000228 Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa		3,000,000.00	9,200,000.00	9,200,000.00	6,200,000.00+	2,800,000.00	
17001001/23020107/05000229 Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	2,800,000.00	
17001001/23020107/05000230 Construction of 1 Block of 8 Classrooms at Damau Damau Ward			10,000,000.00	10,000,000.00	10,000,000.00+	9,800,000.00	
17001001/23020107/05000231 Construction of 1 Block of 8 Classrooms at Haskiya Haskiya		1,914,841.48	28,000,000.00	28,000,000.00	26,085,158.52+	2,800,000.00	
17001001/23020107/05000232 Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward		887,233.78	5,600,000.00	5,600,000.00	4,712,766.22+	2,800,000.00	
17001001/23020107/05000233 Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa		6,800,000.00	6,800,000.00	6,800,000.00			
17001001/23020107/05000234 Construction of 1 Block of 8 Classrooms at Kubau Kubau Ward			5,600,000.00	5,600,000.00	5,600,000.00+	2,800,000.00	
17001001/23020107/05000235 Construction of 1 Block of 8 Classrooms at Zuntu Zuntu Ward			10,000,000.00	10,000,000.00	10,000,000.00+	2,800,000.00	
17001001/23020107/05000236 Construction of 1 Block of 8 Classrooms at Muriga Mah Ward		7,000,000.00	7,000,000.00	7,000,000.00		2,800,000.00	
17001001/23020107/05000237 Construction of 1 Block of 8 Classrooms at Pambegua Pambegu		546,459.74	7,033,131.00	7,033,131.00	6,486,671.26+	12,500,000.00	

Notes to Statement of Capital Development Fund – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000238	Construction of 1 Block of 2 Classrooms and Office at Hayin		5,375,937.42	3,600,000.00	9,100,000.00	3,724,062.58+	400,000.00	
17001001/23020107/05000239	Construction of 1 Block of 2 Classrooms and Office at Ung Ma			8,981,148.00	8,981,148.00	8,981,148.00+	400,000.00	
17001001/23020107/05000240	Construction of 1 Block of 2 Classrooms and Office at Dokan			8,981,148.00	8,981,148.00	8,981,148.00+	400,000.00	
17001001/23020107/05000241	Construction of 1 Block of 2 Classrooms and Office at Kajigi			4,500,000.00	10,000,000.00	10,000,000.00+	500,000.00	
17001001/23020107/05000242	Construction of 1 Block of 2 Classrooms and Office at Kajirg			3,600,000.00	3,600,000.00	3,600,000.00+	400,000.00	
17001001/23020107/05000243	Construction of 1 Block of 2 Classrooms and Office at Bawada			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23020107/05000244	Construction of 1 Block of 2 Classrooms and Office at Gajajg			400,000.00	400,000.00	400,000.00+		
17001001/23020107/05000245	Construction of 1 Block of 2 Classrooms and Office at Masama			4,500,000.00	4,500,000.00	4,500,000.00+	500,000.00	
17001001/23020107/05000246	Construction of 1 Block of 2 Classrooms and Office at Karreh			3,600,000.00	3,600,000.00	3,600,000.00+	400,000.00	
17001001/23020107/05000247	Construction of 1 Block of 2 Classrooms and Office at Kudumi		2,000,000.00	8,981,148.00	8,981,148.00	6,981,148.00+	800,000.00	
17001001/23020107/05000248	Construction of 1 Block of 2 Classrooms and Office at Bugau		5,758,021.03	8,981,148.00	8,981,148.00	3,223,126.97+	800,000.00	
17001001/23030106/05000249	Renovation of Local Government Education Secretariat		5,000,000.00	15,000,000.00	5,000,000.00		400,000.00	
17001001/23020107/05000250	Fencing of Central Primary School Dutsen Wai Dutsen Wai War		5,500,000.00	5,500,000.00	5,500,000.00		1,000,000.00	
17001001/23020107/05000251	Fencing of Central Primary School Kargi Kargi Ward		5,500,000.00	5,500,000.00	5,500,000.00		1,000,000.00	
17001001/23020107/05000252	Fencing of Central Primary School Karreh Karreh Ward		3,100,543.88	5,500,000.00	5,500,000.00	2,399,456.12+	1,000,000.00	
17001001/23020107/05000253	Fencing of Central Primary School Damau Damau Ward		4,733,477.55	5,500,000.00	5,500,000.00	766,522.45+	1,000,000.00	
17001001/23030106/05000254	Repairs of Vandalized Primary School at Central Primary School		2,000,000.00	5,500,000.00	5,500,000.00	3,500,000.00+	1,000,000.00	
17001001/23030106/05000255	Repairs of Vandalized Primary School at Central Primary School			1,350,000.00	1,350,000.00	1,350,000.00+	150,000.00	
17001001/23020107/05000257	Construction of 1 Block of 2 Classrooms and Office at Gandar			4,500,000.00	4,500,000.00	4,500,000.00+	500,000.00	
17001001/23020107/05000258	Construction of 1 Block of 2 Classrooms and Office at BidaBi		2,000,000.00	8,981,148.00	8,981,148.00	6,981,148.00+	500,000.00	
17001001/23010125/05000259	Purchase of Library Books and Equipment			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23020107/05000260	Construction of 1 Block of 2 Classrooms and Office at Kadawa		8,100,375.51	9,025,000.00	14,525,000.00	6,424,624.49+	500,000.00	
17001001/23020107/05000261	Construction of 1 Block of 2 Classrooms and Office at Gidan			3,600,000.00	3,600,000.00	3,600,000.00+	400,000.00	
17001001/23020107/05000262	Construction of 1 Block of 2 Classrooms and Office at Danhau			3,600,000.00	3,600,000.00	3,600,000.00+	500,000.00	
17001001/23020107/05000263	Construction of 1 Block of 2 Classrooms and Office at UBE Di			4,726,574.00	4,726,574.00	4,726,574.00+	525,175.00	
17001001/23020107/05000264	Construction of 1 Block of 2 Classrooms and Office at UBE Tu			8,981,148.00	8,981,148.00	8,981,148.00+	1,050,350.00	
17001001/23020107/05000265	Construction of 1 Block of 2 Classrooms and Office at UBE Un			4,726,574.00	4,726,574.00	4,726,574.00+	525,175.00	
17001001/23020107/05000266	Construction of Wall Fence at Central Primary School Kubau			7,681,155.00	7,681,155.00	7,681,155.00+	853,462.00	
17001001/23020107/05000267	Construction of 2 Blocks of 4 Class rooms at GSS Mah Mah Wa		3,986,658.00	9,000,000.00	9,000,000.00	5,013,342.00+	1,000,000.00	
17001001/23030106/05000268	Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward		2,000,000.00	4,500,000.00	4,500,000.00	2,500,000.00+	500,000.00	
17001001/23020107/05000269	Construction /Provision of Block of 2 Classroom at Yelwa Pa		1,119,149.96	8,981,148.00	8,981,148.00	7,861,998.04+		
17001001/23030106/05000270	Rehabilitation/Renovation of 6No Classrooms at Pangwani Kar		3,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00+		
17001001/23020107/05000271	Construction of 1 Block of 2 Classrooms at Kuraye Mah ward			9,453,148.00	9,453,148.00	9,453,148.00+		
17001001/23020107/05000272	Construction of 1 Block of 2 Classrooms at Nassarawa Kargi			9,453,148.00	9,453,148.00	9,453,148.00+		
17001001/23050101/05000273	Fencing of BATC Anchau Anchau Ward		8,824,630.14	9,500,000.00	9,500,000.00	675,369.86+	500,000.00	
17001001/23020107/05000274	Construction of 1 Block of 2 Classrooms at Maddaba Zabi war			9,453,148.00	9,453,148.00	9,453,148.00+		
17001001/23020107/05000275	Construction of 1 Block of 2 Classrooms and office at Nabuga			9,453,148.00	9,453,148.00	9,453,148.00+		
17001001/23010124/05000276	Purchase/Procurement of Teaching and Learning materials incl			20,000,000.00	20,000,000.00	20,000,000.00+		
17001001/23020107/05000277	Construction of 2 Classrooms and Office at Lere Damau				2,000,000.00	2,000,000.00+		
17001001/23020107/05000281	Additional Work Fencing of Primary School Hayin Lere		4,000,000.00		4,000,000.00			
17001001/23030106/05000282	Renovation of Secondary School at Kamfani Maunde		2,219,110.00		4,000,000.00	1,780,890.00+		
17001001/23020127/11000002	Construction of ICT Centre at GDSS Anchau Takalafiya		18,333,835.85	24,000,000.00	24,000,000.00	5,666,164.15+		
17001001/23050101/13000003	Assistance to Community Development	1,000,000.00						
17001001/23010124/13000014	Purchase of Textual materials and Stationery.	10,000,000.00						
Total		24,000,000.00	124,431,802.71	403,823,062.00	416,323,062.00	291,891,259.29+	76,204,162.00	

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin Finance							
25001001/11010001 Statutory Allocation	1,261,868,804.24	1,955,848,163.25	2,182,266,323.00	2,182,266,323.00	226,418,159.75-	2,400,492,956.00	6,420,419,923.00
25001001/11010002 Share of VAT	391,950,744.70	364,210,779.16	490,737,270.00	490,737,270.00	126,526,490.84-	539,810,997.00	6,683,799,085.00
25001001/11010003 Excess Crude	53,999,570.23	14,939,187.69			14,939,187.69+		
25001001/11010006 NNPC Refunds		3,383,691.29			3,383,691.29+		
25001001/11010009 Refund From Paris Club				439,303,664.00	439,303,664.00-		
25001001/11010011 10% IGR State Contribution			18,211,526.00	18,211,526.00	18,211,526.00-	20,032,678.00	263,379,162.00
25001001/11010013 Exchange Rate Difference	113,485,354.00	21,090,789.40			21,090,789.40+		
25001001/11010017 Share of Excess PPT	1,395,921.15						
25001001/11010019 Share of Forex Equalization		44,472,875.55			44,472,875.55+		
25001001/11010020 Excess Bank Charges		3,935,268.73			3,935,268.73+		
Total	1,822,700,394.32	2,407,880,755.07	2,691,215,119.00	3,130,518,783.00	722,638,027.93-	2,960,336,631.00	13,367,598,170.00
TAXES							
25001001 - Department of Admin Finance							
25001001/12100005 Refunds		120,943.10			120,943.10+		
Total		120,943.10			120,943.10+		
LICENSES							
25001001 - Department of Admin Finance							
25001001/12020012 Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
25001001/12020037 Trade Permit License	175,000.00						
25001001/12020068 Sewing Institute License			7,000,000.00	7,000,000.00	7,000,000.00-	7,700,000.00	21,700,054.00
Total	175,000.00		8,000,000.00	8,000,000.00	8,000,000.00-	8,800,000.00	24,800,054.00
RATES							
25001001 - Department of Admin Finance							
25001001/12030001 Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00-	5,500,000.00	15,500,000.00
25001001/12030005 State Grant in Lieu of Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00-	5,500,000.00	6,050,000.00
Total			10,000,000.00	10,000,000.00	10,000,000.00-	11,000,000.00	21,550,000.00
FEES							
25001001 - Department of Admin Finance							
25001001/12040006 Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
25001001/12040022 Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
25001001/12040031 Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00-	5,500,000.00	6,200,000.00
25001001/12040043 Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00

Schedule Of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/12040072 Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	12,400,000.00
25001001/12040074 Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	37,200,054.00
25001001/12040098 Domestic Animal Fee			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	68,200,000.00
25001001/12040099 Slaughter Slab Fees			3,000,000.00	3,000,000.00	3,000,000.00-	3,300,000.00	9,300,000.00
25001001/12040100 Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
25001001/12040102 Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00-	14,300,000.00	6,200,000.00
25001001/12040103 Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	31,000,000.00
Total			30,000,000.00	30,000,000.00	30,000,000.00-	33,000,000.00	186,000,054.00
FINES							
25001001 - Department of Admin Finance							
25001001/12050005 Fine on Obstruction			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	3,100,000.00
SALES							
25001001 - Department of Admin Finance							
EARNINGS							
25001001 - Department of Admin Finance							
25001001/12070012 Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00-	11,000,000.00	31,000,000.00
25001001/12070013 Earning from Motor Park	1,821,132.15		12,000,000.00	12,000,000.00	12,000,000.00-	13,200,000.00	37,200,000.00
25001001/12070015 Cattle Market			9,000,000.00	9,000,000.00	9,000,000.00-	9,900,000.00	27,900,000.00
Total	1,821,132.15		31,000,000.00	31,000,000.00	31,000,000.00-	34,100,000.00	96,100,000.00
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin Finance							
REPAYMENTS							
25001001 - Department of Admin Finance							
25001001/12100005 Refunds		120,943.10			120,943.10+		
Total		120,943.10			120,943.10+		

Schedule Of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
INVESTMENT INCOMES	₦	₦	₦	₦	₦	₦	₦
25001001 - Department of Admin Finance							
INTEREST EARNED							
25001001 - Department of Admin Finance							
MISCELLANEOUS							
25001001 - Department of Admin Finance							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin Finance							
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	44,048,572.69	5,749,955.58			5,749,955.58+		
25001001/12150004 Union Deductions	60,000.00	10,107,164.33			10,107,164.33+		
25001001/12150005 Deposits	12,761,129.30	98,107.74			98,107.74+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	6,527,932.31	27,716,442.00			27,716,442.00+		
25001001/12150012 NUCGE Deduction	6,730,885.49	2,483,621.42			2,483,621.42+		
25001001/12150013 MHWU Deduction	482,906.09						
25001001/12150020 Sharp - Sharp Loan	11,377,286.64	11,460,683.99			11,460,683.99+		
25001001/12150030 Refund of Undaiunel Salary		1,000,000.00			1,000,000.00+		
25001001/12100032 NUT Deduction	55,299,629.14	26,312,750.60			26,312,750.60+		
25001001/12100034 NUT Endwell Deduction		14,160,000.07			14,160,000.07+		
25001001/12150035 National Housing Fund Deduction	2,765,743.73	1,771,813.15			1,771,813.15+		
25001001/12150039 AOPSHON	557,500.00	77,000.00			77,000.00+		
Total	140,611,585.39	100,937,538.88			100,937,538.88+		
SUMMARY							
INTERNALLY GENERATED REVENUE	1,996,132.15	120,943.10	80,000,000.00	80,000,000.00	79,879,056.90-	88,000,000.00	331,550,108.00
STATUTORY ALLOCATION	1,430,749,649.62	2,043,669,975.91	2,200,477,849.00	2,639,781,513.00	596,111,537.09-	2,420,525,634.00	6,683,799,085.00
BELOW THE LINE RECEIPTS	140,611,585.39	100,937,538.88			100,937,538.88+		
GRAND TOTAL	1,573,357,367.16	2,144,728,457.89	2,280,477,849.00	2,719,781,513.00	575,053,055.11-	2,508,525,634.00	7,015,349,193.00

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020102 Local Travel and Transport - Others	14,996,284.15						
11001001/22020103 International Transport and Travels - Training	4,996,000.00						
11001001/22020604 Security Vote (Including Operations)	8,000,000.00						
11001001/22020606 Physical Security	69,994,200.00						
11001001/22020703 Legal Services	3,995,000.00						
11001001/22021001 Refreshment & Meals	16,195,672.54						
11001001/22021034 Benefit of Elected officials	24,364,846.97						
11001001/22021035 Local Government election	4,950,000.00						
Sub Total Overhead Cost	147,492,003.66						
Total Recurrent Expenditure	147,492,003.66						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT							
12003001 - THE COUNCIL							
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	301,077,095.82	199,852,747.20	280,587,682.00	201,190,043.00	1,337,295.80+		
Sub Total - Personnel Cost	301,077,095.82	199,852,747.20	280,587,682.00	201,190,043.00	1,337,295.80+		
25001001/22020102 Local Travel and Transport - Others		87,609,983.01	6,405,000.00	88,405,000.00	795,016.99+		
25001001/22020103 International Transport and Travels - Training		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00+		
25001001/22020106 Duty Tour Allowance-Civil Servant		23,100,000.00	23,100,000.00	23,100,000.00			
25001001/22020203 Internet Access Charges		931,540.00	1,500,000.00	1,500,000.00	568,460.00+		
25001001/22020205 Water Rates		82,551,824.00	68,551,824.00	83,551,824.00	1,000,000.00+	30,000,000.00	
25001001/22020301 Office Stationeries/Computer Consumables		17,167,727.00	12,288,000.00	17,288,000.00	120,273.00+		
25001001/22020303 Newspapers		7,460,000.00	7,560,000.00	7,560,000.00	100,000.00+		
25001001/22020305 Printing of Non Security Documents		26,047,200.00	14,347,200.00	26,347,200.00	300,000.00+		
25001001/22020306 Printing of Security Documents		6,907,000.00	7,000,000.00	7,000,000.00	93,000.00+		
25001001/22020309 Uniforms & Other Clothing		60,000.00	120,000.00	120,000.00	60,000.00+		
25001001/22020501 Local Training	2,000,000.00						
25001001/22020505 Workshops & Seminars		17,060,940.99	17,062,000.00	17,062,000.00	1,059.01+		
25001001/22020507 Nigeria Seafarers Dev. Programme	5,999,500.00						
25001001/22020604 Security Vote (Including Operations)		22,387,700.00	12,720,000.00	22,720,000.00	332,300.00+		
25001001/22020606 Physical Security		135,440,550.00	80,237,587.00	136,237,587.00	797,037.00+		
25001001/22020703 Legal Services		1,160,000.00	1,200,000.00	1,200,000.00	40,000.00+		
25001001/22020709 Environmental Consulting Services		9,619,200.00	5,000,000.00	10,000,000.00	380,800.00+		

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22020711 Consulting Services And Special Committees	7,997,760.29						
25001001/22020901 Bank Charges (Other Than interest)		844,296.60	1,560,000.00	1,560,000.00	715,703.40+		
25001001/22021001 Refreshment & Meals		14,237,758.00	14,394,000.00	14,394,000.00	156,242.00+		
25001001/22021002 Honorarium & Sitting Allowance		28,242,925.56	28,520,000.00	28,520,000.00	277,074.44+	2,700,000.00	2,700,000.00
25001001/22021007 Welfare Packages	5,922,000.00	8,100,000.00	8,100,000.00	8,100,000.00			
25001001/22021008 Subscription To Professional Bodies		525,000.00	525,000.00	525,000.00			
25001001/22021014 Annual Budget Expenses and Administration		13,945,000.00	14,667,000.00	14,667,000.00	722,000.00+	3,810,000.00	3,810,000.00
25001001/22021030 Miscellaneous Expenses		4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+		
25001001/22021034 IPDS		7,216,782.00	7,216,782.00	7,216,782.00			
25001001/22021035 Local Government Election		17,040,000.00	17,700,000.00	17,700,000.00	660,000.00+		
25001001/22021040 Monitoring of Budget		2,073,000.00	3,000,000.00	3,000,000.00	927,000.00+		
25001001/22021042 Bursary Award & Education Development	998,000.00						
25001001/22021071 Remuneration of Traditional and Title Holders		1,039,215.00	16,320,000.00	1,320,000.00	280,785.00+		
25001001/22021076 Retirement bond redemption fund (2009-2010)		4,358,735.94	20,564,244.00	15,564,244.00	11,205,508.06+		
25001001/22021077 Local Government Reform	5,000,000.00	4,300,000.00	5,000,000.00	5,000,000.00	700,000.00+		
Sub Total Overhead Cost	27,917,260.29	549,411,378.10	404,658,637.00	569,658,637.00	20,247,258.90+	36,510,000.00	6,510,000.00
Total Recurrent Expenditure	328,994,356.11	749,264,125.30	685,246,319.00	770,848,680.00	21,584,554.70+	36,510,000.00	6,510,000.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020209 Payment Of Security Guard Allowances	999,500.00						
15001001/22020316 Purchase Of Veterinary Drugs	2,999,000.00	8,004,211.13	4,920,000.00	10,920,000.00	2,915,788.87+		
15001001/22020406 Other maintenance Services	2,198,000.00						
15001001/22021055 Tree Planting Campaign	1,999,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	995,000.00	3,247,000.00	4,070,000.00	4,070,000.00	823,000.00+		
15001001/22021059 Local Agric Show/World Food Day		6,450,000.00	1,600,000.00	7,600,000.00	1,150,000.00+		
Sub Total Overhead Cost	9,190,500.00	17,701,211.13	10,590,000.00	22,590,000.00	4,888,788.87+		
Total Recurrent Expenditure	9,190,500.00	17,701,211.13	10,590,000.00	22,590,000.00	4,888,788.87+		
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/22020306 Printing of Security Documents	700,000.00						
25001001/22020611 Settlement of Liabilities	3,000,000.00						
25001001/22020710 Audit Fees	600,000.00						
25001001/22020904 Other CRF Bank Charges	2,000,000.00						
25001001/22021030 Miscellaneous Expenses	2,500,000.00						
Sub Total Overhead Cost	8,800,000.00						
Total Recurrent Expenditure	8,800,000.00						

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges		38,590.00	240,000.00	240,000.00	201,410.00+		
34001001/22020202 Telephone Charges			577,992.00	577,992.00	577,992.00+		
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	12,999,000.00	25,885,458.63	7,120,000.00	27,120,000.00	1,234,541.37+		
34001001/22020402 Maintenance of Office Furniture	6,948,650.00	47,835,994.11	5,400,000.00	50,400,000.00	2,564,005.89+		
34001001/22020403 Maintenance of Office Building Residential Qtrs	9,989,360.00						
34001001/22020405 Maintenance of Plants & Generators	1,999,500.00	2,520,000.00	2,520,000.00	2,520,000.00			
34001001/22020406 Other maintenance Services	2,999,500.00	6,625,000.00	2,300,000.00	8,300,000.00	1,675,000.00+		
34001001/22020412 Maintenance of Markets/Public Places			1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/22020605 Cleaning &Fumigation Services	6,999,000.00						
34001001/22020801 Motor Vehicle Fuel Cost		6,289,500.00	408,800.00	7,408,800.00	1,119,300.00+		
34001001/22020803 Plant /Generator Fuel Cost		15,546,874.44	1,080,000.00	17,080,000.00	1,533,125.56+		
34001001/22021052 System & Services of PHC	1,000,000.00						
Sub Total Overhead Cost	42,935,010.00	104,741,417.18	20,646,792.00	114,646,792.00	9,905,374.82+		
Total Recurrent Expenditure	42,935,010.00	104,741,417.18	20,646,792.00	114,646,792.00	9,905,374.82+		
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEV.							
17001001/22020205 Water Rates		7,900,000.00	3,000,000.00	8,000,000.00	100,000.00+		
17001001/22021003 Publicity & Advertisements	1,997,700.87	9,386,000.00	2,386,000.00	9,386,000.00			
17001001/22021009 Sporting Activities	4,000,000.00	12,030,000.00	7,130,000.00	12,130,000.00	100,000.00+		
17001001/22021021 Local Cultural Festival	3,495,000.00	8,130,000.00	4,130,000.00	8,130,000.00			
17001001/22021024 Women Empowerment	1,999,000.00						
17001001/22021025 NYSC/IT Student/Adult Education Institution	2,000,000.00	1,999,000.00	2,400,000.00	2,400,000.00	401,000.00+		
17001001/22021031 Allowance/Rehabilitation of Person with Disability	2,000,000.00						
17001001/22021041 Emergency Relief Materials	3,950,000.00	3,280,000.00	3,280,000.00	3,280,000.00			
17001001/22021042 Bursary Award & Education Development	2,000,000.00	6,186,000.00	23,500,000.00	21,500,000.00	15,314,000.00+		
17001001/22021043 Allowances to Religious Preachers	495,000.00	4,390,000.00	2,400,000.00	4,400,000.00	10,000.00+		
17001001/22021047 Overhead to Primary School	14,997,662.95						
17001001/22020066 Repatriation foster	498,695.65						
17001001/22021067 Poverty Alleviation	2,498,000.00	2,900,000.00	2,900,000.00	2,900,000.00			
17001001/22021069 Allowance to BATC Student	1,980,000.00						
Sub Total Overhead Cost	41,911,059.47	56,201,000.00	51,126,000.00	72,126,000.00	15,925,000.00+		
Total Recurrent Expenditure	41,911,059.47	56,201,000.00	51,126,000.00	72,126,000.00	15,925,000.00+		

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	115,166,716.81	131,047,500.00	131,347,724.00	131,347,724.00	300,224.00+		
Sub Total - Personnel Cost	115,166,716.81	131,047,500.00	131,347,724.00	131,347,724.00	300,224.00+		
21001001/22020307 Drugs & Medical Supplies		7,326,000.00	7,326,000.00	7,326,000.00			
21001001/22020605 Cleaning & Fumigation Services	2,000,000.00	5,950,000.00	1,050,000.00	6,050,000.00	100,000.00+		
21001001/22020608 Sanitation Exercise Casual Workers	2,999,500.00						
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	2,950,000.00	3,000,000.00	3,000,000.00	3,000,000.00			
21001001/22021024 Women Development Programme	495,000.00						
21001001/22021026 Aids Control (Subsidy on Drugs)	5,700,000.00	459,000.00	1,800,000.00	1,800,000.00	1,341,000.00+		
21001001/22021027 IPDS	12,995,645.00						
21001001/22021028 TBL & Leprosy Control	195,000.00						
21001001/22021032 Malaria Control	1,950,000.00						
21001001/22021051 Community Management of Acute Malnutrition		5,030,300.00	6,000,000.00	6,000,000.00	969,700.00+		
21001001/22021057 Annual Disease Control	950,000.00	1,568,785.00	3,000,000.00	3,000,000.00	1,431,215.00+		
21001001/22021073 Eye Care Programme	150,000.00						
21001001/22021074 Health Services - Committee Allowances	3,950,000.00						
21001001/22021080 Infant and Young Child Feeding (IYCF)	5,900,000.00	2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+		
Sub Total Overhead Cost	40,235,145.00	25,834,085.00	25,176,000.00	30,176,000.00	4,341,915.00+		
Total Recurrent Expenditure	155,401,861.81	156,881,585.00	156,523,724.00	161,523,724.00	4,642,139.00+		
51001001 - TRADITIONAL OFFICE							
51003002/22020210 Upkeep Of Traditional Rulers	1,995,000.00						
51003002/22021071 Remuneration of Traditional and Title Holders	3,000,000.00						
Sub Total Overhead Cost	4,995,000.00						
Total Recurrent Expenditure	4,995,000.00						
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	821,219,515.72	418,834,261.26	738,652,764.00	422,004,868.00	3,170,606.74+		
Total	821,219,515.72	418,834,261.26	738,652,764.00	422,004,868.00	3,170,606.74+		
ADMIN & FINANCE DEPT.							
25/001001/22010102 Contribution to Pension Fund		70,000,000.00	36,667,056.00	71,497,152.00	1,497,152.00+		
25001001/22010105 Other Pension Benefits		41,820,000.00		43,830,096.00	2,010,096.00+		
Total		111,820,000.00	36,667,056.00	115,327,248.00	3,507,248.00+		

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
DOMESTIC GRANTS	₦	₦	₦	₦	₦	₦	₦
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from Consolidated Revenue Fund	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68-		
Total	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68-		
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPARTMENT OF ADMIN. & FINANCE							
25001001/23010113/11000001 Purchase of Computer and Accessories		2,540,000.00	2,540,000.00	2,540,000.00			
25001001/23030121/13000008 Rehabilitation of Local Government Secretariat (Phase 1)	15,617,603.60						
25001001/23010112/13000013 Office of the Chairman Vice Chairman and all HODs	12,797,860.00						
25001001/23020124/13000016 Construction of Market Stalls at Pambegua Pambegua ward		5,527,500.00	9,000,000.00	9,000,000.00	3,472,500.00+	7,200,000.00	
25001001/23020124/13000017 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward		23,900,000.00	8,000,000.00	60,000,000.00	36,100,000.00+	500,000.00	
25001001/23020124/13000018 Construction of Market Stalls at Anchau Anchau Ward		7,455,054.00	24,900,000.00	24,900,000.00	17,444,946.00+	12,500,000.00	
25001001/23030121/13000019 Repairs of Primary Education Office Anchau ward		6,750,000.00	6,750,000.00	6,750,000.00		1,500,000.00	
25001001/23030103/13000020 Renovation of District Head House Kubau Kubau Ward		1,000,000.00	2,520,000.00	2,520,000.00	1,520,000.00+	280,000.00	
25001001/23020124/13000021 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward			9,000,000.00	9,000,000.00	9,000,000.00+		
Total	28,415,463.60	47,172,554.00	62,710,000.00	114,710,000.00	67,537,446.00+	21,980,000.00	
25001001 - FINANCE & SUPPLY DEPT.							
250010100/23020124/13000002 Market Stalls at Pambegua Pambegua Ward	7,284,025.55						
250010100/23020124/13000022 Construction of Market Stalls at Anchau Anchau Ward	3,000,000.00						
250010100/23020124/13000023 Construction of Market Stalls at D Wai D/Wai Ward	1,751,080.08						
Total	12,035,105.63						
15001001 - AGRICULTURE & FORESTRY							
15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward		29,976,586.20	34,029,467.00	34,029,467.00	4,052,880.80+	34,029,467.00	
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward		3,695,335.70	5,000,000.00	5,000,000.00	1,304,664.30+		
Total		33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10+	34,029,467.00	
34001001 - WORKS & INFRASTRUCTURE							
34001001/23020106/04000001 Construction of Bridge at School of Health Technology Pambeg		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+		
34001001/23020107/05000002 Construction of Drainage at Central Primary School D/wai War	3,000,000.00						
34001001/23030106/05000004 General Repairs of Schools	10,000,000.00						
34001001/23020118/09000009 Drainage behind Primary School Anchau Gari.	5,000,000.00						
34001001/23020114/09000017 Drainage Along Old Anchau Road D/Wai D/wai ward.	1,843,340.94						
34001001/23020114/09000019 Drainage at Zuntu main town Zuntu Ward.	5,000,000.00						
34001001/23020105/09000020 Construction of 5No. Drainage at Kubau Town Kubau Ward		5,000,000.00	9,500,000.00	9,500,000.00	4,500,000.00+	2,560,300.00	
34001001/23020114/09000021 Construction of Drainage at Mah Town Mah Ward		3,253,527.96	4,500,000.00	4,500,000.00	1,246,472.04+	500,000.00	
34001001/23020105/09000022 Construction/Provision of Drainage at Zuntu main Town Zuntu		34,878,908.65	9,690,000.00	39,690,000.00	4,811,091.35+	800,000.00	
34001001/23020105/09000023 Construction/Provision of Drainage at Sabon Layi Anchau An		18,029,392.00	9,500,000.00	24,500,000.00	6,470,608.00+		
34001001/23020114/09000024 Construction of 10No Culverts at Mah Mah Ward		5,106,667.05	2,250,000.00	7,250,000.00	2,143,332.95+	250,000.00	
34001001/23020114/09000025 Construction of 10No Culverts at Kargi Kargi Ward		4,551,123.67	6,250,000.00	6,250,000.00	1,698,876.33+	250,000.00	
34001001/23020114/09000026 Construction of 10No Culverts at Zuntu Zuntu Ward		1,000,000.00	2,250,000.00	2,250,000.00	1,250,000.00+	250,000.00	
34001001/23020114/09000027 Construction of 10No Culverts at Kubau Kubau Ward		1,210,000.00	2,250,000.00	2,250,000.00	1,040,000.00+	250,000.00	
34001001/23020114/09000028 Construction of Culverts and Drainages at Dutsen Wai Dutse		2,250,000.00	2,250,000.00	2,250,000.00		250,000.00	
34001001/23020114/09000029 Construction of Drainage at Kwata road Anchau Ward		14,250,000.00	14,250,000.00	14,250,000.00			
34001001/23020114/09000030 Construction of Drainages and Bridge at Kanya		19,000,000.00	19,000,000.00	19,000,000.00			

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

Schedule of Capital Expenditure by Organisation by Programme– Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000056 22No. Borehole 2 per ward.	2,200,000.00						
34001001/23020105/10000063 Construction of 1No Borehole at Anchau ward			1,000,000.00	1,000,000.00	1,000,000.00+	1,050,350.00	
34001001/23020105/10000064 Cosntruction of 2No borehole at Anchau Anchau		2,066,907.35	3,500,000.00	3,500,000.00	1,433,092.65+	950,598.00	
34001001/23020105/10000065 Construction of 2 No Borehole at Dutsen Wai Dutsen wai Ward			2,000,000.00	2,000,000.00	2,000,000.00+	575,620.00	
34001001/23020105/10000066 Construction of 1 No Borehole at Pambegua Pambegua Ward		1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	
34001001/23020105/10000067 Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W		1,000,000.00	2,000,000.00	1,000,000.00		250,000.00	
34001001/23020114/10000068 Construction of Drainages Behind Central Primary Scoool Anch		9,500,000.00	9,500,000.00	9,500,000.00		500,000.00	
34001001/23020105/10000069 Construction of 2No Boreholes at Zuntu Zuntu Ward		2,000,000.00	2,000,000.00	2,000,000.00			
34001001/23020105/10000070 Construction of 2 No Borehole at Zabi Zabi Ward		1,460,000.00	2,000,000.00	2,000,000.00	540,000.00+		
34001001/23020105/10000071 Construction of 2 No Borehole at Yarkaura/Yardoka Haskiya W		2,286,807.00	4,000,000.00	4,000,000.00	1,713,193.00+		
34001001/23020124/13000005 Construction of market Stalls at Kargi Kargi Ward		6,990,000.00	7,000,000.00	7,000,000.00	10,000.00+	7,000,000.00	
34001001/23020118/13000006 Provision of Infrastructure at Zuntu Zuntu Ward		5,000,000.00	5,000,000.00	5,000,000.00		500,000.00	
34001001/23020124/13000007 Construction of Market Stalls at Kubau Kubau Ward		10,250,000.00	10,250,000.00	10,250,000.00			
34001001/23020118/13000008 Provision of Infrastructure across the Local Government		89,287,098.92	5,114,101.00	90,774,293.00	1,487,194.08+		
34001001/23030121/13000009 Rehabilitation of Local government Secreteriat Phase II		8,507,768.02	10,000,000.00	10,000,000.00	1,492,231.98+	14,000,000.00	
34001001/23050101/13000010 Land Compensation at Anchau and Kubau		16,650,000.00	20,800,000.00	20,800,000.00	4,150,000.00+		
34001001/23010121/13000013 Purchase of Low Bed		20,080,000.00		30,000,000.00	9,920,000.00+		
34001001/23020103/14000002 Repairs Along Anchau- Ikara Anchau ward.	978,437.27						
34001001/23020103/14000003 Completion of Electrification project at Kugawa A & B Ancha	5,000,000.00						
34001001/23020103/14000013 General Repairs of Vandalized Electrical materials.	7,000,000.00						
34001001/23020103/14000043 Completion of Electrification project at Ung Madaki Tudun A	5,000,000.00						
34001001/23020103/14000045 Completion of Electrification project at Gandari Damau Ward	3,525,000.00						
34001001/23030102/14000062 Eletrification of Pambegua -Danmaliki	7,000,000.00						
34001001/23030102/14000064 Repairs Along Kubau-Mararaban Kubau Kubau ward	2,429,480.00						
34001001/23030102/14000066 Completion of Electrification project at T/Wada Anchau Anch	3,000,000.00						
34001001/23020103/14000067 Completion of Eletrification Project at T/Wada Anchau Ancha	3,000,000.00						
34001001/23020103/14000068 Completion of Eletrification Project at Kugawa 'A' & B Anc	3,000,000.00						
34001001/23020103/14000069 Completion of Eletrification Project at Gandari Damau Ward	3,000,000.00						
34001001/23030102/14000070 Repairs Along Anchau-Damau Road Damau ward	2,000,000.00						
34001001/23030102/14000071 Repairs of Electricity At Kuli D/Wai D/Wai ward	1,000,000.00						
34001001/23030102/14000072 Repairs of Electricity at D/wai.	2,000,000.00						
34001001/23020103/14000073 Completion of Electrification project atKamfanin Jidda/Ung A	3,000,000.00						
34001001/23020103/14000074 Completion of Eletrification Project at Kamfanin Jidda Ward	4,000,000.00						
34001001/23030102/14000075 Repairs Along Kubau-Kampanin Maude Kubau ward	2,000,000.00						
34001001/23020103/14000076 Completion of Eletrification of Dokan Tagwai	7,000,000.00						
34001001/23020103/14000077 Completion of Eletrification Project at Ung Madaki/Tudun Ama	5,000,000.00						
34001001/23030102/14000078 Repairs of Electricity At Pambegua P/G ward	1,000,000.00						
34001001/23030102/14000080 Repairs of Electricity from Pambegua - D/wai to Border with	10,000,000.00						
34001001/23020103/14000082 Extension of Electricity from Dangoggo - Ang Fulani Zabi wa	2,000,000.00						
34001001/23020103/14000083 Completion of Eletrification from Hayin Murtala- Tudu Lungu	5,000,000.00						
34001001/23020103/14000084 Completion of Electrification project at Dankade Town Zabi	5,000,000.00						
34001001/23020103/14000085 Completion of Eletrification Project at Ung Dankade Zabi Wa	5,000,000.00						
34001001/23020103/14000086 Single Arm Solar Sreet lightings at 408 000 per pole	10,000,000.00						

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

Schedule of Capital Expenditure by Organisation by Programme– Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	2019	2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23030102/14000087	Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward		1,873,480.95	3,600,000.00	3,600,000.00	1,726,519.05+	400,000.00	
34001001/23030102/14000088	Repairs of Transformer at Dutsen wai Dutsen Wai Ward		2,546,851.10	3,600,000.00	3,600,000.00	1,053,148.90+	400,000.00	
34001001/23030102/14000089	Repairs of Electricity at Pambegua Pambegua Ward		5,011,231.50	5,700,000.00	5,700,000.00	688,768.50+	200,000.00	
34001001/23030102/14000090	Repairs of Electricity at Karreh-Pambegua Road Karreh Ward		4,603,279.00	5,800,000.00	5,800,000.00	1,196,721.00+		
34001001/23030102/14000091	Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward		6,075,499.00	8,000,000.00	8,000,000.00	1,924,501.00+		
34001001/23030102/14000092	Repairs of Electricity along Anchau-Damau Road Damau Ward		6,666,465.50	8,000,000.00	8,000,000.00	1,333,534.50+		
34001001/23030102/14000093	Repairs of Electricity along Kubau-Marraraban Kubau Road Ku		2,800,000.00	2,800,000.00	2,800,000.00			
34001001/23030102/14000094	Repairs of Electricity Dutsen Wai Dutsen Wai Ward		3,000,000.00	4,500,000.00	4,500,000.00	1,500,000.00+	500,000.00	
34001001/23030102/14000095	Completion of Electrification Project at Dokan Tagwai Mah W		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+	1,000,000.00	
34001001/23030102/14000096	Completion of Electrification Project Hayin Murtala-Tudun Lu		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+	1,000,000.00	
34001001/23030102/14000097	Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w		15,000,000.00	27,000,000.00	17,000,000.00	2,000,000.00+	3,000,000.00	
34001001/23010119/14000098	Supply of 6No Semi Urban Solartronic Pumping System			23,500,000.00			83,500,000.00	
34001001/23020103/14000099	Completion of Electrification Project At Gandari Damau Ward		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	
34001001/23020103/14000100	Completion of Electrification Project At Tudun Wada Anchau A		3,000,000.00	7,000,000.00	7,000,000.00	4,000,000.00+	9,000,000.00	
34001001/23020103/14000101	Completion of Electrification Project At Ung Madaki/Tudun Am		7,000,000.00	14,000,000.00	14,000,000.00	7,000,000.00+	7,000,000.00	
34001001/23020103/14000102	Completion of Electrification Project At Ung Dankade Zabi		3,000,000.00	6,034,885.00	6,034,885.00	3,034,885.00+	6,034,885.00	
34001001/23020103/14000103	Completion of Electrification Project At Kampanin Jidda Kar		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	5,000,000.00	
34001001/23020103/14000104	Extension of Electrification Project From Ang Dangogog- Ung		1,000,000.00	4,900,000.00	4,900,000.00	3,900,000.00+		
34001001/23010119/14000105	Purchase of Transformer at Pambegua Pambegua Ward			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23020103/14000106	Extension of Electrification Project From Takalfiya - Ung Ri		5,000,000.00	8,550,000.00	8,550,000.00	3,550,000.00+		
34001001/23020114/17000001	Constr. of feeder Road Gidan Gata - Haskiya Haskiya Ward.	10,848,997.00						
34001001/23020114/17000011	Mini Bridge at Binigi Damau ward	3,000,000.00						
34001001/23020114/17000017	Network of Drainages at Kargi Kargi Ward	4,750,000.00						
34001001/23020114/17000099	Construction of Bridge at Kariya Kargi Ward. Phase 1	10,569,705.00						
34001001/23020114/17000101	Construction og Bridge at Kafi Kubau Ward.	2,275,000.00						
34001001/23020114/17000102	Drainage at Kubau Kubau Ward	1,775,000.00						
34001001/23020114/17000103	Construction of 10N0. Culverts at Mah Mah Ward	1,000,000.00						
34001001/23020114/17000106	Bridge at School of Health Tech. Pambegua P/G Ward.	10,000,000.00						
34001001/23020114/17000109	Construction of Road at Anchau-Gidan Gata Anchau Ward	7,000,000.00						
34001001/23020114/17000110	Anchau Gari-Anchau Takalafiya Road Anchau Ward.	5,000,000.00						
34001001/23020114/17000111	Contruction of Road at Danhauya	10,000,000.00						
34001001/23020114/17000112	Contruction of Road From Comer Mabuga to Bugau	2,200,000.00						
34001001/23020114/17000118	Construction of Feeder Road at Pambegua-Danmaliki Ward		13,000,000.00	13,000,000.00	13,000,000.00		1,000,000.00	
34001001/23020114/17000119	Construction of Road at Danhauya Damau Ward		10,000,000.00	10,000,000.00	10,000,000.00		3,000,000.00	
34001001/23020114/17000120	Construction of Road at Kafi Kubau Ward		7,560,976.00	9,025,000.00	9,025,000.00	1,464,024.00 +	3,000,000.00	
34001001/23020114/17000121	Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00 +	1,000,000.00	
34001001/23020114/17000122	Final Payment for the Construction of Road Anchau- Gidan Gat		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00 +	15,000,000.00	
34001001/23020114/17000123	Completion of Construction of Road from Anchaun Gari-Anchau T		10,000,000.00	25,000,000.00	21,000,000.00	11,000,000.00 +	20,000,000.00	
34001001/23020114/17000124	Construction of Ung Mato-Karreh Feeder Road Karreh Ward		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00 +		
34001001/23020114/17000125	Construction of Road at Zabi Zabi Ward		5,978,000.00	34,912,500.00	9,912,500.00	3,934,500.00 +	4,250,000.00	
34001001/23020114/17000126	Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward		10,000,000.00	26,600,000.00	21,600,000.00	11,600,000.00 +	9,000,000.00	
34001001/23020114/17000127	Construction of Mini Bridge at Kwinu Damau Ward		3,000,000.00	7,200,000.00	7,200,000.00	4,200,000.00 +	800,000.00	
34001001/23020114/17000128	Construction of Mini Bridge at Binigi Damau Ward		7,200,000.00	7,200,000.00	7,200,000.00		800,000.00	

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

Schedule of Capital Expenditure by Organisation by Programme– Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
34001001/23020114/17000129 Completion of Construction of Bridge at Kariya Kargi Ward		17,373,200.00	30,200,000.00	30,200,000.00	12,826,800.00 +	10,000,000.00	
34001001/23020114/17000130 Construction of Roads from Kargi-Dokan Toro Kargi Ward		7,000,000.00	21,500,000.00	21,500,000.00	14,500,000.00 +	500,000.00	
34001001/23020114/17000131 Construction of feeder Road at Zuntu Zuntu Ward		3,000,000.00	9,500,000.00	9,500,000.00	6,500,000.00 +	500,000.00	
34001001/23020114/17000132 Construction of Mini Bridge along Gadas-Pangwani Kargi ward		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00 +		
34001001/23020114/17000133 Construction of feeder Road from Karreh-Zuntu Karreh ward		1,000,000.00	32,500,000.00	2,500,000.00	1,500,000.00 +		
34001001/23020114/17000134 Construction of Bridge at Gabashi Kubau Masama and H/Kwanti		10,985,000.00	27,150,000.00	27,150,000.00	16,165,000.00 +		
34001001/23010129/17000135 Purchase of Grader		38,001,000.00		38,651,390.00	650,390.00 +		
34001001/23050101/17000136 Construction/Maintenance and Rehabilitation of Roads from An				72,377,425.00	72,377,425.00 +		
34001001/23010129/17000137 Purchase of Pay Loader				81,000,000.00	81,000,000.00 +		
34001001/23010129/17000138 Purchase of Roller Grader				20,000,000.00	20,000,000.00 +		
34001001/23010129/17000139 Purchase of 3 Tipper at the Rate of 20 0003 60 000				120,000,000.00	120,000,000.00 +		
Total	202,394,960.21	542283183.7	653,626,486.00	1,052,815,493.00	510,532,309.33 +	226,821,753.00	
17001001 - EDUCATION & SOCIAL DEVELOPMENT							
17001001/23020107/05000062 1 Storey Building of 8 Class Rooms at Anchau anchau Ward.	3,000,000.00						
17001001/23020107/05000130 1 Storey Building of 8 Class Rooms at Pambegua P/G Ward	1,000,000.00						
17001001/23020107/05000135 1 Storey Building of 8 Class Rooms at Zuntu zuntu Ward.	3,000,000.00						

Schedule of Capital Expenditure by Organisation by Programme– Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000177 Renovation of Primary Education Office at Anchau	6,000,000.00						
17001001/23020107/05000226 Construction of 1 Block of 8 Classrooms at Salanke Anchau W		6,731,528.37	10,000,000.00	10,000,000.00	3,268,471.63 +		
17001001/23020107/05000227 Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward		2,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00 +	16,800,000.00	
17001001/23020107/05000228 Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa		3,000,000.00	9,200,000.00	9,200,000.00	6,200,000.00 +	2,800,000.00	
17001001/23020107/05000229 Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00 +	2,800,000.00	
17001001/23020107/05000230 Construction of 1 Block of 8 Classrooms at Damau Damau Ward			10,000,000.00	10,000,000.00	10,000,000.00 +	9,800,000.00	
17001001/23020107/05000231 Construction of 1 Block of 8 Classrooms at Haskiya Haskiya		1,914,841.48	28,000,000.00	28,000,000.00	26,085,158.52 +	2,800,000.00	
17001001/23020107/05000232 Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward		887,233.78	5,600,000.00	5,600,000.00	4,712,766.22 +	2,800,000.00	
17001001/23020107/05000233 Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa		6,800,000.00	6,800,000.00	6,800,000.00			
17001001/23020107/05000234 Construction of 1 Block of 8 Classrooms at Kubau Kubau Ward			5,600,000.00	5,600,000.00	5,600,000.00 +	2,800,000.00	
17001001/23020107/05000235 Construction of 1 Block of 8 Classrooms at Zuntu Zuntu Ward			10,000,000.00	10,000,000.00	10,000,000.00 +	2,800,000.00	
17001001/23020107/05000236 Construction of 1 Block of 8 Classrooms at Muriga Mah Ward		7,000,000.00	7,000,000.00	7,000,000.00		2,800,000.00	
17001001/23020107/05000237 Construction of 1 Block of 8 Classrooms at Pambegua Pambegu		546,459.74	7,033,131.00	7,033,131.00	6,486,671.26 +	12,500,000.00	
17001001/23020107/05000238 Construction of 1 Block of 2 Classrooms and Office at Hayin		5,375,937.42	3,600,000.00	9,100,000.00	3,724,062.58 +	400,000.00	
17001001/23020107/05000239 Construction of 1 Block of 2 Classrooms and Office at Ung Ma			8,981,148.00	8,981,148.00	8,981,148.00 +	400,000.00	
17001001/23020107/05000240 Construction of 1 Block of 2 Classrooms and Office at Dokan			8,981,148.00	8,981,148.00	8,981,148.00 +	400,000.00	
17001001/23020107/05000241 Construction of 1 Block of 2 Classrooms and Office at Kajigi			4,500,000.00	10,000,000.00	10,000,000.00 +	500,000.00	
17001001/23020107/05000242 Construction of 1 Block of 2 Classrooms and Office at Kajirg			3,600,000.00	3,600,000.00	3,600,000.00 +	400,000.00	
17001001/23020107/05000243 Construction of 1 Block of 2 Classrooms and Office at Bawada			3,000,000.00	3,000,000.00	3,000,000.00 +		
17001001/23020107/05000244 Construction of 1 Block of 2 Classrooms and Office at Gajajig			400,000.00	400,000.00	400,000.00 +		
17001001/23020107/05000245 Construction of 1 Block of 2 Classrooms and Office at Masama			4,500,000.00	4,500,000.00	4,500,000.00 +	500,000.00	
17001001/23020107/05000246 Construction of 1 Block of 2 Classrooms and Office at Karreh			3,600,000.00	3,600,000.00	3,600,000.00 +	400,000.00	
17001001/23020107/05000247 Construction of 1 Block of 2 Classrooms and Office at Kudumi		2,000,000.00	8,981,148.00	8,981,148.00	6,981,148.00 +	800,000.00	
17001001/23020107/05000248 Construction of 1 Block of 2 Classrooms and Office at Bugau		5,758,021.03	8,981,148.00	8,981,148.00	3,223,126.97 +	800,000.00	
17001001/23030106/05000249 Renovation of Local Government Education Secretariat		5,000,000.00	15,000,000.00	5,000,000.00		400,000.00	
17001001/23020107/05000250 Fencing of Central Primary School Dutsen Wai Dutsen Wai War		5,500,000.00	5,500,000.00	5,500,000.00		1,000,000.00	
17001001/23020107/05000251 Fencing of Central Primary School Kargi Kargi Ward		5,500,000.00	5,500,000.00	5,500,000.00		1,000,000.00	
17001001/23020107/05000252 Fencing of Central Primary School Karreh Karreh Ward		3,100,543.88	5,500,000.00	5,500,000.00	2,399,456.12 +	1,000,000.00	
17001001/23020107/05000253 Fencing of Central Primary School Damau Damau Ward		4,733,477.55	5,500,000.00	5,500,000.00	766,522.45 +	1,000,000.00	
17001001/23030106/05000254 Repairs of Vandalized Primary School at Central Primary Scho		2,000,000.00	5,500,000.00	5,500,000.00	3,500,000.00 +	1,000,000.00	
17001001/23030106/05000255 Repairs of Vandalized Primary School at Central Primary Scho			1,350,000.00	1,350,000.00	1,350,000.00 +	150,000.00	
17001001/23020107/05000257 Construction of 1 Block of 2 Classrooms and Office at Gandar			4,500,000.00	4,500,000.00	4,500,000.00 +	500,000.00	
17001001/23020107/05000258 Construction of 1 Block of 2 Classrooms and Office at BidaBi		2,000,000.00	8,981,148.00	8,981,148.00	6,981,148.00 +	500,000.00	
17001001/23010125/05000259 Purchase of Library Books and Equipment			4,000,000.00	4,000,000.00	4,000,000.00 +		
17001001/23020107/05000260 Construction of 1 Block of 2 Classrooms and Office at Kadawa		8,100,375.51	9,025,000.00	14,525,000.00	6,424,624.49 +	500,000.00	
17001001/23020107/05000261 Construction of 1 Block of 2 Classrooms and Office at Gidan			3,600,000.00	3,600,000.00	3,600,000.00 +	400,000.00	
17001001/23020107/05000262 Construction of 1 Block of 2 Classrooms and Office at Danhau			3,600,000.00	3,600,000.00	3,600,000.00 +	500,000.00	
17001001/23020107/05000263 Construction of 1 Block of 2 Classrooms and Office at UBE Di			4,726,574.00	4,726,574.00	4,726,574.00 +	525,175.00	
17001001/23020107/05000264 Construction of 1 Block of 2 Classrooms and Office at UBE Tu			8,981,148.00	8,981,148.00	8,981,148.00 +	1,050,350.00	
17001001/23020107/05000265 Construction of 1 Block of 2 Classrooms and Office at UBE Un			4,726,574.00	4,726,574.00	4,726,574.00 +	525,175.00	
17001001/23020107/05000266 Construction of Wall Fence at Central Primary School Kubau			7,681,155.00	7,681,155.00	7,681,155.00 +	853,462.00	
17001001/23020107/05000267 Construction of 2 Blocks of 4 Class rooms at GSS Mah Mah Wa		3,986,658.00	9,000,000.00	9,000,000.00	5,013,342.00 +	1,000,000.00	
17001001/23030106/05000268 Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward		2,000,000.00	4,500,000.00	4,500,000.00	2,500,000.00 +	500,000.00	
17001001/23020107/05000269 Construction /Provision of Block of 2 Classroom at Yelwa Pa		1,119,149.96	8,981,148.00	8,981,148.00	7,861,998.04 +		
17001001/23030106/05000270 Rehabilitation/Renovation of 6No Classrooms at Pangwani Kar		3,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00 +		
17001001/23020107/05000271 Construction of 1 Block of 2 Classrooms at Kuraye Mah ward			9,453,148.00	9,453,148.00	9,453,148.00 +		
17001001/23020107/05000272 Construction of 1 Block of 2 Classrooms at Nassarawa Kargi			9,453,148.00	9,453,148.00	9,453,148.00 +		
17001001/23050101/05000273 Fencing of BATC Anchau Anchau Ward		8,824,630.14	9,500,000.00	9,500,000.00	675,369.86 +	500,000.00	

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

Schedule of Capital Expenditure by Organisation by Programme– Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000274 Construction of 1 Block of 2 Classrooms at Maddaba Zabi war			9,453,148.00	9,453,148.00	9,453,148.00 +		
17001001/23020107/05000275 Construction of 1 Block of 2 Classrooms and office at Nabuga			9,453,148.00	9,453,148.00	9,453,148.00 +		
17001001/23010124/05000276 Purchase/Procurement of Teaching and Learning materials incl			20,000,000.00	20,000,000.00	20,000,000.00 +		
17001001/23020107/05000277 Construction of 2 Classrooms and Office at Lere Damau				2,000,000.00	2,000,000.00 +		
17001001/23020107/05000281 Additional Work Fencing of Primary School Hayin Lere		4,000,000.00		4,000,000.00			
17001001/23030106/05000282 Renovation of Secondary School at Kamfani Maunde		2,219,110.00		4,000,000.00	1,780,890.00 +		
17001001/23020127/11000002 Construction of ICT Centre at GDSS Anchau Takalafiya		18,333,835.85	24,000,000.00	24,000,000.00	5,666,164.15 +		
17001001/23050101/13000003 Assistance to Community Development	1,000,000.00						
17001001/23010124/13000014 Purchase of Textual materials and Stationery.	10,000,000.00						
17001001/23050101/13000018 Assistance to Community Development Projects		15,511,901.24	3,000,000.00	28,000,000.00	12,488,098.76 +		
Total	24,000,000.00	139,943,703.95	406,823,062.00	444,323,062.00	304,379,358.05 +	76,204,162.00	
21001001 - PRIMARY HEALTH CARE							
21001001/23030105/04000090 General Repairs of Health Centers	10,000,000.00						
21001001/23020106/04000094 Construction of Primary Health Care Clinic at Ung. Gata Anc		3,546,163.97	5,500,000.00	5,500,000.00	1,953,836.03 +	500,000.00	
21001001/23020106/04000095 Construction of Health Clinic at Jenau Anchau Ward		1,000,000.00	4,500,000.00	4,500,000.00	3,500,000.00 +	500,000.00	
21001001/23020106/04000096 Construction of Health Clinic at Dalman Zuntu Ward		1,000,000.00	9,500,000.00	3,500,000.00	2,500,000.00 +	500,000.00	
21001001/23020106/04000097 Construction of Health Clinic at Danhauya Damau Ward			4,500,000.00	2,500,000.00	2,500,000.00 +	500,000.00	
21001001/23020106/04000098 Construction of Health Clinic at Kudumi Haskiya Ward		1,000,000.00	7,125,000.00	4,125,000.00	3,125,000.00 +	500,000.00	
21001001/23020106/04000099 Construction of Health Clinic at Kanwa Haskiya Ward		1,000,000.00	8,981,148.00	3,981,148.00	2,981,148.00 +	500,000.00	
21001001/23020106/04000100 Construction of Health Clinic at Ang Rukku Kargi Ward			4,500,000.00	2,500,000.00	2,500,000.00 +	500,000.00	
21001001/23020106/04000101 Construction of Health Clinic at Dokan MaiJaki Kargi Ward		3,025,000.00	9,025,000.00	3,025,000.00		500,000.00	
21001001/23020106/04000102 Construction of Health Clinic at Dokan Rago Mah Ward		3,025,000.00	9,025,000.00	3,025,000.00		500,000.00	
21001001/23030105/04000103 General Repairs of Primary Health Care Centres		1,696,284.50	1,500,000.00	2,500,000.00	803,715.50 +		
21001001/23020106/04000104 Construction of Health Clinic at Ware-Ware		4,997,188.10	5,045,503.00	5,045,503.00	48,314.90 +		
21001001/23020106/04000105 Construction of Health Clinic at Tashan Kinchin Haskiya war		4,593,992.18	5,000,000.00	5,000,000.00	406,007.82 +		
21001001/23020106/04000106 Contribution to PHC Services		4,111,877.05	10,000,000.00	10,000,000.00	5,888,122.95 +		
Total	10,000,000.00	28,995,505.80	84,201,651.00	55,201,651.00	26,206,145.20 +	4,500,000.00	

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

ANNUAL ACCOUNTS 2018 KUBAU LOCAL GOVERNMENT PROFILE

OFFICIALS

HON. ALH. SABO AMINU : EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

ALH. MUSA ABDUL	:	ANCHAU
ALH. JAFAR MOHAMMED	:	KUBAU
ALH. MUSA YAHAYA	:	DUTSEN WAIL
ALH. MUSA SALE	:	DAMAU
ALH. ABUBAKAR YAHAYA	:	PAMBEGUA
ALH. SHUAIBU YAHAYA	:	KARREH
ALH. SALMANU JA'AFARU	:	MAH
ALH. ADO ALHASSAN	:	KARGI
ALH. ABDULLAHI MOHAMMED	:	ZUNTU
ALH. INUSA SHUAIBU	:	ZABI
ALH. YAU ABDULLAHI	:	HASKIYA

MANAGEMENT STAFF

ALH. RILWANU MOHAMMED INUWA	:	LOCAL GOVERNMENT SEC.
ALH.BILYYAMINU ABDULIAHI YAKAWADA	:	DIR. ADMIN & FINANCE
ALH. UMAR GARBA	:	DIR. AGRIC & NAT. RES.
ALH.LAWAL MOHAMMED	:	DIR. EDUC.& SOC. DEVT.
ALH.SHEHU USMAN	:	DIR. WORKS& HOUSING
MRS. GRACE DOGO	:	DIR. PRI. HEALTH CARE

RECORD KEEPING

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

- i. Internally generated revenue collection was very poor.

CASH FLOW STATEMENT

Receipts

During the year, total receipts amounted to two billion, five hundred and eight million, nine hundred and thirty-nine thousand, two hundred and thirty-seven naira and five kobo (N2,508,939,237.05) only. This is made up to the following.

Statutory allocatio	N2,043,669,975	81.4
Value added tax	364,210,779	14.5
Independent rever	120,943	00.0
Below the line receipts	100,937,538	04.0
	N2,508,939,237	100.0

From the above presentation, statutory allocation and value added tax both from the federation account constitute 95.97% of the total receipts. Internally generated revenue on the other hand, contributed only 0.01% of the total revenue. In other words, there is over dependence on the federation account. To worsen matters, the consultant that has been engaged to collect revenue for the Local Government is not helping matters. The revenue consultant is not familiar with the revenue sources and inadequate POS machines constitute a barrier to effective revenue generation. Government should look into the possibility of employing Local Government staff for revenue collection. Targets should be set for each manager and as an incentive; a percentage of their collection should serve as their remuneration

PAYMENTS

Total payments during the year amounted to two billion, five hundred and nine million, three hundred and ninety-eight thousand, and eight naira, and seven kobo (N2,509,398,008.07) only. This is made up of:

Recurrent expenditure	-	N1,717,331,138.75	68.44%
Capital expenditure	-	792,066,869.32	31.56%
	=	N2,509,398,008.07	100.00%

From the above presentation recurrent expenditure took 68.44% share of total expenditure leaving 31.56% for capital expenditure. This is a welcome development and the management can improve on this.

It should be noted that total receipts for the year amounted to N2,508,939,237.05 and the expenditure was N2,509,398,008.07 which resulted in a deficit of N458,771.02. This deficit was financed from a surplus of N1,376,250.43 from the preceding year.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS

As at 31st December, 2018, the Local Government had a nil cash balance while the bank accounts had the sum of nine hundred and seventeen thousand, four hundred and seventy-nine naira, forty-one kobo (N917,479.41) only. The balances are in the following accounts.

Unity Bank Account	No. 0023125621	N695,851.00 cr.
Unity Bank Account	No. 0001085378	N221,627.53 cr.
		N917,479.41 cr.

These balances have been verified and certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N12,850,000.00. Most of the companies in this investment portfolio are moribund or have completely collapsed and therefore carrying their values in the books does not reflect the fair position of the investments. The value of the liquidated companies' shares should be written off the books.

ADVANCES

All advances have been retired. This is commendable and should be sustained.

DEPOSITS

All third party deposits have been remitted appropriately.



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