

KAURU LOCAL GOVERNMENT OF KADUNA STATE



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

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

ELECTED OFFICIALS

HON. SHU'AIBU GOMA	:	EXECUTIVE CHAIRMAN
HON. BALA MAGAJI	:	ELECTED COUNCILOR (SPEAKER)
HON. SUNDAY SAMAILA	:	ELECTED COUNCILOR (MAJORITY LEADER)
HON. ZUBAIRU I. YA'U	:	ELECTED COUNCILOR (MINORITY LEADER)
HON. DANLAMI S. GOBIR	:	ELECTED COUNCILOR
HON. ILIYA D. JAMES	:	ELECTED COUNCILOR
HON. LUKA YOHANA	:	ELECTED COUNCILOR
HON. TANYO ANDARAWUS	:	ELECTED COUNCILOR
HON. IDRIS UMAR	:	ELECTED COUNCILOR
HON. KABIRU ADAMU	:	ELECTED COUNCILOR
HON. SANUSI SALEH	:	ELECTED COUNCILOR
HON. ISAAC D. UMARU	:	ELECTED COUNCILOR
HON. JOSEPH NOMAN	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. ADAMU M. GUBICHI	:	DIRECTOR OF ADMIN. & FINANCE DEPARTMENT
ALH. SANI SHEHU ABBAS	:	LOCAL GOVERNMENT TREASURER
MR. RAKSON DANMAJE	:	DIRECTOR OF AGRIC & FORESTRY
ALH. ABUBAKAR MUHAMMED	:	DIRECTOR OF EDU. & SOCIAL DEVELOPMENT
MR. ADAMU S. ABUKAIKE	:	DIRECTOR OF WORKS & INFRASTRUCTURE
UMAR S. NUHU	:	DIRECTOR OF 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. SHU'AIBU GOMA
EXECUTIVE CHAIRMAN**



**HON. JOSEPH NOMAN
COUNCIL SECRETARY**



**ALH. ADAMU M. GUBUCHI
DIR. ADMIN. & FINANCE (DAF)**



**ALH. SANISHEHU ABBAS
LOCAL GOVERNMENT TREASURER**


1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Kauru Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kauru 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 Kauru 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 Kauru Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2018 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Kauru Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.


.....
HON. DR. BEGE A. KATUKA
CHAIRMAN (CARETAKER COMMITTEE)
19/03/2020
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kauru Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Kauru 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 Kauru Local Government are contained on pages 16 to 45 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 46 to 49.

2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total revenue received and credited to the Consolidated Revenue Fund was N 2.450 Billion. The total recurrent expenditure charged to the Fund in line with the Kauru Local Government Appropriation Act 2019 Was N2.633 Billion the operation of the Fund resulted into a net recurrent deficit of N183.218 Million for the year. The closing balance of the fund as at 31st December, 2019 was N1.466 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		184,685,619.43		5,857,444.94
Recurrent Receipts	2,450,662,530.66		2,620,973,630.34	
Recurrent Expenditure	2,633,881,223.78		2,442,145,455.85	
Net Recurrent Surplus/(Deficit)		(183,218,693.12)		178,828,174.49
Closing Balance		1,466,926.31		184,685,619.43

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to the Capital Development Fund. During the year total Capital Receipts amounted to N0.430, 879 Billion and total capital expenditure charged to the Fund amounted to N0.430, 879 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	426,685,619.43		576,906,526.19	
Capital Expenditure	426,685,619.43		576,906,526.19	
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 constitutes the major revenue. Total receipt in the year was N2, 450,662,530.66 and total payment was N2, 633,881,223.78 an overall net Negative cash flow of N183, 218, 693.12 was recorded during the year. The liquidity position as at 31st December, 2019 was N1, 466,926.31

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		184,682,619.43		5,857,444.94
Total Receipts	2,450,662,530.66		2,620,973,630.34	
Total Payments	2,633,881,223.78		2,442,148,455.85	
Net Capital Surplus/(Deficit)		- 183,218,693.12		178,825,174.49
Closing Cash/Bank Balance		1,463,926.31		184,682,619.43
Represented by:				
Consolidated Revenue Fund	1,463,926.31		184,682,619.43	
Capital Development Fund	-		-	
Total Public Funds		1,463,926.31		184,682,619.43

3.0 COMPUTERIZATION OF ADMIN AND FINANCE DEPT. - 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 computer consultants Mold Computers & Communications Ltd, in Kaduna due to the non availability of Hardware and Networking facilities at the Local Government. The objective was to implement Government Integrated Financial Management Information System (GIFMIS), which will support planning and budgeting, transactions processing, accounting and reporting on the use of financial resources of the Local Government as well as the timely production of management and audited Accounts.

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

Full installation of the computerized accounting and budgeting systems in the Local Government would follow soon, as approval for the acquisition of the necessary Hardware, Networking and other Logistics have already been secured and is being 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 Kauru Local Government at Mold Computers and Communications Ltd Kaduna.

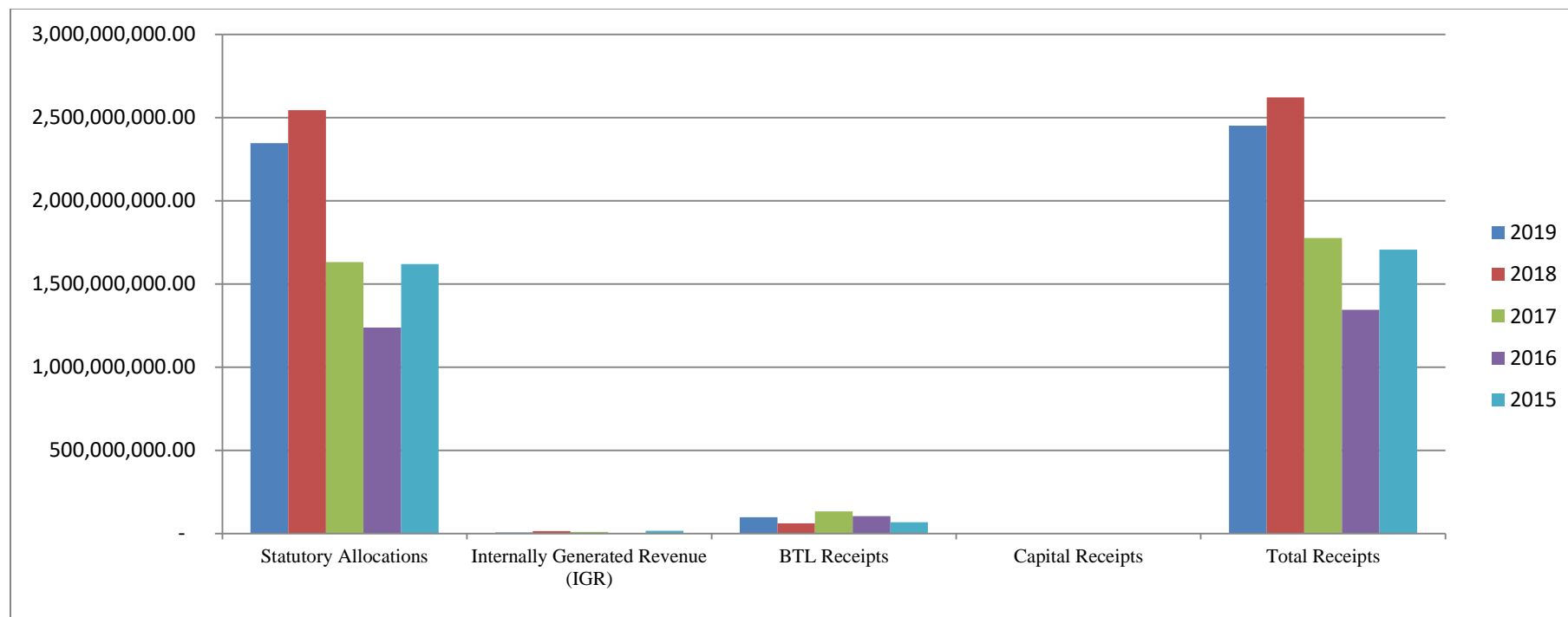
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised Budget	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
Opening Balance	5,857,444.94	184,685,619.43	74,643,622.00	454,139,531.00	269,453,911.57-		
RECEIPTS							
Statutory Allocation	2,544,177,310.80	2,346,038,739.66	2,137,038,516.00	2,137,038,516.00	209,000,223.66+		
Internally Generated Revenue	14,803,754.21	6,737,351.47	46,224,875.00	46,224,875.00	39,487,523.53-		
Transfer from CRF	576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43-	933,987,082.00	934,144,582.00
BTL Receipts	61,992,565.33	97,886,439.53			97,886,439.53+		
Total Current Year Receipts	3,197,880,156.53	2,877,262,060.23	2,853,483,572.00	2,853,483,572.00	23,778,488.23+	933,987,082.00	934,144,582.00
Total Funds Available	3,203,737,601.47	3,061,947,679.66	2,928,127,194.00	3,307,623,103.00	245,675,423.34-	933,987,082.00	934,144,582.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	1,039,985,600.09	1,316,644,180.30	1,031,659,070.00	1,096,297,603.00	220,346,577.30-	920,937,609.00	966,984,490.00
Social Benefits	321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83-	57,744,120.00	57,744,120.00
Overhead Costs	361,039,037.50	584,490,439.37	426,340,020.00	426,340,020.00	158,150,419.37-	243,637,871.00	241,777,871.00
Public Debt Charges - Settlement of liabilities	80,662,601.68	74,254,915.18	4,300,000.00	80,025,947.00	5,771,031.82+	6,300,000.00	6,300,000.00
BTL Payments	61,992,565.33	97,886,439.53			97,886,439.53-		
Transfer to Capital Development Fund	576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43+	933,987,082.00	934,144,582.00
Total Recurrent Expenditure	2,442,145,455.85	2,633,881,223.78	2,183,263,391.00	2,399,353,815.00	234,527,408.78-	2,162,606,682.00	2,206,951,063.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	30,347,424.75	25,705,075.35	47,100,000.00	47,100,000.00	21,394,924.65+	42,100,000.00	42,100,000.00
04 Improvement to Human Health	28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65+	74,845,686.00	74,845,686.00
05 Enhancing Skills and Knowledge	81,858,250.51	54,450,375.53	97,929,509.00	97,929,509.00	43,479,133.47+	82,079,546.00	82,237,046.00
06 Housing and Urban Development	295,340,425.56	60,921,149.05	126,023,013.00	178,119,186.00	117,198,036.95+	315,610,235.00	315,610,235.00
09 Environmental Improvement		8,850,000.00	18,000,000.00	18,000,000.00	9,150,000.00+		
10 Water Resources and Rural Development	24,739,998.20	50,062,981.84	30,000,000.00	52,440,000.00	2,377,018.16+	20,000,000.00	20,000,000.00
11 Information Communication & Technology	10,800,000.00	11,017,378.79	11,836,444.00	11,836,444.00	819,065.21+	10,836,434.00	10,836,434.00
13 Reform of Government and Governance	41,889,559.20	86,687,542.23	120,124,995.00	157,363,995.00	70,676,452.77+	83,624,999.00	83,624,999.00
14 Power	1,247,000.00	38,870,586.89	60,749,999.00	60,749,999.00	21,879,412.11+	114,075,945.00	114,075,945.00
17 Road	61,792,152.71	78,045,438.54	114,754,157.00	166,384,469.00	88,339,030.46+	190,814,237.00	190,814,237.00
Total Capital Expenditure by Program	576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43+	933,987,082.00	934,144,582.00
Total Expenditure (Budget Size)	3,019,051,982.04	3,060,480,753.35	2,928,127,194.00	3,307,623,103.00	247,142,349.65+	3,096,593,764.00	3,141,095,645.00
Budget Surplus/(Deficit)	184,685,619.43	1,466,926.31			1,466,926.31+	2,162,606,682.00	2,206,951,063.00
Financing of Deficit by Borrowing:							
Internal Loans							
External Loans							
Total Loans							
Closing Balance	184,685,619.43	1,466,926.31			1,466,926.31+	2,162,606,682.00	2,206,951,063.00

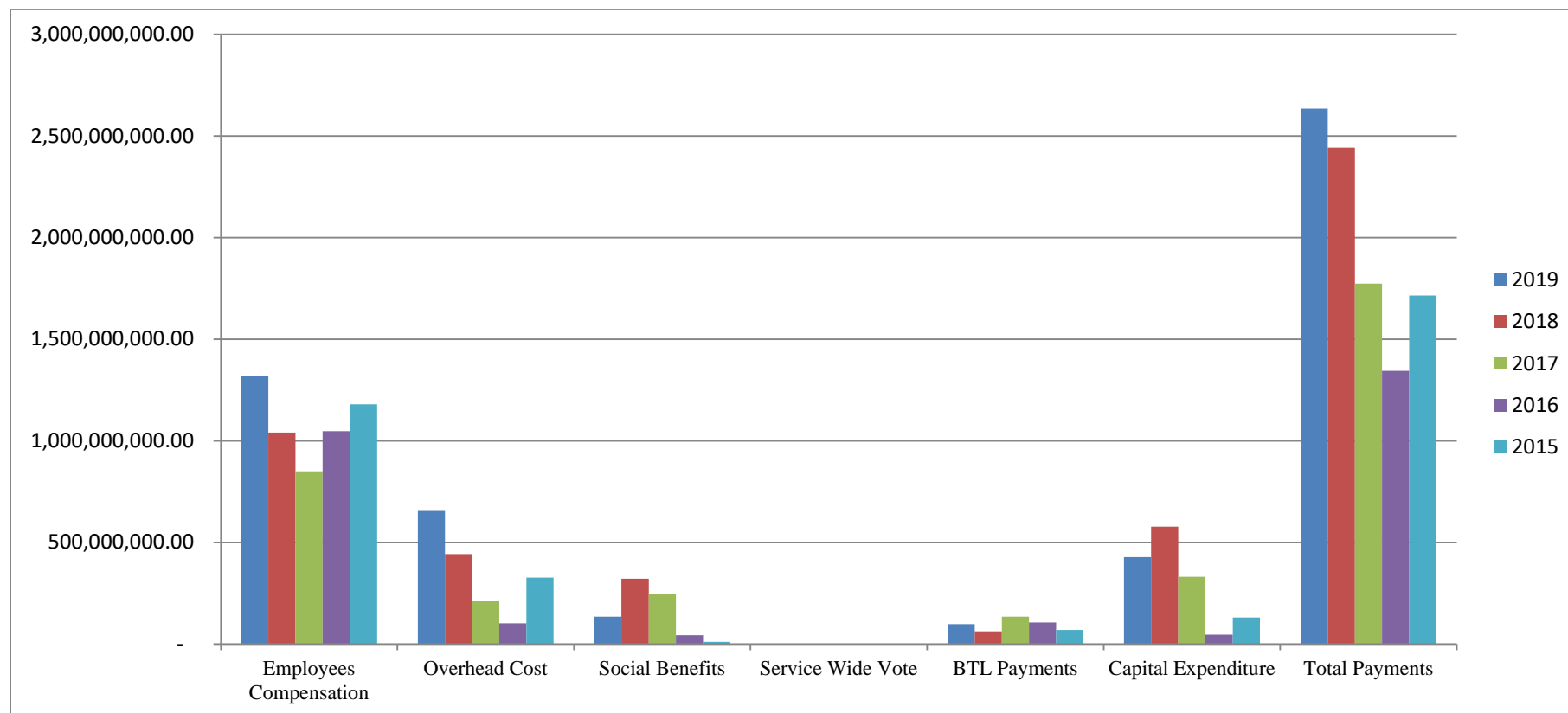
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2019	2018	2017	2016	2015
RECEIPTS:	₦	₦	₦	₦	₦
Statutory Allocations	2,346,038,739.66	2,544,177,310.80	1,631,977,643.32	1,238,170,288.02	1,620,034,392.14
Internally Generated Revenue (IGR)	6,737,351.47	14,803,754.21	10,874,477.63	715,255.21	17,411,357.35
BTL Receipts	97,886,439.53	61,992,565.33	134,051,918.99	105,471,868.95	69,228,770.78
Capital Receipts					
Total Receipts	2,450,662,530.66	2,620,973,630.34	1,776,904,039.94	1,344,357,412.18	1,706,674,520.27
PAYMENT:					
Employees Compensation	1,316,644,180.30	1,039,985,600.09	849,392,534.21	1,047,684,531.29	1,178,615,203.82
Overhead Cost	658,745,354.55	441,701,639.18	212,243,990.65	102,083,002.78	326,449,307.33
Social Benefits	134,005,719.83	321,559,125.06	246,985,779.18	43,456,671.00	10,362,523.00
Service Wide Vote					
BTL Payments	97,886,439.53	61,992,565.33	134,051,918.99	105,471,868.95	69,228,770.78
Capital Expenditure	426,599,529.57	576,906,526.19	331,051,434.48	45,838,959.31	129,636,998.84
Total Payments	2,633,881,223.78	2,442,145,455.85	1,773,725,657.51	1,344,535,033.33	1,714,292,803.77
CASH BALANCE					
Net Increase/(Decrease) in Cash	(183,218,693.12)	178,828,174.49	3,178,382.43	(177,621.15)	(7,618,283.50)
Opening Cash Balance	184,685,619.43	5,857,444.94	2,679,062.51	2,856,683.66	10,474,967.16
Closing Cash Balance	1,466,926.31	184,685,619.43	5,857,444.94	2,679,062.51	2,856,683.66

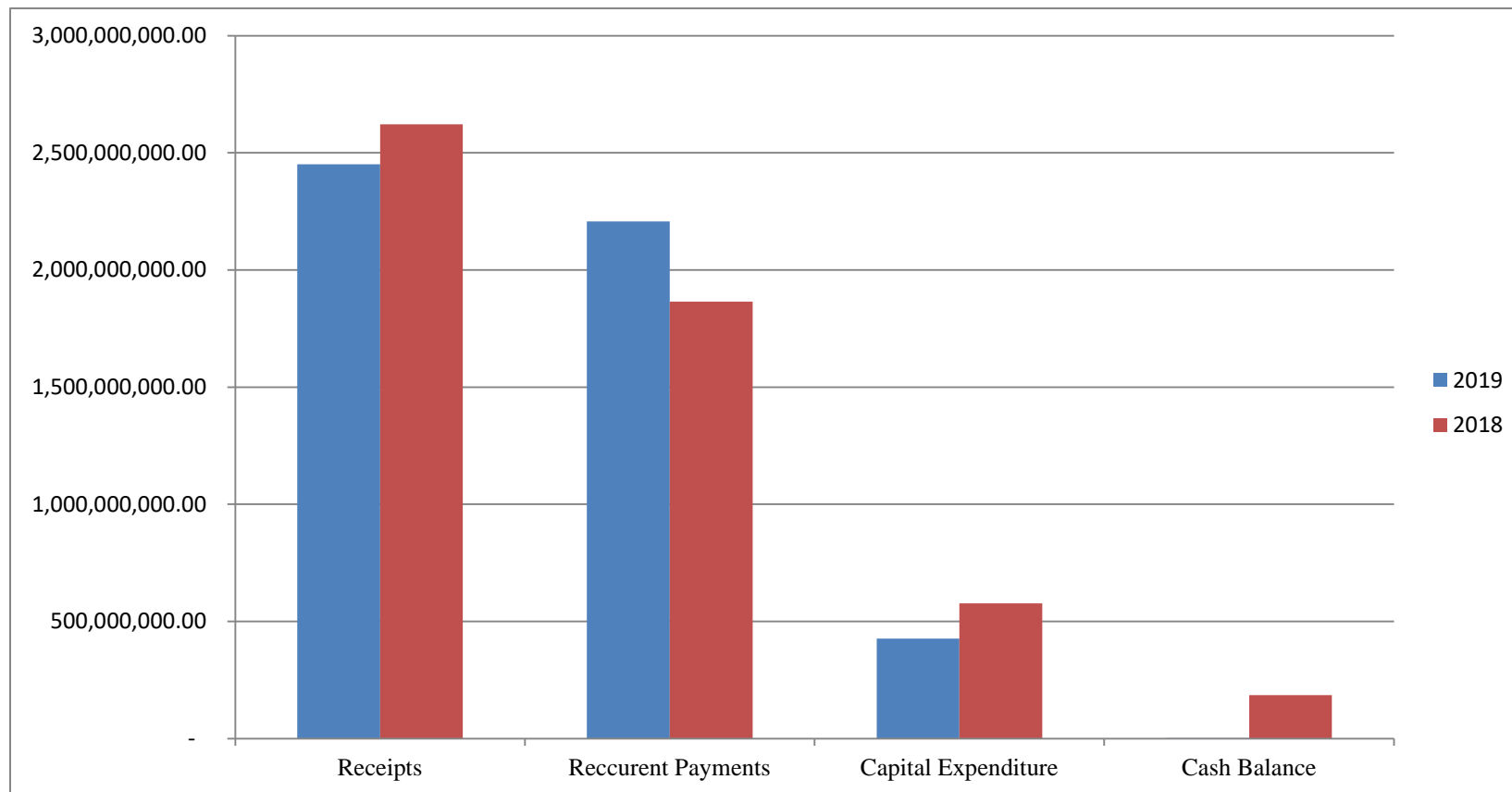
ACTUAL RECEIPTS FOR FIVE YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.


5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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


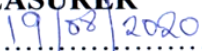
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.



.....
HARUNA SALEH KARGI
TREASURER


.....
DATE

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

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


.....
HARUNA SALEH KARGI
TREASURER

.....
DATE

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

.....
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 No 3 of 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 Kauru Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to the presenting of outstanding payment vouchers to the tune of four million, seven hundred and twelve thousand naira (N4,712,000.00) only for audit inspection .



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2019 N	Actual 2018 N
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,917,922,133.06	2,144,936,211.69
Share of Value Added Tax	2	428,116,606.60	399,241,099.11
Independent Revenue	3	6,737,351.47	14,803,754.21
Total Receipts		2,352,776,091.13	2,558,981,065.01
Recurrent Payments:			
Employees Compensation	4	1,316,644,180.30	1,039,985,600.09
Social Benefits	5	134,005,719.83	321,559,125.06
Overhead Cost	6	584,490,439.37	361,039,037.50
CRFC - (Excluding Social Benefits and Public Debt)	7	74,254,915.18	80,662,601.68
Total Payments		2,109,395,254.68	1,803,246,364.33
Net Cash Flow from Operating Activities		243,380,836.45	755,734,700.68
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	25,705,075.35	30,347,424.75
Improvement to Human Health	11	11,989,001.35	28,891,715.26
Enhancing Skills and Knowledge	12	54,450,375.53	81,858,250.51
Housing and Urban Development	13	60,921,149.05	295,340,425.56
Environmental Improvement	16	8,850,000.00	
Water Resources and Rural Development	17	50,062,981.84	24,739,998.20
Information and Communication Technology	18	11,017,378.79	10,800,000.00
Reform of Government and Governance	20	86,687,542.23	41,889,559.20
Power	21	38,870,586.89	1,247,000.00
Road	24	78,045,438.54	61,792,152.71
Net Cash Flow from Investing Activities	29	426,599,529.57	576,906,526.19
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	97,886,439.53	61,992,565.33
Below-The-Line Payments	37	97,886,439.53	61,992,565.33
Net Movement			
Net Surplus(Deficit) for the Year		(183,218,693.12)	178,828,174.49
Opening Balance		184,685,619.43	5,857,444.94
Closing Balance	38	1,466,926.31	184,685,619.43

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2019	2018
		₦	₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	1,466,926.31	184,685,619.43
Sub Total		1,466,926.31	184,685,619.43
Investments and Other Assets			
Investments	40	21,068,966.50	21,068,966.50
Advances	41	8,078,570.00	8,503,668.00
Sub Total		29,147,536.50	29,572,634.50
Total Assets		30,614,462.81	214,258,253.93
Public Funds:			
Consolidated Revenue Fund	42	1,466,926.31	184,685,619.43
Capital Development Fund	43		
Other Funds	44	21,068,966.50	21,068,966.50
Sub - Total: Public Funds		22,535,892.81	205,754,585.93
LIABILITIES:			
Liability Over Assets	45	8,078,570.00	8,503,668.00
Sub Total: Liabilities		8,078,570.00	8,503,668.00
Public Funds + Liabilities		30,614,462.81	214,258,253.93

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised Budget 2019 ₦	Variance 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
Opening Balance		5,857,444.94	184,685,619.43		216,090,424.00	31,404,804.57-		
Add: Recurrent Receipts:								
Statutory Allocation		1,689,574,742.28	1,851,392,368.02	1,645,122,333.00	1,645,122,333.00	206,270,035.02+		
Share of VAT		399,241,099.11	428,116,606.60	429,986,984.00	429,986,984.00	1,870,377.40-		
Excess Crude		12,179,284.17						
NNPC Refunds			2,435,858.83			2,435,858.83+		
Special Allocation		4,125,562.70						
Refund From Paris Exit		379,495,909.25	10,223,002.34			10,223,002.34+		
10% Allocation from State				61,929,199.00	61,929,199.00	61,929,199.00-		
Exchange Rate Difference		18,219,443.49	3,858,910.04			3,858,910.04+		
Share of Excess PPT		2,923,028.20						
Solid Minerals			15,516,464.55			15,516,464.55+		
Share of Forest Equalization		38,418,241.60	31,729,924.85			31,729,924.85+		
Excess Bank Charges Recovered			2,765,604.43			2,765,604.43+		
Sub Total: Statutory Allocation		2,544,177,310.80	2,346,038,739.66	2,137,038,516.00	2,137,038,516.00	209,000,223.66+		
Direct Taxes	49			2,000,000.00	2,000,000.00	2,000,000.00-		
Licenses	50			1,000,000.00	1,000,000.00	1,000,000.00-		
Rates	51			5,000,000.00	5,000,000.00	5,000,000.00-		
Fees	52			35,724,875.00	35,724,875.00	35,724,875.00-		
Earnings	55			2,500,000.00	2,500,000.00	2,500,000.00-		
Repayments	58	14,803,754.21	3,161,836.51			3,161,836.51+		
Investment Income	59		818,478.26			818,478.26+		
Miscellaneous	62		2,757,036.70			2,757,036.70+		
Total: Independent Revenue		14,803,754.21	6,737,351.47	46,224,875.00	46,224,875.00	39,487,523.53-		
Total Recurrent Receipts		2,558,981,065.01	2,352,776,091.13	2,183,263,391.00	2,183,263,391.00	169,512,700.13+		
Total Funds Available		2,564,838,509.95	2,537,461,710.56	2,183,263,391.00	2,399,353,815.00	138,107,895.56+		
Less Recurrent Payments:								
Employees Compensation	63	1,039,985,600.09	1,316,644,180.30	1,031,659,070.00	1,096,297,603.00	220,346,577.30-	920,937,609.00	966,984,490.00
Social Benefits	64	321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83-	57,744,120.00	57,744,120.00
Overhead Cost	65	361,039,037.50	584,490,439.37	426,340,020.00	426,340,020.00	158,150,419.37-	243,637,871.00	241,777,871.00
CRFC - (Excluding Social Benefits and Public Debts)	66	80,662,601.68	74,254,915.18	4,300,000.00	80,025,947.00	5,771,031.82+	6,300,000.00	6,300,000.00
Total Recurrent Payments		1,803,246,364.33	2,109,395,254.68	1,513,043,210.00	1,729,133,634.00	380,261,620.68-	1,228,619,600.00	1,272,806,481.00
Other Cash Movement								
Below-The-Line Receipts	67	61,992,565.33	97,886,439.53			97,886,439.53+		
Below-The-Line Payments	68	61,992,565.33	97,886,439.53			97,886,439.53-		
Net Movement								
Net Recurrent Funds before Transfers		761,592,145.62	428,066,455.88	670,220,181.00	670,220,181.00	242,153,725.12-	1,228,619,600.00	1,272,806,481.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43+	933,987,082.00	934,144,582.00
Total Appropriations/Transfers		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43+	933,987,082.00	934,144,582.00
Closing Balance		184,685,619.43	1,466,926.31			1,466,926.31+	2,162,606,682.00	2,206,951,063.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
		N	N	N	N	N	N	N
Opening Balance				74,643,622.00	238,049,107.00	238,049,107.00-		
Add: Revenue								
Transfer from Consolidated Revenue		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43-	933,987,082.00	934,144,582.00
Sub Total: Capital Receipts		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43-	933,987,082.00	934,144,582.00
Total Capital Funds Available		576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43-	933,987,082.00	934,144,582.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	116,986,565.43	48,989,987.23	63,261,444.00	85,261,444.00	36,271,456.77+	41,761,434.00	41,761,434.00
Economic Affairs	74	31,494,424.75	25,705,075.35	56,100,000.00	56,100,000.00	30,394,924.65+	44,100,000.00	44,100,000.00
Housing and Community Development	76	317,675,570.24	258,200,156.32	371,027,165.00	512,432,650.00	254,232,493.68+	683,000,417.00	683,000,417.00
Health	77	28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65+	74,845,686.00	74,845,686.00
Education	79	81,858,250.51	81,715,309.32	136,129,508.00	136,129,508.00	54,414,198.68+	90,279,545.00	90,437,045.00
Total Capital Expenditure		576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43+	933,987,082.00	934,144,582.00
Closing Balance		-	-	-	-	-	-	-

NOTE TO CASH FLOW STATEMENT

	Note	Actual 2019 ₦	Actual 2018 ₦
Note 1 - Statutory Allocation			
25001001/11010001 Statutory Allocation		1,851,392,368.02	1,689,574,742.28
25001001/11010003 Excess Crude			12,179,284.17
25001001/11010006 NNPC Refunds		2,435,858.83	
25001001/11010007 Special Allocation			4,125,562.70
25001001/11000009 Refund From Paris Exit		10,223,002.34	379,495,909.25
25001001/11010013 Exchange Rate Difference		3,858,910.04	18,219,443.49
25001001/11010017 Share of Excess PPT			2,923,028.20
25001001/11000018 Solid Minerals		15,516,464.55	
25001001/11000019 Share of Forest Equalization		31,729,924.85	38,418,241.60
25001001/11010019 Excess Bank Charges Recovered		2,765,604.43	
Total		1,917,922,133.06	2,144,936,211.69
Note 2 - Share of Value Added Tax			
Share of V AT		428,116,606.60	399,241,099.11
This represent Share of VAT from FAAC			
Note 3 - Independent Revenue			
Repayments General		3,161,836.51	14,803,754.21
Investment Income		818,478.26	
Miscellaneous Revenue		2,757,036.70	
Total		6,737,351.47	14,803,754.21
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		835,247,923.18	796,799,885.84
Local Government Staff	4A	481,396,257.12	243,185,714.25
Total		1,316,644,180.30	1,039,985,600.09
Note 4A - Local Government Staff			
Kauru Local Govt		481,396,257.12	243,185,714.25
Total		481,396,257.12	243,185,714.25
Note 5 - Social Benefits			
Contributory Pension			321,559,125.06
Total		134,005,719.83	321,559,125.06
Note 6 - Overhead Costs			
Transport and Travelling		59,702,000.00	24,658,267.00
Utilities		695,000.00	1,190,000.00
Material and Supplies		21,973,112.74	24,876,520.00

Note to Cash Flow Statement – Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
Maintenance Services		9,983,500.00	10,739,500.00
Training		19,169,765.62	28,073,953.00
Other Services		286,444,203.29	83,368,000.00
Consulting & Professional Services		4,502,000.00	10,577,000.00
Fuel and Lubricants			340,000.00
Financial Charges		7,236,352.34	5,996,053.51
Miscellaneous Expenses		166,705,935.38	171,219,743.99
Staff Loans and Advances		8,078,570.00	
Total		584,490,439.37	361,039,037.50
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
20001001/22060203 Settlement of Liabilities		74,254,915.18	80,662,601.68
Total		74,254,915.18	80,662,601.68
Note 8 - Economic Empowerment Through Agriculture			
15001001/23030127/01000002 purch. of agricultural equipment Farming/Chemicals		21,861,749.60	12,735,000.00
15001001/23010127/01000003 Purchase Of Agro-Chemicals At Kauru West			995,000.00
15001001/23020127/01000010 Purchase of Tractors at Kauru West			7,430,103.50
15001001/23020113/01000019 Construction/Provision of Slaughter At Kauru Kumana Chawai			9,137,321.25
15001001/23050101/01000030 Provision for Community Based Agriculture at Kauru West			50,000.00
15001001/23020113/01000031 Construction/provision of Agricultural Facilities across the		3,843,325.75	
Total		25,705,075.35	30,347,424.75
Note 11 - Improvement to Human Health			
21001001/23020106/04000005 'Constr. of Phc Clinics at Madaci and Ibada.		2,566,088.75	
21001001/23010122/04000009 'Purchase of Primary Health / Medical Equipment		450,000.00	
21001001/23030105/04000014 Rehabilitation/repairs-Hospital/Health centers			19,991,000.00
21001001/23050101/04000017 Contribution to PHC Services			8,900,715.26
21001001/23020106/04000018 Fencing of Health Centers (PHC)		5,572,912.40	
21001001/23050101/04000019 Food and Nutrition Programme		3,400,000.20	
Total		11,989,001.35	28,891,715.26
Note 12 - Enhancing Skills and Knowledge			
17001001/23020107/05000020 Rehabilitation/Repairs-Public Schools Across the LGA.		32,120,374.53	43,232,000.00
17001001/23010125/05000023 Purchase of Teaching / Learning Aids Equipment		17,150,000.00	18,605,391.29
17001001/23010112/05000045 Purchase Of Class Room Furniture At Kauru West Makami Pari			5,000,000.00
17001001/23010112/05000052 Constr. of Home Economic Equipment at Kauru West			12,520,859.22
17001001/23010124/05000054 Purch. of Classroom Furniture's/Uniforms		3,980,001.00	
17001001/23050101/13000003 SHAWN II Programme		1,200,000.00	2,500,000.00

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
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Kauru Local Government of Kaduna State

		2019	2018
		N	N
Total		54,450,375.53	81,858,250.51
Note 13 - Housing and Urban Development			
25001001/23020118/06000001	Provision of Infrastructure across the Local Government		83,306,565.43
25001001/23020124/06000002	Construction Provision of Market Stall		158,421,197.82
25001001/23020124/06000004	construction of market at Bakin Kogi Kauru Kaibi	8,586,602.10	
34001001/23030121/06000012	Rehabilitation/ Repairs of Residential Buildings	621,192.00	36,029,923.81
34001001/23020101/06000013	Constr./Provision Of Office Buildings		17,582,738.50
34001001/23020118/06000019	Provision of Infrastructure across the Local Government	45,743,871.23	
34001001/23030121/06000012	Rehabilitation of Office Buildings	5,969,483.72	
Total		60,921,149.05	295,340,425.56
Note 16 - Environmental Improvement		8,850,000.00	
17001001/23040105/09000001	Refuse Evacuation and waste Management.	8,850,000.00	
Total		8,850,000.00	
Note 17 - Water Resources and Rural Development		50,062,981.84	24,739,998.20
34001001/23020105/10000013	Construction/Provision Of Boreholes	29,962,000.00	
34001001/23020105/10000018	Construction/Provision of Boreholes at Geshere Bital Kwas	20,100,981.84	24,739,998.20
Total		50,062,981.84	24,739,998.20
Note 18 - Information and Communication Technology			
25001001/23010114/11000001	Purchase of Computers at L/GOVT Secretariat	4,802,444.00	10,800,000.00
17001001/23010133/11000001	Purchase of Information Equipment	6,214,934.79	
Total		11,017,378.79	10,800,000.00
Note - 20 Reform of Government and Governance			
25001001/23020102/13000004	Constr. of Residential Buildings at Kauru	7,467,053.25	
25001001/23010105/13000007	Purch. Of Chairman Official Vehicle (Peugeot 508)	16,720,489.98	20,000,000.00
25001001/23010104/13000008	Purchase of Motorcycle at Kauru West	2,100,000.00	2,880,000.00
25001001/23010104/13000009	Provision of Facilities for Security Agencies	17,900,000.00	
34001001/23010101/13000018	Construction/Provision of Residential Buildings		15,827,559.20
34001001/23010112/13000001	Purchase of office furniture and fittings at L/Govt secretariat	500,000.00	
34001001/23010105/13000004	purchase of motor vehicle	29,800,000.00	3,182,000.00
17001001/23010124/13000004	Purchase of Community Development Materials Across three chi	12,199,999.00	
Total		86,687,542.23	41,889,559.20
Note 21 - Power			
34001001/23020103/14000001	Construction/Provision Rural Electricity At Kitimi Ganye-K		1,147,000.00
34001001/23020103/14000003	Purchase of Transformers at Kauru Kwassam D/ Kasuwa D/ Da	8,000,000.00	

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2019	2018
		N	N
34001001/23020103/14000006	Installation Solar Street Light at Local Government Secretariat	23,964,086.89	

Report of the Treasurer Kauru Local Government for the year ended 31st December, 2019

Kauru Local Government of Kaduna State

34001001/23030125/14000027	Rehabilitation/Repairs power generating plants.		3,200,000.00	100,000.00
34001001/23010119/14000029	Purchase of Lighting Equipment		406,000.00	
34001001/23020103/14000030	Provision of solar Home System		3,300,500.00	
Total			38,870,586.89	1,247,000.00
Note 24 - Road				
34001001/23020114/17000001	Constr. of Bridge and Culverts across the LGA.		58,045,438.54	
34001001/23020114/17000005	Construction of laterite feeder road at Kurmin shadow - Ang A			200,000.00
34001001/23020114/17000007	Construction/Provision Of Semi Bridge At Badarun Kasa Dan			100,000.00
34001001/23020114/17000017	Construction/Provision of Box Culverts at Bitol-Kogi Kurat			4,943,996.00
34001001/23020114/17000050	Completion of of Kiban gari Bridge		20,000,000.00	45,226,842.21
34001001/23020114/17000061	Construction/Provision of Drainage at Ung. Nassarawa Kadage			5,323,336.50
34001001/23020116/17000071	Construction of Bridge at Kikoba Phase II			5,997,978.00
Total			78,045,438.54	61,792,152.71
Note 29 - Net Cash Flow from Investment Activities by Sector				
Capital Expenditure by Administrative Sector			57,576,589.33	275,407,763.25
Capital Expenditure by Economic Sector			275,318,629.57	190,748,797.17
Capital Expenditure by Social Sector			93,704,310.67	110,749,965.77
Total	29		426,599,529.57	576,906,526.19
Note 29A - Net Cash Flow From Investment Activities by Economic				
Purchase of Fixed Assets General			134,085,618.37	94,148,354.01
Construction and Provision of Fixed Assets General			275,242,719.00	415,186,533.11
Rehabilitation and Repairs of Fixed Assets General			3,821,192.00	56,120,923.81
Preservation of the Environment General			8,850,000.00	
Acquisition of Non Tangible Assets			4,600,000.20	11,450,715.26
Total - 29A	29		426,599,529.57	576,906,526.19
Note 29B - Net Cash From Investment Activities by Location				
Kamaru Ward			21,861,749.60	17,735,000.00
Damakasawa Ward			113,973,527.49	52,656,945.71
Kauru East Ward			47,216,238.15	29,170,978.00
Kwassam Ward			6,375,483.72	43,542,618.95
Makami Ward			49,565,063.23	36,129,923.81
Kauru West Ward			27,764,586.89	200,000.00
Bitol Ward			139,741,898.65	361,216,729.02
Badurum Ward			20,100,981.84	35,007,330.70

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
Dawaki Ward			100,000.00
Geshere Ward			1,147,000.00
Total - 29B		426,599,529.57	576,906,526.19

Note 36 - BTL Receipts			
25001001/12150001	Withholding Taxes due to FIRS	8,959,006.03	
25001001/12150002	VAT due to FIRS	15,504,605.58	3,372,454.23
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	19,527,048.11	12,424,452.70
25001001/12150004	Union Deductions		1,294,500.00
25001001/12150005	Deposits	5,317,753.78	500,000.00
25001001/12150008	10% Contract Retention Charges	9,733,389.75	2,100,349.20
25001001/12150009	SIGMA Pension	19,219,523.56	3,666,114.38
25001001/12150010	ALGON Dues	3,150,000.00	2,864,568.73
25001001/12150012	NULGE Deductions	4,900,204.91	2,651,444.52
20001001/12150016	Monthly Repayment by Staff of LG	8,758,701.96	5,052,500.00
25001001/12150020	Sharp Sharp Loan		135,221.67
25001001/12150032	NUT Deduction	329,754.75	5,824,652.65
23001001/12150033	Lead Way Deduction		4,222,022.40
25001001/12150034	NUT Endwell Deduction		16,076,500.00
25001001/12150035	Credit Direct		218,428.22
25001001/12150036	National Housing Fund Deduction	2,486,451.10	1,589,356.63
Total		97,886,439.53	61,992,565.33
Note 37 - Below the Line Payments			
25001001/22080001	With-Holding Tax Due to FIRS	8,959,006.03	
25001001/22080002	Vat due to FIRS	15,504,605.58	3,372,454.23
25001001/2080003	PAYE Deductions Remittances to BIR	19,527,048.11	12,424,452.70
25001001/22080004	Union Deductions		1,294,500.00
25001001/22080005	Deposits	5,317,753.78	500,000.00
25001001/22080008	10% Contract Retention Charges	9,733,389.75	2,100,349.20
25001001/22080009	SIGMA Pension Deductions	19,219,523.56	3,666,114.38
25001001/22080010	ALGON Dues	3,150,000.00	2,864,568.73
25001001/22080012	NULGE Deductions	4,900,204.91	2,651,444.52
25001001/22080016	Monthly Repayment Repayments By Staff of LG	8,758,701.96	5,052,500.00
25001001/22080020	Sharpe Sharpe Loan		135,221.67
25001001/22080032	NUT Deduction	329,754.75	5,824,652.65
25001001/22080033	Lead way Deduction		4,222,022.40

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
25001001/22080034	NUT Endwell Deduction		16,076,500.00
25001001/22080035	Credit Direct Deduction		218,428.22
25001001/22080036	National Housing Fund Deduction	2,486,451.10	1,589,356.63
Total		97,886,439.53	61,992,565.33
Note 38 - Closing Balance			
20001001/31010101	Access Bank - Main Account		43,606.88

Kauru Local Government of Kaduna State

20001001/31010102	Access Bank - Excess Crude Account			77,933.57
20001001/31010104	First Bank - Revenue Account			350,294.08
20001001/31010105	Zenith Bank - Fertilizer Account			130,641.61
20001001/31010106	Afribank Stabilization Account - 0322083779616			37,787.50
20001001/31010107	Skye Bank Account			221,668.69
20001001/31010108	Unity Bank Main Account.		1,301,103.76	3,665,985.76
20001001/31010109	Unity Bank Fertilizer Account			10,496.77
20001001/31010111	Unity Bank VAT Account.			1,581,056.89
20001001/31010112	Unity Bank Revenue Account			756.50
20001001/31010113	UBA Bank Main		106,549.11	163,800,434.87
20001001/31010114	Diamond Main Account			1,344,817.69
20001001/31010115	Unity Bank (Capital Expenditure Acct.)		32,051.94	10,422,952.12
20001001/31010116	Unity Bank (Wash Unity Acct.)		27,221.50	2,997,186.50
Sub Total: Cash and Bank			1,466,926.31	184,685,619.43
Total Consolidated Cash & Bank Balances			1,466,926.31	184,685,619.43

NOTE TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
Access Bank - Main Account		43,606.88
Access Bank - Excess Crude Account		77,933.57
First Bank - Revenue Account		350,294.08
Zenith Bank - Fertilizer Account		130,641.61
Afribank Stabilization Account - 0322083779616		37,787.50
Skye Bank Account		221,668.69
Unity Bank Main Account.	1,301,103.76	3,665,985.76
Unity Bank Fertilizer Account		10,496.77
Unity Bank VAT Account.		1,581,056.89
Unity Bank Revenue Account		756.50
UBA Bank Main	106,549.11	163,800,434.87
Diamond Main Account		1,344,817.69
Unity Bank (Capital Expenditure Acct.)	32,051.94	10,422,952.12
Unity Bank (Wash Unity Acct.)	27,221.50	2,997,186.50
Total	1,466,926.31	184,685,619.43
Note 40 - Investments		
Ikara Food Processing Company	260,000.00	260,000.00
Kachia Ginger Company	200,000.00	200,000.00
Nigeria Universal Bank Ltd	1,000,000.00	1,000,000.00
Makarfi sugar Industrial Ltd.	2,000,000.00	2,000,000.00
Union Bank of Nigeria Plc.	406,688.00	406,688.00
Oando Petroleum Plc.	200,100.00	200,100.00
NUB International Plc.	5,000,000.00	5,000,000.00
Global Bank Plc.	500,000.00	500,000.00
Intercity Bank Plc.	2,000,000.00	2,000,000.00
First Atlantic Bank Plc.	500,000.00	500,000.00
Urban Development Bank Plc	500,000.00	500,000.00
Urban Development Bank Plc	502,178.50	502,178.50
Unipetrol	2,052,917.70	2,052,917.70
Unity Bank Plc	5,947,082.30	5,947,082.30
Total	21,068,966.50	21,068,966.50
Note 41 - Advances		
ADV/008/18 - Gregory Gogong		200,000.00
Adv/012/18 - Abdullahi S. Usman		3,200,000.00

Note to Statement of Assets and Liabilities – Cont'd

	Actual	Actual
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	2019	2018
	₦	₦
Adv/016/17 - Salisu Idris	15,000.00	15,000.00
Adv/013/18 - Abdullahi S. Usman		309,500.00
Adv/014/18 - Muhammed Y. Aliyu		383,000.00
Adv/O17/18 - Bello Hassan		400,000.00
Adv/015/18 - Moh'd. Y. Aliyu		420,000.00
Adv/021/18 - Gregory Gogong	485,000.00	440,000.00
Adv/020/18 - Moh'd. Y. Aliyu	300,000.00	300,000.00
Adv/0/18 - Ya'u Idris		672,168.00
Adv/022/18 - Moh'd Y. Aliyu	209,000.00	209,000.00
Adv/016/18 - Moh'd Y. Aliyu	400,000.00	400,000.00
Adv042/17 - Aliyu Sani	150,000.00	150,000.00
Adv/001/17 - Sani Aliyu		125,000.00
Adv/005/17 - Amos Marshall		1,200,000.00
Adv/021/17 - Umar S. Nuhu	80,000.00	80,000.00
Adv01/19 - Pv184 - Mohd Y Alyu	110,000.00	
Adv08/19 - Pv04 - Aminu Mohammed	283,000.00	
Adv10/19 - Pv88 - Aliyu Sani Kauru	522,000.00	
Adv16/19 - Pv09 - Adamu S Abukaike	750,000.00	
Adv30/19 - Pv04 - Naomi Silas	3,000,000.00	
Adv17/19 - Pv04 - Mohd Y Aliyu	200,000.00	
Adv27/19 - Pv154 - Moh'd. Y. Aliyu	100,000.00	
Adv14/19 - Pv5 - Aliyu Sani Kauru	268,000.00	
Adv27/19 - Pv79 - Moh'd Y. Aliyu	445,000.00	
Adv24/19 - Pv75 - Sani Aliyu	462,000.00	
Adv03/19 - Pv15 - Abubakar Mohammed	299,570.00	
Total	8,078,570.00	8,503,668.00
Total Advances	8,078,570.00	8,503,668.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	184,685,619.43	5,857,444.94
Add/(Less) Net Recurrent Surplus/(Deficit)	183,218,693.12	178,828,174.49
Closing Balance	1,466,926.31	184,685,619.43
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTE TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			1,000,000.00	1,000,000.00	1,000,000.00-		
Note 51 - Rates							
Shops And Kiosk Rates			3,500,000.00	3,500,000.00	3,500,000.00-		
Land use Charges (Private and Commercial Property)			1,500,000.00	1,500,000.00	1,500,000.00-		
Total			5,000,000.00	5,000,000.00	5,000,000.00-		
Note 52 - Fees							
Marriage/Divorce Fees			29,779,475.00	29,779,475.00	29,779,475.00-		
Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Domestic Animal Fee			1,745,400.00	1,745,400.00	1,745,400.00-		
Slaughter Slab Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
Merriment & Road Closure Levi/Fees			1,200,000.00	1,200,000.00	1,200,000.00-		
Total			35,724,875.00	35,724,875.00	35,724,875.00-		
Note 55 - Earnings							
Earning from Market			1,300,000.00	1,300,000.00	1,300,000.00-		
Earning from Motor Park			1,200,000.00	1,200,000.00	1,200,000.00-		
Total			2,500,000.00	2,500,000.00	2,500,000.00-		
Note 59 - Investment Income							
Other Investment Income		818,478.26					
Total		818,478.26					
Note 62 - Miscellaneous							
Other Sources		2,757,036.70					
Total		2,757,036.70					
Note 63 - Employee Compensation							
Department of Admin. and Finance	112,930,208.75	334,839,468.01	270,722,419.00	335,360,952.00		296,281,134.00	311,095,190.00
Department of Primary Health Care	130,255,505.50	146,556,789.11	97,976,851.00	97,976,851.00	48,579,938.11-	113,375,693.00	119,044,478.00
Contribution to Primary Education	796,799,885.84	835,247,923.18	662,959,800.00	662,959,800.00	172,288,123.18-	511,280,782.00	536,844,822.00
Total	1,039,985,600.09	1,316,644,180.30	1,031,659,070.00	1,096,297,603.00	220,346,577.30-	920,937,609.00	966,984,490.00
Note 64 - Social Benefits							
Retirement/Death Gratuity		4,809,600.00	5,009,600.00	5,009,600.00	200,000.00+	12,009,600.00	12,009,600.00
Contributory Pension	321,559,125.06						
Other Pension Requirement		129,196,119.83	45,734,520.00	121,460,464.00	7,735,655.83-	45,734,520.00	45,734,520.00
Total	321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83-	57,744,120.00	57,744,120.00

Note to Statement of Consolidated Revenue Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 65 - Overhead Cost							
Department of Admin. and Finance	274,142,494.63	445,698,893.42	295,425,840.00	295,425,840.00	150,273,053.42-	116,632,280.00	116,632,280.00
Department of Agriculture & Forestry	4,133,043.47	7,431,007.07	7,486,000.00	7,486,000.00		15,846,000.00	13,986,000.00
Department of Works and Infrastructure	10,518,000.00	9,683,500.00	9,700,000.00	9,700,000.00		11,200,000.00	11,200,000.00
Department of Education and Social Development	40,070,799.40	69,956,410.54	70,026,460.00	70,026,460.00		45,563,255.00	45,563,255.00
Department of Primary Health Care	32,174,700.00	43,642,058.34	43,701,720.00	43,701,720.00		54,396,336.00	54,396,336.00
Total	361,039,037.50	576,411,869.37	426,340,020.00	426,340,020.00	150,071,849.37-	243,637,871.00	241,777,871.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities	80,662,601.68	74,254,915.18	4,300,000.00	80,025,947.00		6,300,000.00	6,300,000.00
Total	80,662,601.68	74,254,915.18	4,300,000.00	80,025,947.00		6,300,000.00	6,300,000.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS		8,959,006.03					
VAT due to FIRS	3,372,454.23	15,504,605.58					
PAYE Taxes due to State Board of Internal Revenue	12,424,452.70	19,527,048.11					
Union Deductions	1,294,500.00						
Deposits	500,000.00	5,317,753.78					
10% Contract Retention Charges	2,100,349.20	9,733,389.75					
SIGMA Pension	3,666,114.38	19,219,523.56					
ALGON Dues	2,864,568.73	3,150,000.00					
NULGE Deductions	2,651,444.52	4,900,204.91					
Monthly Repayment by Staff of LG	5,052,500.00	8,758,701.96					
Sharp Sharp Loan	135,221.67						
NUT Deduction	5,824,652.65	329,754.75					
Lead Way Deduction	4,222,022.40						
NUT Endwell Deduction	16,076,500.00						
Credit Direct	218,428.22						
National Housing Fund Deduction	1,589,356.63	2,486,451.10					
Total	61,992,565.33	97,886,439.53					
Note 68 - Below the Line Payments							
With-Holding Tax Due to FIRS		8,959,006.03			8,959,006.03-		
Vat due to FIRS	3,372,454.23	15,504,605.58			15,504,605.58-		
PAYE Deductions Remittances to BIR	12,424,452.70	19,527,048.11			19,527,048.11-		
Union Deductions	1,294,500.00						
Deposits	500,000.00	5,317,753.78			5,317,753.78-		
10% Contract Retention Charges	2,100,349.20	9,733,389.75			9,733,389.75-		

Note to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
SIGMA Pension Deductions	3,666,114.38	19,219,523.56			19,219,523.56-		
ALGON Dues	2,864,568.73	3,150,000.00			3,150,000.00-		
NULGE Deductions	2,651,444.52	4,900,204.91			4,900,204.91-		
Monthly Repayment Repayments By Staff of LG	5,052,500.00	8,758,701.96			8,758,701.96-		
Sharpe Sharpe Loan	135,221.67						
NUT Deduction	5,824,652.65	329,754.75			329,754.75-		
Lead way Deduction	4,222,022.40						
NUT Endwell Deduction	16,076,500.00						
Credit Direct Deduction	218,428.22						
National Housing Fund Deduction	1,589,356.63	2,486,451.10			2,486,451.10-		
Total	61,992,565.33	97,886,439.53			97,886,439.53-		

NOTE TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23020118/06000001 Provision of Infrastructure across the Local Govt	83,306,565.43						
25001001/23010114/11000001 Purchase of Computers at L/GOVT Secretariate	10,800,000.00	4,802,444.00	4,836,444.00	4,836,444.00	34,000.00+	10,836,434.00	10,836,434.00
25001001/23020102/13000004 Constr. of Residential Buldings at Kauru		7,467,053.25	31,025,000.00	31,025,000.00	23,557,946.75+	21,525,000.00	21,525,000.00
25001001/23010105/13000007 Purch. Of Chairman Official Vehicle (peugeot 508)	20,000,000.00	16,720,489.98		22,000,000.00	5,279,510.02+		
25001001/23010104/13000008 Purchase of Motorcycle at Kauru West	2,880,000.00	2,100,000.00	9,400,000.00	9,400,000.00	7,300,000.00+	9,400,000.00	9,400,000.00
25001001/23010104/13000009 Provision of Facilities for Security Agencies		17,900,000.00	18,000,000.00	18,000,000.00	100,000.00+		
Total	116,986,565.43	48,989,987.23	63,261,444.00	85,261,444.00	36,271,456.77+	41,761,434.00	41,761,434.00
Note 74 - Economic Affairs							
15001001/23030127/01000002 purch. of agricultural equipment Farming/Chemicals	12,735,000.00	21,861,749.60	39,100,000.00	39,100,000.00	17,238,250.40+	34,100,000.00	34,100,000.00
15001001/23010127/01000003 Purchase Of Agro-Chemicals At Kauru West	995,000.00						
15001001/23020127/01000010 Purchase of Tractors at Kauru West	7,430,103.50						
15001001/23020113/01000019 Constr/Provision of Slaughter At Kauru Kumana Chawai	9,137,321.25						
15001001/23050101/01000030 Provision for Community Based Agriculture at Kauru West	50,000.00						
15001001/23020113/01000031 Construction/provision of Agric Facilities across the		3,843,325.75	8,000,000.00	8,000,000.00	4,156,674.25+	8,000,000.00	8,000,000.00
34001001/23020103/14000001 Constr/Provision Rural Electricity At Kitimi Ganye-K	1,147,000.00						
34001001/23010119/14000028 Purchase of Solar Power						2,000,000.00	2,000,000.00
34001001/23010119/14000031 Purchase and Installation of Solar Inverter @ the Local Gove			9,000,000.00	9,000,000.00	9,000,000.00+		
Total	31,494,424.75	25,705,075.35	56,100,000.00	56,100,000.00	30,394,924.65+	44,100,000.00	44,100,000.00
Note 76 - Housing and Community Development							
25001001/23020124/06000002 Construction Provision of Market Stall	158,421,197.82						
25001001/23020124/06000004 construction of market at Bakin Kogi Kauru Kaibi		8,586,602.10	32,836,795.00	32,836,795.00	24,250,192.90+	152,000,000.00	152,000,000.00
34001001/23030121/06000012 Rehabilitation/ Repairs of Residential Buildings	36,029,923.81	621,192.00	15,000,000.00	27,649,703.00	27,028,511.00+	30,000,000.00	30,000,000.00
34001001/23020101/06000013 Constr./Provision Of Office Buildings	17,582,738.50						
34001001/23010101/13000018 Construction/Provision of Residential Buildings	15,827,559.20			15,239,000.00	15,239,000.00+		
34001001/23020118/06000019 Provision of Infrastructure across the Local Govt		45,743,871.23	48,186,218.00	87,632,688.00	41,888,816.77+	103,610,235.00	103,610,235.00
34001001/23030121/06000012 Rehabilitation of Office Buildings		5,969,483.72	30,000,000.00	30,000,000.00	24,030,516.28+	30,000,000.00	30,000,000.00

Note to Statement of Capital Development Fund

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000013 Construction/Provision Of Boreholes		29,962,000.00	30,000,000.00	30,000,000.00	38,000.00+	20,000,000.00	20,000,000.00
34001001/23020105/10000018 Construction/Provision of Boreholes at Geshere Bital Kwas	24,739,998.20	20,100,981.84		22,440,000.00	2,339,018.16+		
34001001/23010112/13000001 Purchase of office furniture and fittings at L/Govt secretar		500,000.00	13,000,000.00	13,000,000.00	12,500,000.00+	13,000,000.00	13,000,000.00
34001001/23010109/13000003 Purch. of Sea Bord @ Makami Ung. Tudu and Bakin Kogi.			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23010105/13000004 purchase of motor vehicle	3,182,000.00	29,800,000.00	30,000,000.00	30,000,000.00	200,000.00+	30,000,000.00	30,000,000.00
34001001/23010107/13000006 Purchase of Fire Fighting Truck			3,999,996.00	3,999,996.00	3,999,996.00+		
34001001/23020103/14000003 Purchase of Transformers at Kauru Kwassam D/ Kasuwa D/Da		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000006 Installation Solar Street Light at Local Government Secreter		23,964,086.89	24,000,000.00	24,000,000.00	35,913.11+		
34001001/23020103/14000008 'Construction/Provision Of Rural Electricity Across the LGA.						99,575,946.00	99,575,946.00
34001001/23030125/14000027 Rehabilitation/Repairs power generating plants.	100,000.00	3,200,000.00	4,499,999.00	4,499,999.00	1,299,999.00+	2,499,999.00	2,499,999.00
34001001/23010119/14000029 Purchase of Lighting Equipment		406,000.00	500,000.00	500,000.00	94,000.00+		
34001001/23020103/14000030 Provision of solar Home System		3,300,500.00	12,750,000.00	12,750,000.00	9,449,500.00+		
34001001/23020114/17000001 Constr. of Bridge and Culverts across the LGA.		58,045,438.54	84,614,030.00	84,614,030.00	26,568,591.46+	110,674,110.00	110,674,110.00
34001001/23020114/17000005 Contruction of laterite feeder road at Kurmin shadow - Ang A	200,000.00						
34001001/23020114/17000007 Construction/Provision Of Semi Bridge At Badarun Kasa Dan	100,000.00						
34001001/23020114/17000017 Constrution/Provision of Box Culverts at Bital-Kogi Kurat	4,943,996.00						
34001001/23020114/17000050 Completion of of Kiban gari Bridge	45,226,842.21	20,000,000.00		45,226,846.00	25,226,846.00+		
34001001/23020114/17000061 Construction/Provision of Drainage at Ung. Nassarawa Kadage	5,323,336.50						
34001001/23020116/17000071 Construction of Bridge at Kikoba Phase II	5,997,978.00			6,403,466.00	6,403,466.00+		
34001001/23010114/17000083 Construction/Provision of rural Road Across the Local Govt			30,140,127.00	30,140,127.00	30,140,127.00+	80,140,127.00	80,140,127.00
Total	317,675,570.24	258,200,156.32	371,027,165.00	512,432,650.00	254,232,493.68+	683,000,417.00	683,000,417.00
Note 77 - Health							
21001001/23020106/04000005 'Constr. of Phc Clinics at Madaci and Ibada.		2,566,088.75	40,000,000.00	40,000,000.00	37,433,911.25+	40,000,000.00	40,000,000.00
21001001/23010122/04000009 'Purchase of Primary Health / Medical Equipment		450,000.00	13,200,000.00	13,200,000.00	12,750,000.00+	3,200,000.00	3,200,000.00
21001001/23030105/04000014 Rehabilitation/repairs-Hospital/Health centres	19,991,000.00		31,645,686.00	31,645,686.00	31,645,686.00+	31,645,686.00	31,645,686.00
21001001/23050101/04000017 Contribution to PHC Services	8,900,715.26		10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000018 Fencing of Health Centres(PHC)		5,572,912.40	20,000,000.00	20,000,000.00	14,427,087.60+		

Note to Statement of Capital Development Fund

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23050101/04000019 Food and Nutrition Programme		3,400,000.20	3,500,000.00	3,500,000.00	99,999.80+		
Total	28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65+	74,845,686.00	74,845,686.00
Note 79 - Education							
17001001/23020107/05000020 Rehabilitation/Repairs-Public Schools Across the LGA.	43,232,000.00	32,120,374.53	40,000,000.00	40,000,000.00	7,879,625.47+	40,000,000.00	40,000,000.00
17001001/23010125/05000023 Purchase of Teaching / Learning Aids Equipment	18,605,391.29	17,150,000.00	20,000,000.00	20,000,000.00	2,850,000.00+	20,000,000.00	20,000,000.00
17001001/23010112/05000045 Purchase Of Class Room Fumitures At Kauru West Makami Pari	5,000,000.00						
17001001/23010112/05000052 Constr. of Home Econ Equipment at Kauru West	12,520,859.22						
17001001/23020107/05000053 Fencing Primary Schools						10,000,001.00	10,000,001.00
17001001/23010124/05000054 Purchase of Classroom Furniture's/Uniforms		3,980,001.00	25,929,545.00	25,929,545.00	21,949,544.00+	8,929,545.00	8,929,545.00
17001001/23010124/05000055 Purchase of Vocational and Skill dev Equipment.			8,999,964.00	8,999,964.00	8,999,964.00+		
17001001/23040105/09000001 Refuse Evacuation and waste Management.		8,850,000.00	18,000,000.00	18,000,000.00	9,150,000.00+		
17001001/23010133/11000001 Purchase of Information Equipment		6,214,934.79	7,000,000.00	7,000,000.00	785,065.21+		
17001001/23050101/13000003 SHAWN II Programme	2,500,000.00	1,200,000.00	3,000,000.00	3,000,000.00	1,800,000.00+	3,150,000.00	3,307,500.00
17001001/23010124/13000004 Purchase of Community Dev Materials Across three chi		12,199,999.00	13,199,999.00	13,199,999.00	1,000,000.00+	8,199,999.00	8,199,999.00
Total	81,858,250.51	81,715,309.32	136,129,508.00	136,129,508.00	54,414,198.68+	90,279,545.00	90,437,045.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget	Budget
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin. and Finance							
25001001/11010001 Statutory Allocation	1,689,574,742.28	1,851,392,368.02	1,645,122,333.00	1,645,122,333.00	206,270,035.02+		
25001001/11010002 Share of VAT	399,241,099.11	428,116,606.60	429,986,984.00	429,986,984.00	1,870,377.40-		
25001001/11010003 Excess Crude	12,179,284.17						
25001001/11010006 NNPC Refunds		2,435,858.83			2,435,858.83+		
25001001/11010007 Special Allocation	4,125,562.70						
25001001/11000009 Refund From Paris Exit	379,495,909.25	10,223,002.34			10,223,002.34+		
25001001/11010011 10% Allocation from State			61,929,199.00	61,929,199.00	61,929,199.00-		
25001001/11010013 Exchange Rate Difference	18,219,443.49	3,858,910.04			3,858,910.04+		
25001001/11010017 Share of Excess PPT	2,923,028.20						
25001001/11000018 Solid Minerals		15,516,464.55			15,516,464.55+		
25001001/11000019 Share of Forest Equalization	38,418,241.60	31,729,924.85			31,729,924.85+		
25001001/11010019 Excess Bank Charges Recovered		2,765,604.43			2,765,604.43+		
Total	2,544,177,310.80	2,346,038,739.66	2,137,038,516.00	2,137,038,516.00	209,000,223.66+		
TAXES							
25001001 - Department of Admin. and Finance							
25001001/12100005 Refunds	14,803,754.21	3,161,836.51			3,161,836.51+		
Total	14,803,754.21	3,161,836.51			3,161,836.51+		
LICENSES							
25001001 - Department of Admin. and Finance							
25001001/12020012 Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			1,000,000.00	1,000,000.00	1,000,000.00-		
RATES							
25001001 - Department of Admin. and Finance							
25001001/12030006 Shops And Kiosk Rates			3,500,000.00	3,500,000.00	3,500,000.00-		
25001001/12030007 Land use Charges (Private & Commercial Property)			1,500,000.00	1,500,000.00	1,500,000.00-		
Total			5,000,000.00	5,000,000.00	5,000,000.00-		
FEES							
25001001 - Department of Admin. and Finance							
25001001/12040018 Marriage/Divorce Fees			29,779,475.00	29,779,475.00	29,779,475.00-		
25001001/12040074 Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040098 Domestic Animal Fee			1,745,400.00	1,745,400.00	1,745,400.00-		
25001001/12040099 Slaughter Slab Fees			2,000,000.00	2,000,000.00	2,000,000.00-		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget	Budget
	₦	₦	₦	₦	₦	₦	₦
25001001/12040100 Merriment & Road Closure Levi/Fees			1,200,000.00	1,200,000.00	1,200,000.00-		
Total			35,724,875.00	35,724,875.00	35,724,875.00-		
FINES							
25001001 - Department of Admin. and Finance							
SALES							
25001001 - Department of Admin. and Finance							
EARNINGS							
25001001 - Department of Admin. and Finance							
25001001/12070012 Earning from Market			1,300,000.00	1,300,000.00	1,300,000.00-		
25001001/12070013 Earning from Motor Park			1,200,000.00	1,200,000.00	1,200,000.00-		
Total			2,500,000.00	2,500,000.00	2,500,000.00-		
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin. and Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin. and Finance							
REPAYMENTS							
25001001 - Department of Admin. and Finance							
25001001/12100005 Refunds	14,803,754.21	3,161,836.51			3,161,836.51+		
Total	14,803,754.21	3,161,836.51			3,161,836.51+		
INVESTMENT INCOME							
25001001 - Department of Admin. and Finance							
25001001/12110003 Other Investment Income		818,478.26			818,478.26+		
Total		818,478.26			818,478.26+		
INTEREST EARNED							
25001001 - Department of Admin. and Finance							
MISCELLANEOUS							
25001001 - Department of Admin. and Finance							
25001001/13140005 Other Sources		2,757,036.70			2,757,036.70+		
Total		2,757,036.70			2,757,036.70+		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin. and Finance							
25001001/12150001 Withholding Taxes due to FIRS		8,959,006.03			8,959,006.03+		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget	Budget
	₦	₦	₦	₦	₦	₦	₦
25001001/12150002 VAT due to FIRS	3,372,454.23	15,504,605.58			15,504,605.58+		
25001001/12150003 PAYE Taxes due to State Board of Internal Rev	12,424,452.70	19,527,048.11			19,527,048.11+		
25001001/12150004 Union Deductions	1,294,500.00						
25001001/12150005 Deposits	500,000.00	5,317,753.78			5,317,753.78+		
25001001/12150008 10% Contract Retention Charges	2,100,349.20	9,733,389.75			9,733,389.75+		
25001001/12150009 SIGMA Pension	3,666,114.38	19,219,523.56			19,219,523.56+		
25001001/12150010 ALGON Dues	2,864,568.73	3,150,000.00			3,150,000.00+		
25001001/12150012 NULGE Deductions	2,651,444.52	4,900,204.91			4,900,204.91+		
20001001/12150016 Monthly Repayment by Staff of LG	5,052,500.00	8,758,701.96			8,758,701.96+		
25001001/12150020 Sharp Sharp Loan	135,221.67						
25001001/12150032 NUT Deduction	5,824,652.65	329,754.75			329,754.75+		
23001001/12150033 Lead Way Deduction	4,222,022.40						
25001001/12150034 NUT Endwell Deduction	16,076,500.00						
25001001/12150035 Credit Direct	218,428.22						
25001001/12150036 National Housing Fund Deduction	1,589,356.63	2,486,451.10			2,486,451.10+		
Total	61,992,565.33	97,886,439.53			97,886,439.53+		
Grand Total	2,620,973,630.34	2,450,662,530.66	2,183,263,391.00	2,183,263,391.00	267,399,139.66+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPARTMENT OF ADMIN. & FINANCE							
25001001/21010101 Basic Salary	112,930,208.75	334,839,468.01	270,722,419.00	335,360,952.00	521,483.99+	257,150,817.00	270,008,357.00
25001001/21010104 Salary Arrears						39,130,317.00	41,086,833.00
Sub Total - Personnel Cost	112,930,208.75	334,839,468.01	270,722,419.00	335,360,952.00	521,483.99+	296,281,134.00	311,095,190.00
25001001/22020102 Local Travel and Transport - Others	9,959,670.00						
25001001/22020106 Duty tour Allowance-Civil Servant	14,698,597.00	59,702,000.00	59,705,000.00	59,705,000.00	3,000.00+	12,000,000.00	12,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables	7,976,000.00	7,027,200.00	7,032,200.00	7,032,200.00	5,000.00+	7,032,200.00	7,032,200.00
25001001/22020305 Printing of Non Security Documents	5,926,520.00	7,913,000.00	7,997,544.00	7,997,544.00	84,544.00+	4,420,000.00	4,420,000.00
25001001/22020406 Upkeep of Offices /Cleaning Services	1,751,500.00	995,000.00	1,000,000.00	1,000,000.00	5,000.00+	2,000,000.00	2,000,000.00
25001001/22020503 1% Local Government Training Fund Contribution	12,268,900.00	13,991,046.00	14,000,000.00	14,000,000.00	8,954.00+		
25001001/22020505 Local Training (Seminar Conf. & Workshop)	13,877,953.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		1,995,000.00	2,000,000.00	2,000,000.00	5,000.00+	945,000.00	945,000.00
25001001/22020601 Support towards Security Enhancement		17,994,195.32	18,000,000.00	18,000,000.00	5,804.68+		
25001001/22020604 Security Vote (Including Operations)	29,759,000.00	16,994,642.86	17,000,000.00	17,000,000.00	5,357.14+		
25001001/22020606 Physical Security	51,469,000.00	250,457,365.11	100,000,800.00	100,000,800.00	150,456,565.11-	40,000,800.00	40,000,800.00
25001001/22020701 Engagement of LGA's IPSAS Budgeting Consultant.	6,080,000.00						
25001001/22020711 Automation of IPSAS Accountant Document.	1,999,000.00	2,859,000.00	2,860,000.00	2,860,000.00	1,000.00+	5,860,000.00	5,860,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	2,498,000.00						
25001001/22020901 Bank Charges (Other Than interest)	1,160,200.00	1,041,800.00	1,044,800.00	1,044,800.00	3,000.00+	2,044,800.00	2,044,800.00
25001001/22020902 Insurance Premium	3,999,000.00	6,194,552.34	6,200,480.00	6,200,480.00	5,927.66+	4,200,480.00	4,200,480.00
25001001/22020904 Other CRF Bank Charges	836,853.51						
25001001/22021001 Entertainment & Hospitality	21,335,064.00	12,992,117.41	13,000,000.00	13,000,000.00	7,882.59+	14,000,000.00	14,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	3,484,869.56	4,491,434.79	4,500,000.00	4,500,000.00	8,565.21+	3,000,000.00	3,000,000.00
25001001/22021003 Publicity & Advertisements						1,800,000.00	1,800,000.00
25001001/22021013 Promotion Examination By LGSB	1,179,000.00	1,991,000.00	2,000,000.00	2,000,000.00	9,000.00+	2,000,000.00	2,000,000.00
25001001/22021014 Final Account and Budget Preparation Expenses	7,499,250.00	4,870,000.00	4,876,000.00	4,876,000.00	6,000.00+	7,876,000.00	7,876,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	40,999,367.56						
25001001/22021035 Logistics for General Election	17,389,000.00	25,002,000.00	25,008,000.00	25,008,000.00	6,000.00+	6,252,000.00	6,252,000.00
25001001/22021068 Monitoring and Evaluation	2,999,500.00	4,195,000.00	4,201,000.00	4,201,000.00	6,000.00+	3,201,000.00	3,201,000.00
25001001/22021076 Retirement Bond Redemption Fund	9,998,000.00						
25001001/22021077 Local Government Reforms	4,998,250.00	4,992,539.59	5,000,016.00	5,000,016.00	7,476.41+		
Sub Total Overhead Cost	274,142,494.63	445,698,893.42	295,425,840.00	295,425,840.00	150,273,053.42-	116,632,280.00	116,632,280.00
Total Recurrent Expenditure	387,072,703.38	780,538,361.43	566,148,259.00	630,786,792.00	149,751,569.43-	412,913,414.00	427,727,470.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/22020316 Purchase of Veterinary Drugs/Vaccines		494,673.74	500,000.00	500,000.00	5,326.26+	2,000,000.00	2,000,000.00
15001001/22020605 Cleaning &Fumigation Services	145,000.00	998,000.00	1,000,000.00	1,000,000.00	2,000.00+	3,160,000.00	1,300,000.00
15001001/22020609 Bush Clearing along High ways	1,995,000.00						
15001001/22020707 Agricultural Consulting		1,643,000.00	1,650,000.00	1,650,000.00	7,000.00+	2,650,000.00	2,650,000.00
15001001/22021001 Refreshment & Meals		2,300,000.00	2,336,000.00	2,336,000.00	36,000.00+	836,000.00	836,000.00
15001001/22021055 Tree Planting Campaign	998,000.00	1,995,333.33	2,000,000.00	2,000,000.00	4,666.67+	2,000,000.00	2,000,000.00
Trade Fair Exhibition and Agric Shows	995,043.47					5,200,000.00	5,200,000.00
Sub Total Overhead Cost	4,133,043.47	7,431,007.07	7,486,000.00	7,486,000.00	54,992.93+	15,846,000.00	13,986,000.00
Total Recurrent Expenditure	4,133,043.47	7,431,007.07	7,486,000.00	7,486,000.00	54,992.93+	15,846,000.00	13,986,000.00
20001001 - DEPARTMENT OF FINANCE							
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,190,000.00	695,000.00	700,000.00	700,000.00	5,000.00+	1,200,000.00	1,200,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equip	5,990,000.00	6,995,500.00	7,000,000.00	7,000,000.00	4,500.00+	5,000,000.00	5,000,000.00
34001001/22020406 Other maintenance Services		1,993,000.00	2,000,000.00	2,000,000.00	7,000.00+	5,000,000.00	5,000,000.00
34001001/22020415 Maintenance of Boreholes	2,998,000.00						
34001001/22020801 Motor Vehicle Fuel Cost	340,000.00						
Sub Total Overhead Cost	10,518,000.00	9,683,500.00	9,700,000.00	9,700,000.00	16,500.00+	11,200,000.00	11,200,000.00
Total Recurrent Expenditure	10,518,000.00	9,683,500.00	9,700,000.00	9,700,000.00	16,500.00+	11,200,000.00	11,200,000.00
17001001 - DEPT OF EDUCATION AND SOCIAL DEV							
17001001/22020308 Field & Camping Materials Supplies	4,620,000.00	3,340,239.00	3,350,000.00	3,350,000.00	9,761.00+	4,850,000.00	4,850,000.00
17001001/22020310 Teaching aids/ Instruction Materials	2,156,000.00	3,198,000.00	3,200,000.00	3,200,000.00	2,000.00+	2,200,000.00	2,200,000.00
17001001/22020504 Sustenance of Mass Literacy	1,927,100.00	3,183,719.62	3,200,000.00	3,200,000.00	16,280.38+	3,200,000.00	3,200,000.00
17001001/22020604 Security Vote (Including Operations)						18,836,795.00	18,836,795.00
17001001/22021003 Publicity Advert & Briefing	2,998,008.00	4,793,000.00	4,800,000.00	4,800,000.00	7,000.00+		
17001001/22021009 Sporting Activities	8,997,000.09	6,996,000.00	7,000,000.00	7,000,000.00	4,000.00+	5,000,000.00	5,000,000.00
17001001/22021018 Women & Youth Empowerment Programme		16,999,000.00	17,000,000.00	17,000,000.00	1,000.00+		
17001001/22021021 Special Days/Celebrations	4,075,391.31	7,068,991.92	7,076,000.00	7,076,000.00	7,008.08+	4,076,000.00	4,076,000.00
17001001/22021025 Supplementary Support NYSC	3,798,000.00	10,388,000.00	10,400,000.00	10,400,000.00	12,000.00+	5,400,000.00	5,400,000.00
17001001/22021031 Allowance/Rehabilitation of Person with Disability	1,499,500.00	3,999,460.00	4,000,460.00	4,000,460.00	1,000.00+	2,000,460.00	2,000,460.00
17001001/22021047 Overhead to Primary School	9,999,800.00						
17001001/22021067 Poverty Alleviation		9,990,000.00	10,000,000.00	10,000,000.00	10,000.00+		
Sub Total Overhead Cost	40,070,799.40	69,956,410.54	70,026,460.00	70,026,460.00	70,049.46+	45,563,255.00	45,563,255.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Total Recurrent Expenditure	40,070,799.40	69,956,410.54	70,026,460.00	70,026,460.00	70,049.46+	45,563,255.00	45,563,255.00
21001001 - DEPT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	130,255,505.50	146,556,789.11	97,976,851.00	97,976,851.00	48,579,938.11-	113,375,693.00	119,044,478.00
Sub Total - Personnel Cost	130,255,505.50	146,556,789.11	97,976,851.00	97,976,851.00	48,579,938.11-	113,375,693.00	119,044,478.00
21001001/22020307 Drugs & Medical Supplies	4,198,000.00						
21001001/22021022 Infant and Young Child feeding (IYCF)	5,992,700.00						
21001001/22021027 Polio Immunization Days (IPDS)	16,995,000.00	9,996,400.00	10,000,400.00	10,000,400.00	4,000.00+	17,000,400.00	17,000,400.00
21001001/22021041 Emergency Relief Materials/Preparedness & Response to Epid.		15,992,000.00	16,000,000.00	16,000,000.00	8,000.00+	5,000,016.00	5,000,016.00
21001001/22021047 Overhead Cost payment to Hospitals		4,990,310.55	5,000,040.00	5,000,040.00	9,729.45+	21,194,640.00	21,194,640.00
21001001/22021052 System & Services of PHC	1,992,000.00	2,190,347.79	2,200,800.00	2,200,800.00	10,452.21+	2,200,800.00	2,200,800.00
21001001/22021054 Community Mgt of Acute Malnutrition	2,997,000.00	4,493,000.00	4,500,000.00	4,500,000.00	7,000.00+	3,000,000.00	3,000,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)		5,980,000.00	6,000,480.00	6,000,480.00	20,480.00+	6,000,480.00	6,000,480.00
Sub Total Overhead Cost	32,174,700.00	43,642,058.34	43,701,720.00	43,701,720.00	59,661.66+	54,396,336.00	54,396,336.00
Total Recurrent Expenditure	162,430,205.50	190,198,847.45	141,678,571.00	141,678,571.00	48,520,276.45-	167,772,029.00	173,440,814.00
51001001 - TRADITIONAL OFFICE							
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	796,799,885.84	835,247,923.18	662,959,800.00	662,959,800.00	172,288,123.18-	511,280,782.00	536,844,822.00
Total	796,799,885.84	835,247,923.18	662,959,800.00	662,959,800.00	172,288,123.18-	511,280,782.00	536,844,822.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN. & FINANCE							
25001001/22010101 Retirement/Death Gratuity		4,809,600.00	5,009,600.00	5,009,600.00	200,000.00+	12,009,600.00	12,009,600.00
25001001/22010102 Contributory Pension	321,559,125.06						
25001001/22010105 Other Pension Requirement		129,196,119.83	45,734,520.00	121,460,464.00	7,735,655.83-	45,734,520.00	45,734,520.00
Total	321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83-	57,744,120.00	57,744,120.00
Grand Total	1,803,246,364.33	2,109,395,254.68	1,513,043,210.00	1,729,133,634.00	380,261,620.68-	1,228,619,600.00	1,272,806,481.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
20001001/14010101 Transfer from CRF to CDF	576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43-	933,987,082.00	934,144,582.00
Total	576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43-	933,987,082.00	934,144,582.00
OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43-	933,987,082.00	934,144,582.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME

	Actual	Actual	Budget	Variance	Proposed	Proposed
	2018	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦
25001001 - DEPT. OF ADMIN AND FINANCE						
25001001/23020118/06000001 Provision of Infrastructure across the Local Government	83,306,565.43					
25001001/23020124/06000002 Construction Provision of Market Stall	158,421,197.82					
25001001/23020124/06000004 construction of market at Bakin Kogi Kauru Kaibi		8,586,602.10	32,836,795.00	24,250,192.90+	152,000,000.00	152,000,000.00
25001001/23010114/11000001 Purchase of Computers at L/GOVT Secretariat	10,800,000.00	4,802,444.00	4,836,444.00	34,000.00+	10,836,434.00	10,836,434.00
25001001/23020102/13000004 Constr. of Residential Buildings at Kauru		7,467,053.25	31,025,000.00	23,557,946.75+	21,525,000.00	21,525,000.00
25001001/23010105/13000007 Purch. Of Chairman Official Vehicle (Peugeot 508)	20,000,000.00	16,720,489.98		5,279,510.02+		
25001001/23010104/13000008 Purchase of Motorcycle at Kauru West	2,880,000.00	2,100,000.00	9,400,000.00	7,300,000.00+	9,400,000.00	9,400,000.00
25001001/23010104/13000009 Provision of Facilities for Security Agencies		17,900,000.00	18,000,000.00	100,000.00+		
Total	275,407,763.25	57,576,589.33	96,098,239.00	60,521,649.67+	193,761,434.00	193,761,434.00
15001001 - DEPT. OF AGRICULTURE AND FORESTRY						
15001001/23030127/01000002 Purch. of agricultural equipment Farming/Chemicals	12,735,000.00	21,861,749.60	39,100,000.00	17,238,250.40+	34,100,000.00	34,100,000.00
15001001/23010127/01000003 Purchase Of Agro-Chemicals At Kauru West	995,000.00					
15001001/23020127/01000010 Purchase of Tractors at Kauru West	7,430,103.50					
15001001/23020113/01000019 Construction/Provision of Slaughter At Kauru Kumana Chawai	9,137,321.25					
15001001/23050101/01000030 Provision for Community Based Agriculture at Kauru West	50,000.00					
15001001/23020113/01000031 Construction/provision of Agricultural Facilities across the		3,843,325.75	8,000,000.00	4,156,674.25+	8,000,000.00	8,000,000.00
Total	30,347,424.75	25,705,075.35	47,100,000.00	21,394,924.65+	42,100,000.00	42,100,000.00
34001001 - DEPT. OF WORKS AND INFRASTRUCTURE						
34001001/23030121/06000012 Rehabilitation/ Repairs of Residential Buildings	36,029,923.81	621,192.00	15,000,000.00	27,028,511.00+	30,000,000.00	30,000,000.00
34001001/23020101/06000013 Constr./Provision Of Office Buildings	17,582,738.50					
34001001/23010101/13000018 Construction/Provision of Residential Buildings	15,827,559.20			15,239,000.00+		
34001001/23020118/06000019 Provision of Infrastructure across the Local Government		45,743,871.23	48,186,218.00	41,888,816.77+	103,610,235.00	103,610,235.00
34001001/23030121/06000012 Rehabilitation of Office Buildings		5,969,483.72	30,000,000.00	24,030,516.28+	30,000,000.00	30,000,000.00
34001001/23020105/10000013 Construction/Provision Of Boreholes		29,962,000.00	30,000,000.00	38,000.00+	20,000,000.00	20,000,000.00
34001001/23020105/10000018 Construction/Provision of Boreholes at Geshere Bital Kwas	24,739,998.20	20,100,981.84		2,339,018.16+		
34001001/23010112/13000001 Purchase of office furniture and fittings at L/Govt. secretariat		500,000.00	13,000,000.00	12,500,000.00+	13,000,000.00	13,000,000.00
34001001/23010109/13000003 Purch. of Sea Bord @ Makami Ung. Tudu and Bakin Kogi.			1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23010105/13000004 Purchase of motor vehicle	3,182,000.00	29,800,000.00	30,000,000.00	200,000.00+	30,000,000.00	30,000,000.00
34001001/23010107/13000006 Purchase of Fire Fighting Truck			3,999,996.00	3,999,996.00+		
34001001/23020103/14000001 Construction/Provision Rural Electricity At Kitimi Ganye-K	1,147,000.00					
34001001/23020103/14000003 Purchase of Transformers at Kauru Kwassam D/ Kasuwa D/Da		8,000,000.00	10,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000006 Installation Solar Street Light at Local Government Secretariat		23,964,086.89	24,000,000.00	35,913.11+		
34001001/23020103/14000008 Construction/Provision Of Rural Electricity Across the LGA.					99,575,946.00	99,575,946.00
34001001/23030125/14000027 Rehabilitation/Repairs power generating plants.	100,000.00	3,200,000.00	4,499,999.00	1,299,999.00+	2,499,999.00	2,499,999.00
34001001/23010119/14000028 Purchase of Solar Power					2,000,000.00	2,000,000.00
34001001/23010119/14000029 Purchase of Lighting Equipment		406,000.00	500,000.00	94,000.00+		
34001001/23020103/14000030 Provision of solar Home System		3,300,500.00	12,750,000.00	9,449,500.00+		
34001001/23010119/14000031 Purchase and Installation of Solar Inverter @ the Local Govt.			9,000,000.00	9,000,000.00+		
34001001/23020114/17000001 Constr. of Bridge and Culverts across the LGA.		58,045,438.54	84,614,030.00	26,568,591.46+	110,674,110.00	110,674,110.00
34001001/23020114/17000005 Contraction of literate feeder road at Kurmin shadow - Ang A	200,000.00					
34001001/23020114/17000007 Construction/Provision Of Semi Bridge At Badarun Kasa Dan	100,000.00					

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

	Actual 2018	Actual 2019	Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦
34001001/23020114/17000017 Construction/Provision of Box Culverts at Bital-Kogi Kurat	4,943,996.00					
34001001/23020114/17000050 Completion of of Kiban gari Bridge	45,226,842.21	20,000,000.00		25,226,846.00+		
34001001/23020114/17000061 Construction/Provision of Drainage at Ung. Nassarawa Kadage	5,323,336.50					
34001001/23020116/17000071 Construction of Bridge at Kikoba Phase II	5,997,978.00			6,403,466.00+		
34001001/23010114/17000083 Construction/Provision of rural Road Across the Local Government.			30,140,127.00	30,140,127.00+	80,140,127.00	80,140,127.00
Total	160,401,372.42	249,613,554.22	347,190,370.00	238,982,300.78+	533,000,417.00	533,000,417.00
17001001 - DEPT. OF EDUCATION & SOCIAL DEVELOPMENT						
17001001/23020107/05000020 Rehabilitation/Repairs-Public Schools Across the LGA.	43,232,000.00	32,120,374.53	40,000,000.00	7,879,625.47+	40,000,000.00	40,000,000.00
17001001/23010125/05000023 Purchase of Teaching / Learning Aids Equipment	18,605,391.29	17,150,000.00	20,000,000.00	2,850,000.00+	20,000,000.00	20,000,000.00
17001001/23010112/05000045 Purchase of Class Room Furniture At Kauru West Makami Pari	5,000,000.00					
17001001/23010112/05000052 Constr. of Home Economic Equipment at Kauru West	12,520,859.22					
17001001/23020107/05000053 Fencing Primary Schools					10,000,001.00	10,000,001.00
17001001/23010124/05000054 Purch. of Classroom Furniture/Uniforms		3,980,001.00	25,929,545.00	21,949,544.00+	8,929,545.00	8,929,545.00
17001001/23010124/05000055 Purchase of Vocational and Skill development Equipment.			8,999,964.00	8,999,964.00+		
17001001/23040105/09000001 Refuse Evacuation and waste Management.		8,850,000.00	18,000,000.00	9,150,000.00+		
17001001/23010133/11000001 Purchase of Information Equipment		6,214,934.79	7,000,000.00	785,065.21+		
17001001/23050101/13000003 SHAWN II Programme	2,500,000.00	1,200,000.00	3,000,000.00	1,800,000.00+	3,150,000.00	3,307,500.00
17001001/23010124/13000004 Purchase of Community Development Materials Across three chi		12,199,999.00	13,199,999.00	1,000,000.00+	8,199,999.00	8,199,999.00
Total	81,858,250.51	81,715,309.32	136,129,508.00	54,414,198.68+	90,279,545.00	90,437,045.00
21001001 - DEPT. OF PRIMARY HEALTH CARE						
21001001/23020106/04000005 'Constr. of Phc Clinics at Madaci and Ibada.		2,566,088.75	40,000,000.00	37,433,911.25+	40,000,000.00	40,000,000.00
21001001/23010122/04000009 'Purchase of Primary Health / Medical Equipment		450,000.00	13,200,000.00	12,750,000.00+	3,200,000.00	3,200,000.00
21001001/23030105/04000014 Rehabilitation/repairs-Hospital/Health centers	19,991,000.00		31,645,686.00	31,645,686.00+	31,645,686.00	31,645,686.00
21001001/23050101/04000017 Contribution to PHC Services	8,900,715.26		10,000,000.00	10,000,000.00+		
21001001/23020106/04000018 Fencing of Health Centers(PHC)		5,572,912.40	20,000,000.00	14,427,087.60+		
21001001/23050101/04000019 Food and Nutrition Programme		3,400,000.20	3,500,000.00	99,999.80+		
Total	28,891,715.26	11,989,001.35	118,345,686.00	106,356,684.65+	74,845,686.00	74,845,686.00
Total	275,407,763.25	57,576,589.33	96,098,239.00	60,521,649.67+	193,761,434.00	193,761,434.00
Grand Total	576,906,526.19	426,599,529.57	744,863,803.00	481,669,758.43+	933,987,082.00	934,144,582.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KAURU LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Shu'aibu Goma	Executive Chairman
Hon. Bala Magaji	Elected Councilor (Speaker)
Hon. Sunday Samaila	Elected Councilor (Majority Leader)
Hon. Zubairu I. Ya'u	Elected Councilor (Minority Leader)
Hon. Danlami S. Gobir	Elected Councilor
Hon. Iliya D. James	Elected Councilor
Hon. Luka Yohana	Elected Councilor
Hon. Tanyo Andarawus	Elected Councilor
Hon. Idris Umar	Elected Councilor
Hon. Kabiru Adamu	Elected Councilor
Hon. Sanusi Saleh	Elected Councilor
Hon. Isaac D. Umaru	Elected Councilor
Hon. Joseph Noman	Council Secretary

MANAGEMENT STAFF

Alh. Adamu M. Gubichi	Director of Admin. & Finance Department.
Alh. Sani Shehu Abbas	Local Govt. Treasurer
Mr. Rakson Danmaje	Director of Agric & Forestry
Alh. Abubakar Muhammed	Director of Edu. & Social Development
Mr. Adamu S. Abukaike	Director of Works & Infrastructure
Umar S. Nuhu	Director of Primary Health Car

RECORD KEEPING:

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

CASH FLOW STATEMENTS

RECEIPTS:

Receipts for the year 2019 amounted to two billion, four hundred and fifty million, six hundred and sixty-two thousand, five hundred and thirty naira, sixty-six kobo (N2,450,662,530.66) only. This consists of the following:

Statutory Allocation	-	N1,917,922,133.06	78.26%
Value Added Tax	-	N428,116,606.60	17.47%
Independent revenue	-	N6,737,351.47	00.28%
Below the line receipts	-	N97,886,439.53	3.99%
Total	=	N2,450,662,530.66	100.00%

The details above indicate that receipts from the federation account amounted to 95.73% of the total receipts. Independent revenue collected by the Local Government amounts to 0.28% while nothing was gotten from the state Government as its 10% IGR contribution. This indicates an over-whelming reliance on the federation account. Management and consultants should shed more light on the decline from N14,803,754.21 in 2018 to N6,737,351.47 in 2019.

PAYMENTS

Total payments during the year amounted to two billion, six hundred and thirty-three million, eight hundred and eighty-one thousand, two hundred and twenty-three naira, seventy-eight kobo (N2,633,881,223.78) only. This is broken down as follows:

Recurrent Expenditure	-	N2,207,281,694.21	83.80%
Capital Expenditure	-	N426,599,529.57	16.20%
Total	=	N2,633,881,223.78	100.00%

The above analysis shows that 83.80% of total expenditure was on recurrent items while only 16.20% was committed to infrastructure. This is not healthy enough and management is advised to commit more funds to rural infrastructure that will better the living condition of the people.

MISSING PAYMENT VOUCHERS

Six (6) payment vouchers to the tune of four million, seven hundred and twelve thousand naira (N4,712,000.00) were not presented for audit inspection. In fact most of these vouchers do not have payees or particulars or even economic code. This suggests that cheques were raised and money withdrawn for unspecified services. The management should make these vouchers available for my inspection, otherwise signatories to the accounts and the Chairman should be surcharged the whole amount for spending public funds without supporting documents. See details below.

OUTSTANDING PAYMENT VOUCHERS

S/N	NAME	PARTICULARS	PV NO	CHEQUE NO	ECONOMIC CODE	AMOUNT
1.	-	-	26	1120	-	750,000.00
2.	-	-	151	1138	-	2,000,000.00
	-	-	169	1140	-	120,000.00
						N2,870,000.00
4	Youth Council	Presentation to Newly Elect.	37	00001007	38314/220208	1,268,000.00
						1,268,000.00
5	-	-	24	00001024	-	374,000.00
6	-	-	25	00001024	-	200,000.00
						N574,000.00

STATEMENT OF ASSETS AND LIABILITIES**TREASURIES AND BANK**

As at 31st December, 2019, there was nil cash balances, while the bank accounts had the following balances:

Unity Bank (Main)	-	N1,301,103.76
Unity Bank (Rev.)	-	N106,549.11
Unity Bank (Capital)		N32,051.94
Unity Bank (Wash)	-	N27,221.50
Total	=	<u>N1,466,926.31</u>

These balance have been verified in the Bank certificates.

INVESTMENTS

The Local Government's investment portfolio as at 31st December, 2019 had a book value of N21,068,966.50. The investment portfolio of this Local Government has some performing shares such as Oando Plc, Union Bank among others but no dividend is accruing from these investments. The other companies such as Ikara food processing company, Kachia Ginger Company, Makarfi Sugar Industry among others have gone moribund. To unravel the mystery surrounding the poor performance of these investments, the Deputy Director of Finance and Supply should make available all the share certificates for inspection.

ADVANCES AND DEPOSITS

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



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

PART 3

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

KAURULOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	193,735,342.01	85,768,955.43	48,505,266.07	59,461,120.51
FEBRUARY	208,742,301.15	89,443,963.81	86,030,635.58	33,267,701.76
MARCH	202,520,752.48	88,511,912.33	89,091,175.18	24,917,664.97
APRIL	189,814,418.51	87,721,674.03	99,824,766.90	2,267,977.58
MAY	183,200,866.13	88,308,877.58	61,436,024.95	33,455,963.60
JUNE	195,959,442.82	93,097,540.98	59,081,989.60	43,779,912.24
JULY	195,332,623.83	112,571,650.04	47,854,389.96	34,906,583.83
AUGUST	187,510,678.87	114,027,099.12	43,574,147.94	29,909,431.81
SEPTEMBER	185,141,012.48	117,489,590.90	28,278,908.14	39,372,513.44
OCTOBER	196,021,733.23	154,506,307.26	41,515,425.97	0.00
NOVEMBER	188,457,780.78	115,502,801.74	66,041,225.82	6,913,753.22
DECEMBER	219,601,967.37	155,502,801.74	64,444,866.93	-345,701.30
TOTAL	2,346,038,919.66	1,302,453,174.96	735,678,823.04	307,906,921.66

Kauru Local Government of Kaduna State

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS	ADDITIONAL	SHARE OF	solid minerals	FINAL PARIS	10% SHARE OF	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	VALUE CONSIDER	FROM NNPC	EQUALISATION		CLUB	IGR	
JANUARY	155,678,390.33	37,812,349.77	244,601.91								193,735,342.01
FEBRUARY	157,456,321.30	38,587,266.64	201,453.56	2,274,257.31					10,223,002.34		208,742,301.15
MARCH	156,946,922.01	34,510,136.68	302,950.67				10,760,743.12				202,520,752.48
APRIL	150,345,456.30	33,545,664.66	300,013.89			2,435,856.83	3,187,426.83				189,814,418.51
MAY	148,345,890.00	34,494,235.80	360,740.33								183,200,866.13
JUNE	157,128,961.54	38,469,712.38	360,768.90								195,959,442.82
JULY	155,885,474.59	39,114,162.24	332,987.00								195,332,623.83
AUGUST	151,879,335.99	35,285,774.98	345,567.90								187,510,678.87
SEPTEMBER	152,914,066.46	31,350,664.32	384,934.58	491,347.12							185,141,012.48
OCTOBER	157,456,890.30	33,325,474.36	367,654.90				4,871,713.67				196,021,733.23
NOVEMBER	150,456,678.90	37,644,210.98	356,890.90								188,457,780.78
DECEMBER	156,897,980.30	33,976,953.79	300,345.50				12,910,041.23	15,516,646.55			219,601,967.37
TOTAL	1,851,392,368.02	428,116,606.60	3,858,910.04	2,765,604.43		2,435,856.83	31,729,924.85	15,516,464.55	10,223,002.34	0.00	2,346,038,919.66

From the table above, the sum of two billion, three hundred and forty-six million, and thirty-eight thousand, nine hundred and nineteen naira, sixty-six kobo (N2,346,038,919.66) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalization, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, three hundred and two million, for hundred and fifty-three thousand, one hundred and seventy-four naira, ninety-six kobo (N1,302,453,174.96) only went to statutory deductions, seven hundred and thirty-five million, six hundred and seventy-eight thousand, eight hundred and twenty-three naira, and four kobo (N735,678,823.04) only went to other deduction while the remaining balance of three hundred and seven million, nine hundred and six thousand, nine hundred and twenty-one naira, sixty-six kobo (N307,906,921.66) only was remitted to the Local Government.

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

In summary the total allocation from the federation account was received by Kauru Local Government except for the 10% internally generated revenue from the State Government that was not remitted. Also deductions for the riot act account had very telling effects on the finances of the Local Government which made it very difficult for the council to embark on any meaningful capital projects.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL