

JABA 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. BENJAMIN JOCK	:	EXECUTIVE CHAIRMAN
ALHAMDU BALA	:	FADA WARD/SPEAKER
MR. PIUS ZOM	:	CHORI WARD
ALH. GARBA AYUBA OHO	:	NDUYA WARD
ALH. AYUBA AHMADU	:	NOK WARD
MR. CLEMENT HASSAN	:	SAB-CHEM WARD
ALH. HASSAN FAIN	:	SAB-ZURO WARD
ALH. DAUDA MERRIT AHMADU	:	FAI WARD
MR. GEOFFREY LEO	:	DAURA BITARO WARD
ALH. MANYA ADAMU KACHIRO	:	DADDU WARD
ALH. DANJUMA MAICHIBI	:	SABAN WARD

MANAGEMENT STAFF

PHILIP B. GALADIMA	:	DIR. ADMIN & FINANCE
MRS. ESTHER WOJE	:	LOCAL GOVERNMENT TREASURER
ANTHONY ABUN YANET	:	DIRECTOR WORKS & INFRASTRUCTURE
DR. BILLY ISHAYA LAAH	:	DIRECTOR OF AGRIC & FORESTRY
VICTOR AYE	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
MRS. CHRISTIANA BAKO	:	DIRECTOR PRIMARY HEALTH CARE

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



**HON. BENJAMIN JOCK
EXECUTIVE CHAIRMAN**



**HON. PHILIP B. GALADIMA
DIR. ADMIN & FINANCE**



**MRS. ESTHER WOJE
LOCAL GOVERNMENT
TREASURER**

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Jaba Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Jaba 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 Jaba 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 Jaba 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, Jaba Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.


HON. BENJAMIN JOCK
EXECUTIVE CHAIRMAN
19/01/2020
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Jaba Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Jaba 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 Jaba Local Government are contained on pages 16 to 44 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 45 to 48

2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦1.841 Billion. The total recurrent payment charged to the Fund in line with Jaba Local Government Appropriation Act 2018 was ₦2.003 Billion. The operation of the Fund resulted into a net recurrent Deficit of ₦0.162 Billion for the year. The closing balance of the fund as at 31st December, 2019 was ₦874,326.93.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		163,086,775.34		507,053.58
Recurrent Receipts	1,841,122,209.36		2,223,191,084.22	
Recurrent Expenditure	2,003,334,657.77		2,060,611,362.46	
Net Recurrent Surplus/(Deficit)		(162,212,448.41)		162,579,721.76
Closing Balance		874,326.93		163,086,775.34

2.3.1 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦2.223 Billion and total capital expenditure charged to the fund amounted to ₦ 2.060 Billion.

2019		2018	
=N=	=N=	=N=	=N=
1,841,122,209.36	163,086,775.34	2,223,191,084.22	507,053.58
2,003,334,657.77	-	2,060,611,362.46	
	162,212,448.41		162,579,721.76
	874,326.93		163,086,775.34

2.3.2 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦1,841,122,209.36 and total payment was ₦2,003,334,657.77 An overall net deficit cash flow of ₦162,212,448.41 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦874, 326.93:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		163,086,775.34		507,053.58
Total Receipts	1,841,122,209.36		2,223,191,084.22	
Total Payments	2,003,334,657.77		2,060,611,362.46	
Net Cash Surplus/(Deficit)		(162,212,448.41)		162,579,721.76
Closing Cash/Bank Balance		874,326.93		163,086,775.34
Represented by:				
Consolidated Revenue Fund	874,326.93		163,086,775.34	
Capital Development Fund	-		-	
Total Public Funds		874,326.93		163,086,775.34

3.1 COMPUTERIZATION OF ADMIN AND FINANCE DEPT - FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Jab Local Government at Mold Computers and Communication Ltd Kaduna.

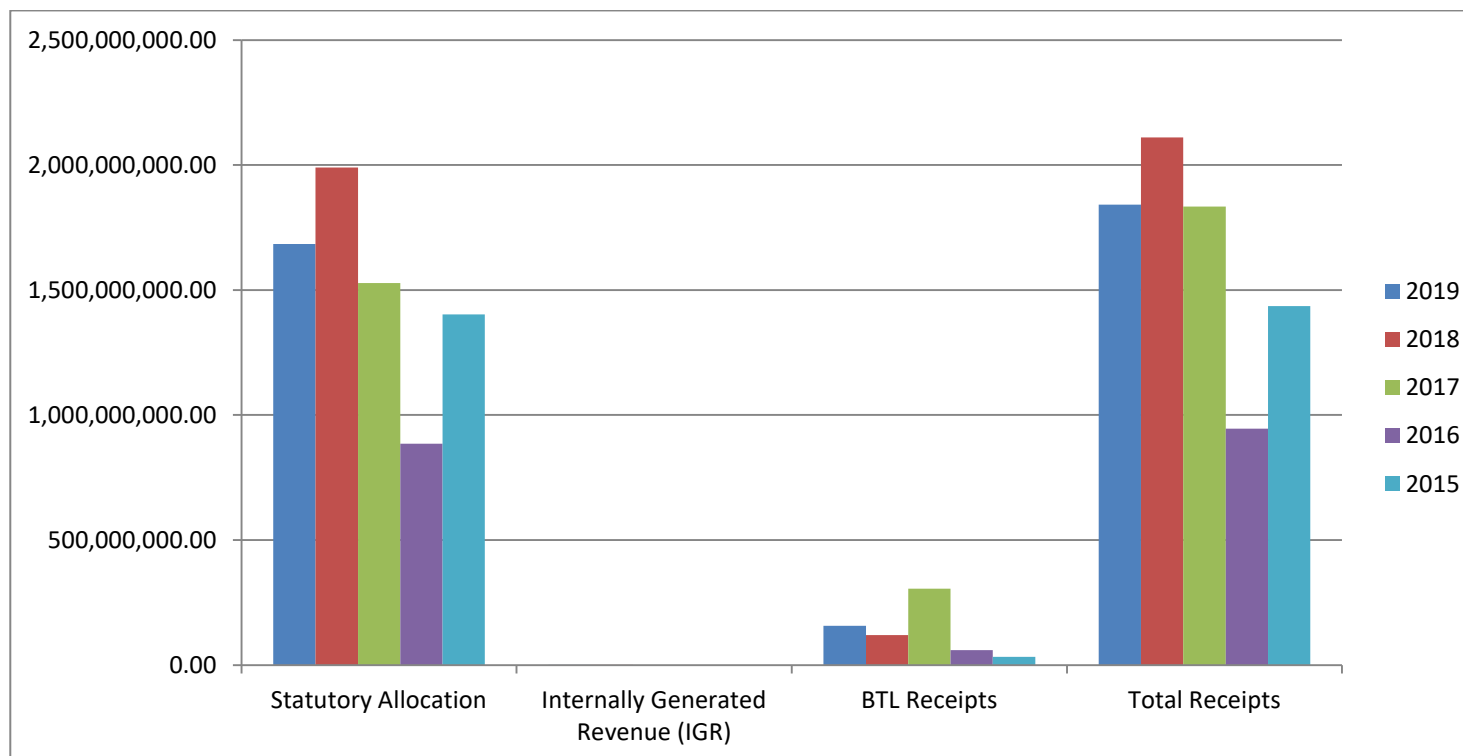
3.2 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	507,053.58	163,086,775.34	19,202,916.00	351,262,985.00	188,176,209.66		
RECEIPTS							
Statutory Allocation	1,990,393,226.95	1,683,489,850.47	2,149,887,652.00	2,149,887,652.00	466,397,801.53		
Internally Generated Revenue	511,250.00	165,867.47	18,000,000.00	18,000,000.00	17,834,132.53		
Transfer from CRF	365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
BTL Receipts	232,286,607.27	157,466,491.42			157,466,491.42		
Total Recurrent Year Receipts	2,588,553,181.69	2,377,656,948.16	3,139,086,790.00	3,139,086,790.00	761,429,841.84	757,288,405.00	833,045,905.00
Total Projected Funds Available	2,589,060,235.27	2,540,743,723.50	3,158,289,706.00	3,490,349,775.00	949,606,051.50	757,288,405.00	833,045,905.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	737,577,420.57	613,403,190.68	569,672,166.00	613,568,800.00	165,609.32	598,155,773.00	628,063,562.00
Social Benefits	124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35	31,522,800.00	32,757,360.00
Overhead Costs	593,022,528.64	587,734,290.52	590,458,988.00	590,458,988.00	2,724,697.48	403,427,322.00	403,427,322.00
Repayment of External Loans							
Service Wide Vote	8,196,000.00		5,800,000.00	5,800,000.00	5,800,000.00	8,750,000.00	8,750,000.00
BTL Payments	232,286,607.27	157,466,491.42			157,466,491.42		
Transfer to Capital Development Fund	365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Total Recurrent Payments	2,060,611,362.46	2,003,334,657.77	2,167,887,652.00	2,278,044,716.00	274,710,058.23	1,799,144,300.00	1,906,044,149.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	7,907,440.00		14,000,000.00	14,000,000.00	14,000,000.00	17,350,000.00	17,350,000.00
04 Improvement to Human Health	12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65	111,400,000.00	111,400,000.00
05 Enhancing Skills and Knowledge	27,970,628.45	29,215,927.48	108,000,000.00	130,000,000.00	100,784,072.52	141,088,405.00	141,088,405.00
10 Water Resources and Rural Development	89,737,699.78	58,412,406.48	27,000,000.00	81,000,000.00	22,587,593.52	13,850,000.00	13,850,000.00
13 Reform of Government and Governance	85,738,258.78	104,249,659.08	246,702,054.00	312,962,483.00	208,712,823.92	325,800,000.00	401,557,500.00
14 Power	100,990,130.94	85,000,000.00	118,500,000.00	128,500,000.00	43,500,000.00	109,200,000.00	109,200,000.00
17 Road	40,702,804.06	213,493,257.41	311,000,000.00	380,642,576.00	167,149,318.59	38,600,000.00	38,600,000.00
Total Capital Expenditure by Program	365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20	757,288,405.00	833,045,905.00
Total Expenditure (Budget Size)	2,425,973,459.93	2,539,869,396.57	3,158,289,706.00	3,490,349,775.00	950,480,378.43	2,556,432,705.00	2,739,090,054.00
Budget Surplus/(Deficit)	163,086,775.34	874,326.93			874,326.93	1,799,144,300.00	1,906,044,149.00
Financing of Deficit by Borrowing							
Closing Balance	163,086,775.34	874,326.93			874,326.93	1,799,144,300.00	1,906,044,149.00

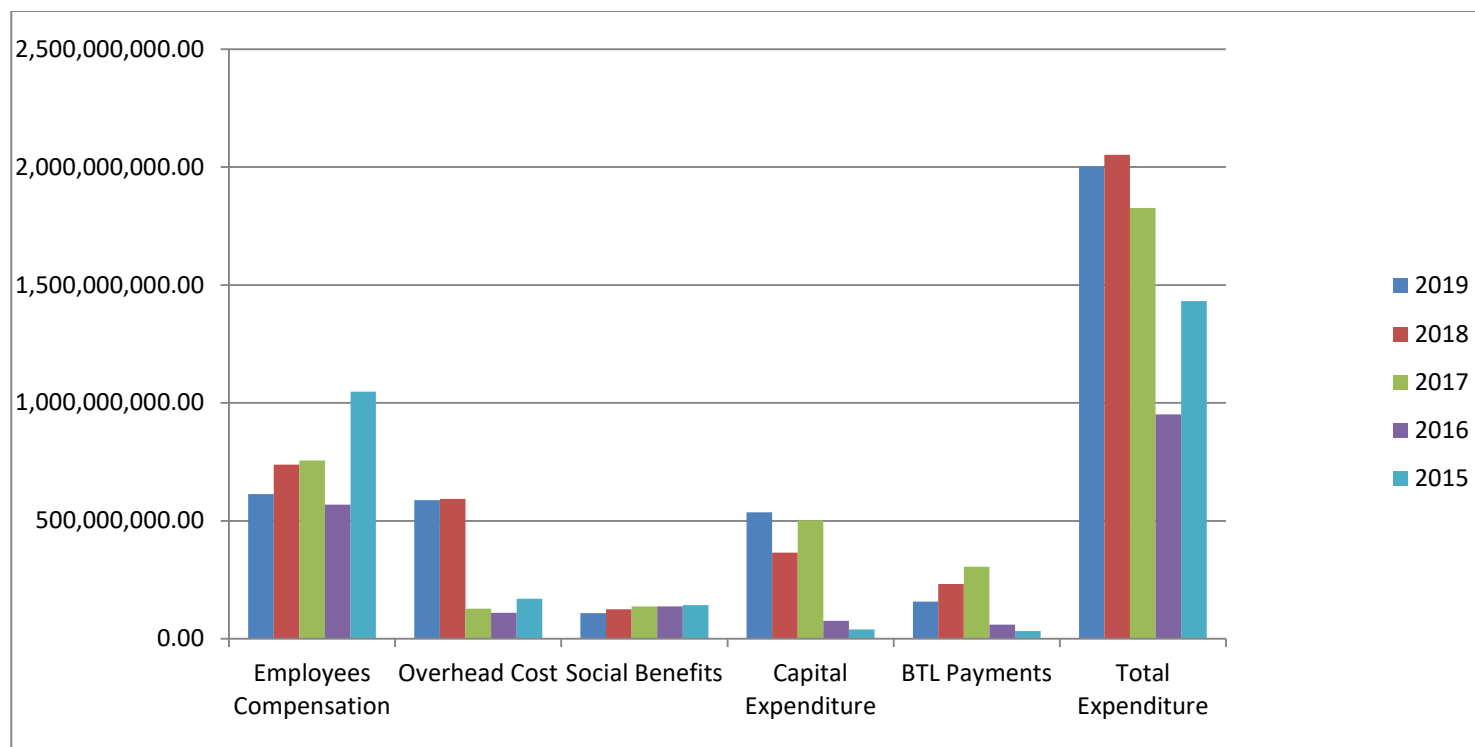
3.3 FIVE YEARS FINANCIAL SUMMARY

REVENUE:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	1,683,489,850.47	1,990,393,226.95	1,528,064,265.96	884,934,487.74	1,402,926,826.51
Internally Generated Revenue (IGR)	165,867.47	511,250.00			
BTL Receipts	157,466,491.42	232,286,607.27	305,179,474.23	59,998,555.24	32,891,850.90
Total Revenue	1,841,122,209.36	2,223,191,084.22	1,833,243,740.19	944,933,042.98	1,435,818,677.41
EXPENDITRE:					
Employees Compensation	613,403,190.68	737,577,420.57	756,017,952.88	568,877,534.48	1,048,174,435.14
Overhead Cost	587,734,290.52	593,022,528.64	128,014,049.49	109,559,239.77	169,135,713.72
Social Benefits	108,195,946.35	124,166,708.51	136,540,943.72	137,050,145.19	142,842,560.00
Service Wide Vote		8,196,000.00	5,242,425.00		250,000.00
Capital Expenditure	536,534,738.80	365,362,097.47	501,756,840.89	75,649,853.05	39,362,095.38
BTL Payments	157,466,491.42	232,286,607.27	305,179,474.23	59,998,555.24	32,891,850.90
Total Expenditure	2,003,334,657.77	2,060,611,362.46	1,832,751,686.21	951,135,327.73	1,432,656,655.14
CASH BALANCES					
Net Cash Surplus/(Deficit)	-162,212,448.41	162,579,721.76	492,053.98	-6,202,284.75	3,162,022.27
Opening Cash Balance	163,086,775.34	507,053.58	14,999.60	6,217,284.35	3,055,262.08
Closing Cash Balance	874,326.93	163,086,775.34	507,053.58	14,999.60	6,217,284.35

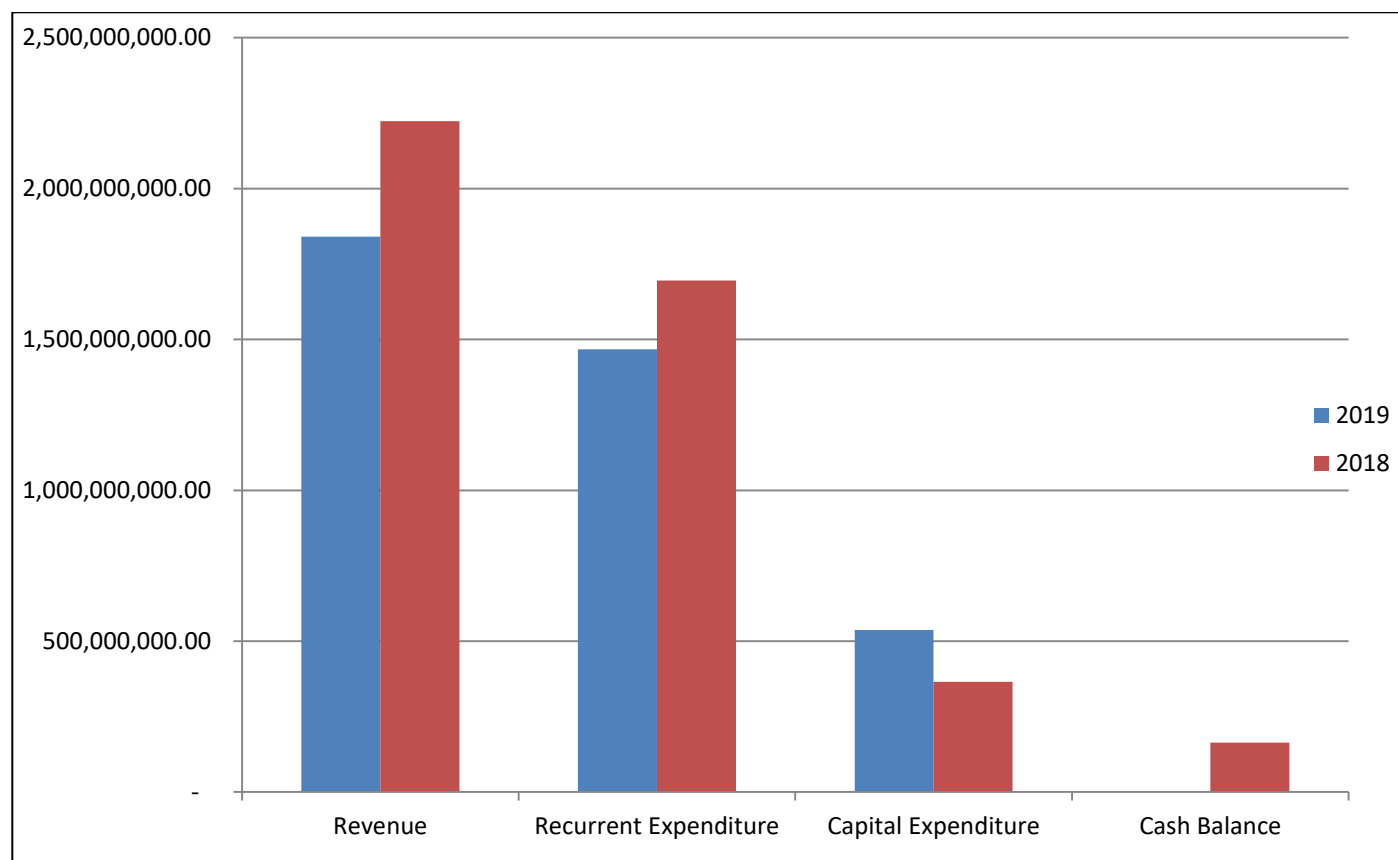
ACTUAL RECEIPTS FOR 5 YEARS



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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.3 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Jaba 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.




.....
MRS. ESTHER WOJE
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 Jaba Local Government as at 31st December, 2019, and its operation for the year ended on that date.


.....
MRS. ESTHER WOJE
TREASURER

.....
DATE


.....
HON. BENJAMIN JOCK
EXECUTIVE CHAIRMAN

.....
DATE

AUDIT CERTIFICATE

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

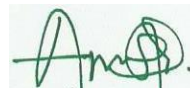
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

BASIS OF OPINION

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 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 Jaba Local Government Council of Kaduna State for the year ended 31st December, 2019.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2019	2018
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,482,423,590.62	1,700,411,178.12
Share of Value Added Tax	2	201,066,259.85	289,982,048.83
Independent Revenue	3	165,867.47	511,250.00
Total Receipts		1,683,655,717.94	1,990,904,476.95
Recurrent Payments:			
Employees Compensation	4	613,403,190.68	737,577,420.57
Social Benefits	5	108,195,946.35	124,166,708.51
Overhead Cost	6	587,734,290.52	593,022,528.64
CRFC - (Excluding Social Benefits and Public Debt)	7		8,196,000.00
Total Payments		1,309,333,427.55	1,462,962,657.72
Net Cash Flow from Operating Activities		374,322,290.39	527,941,819.23
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8		7,907,440.00
Improvement to Human Health	11	46,163,488.35	12,315,135.46
Enhancing Skills and Knowledge	12	29,215,927.48	27,970,628.45
Water Resources and Rural Development	17	58,412,406.48	89,737,699.78
Reform of Government and Governance	20	104,249,659.08	85,738,258.78
Power	21	85,000,000.00	100,990,130.94
Road	24	213,493,257.41	40,702,804.06
Net Cash Flow from Investing Activities	29	536,534,738.80	365,362,097.47
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	157,466,491.42	232,286,607.27
Below-The-Line Payments	37	157,466,491.42	232,286,607.27
Net Movement			
Net Surplus(Deficit) for the Year		162,212,448.41	162,579,721.76
Opening Balance		163,086,775.34	507,053.58
Closing Balance	38	874,326.93	163,086,775.34

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 N=	Actual 2018 N=
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	874,326.93	163,086,775.34
Sub Total		874,326.93	163,086,775.34
Investments and Other Assets			
Investments	40	10,513,066.33	10,513,066.33
Sub Total		10,513,066.33	10,513,066.33
Total Assets		11,387,393.26	173,599,841.67
Public Funds:			
Consolidated Revenue Fund	42	874,326.93	163,086,775.34
Capital Development Fund	43		
Other Funds	44	10,513,066.33	10,513,066.33
Sub - Total: Public Funds		11,387,393.26	173,599,841.67
LIABILITIES:			
Public Funds + Liabilities		11,387,393.26	173,599,841.67

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		507,053.58	163,086,775.34		110,157,064.00	52,929,711.34+		
Add: Recurrent Receipts:								
25001001/11010001 Statutory Allocation		1,478,383,008.40	1,429,622,688.35	1,639,751,410.00	1,639,751,410.00	210,128,721.65-		
25001001/11010002 Share of VAT		289,982,048.83	201,066,259.85	450,077,209.00	450,077,209.00	249,010,949.15-		
25001001/11010003 Excess Crude		10,656,910.48						
25001001/11010006 NNPC Refunds		2,557,658.51	5,835,088.07			5,835,088.07+		
25001001/11010009 Refund from Paris Club		155,645,575.20						
25001001/11010011 10% Allocation from State				60,059,033.00	60,059,033.00	60,059,033.00-		
25001001/11010013 Exchange Rate Difference		15,942,068.11	2,221,147.01			2,221,147.01+		
25001001/11000018 Solid Minerals			1,854,351.87			1,854,351.87+		
20001001/11000019 Share of Fore Equalization		33,616,077.57	27,763,780.17			27,763,780.17+		
25001001/11001020 Share of Excess Bank Charges Recovery		3,609,879.85	3,403,933.63			3,403,933.63+		
25001001/11000021 Share of Goods and Value Consideration			11,722,601.52			11,722,601.52+		
Sub Total: Statutory Allocation		1,990,393,226.95	1,683,489,850.47	2,149,887,652.00	2,149,887,652.00	466,397,801.53-		
Licenses	50	196,250.00						
Rates	51			5,750,000.00	5,750,000.00	5,750,000.00-		
Fees	52	315,000.00		9,700,000.00	9,700,000.00	9,700,000.00-		
Earnings	55			2,550,000.00	2,550,000.00	2,550,000.00-		
Repayments	58		165,867.47			165,867.47+		
Total: Independent Revenue		511,250.00	165,867.47	18,000,000.00	18,000,000.00	17,834,132.53-		
Total Recurrent Receipts		1,990,904,476.95	1,683,655,717.94	2,167,887,652.00	2,167,887,652.00	484,231,934.06-		
Total Funds Available		1,991,411,530.53	1,846,742,493.28	2,167,887,652.00	2,278,044,716.00	431,302,222.72-		
Less Recurrent Payments:								
Employees Compensation	63	737,577,420.57	613,403,190.68	569,672,166.00	613,568,800.00	165,609.32+	598,155,773.00	628,063,562.00
Social Benefits	64	124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35-	31,522,800.00	32,757,360.00
Overhead Cost	65	593,022,528.64	587,734,290.52	590,458,988.00	590,458,988.00	2,724,697.48+	403,427,322.00	403,427,322.00
CRFC - (Excluding Social Benefits and Public Debts)	66	8,196,000.00		5,800,000.00	5,800,000.00	5,800,000.00+	8,750,000.00	8,750,000.00
Total Recurrent Payments		1,462,962,657.72	1,309,333,427.55	1,196,688,514.00	1,306,845,578.00	2,487,849.55-	1,041,855,895.00	1,072,998,244.00
Other Cash Movement								
Below-The-Line Receipts	67	232,286,607.27	157,466,491.42			157,466,491.42+		
Below-The-Line Payments	68	232,286,607.27	157,466,491.42			157,466,491.42-		
Net Recurrent Funds before Transfers		528,448,872.81	537,409,065.73	971,199,138.00	971,199,138.00	433,790,072.27-	1,041,855,895.00	1,072,998,244.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20+	757,288,405.00	833,045,905.00
Total Appropriations/Transfers		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20+	757,288,405.00	833,045,905.00
Closing Balance		163,086,775.34	874,326.93			874,326.93+	1,799,144,300.00	1,906,044,149.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				19,202,916.00	241,105,921.00	241,105,921.00-		
Add: Revenue								
Transfer from Consolidated Revenue		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20-	757,288,405.00	833,045,905.00
Sub Total: Capital Receipts		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20-	757,288,405.00	833,045,905.00
Total Capital Funds Available		365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20-	757,288,405.00	833,045,905.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	69,923,942.66	86,672,530.13	214,702,054.00	280,962,483.00	194,289,952.87+	292,500,000.00	368,257,500.00
Economic Affairs	74	175,189,545.12	249,209,943.00	271,500,000.00	405,142,576.00	155,932,633.00+	146,950,000.00	146,950,000.00
Housing and Community Development	76	70,605,587.28	122,425,512.89	228,000,000.00	228,000,000.00	105,574,487.11+	58,650,000.00	58,650,000.00
Health	77	12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65+	111,400,000.00	111,400,000.00
Education	79	37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57+	147,788,405.00	147,788,405.00
Total Capital Expenditure		365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20+	757,288,405.00	833,045,905.00

NOTES TO CASH FLOW STATEMENT

	Actual 2019	Actual 2018
Note 1 - Statutory Allocation	₦	₦
Statutory Allocation	1,429,622,688.35	1,478,383,008.40
25001001/11010003 Excess Crude		10,656,910.48
25001001/11010006 NNPC Refunds	5,835,088.07	2,557,658.51
25001001/11010009 Refund from Paris Club		155,645,575.20
25001001/11010013 Exchange Rate Difference	2,221,147.01	15,942,068.11
25001001/11000018 Solid Minerals	1,854,351.87	
25001001/11000019 Share of Fore Equalization	27,763,780.17	33,616,077.57
25001001/110010020 Share of Excess Bank Charges Recovery	3,403,933.63	3,609,879.85
25001001/11000021 Share of Goods and Value Consideration	11,722,601.52	
Total	1,482,423,590.62	1,700,411,178.12
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	201,066,259.85	289,982,048.83
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Licenses		196,250.00
Fees		315,000.00
Repayments General	165,867.47	
Total	165,867.47	511,250.00
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	233,515,614.26	312,957,666.96
Local Government Staff	379,887,576.42	424,619,753.61
Total	613,403,190.68	737,577,420.57
Note 4A - Local Government Staff		
Jaba Local Government	379,887,576.42	424,619,753.61
Total	379,887,576.42	424,619,753.61
Note 5 - Social Benefits		
Gratuity	43,482,429.17	
Contribution of Pension Fund	24,543,498.17	117,837,841.43
Pension Sinking Funds	40,170,019.01	6,328,867.08
Total	108,195,946.35	124,166,708.51
Note 6 - Overhead Costs		
Transport and Travelling	36,824,585.40	143,305,098.58
Utilities	4,159,810.00	15,946,000.00
Material and Supplies	24,014,006.85	31,328,147.00
Maintenance Services	78,961,000.00	22,358,616.98
Training	26,462,348.00	32,238,000.00
Other Services	124,619,000.00	53,745,000.00
Consulting & Professional Services	11,100,000.00	22,416,400.00

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Fuel and Lubricants	2,098,000.00	2,108,000.00
Financial Charges	8,317,560.93	7,898,246.71
Miscellaneous Expenses	265,202,327.16	259,679,019.37
Local Grants and Contributions	5,975,652.18	2,000,000.00
Total	587,734,290.52	593,022,528.64
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
25001001/22060203 Settlement of Liabilities		8,196,000.00
Total		8,196,000.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23020113/01000008 Completion of fertilizer store at secretariat		7,907,440.00
Total		7,907,440.00
Note 11 - Improvement to Human Health		
21001001/23020106/04000002 Construction/provision of PHC facilities within the Local Go	32,463,014.91	
21001001/23010107/04000009 Refuse evacuation and waste management	7,800,000.00	
21001001/23050101/04000015 Contribution to PHC services		9,045,322.10
21001001/23030105/04000018 Renovation of PHC Facilities within the Local Government.	5,900,473.44	
21001001/23020106/04000035 Construction/provision of clinic at ung/sanyi		3,269,813.36
Total	46,163,488.35	12,315,135.46
Note 12 - Enhancing Skills and Knowledge		
17001001/23020118/05000001 Construction of skills acquisition centre at Kwoi	2,129,863.53	
17001001/23020107/05000002 Construction/Provision of public School including Public convenience facility	2,957,157.98	
17001001/23020107/05000053 Construction/provision of public schools at sachem daddu fa		10,116,194.66
17001001/23020107/05000054 Construction/Rehab. Of 2no. Block of classroom at kurmin baun		10,575,757.69
17001001/23020107/05000055 Rehabilitation of school at ung/sambo and ngarshar		4,166,082.92
17001001/23010124/05000067 Purchase of Schools Furniture	6,637,721.53	
17001001/23030106/05000068 Rehabilitation of public Primary Schools across the 10 wards	766,291.70	
17001001/23010124/05000072 Purchase of Vocational and Skills Development Equipment	2,542,455.21	
17001001/23010124/05000078 Purchase of Learning Aid Equipment	14,182,437.53	3,112,593.18
Total	29,215,927.48	27,970,628.45
Note 17 - Water Resources and Rural Development	58,412,406.48	89,737,699.78
34001001/23020105/10000002 Construction of boreholes at Various Locations	53,212,406.48	89,737,699.78
34001001/23030104/10000006 Rehabilitation & Repairs of Bore Hole	5,200,000.00	
Total	58,412,406.48	89,737,699.78
Note - 20 Reform of Government and Governance		
25001001/23010112/13000006 Renovation/furnishing of LG secretariat kwoi	32,319,937.98	
25001001/23010105/13000007 Purchase of Motor Vehicles		24,676,194.32

Notes to Cashflow Statement – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
25001001/23010112/13000009	Purchase of Office Furniture and Fittings	16,800,000.00	8,656,591.70
25001001/23030121/13000011	Rehabilitation/fencing/furnishing of office at secretariat		19,875,731.93
25001001/23020124/13000013	Construction of stall shops at new market kwoi and Tsakiya M		7,315,424.71
25001001/23030121/13000014	Rehabilitation/fencing of police station at kwoi	886,891.74	
25001001/23010102/13000016	Provision of landscaping and beautification at LG secretarial	982,034.57	
25001001/23050101/13000019	Contribution/Assistance to community projects	6,945,731.11	5,000,000.00
25001001/23010123/13000027	Provision of mini fire service station		1,000,000.00
25001001/23010119/13000028	Provision for Solar Home System	10,183,061.58	
25001001/23010119/13000029	Purchase and Installation of Solar Inverter @ LG Secretariat	6,858,351.41	
25001001/23050102/13000031	Purchase of Information Gadgets	696,521.74	
25001001/23010119/13000032	Purchase of Lighting Equipment	500,000.00	
25001001/23010104/13000033	Purchase of Motorcycles for security agencies	1,500,000.00	
25001001/23010101/13000034	Purchase / Acquisition Of Land	1,500,000.00	
25001001/23020118/13000035	Provision of facilities for Security Agencies	3,000,000.00	
34001001/23030101/13000004	Rehabilitation of Local Government staff Quarters Kwoi	1,098,943.00	
34001001/23020124/13000011	Construction of landscaping at kwoi new market		2,891,007.18
34001001/23010101/13000015	Acquisition of Land & Design for Motor Parks & Markets	8,630,849.00	
34001001/23020124/13000016	Compl of Market Stalls @ Daddu Market	5,000,000.00	
34001001/23050101/13000017	Land Compensation General		3,566,050.44
34001001/23030121/13000026	Rehabilitation/repairs at kwoi prison	4,500,000.00	3,400,000.00
17001001/23020107/13000010	Construction/Provision of Sign Post & Bill Board	2,847,336.95	9,357,258.50
Total		104,249,659.08	85,738,258.78
Note 21 - Power			
34001001/23020103/14000001	Extension of electricity to INEC Office kwoi sabchem		9,757,218.74
34001001/23020103/14000002	Extension of electricity to health clinic at sub zuro		8,860,989.96
34001001/23020103/14000003	Extension of electricity to health clinic at sabon jari chor		5,521,159.48
34001001/23030125/14000014	Rehabilitation of vandalized disaster affected non function	13,000,000.00	13,067,637.76
34001001/23020103/14000017	Rural Electrification projects across the Local Government	72,000,000.00	
34001001/23020103/14000021	Extension of electricity to Ramindop Gidan Kura		2,478,312.50
34001001/23020103/14000022	Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand		48,500,000.00
34001001/23020103/14000026	Extension of electrification project (high tension) Fai to		12,804,812.50
Total		85,000,000.00	100,990,130.94
Note 24 - Road			
34001001/23020114/17000001	Completion of road to kwoi new market	15,000,000.00	10,839,593.00
34001001/23020114/17000006	Construction of bridges across the Local Government	66,494,488.80	
34001001/23020114/17000013	Rehabilitation of feeder roads	8,404,104.72	
34001001/23020114/17000015	Construction of ring culvert at galadima	5,000,000.00	5,000,000.00
34001001/23020114/17000017	Surface dressing of township road at Nok	15,000,000.00	20,283,040.82
34001001/23020114/17000018	Construction of feeder road from daddu through kyari to kurm	103,594,663.89	1,538,211.60
34001001/23020118/17000022	Construction of box culvert at kurmin jatau		1,718,200.24
34001001/23020114/17000028	Construction of double ring culvert at fogge/sub zuro		1,323,758.40
Total		213,493,257.41	40,702,804.06

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 29 - Net Cash Flow From Investment Activities by Sector:		
Capital Expenditure by Administrative Sector	82,172,530.13	66,523,942.66
Capital Expenditure by Economic Sector	376,135,455.89	249,195,132.40
Capital Expenditure by Social Sector	78,226,752.78	49,643,022.41
Total	536,534,738.80	365,362,097.47
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	110,436,848.81	37,445,379.20
Construction and Provision of Fixed Assets General	387,103,037.26	273,961,976.04
Rehabilitation and Repairs of Fixed Assets General	31,352,599.88	36,343,369.69
Acquisition of Non Tangible Assets	7,642,252.85	17,611,372.54
Total - 29A	536,534,738.80	365,362,097.47
Note 29B - Net Cash From Investing Activities by Location:		
Samban Ward	64,477,484.89	47,130,165.72
Dura/Bitara Ward		10,116,194.66
Fada Ward		3,041,958.64
Fai Ward	53,212,406.48	105,812,325.64
Nok Ward	259,048,046.38	72,690,632.56
Sab-Zuro Ward	8,630,849.00	33,537,184.28
Chori Ward	103,594,663.89	10,625,421.52
Daddu Ward	32,319,937.98	58,293,737.21
Nduyah Ward	7,847,336.95	14,357,258.50
Sabchem Ward	7,404,013.23	9,757,218.74
Total - 29B	536,534,738.80	365,362,097.47
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	10,634,367.33	
25001001/12150002 VAT due to FIRS	13,916,017.38	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	36,593,632.79	7,346,352.84
25001001/12150005 Deposits	18,228,701.16	
25001001/12150007 Monthly Net Total Salary Control Accounts	15,608.96	
25001001/12150009 SIGMA Pension Deduction	23,152,544.55	
25001001/12150010 Withholding Tax Due to B.I.R.	1,411,429.09	
25001001/12150012 NULGE Deductions	2,621,914.22	
25001001/12150013 MHWU Deductions	489,903.65	
25001001/12150016 Monthly Repayments by Staff of L.G		209,014,359.60
25001001/12150020 Loan Recovery (UBA)	15,098,362.45	
25001001/12150021 Personnel Advances Deduction	27,544,800.00	
25001001/12150026 NULGE Loan Deduction		3,813,103.59
25001001/12150030 Refund of Unclaimed Salaries	1,982,659.38	
25001001/12150031 Algon Dues	3,784,793.16	

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/12150032 NUT Deduction		2,721,220.12
25001001/12150034 NUTENDWEL Deduction		7,848,000.00
25001001/12150036 National Housing Fund Deduction	1,991,757.30	1,505,571.12
25001001/12150039 AOPSHON		38,000.00
Total	157,466,491.42	232,286,607.27
Note 37 - Below the Line Payments		
25001001/22080001 Withholding Taxes due to FIRS	10,634,367.33	
25001001/22080002 Vat due to FIRS	13,916,017.38	
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	36,593,632.79	7,346,352.84
25001001/22080005 Deposits	18,228,701.16	
25001001/22080007 Monthly Net Total Salary Control Accounts	15,608.96	
25001001/22080009 SIGMA Pension Deduction	23,152,544.55	
25001001/22080010 Withholding Taxes Due to B.I.R	1,411,429.09	
25001001/22080012 NULGE Deduction	2,621,914.22	
25001001/22080013 MHWU Deductions	489,903.65	
25001001/22080016 Monthly Repayments By Staff of LG		209,014,359.60
25001001/22080020 Loan Recovery (UBA)	15,098,362.45	
25001001/22080021 Personnel Advances Deduction	27,544,800.00	
25001001/22080026 NULGE Loan Deduction		3,813,103.59
25001001/22080030 Refund of Unclaimed Salaries	1,982,659.38	
25001001/22080031 Algon Dues	3,784,793.16	
25001001/22080032 NUT Deduction		2,721,220.12
25001001/22080034 ENDWELL Deduction		7,848,000.00
25001001/22080036 National Housing Fund Deduction	1,991,757.30	1,505,571.12
25001001/22080039 AOPSHON		38,000.00
Total	157,466,491.42	232,286,607.27
Note 38 - Closing Balance		
20001001/31010101 First Bank - Subvention (Main A/C)	874,326.93	163,086,775.34
Sub Total: Cash and Bank	874,326.93	163,086,775.34
Total Consolidated Cash & Bank Balances	874,326.93	163,086,775.34

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
20001001/31010101 First Bank - Subvention (Main A/C)	874,326.93	163,086,775.34
Total	874,326.93	163,086,775.34
Note 40 - Investments		
21001001/31090101 Ikara Food Processing Co.	333,333.00	333,333.00
21001001/31090102 Kachia Ginger Co.	130,000.00	130,000.00
21001001/31090103 Kwoi Soya Milk Co.	75,000.00	75,000.00
21001001/31090104 Urban Development Bank	500,000.00	500,000.00
21001001/31090105 Hamda Community Bank	250,000.00	250,000.00
21001001/31090106 Jema'a Bakery Kafanchan	149,333.33	149,333.33
21001001/31090107 Nigeria Universal Bank Ltd	1,000,000.00	1,000,000.00
21001001/31090108 Afribank Plc	75,400.00	75,400.00
21001001/31090109 Unity Bank Plc	2,052,917.70	2,052,917.70
21001001/31090110 First Inland Bank Plc	5,947,082.30	5,947,082.30
Total	10,513,066.33	10,513,066.33
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	163,086,775.34	507,053.58
Add/(Less) Net Recurrent Surplus/(Deficit)	162,212,448.41	162,579,721.76
Closing Balance	874,326.93	163,086,775.34
Note 43 - Capital Development Fund		
Opening Balance		
Add/(Less) Net Recurrent Surplus/(Deficit)		
Closing Balance		
Note 46 - Internal Loans		
Note 48 - Outstanding Deposits		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
25001001/12020003 Motor Cycle License	196,250.00						
Total	196,250.00						
Note 51 - Rates							
25001001/12030006 Shops and Kiosk Rates			3,750,000.00	3,750,000.00	3,750,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			2,000,000.00	2,000,000.00	2,000,000.00-		
Total			5,750,000.00	5,750,000.00	5,750,000.00-		
Note 52 - Fees							
25001001/12040018 Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12040043 Birth/Death Registration Fees	315,000.00						
25001001/12040074 Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040099 Slaughter Slab Fees			750,000.00	750,000.00	750,000.00-		
25001001/12040100 Merriment & Road Closure Levi/Fees			385,000.00	385,000.00	385,000.00-		
25001001/12040104 Other Levies and Fees			4,065,000.00	4,065,000.00	4,065,000.00-		
Total	315,000.00		9,700,000.00	9,700,000.00	9,700,000.00-		
Note 55 - Earnings							
25001001/12070012 Earning from Market			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12070013 Earning from Motor Park			550,000.00	550,000.00	550,000.00-		
Total			2,550,000.00	2,550,000.00	2,550,000.00-		
Note 63 - Employee Compensation							
Department of Admin & Finance	274,579,753.61	254,439,052.37	210,561,220.00	254,457,854.00	18,801.63+	221,089,281.00	232,143,745.00
Department of Primary Health Care	150,040,000.00	125,448,524.05	125,524,330.00	125,524,330.00	75,805.95+	131,800,546.00	138,390,573.00
Contribution to Primary Education	312,957,666.96	233,515,614.26	233,586,616.00	233,586,616.00	71,001.74+	245,265,946.00	257,529,244.00
Total	737,577,420.57	613,403,190.68	569,672,166.00	613,568,800.00	165,609.32+	598,155,773.00	628,063,562.00
Note 64 - Social Benefits							
Contribution of Pension Fund	117,837,841.43	24,543,498.17		33,130,215.00	8,586,716.83+		
Total	124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35-	31,522,800.00	32,757,360.00
Note 65 - Overhead Cost							
Department of Admin & Finance	435,456,528.25	386,864,202.69	388,127,136.00	388,127,136.00	1,262,933.31+	249,199,636.00	249,199,636.00
Department of Agriculture & Natural Resources	17,583,200.00	31,565,000.00	31,802,500.00	31,802,500.00	237,500.00+	24,468,000.00	24,468,000.00
Department of Works and Infrastructure	22,700,000.00	88,168,810.00	88,607,000.00	88,607,000.00	438,190.00+	37,247,000.00	37,247,000.00
Department of Education & Social Dev.	73,669,000.00	35,763,034.04	36,131,000.00	36,131,000.00	367,965.96+	23,235,000.00	23,235,000.00
Department of Primary Health Care	43,613,800.39	45,373,243.79	45,791,352.00	45,791,352.00	418,108.21+	69,277,686.00	69,277,686.00
Total	593,022,528.64	587,734,290.52	590,458,988.00	590,458,988.00	2,724,697.48+	403,427,322.00	403,427,322.00

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
25001001/22060203 Settlement of Liabilities	8,196,000.00		5,800,000.00	5,800,000.00	5,800,000.00+	8,750,000.00	8,750,000.00
Total	8,196,000.00		5,800,000.00	5,800,000.00	5,800,000.00+	8,750,000.00	8,750,000.00
Note 67 - BTL Receipts							
25001001/12150001 Withholding Taxes due to FIRS		10,634,367.33			10,634,367.33+		
25001001/12150002 VAT due to FIRS		13,916,017.38			13,916,017.38+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	7,346,352.84	36,593,632.79			36,593,632.79+		
25001001/12150005 Deposits		18,228,701.16			18,228,701.16+		
25001001/12150007 Monthly Net Total Salary Control Accounts		15,608.96			15,608.96+		
25001001/12150009 SIGMA Pension Deduction		23,152,544.55			23,152,544.55+		
25001001/12150010 Withholding Tax Due to B.I.R.		1,411,429.09			1,411,429.09+		
25001001/12150012 NULGE Deductions		2,621,914.22			2,621,914.22+		
25001001/12150013 MHWU Deductions		489,903.65			489,903.65+		
25001001/12150016 Monthly Repayments by Staff of L.G	209,014,359.60						
25001001/12150020 Loan Recovery (UBA)		15,098,362.45			15,098,362.45+		
25001001/12150021 Personnel Advances Deduction		27,544,800.00			27,544,800.00+		
25001001/12150026 NULGE Loan Deduction	3,813,103.59						
25001001/12150030 Refund of Unclaimed Salaries		1,982,659.38			1,982,659.38+		
25001001/12150031 Algon Dues		3,784,793.16			3,784,793.16+		
25001001/12150032 NUT Deduction	2,721,220.12						
25001001/12150034 NUTENDWEL Deduction	7,848,000.00						
25001001/12150036 National Housing Fund Deduction	1,505,571.12	1,991,757.30			1,991,757.30+		
25001001/12150039 AOPSHON	38,000.00						
Total	232,286,607.27	157,466,491.42			157,466,491.42+		
Note 68 - Below the Line Payments							
25001001/22080001 Withholding Taxes due to FIRS		10,634,367.33			10,634,367.33-		
25001001/22080002 Vat due to FIRS		13,916,017.38			13,916,017.38-		
25001001/22080003 PAYE Taxes due to State Board of Internal Rev	7,346,352.84	36,593,632.79			36,593,632.79-		
25001001/22080005 Deposits		18,228,701.16			18,228,701.16-		
25001001/22080007 Monthly Net Total Salary Control Accounts		15,608.96			15,608.96-		
25001001/22080009 SIGMA Pension Deduction		23,152,544.55			23,152,544.55-		
25001001/22080010 Withholding Taxes Due to B.I.R		1,411,429.09			1,411,429.09-		
25001001/22080012 NULGE Deduction		2,621,914.22			2,621,914.22-		
25001001/22080013 MHWU Deductions		489,903.65			489,903.65-		
25001001/22080016 Monthly Repayments By Staff of LG	209,014,359.60						
25001001/22080020 Loan Recovery (UBA)		15,098,362.45			15,098,362.45-		
25001001/22080021 Personnel Advances Deduction		27,544,800.00			27,544,800.00-		
25001001/22080026 NULGE Loan Deduction	3,813,103.59						
25001001/22080030 Refund of Unclaimed Salaries		1,982,659.38			1,982,659.38-		
25001001/22080031 Algon Dues		3,784,793.16			3,784,793.16-		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22080032 NUT Deduction	2,721,220.12						
25001001/22080034 ENDWELL Deduction	7,848,000.00						
25001001/22080036 National Housing Fund Deduction	1,505,571.12	1,991,757.30			1,991,757.30-		
25001001/22080039 AOPSHON	38,000.00						
Total	232,286,607.27	157,466,491.42			157,466,491.42-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised Budget 2019 ₦	Variance 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
Note 71 - General Public Services							
25001001/23020102/13000002 Construction of Legislative Chamber at Kwoi.			7,952,054.00	7,952,054.00	7,952,054.00+	44,000,000.00	44,000,000.00
25001001/23010112/13000006 Renovation/furnishing of LG secretariat kwoi		32,319,937.98	75,000,000.00	75,000,000.00	42,680,062.02+	15,000,000.00	15,000,000.00
25001001/23010105/13000007 Purchase of Motor Vehicles	24,676,194.32		20,000,000.00	20,000,000.00	20,000,000.00+	12,600,000.00	12,600,000.00
25001001/23010112/13000009 Purchase of Office Furniture and Fittings	8,656,591.70	16,800,000.00	30,000,000.00	96,260,429.00	79,460,429.00+	15,000,000.00	15,000,000.00
25001001/23030121/13000011 Rehabilitation/fencing/furnishing of office at secretariat	19,875,731.93						
25001001/23020124/13000013 Construction of stall shops at new market kwoi and Tsakiya M	7,315,424.71						
25001001/23030121/13000014 Rehabilitation/fencing of police station at kwoi		886,891.74	1,000,000.00	1,000,000.00	113,108.26+	10,500,000.00	10,500,000.00
25001001/23020118/13000015 Construction of disable centre at kwoi						12,600,000.00	12,600,000.00
25001001/23010102/13000016 Provision of landscaping and beautification at LG secretariat		982,034.57	3,000,000.00	3,000,000.00	2,017,965.43+	6,300,000.00	6,300,000.00
25001001/23050102/13000017 Establishment of data bank			3,000,000.00	3,000,000.00	3,000,000.00+	21,500,000.00	21,500,000.00
25001001/23050101/13000019 Contribution/Assistance to community projects	5,000,000.00	6,945,731.11	10,000,000.00	10,000,000.00	3,054,268.89+	12,600,000.00	12,600,000.00
25001001/23050101/13000024 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
25001001/23050102/13000025 Provision of internet connectivity & website design			7,500,000.00	7,500,000.00	7,500,000.00+	30,000,000.00	30,000,000.00
25001001/23020118/13000026 Completion of Renovation of Women Multi-Purpose Centre Kwoi						12,600,000.00	12,600,000.00
25001001/23010123/13000027 Provision of mini fire service station	1,000,000.00						
25001001/23010119/13000028 Provision for Solar Home System		10,183,061.58	12,750,000.00	12,750,000.00	2,566,938.42+		
25001001/23010119/13000029 Purchase and Installation of Solar Inverter @ LG Secretariat		6,858,351.41	9,000,000.00	9,000,000.00	2,141,648.59+	4,500,000.00	4,500,000.00
25001001/23010123/13000030 Purchase of Fire fighter truck						10,800,000.00	10,800,000.00
25001001/23050102/13000031 Purchase of Information Gadgets		696,521.74	1,000,000.00	1,000,000.00	303,478.26+	18,900,000.00	94,500,000.00
25001001/23010119/13000032 Purchase of Lighting Equipment		500,000.00	2,500,000.00	2,500,000.00	2,000,000.00+	11,000,000.00	11,000,000.00
25001001/23010104/13000033 Purchase of Motorcycles for security agencies		1,500,000.00	8,000,000.00	8,000,000.00	6,500,000.00+	4,050,000.00	4,050,000.00
25001001/23010101/13000034 Purchase / Acquisition Of Land		1,500,000.00	8,000,000.00	8,000,000.00	6,500,000.00+	22,500,000.00	22,500,000.00
25001001/23020118/13000035 Provision of facilities for Security Agencies		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	10,500,000.00	10,500,000.00
34001001/23030121/13000026 Rehabilitation/repairs at kwoi prison	3,400,000.00	4,500,000.00	8,000,000.00	8,000,000.00	3,500,000.00+	14,400,000.00	14,400,000.00
Total	69,923,942.66	86,672,530.13	214,702,054.00	280,962,483.00	194,289,952.87+	292,500,000.00	368,257,500.00
Note 74 - Economic Affairs							
15001001/23040101/01000006 Establishment of Tree Nursery			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,000.00
15001001/23020113/01000008 Completion of fertilizer store at secretariat	7,907,440.00		2,000,000.00	2,000,000.00	2,000,000.00+	6,000,000.00	6,000,000.00
15001001/23010127/01000022 Purchase of Farming Inputs			10,000,000.00	10,000,000.00	10,000,000.00+	4,050,000.00	4,050,000.00
15001001/23020118/13000001 Construction of Abattoir/slaughter slap at Kwoi and Daddu						6,300,000.00	6,300,000.00
15001001/23050101/13000004 Demarcating of cattle route			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020105/10000002 Construction of boreholes at Various Locations	89,737,699.78	53,212,406.48	20,000,000.00	74,000,000.00	20,787,593.52+	350,000.00	350,000.00
34001001/23030101/13000004 Rehabilitation of Local Government staff Quarters Kwoi		1,098,943.00	5,000,000.00	5,000,000.00	3,901,057.00+	6,300,000.00	6,300,000.00
34001001/23020124/13000011 Construction of landscaping at kwoi new market	2,891,007.18						
34001001/23020103/14000001 Extension of electricity to INEC Office kwoi sabchem	9,757,218.74						
34001001/23020103/14000002 Extension of electricity to health clinic at sub zuro	8,860,989.96						
34001001/23020103/14000003 Extension of electricity to health clinic at sabon gari chor	5,521,159.48						
34001001/23030125/14000014 Rehabilitation of vandalized disaster affected non function	13,067,637.76	13,000,000.00	8,500,000.00	18,500,000.00	5,500,000.00+	50,700,000.00	50,700,000.00
34001001/23010119/14000016 Purchase and installation of transformers across the 10 ward			20,000,000.00	20,000,000.00	20,000,000.00+	45,000,000.00	45,000,000.00
34001001/23020103/14000017 Rural Electrification projects across the Local Government		72,000,000.00	90,000,000.00	90,000,000.00	18,000,000.00+	13,500,000.00	13,500,000.00
34001001/23020114/17000001 Completion of road to kwoi new market	10,839,593.00	15,000,000.00		21,642,576.00	6,642,576.00+		
34001001/23020114/17000006 Construction of bridges across the Local Government		66,494,488.80	100,000,000.00	100,000,000.00	33,505,511.20+	8,000,000.00	8,000,000.00
34001001/23020114/17000008 Construction of culverts across the 10 wards						5,400,000.00	5,400,000.00
34001001/23020114/17000013 Rehabilitation of feeder roads		8,404,104.72	10,000,000.00	10,000,000.00	1,595,895.28+	350,000.00	350,000.00
34001001/23020114/17000015 Construction of ring culvert at galadima	5,000,000.00	5,000,000.00		8,000,000.00	3,000,000.00+		
34001001/23020114/17000017 Surface dressing of township road at Nok	20,283,040.82	15,000,000.00		40,000,000.00	25,000,000.00+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000028 Construction of double ring culvert at fogge/sub zuro	1,323,758.40						
Total	175,189,545.12	249,209,943.00	271,500,000.00	405,142,576.00	155,932,633.00+	146,950,000.00	146,950,000.00
Note 76 - Housing and Community Development							
34001001/23030104/10000006 Rehabilitation & Repairs of Bore Hole		5,200,000.00	7,000,000.00	7,000,000.00	1,800,000.00+	13,500,000.00	13,500,000.00
34001001/23010101/13000015 Acquisition of Land & Design for Motor Parks & Markets		8,630,849.00	10,000,000.00	10,000,000.00	1,369,151.00+	4,000,000.00	4,000,000.00
34001001/23020124/13000016 Compl of Market Stalls @ Daddu Market		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
34001001/23050101/13000017 Land Compensation General	3,566,050.44						
34001001/23020118/13000020 Fencing of L.G Secretariat Kwoi						6,300,000.00	6,300,000.00
34001001/23020103/14000021 Extension of electricity to Ramindop Gidan Kura	2,478,312.50						
34001001/23020103/14000022 Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand	48,500,000.00						
34001001/23020103/14000026 Extension of electrification project (high tension) Fai to	12,804,812.50						
34001001/23020114/17000018 Construction of feeder road from daddu through kyari to kurm	1,538,211.60	103,594,663.89	201,000,000.00	201,000,000.00	97,405,336.11+	350,000.00	350,000.00
34001001/23020114/17000020 Construction of Township road & Drainages @ Kwoi						24,500,000.00	24,500,000.00
34001001/23020118/17000022 Construction of box culvert at kurmin jatau	1,718,200.24						
Total	70,605,587.28	122,425,512.89	228,000,000.00	228,000,000.00	105,574,487.11+	58,650,000.00	58,650,000.00
Note 77 - Health							
21001001/23020106/04000002 Construction/provision of PHC facilities within the Local Go		32,463,014.91	50,200,000.00	50,200,000.00	17,736,985.09+	27,000,000.00	27,000,000.00
21001001/23010107/04000009 Refuse evacuation and waste management		7,800,000.00	18,000,000.00	18,000,000.00	10,200,000.00+	12,000,000.00	12,000,000.00
21001001/23050101/04000015 Contribution to PHC services	9,045,322.10		16,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	10,000,000.00
21001001/23030105/04000018 Renovation of PHC Facilities within the Local Government.		5,900,473.44	40,000,000.00	40,000,000.00	34,099,526.56+	20,000,000.00	20,000,000.00
21001001/23020106/04000023 Fencing of Primary Health Centres across the Local Government			13,000,000.00	13,000,000.00	13,000,000.00+	2,000,000.00	2,000,000.00
21001001/23050101/04000024 Food and Nutrition Programme			3,000,000.00	3,000,000.00	3,000,000.00+	14,400,000.00	14,400,000.00
21001001/23010122/04000025 Purchase of Health and Medical Equipment.			25,000,000.00	25,000,000.00	25,000,000.00+	26,000,000.00	26,000,000.00
21001001/23020106/04000035 Construction/provision of clinic at ung/sanyi	3,269,813.36						
Total	12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65+	111,400,000.00	111,400,000.00
Note 79 - Education							
17001001/23020118/05000001 Construction of skills acquisition centre at Kwoi		2,129,863.53	7,000,000.00	7,000,000.00	4,870,136.47+	9,000,000.00	9,000,000.00
17001001/23020107/05000002 Constr/Prov of public Sch includg Public conviniece faciliti		2,957,157.98	15,000,000.00	15,000,000.00	12,042,842.02+	53,088,405.00	53,088,405.00
17001001/23020107/05000053 Construction/provision of public schools at sanchem daddu fa	10,116,194.66			22,000,000.00	22,000,000.00+		
17001001/23020107/05000054 Construction/Rehab. Of 2no. Block of classroom at kurmin baun	10,575,757.69						
17001001/23020107/05000055 Rehabilitation of school at ung/sambo and ngarshar	4,166,082.92						
17001001/23010124/05000067 Purchase of Schools Furniture		6,637,721.53	20,000,000.00	20,000,000.00	13,362,278.47+	4,500,000.00	4,500,000.00
17001001/23030106/05000068 Rehabilitation of public Primary Schools across the 10 wards		766,291.70	43,000,000.00	43,000,000.00	42,233,708.30+	50,000,000.00	50,000,000.00
17001001/23010124/05000072 Purchase of Vocational and Skills Development Equipment		2,542,455.21	3,000,000.00	3,000,000.00	457,544.79+	11,000,000.00	11,000,000.00
17001001/23010124/05000078 Purchase of Learning Aid Equipment	3,112,593.18	14,182,437.53	20,000,000.00	20,000,000.00	5,817,562.47+	13,500,000.00	13,500,000.00
17001001/23020107/13000010 Construction/Provision of Sign Post & Bill Board	9,357,258.50	2,847,336.95	3,000,000.00	3,000,000.00	152,663.05+	6,700,000.00	6,700,000.00
Total	37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57+	147,788,405.00	147,788,405.00

SCHEDULE OF DETAILED RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,478,383,008.40	1,429,622,688.35	1,639,751,410.00	1,639,751,410.00	210,128,721.65-		
25001001/11010002 Share of VAT	289,982,048.83	201,066,259.85	450,077,209.00	450,077,209.00	249,010,949.15-		
25001001/11010003 Excess Crude	10,656,910.48						
25001001/11010006 NNPC Refunds	2,557,658.51	5,835,088.07			5,835,088.07+		
25001001/11010009 Refund from Paris Club	155,645,575.20						
25001001/11010011 10% Allocation from State			60,059,033.00	60,059,033.00	60,059,033.00-		
25001001/11010013 Exchange Rate Difference	15,942,068.11	2,221,147.01			2,221,147.01+		
25001001/11000018 Solid Minerals		1,854,351.87			1,854,351.87+		
20001001/11000019 Share of Forex Equalization	33,616,077.57	27,763,780.17			27,763,780.17+		
25001001/11001020 Share of Excess Bank Charges Recovery	3,609,879.85	3,403,933.63			3,403,933.63+		
25001001/11000021 Share of Goods and Value Consideration		11,722,601.52			11,722,601.52+		
Total	1,990,393,226.95	1,683,489,850.47	2,149,887,652.00	2,149,887,652.00	466,397,801.53-		
TAXES							
25001001 - Department of Admin & Finance							
25001001/12100005 Refunds		165,867.47			165,867.47+		
Total		165,867.47			165,867.47+		
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020003 Motor Cycle License	196,250.00						
Total	196,250.00						
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Shops and Kiosk Rates			3,750,000.00	3,750,000.00	3,750,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			2,000,000.00	2,000,000.00	2,000,000.00-		
Total			5,750,000.00	5,750,000.00	5,750,000.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040018 Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12040043 Birth/Death Registration Fees	315,000.00						
25001001/12040074 Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040099 Slaughter Slab Fees			750,000.00	750,000.00	750,000.00-		
25001001/12040100 Merriment & Road Closure Levi/Fees			385,000.00	385,000.00	385,000.00-		
25001001/12040104 Other Levies and Fees			4,065,000.00	4,065,000.00	4,065,000.00-		
Total	315,000.00		9,700,000.00	9,700,000.00	9,700,000.00-		

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
FINES							
25001001 - Department of Admin & Finance							
SALES							
25001001 - Department of Admin & Finance							
EARNINGS							
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12070013 Earning from Motor Park			550,000.00	550,000.00	550,000.00-		
Total			2,550,000.00	2,550,000.00	2,550,000.00-		
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin & Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin & Finance							
REPAYMENTS							
25001001 - Department of Admin & Finance							
25001001/12100005 Refunds		165,867.47			165,867.47+		
Total		165,867.47			165,867.47+		
INVESTMENT INCOMES							
25001001 - Department of Admin & Finance							
INTEREST EARNED							
25001001 - Department of Admin & Finance							
MISCELLANEOUS							
25001001 - Department of Admin & Finance							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150001 With holding Taxes due to FIRS		10,634,367.33			10,634,367.33+		
25001001/12150002 VAT due to FIRS		13,916,017.38			13,916,017.38+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	7,346,352.84	36,593,632.79			36,593,632.79+		
25001001/12150005 Deposits		18,228,701.16			18,228,701.16+		
25001001/12150007 Monthly Net Total Salary Control Accounts		15,608.96			15,608.96+		
25001001/12150009 SIGMA Pension Deduction		23,152,544.55			23,152,544.55+		

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/12150010 With holding Tax Due to B.I.R.		1,411,429.09			1,411,429.09+		
25001001/12150012 NULGE Deductions		2,621,914.22			2,621,914.22+		
25001001/12150013 MHWU Deductions		489,903.65			489,903.65+		
25001001/12150016 Monthly Repayments by Staff of L.G	209,014,359.60						
25001001/12150020 Loan Recovery (UBA)		15,098,362.45			15,098,362.45+		
25001001/12150021 Personnel Advances Deduction		27,544,800.00			27,544,800+		
25001001/12150026 NULGE Loan Deduction	3,813,103.59						
25001001/12150030 Refund of Unclaimed Salaries		1,982,659.38			1,982,659.38+		
25001001/12150031 Algon Dues		3,784,793.16			3,784,793.16+		
25001001/12150032 NUT Deduction	2,721,220.12						
25001001/12150034 NUTENDWEL Deduction	7,848,000.00						
25001001/12150036 National Housing Fund Deduction	1,505,571.12	1,991,757.30			1,991,757.3+		
25001001/12150039 AOPSHON	38,000.00						
Total	232,286,607.27	157,466,491.42			157,466,491.4+		

SCHEDULE OF DETAILED RECURRENT EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPT OF ADMIN & FIN							
25001001/21010101 Local Government Staff Salaries	274,579,753.61	254,439,052.37	210,561,220.00	254,457,854.00	18,801.63+	221,089,281.00	232,143,745.00
Sub Total - Personnel Cost	274,579,753.61	254,439,052.37	210,561,220.00	254,457,854.00	18,801.63+	221,089,281.00	232,143,745.00
25001001/22020102 Local Travel and Transport - Others	86,475,076.18	5,175,846.27	5,200,000.00	5,200,000.00	24,153.73+	28,800,000.00	28,800,000.00
25001001/22020103 International Transport and Travels - Training	6,726,022.40	12,053,739.13	12,060,000.00	12,060,000.00	6,260.87+	7,050,000.00	7,050,000.00
25001001/22020106 Duty tour Allowance-Civil Servant	49,114,000.00	19,595,000.00	19,620,000.00	19,620,000.00	25,000.00+	44,404,000.00	44,404,000.00
25001001/22020301 Office Stationeries/Computer Consumables	1,420,000.00	1,486,000.00	1,500,000.00	1,500,000.00	14,000.00+		
25001001/22020304 Magazines & Periodicals	1,880,000.00	143,478.26	180,000.00	180,000.00	36,521.74+	180,000.00	180,000.00
25001001/22020305 Printing of Non Security Documents	5,736,000.00	6,079,528.59	6,090,000.00	6,090,000.00	10,471.41+	6,090,000.00	6,090,000.00
25001001/22020306 Printing of Security Documents	3,210,500.00	988,000.00	1,000,000.00	1,000,000.00	12,000.00+	4,000,000.00	4,000,000.00
25001001/22020311 Food Stuff / Catering Materials Supplies		970,000.00	1,000,000.00	1,000,000.00	30,000.00+	1,000,000.00	1,000,000.00
25001001/22020312 Other Service Material	666,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+		
25001001/22020314 Provision of Service Materials	1,640,000.00	2,960,000.00	3,000,000.00	3,000,000.00	40,000.00+	3,000,000.00	3,000,000.00
25001001/22020402 Maintenance of Office Furniture	1,706,270.00						
25001001/22020404 Maintenance of Office / IT Equipments	900,000.00						
25001001/22020405 Maintenance of Plants & Generators	1,668,346.98						
25001001/22020406 Other maintenance Services	2,800,000.00						
25001001/22020416 Upkeep of Offices /Cleaning Services	5,730,000.00						
25001001/22020501 Local Training	12,818,000.00	9,480,465.90	9,500,000.00	9,500,000.00	19,534.10+	2,500,000.00	2,500,000.00
25001001/22020503 Contribution to Training Fund	10,150,000.00	11,032,326.60	11,043,136.00	11,043,136.00	10,809.40+	11,043,136.00	11,043,136.00
25001001/22020505 Professional Development and Other	6,920,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		3,988,521.46	4,000,000.00	4,000,000.00	11,478.54+	4,400,000.00	4,400,000.00
25001001/22020601 Support towards Security Enhancement		3,964,000.00	4,000,000.00	4,000,000.00	36,000.00+		
25001001/22020603 Residential Rent	3,956,000.00	1,994,000.00	2,000,000.00	2,000,000.00	6,000.00+	29,850,000.00	29,850,000.00
25001001/22020604 Security Vote (Including Operations)	27,972,000.00	9,450,000.00	9,500,000.00	9,500,000.00	50,000.00+	3,000,000.00	3,000,000.00
25001001/22020605 Upkeep of Offices / Cleaning Services		8,752,000.00	8,810,000.00	8,810,000.00	58,000.00+	4,810,000.00	4,810,000.00
25001001/22020606 Physical Security	12,836,000.00	87,794,000.00	87,850,000.00	87,850,000.00	56,000.00+	2,500,000.00	2,500,000.00
25001001/22020611 5% Incentives for Revenue Officers	4,945,000.00						
25001001/22020701 Financial Consulting	8,166,400.00	4,980,000.00	5,000,000.00	5,000,000.00	20,000.00+		
25001001/22020711 Automation of IPSAS Accounting Document	6,000,000.00						
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,800,000.00						
25001001/22020713 5% Incentives for Revenue Officers		1,600,000.00	1,660,000.00	1,660,000.00	60,000.00+	1,020,000.00	1,020,000.00
25001001/22020801 Motor Vehicle Fuel Cost	1,000,000.00						
25001001/22020803 Plant /Generator Fuel Cost	1,108,000.00						
25001001/22020901 1% Administrative Charges	598,246.71	1,508,345.67	1,520,000.00	1,520,000.00	11,654.33+	1,200,000.00	1,200,000.00
25001001/22020902 Insurance Premium	4,800,000.00	4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+	1,080,000.00	1,080,000.00
25001001/22020904 Other CRF Bank Charges	2,500,000.00	1,859,215.26	1,880,000.00	1,880,000.00	20,784.74+	1,080,000.00	1,080,000.00
25001001/22021001 Refreshment & Meals	47,640,000.00	14,421,000.00	14,452,000.00	14,452,000.00	31,000.00+	5,000,000.00	5,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	21,310,000.00	15,825,000.00	15,856,000.00	15,856,000.00	31,000.00+	2,880,000.00	2,880,000.00
25001001/22021003 Publicity & Advertisements		6,982,478.26	7,000,000.00	7,000,000.00	17,521.74+	12,300,000.00	12,300,000.00

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021006 Postages & Courier Services		350,000.00	400,000.00	400,000.00	50,000.00+	400,000.00	400,000.00
25001001/22021007 Welfare Packages	3,774,700.00	6,696,000.00	6,750,000.00	6,750,000.00	54,000.00+	3,000,000.00	3,000,000.00
25001001/22021011 Recruitment Exercise	600,000.00						
25001001/22021013 Promotion	950,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	1,750,000.00	1,750,000.00
25001001/22021014 Annual Budget Expenses and Administration	5,556,000.00	7,850,000.00	7,862,000.00	7,862,000.00	12,000.00+	6,000.00	6,000.00
25001001/22021021 Local Cultural Festival		8,431,000.00	8,450,000.00	8,450,000.00	19,000.00+	2,000,000.00	2,000,000.00
25001001/22021024 Formation and Development of Cooperative	1,000,000.00	968,000.00	1,000,000.00	1,000,000.00	32,000.00+	1,500,000.00	1,500,000.00
25001001/22021030 Due process activities	1,876,000.00	2,964,731.78	3,000,000.00	3,000,000.00	35,268.22+	3,392,500.00	3,392,500.00
25001001/22021031 Promotion (Service Wide)		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+		
25001001/22021034 Elected/Appointed Officials Remuneration Package	21,937,965.98	66,667,873.33	66,700,000.00	66,700,000.00	32,126.67+		
25001001/22021035 Logistics for General Election	17,350,000.00	26,950,000.00	27,000,000.00	27,000,000.00	50,000.00+	25,000,000.00	25,000,000.00
25001001/22021040 Final Accounts and Budget Preparation Expenses	1,950,000.00	3,970,000.00	4,000,000.00	4,000,000.00	30,000.00+	7,944,000.00	7,944,000.00
25001001/22021056 Trade Fair Exhibition and Show		3,778,000.00	3,800,000.00	3,800,000.00	22,000.00+	720,000.00	720,000.00
25001001/22021067 Poverty Alleviation	4,950,000.00						
25001001/22021068 Monitoring and Evaluation		3,910,000.00	3,944,000.00	3,944,000.00	34,000.00+	16,800,000.00	16,800,000.00
25001001/22021071 Remuneration of Traditional and Title Holders	1,950,000.00	2,490,000.00	2,500,000.00	2,500,000.00	10,000.00+	1,500,000.00	1,500,000.00
25001001/22021076 Retirement Bond Redemption Fund	16,030,000.00						
25001001/22021077 Local Government Reforms	4,790,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00+	5,000,000.00	5,000,000.00
25001001/22021079 Mobilization/Advocacy	3,550,000.00						
25001001/22040109 Grant To Communities/NGOs	2,000,000.00	5,975,652.18	6,000,000.00	6,000,000.00	24,347.82+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost	435,456,528.25	386,864,202.69	388,127,136.00	388,127,136.00	1,262,933.31+	249,199,636.00	249,199,636.00
Total Recurrent Expenditure	710,036,281.86	641,303,255.06	598,688,356.00	642,584,990.00	1,281,734.94+	470,288,917.00	481,343,381.00
15001001 - DEPT. OF AGRIC & FORESTRY							
15001001/22020105 Fertilizer Transportation and Handling Charges	990,000.00						
15001001/22020316 Purchase of Veterinary Drugs / Vaccines	1,050,000.00	3,770,000.00	3,800,000.00	3,800,000.00	30,000.00+	800,000.00	800,000.00
15001001/22020317 Purchase of Agro Chemicals	820,000.00						
15001001/22020318 Control of Keeping Animals	700,000.00						
15001001/22020605 Cleaning &Fumigation Services	1,086,000.00	11,065,000.00	11,090,000.00	11,090,000.00	25,000.00+	20,368,000.00	20,368,000.00
15001001/22020609 Bush Clearing along High ways	2,950,000.00						
15001001/22021029 FADAMA III and UNDP	1,950,000.00	1,280,000.00	1,300,000.00	1,300,000.00	20,000.00+	500,000.00	500,000.00
15001001/22021055 Tree Planting Campaign	1,845,000.00	1,350,000.00	1,392,500.00	1,392,500.00	42,500.00+	500,000.00	500,000.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	4,950,000.00	9,950,000.00	10,000,000.00	10,000,000.00	50,000.00+		
15001001/22021057 Control of Animal Diseases		700,000.00	720,000.00	720,000.00	20,000.00+	1,300,000.00	1,300,000.00
15001001/22021063 Promotion of Agric Prod. Preserva. packaging & Procesg/Back	292,200.00	3,450,000.00	3,500,000.00	3,500,000.00	50,000.00+	1,000,000.00	1,000,000.00
15001001/22021065 Allowance for	950,000.00						
Sub Total Overhead Cost	17,583,200.00	31,565,000.00	31,802,500.00	31,802,500.00	237,500.00+	24,468,000.00	24,468,000.00
Total Recurrent Expenditure	17,583,200.00	31,565,000.00	31,802,500.00	31,802,500.00	237,500.00+	24,468,000.00	24,468,000.00
25001001 - DEPARTMENT OF ADMIN. AND FINANCE							

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	2,544,000.00	2,380,000.00	2,400,000.00	2,400,000.00	20,000.00+	2,400,000.00	2,400,000.00
34001001/22020205 Settlement of Water Bill	10,602,000.00	1,779,810.00	1,800,000.00	1,800,000.00	20,190.00+	1,800,000.00	1,800,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	3,660,000.00	4,339,000.00	4,375,000.00	4,375,000.00	36,000.00+	4,375,000.00	4,375,000.00
34001001/22020402 Maintenance of Office Furniture		1,782,000.00	1,820,000.00	1,820,000.00	38,000.00+	1,820,000.00	1,820,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	2,250,000.00	1,350,000.00	1,400,000.00	1,400,000.00	50,000.00+	2,400,000.00	2,400,000.00
34001001/22020404 Maintenance of Office / IT Equipments		980,000.00	1,000,000.00	1,000,000.00	20,000.00+	1,000,000.00	1,000,000.00
34001001/22020405 Maintenance of Plants & Generators		1,730,000.00	1,752,000.00	1,752,000.00	22,000.00+	1,752,000.00	1,752,000.00
34001001/22020406 Other maintenance Services		1,850,000.00	1,900,000.00	1,900,000.00	50,000.00+	5,900,000.00	5,900,000.00
34001001/22020412 Maintenance of Markets/Public Places	1,844,000.00	6,980,000.00	7,000,000.00	7,000,000.00	20,000.00+	2,000,000.00	2,000,000.00
34001001/22020416 Maintenance of Drainage & Culverts	1,800,000.00	59,950,000.00	60,000,000.00	60,000,000.00	50,000.00+		
34001001/22020714 Sanitation Hygiene and Water Supply Programme		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	4,800,000.00	4,800,000.00
34001001/22020801 Motor Vehicle Fuel Cost		1,048,000.00	1,080,000.00	1,080,000.00	32,000.00+	9,000,000.00	9,000,000.00
34001001/22020803 Plant /Generator Fuel Cost		1,050,000.00	1,080,000.00	1,080,000.00	30,000.00+		
Sub Total Overhead Cost	22,700,000.00	88,168,810.00	88,607,000.00	88,607,000.00	438,190.00+	37,247,000.00	37,247,000.00
Total Recurrent Expenditure	22,700,000.00	88,168,810.00	88,607,000.00	88,607,000.00	438,190.00+	37,247,000.00	37,247,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.							
17001001 - DEPT OF EDUCATION & SOCIAL DEVELOPMENT							
17001001/22020205 Water Rates	2,800,000.00						
17001001/22020310 Teaching aids/ Instruction Materials	4,390,000.00	1,697,000.00	1,725,000.00	1,725,000.00	28,000.00+	4,725,000.00	4,725,000.00
17001001/22020312 Other Service Materials	4,801,000.00						
17001001/22020504 Mass Literacy/Formal Adult Education	2,350,000.00	1,961,034.04	2,000,000.00	2,000,000.00	38,965.96+		
17001001/22021003 Publicity Advert & Briefing	2,858,000.00						
17001001/22021006 Postages & Courier Services	19,800,000.00						
17001001/22021009 Sporting Activities	9,748,000.00	9,975,000.00	10,006,000.00	10,006,000.00	31,000.00+	3,336,000.00	3,336,000.00
17001001/22021018 Women and Youth Empowerment programme		6,990,000.00	7,000,000.00	7,000,000.00	10,000.00+	5,862,000.00	5,862,000.00
17001001/22021021 Local Cultural Festival	8,450,000.00						
17001001/22021025 Supplementary Support to NYSC	6,219,000.00	2,940,000.00	3,000,000.00	3,000,000.00	60,000.00+	2,160,000.00	2,160,000.00
17001001/22021030 Mobilization/ Advocacy	5,635,000.00	5,450,000.00	5,500,000.00	5,500,000.00	50,000.00+		
17001001/22021031 Allowance/Rehabilitation of Person with Disability		1,470,000.00	1,500,000.00	1,500,000.00	30,000.00+		
17001001/22021047 Primary Education - Overhead	2,460,000.00	2,350,000.00	2,400,000.00	2,400,000.00	50,000.00+	1,152,000.00	1,152,000.00
17001001/22021048 Youth Summit	4,158,000.00						
17001001/22021066 Repatriation of Foster And Destitute		980,000.00	1,000,000.00	1,000,000.00	20,000.00+	1,000,000.00	1,000,000.00
17001001/22021067 Poverty Alleviation		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	5,000,000.00	5,000,000.00
Sub Total Overhead Cost	73,669,000.00	35,763,034.04	36,131,000.00	36,131,000.00	367,965.96+	23,235,000.00	23,235,000.00
Total Recurrent Expenditure	73,669,000.00	35,763,034.04	36,131,000.00	36,131,000.00	367,965.96+	23,235,000.00	23,235,000.00

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001 - DEPARTMENT OF HEALTH CARE							
21001001/21010101 60% Contribution to PHC Staff	150,040,000.00	125,448,524.05	125,524,330.00	125,524,330.00	75,805.95+	131,800,546.00	138,390,573.00
Sub Total - Personnel Cost	150,040,000.00	125,448,524.05	125,524,330.00	125,524,330.00	75,805.95+	131,800,546.00	138,390,573.00
21001001/22020307 Drugs & Medical Supplies	9,815,647.00	3,970,000.00	4,000,000.00	4,000,000.00	30,000.00+	10,000,000.00	10,000,000.00
21001001/22020708 Medical Consulting	3,450,000.00	3,170,000.00	3,200,000.00	3,200,000.00	30,000.00+		
21001001/22021004 Medical Expenses	2,028,800.00	4,295,650.00	4,336,000.00	4,336,000.00	40,350.00+	13,856,000.00	13,856,000.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	340,000.00	470,000.00	500,000.00	500,000.00	30,000.00+		
21001001/22021027 IPDS	8,841,294.00	8,907,246.00	8,976,000.00	8,976,000.00	68,754.00+	8,976,000.00	8,976,000.00
21001001/22021031 Allowance/Rehabilitation of Person with Disability	800,000.00						
21001001/22021041 Emergency Relief Materials/ Preparedness & Response to Epide	5,930,000.00	5,970,347.79	6,000,000.00	6,000,000.00	29,652.21+	6,000,000.00	6,000,000.00
21001001/22021050 Rehabilitation of People with Disability	1,412,485.11						
21001001/22021052 Sustenance of PHC Services	2,201,000.00	4,250,000.00	4,300,000.00	4,300,000.00	50,000.00+	2,300,000.00	2,300,000.00
21001001/22021054 Community Management of Acute Malnutrition	5,930,000.00	2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	6,200,000.00	6,200,000.00
21001001/22021074 Overhead Cost payment to Hospitals		5,390,000.00	5,404,352.00	5,404,352.00	14,352.00+	19,070,686.00	19,070,686.00
21001001/22021080 Infant and Young Child feeding (IYCF)	2,864,574.28	6,000,000.00	6,075,000.00	6,075,000.00	75,000.00+	2,875,000.00	2,875,000.00
Sub Total Overhead Cost	43,613,800.39	45,373,243.79	45,791,352.00	45,791,352.00	418,108.21+	69,277,686.00	69,277,686.00
Total Recurrent Expenditure	193,653,800.39	170,821,767.84	171,315,682.00	171,315,682.00	493,914.16+	201,078,232.00	207,668,259.00
51001001 - TRADITIONAL OFFICE							
MANDATORY DEDUCTIONS							
17001001/21000000 Primary Teachers' Salaries	312,957,666.96	233,515,614.26	233,586,616.00	233,586,616.00	71,001.74+	245,265,946.00	257,529,244.00
Total	312,957,666.96	233,515,614.26	233,586,616.00	233,586,616.00	71,001.74+	245,265,946.00	257,529,244.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN & FINANCE							
25001001/22010101 Gratuity		43,482,429.17			43,482,429.17-		
25001001/22010102 Contribution of Pension Fund	117,837,841.43	24,543,498.17		33,130,215.00	8,586,716.83+		
25001001/22010105 Pension Sinking Funds	6,328,867.08	40,170,019.01	30,757,360.00	63,887,575.00	23,717,555.99+	31,522,800.00	32,757,360.00
Total	124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35-	31,522,800.00	32,757,360.00
DEAPARTMENT OF ADMIN AND FINANCE							

SCHEDULE OF DETAILED CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20-	757,288,405.00	833,045,905.00
Total	365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20-	757,288,405.00	833,045,905.00
OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20-	757,288,405.00	833,045,905.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/23020102/13000002 Construction of Legislative Chamber at Kwoi.			7,952,054.00	7,952,054.00	7,952,054.00+	44,000,000.00	44,000,000.00
25001001/23010112/13000006 Renovation/furnishing of LG secretariat kwoi		32,319,937.98	75,000,000.00	75,000,000.00	42,680,062.02+	15,000,000.00	15,000,000.00
25001001/23010105/13000007 Purchase of Motor Vehicles	24,676,194.32		20,000,000.00	20,000,000.00	20,000,000.00+	12,600,000.00	12,600,000.00
25001001/23010112/13000009 Purchase of Office Furniture and Fittings	8,656,591.70	16,800,000.00	30,000,000.00	96,260,429.00	79,460,429.00+	15,000,000.00	15,000,000.00
25001001/23030121/13000011 Rehabilitation/fencing/furnishing of office at secretariat	19,875,731.93						
25001001/23020124/13000013 Construction of stall shops at new market kwoi and Tsakiya M	7,315,424.71						
25001001/23030121/13000014 Rehabilitation/fencing of police station at kwoi		886,891.74	1,000,000.00	1,000,000.00	113,108.26+	10,500,000.00	10,500,000.00
25001001/23020118/13000015 Construction of disable centre at kwoi						12,600,000.00	12,600,000.00
25001001/23010102/13000016 Provision of landscaping and beautification at LG secretariate		982,034.57	3,000,000.00	3,000,000.00	2,017,965.43+	6,300,000.00	6,300,000.00
25001001/23050102/13000017 Establishment of data bank			3,000,000.00	3,000,000.00	3,000,000.00+	21,500,000.00	21,500,000.00
25001001/23050101/13000019 Contribution/Assistance to community projects	5,000,000.00	6,945,731.11	10,000,000.00	10,000,000.00	3,054,268.89+	12,600,000.00	12,600,000.00
25001001/23050101/13000024 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
25001001/23050102/13000025 Provision of internet connectivity & website design			7,500,000.00	7,500,000.00	7,500,000.00+	30,000,000.00	30,000,000.00
25001001/23020118/13000026 Completion of Ren of Women Multi-Purpose Centre Kwoi						12,600,000.00	12,600,000.00
25001001/23010123/13000027 Provision of mini fire service station	1,000,000.00						
25001001/23010119/13000028 Provision for Solar Home System		10,183,061.58	12,750,000.00	12,750,000.00	2,566,938.42+		
25001001/23010119/13000029 Purchase and Installation of Solar Inverter @ LG Secretariat		6,858,351.41	9,000,000.00	9,000,000.00	2,141,648.59+	4,500,000.00	4,500,000.00
25001001/23010123/13000030 Purchase of Fire fighter truck						10,800,000.00	10,800,000.00
25001001/23050102/13000031 Purchase of Information Gadgets		696,521.74	1,000,000.00	1,000,000.00	303,478.26+	18,900,000.00	94,500,000.00
25001001/23010119/13000032 Purchase of Lighting Equipment		500,000.00	2,500,000.00	2,500,000.00	2,000,000.00+	11,000,000.00	11,000,000.00
25001001/23010104/13000033 Purchase of Motorcycles for security agencies		1,500,000.00	8,000,000.00	8,000,000.00	6,500,000.00+	4,050,000.00	4,050,000.00
25001001/23010101/13000034 Purchase / Acquisition Of Land		1,500,000.00	8,000,000.00	8,000,000.00	6,500,000.00+	22,500,000.00	22,500,000.00
25001001/23020118/13000035 Provision of facilities for Security Agencies		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	10,500,000.00	10,500,000.00
Total	66,523,942.66	82,172,530.13	206,702,054.00	272,962,483.00	190,789,952.87+	278,100,000.00	353,857,500.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/23040101/01000006 Establishment of Tree Nursery			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,000.00
15001001/23020113/01000008 Completion of fertilizer store at secretariat	7,907,440.00		2,000,000.00	2,000,000.00	2,000,000.00+	6,000,000.00	6,000,000.00
15001001/23010127/01000022 Purchase of Farming Inputs			10,000,000.00	10,000,000.00	10,000,000.00+	4,050,000.00	4,050,000.00
15001001/23020118/13000001 Construction of Abattoir/slaughter slap at Kwoi and Daddu						6,300,000.00	6,300,000.00
15001001/23050101/13000004 Demarcating of cattle route			4,000,000.00	4,000,000.00	4,000,000.00+		
Total	7,907,440.00		18,000,000.00	18,000,000.00	18,000,000.00+	17,350,000.00	17,350,000.00
20001001 - DEPARTMENT OF ADMIN & FINANCE							
34001001 - DEPT OF WORKS AND INFRASTRUCTURE							
34001001/23020105/10000002 Construction of boreholes at Various Locations	89,737,699.78	53,212,406.48	20,000,000.00	74,000,000.00	20,787,593.52+	350,000.00	350,000.00
34001001/23030104/10000006 Rehabilitation & Repairs of Bore Hole		5,200,000.00	7,000,000.00	7,000,000.00	1,800,000.00+	13,500,000.00	13,500,000.00
34001001/23030101/13000004 Rehabilitation of Local Government staff Quarters Kwoi		1,098,943.00	5,000,000.00	5,000,000.00	3,901,057.00+	6,300,000.00	6,300,000.00
34001001/23020124/13000011 Construction of landscaping at kwoi new market	2,891,007.18						

Schedule of Detailed Capital Expenditure by Organization by Programme/Projects – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
34001001/23010101/13000015	Acquisition of Land & Design for Motor Parks & Markets		8,630,849.00	10,000,000.00	10,000,000.00	1,369,151.00+	4,000,000.00	4,000,000.00
34001001/23020124/13000016	Compl of Market Stalls @ Daddu Market		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
34001001/23050101/13000017	Land Compensation General	3,566,050.44						
34001001/23020118/13000020	Fencing of L.G Secretariat Kwoi						6,300,000.00	6,300,000.00
34001001/23030121/13000026	Rehabilitation/repairs at kwoi prison	3,400,000.00	4,500,000.00	8,000,000.00	8,000,000.00	3,500,000.00+	14,400,000.00	14,400,000.00
34001001/23020103/14000001	Extension of electricity to INEC Office kwoi sabchem	9,757,218.74						
34001001/23020103/14000002	Extension of electricity to health clinic at sub zuro	8,860,989.96						
34001001/23020103/14000003	Extension of electricity to health clinic at sabon jari chor	5,521,159.48						
34001001/23030125/14000014	Rehabilitation of vandalized disaster affected non function	13,067,637.76	13,000,000.00	8,500,000.00	18,500,000.00	5,500,000.00+	50,700,000.00	50,700,000.00
34001001/23010119/14000016	Purchase and installation of transformers across the 10 ward			20,000,000.00	20,000,000.00	20,000,000.00+	45,000,000.00	45,000,000.00
34001001/23020103/14000017	Rural Electrification projects across the Local Government		72,000,000.00	90,000,000.00	90,000,000.00	18,000,000.00+	13,500,000.00	13,500,000.00
34001001/23020103/14000021	Extension of electricity to Ramindop Gidan Kura	2,478,312.50						
34001001/23020103/14000022	Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand	48,500,000.00						
34001001/23020103/14000026	Extension of electrification project (high tension) Fai to	12,804,812.50						
34001001/23020114/17000001	Completion of road to kwoi new market	10,839,593.00	15,000,000.00		21,642,576.00	6,642,576.00+		
34001001/23020114/17000006	Construction of bridges across the Local Government		66,494,488.80	100,000,000.00	100,000,000.00	33,505,511.20+	8,000,000.00	8,000,000.00
34001001/23020114/17000008	Construction of culverts across the 10 wards						5,400,000.00	5,400,000.00
34001001/23020114/17000013	Rehabilitation of feeder roads		8,404,104.72	10,000,000.00	10,000,000.00	1,595,895.28+	350,000.00	350,000.00
34001001/23020114/17000015	Construction of ring culvert at galadima	5,000,000.00	5,000,000.00		8,000,000.00	3,000,000.00+		
34001001/23020114/17000017	Surface dressing of township road at Nok	20,283,040.82	15,000,000.00		40,000,000.00	25,000,000.00+		
34001001/23020114/17000018	Construction of feeder road from daddu through kyari to kurm	1,538,211.60	103,594,663.89	201,000,000.00	201,000,000.00	97,405,336.11+	350,000.00	350,000.00
34001001/23020114/17000020	Construction of Township road & Drainages @ Kwoi						24,500,000.00	24,500,000.00
34001001/23020118/17000022	Construction of box culvert at kurmin jatau	1,718,200.24						
34001001/23020114/17000028	Construction of double ring culvert at fogge/sub zuro	1,323,758.40						
Total		241,287,692.40	376,135,455.89	489,500,000.00	623,142,576.00	247,007,120.11+	202,650,000.00	202,650,000.00
38001001- PLANNING RESEARCH & STATISTICS								
17001001 - DEPT OF EDUCATION AND SOCIAL DEVELOPMENT								
17001001/23020118/05000001	Construction of skills acquisition centre at Kwoi		2,129,863.53	7,000,000.00	7,000,000.00	4,870,136.47+	9,000,000.00	9,000,000.00
17001001/23020107/05000002	Constr/Prov of public Sch includg Public conviniece facilities		2,957,157.98	15,000,000.00	15,000,000.00	12,042,842.02+	53,088,405.00	53,088,405.00
17001001/23020107/05000053	Construction/provision of public schools at sanchem daddu fa	10,116,194.66			22,000,000.00	22,000,000.00+		
17001001/23020107/05000054	Construction/Rehab. Of 2no. Block of classroom at kurmin baun	10,575,757.69						
17001001/23020107/05000055	Rehabilitation of school at ung/sambo and ngarshar	4,166,082.92						
17001001/23010124/05000067	Purchase of Schools Furniture's		6,637,721.53	20,000,000.00	20,000,000.00	13,362,278.47+	4,500,000.00	4,500,000.00
17001001/23030106/05000068	Rehabilitation of public Primary Schools across the 10 wards		766,291.70	43,000,000.00	43,000,000.00	42,233,708.30+	50,000,000.00	50,000,000.00
17001001/23010124/05000072	Purchase of Vocational and Skills Development Equipment		2,542,455.21	3,000,000.00	3,000,000.00	457,544.79+	11,000,000.00	11,000,000.00
17001001/23010124/05000078	Purchase of Learning Aid Equipment	3,112,593.18	14,182,437.53	20,000,000.00	20,000,000.00	5,817,562.47+	13,500,000.00	13,500,000.00
17001001/23020107/13000010	Construction/Provision of Sign Post & Bill Board	9,357,258.50	2,847,336.95	3,000,000.00	3,000,000.00	152,663.05+	6,700,000.00	6,700,000.00
Total		37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57+	147,788,405.00	147,788,405.00
21001001 - DEPT OF PRIMARY HEALTH CARE								
21001001/23020106/04000002	Construction/provision of PHC facilities within the Local Go		32,463,014.91	50,200,000.00	50,200,000.00	17,736,985.09+	27,000,000.00	27,000,000.00

Schedule of Detailed Capital Expenditure by Organization by Programme/Projects – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23010107/04000009 Refuse evacuation and waste management		7,800,000.00	18,000,000.00	18,000,000.00	10,200,000.00+	12,000,000.00	12,000,000.00
21001001/23050101/04000015 Contribution to PHC services	9,045,322.10		16,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	10,000,000.00
21001001/23030105/04000018 Renovation of PHC Facilities within the Local Government.		5,900,473.44	40,000,000.00	40,000,000.00	34,099,526.56+	20,000,000.00	20,000,000.00
21001001/23020106/04000023 Fencing of Primary Health Centres across the Local Govt			13,000,000.00	13,000,000.00	13,000,000.00+	2,000,000.00	2,000,000.00
21001001/23050101/04000024 Food and Nutrition Programme			3,000,000.00	3,000,000.00	3,000,000.00+	14,400,000.00	14,400,000.00
21001001/23010122/04000025 Purchase of Health and Medical Equipment.			25,000,000.00	25,000,000.00	25,000,000.00+	26,000,000.00	26,000,000.00
21001001/23020106/04000035 Construction/provision of clinic at ung/sanyi	3,269,813.36						
Total	12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65+	111,400,000.00	111,400,000.00
Grand Total	365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20+	757,288,405.00	833,045,905.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF JABA LOCAL GOVERNMENT

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Benjamin Jock	Executive Chairman
Alhamdu Bala	Fada Ward/Speaker
Mr. Pius Zom	Chori Ward
Alh. Garba Ayuba Oho	Nduya Ward
Alh. Ayuba Ahmadu	Nok Ward
Mr. Clement Hassan	Sab-Chem Ward
Alh. Hassan Fain	Sab-Zuro Ward
Alh. Dauda Merrit Ahmadu	Fai Ward
Mr. Geoffrey Leo	Daura Bitaro Ward
Alh. Manya Adamu Kachiro	Daddu Ward
Alh. Danjuma Maichibi	Saban Ward

MANAGEMENT STAFF

Hon. Stephen Daniel	Local Government Secretary
Philip B. Galadima	Director Admin & Finance
Mrs. Esther Woje	Local Government Treasurer
Jacob John Yoms	Director Works & Infrastructure
Nita Byack George	Director of Agriculture & Forestry
Victor Aye	Director Education & Social Development
Mrs. Christiana Bako	Director Primary Health Care (PHC)

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:**

During the year receipts of the Local Government amounted to one billion, eight hundred and forty-one million, one hundred and twenty-two thousand, two hundred and nine naira, thirty-six kobo (N1,841,122,209.36) only This is made of the following:

Statutory Allocation	-	N1,482,423,590.62	80.51%
Value Added Tax	-	N201,066,259.85	10.93%
Internally Generated Revenue	-	N165,867.47	0.02%
Below the Line Deposits	-	N157,466,491.42	8.54%
Total	=	N1,841,122,209.36	100%

The internally generated revenue keeps on declining. From N511,250.00 in 2018 to N165,867.47 in 2019. For the fact that consultants have been engaged purposely to improve the revenue base, but unfortunately however, instead of improving, the revenue has been declining over the years.

PAYMENTS:

The total payments during the year amounted to two billion, three million, three hundred and thirty-four thousand, six hundred and fifty-seven naira, seventy-seven kobo (N2,003,334,657.77) only. This is made up of the following:

Recurrent Expenditure	-	N1,466,799,918.97	73.22%
Capital Expenditure	-	N536,534,738.80	26.78%
Total	=	N2,003,334,657.77	100.00%

Recurrent expenditure took 73.22% of the total expenditure leaving only 26.78% for capital projects. There is need to improve the capital component of the expenditure.

INVESTMENTS:

The investments have been static at N10,513,066.33 over the years. These investments are in moribund companies and therefore do not bring in any returns. The management should consider investing in more viable companies.

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the bank account had the following balance.

First Bank Subvention Main Account No. 2010332452 - N874,326.93

These balances have been verified and certified.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted to the 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

JABA LOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC	FAAC ALLOCATION	STATUTORY DEDUCT	OTHER DEDUCTIONS	BALANCE
JANUARY		134,563,326.48	69,003,998.15	22,911,588.54	42,647,739.79
FEBRUARY		127,374,820.81	58,153,534.82	11,907,672.31	57,313,613.68
MARCH		131,165,178.62	68,467,176.51	22,607,901.87	40,090,100.24
APRIL		130,720,349.44	70,304,272.63	19,708,958.54	40,707,118.27
MAY		128,530,550.12	62,670,926.84	9,211,483.26	56,648,140.02
JUNE		142,251,169.04	63,969,822.84	5,703,288.26	72,578,057.94
JULY		152,534,950.16	75,435,727.19	12,872,989.13	64,226,233.84
AUGUST		150,023,857.51	79,506,833.20	13,570,815.21	56,946,209.10
SEPTEMBER		150,363,158.65	82,638,253.03	21,202,074.45	46,522,831.17
OCTOBER		152,333,129.91	139,392,508.75	12,940,621.16	0.00
NOVEMBER		147,601,445.01	109,911,073.53	33,475,463.71	4,214,907.77
DECEMBER		136,027,995.25	115,338,670.40	22,006,539.84	-1,317,214.99
TOTAL		1,683,489,931.00	994,792,797.89	208,119,396.28	480,577,736.83

MONTHS	STATUTORY ALLOCATION	VAT	SHARE OF EXC GAIN DIFFERENCE	EXCESS BANK CHARGES	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
JANUARY	116,680,950.08	17,668,348.99	214,027.41								134,563,326.48
FEBRUARY	108,255,196.93	16,987,098.23	142,543.62	1,989,982.03							127,374,820.81
MARCH	102,794,416.66	17,786,489.04	184,568.77	984,021.38			9,415,682.77				131,165,178.62
APRIL	96,912,680.57	17,023,765.09	140,832.05		11,722,601.52	2,131,382.10	2,789,088.11				130,720,349.44
MAY	111,450,596.50	16,908,560.54	171,393.08								128,530,550.12
JUNE	124,743,781.56	17,356,879.34	150,508.14								142,251,169.04
JULY	136,400,261.63	15,908,789.01	225,899.52								152,534,950.16
AUGUST	132,894,878.24	16,908,769.90	220,209.37								150,023,857.51
SEPTEMBER	133,800,270.53	15,908,789.56	224,168.34	429,930.22							150,363,158.65
OCTOBER	130,205,996.83	15,875,078.51	134,938.51				4,262,764.19	1,854,351.87			152,333,129.91
NOVEMBER	128,409,959.80	15,245,875.33	241,903.91			3,703,705.97					147,601,445.01
DECEMBER	107,073,699.56	17,487,816.31	170,154.28				11,296,325.10				136,027,995.25
TOTAL	1,429,622,688.89	201,066,259.85	2,221,147.00	3,403,933.63	11,722,601.52	5,835,088.07	27,763,860.17	1,854,351.87	0.00	0.00	1,683,489,931.00

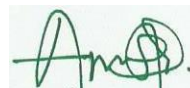
From the table above, the sum of one billion, six hundred and eighty-three million, four hundred and eighty-nine thousand, nine hundred and thirty-one naira (N1,683,489,931.00) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of nine hundred and ninety-five million, seven hundred and ninety-two thousand, seven hundred and ninety-seven naira, eight-nine kobo (N994,792,797.89 only went to statutory deductions, two hundred and eight million, one hundred and nineteen thousand, three hundred and ninety-six naira, twenty-eight kobo (N208,119,396.28) only went to other deduction while the remaining balance of four hundred and eighty million, five hundred and sixty-seven thousand, seven hundred and thirty-six naira, eighty-three kobo (N480,567,736.83) 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 Jaba Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL