

KAURA 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

OFFICIALS

HON. DR. BEGE KATUKA : **CHAIRMAN (CARETAKER COMMITTEE)**

.

COUNCILORS

HON. SUNDAY ADAMU TIBISHI	:	COUNCIL SECRETARY
HON. ISA DALTU	:	COUNCILOR ADMINISTRATION AND FINANCE
HON. JONAH SQMUEL BOQUIET	:	COUNCILOR WORKS AND INFRASTRUCTURE
HON. CLETUS GODDY	:	COUNCILOR AGRIC AND NATURAL RESOURCES

MANAGEMENT STAFF

MRS. NAOMI WYOMS	:	DIRECTOR ADMIN AND FINANCE
ALH. HARUNA SALEH KARGI	:	LOCAL GOVERNMENT TREASURER
MR. HOSEA BAGAYANG	:	DIRECTOR WORKS AND INFRASTRUCTURE
MR. FELIX MUSA YAYOCK	:	DIRECTOR AGRIC AND NATURAL RESOURCES
MRS. DEBORAH S. DANYARO	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT

QUALITY ASSURANCE CONSULTANTS :

MOLD COMPUTERS & COMMUNICATIONS LTD

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

PROFILE



HON. DR. BEGE AYUBA KATUKA
EXECUTIVE CHAIRMAN



HON. SUNDAY ADAMU TIBISHI
COUNCIL SECRETARY



MRS. NAOMI ANGWA NYOM
DIR. ADMIN AND FINANCE



HARUNA SALEH KARGI
LOCAL GOVT. TREASURER

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Kaura Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kaura Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

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

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

The Financial Statements of Kaura Local Government for the fiscal year 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, Kaura Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.



HON. DR. BEGE A. KATUKA
CHAIRMAN (CARETAKER COMMITTEE)
19/08/2020
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kaura Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Kaura Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

Section 69 of the Local Government Administration Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

2.3 PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Kaura Local Government are contained on pages 16 to 41 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 43 to 45.

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 ₦1,893,718,254.82 Billion. The total recurrent payment charged to the Fund in line with Kaura Local Government Appropriation Act 2019 was ₦1,985,981,471.92 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦92,263,217.10 for the year. The closing balance of the fund as at 31st December, 2019 was ₦974,666.04.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		93,237,883.14		1,891,503.61
Recurrent Receipts	1,893,718,254.82		2,295,309,338.95	
Recurrent Expenditure	1,985,981,471.92		2,203,962,959.42	
Net Recurrent Surplus/(Deficit)		(92,263,217.10)		91,346,379.53
Closing Balance		974,666.04		93,237,883.14

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.717 Billion and total capital expenditure charged to the fund amounted to ₦0.717Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	717,250,242.47		190,151,456.05	
Capital Expenditure	717,250,242.47		190,151,456.05	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

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 ₦1,893,718,254.82 and total payment was ₦1,985,981,471.92. An overall net deficit cash flow of ₦92,263,217.10 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦974,666.04:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		93,237,883.14		1,891,503.61
Total Receipts	1,893,718,254.82		2,295,309,338.95	
Total Payments	1,985,981,471.92		2,203,962,959.42	
Net Cash Surplus/(Deficit)		(92,263,217.10)		91,346,379.53
Closing Cash/Bank Balance		974,666.04		93,237,883.14
Represented by:				
Consolidated Revenue Fund	974,666.04		93,237,883.14	
Capital Development Fund	-		-	
Total Public Funds		974,666.04		93,237,883.14

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



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

CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	1,891,503.61	93,237,883.14	135,648,883.00	504,208,963.00	410,971,079.86-		
RECEIPTS							
Statutory Allocation	2,156,226,904.39	1,817,212,532.90	2,094,814,205.00	2,094,814,205.00	277,601,672.10-		
Internally Generated Revenue	1,286,514.61		9,691,707.00	9,691,707.00	9,691,707.00-		
Transfer from CRF	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53-		
BTL Receipts	137,795,919.95	76,505,721.92			76,505,721.92+		
Total Current Year Receipts	2,485,460,795.00	2,610,968,497.29	2,927,366,895.00	2,927,366,895.00	316,398,397.71-		
Total Funds Available	2,487,352,298.61	2,704,206,380.43	3,063,015,778.00	3,431,575,858.00	727,369,477.57-		
Expenditure: Economic Classification							
Employees Compensation	1,603,181,228.28	900,439,694.29	904,489,608.00	991,286,653.00	90,846,958.71+	813,611,883.00	1,451,564,602.00
Social Benefits	32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00+	96,648,960.00	46,200,000.00
Overhead Costs	244,834,316.07	199,138,373.09	279,006,361.00	279,006,361.00	79,867,987.91+	212,810,362.00	178,514,362.00
Service Wide Vote		4,198,480.15	5,000,000.00	5,000,000.00	801,519.85+	5,000,000.00	8,000,000.00
BTL Payments	133,795,959.02	76,505,721.92			76,505,721.92-		
Transfer to Capital Development Fund	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53+		
Total Recurrent Expenditure	2,203,962,959.42	1,985,981,471.92	2,104,505,912.00	2,264,846,726.00	278,865,254.08+	1,128,071,205.00	1,684,278,964.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	711,108.72	27,251,971.20	40,550,019.00	65,550,019.00	38,298,047.80+	40,550,019.00	13,550,019.00
03 Poverty Alleviation						35,699,600.00	
04 Improvement to Human Health	3,753,308.51	76,858,421.22	108,938,390.00	108,938,390.00	32,079,968.78+	108,938,390.00	64,938,390.00
05 Enhancing Skills and Knowledge	5,847,894.40	130,943,851.64	165,699,600.00	165,699,600.00	34,755,748.36+	54,500,000.00	51,699,600.00
06 - Housing and Urban Development		53,371,932.06	65,689,570.00	115,689,570.00	62,317,637.94+	80,689,520.00	20,689,570.00
10 Water Resources and Rural Development	7,447,670.42	56,786,655.17	64,000,000.00	94,000,000.00	37,213,344.83+	64,000,000.00	44,000,000.00
11 Information Communication & Technology			16,199,950.00	16,199,950.00	16,199,950.00+	14,499,950.00	5,199,950.00
12 Growing the Private Sector	12,630,872.15	19,542,686.70	23,100,979.00	28,100,979.00	8,558,292.30+	23,100,979.00	23,100,979.00
13 Reform of Government and Governance	24,200,000.00	79,996,422.62	141,529,930.00	215,073,699.00	135,077,276.38+	66,000,000.00	68,837,430.00
14 Power	89,755,961.00	116,227,481.40	121,786,468.00	121,786,468.00	5,558,986.60+	53,649,980.00	101,786,468.00
17 Road	45,804,640.85	156,270,820.46	211,014,960.00	235,690,457.00	79,419,636.54+	211,014,960.00	199,678,925.00
Total Capital Expenditure by Program	190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53+	752,643,398.00	593,481,331.00
Total Expenditure (Budget Size)	2,394,114,415.47	2,703,231,714.39	3,063,015,778.00	3,431,575,858.00	728,344,143.61+	1,880,714,603.00	2,277,760,295.00
Budget Surplus/(Deficit)	93,237,883.14	974,666.04			974,666.04+	1,880,714,603.00	2,277,760,295.00
Financing of Deficit by Borrowing							
Closing Balance	93,237,883.14	974,666.04			974,666.04+	1,880,714,603.00	2,277,760,295.00

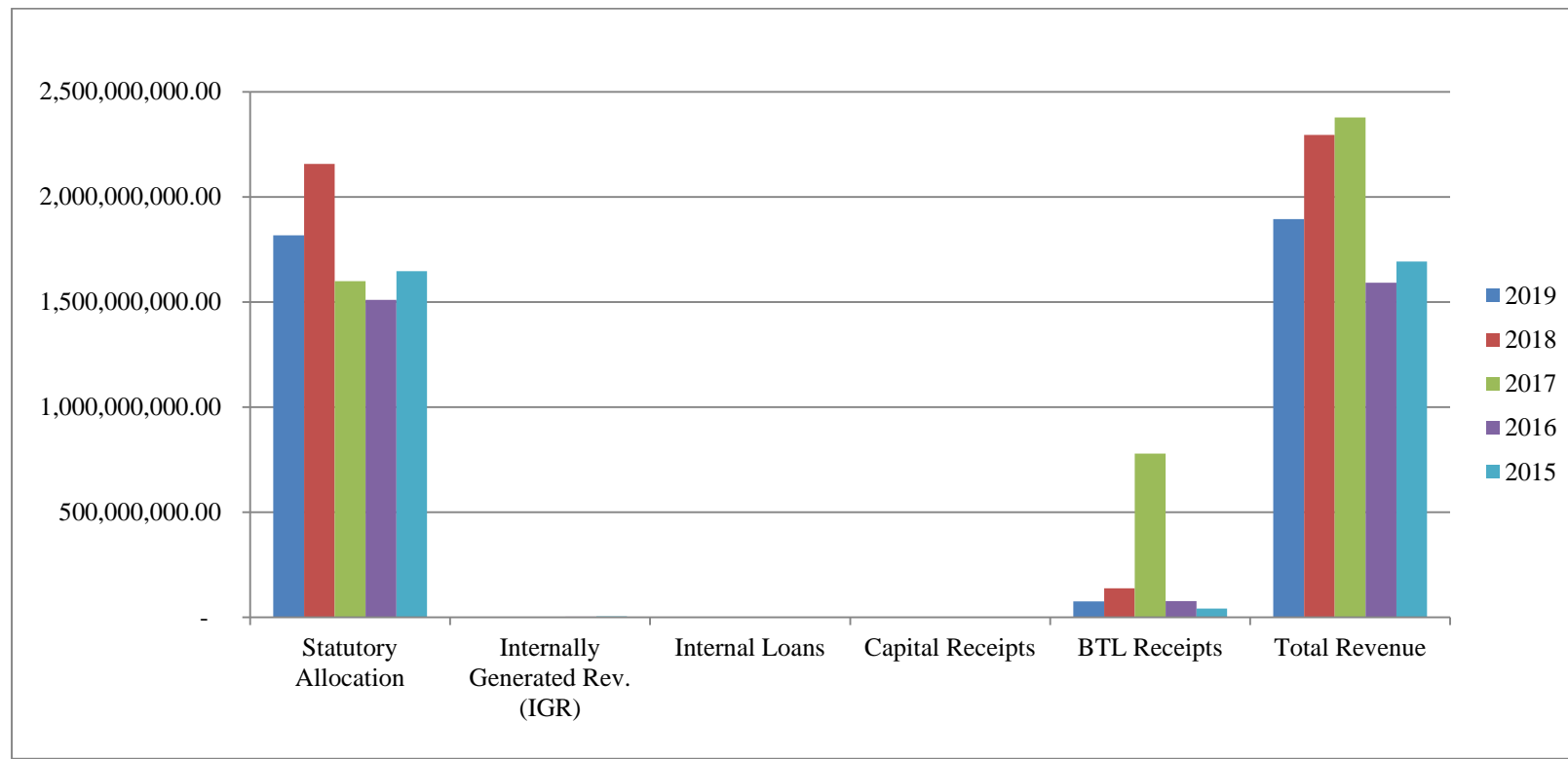
3.3 FIVE YEARS FINANCIAL SUMMARY

	2019	2018	2017	2016	2015
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Report of the Treasurer Kaura Local Government for the year ended 31st December, 2019

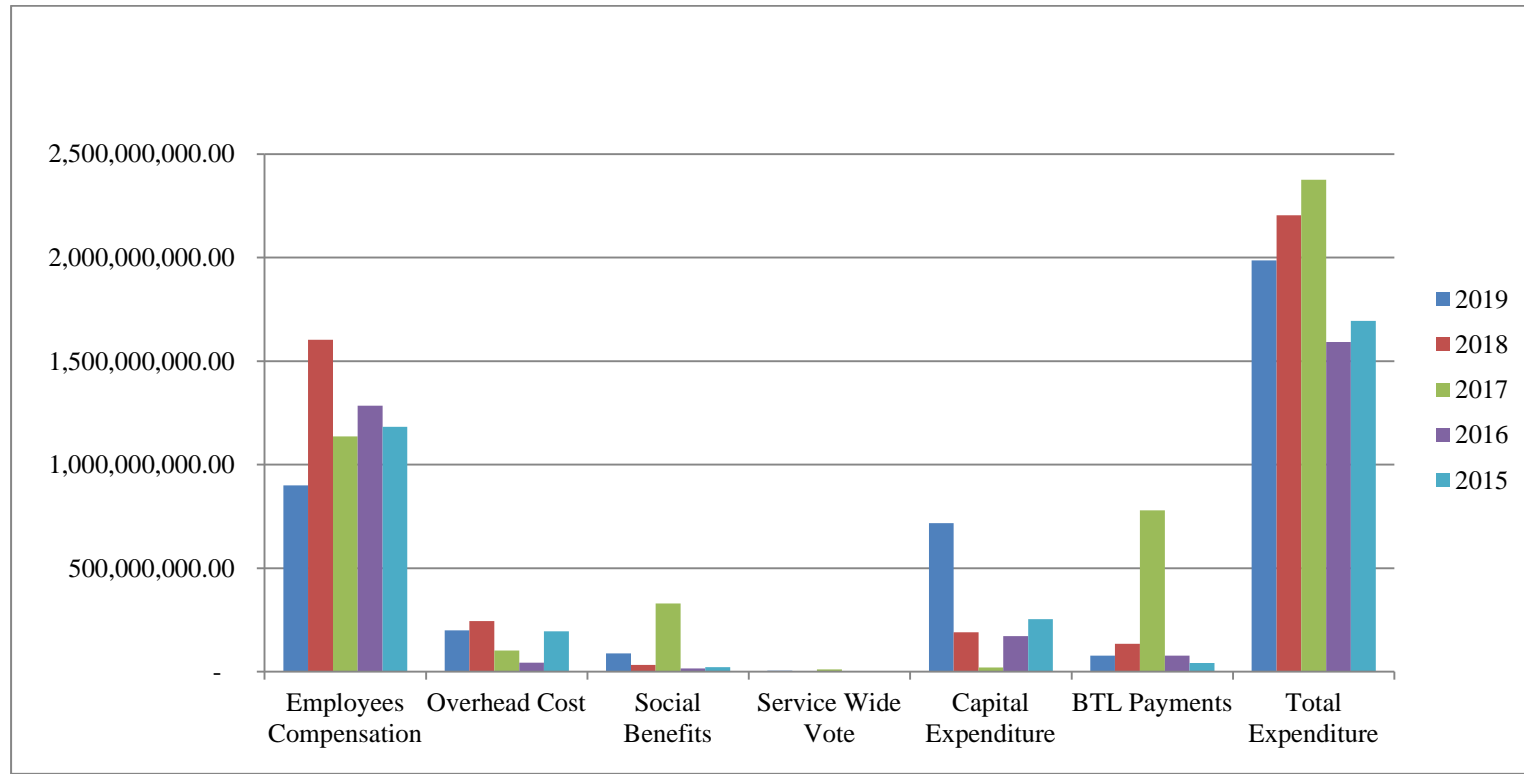
RECEIPT:	₦	₦	₦	₦	₦
Statutory Allocation	1,817,212,532.90	2,156,226,904.39	1,599,609,704.56	1,509,749,020.39	1,646,102,530.24
Internally Generated Rev. (IGR)		1,286,514.61	201,654.13	4,158,800.00	4,913,605.00
Capital Receipts					
BTL Receipts	76,505,721.92	137,795,919.95	778,424,314.38	77,847,644.85	41,358,389.01
Total Receipt	1,893,718,254.82	2,295,309,338.95	2,378,235,673.07	1,591,755,465.24	1,692,374,524.25
PAYMENT:					
Employees Compensation	900,439,694.29	1,603,181,228.28	1,136,743,623.09	1,283,961,572.00	1,182,984,331.64
Overhead Cost	199,138,373.09	244,834,316.07	101,999,375.00	43,326,471.27	195,489,491.18
Social Benefits	88,448,960.00	32,000,000.00	328,599,075.70	15,107,084.18	21,113,556.52
Service Wide Vote	4,198,480.15		11,233,208.04	.	
Capital Expenditure	717,250,242.47	190,151,456.05	19,593,000.00	171,589,395.58	253,542,450.00
BTL Payments	76,505,721.92	133,795,959.02	778,424,314.38	77,847,644.85	41,358,389.01
Total Payment	1,985,981,471.92	2,203,962,959.42	2,376,592,596.21	1,591,832,167.88	1,694,488,218.35
CASH BALANCES					
Net Cash Surplus/(Deficit)	-92,263,217.10	91,346,379.53	1,643,076.86	-76,702.64	-2,113,694.10
Opening Cash Balance	93,237,883.14	1,891,503.61	248,426.75	325,129.39	2,438,823.49
Closing Cash Balance	974,666.04	93,237,883.14	1,891,503.61	248,426.75	325,129.39

ACTUAL RECEIPTS FOR 5 YEARS

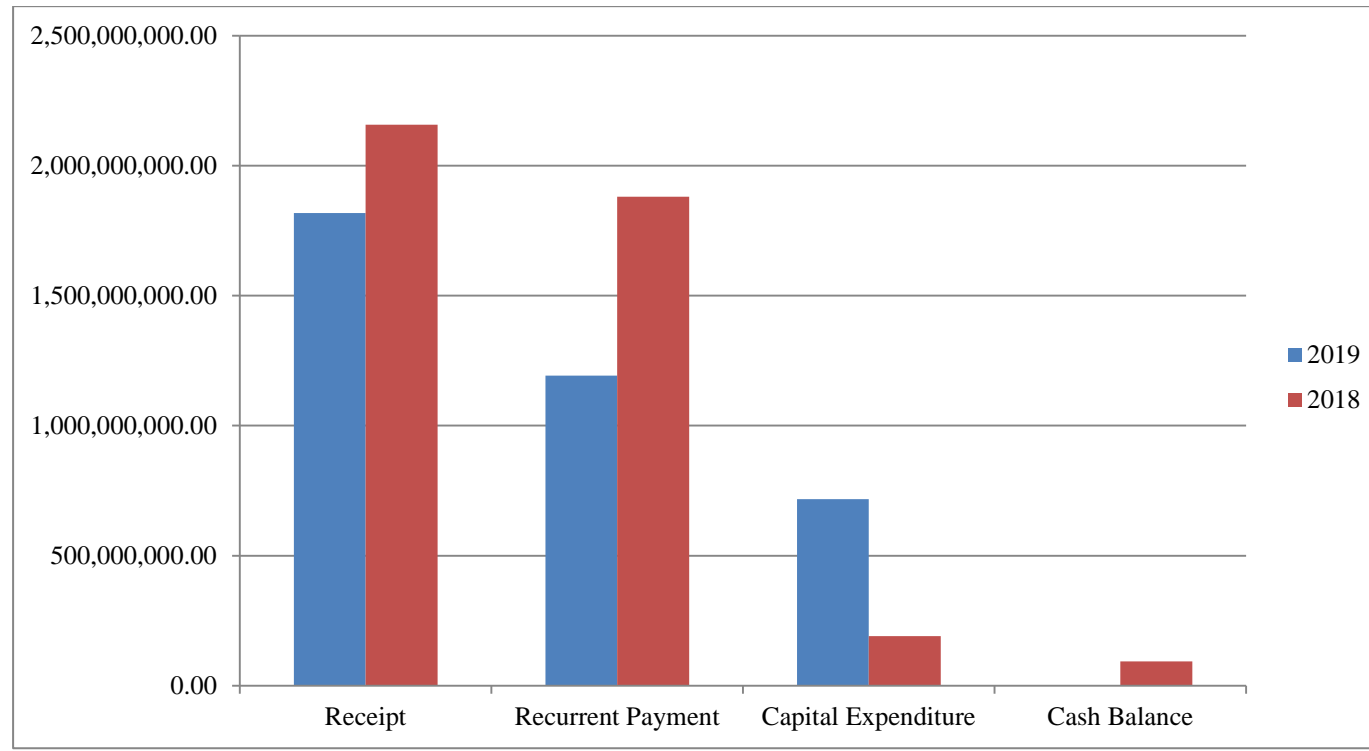


ACTUAL PAYMENTS FOR 5 YEARS

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



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 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.



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HARUNA SALEH KARGI
TREASURER

19/08/2020

.....
DATE

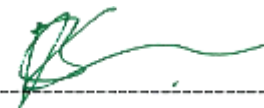
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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



.....
HARUNA SALEH KARGI
TREASURER

19/08/2020
.....
DATE



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

19/08/2020
.....
DATE

AUDIT CERTIFICATE

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

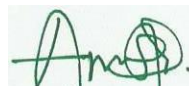
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts 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 Kaura 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	1,421,796,347.30	1,715,714,436.76
Share of Value Added Tax	2	395,416,185.60	440,512,467.63
Independent Revenue	3		1,286,514.61
Total Receipts		1,817,212,532.90	2,157,513,419.00
Recurrent Payments:			
Employees Compensation	4	900,439,694.29	1,603,181,228.28
Social Benefits	5	88,448,960.00	32,000,000.00
Overhead Cost	6	199,138,373.09	244,834,316.07
CRFC - (Excluding Social Benefits and Public Debt)	7	4,198,480.15	
Total Payments		1,192,225,507.53	1,880,015,544.35
Net Cash Flow from Operating Activities		624,987,025.37	277,497,874.65
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	27,251,971.20	711,108.72
Improvement to Human Health	11	76,858,421.22	3,753,308.51
Enhancing Skills and Knowledge	12	130,943,851.64	5,847,894.40
Housing and Urban Development	13	53,371,932.06	
Water Resources and Rural Development	17	56,786,655.17	7,447,670.42
Growing the Private Sector	19	19,542,686.70	12,630,872.15
Reform of Government and Governance	20	79,996,422.62	24,200,000.00
Power	21	116,227,481.40	89,755,961.00
Road	24	156,270,820.46	45,804,640.85
Net Cash Flow from Investing Activities	29	717,250,242.47	190,151,456.05
Other Cash Movement:			
Below-The-Line Receipts	36	76,505,721.92	137,795,919.95
Below-The-Line Payments	37	76,505,721.92	133,795,959.02
Net Movement			
Net Surplus(Deficit) for the Year		92,263,217.10	(91,346,379.53)
Opening Balance		93,237,883.14	1,891,503.61
Closing Balance	38	974,666.04	93,237,883.14

STATEMENT NO.2

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

STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019	Actual 2018
ASSETS:		₦	₦
Liquid Assets			
Treasuries and Banks	39	974,666.04	93,237,883.14
Sub Total		974,666.04	93,237,883.14
Investments and Other Assets			
Investments	40	9,710,000.00	9,710,000.00
Sub Total		9,710,000.00	9,710,000.00
Total Assets		10,684,666.04	102,947,883.14
Public Funds:			
Consolidated Revenue Fund	42	974,666.04	93,237,883.14
Capital Development Fund	43		
Other Funds	44	9,710,000.00	9,710,000.00
Sub - Total: Public Funds		10,684,666.04	102,947,883.14
LIABILITIES:			
Public Funds + Liabilities		10,684,666.04	102,947,883.14

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget202
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		1,891,503.61	93,237,883.14		160,340,814.00	67,102,930.86-		
Add: Recurrent Receipts:								

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

Kaura Local Government of Kaduna State

Statutory Allocation		1,640,886,729.91	1,357,164,251.23	1,603,348,876.00	1,603,348,876.00	246,184,624.77-		
Share of VAT		440,512,467.63	395,416,185.60	422,816,708.00	422,816,708.00	27,400,522.40-		
Excess Crude		11,828,317.08	2,675,027.85			2,675,027.85+		
Budget Augmentation		5,920,635.97						
NNPC Refunds			2,365,663.42	68,648,621.00	68,648,621.00	66,282,957.58-		
Special Reversed		39,384,335.03						
Paris Club Refund			9,928,408.89			9,928,408.89+		
Exchange Rate Difference		17,694,418.77	2,058,182.06			2,058,182.06+		
Share of Forex Equalization			30,815,572.28			30,815,572.28+		
Excess Bank Charges Recovered			3,778,092.79			3,778,092.79+		
Share of Good and Value Consideration			13,011,148.78			13,011,148.78+		
Sub Total: Statutory Allocation		2,156,226,904.39	1,817,212,532.90	2,094,814,205.00	2,094,814,205.00	277,601,672.10-		
Direct Taxes	49			4,733,981.00	4,733,981.00	4,733,981.00-		
Licenses	50			1,255,036.00	1,255,036.00	1,255,036.00-		
Rates	51			1,584,782.00	1,584,782.00	1,584,782.00-		
Fees	52			1,208,988.00	1,208,988.00	1,208,988.00-		
Sales	54			908,920.00	908,920.00	908,920.00-		
Miscellaneous	62	1,286,514.61						
Total: Independent Revenue		1,286,514.61		9,691,707.00	9,691,707.00	9,691,707.00-		
Total Recurrent Receipts		2,157,513,419.00	1,817,212,532.90	2,104,505,912.00	2,104,505,912.00	287,293,379.10-		
Total Funds Available		2,159,404,922.61	1,910,450,416.04	2,104,505,912.00	2,264,846,726.00	354,396,309.96-		
Less Recurrent Payments:								
Employees Compensation	63	1,603,181,228.28	900,439,694.29	904,489,608.00	991,286,653.00	90,846,958.71+	813,611,883.00	1,451,564,602.00
Social Benefits	64	32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00+	96,648,960.00	46,200,000.00
Overhead Cost	65	244,834,316.07	199,138,373.09	279,006,361.00	279,006,361.00	79,867,987.91+	212,810,362.00	178,514,362.00
CRFC - (Excluding Social Benefits and Public Debts)	66		4,198,480.15	5,000,000.00	5,000,000.00	801,519.85+	5,000,000.00	8,000,000.00
Total Recurrent Payments		1,880,015,544.35	1,192,225,507.53	1,281,644,929.00	1,441,985,743.00	249,760,235.47+	1,128,071,205.00	1,684,278,964.00
Other Cash Movement								
Below-The-Line Receipts	67	137,795,919.95	76,505,721.92			76,505,721.92+		
Below-The-Line Payments	68	133,795,959.02	76,505,721.92			76,505,721.92-		
Total								
Net Recurrent Funds before Transfers		279,389,378.26	718,224,908.51	822,860,983.00	822,860,983.00	104,636,074.49-	1,128,071,205.00	1,684,278,964.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53+		
Total Appropriations/Transfers		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53+		
Closing Balance		93,237,883.14	974,666.04			974,666.04+	1,128,071,205.00	1,684,278,964.00

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				135,648,883.00	343,868,149.00	343,868,149.00-		
Add: Revenue								
Transfer from Consolidated Revenue		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53-		
Sub Total: Capital Receipts		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53-		
Total Capital Funds Available		190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	36,830,872.15	65,518,014.38	111,270,569.00	209,814,338.00	144,296,323.62+	96,290,569.00	75,270,569.00
Economic Affairs	74	143,719,380.99	501,446,212.87	623,601,357.00	733,276,854.00	231,830,641.13+	467,714,889.00	432,572,822.00
Health	77	3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78+	86,438,390.00	48,438,390.00
Education	79	5,847,894.40	91,363,185.00	137,199,550.00	137,199,550.00	45,836,365.00+	102,199,550.00	37,199,550.00
Total Capital Expenditure		190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53+	752,643,398.00	593,481,331.00
Closing Balance							752,643,398.00	593,481,331.00

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2019	2018
	₦	₦
Note 1 - Statutory Allocation		
Statutory Allocation	1,357,164,251.23	1,640,886,729.91
25001001/11010003 Excess Crude	2,675,027.85	11,828,317.08
25001001/11010005 Budget Augmentation		5,920,635.97
25001001/11010006 NNPC Refunds	2,365,663.42	
25001001/11010007 Special Reversed		39,384,335.03
25001001/11010009 Paris Club Refund	9,928,408.89	
25001001/11010013 Exchange Rate Difference	2,058,182.06	17,694,418.77
25001001/11000019 Share of Forex Equalization	30,815,572.28	
25001001/11000020 Execess Bank Charges Recovered	3,778,092.79	
25001001/11000021 Share of Good and Value Consideration	13,011,148.78	
Total	1,421,796,347.30	1,715,714,436.76
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	395,416,185.60	440,512,467.63
Miscellaneous Revenue		1,286,514.61
Total		1,286,514.61
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	640,695,478.87	1,093,902,659.53
Local Government Staff	259,744,215.42	509,278,568.75
Total	900,439,694.29	1,603,181,228.28
Note 4A - Local Government Staff		
Ikara Local Govt	259,744,215.42	509,278,568.75
Total	259,744,215.42	509,278,568.75
Note 5 - Social Benefits		
Contribution to Pension Fund	88,448,960.00	32,000,000.00
Total	88,448,960.00	32,000,000.00
Note 6 - Overhead Costs		
Transport and Travelling	19,661,240.93	35,507,424.72
Utilities	1,175,000.00	916,290.00
Material and Supplies	3,576,800.00	24,084,421.69
Maintenance Services	1,150,000.00	9,757,235.01
Training	10,645,000.00	17,995,160.39
Other Services	74,705,758.46	20,820,000.00
Consulting & Professional Services	3,922,000.00	31,996,114.80
Fuel and Lubricants	479,000.00	16,621,045.64

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Financial Charges	249,649.00	508,098.42
Miscellaneous Expenses	83,573,924.70	86,628,525.40
Total	199,138,373.09	244,834,316.07
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liabilities	4,198,480.15	
Total	4,198,480.15	
Note 8 - Economic Empowerment Through Agriculture		
15000000/23020113/01000002 Purchase of Agro-Chemical	20,286,999.20	
15000000/23030112/01000007 Renovation of Slaughter Slab at manchock and Kagoro	1,275,750.00	711,108.72
15000000/23020113/0100024 Food and Nutrition Programme	5,689,222.00	
Total	27,251,971.20	711,108.72
Note 11 - Improvement to Human Health		
34001001/23050101/0400002 Fencing of PHC Centres across the LG area	35,482,114.00	
21001001/23020118/04000002 Renov.of Health Clinics at Zankan Biniki PHC Hosp F/Daji etc	4,079,529.22	3,753,308.51
21001001/23010112/04000003 Purchase of Hospital Equipment	28,642,522.00	
21001001/23020106/04000006 Support to Health Care Facilities (CHV FHE &M7E)	8,654,256.00	
Total	76,858,421.22	3,753,308.51
Note 12 - Enhancing Skills and Knowledge		
34001001/23050101/05000006 Fencing of Primary Schools	39,580,666.64	
17001001/23020107/05000002 Renov. of 3 Blks of C/rooms at Bandon Anturung & Mallagum	33,254,888.00	5,847,894.40
17001001/23005012/05000012 Purchase of Teaching/Learning Aid Equipment	29,852,052.00	
17001001/23050101/05000014 Purchase Of Community Development Materials	28,256,245.00	
Total	130,943,851.64	5,847,894.40
Note 13 - Housing and Urban Development		
25001001/23020101/06000002 Construction/Provision of Office Buildings	22,325,409.06	
34001001/23030103/06000006 Renovation of 10nos 1Bedroom Staff Quarters	13,500,000.00	
21001001/23010107/06000005 Purchase of Refuse Evacuation Truck-REFUSE EVACUATION	17,546,523.00	
Total	53,371,932.06	
Note 17 - Water Resources and Rural Development	56,786,655.17	7,447,670.42
34001001/23020125/10000001 Construction of B/holes at LG Secretariat Staff Qtrs S/Gari etc	18,940,530.00	7,447,670.42
34001001/23050101/10000008 Installation of Solar Inverter Street Lights	23,993,740.00	
34001001/23020105/10000019 Const/Prov Of Water Facilities-FROM KAJIMTORANDIAMTOF/AT	13,852,385.17	
Total	56,786,655.17	7,447,670.42

Notes to Cash Flow Statement – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
25001001/23020124/12000001	Construction/provision of markets/parks	17,153,262.50	
25001001/23030124/12000002	Rehabilitation/Repairs of markets/parks	2,389,424.20	12,630,872.15
Total		19,542,686.70	12,630,872.15
Note - 20 Reform of Government and Governance			
25001001/23010123/13000003	Purchase Of Fire Extinguisher		24,200,000.00
25001001/23020118/13000018	Construction of Public Toilets at LG Secretariat	6,852,000.00	
25001001/23010128/13000020	Provision of Facilities for Security Agencies	16,797,918.62	
34001001/23010123/13000019	Purchase Of Fire Fighting Equipment	17,254,999.00	
34001001/23020103/14000022	Purchase of office Furniture's and Fittings	13,584,000.00	
34001001/23050101/13000024	SHAWN II Programme	1,917,950.00	
34001001/23010123/13000025	Purchase of Fire Fighting Truck	23,589,555.00	
Total		79,996,422.62	24,200,000.00
Note 21 - Power			
34001001/23020125/14000003	Extension of Electricity (TDN) at Dusai & Manchok		89,755,961.00
34001001/23020125/14000006	Replacement of Vandalized Electricity at Tum Mallagum	20,472,815.40	
34001001/23020103/14000019	Rural Electrification	95,754,666.00	
Total		116,227,481.40	89,755,961.00
Note 24 - Road			
34001001/23020114/17000004	Construc. of Road from Biniki to Tsonin Tsutta U/Kaya Villa.	23,070,251.18	35,317,115.43
34001001/23020114/17000006	Construction of Box Culvert at Sonchita		8,617,622.00
34001001/23020114/17000007	Construction of Drainage along chief of Kagoro Palace	34,432,744.92	1,869,903.42
34001001/23020114/17000041	Construction/Provision of Culverts/ Bridges	3,443,546.92	
34001001/23020107/17000042	Construction/Provision and Fencing of Public Schools across	95,324,277.44	
Total		156,270,820.46	45,804,640.85
Note 29 - Net Cash Flow from Investment Activities by Sector:			
Capital Expenditure by Administrative Sector		65,518,014.38	36,830,872.15
Capital Expenditure by Economic Sector		501,446,212.87	143,719,380.99
Capital Expenditure by Social Sector		150,286,015.22	9,601,202.91
Total		717,250,242.47	190,151,456.05
Note 29A - Net Cash Flow From Investment Activities by Economic:			
Purchase of Fixed Assets General		136,715,569.82	24,200,000.00
Construction and Provision of Fixed Assets General		434,138,782.81	152,609,475.18
Rehabilitation and Repairs of Fixed Assets General		17,165,174.20	13,341,980.87
Acquisition of Non Tangible Assets		129,230,715.64	
Total - 29A		717,250,242.47	190,151,456.05

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 29B - Net Cash From Investment Activities by Location:		
Kpak Ward	603,323,958.85	90,083,183.42
Zankan Ward	33,254,888.00	5,847,894.40
Malagum Ward	1,275,750.00	90,467,069.72
Fada Ward	79,395,645.62	3,753,308.51
Total - 29B	717,250,242.47	190,151,456.05
Note 36 - BTL Receipts		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	20,858,908.16	11,114,350.15
25001001/12150004 Union Deductions		739,206.95
25001001/12150005 Deposits		1,316,541.30
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		55,106,541.30
25001001/12150009 Sigma Pension Deduction	28,500,820.67	15,943,206.33
25001001/12150011 Commodity Loan Deduction		3,515,099.03
25001001/12150012 NULGE Local Government Deductions	4,031,334.80	4,585,131.74
25001001/12150014 NANM Deductions		139,652.17
25001001/12150015 Party Contribution	1,200,000.00	
25001001/12150020 Sharp - Sharp Loan		3,613,479.18
25001001/12150021 Personnel Advances Deduction		7,789,767.00
25001001/12150029 Mosque Contribution	947,393.16	
25001001/12150030 Refund of Unclaimed Salary	20,967,265.13	
25001001/12150032 NUT Deduction		6,510,444.80
25001001/12150034 NUT Endwell		27,270,000.00
25001001/12150039 A.O.P. Shawn		152,500.00
Total	76,505,721.92	137,795,919.95
Note 37 - Below the Line Payments		
25001001/20800003 PAYE Deductions Remittances to BIR	20,858,908.16	11,114,350.15
25001001/22080004 Union Deductions		739,206.95
25001001/22080005 Deposits		1,316,580.37
25001001/22080006 Loans Deductions for Salary & Other Deduction for Payroll		55,106,541.30
25001001/22080009 SIGMA Pension	28,500,820.67	15,943,206.33
25001001/22080011 Commodity Loan Deduction		3,515,099.03
25001001/22080012 NULGE Deductions	4,031,334.80	4,585,131.74
25001001/22080014 NANM Deductions		139,652.17
25001001/22080015 Party Contribution	1,200,000.00	
25001001/22080020 Sharp Sharp Loan		3,613,479.18
25001001/22080021 Personnel Advances Deduction		3,789,767.00
25001001/22080029 Mosque Contribution	947,393.16	
25001001/22080030 Refund of Unclaimed Salary	20,967,265.13	

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/22080032 NUT Deduction		6,510,444.80
25001001/22080034 NUT Endwell		27,270,000.00
25001001/22080039 A.O.P. Shawn		152,500.00
Total	76,505,721.92	133,795,959.02
Note 38 - Closing Balance		
20001001/31010101 First Bank Main	351,169.28	84,092,848.68
20001001/31010109 Sterling Bank wash Account	530,292.34	
20001001/31010112 Unity Bank Rev Rec	88,157.30	
20001001/31010100 First Bank Project Account	5,047.12	9,145,034.46
Sub Total: Cash and Bank	974,666.04	93,237,883.14
Total Consolidated Cash & Bank Balances	974,666.04	93,237,883.14

NOTES TO ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
Note 39 - Treasuries and Banks		
First Bank Main	351,169.28	84,092,848.68
Sterling Bank wash Account	530,292.34	
Unity Bank Rev Rec	88,157.30	
Frist Bank Project Account	5,047.12	9,145,034.46
Total	974,666.04	93,237,883.14
Note 40 - Investments		
Jema'a Bakery	150,000.00	150,000.00
Ikara Food Processing Company	260,000.00	260,000.00
Kachia Ginger Company	200,000.00	200,000.00
Kada Mortgage	100,000.00	100,000.00
Unity Bank Plc	2,000,000.00	2,000,000.00
First City Monument Bank	500,000.00	500,000.00
First Inland Bank Plc	6,500,000.00	6,500,000.00
Total	9,710,000.00	9,710,000.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	93,237,883.14	1,891,503.61
Add/(Less) Net Recurrent Surplus/(Deficit)	92,263,217.10	(91,346,379.53)
Closing Balance	974,666.04	93,237,883.14
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			45,991.00	45,991.00	45,991.00-		
Bicycle/License			30,000.00	30,000.00	30,000.00-		
Liquor License			1,057,115.00	1,057,115.00	1,057,115.00-		
Advertising Rate License			41,930.00	41,930.00	41,930.00-		
Slaughter Slab Fees			80,000.00	80,000.00	80,000.00-		
Total			1,255,036.00	1,255,036.00	1,255,036.00-		
Note 51 - Rates							
Shops and Kiosk Rates			1,284,782.00	1,284,782.00	1,284,782.00-		
Land use Charges (Private and Commercial Property)			300,000.00	300,000.00	300,000.00-		
Total			1,584,782.00	1,584,782.00	1,584,782.00-		
Note 52 - Fees							
Naming Of Street Registration Fees			38,254.00	38,254.00	38,254.00-		
Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00-		
Birth/Death Registration Fees			30,047.00	30,047.00	30,047.00-		
Business/Trade Operating Fees			8,190.00	8,190.00	8,190.00-		
Domestic Animal Fee			20,000.00	20,000.00	20,000.00-		
Public Convenience Sewage and Refuse Disposal Fees			42,497.00	42,497.00	42,497.00-		
Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			1,208,988.00	1,208,988.00	1,208,988.00-		
Note 54 - Sales							
Fee Structure for Masts			200,000.00	200,000.00	200,000.00-		
Federal Government Grant In Lieu Of Tenement Rate			708,920.00	708,920.00	708,920.00-		
Total			908,920.00	908,920.00	908,920.00-		
Note 63 - Employee Compensation							
Personnel Management	368,346,303.62	164,566,358.42	167,836,902.00	242,154,570.00	77,588,211.58+	150,206,414.00	229,547,572.00
Department of Health	140,932,265.13	95,177,857.00	95,177,857.00	95,177,857.00		62,422,703.00	68,821,030.00
Contribution to Primary Education	1,093,902,659.53	640,695,478.87	641,474,849.00	653,954,226.00	13,258,747.13+	600,982,766.00	1,153,196,000.00
Total	1,603,181,228.28	900,439,694.29	904,489,608.00	991,286,653.00	90,846,958.71+	813,611,883.00	1,451,564,602.00
Note 64 - Social Benefits							
Contribution to Pension Fund	32,000,000.00	88,448,960.00	93,148,960.00	129,920,845.00	41,471,885.00+	6,200,000.00	6,200,000.00
Total	32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00+	96,648,960.00	46,200,000.00
Note 65 - Overhead Cost							
Personnel Management	170,380,225.77	158,887,824.21	217,413,525.00	217,413,525.00	58,525,700.79+	148,273,526.00	112,781,526.00

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Department of Agriculture & Natural Resources	3,671,000.00	470,000.00	8,000,000.00	8,000,000.00	7,530,000.00+	1,500,000.00	1,500,000.00
Department of Works and Housing	21,577,298.65	2,064,000.00	6,527,716.00	6,527,716.00	4,463,716.00+	3,601,636.00	3,601,636.00
Department of Education	39,214,376.85	22,881,600.00	28,965,120.00	28,965,120.00	6,083,520.00+	35,002,080.00	33,198,080.00
Department of Health	9,991,414.80	14,834,948.88	18,100,000.00	18,100,000.00	3,265,051.12+	24,433,120.00	27,433,120.00
Total	244,834,316.07	199,138,373.09	279,006,361.00	279,006,361.00	79,867,987.91+	212,810,362.00	178,514,362.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities		4,198,480.15	5,000,000.00	5,000,000.00	801,519.85+	5,000,000.00	8,000,000.00
Total		4,198,480.15	5,000,000.00	5,000,000.00	801,519.85+	5,000,000.00	8,000,000.00
Note 67 - BTL Receipts							
PAYE Taxes due to State Board of Internal Revenue	11,114,350.15	20,858,908.16			20,858,908.16+		
Union Deductions	739,206.95						
Deposits	1,316,541.30						
Loans deduction for Salary Other Deduction for payroll	55,106,541.30						
Sigma Pension Deduction	15,943,206.33	28,500,820.67			28,500,820.67+		
Commodity Loan Deduction	3,515,099.03						
NULGE Local Gov't Deductions	4,585,131.74	4,031,334.80			4,031,334.80+		
NANM Deductions	139,652.17						
Party Contribution		1,200,000.00			1,200,000.00+		
Sharp Sharp Loan	3,613,479.18						
Personnel Advances Deduction	7,789,767.00						
Mosque Contribution		947,393.16			947,393.16+		
Refund of Unclaimed Salary		20,967,265.13			20,967,265.13+		
NUT Deduction	6,510,444.80						
NUT Endwell	27,270,000.00						
A.O.P. Shawn	152,500.00						
Total	137,795,919.95	76,505,721.92			76,505,721.92+		
Note 68 - Below the Line Payments							
PAYE Deductions Remittances to BIR	11,114,350.15	20,858,908.16			20,858,908.16+		
Union Deductions	739,206.95						
Deposits	1,316,580.37						
Loans Deductions for Salary & Other Deduction for Payroll	55,106,541.30						
SIGMA Pension	15,943,206.33	28,500,820.67			28,500,820.67-		
Commodity Loan Deduction	3,515,099.03						
NULGE Deductions	4,585,131.74	4,031,334.80			4,031,334.80-		
NANM Deductions	139,652.17						
Party Contribution		1,200,000.00			1,200,000.00-		
Sharp - Sharp Loan	3,613,479.18						

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Personnel Advances Deduction	3,789,767.00						
Mosque Contribution		947,393.16			947,393.16-		
Refund of Unclaimed Salary		20,967,265.13			20,967,265.13-		
NUT Deduction	6,510,444.80						
NUT Endwell	27,270,000.00						
A.O.P. Shawn	152,500.00						
Total	133,795,959.02	76,505,721.92			76,505,721.92-		

NOTE TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23020101/06000002 Construction/Provision of Office Buildings		22,325,409.06	32,689,590.00	52,689,590.00	30,364,180.94+	32,689,590.00	15,689,590.00
25001001/23010114/11000001 Purchase of computers and printers			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
25001001/23010115/11000001 Purchase of Photocopy Machine			1,700,000.00	1,700,000.00	1,700,000.00+		700,000.00
25001001/23020124/12000001 Construction/provision of markets/parks		17,153,262.50	18,099,999.00	18,099,999.00	946,736.50+	18,099,999.00	18,099,999.00
25001001/23030124/12000002 Rehabilitation/Repairs of markets/parks	12,630,872.15	2,389,424.20	5,000,980.00	5,000,980.00	2,611,555.80+	5,000,980.00	5,000,980.00
25001001/23010123/13000003 Purchase Of Fire Extinguisher	24,200,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00
25001001/23010105/13000009 Purchase Of Motor Vehicles- 406 PEUGEOT SALOON			6,280,000.00	6,280,000.00	6,280,000.00+		6,280,000.00
25001001/23020118/13000018 Construction of Public Toilets at LG Secretariat		6,852,000.00	7,000,000.00	7,000,000.00	148,000.00+		
25001001/23010101/13000019 Construction/provision of Infrastructure(Refunds to State Go				73,543,769.00	73,543,769.00+		
25001001/23010128/13000020 Provision of Facilities for Security Agencies		16,797,918.62	18,000,000.00	18,000,000.00	1,202,081.38+	18,000,000.00	7,000,000.00
20001001/23020124/12000002 Constr. of Two Blks of 10Nos Open Mkt Stall @ Atta.Mkt Antur				5,000,000.00	5,000,000.00+		
Total	36,830,872.15	65,518,014.38	111,270,569.00	209,814,338.00	144,296,323.62+	96,290,569.00	75,270,569.00
Note 74 - Economic Affairs							
15001001/23020113/01000002 Purchase of Agro-Chemical		20,286,999.20	22,000,015.00	22,000,015.00	1,713,015.80+	22,000,015.00	2,000,015.00
15001001/23010127/01000004 Purchase of Tractor Implement			7,600,000.00	17,600,000.00	17,600,000.00+	7,600,000.00	7,600,000.00
15001001/23030112/01000007 Renovation of Slaughter Slab at manchock and Kagoro	711,108.72	1,275,750.00	1,950,004.00	16,950,004.00	15,674,254.00+	1,950,004.00	1,950,004.00
15001001/23020113/01000008 Construction of Slaughter Slabs @ Manchock			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	1,000,000.00
15001001/23040101/01000012 Aforastation			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
15001001/23020113/01000024 Food and Nutrition Programme		5,689,222.00	6,000,000.00	6,000,000.00	310,778.00+	6,000,000.00	
34001001/23050101/04000002 Fencing of PHC Centers across the LG area		35,482,114.00	40,500,000.00	40,500,000.00	5,017,886.00+	40,500,000.00	16,500,000.00
34001001/23050101/05000006 Fencing of Primary Schools		39,580,666.64	40,500,000.00	40,500,000.00	919,333.36+		16,500,000.00
34001001/23030121/06000005 Renovation/Furnishing of Chairman's office						14,999,950.00	
34001001/23030103/06000006 Renovation of 10nos 1Bedroom Staff Quarters		13,500,000.00	14,999,980.00	44,999,980.00	31,499,980.00+	14,999,980.00	4,999,980.00
34001001/23020125/10000001 Constr.of B/holes at LG Secretariat Staff Qtrs S/gari etc	7,447,670.42	18,940,530.00	20,000,000.00	50,000,000.00	31,059,470.00+	20,000,000.00	20,000,000.00
34001001/23050101/10000008 Installation of Solar Inverter Street Lights		23,993,740.00	24,000,000.00	24,000,000.00	6,260.00+	24,000,000.00	24,000,000.00
34001001/23020105/10000019 Const/Prov Of Water Facilities FROM KAJIMTORANDIAMTOFAT		13,852,385.17	20,000,000.00	20,000,000.00	6,147,614.83+	20,000,000.00	
34001001/23030101/13000014 Rehabilitation/Repairs of Office Building			14,999,950.00	14,999,950.00	14,999,950.00+		4,999,950.00
34001001/23010123/13000019 Purchase Of Fire Fighting Equipment		17,254,999.00	32,249,980.00	32,249,980.00	14,994,981.00+		2,249,980.00
34001001/23020103/14000022 Purchase of office Furniture's and Fittings		13,584,000.00	15,000,000.00	15,000,000.00	1,416,000.00+		15,000,000.00
34001001/23050101/13000024 SHAWN II Programme		1,917,950.00	3,000,000.00	3,000,000.00	1,082,050.00+	3,000,000.00	3,307,500.00
34001001/23010123/13000025 Purchase of Fire Fighting Truck		23,589,555.00	25,000,000.00	25,000,000.00	1,410,445.00+	25,000,000.00	10,000,000.00
34001001/23020125/14000003 Extension of Electricity (TDN) at Dusai & Manchock	89,755,961.00					32,249,980.00	
34001001/23020125/14000006 Replacement of Vandalized Electricity at Tum Mallagum		20,472,815.40	21,400,000.00	21,400,000.00	927,184.60+	21,400,000.00	1,400,000.00
34001001/23020103/14000019 Rural Electrification		95,754,666.00	100,386,468.00	100,386,468.00	4,631,802.00+		100,386,468.00
34001001/23020114/17000001 Completion of Tarring of Staff Quarters Road at kaura			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000004 Construc. of Road from Biniki to Tsonin Tsutta U/Kaya Villa.	35,317,115.43	23,070,251.18	25,000,000.00	45,000,000.00	21,929,748.82+	25,000,000.00	25,000,000.00
34001001/23020114/17000006 Construction of Box Culvert at Sonchita	8,617,622.00						
34001001/23020114/17000007 Construction of Drainage along chief of Kagoro Palace	1,869,903.42	34,432,744.92	44,800,000.00	49,475,497.00	15,042,752.08+	44,800,000.00	4,800,000.00
34001001/23020114/17000041 Construction/Provision of Culverts/ Bridges		3,443,546.92	22,350,035.00	22,350,035.00	18,906,488.08+	22,350,035.00	11,014,000.00
34001001/23020107/17000042 Construction/Provision and Fencing of Public Schools across		95,324,277.44	103,864,925.00	103,864,925.00	8,540,647.56+	103,864,925.00	143,864,925.00
Total	143,719,380.99	501,446,212.87	623,601,357.00	733,276,854.00	231,830,641.13+	467,714,889.00	432,572,822.00

Note To Statement Of Capital Development Fund – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
		₦	₦	₦	₦	₦	₦	₦
Note 77 - Health								
21001001/23020118/04000002	Renov.of Hlth Clinics at Zankan Biniki PHC Hosp F/Daji etc	3,753,308.51	4,079,529.22	28,444,390.00	28,444,390.00	24,364,860.78+	28,444,390.00	28,444,390.00
21001001/23010112/04000003	Purchase of Hospital Equipment		28,642,522.00	29,994,000.00	29,994,000.00	1,351,478.00+	29,994,000.00	9,994,000.00
21001001/23020106/04000006	Support to Health Care Facilities (CHV FHE &M7E)		8,654,256.00	10,000,000.00	10,000,000.00	1,345,744.00+	10,000,000.00	10,000,000.00
21001001/23010107/06000005	Purchase of Refuse Evacuation Truck-REFUSE EVACUATION		17,546,523.00	18,000,000.00	18,000,000.00	453,477.00+	18,000,000.00	
Total		3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78+	86,438,390.00	48,438,390.00
Note 79 - Education								
17001001/23020118/03000001	Establishment of Wood Working Skill Acquisition Centre						35,699,600.00	
17001001/23020107/05000002	Renov. of 3 Blks of C/rooms at Bondon Anturung & Mallagum	5,847,894.40	33,254,888.00	34,500,000.00	34,500,000.00	1,245,112.00+	34,500,000.00	14,500,000.00
17001001/23005012/05000012	Purchase of Teaching/Learning Aid Equipment		29,852,052.00	35,699,600.00	35,699,600.00	5,847,548.00+		15,699,600.00
17001001/23050101/05000014	Purchase Of Community Development Materials		28,256,245.00	35,000,000.00	35,000,000.00	6,743,755.00+		5,000,000.00
17001001/23020118/05000027	Construction/Provision of Town Hall - MANCHOK			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	
17001001/23010113/11000003	Purchase of Information Gatgets			11,999,950.00	11,999,950.00	11,999,950.00+	11,999,950.00	1,999,950.00
Total		5,847,894.40	91,363,185.00	137,199,550.00	137,199,550.00	45,836,365.00+	102,199,550.00	37,199,550.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	2019	Proposed	Proposed
	2018	2019	2019	Budget2018	Variance	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,640,886,729.91	1,357,164,251.23	1,603,348,876.00	1,603,348,876.00	246,184,624.77-		
25001001/11010002 Share of VAT	440,512,467.63	395,416,185.60	422,816,708.00	422,816,708.00	27,400,522.40-		
25001001/11010003 Excess Crude	11,828,317.08	2,675,027.85			2,675,027.85+		
25001001/11010005 Budget Augmentation	5,920,635.97						
25001001/11010006 NNPC Refunds		2,365,663.42	68,648,621.00	68,648,621.00	66,282,957.58-		
25001001/11010007 Special Reversed	39,384,335.03						
25001001/11010009 Paris Club Refund		9,928,408.89			9,928,408.89+		
25001001/11010013 Exchange Rate Difference	17,694,418.77	2,058,182.06			2,058,182.06+		
25001001/11000019 Share of Forex Equalization		30,815,572.28			30,815,572.28+		
25001001/11000020 Excess Bank Charges Recovered		3,778,092.79			3,778,092.79+		
25001001/11000021 Share of Good and Value Consideration		13,011,148.78			13,011,148.78+		
Total	2,156,226,904.39	1,817,212,532.90	2,094,814,205.00	2,094,814,205.00	277,601,672.10-		
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			45,991.00	45,991.00	45,991.00-		
25001001/12020012 Bicycle/License			30,000.00	30,000.00	30,000.00-		
25001001/12020031 Liquor License			1,057,115.00	1,057,115.00	1,057,115.00-		
25001001/12020070 Advertising Rate License			41,930.00	41,930.00	41,930.00-		
25001001/12040099 Slaughter Slab Fees			80,000.00	80,000.00	80,000.00-		
Total			1,255,036.00	1,255,036.00	1,255,036.00-		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Shops and Kiosk Rates			1,284,782.00	1,284,782.00	1,284,782.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			300,000.00	300,000.00	300,000.00-		
Total			1,584,782.00	1,584,782.00	1,584,782.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming Of Street Registration Fees			38,254.00	38,254.00	38,254.00-		
25001001/12040031 Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00-		
25001001/12040043 Birth/Death Registration Fees			30,047.00	30,047.00	30,047.00-		
25001001/12040054 Business/Trade Operating Fees			8,190.00	8,190.00	8,190.00-		
25001001/12040098 Domestic Animal Fee			20,000.00	20,000.00	20,000.00-		
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fees			42,497.00	42,497.00	42,497.00-		
25001001/12040104 Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			1,208,988.00	1,208,988.00	1,208,988.00-		

Schedule Of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2019	Proposed	Proposed
	2018	2019	2019	Budget2018	Variance	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
SALES							
25001001 - Department of Admin & Finance							
25001001/12040102 Fee Structure for Masts			200,000.00	200,000.00	200,000.00-		
25001001/12070013 Federal Government Grant In Lieu Of Tenement Rate			708,920.00	708,920.00	708,920.00-		
Total			908,920.00	908,920.00	908,920.00-		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	11,114,350.15	20,858,908.16			20,858,908.16-		
25001001/12150004 Union Deductions	739,206.95						
25001001/12150005 Deposits	1,316,541.30						
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	55,106,541.30						
25001001/12150009 Sigma Pension Deduction	15,943,206.33	28,500,820.67			28,500,820.67-		
25001001/12150000 Commodity Loan Deduction	3,515,099.03						
25001001/12150000 NULGE Local Gov't Deductions	4,585,131.74	4,031,334.80			4,031,334.80-		
25001001/12150000 NANM Deductions	139,652.17						
25001001/12150000 Party Contribution		1,200,000.00			1,200,000.00-		
25001001/12150020 Sharp - Sharp Loan	3,613,479.18						
25001001/12150021 Personnel Advances Deduction	7,789,767.00						
25001001/12150029 Mosque Contribution		947,393.16			947,393.16-		
25001001/12150030 Refund of Unclaimed Salary		20,967,265.13			20,967,265.13-		
25001001/12150032 NUT Deduction	6,510,444.80						
25001001/12150034 NUT Endwell	27,270,000.00						
25001001/12150039 A.O.P. Shawn	152,500.00						
Total	137,795,919.95	76,505,721.92			76,505,721.92-		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2018	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	368,346,303.62	164,566,358.42	167,836,902.00	242,154,570.00	77,588,211.58+	150,206,414.00	229,547,572.00
Sub Total - Personnel Cost	368,346,303.62	164,566,358.42	167,836,902.00	242,154,570.00	77,588,211.58+	150,206,414.00	229,547,572.00
25001001/22020101 Local Travel and Transport - Training	24,922,767.97	13,282,209.00	41,798,766.00	41,798,766.00	28,516,557.00+	10,500,000.00	10,500,000.00
25001001/22020102 Local Travel and Transport - Others	9,585,656.75	5,382,031.93	9,021,280.00	9,021,280.00	3,639,248.07+	5,521,280.00	2,521,280.00
25001001/22020103 International Transport and Travels - Training	999,000.00	997,000.00	3,000,000.00	3,000,000.00	2,003,000.00+	1,000,000.00	1,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables	1,438,052.17	437,000.00	1,000,000.00	1,000,000.00	563,000.00+	1,000,000.00	1,000,000.00
25001001/22020305 Printing of Non Security Documents	3,709,978.25	1,265,000.00	2,000,000.00	2,000,000.00	735,000.00+	3,000,000.00	1,000,000.00
25001001/22020306 Printing of Security Documents	660,000.00	1,274,800.00	1,500,000.00	1,500,000.00	225,200.00+	1,500,000.00	500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	5,717,272.00	740,000.00	1,000,000.00	1,000,000.00	260,000.00+	1,000,000.00	1,000,000.00
25001001/22020501 Local Training	4,718,308.73						
25001001/22020503 Contribution to Training Fund	10,520,873.90	7,980,000.00	11,000,000.00	11,000,000.00	3,020,000.00+	1,000,000.00	1,000,000.00
25001001/22020601 Security Services	19,574,000.00						
25001001/22020604 Security Vote (Including Operations)		9,970,000.00	10,000,000.00	10,000,000.00	30,000.00+	12,000,000.00	10,008,000.00
25001001/22020605 Cleaning &Fumigation Services	26,000.00						
25001001/22000606 Physical Security		64,715,758.46	71,640,000.00	71,640,000.00	6,924,241.54+	18,000,000.00	36,000,000.00
25001001/22020701 Financial Consulting	23,977,700.00	2,700,000.00	3,995,160.00	3,995,160.00	1,295,160.00+	835,160.00	835,160.00
25001001/22020711 Consulting and Professional Services						2,000,000.00	2,000,000.00
25001001/22020713 5% Incentives for Revenue Officers		360,000.00	435,086.00	435,086.00	75,086.00+		
25001001/22020901 Bank Charges (Other Than interest)	206,118.42	249,649.00	500,000.00	500,000.00	250,351.00+	500,000.00	500,000.00
25001001/22020902 Insurance Premium			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	500,000.00
25001001/22020904 Other CRF Bank Charges	301,980.00						
25001001/22021001 Refreshment & Meals	19,946,496.00	478,000.00	500,000.00	500,000.00	22,000.00+	5,000,000.00	5,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	5,437,956.51	254,776.30	340,000.00	340,000.00	85,223.70+	1,500,000.00	1,500,000.00
25001001/22021007 Welfare Packages	1,660,869.56					435,086.00	435,086.00
25001001/22021008 Subscription To Professional Bodies						3,000,000.00	3,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	6,081,060.35	2,445,000.00	4,482,000.00	4,482,000.00	2,037,000.00+	2,482,000.00	2,482,000.00
25001001/22021018 Gender/Women Empowerment		6,560,350.69	7,000,000.00	7,000,000.00	439,649.31+		
25001001/22021034 Benefit to Elected /Appointed Officials	30,896,135.16	8,669,548.83	8,701,233.00	8,701,233.00	31,684.17+	40,000,000.00	5,000,000.00
25001001/22021035 Local Government Election		22,185,000.00	25,000,000.00	25,000,000.00	2,815,000.00+	25,000,000.00	25,000,000.00
25001001/22021067 Poverty Alleviation			1,500,000.00	1,500,000.00	1,500,000.00+		
25001001/22021068 Project Monitoring		700,000.00	1,000,000.00	1,000,000.00	300,000.00+	1,000,000.00	1,000,000.00
25001001/22021071 Contribution to Traditional Councils (Emirates & Chiefdoms)		8,241,700.00	10,000,000.00	10,000,000.00	1,758,300.00+		
25001001/22040109 Grant to Communities/NGO's						10,000,000.00	1,000,000.00
Sub Total Overhead Cost	170,380,225.77	158,887,824.21	217,413,525.00	217,413,525.00	58,525,700.79+	148,273,526.00	112,781,526.00
Total Recurrent Expenditure	538,726,529.39	323,454,182.63	385,250,427.00	459,568,095.00	136,113,912.37+	298,479,940.00	342,329,098.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020307 Drugs & Medical Supplies	2,451,000.00		500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00
15001001/22020605 Cleaning &Fumigation Services	1,220,000.00	20,000.00	7,000,000.00	7,000,000.00	6,980,000.00+	500,000.00	500,000.00

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
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	2018	2019	2019	Budget2018	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
15001001/22020705 Architectural Services		450,000.00	500,000.00	500,000.00	50,000.00+	500,000.00	500,000.00
Sub Total Overhead Cost	3,671,000.00	470,000.00	8,000,000.00	8,000,000.00	7,530,000.00+	1,500,000.00	1,500,000.00
Total Recurrent Expenditure	3,671,000.00	470,000.00	8,000,000.00	8,000,000.00	7,530,000.00+	1,500,000.00	1,500,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	480,000.00	825,000.00	1,000,000.00	1,000,000.00	175,000.00+	1,000,000.00	1,000,000.00
34001001/22020205 Settlement of Water Bill for PSP	436,290.00	350,000.00	500,000.00	500,000.00	150,000.00+	500,000.00	500,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,103,963.01		3,446,120.00	3,446,120.00	3,446,120.00+	520,040.00	520,040.00
34001001/22020405 Maintenance of Plants & Generators	1,486,000.00	410,000.00	500,000.00	500,000.00	90,000.00+	500,000.00	500,000.00
34001001/22020413 Minor Road Maintenance	450,000.00					500,000.00	500,000.00
34001001/22020801 Motor Vehicle Fuel Cost	495,000.00	479,000.00	1,081,596.00	1,081,596.00	602,596.00+	581,596.00	581,596.00
34001001/22020802 Other Transport Equipment Fuel Cost	16,126,045.64						
Sub Total Overhead Cost	21,577,298.65	2,064,000.00	6,527,716.00	6,527,716.00	4,463,716.00+	3,601,636.00	3,601,636.00
Total Recurrent Expenditure	21,577,298.65	2,064,000.00	6,527,716.00	6,527,716.00	4,463,716.00+	3,601,636.00	3,601,636.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/22020308 Field & Camping Materials Supplies	1,840,000.00	160,000.00	1,200,000.00	1,200,000.00	1,040,000.00+	1,200,000.00	1,200,000.00
17001001/22020309 Uniforms & Other Clothing	235,000.00		280,000.00	280,000.00	280,000.00+	280,000.00	280,000.00
17001001/22020310 Teaching aids/ Instruction Materials	12,607,391.27					4,926,080.00	4,926,080.00
17001001/22020504 Mass Literacy/Formal Adult Education	2,755,977.76	2,665,000.00	3,196,000.00	3,196,000.00	531,000.00+	1,300,000.00	3,196,000.00
17001001/22021001 Refreshment & Meals	1,244,000.00	12,900,000.00	14,333,120.00	14,333,120.00	1,433,120.00+		
17001001/22021003 Publicity & Advertisements			1,300,000.00	1,300,000.00	1,300,000.00+		1,300,000.00
17001001/22021006 Postages & Courier Services		29,600.00	36,000.00	36,000.00	6,400.00+	36,000.00	36,000.00
17001001/22021009 Sporting Activities	7,160,000.00	1,711,000.00	2,000,000.00	2,000,000.00	289,000.00+	2,000,000.00	2,000,000.00
17001001/22021021 Local Cultural Festival	3,730,391.30						
17001001/22021022 Cultural and Festival of Arts	7,951,616.52	1,860,000.00	2,000,000.00	2,000,000.00	140,000.00+	2,000,000.00	2,000,000.00
17001001/22021025 NYSC/IT Student/Adult Education Institution	1,690,000.00	230,000.00	660,000.00	660,000.00	430,000.00+	660,000.00	660,000.00
17001001/22021047 Overhead to Primary School		1,281,000.00	1,360,000.00	1,360,000.00	79,000.00+	15,000,000.00	15,000,000.00
17001001/22021051 Community Economic Empowerment Dev. Strat.			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00
17001001/22021067 Poverty Allevation						5,000,000.00	
17001001/22021078 Statistics/DATA Collection General		2,045,000.00	2,100,000.00	2,100,000.00	55,000.00+	2,100,000.00	2,100,000.00
Sub Total Overhead Cost	39,214,376.85	22,881,600.00	28,965,120.00	28,965,120.00	6,083,520.00+	35,002,080.00	33,198,080.00
Total Recurrent Expenditure	39,214,376.85	22,881,600.00	28,965,120.00	28,965,120.00	6,083,520.00+	35,002,080.00	33,198,080.00
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	140,932,265.13	95,177,857.00	95,177,857.00	95,177,857.00		62,422,703.00	68,821,030.00
Sub Total - Personnel Cost	140,932,265.13	95,177,857.00	95,177,857.00	95,177,857.00		62,422,703.00	68,821,030.00
21001001/22020307 Drugs & Medical Supplies	1,143,000.00	440,000.00	500,000.00	500,000.00	60,000.00+	500,000.00	500,000.00
21001001/22020708 Medical Consulting	8,018,414.80	412,000.00	500,000.00	500,000.00	88,000.00+	500,000.00	500,000.00
21001001/22021004 Medical Assistance	830,000.00						

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2018	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
21001001/22021027 IPDS		1,320,003.00	2,000,000.00	2,000,000.00	679,997.00+	2,000,000.00	2,000,000.00
21001001/22021052 Overhead Cost payment to Hospitals		9,800,198.00	10,100,000.00	10,100,000.00	299,802.00+	19,433,120.00	19,433,120.00
21001001/22021054 Community Direct Intervention		246,000.00	2,000,000.00	2,000,000.00	1,754,000.00+	2,000,000.00	2,000,000.00
21001001/22021080 Infant and Young Child Feeding(IYCF)		2,616,747.88	3,000,000.00	3,000,000.00	383,252.12+		3,000,000.00
Sub Total Overhead Cost	9,991,414.80	14,834,948.88	18,100,000.00	18,100,000.00	3,265,051.12+	24,433,120.00	27,433,120.00
Total Recurrent Expenditure	150,923,679.93	110,012,805.88	113,277,857.00	113,277,857.00	3,265,051.12+	86,855,823.00	96,254,150.00
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution for Primary Education - Basic Salary	1,093,902,659.53	640,695,478.87	641,474,849.00	653,954,226.00	13,258,747.13+	600,982,766.00	1,153,196,000.00
Total	1,093,902,659.53	640,695,478.87	641,474,849.00	653,954,226.00	13,258,747.13+	600,982,766.00	1,153,196,000.00
SOCIAL BENEFITS							
ADMIN AND FINANCE DEPARTMENT							
25001001/22010102 Contribution to Pension Fund	32,000,000.00	88,448,960.00	93,148,960.00	129,920,845.00	41,471,885.00+	6,200,000.00	6,200,000.00
25001001/22010105 Other Pension Requirement				36,771,884.00	36,771,884.00+	90,448,960.00	40,000,000.00
Total	32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00+	96,648,960.00	46,200,000.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53-		
Total	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53-		
MISCELLANEUOS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	N	N	N	N	N	N	N
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/23020101/06000002 Construction/Provision of Office Buildings		22,325,409.06	32,689,590.00	52,689,590.00	30,364,180.94+	32,689,590.00	15,689,590.00
25001001/23010114/11000001 Purchase of computers and printers			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
25001001/23010115/11000001 Purchase of Photocopy Machine			1,700,000.00	1,700,000.00	1,700,000.00+		700,000.00
25001001/23020124/12000001 Construction/provision of markets/parks		17,153,262.50	18,099,999.00	18,099,999.00	946,736.50+	18,099,999.00	18,099,999.00
25001001/23030124/12000002 Rehabilitation/Repairs of markets/parks	12,630,872.15	2,389,424.20	5,000,980.00	5,000,980.00	2,611,555.80+	5,000,980.00	5,000,980.00
25001001/23010123/13000003 Purchase Of Fire Extinguisher	24,200,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00
25001001/23010105/13000009 Purchase Of Motor Vehicles-406 PEUGEOT SALOON			6,280,000.00	6,280,000.00	6,280,000.00+		6,280,000.00
25001001/23020118/13000018 Construction of Public Toilets at LG Secretariat		6,852,000.00	7,000,000.00	7,000,000.00	148,000.00+		
25001001/23010101/13000019 Construction/provision of Infrastructure Refunds to State Go				73,543,769.00	73,543,769.00+		
25001001/23010128/13000020 Provision of Facilities for Security Agencies		16,797,918.62	18,000,000.00	18,000,000.00	1,202,081.38+	18,000,000.00	7,000,000.00
Total	36,830,872.15	65,518,014.38	111,270,569.00	204,814,338.00	139,296,323.62+	96,290,569.00	75,270,569.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15000000/23020113/01000002 Purchase of Agro-Chemical		20,286,999.20	22,000,015.00	22,000,015.00	1,713,015.80+	22,000,015.00	2,000,015.00
15000000/23010127/01000004 Purchase of Tractor Implement			7,600,000.00	17,600,000.00	17,600,000.00+	7,600,000.00	7,600,000.00
15000000/23030112/01000007 Renovation of Slaughter Slab at manchok and Kgoro	711,108.72	1,275,750.00	1,950,004.00	16,950,004.00	15,674,254.00+	1,950,004.00	1,950,004.00
15000000/23020113/01000008 Construction of Slaughter Slabs @ Manchok			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	1,000,000.00
15000000/23040101/01000012 Forestation			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
15000000/23020113/01000024 Food and Nutrition Programme		5,689,222.00	6,000,000.00	6,000,000.00	310,778.00+	6,000,000.00	
Total	711,108.72	27,251,971.20	40,550,019.00	65,550,019.00	38,298,047.80+	40,550,019.00	13,550,019.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/23050101/04000002 Fencing of PHC Centre's across the LG area		35,482,114.00	40,500,000.00	40,500,000.00	5,017,886.00+	40,500,000.00	16,500,000.00
34001001/23050101/05000006 Fencing of Primary Schools		39,580,666.64	40,500,000.00	40,500,000.00	919,333.36+		16,500,000.00
34001001/23030121/06000005 Renovation/Furnishing of Chairman's office						14,999,950.00	
34001001/23030103/06000006 Renovation of 10nos 1 Bedroom Staff Quarters		13,500,000.00	14,999,980.00	44,999,980.00	31,499,980.00+	14,999,980.00	4,999,980.00
34001001/23020125/10000001 Construction of 10nos 1 Bedroom Staff Quarters	7,447,670.42	18,940,530.00	20,000,000.00	50,000,000.00	31,059,470.00+	20,000,000.00	20,000,000.00
34001001/23050101/10000008 Installation of Solar Inverter Street Lights		23,993,740.00	24,000,000.00	24,000,000.00	6,260.00+	24,000,000.00	24,000,000.00
34001001/23020105/10000019 Construction of Waterfalls FROM KAIMI TORANDAM TO EAT		13,852,385.17	20,000,000.00	20,000,000.00	6,147,614.83+	20,000,000.00	
34001001/23030101/13000014 Rehabilitation/Repairs of Office Building			14,999,950.00	14,999,950.00	14,999,950.00+		4,999,950.00
34001001/23010123/13000019 Purchase Of Fire Fighting Equipment		17,254,999.00	32,249,980.00	32,249,980.00	14,994,981.00+		2,249,980.00
34001001/23020103/14000022 Purchase of office Furnitures and Fittings		13,584,000.00	15,000,000.00	15,000,000.00	1,416,000.00+		15,000,000.00
34001001/23050101/13000024 SHAWN II Programme		1,917,950.00	3,000,000.00	3,000,000.00	1,082,050.00+	3,000,000.00	3,307,500.00
34001001/23010123/13000025 Purchase of Fire Fighting Truck		23,589,555.00	25,000,000.00	25,000,000.00	1,410,445.00+	25,000,000.00	10,000,000.00
34001001/23020125/14000003 Extension of Electricity (TDN) at Dusai & Manchok	89,755,961.00					32,249,980.00	
34001001/23020125/14000006 Replacement of Vandalized Electricity at Tum Mallam		20,472,815.40	21,400,000.00	21,400,000.00	927,184.60+	21,400,000.00	1,400,000.00
34001001/23020103/14000019 Rural Electrification		95,754,666.00	100,386,468.00	100,386,468.00	4,631,802.00+		100,386,468.00
34001001/23020114/17000001 Completion of Tarring of Staff Quarters Road at kaura			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000004 Construct Road from Binko to Tsonin Tsuta U Kaya Villa	35,317,115.43	23,070,251.18	25,000,000.00	45,000,000.00	21,929,748.82+	25,000,000.00	25,000,000.00
34001001/23020114/17000006 Construction of Box Culvert at Sonchita	8,617,622.00						
34001001/23020114/17000007 Construction of Drainage along chief of Kgoro Palace	1,869,903.42	34,432,744.92	44,800,000.00	49,475,497.00	15,042,752.08+	44,800,000.00	4,800,000.00
34001001/23020114/17000041 Construction/Provision of Culverts/ Bridges		3,443,546.92	22,350,035.00	22,350,035.00	18,906,488.08+	22,350,035.00	11,014,000.00
34001001/23020107/17000042 Construction/Provision and Fencing of Public Schools across		95,324,277.44	103,864,925.00	103,864,925.00	8,540,647.56+	103,864,925.00	143,864,925.00
Total	143,008,272.27	474,194,241.67	583,051,338.00	667,726,835.00	193,532,593.33+	427,164,870.00	419,022,803.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEV.							
17001001/23020118/03000001 Establishment of Wood Working Skill Acquisition Centre						35,699,600.00	
17001001/23020107/05000002 Renov. of 3 Bkls of Rooms at Bondon Anturung & Mallagum	5,847,894.40	33,254,888.00	34,500,000.00	34,500,000.00	1,245,112.00+	34,500,000.00	14,500,000.00
17001001/23005012/05000012 Purchase of Teaching/Learning Aid Equipment		29,852,052.00	35,699,600.00	35,699,600.00	5,847,548.00+		15,699,600.00
17001001/23050101/05000014 Purchase Of Community Development Materials		28,256,245.00	35,000,000.00	35,000,000.00	6,743,755.00+		5,000,000.00
17001001/23020118/05000027 Construction/Provision of Town Hall - MANCHOK			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	
17001001/23010113/11000003 Purchase of Information Gatgets			11,999,950.00	11,999,950.00	11,999,950.00+	11,999,950.00	1,999,950.00
Total	5,847,894.40	91,363,185.00	137,199,550.00	137,199,550.00	45,836,365.00+	102,199,550.00	37,199,550.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/23020118/04000002 Renovation of Health Clinics at Zankan Biniki PHC Hosp F/Daji etc	3,753,308.51	4,079,529.22	28,444,390.00	28,444,390.00	24,364,860.78+	28,444,390.00	28,444,390.00
21001001/23010112/04000003 Purchase of Hospital Equipment		28,642,522.00	29,994,000.00	29,994,000.00	1,351,478.00+	29,994,000.00	9,994,000.00
21001001/23020106/04000006 Support to Health Care Facilities (CHV FHE & M7E)		8,654,256.00	10,000,000.00	10,000,000.00	1,345,744.00+	10,000,000.00	10,000,000.00
21001001/23010107/06000005 Purchase of Refuse Evacuation Truck-REFUSEEVACUATION		17,546,523.00	18,000,000.00	18,000,000.00	453,477.00+	18,000,000.00	
Total	3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78+	86,438,390.00	48,438,390.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KAURA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

2019 ANNUAL ACCOUNT KAURA LOCAL GOVERNMENT

PROFILE OF OFFICIALS

Hon. Dr. Bege A. Katuka	Chairman (Interim Mgt. Committee)
Hon. Sunday Adamu Tibishi	Council Secretary
Hon. Isa Datti	Sup. Councilor Administration and Finance
Hon. Jonah Samuel Boquiet	Sup. Councilor Works and Infrastructure
Hon. Cletus Goddy	Sup. Councilor Agric and Forestry

MANAGEMENT STAFF

Naomi Wyoms	Director Admin and Finance
Alh. Haruna Saleh Kargi	Local Government Treasurer
Hosea Bagayang	Director Works and Infrastructure
Felix Musa Yayock	Director Agric and Forestry
Deborah S. Danyaro	Director Education & Social Development

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, total receipts amounted to one billion, eight hundred and ninety-three million, seven hundred and eighteen thousand, two hundred and fifty-four naira, eighty-two kobo (N1,893,718,254.82) only. This is made up of the following:

Statutory Allocation	-	N1,421,796,347.30	75.08%
Value Added Tax	-	N395,416,185.60	20.88%
Independent Revenue	-	NIL	0.00%
Below the line receipts	-	<u>N76,505,721.92</u>	4.04%
Total	=	N1,893,718,254.82	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 95.96% of the total receipts, while on the other hand, nothing was realized from independent revenue. This shows that there is over dependence on the federation account. This situation calls for urgent intervention measures because one cannot imagine that consultants were engaged to collect Local Government revenue but, still no kobo was accounted for.

The management and revenue consultants should be called to order. In fact there is need for a special investigation to unravel the cause of this dismal performance.

PAYMENTS:

Total payments during the year amounted to one billion, nine hundred and eighty-five million, nine hundred and eighty-one thousand, four hundred and seventy-one naira, ninety-two kobo (N1,985,981,471.92) only. This is broken as follows:

Recurrent Expenditure	-	N1,268,731,229.45	63.88%
Capital Expenditure	-	<u>N717,250,242.47</u>	36.12%
Total	=	N1,985,981,471.92	100%

From the above presentation, recurrent expenditure took 63.88% share of total expenditure leaving 36.12% for capital expenditure. This is a welcome development and the management can improve on this. This is highly commendable and should be sustained.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS

As at 31st December, 2019, the Local Government had a nil cash balance while the bank account had the sum of nine hundred and seventy-four thousand, six hundred and sixty-six naira, four kobo (N974,666.04) only.

The balances are in the following accounts:

1 st Bank Main Account No. 2032887541	-	N351,169.28
1 st Bank Project Account No. 2001765621	-	N5,047.12
Unity Bank Rev. Account No. 0025765205	-	N88,157.30
Sterling Bank WASH Account No. 0067315133	-	N530,292.34

These balances have been verified and certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N9,710,000.00. Companies such as Ikara food processing company, Jema'a Bakery, Kachia Ginger Company, Kada Mortgage, and First Inland Bank Plc, have gone moribund. On the other hand, despite the presence of vibrant companies such as Unity Bank Plc, and First City Monument Bank (FCMB) nothing was realized as investment income. This could be that either the shares have been sold illegally or that dividends accruing from these investments are being diverted to private pockets. To unravel the mystery surrounding the poor performance of these investments, the Deputy Director of Finance and Supply should make available the share certificates for inspection.

ADVANCES

All advances have been retired.

DEPOSITS

All third party deposits have been remitted appropriately



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

KAURA LOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	131,250,206.05	84,956,732.44	4,011,025.06	42,282,448.55
FEBRUARY	150,737,537.63	103,818,603.57	21,257,616.18	25,661,317.88
MARCH	139,645,900.34	104,833,930.79	15,694,380.86	19,117,588.69
APRIL	139,284,245.58	107,337,678.09	6,918,290.95	25,028,276.54
MAY	137,783,853.03	84,331,630.71	7,836,584.86	45,615,637.46
JUNE	156,893,980.34	88,245,613.64	7,833,584.86	60,814,781.84
JULY	170,516,208.04	85,972,510.57	14,948,485.73	69,595,211.74
AUGUST	162,342,948.31	86,458,630.98	15,646,311.81	60,238,005.52
SEPTEMBER	159,566,920.38	112,126,245.94	11,054,365.34	36,386,309.10
OCTOBER	164,430,152.44	155,507,849.68	8,922,302.76	0.00
NOVEMBER	160,054,558.31	153,456,874.23	3,889,784.51	2,707,899.57
DECEMBER	144,705,982.37	133,748,504.31	23,909,443.26	-12,951,965.20
TOTAL	1,817,212,492.82	1,300,794,804.95	141,922,176.18	374,495,511.69

Kaura Local Government of Kaduna State

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE	ADDITIONAL FUND	SHARE OF FOREX	EXCESS CRUDE	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	CONSIDER	FROM NNPC	EQUALISATION				
JANUARY	94,699,180.52	36,413,472.25	137,553.28								131,250,206.05
FEBRUARY	102,445,951.95	35,996,285.13	158,212.00	2,208,720.66					9,928,408.89		150,737,578.63
MARCH	96,384,923.82	31,613,281.32	104,856.55	1,092,184.92			10,450,653.73				139,645,900.34
APRIL	89,856,667.85	30,489,513.19	156,312.29		13,011,148.78	2,675,027.85	3,095,575.62				139,284,245.58
MAY	105,992,590.14	31,601,030.30	190,232.59								137,783,853.03
JUNE	120,746,960.85	35,967,996.38	179,023.11								156,893,980.34
JULY	133,684,720.11	36,680,757.56	150,730.37								170,516,208.04
AUGUST	129,794,025.31	32,304,508.24	244,414.76								162,342,948.31
SEPTEMBER	130,798,938.24	28,139,330.92	151,463.11	477,188.11							159,566,920.38
OCTOBER	126,809,582.31	30,295,547.47	228,032.41				4,731,326.83	2,365,663.42			164,430,152.44
NOVEMBER	124,816,125.06	35,069,939.29	168,493.96								160,054,558.31
DECEMBER	101,134,585.09	30,844,523.55	188,857.63				12,538,016.10				144,705,982.37
TOTAL	1,357,164,251.25	395,416,185.60	2,058,182.06	3,778,093.69	13,011,148.78	2,675,027.85	30,815,572.28	2,365,663.42	9,928,408.89	0.00	1,817,212,533.82

From the table above, the sum of one billion, eight hundred and seventeen million, two hundred and twelve thousand, four hundred and ninety-two naira, eighty-two kobo (N1,817,212,492.82) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, three hundred million, seven hundred and ninety-four thousand, eight hundred and four naira, ninety-five kobo (N1,300,794,804.95) only went to statutory deductions, one hundred and forty-one million, nine hundred and twenty-two thousand, one hundred and seventy-six naira, eighteen kobo (N141,922,176.18) only went to other deduction while the remaining balance of three hundred and seventy-four million, four hundred and ninety-five thousand, five hundred and eleven naira, sixty-nine kobo (N374,495,511.69) 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 Kaura Local Government except for the 10% internally generated revenue from the State Government that was not remitted. Also deductions for the riot act account had a crippling effect on the Local Government to the extent that the Local Government was relying on the Ministry of Local Government affairs for a bail out in order to meet its basic operational needs.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL