

KUDAN LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER KUDAN LOCAL GOVERNMENT 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. SHUAIBU BAWA JAJA	:	EXECUTIVE CHAIRMAN
HON. HABIBU DANLADI	:	ELECTED COUNCILOR
HON. GAMBO SAIDU	:	ELECTED COUNCILOR
HON. YUSHA'U MOHAMMED	:	ELECTED COUNCILOR
HON. UMMAR HUSSAINI	:	ELECTED COUNCILOR
HON. NASIRU YAHAYA	:	ELECTED COUNCILOR
HON. DAUDA MAGAJI	:	ELECTED COUNCILOR
HON. SAMAILA AHMED	:	ELECTED COUNCILOR
HON. YUNUSA GARBA	:	ELECTED COUNCILOR
HON. SABITU TUKUR	:	ELECTED COUNCILOR
HON. MUHAMMED SHEHU	:	ELECTED COUNCILOR
HON. SAHABI DAHIRU DOKA	:	COUNCIL SECRETARY

MANAGEMENT STAFF

HAJ. UMMA K. M. SAMBO	:	DIRECTOR ADMIN AND FINANCE
ALH. ALHASSAN S. ADAMU,CNA	:	LOCAL GOVERNMENT TREASURER
ALH. ABDULMUMINI IDRIS	:	DIRECTOR WORKS & INFRASTRUCTURE
HAJ. AISHA ALPHA ZARMA	:	DIRECTOR EDUCATION AND SOCIAL DEVELOPMENT
ALH. AHMED BALARABE	:	DIRECTOR AGRICULTURE AND FORESTRY
ALH. RABI'U A. YARO	:	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. SHUAIBU BAWA JAJA
EXECUTIVE CHAIRMAN



HON. SAHABI DAHIRU DOKA
COUNCIL SECRETARY



HAJ. UMMA K. M. SAMBO
DIR. ADMIN AND FINANCE



ALH. ALHASSAN S. ADAMU
LOCAL GOVT. TREASURER

1.0 CHAIRMAN'S REPORT

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


.....
HON. SHUAIBU BAWA JAJA
EXECUTIVE CHAIRMAN
24-08-20
.....

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kudan Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Kudan 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 Kudan Local Government are contained on pages 16 to 43 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 44 to 47.

2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2,005,296,581.29. The total recurrent payment charged to the Fund in line with Kudan Local Government Appropriation Act 2018 was ₦2,241,588,550.85. The operation of the Fund resulted into a net recurrent deficit of ₦236,291,969.56, which was financed by the opening balance. The closing balance of the fund as at 31st December, 2019 was ₦906,099.68.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		237,198,069.24		3,407,916.23
Recurrent Receipts	2,005,296,581.29		1,831,797,121.13	
Recurrent Expenditure	2,241,588,550.85		1,598,006,968.12	
Net Recurrent Surplus/(Deficit)		(236,291,969.56)		233,790,153.01
Closing Balance		906,099.68		237,198,069.24

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 ₦704,331,637.33 and total capital expenditure charged to the fund amounted to ₦704,331,637.33.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	704,331,637.33		286,095,065.10	
Capital Expenditure	704,331,637.33		286,095,065.10	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,005,296,581.29 and total payment was ₦2,241,588,550.85. An overall net deficit cash flow of ₦236,291,969.56 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦906,099.68:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		237,198,069.24		3,407,916.23
Total Receipts	2,005,296,581.29		1,831,797,121.13	
Total Payments	2,241,588,550.85		1,598,006,968.12	
Net Cash Surplus/(Deficit)		(236,291,969.56)		233,790,153.01
Closing Cash/Bank Balance		906,099.68		237,198,069.24
Represented by:				
Consolidated Revenue Fund	906,099.68		237,198,069.24	
Capital Development Fund	-		-	
Total Public Funds		906,099.68		237,198,069.24

3.0 COMPUTERIZATION OF DEPARTMENT OF ADMIN & FINANCE - FINAL ACCOUNTS UNIT

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

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

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



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

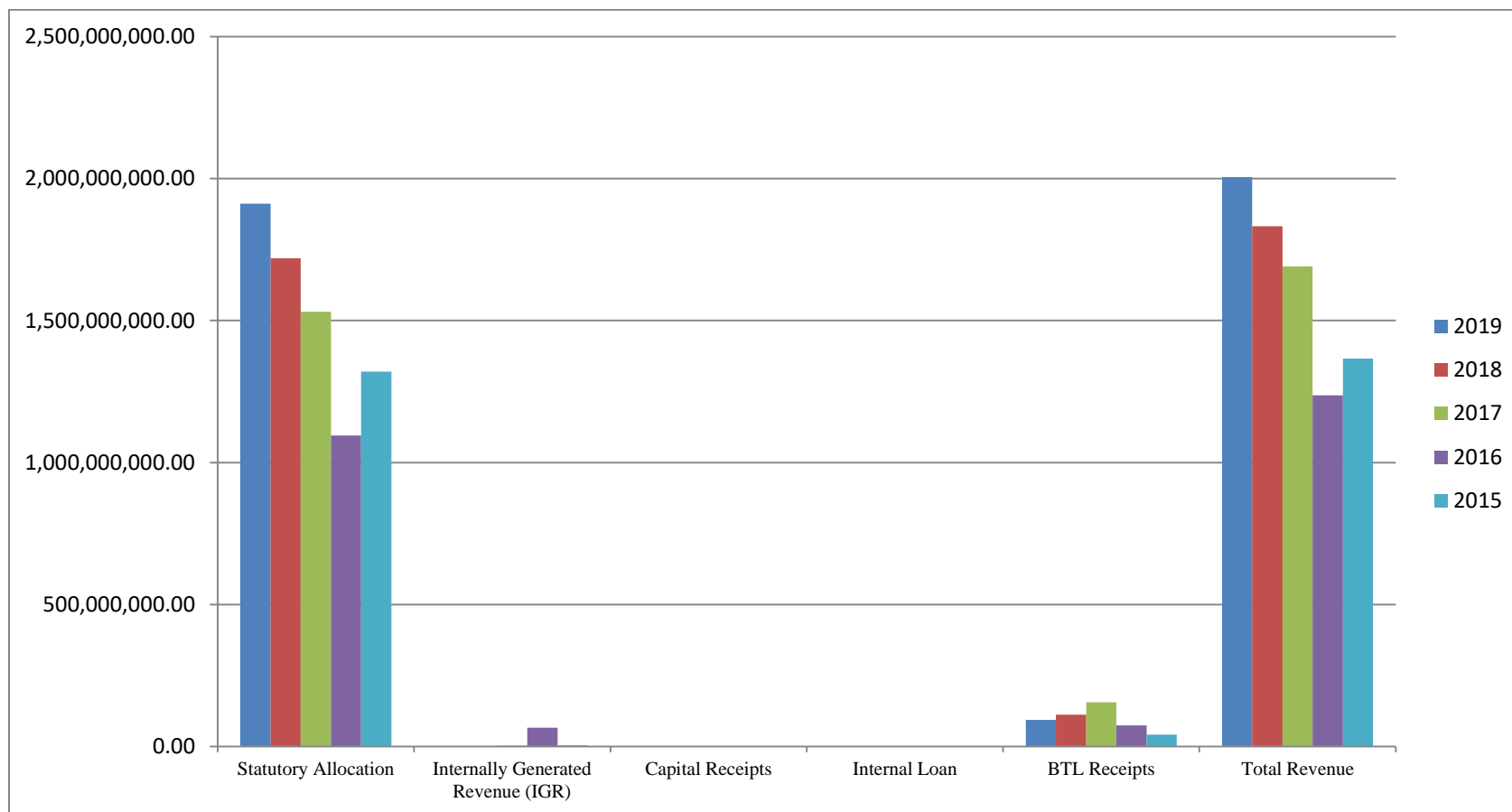
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	3,407,916.23	237,198,069.24	55,761,911.00	396,500,574.00	159,302,504.76-		
RECEIPTS:							
Statutory Allocation	1,718,691,621.27	1,911,633,953.54	1,885,009,785.00	1,885,009,785.00	26,624,168.54+		
Internally Generated Revenue	358,226.05		13,497,986.00	13,497,986.00	13,497,986.00-		
Transfer from CRF	286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33+		
BTL Receipts	112,747,273.81	93,662,627.75			93,662,627.75+		
Total Current Year Receipts	2,117,892,186.23	2,709,628,208.62	2,529,371,228.00	2,529,371,228.00	180,256,980.62+		
Total Funds Available	2,121,300,102.46	2,946,826,277.86	2,585,133,139.00	2,925,871,802.00	20,954,475.86+		
Recurrent Expenditure: Economic Classification							
Employees Compensation	829,378,295.22	986,146,871.05	876,209,688.00	987,418,774.00	1,271,902.95+	920,020,171.00	966,021,179.00
Social Benefits	73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67+	2,362,500.00	2,480,625.00
Overhead Costs	258,738,285.88	385,384,926.39	387,184,626.00	387,184,626.00	1,799,699.61+	406,543,856.00	426,871,048.00
Service Wide Vote	37,228,048.11	1,996,254.00	2,000,000.00	2,000,000.00	3,746.00+	2,100,000.00	2,205,000.00
BTL Payments	112,747,273.81	93,662,627.75			93,662,627.75-		
Transfer to Capital Development Fund	286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33-		
Total Recurrent Expenditure	1,598,006,968.12	2,241,588,550.85	1,898,507,771.00	2,077,709,043.00	163,879,507.85-	1,331,026,527.00	1,397,577,852.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	3,435,000.00	29,276,342.00	32,000,000.00	32,000,000.00	2,723,658.00+	30,648,174.00	15,212,043.00
04 Improvement to Human Health	12,046,934.95	16,111,000.00	18,000,001.00	18,000,001.00	1,889,001.00+	24,400,000.00	22,700,000.00
05 Enhancing Skills and Knowledge	26,758,762.80	90,435,957.39	98,577,786.00	98,577,786.00	8,141,828.61+	70,506,938.00	92,395,290.00
06 - Housing and Urban Development	54,077,568.65	105,093,667.00	68,000,000.00	139,537,391.00	34,443,724.00+	33,805,529.00	7,952,764.00
09 Environmental Improvement	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99+	9,264,000.00	10,808,000.00
10 Water Resources and Rural Development	1,510,521.00	135,818,242.15	121,454,833.00	211,454,833.00	75,636,590.85+	22,400,000.00	25,200,000.00
11 Information Communication & Technology	4,520,130.00						
13 Reform of Government and Governance	38,751,632.09	98,148,962.21	106,750,000.00	106,750,000.00	8,601,037.79+	92,984,388.00	75,120,000.00
14 Power	46,082,338.89	116,630,093.00	120,915,617.00	120,915,617.00	4,285,524.00+	25,275,000.00	28,800,000.00
17 Road	83,762,764.57	93,548,848.57	100,727,131.00	100,727,131.00	7,178,282.43+	56,000,000.00	9,000,000.00
Total Capital Expenditure by Programme	286,095,065.10	704,331,627.33	686,625,368.00	848,162,759.00	143,831,131.67+	365,284,029.00	287,188,097.00
Total Expenditure (Budget Size)	1,884,102,033.22	2,945,920,178.18	2,585,133,139.00	2,925,871,802.00	20,048,376.18-	1,696,310,556.00	1,684,765,949.00
Budget Surplus/(Deficit)	237,198,069.24	906,099.68			906,099.68+	1,696,310,556.00	1,684,765,949.00
Financing of Deficit by Borrowing							
Closing Balance	237,198,069.24	906,099.68			906,099.68+	1,696,310,556.00	1,684,765,949.00

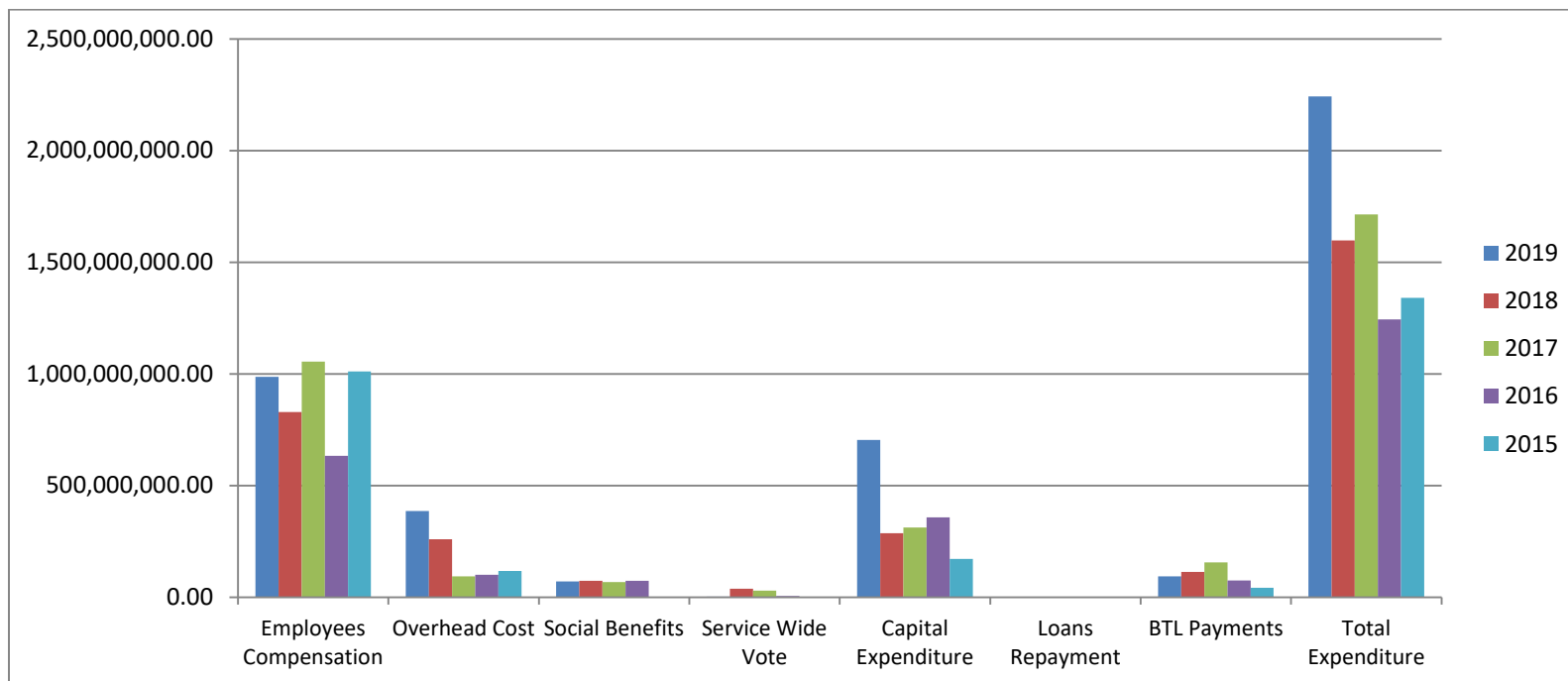
3.2 FIVE YEAR FINANCIAL SUMMARY

RECEIPTS:	2019	2018	2017	2016	2015
Statutory Allocation	1,911,633,953.54	1,718,691,621.27	1,530,606,117.95	1,095,007,177.36	1,319,742,133.44
Internally Generated Revenue (IGR)		358,226.05	3,882,408.00	66,986,785.99	4,580,160.00
Capital Receipts					
Internal Loan					
BTL Receipts	93,662,627.75	112,747,273.81	156,390,649.99	74,576,372.74	41,769,471.50
Total Revenue	2,005,296,581.29	1,831,797,121.13	1,690,879,175.94	1,236,570,336.09	1,366,091,764.94
EXPENDITRE:					
Employees Compensation	986,146,871.05	829,378,295.22	1,054,451,702.28	632,982,539.73	1,010,340,748.71
Overhead Cost	385,384,926.39	258,738,285.88	93,928,419.72	100,157,294.44	116,811,747.33
Social Benefits	70,066,244.33	73,820,000.00	68,000,000.00	73,729,713.55	
Service Wide Vote	1,996,254.00	37,228,048.11	29,656,120.26	4,761,103.32	
Capital Expenditure	704,331,627.33	286,095,065.10	311,870,594.88	357,446,513.95	171,333,686.16
Loans Repayment					
BTL Payments	93,662,627.75	112,747,273.81	156,390,649.99	74,576,372.74	41,769,471.50
Total Expenditure	2,241,588,550.85	1,598,006,968.12	1,714,297,487.13	1,243,653,537.73	1,340,255,653.70
CASH BALANCES					
Net Cash Surplus/(Deficit)	-236,291,969.56	233,790,153.01	-23,418,311.19	-7,083,201.64	25,836,111.24
Opening Cash Balance	237,198,069.24	3,407,916.23	26,826,227.42	33,909,429.06	8,073,317.82
Closing Cash Balance	906,099.68	237,198,069.24	3,407,916.23	26,826,227.42	33,909,429.06

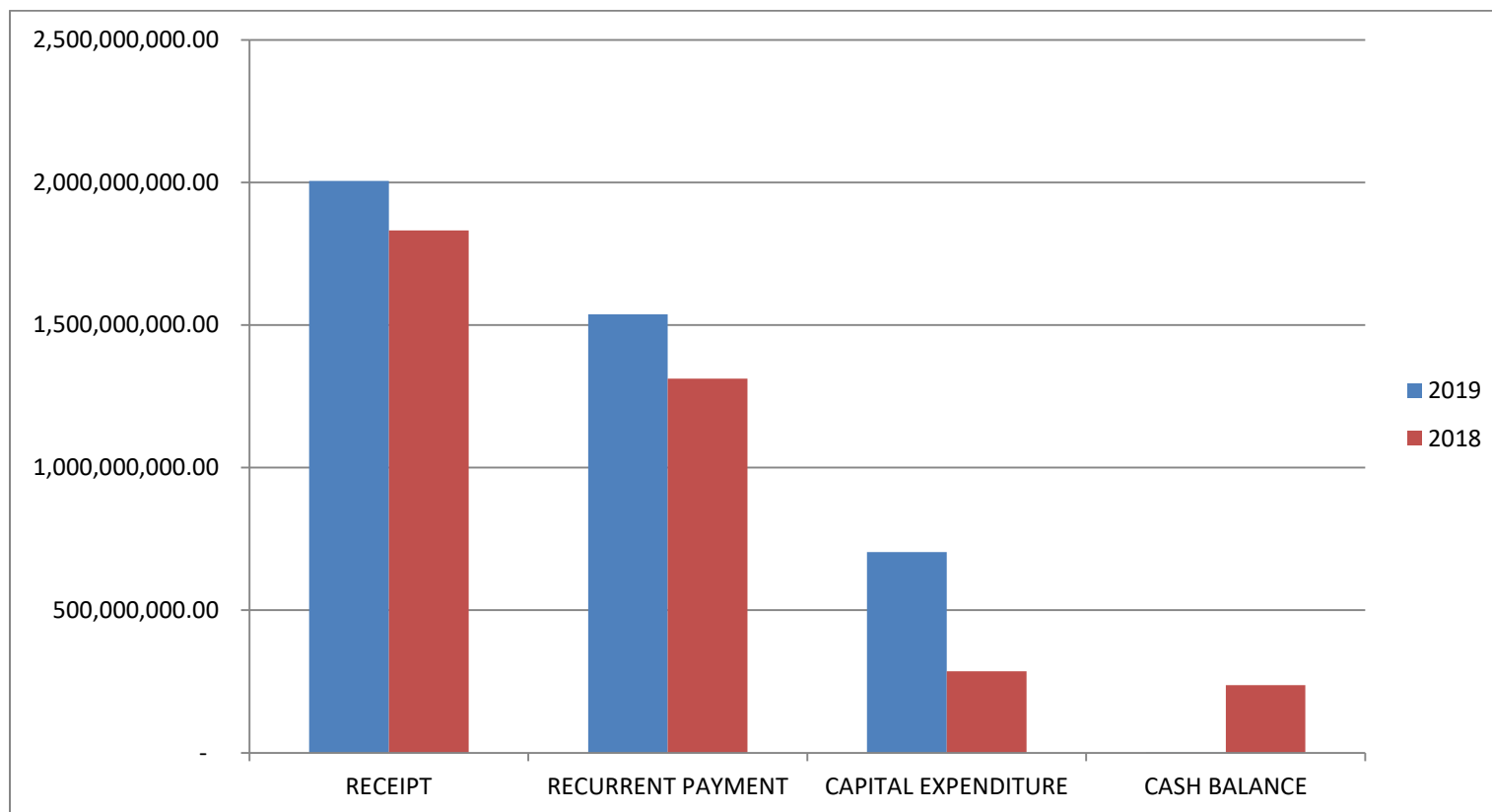
ACTUAL RECEIPT FOR FIVE YEAR



ACTUAL PAYMENT FOR FIVE YEAR



ACTUAL RECEIPT AND PAYMENT 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of Kudan 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

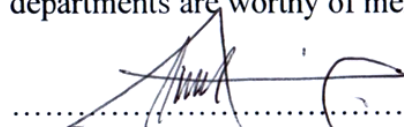
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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



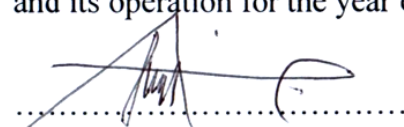
**ALH. ALHASSAN S. ADAMU, CNA
TREASURER**



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.

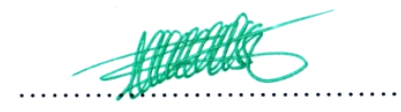
In our opinion, these financial statements fairly reflect the financial position of Kudan Local Government as at 31st December, 2019, and its operation for the year ended on that date.



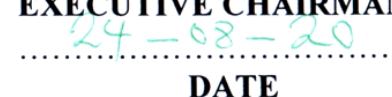
**ALH. ALHASSAN S. ADAMU, CNA
TREASURER**



DATE



**HON. SHUAIBU BAWA JAJA
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 Kudan 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
CASHFLOW STATEMENT

	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:		₦	₦
Statutory Allocation	1	1,545,344,534.14	1,438,311,348.33
Share of Value Added Tax	2	366,289,419.40	280,380,272.94
Independent Revenue	3		358,226.05
Total Receipts		1,911,633,953.54	1,719,049,847.32
Recurrent Payments:			
Employees Compensation	4	986,146,871.05	829,378,295.22
Social Benefits	5	70,066,244.33	73,820,000.00
Overhead Cost	6	385,384,926.39	258,738,285.88
CRFC - (Excluding Social Benefits and Public Debt)	7	1,996,254.00	37,228,048.11
Total Payments		1,443,594,295.77	1,199,164,629.21
Net Cash Flow from Operating Activities		468,039,657.77	519,885,218.11
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	29,276,342.00	3,435,000.00
Improvement to Human Health	11	16,111,000.00	12,046,934.95
Enhancing Skills and Knowledge	12	90,435,957.39	26,758,762.80
Housing and Urban Development	13	105,093,667.00	54,077,568.65
Environmental Improvement	16	19,268,515.01	15,149,412.15
Water Resources and Rural Development	17	135,818,242.15	1,510,521.00
Information and Communication Technology	18		4,520,130.00
Reform of Government and Governance	20	98,148,962.21	38,751,632.09
Power	21	116,630,093.00	46,082,338.89
Road	24	93,548,848.57	83,762,764.57
Net Cash Flow from Investing Activities	29	704,331,627.33	286,095,065.10
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	93,662,627.75	112,747,273.81
Below-The-Line Payments	37	93,662,627.75	112,747,273.81
Net Movement			
Net Surplus(Deficit) for the Year		236,291,969.56	(233,790,153.01)
Opening Balance		237,198,069.24	3,407,916.23
Closing Balance	38	906,099.68	237,198,069.24

STATEMENT N.O 2
STATEMENT OF ASSET AND LIABILITIES

	Note	Actual 2019	Actual 2018
ASSETS:		₦	₦
Liquid Assets			
Treasuries and Banks	39	906,099.68	237,198,069.24
Sub Total		906,099.68	237,198,069.24
Investments and Other Assets			
Investments	40	10,612,500.00	10,612,500.00
Sub Total		10,612,500.00	10,612,500.00
Total Assets		11,518,599.68	247,810,569.24
Public Funds:			
Consolidated Revenue Fund	42	906,099.68	237,198,069.24
Capital Development Fund	43		
Other Funds	44	10,612,500.00	10,612,500.00
Sub - Total: Public Funds		11,518,599.68	247,810,569.24
LIABILITIES:			
Public Funds + Liabilities		11,518,599.68	247,810,569.24

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		3,407,916.23	237,198,069.24		179,201,272.00	57,996,797.24+		
Add: Recurrent Receipts:								
Statutory Allocation		1,381,307,597.04	1,469,039,031.51	1,436,923,219.00	1,436,923,219.00	32,115,812.51+		
Share of VAT		280,380,272.94	366,289,419.40	390,121,021.00	390,121,021.00	23,831,601.60-		
NNPC Refunds			2,482,087.08			2,482,087.08+		
Special Allocation			31,829,320.40			31,829,320.40+		
Refund from Paris Club			12,040,845.75			12,040,845.75+		
10% IGR State Contribution		3,704,226.29		57,965,545.00	57,965,545.00	57,965,545.00-		
Exchange Rate Difference			27,911,257.96			27,911,257.96+		
Solid Minerals			2,041,991.44			2,041,991.44+		
Share of Forex Equalization		21,722,391.36						
Excess Bank Charges Recovered		31,577,133.64						
Sub Total: Statutory Allocation		1,718,691,621.27	1,911,633,953.54	1,885,009,785.00	1,885,009,785.00	26,624,168.54+		
Direct Taxes	49			510,721.00	510,721.00	510,721.00-		
Licenses	50			202,216.00	202,216.00	202,216.00-		
Rates	51			5,420,000.00	5,420,000.00	5,420,000.00-		
Fees	52			5,252,637.00	5,252,637.00	5,252,637.00-		
Fines	53			250,000.00	250,000.00	250,000.00-		
Earnings	55			1,862,412.00	1,862,412.00	1,862,412.00-		
Miscellaneous	62	358,226.05						
Total: Independent Revenue		358,226.05		13,497,986.00	13,497,986.00	13,497,986.00-		
Total Recurrent Receipts		1,719,049,847.32	1,911,633,953.54	1,898,507,771.00	1,898,507,771.00	13,126,182.54+		
Total Funds Available		1,722,457,763.55	2,148,832,022.78	1,898,507,771.00	2,077,709,043.00	71,122,979.78+		
Less Recurrent Payments:								
Employees Compensation	63	829,378,295.22	986,146,871.05	876,209,688.00	987,418,774.00	1,271,902.95+	920,020,171.00	966,021,179.00
Social Benefits	64	73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67+	2,362,500.00	2,480,625.00
Overhead Cost	65	258,738,285.88	385,384,926.39	387,184,626.00	387,184,626.00	1,799,699.61+	406,543,856.00	426,871,048.00
CRFC - (Excluding Social Benefits and Public Debts)	66	37,228,048.11	1,996,254.00	2,000,000.00	2,000,000.00	3,746.00+	2,100,000.00	2,205,000.00
Total Recurrent Payments		1,199,164,629.21	1,443,594,295.77	1,267,644,314.00	1,446,845,586.00	3,251,290.23+	1,331,026,527.00	1,397,577,852.00
Other Cash Movement								
Below-The-Line Receipts	67	112,747,273.81	93,662,627.75			93,662,627.75+		
Below-The-Line Payments	68	112,747,273.81	93,662,627.75			93,662,627.75-		
Net Recurrent Funds before Transfers		523,293,134.34	705,237,727.01	630,863,457.00	630,863,457.00	74,374,270.01+	1,331,026,527.00	1,397,577,852.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33-		
Total Appropriations/Transfers		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33-		
Closing Balance		237,198,069.24	906,099.68			906,099.68+	1,331,026,527.00	1,397,577,852.00

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				55,761,911.00	217,299,302.00	217,299,302.00-		
Add: Revenue								
Transfer from Consolidated Revenue		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33+		
Sub Total: Capital Receipts		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33+		
Total Capital Funds Available		286,095,065.10	704,331,627.33	686,625,368.00	848,162,759.00	143,831,131.67-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74+	85,484,388.00	73,320,000.00
Economic Affairs	74	134,790,624.46	419,063,959.67	419,097,581.00	509,097,581.00	90,033,621.33+	134,323,174.00	78,212,043.00
Environmental Protection	75	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99+	9,264,000.00	10,808,000.00
Housing and Community Development	76	54,077,568.65	101,719,667.00	64,000,000.00	135,537,391.00	33,817,724.00+	29,305,529.00	7,052,764.00
Health	77	12,046,934.95	19,485,000.00	22,000,001.00	22,000,001.00	2,515,001.00+	28,900,000.00	23,600,000.00
Education	79	31,338,762.80	94,830,957.39	103,577,786.00	103,577,786.00	8,746,828.61+	78,006,938.00	94,195,290.00
Total Capital Expenditure		286,095,065.10	704,331,627.33	686,625,368.00	848,162,759.00	143,831,131.67+	365,284,029.00	287,188,097.00
Closing Balance							365,284,029.00	287,188,097.00

NOTES TO CASHFLOW STATEMENT

	Actual 2019	Actual 2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,469,039,031.51	1,381,307,597.04
25001001/11010006 NNPC Refunds	2,482,087.08	
25001001/11010007 Special Allocation	31,829,320.40	
25001001/11010009 Refund from Paris Club	12,040,845.75	
25001001/11010011 10% IGR State Contribution		3,704,226.29
25001001/11010013 Exchange Rate Difference	27,911,257.96	
25001001/11000018 Solid Minerals	2,041,991.44	
25001001/11000019 Share of Forex Equalization		21,722,391.36
25001001/11000020 Excess Bank Charges Recovered		31,577,133.64
Total	1,545,344,534.14	1,438,311,348.33
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	366,289,419.40	280,380,272.94
Note 3 - Independent Revenue		
Miscellaneous Revenue		358,226.05
Total		358,226.05
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	528,793,520.57	425,839,873.46
Local Government Staff	457,353,350.48	403,538,421.76
Total	986,146,871.05	829,378,295.22
Note 4A - Local Government Staff		
Kudan Local Govt	457,353,350.48	403,538,421.76
Total	457,353,350.48	403,538,421.76
Note 5 - Social Benefits		
15% Contribution to Pension fund	36,146,044.33	40,900,000.00
10% Contributory Pension Fund	33,920,200.00	32,920,000.00
Total	70,066,244.33	73,820,000.00
Note 6 - Overhead Costs		
Transport and Travelling	5,483,617.13	6,583,874.60
Utilities	1,946,521.74	1,036,856.00
Material and Supplies	26,564,004.10	31,921,730.43
Maintenance Services	2,120,000.00	3,126,914.03
Training	19,029,954.88	15,170,400.00
Other Services	135,176,086.00	63,669,350.00
Consulting & Professional Services	8,235,164.49	13,367,600.00
Fuel and Lubricants		214,000.00
Financial Charges	3,901,117.62	1,158,544.82
Miscellaneous Expenses	175,139,959.54	109,089,016.00
Local Grants and Contributions	7,788,500.89	13,400,000.00
Total	385,384,926.39	258,738,285.88

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
25001001/22060203 Settlement of Outstanding Recurrent liabilities	1,996,254.00	37,228,048.11
Total	1,996,254.00	37,228,048.11
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000001 Purchase of Irrigation Pumps	2,250,000.00	509,900.00
15001001/23040101/01000002 Tree Planting	1,982,000.00	
15001001/23010127/01000003 Purchase of Agricultural Equipment	4,520,132.00	1,000,000.00
15001001/23010127/01000004 Purchase of Farming Inputs	13,400,000.00	1,925,100.00
15001001/23010127/01000010 Purchase of Farming Input	2,203,210.00	
15001001/23020113/01000011 Provision of Rice Processing Mills	4,921,000.00	
Total	29,276,342.00	3,435,000.00
Note 11 - Improvement to Human Health		
21001001/23030106/04000001 Rehabilitation/Repairs of Health Centres	4,951,000.00	7,046,934.95
21001001/23010122/04000002 Purchase of Medical/Clinics Equipments	4,990,000.00	5,000,000.00
21001001/23050101/04000004 Food and Nutrition Programme	5,270,000.00	
21001001/23040104/04000005 Refuse Evacuation and Waste Management	900,000.00	
Total	16,111,000.00	12,046,934.95
Note 12 - Enhancing Skills and Knowledge		
17001001/23020107/05000001 Construction/Provision of Public Schools	28,414,360.75	10,197,395.46
17001001/23030106/05000002 Repairs/Rehabilitation of Public Schools	20,400,631.64	13,341,592.34
17001001/23020107/05000003 Purchase of Classroom Furniture	8,200,000.00	
17001001/23010124/05000004 Purchase of Teaching Equipment	15,899,000.00	540,000.00
17001001/23010124/05000005 Purchase of Adult Education Materials		449,775.00
17001001/23020107/05000006 Repairs of Home economic Centre	2,000,000.00	
17001001/23020107/05000007 Construction of Disable Centre	3,354,100.00	2,230,000.00
17001001/23010112/05000008 Fencing of Primary Schools	6,750,994.00	
17001001/23020107/05000009 Provision for Vocational and Skills Development	5,416,871.00	
Total	90,435,957.39	26,758,762.80
Note 13 - Housing and Urban Development		
34001001/23050101/06000001 Land Compensations	19,318,283.00	26,523,000.00
34001001/23020118/06000002 Provision of Landscaping and Beautification of Local Government Se	2,523,000.00	5,000,111.00
34001001/23030121/06000004 Repairs of Residential Building	8,707,231.00	14,754,403.60
34001001/23020101/06000007 Repairs of Office Building	4,899,732.00	7,800,054.05
34001001/23020124/06000008 Construction of Market	51,500,068.00	
34001001/23020102/06000010 Construction of Staff Quarters	4,897,123.00	
34001001/23020101/06000012 Construction of Council Chamber	9,874,230.00	
21001001/23020101/06000013 Fencing of 255 PHC Centres	3,374,000.00	
Total	105,093,667.00	54,077,568.65

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 16 - Environmental Improvement	19,268,515.01	15,149,412.15
34001001/23040102/09000001 Construction/Provision of Drainage	19,268,515.01	15,149,412.15
Total	19,268,515.01	15,149,412.15
Note 17 - Water Resources and Rural Development	135,818,242.15	1,510,521.00
34001001/23020105/10000001 Construction of Boreholes	2,953,000.00	1,510,521.00
34001001/23030104/10000002 Rehabilitation of Boreholes within the Local Government	3,900,495.00	
34001001/23020105/10000005 Construction of Solar Boreholes	4,965,200.00	
34001001/23020105/10000006 Upgrading of Earth Dams	123,999,547.15	
Total	135,818,242.15	1,510,521.00
Note 18 - Information and Communication Technology		
25001001/23050102/11000001 Internet Connectivity Website Design		4,520,130.00
Total		4,520,130.00
Note - 20 Reform of Government and Governance		
25001001/23010112/13000001 Purchase of Office Furniture Fittings	7,545,000.00	17,126,074.31
25001001/23010113/13000004 Purchase of Computers	1,401,350.00	
25001001/23010128/13000005 Purchase of Security Equipment	1,720,000.00	3,965,557.78
25001001/23010104/13000006 Purchase of Motorcycles	3,520,000.00	2,000,000.00
25001001/23010105/13000007 Purchase of Motor vehicle	350,000.00	11,080,000.00
25001001/23010132/13000008 Provision of Facilities for Security Agencies	8,502,300.00	
25001001/23010123/13000009 Purchase of Fire Figthing Truck	9,825,000.00	
25001001/23010124/13000010 Purchase of Information Equipment	2,943,478.26	
25001001/23050101/13000011 Settlement of Capital Liabilities	13,198,000.00	
25001001/23050101/13000012 Contribution to PHC Services	958,400.00	
34001001/23010101/13000001 Purchase / Acquisition Of Land	43,790,433.95	
17001001/23010129/13000001 Purchase of Community Development Materials	1,525,000.00	1,680,000.00
17001001/23050101/13000002 SHAWN II Programme	2,870,000.00	2,900,000.00
Total	98,148,962.21	38,751,632.09
Note 21 - Power		
34001001/23020103/14000001 Purchase of Transformers	20,287,000.00	26,748,316.64
34001001/23020103/14000002 Rural Electrification	50,027,207.75	17,124,012.25
34001001/23020103/14000003 Provision of Replacement of Vandalized Electrical Equipment	1,501,984.00	2,210,010.00
34001001/23020103/14000004 Provision for Solar Home System	11,749,494.95	
34001001/23020103/14000005 Purchase and Installation of Solar Inverter @ LG Secretariat	8,950,706.30	
34001001/23020103/14000006 Installation of Solar Street Light at Local Government Secre	23,160,000.00	
34001001/23020123/14000008 Rehabilitation /Repairs of Electricity	953,700.00	
Total	116,630,093.00	46,082,338.89

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 24 - Road		
34001001/23020114/17000001 Provision of Feeder roads	39,297,578.74	43,192,543.02
34001001/23020114/17000002 Construction/Provision of Culvert	42,730,994.62	11,930,571.55
34001001/23020114/17000003 Rehabilitation/Repairs of Roads	2,097,024.00	2,425,150.00
34001001/23020114/17000004 Construction/Provision of Bridge	9,423,251.21	26,214,500.00
Total	93,548,848.57	83,762,764.57
Note 29 - Net Cash Flow from Investment Activities by Sector		
Capital Expenditure by Administrative Sector	49,963,528.26	38,691,762.09
Capital Expenditure by Economic Sector	540,052,141.68	204,017,605.26
Capital Expenditure by Social Sector	114,315,957.39	43,385,697.75
Total	704,331,627.33	286,095,065.10
Note 29A - Net Cash Flow From Investment Activities by Economic		
Purchase of Fixed Assets General	87,345,464.26	45,276,407.09
Construction and Provision of Fixed Assets General	510,361,875.42	148,783,130.92
Rehabilitation and Repairs of Fixed Assets General	42,859,089.64	42,942,984.94
Preservation of the Environment General	22,150,515.01	15,149,412.15
Acquisition of Non Tangible Assets	41,614,683.00	33,943,130.00
Total - 29A	704,331,627.33	286,095,065.10
Note 29B - Net Cash From Investment Activities by Location		
Kaura - Wali North Ward	50,027,207.75	17,124,012.25
Doka Ward	48,769,479.65	28,491,004.49
Hunkuyi Ward	248,387,049.10	540,000.00
Garu Ward	49,994,095.00	2,020,421.00
Kaura - Wali South Ward	47,059,561.75	12,427,395.46
Kudan Ward	108,581,269.95	162,359,045.75
Zabi Ward	47,434,906.21	28,523,000.00
Sabon Gari Hunkuyi Ward	46,301,069.30	22,679,614.60
Likoro Ward	57,776,988.62	11,930,571.55
Total - 29B	704,331,627.33	286,095,065.10
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	2,032,856.91	
25001001/12150002 VAT due to FIRS	2,289,778.90	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	15,970,153.19	9,965,201.57
25001001/12150004 Union Deductions	50,000.00	
25001001/12150005 Deposits	4,854,600.00	
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	12,185,023.69	
25001001/12150008 10% Contract Retention	2,261,121.78	
25001001/12150009 SIGMA Pension Deduction	21,444,422.85	74,877,493.41
25001001/12150012 NULGE Deductions	4,097,890.65	27,754,578.83
25001001/12150015 Party Deductions	150,000.00	

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/12150021 Personnel Advance Deduction	13,800,216.61	150,000.00
25001001/12150025 Monetization Tax Deduction	2,152,466.09	
25001001/12150030 Refund of Unclaimed Salary	6,549,793.08	
25001001/12150031 ALGON Dues	750,000.00	
25001001/12150036 National Housing Fund Deduction	5,044,304.00	
25001001/12150039 AOPSHON	30,000.00	
Total	93,662,627.75	112,747,273.81
Note 37 - Below the Line Payments		
25001001/22080001 Withholding Tax Due to FIRS	2,032,856.91	
25001001/22080002 Vat due to FIRS	2,289,778.90	
25001001/22080003 PAYE Deductions Remittances to BIR	15,970,153.19	9,965,201.57
25001001/22080004 Union Deductions	50,000.00	
25001001/22080005 Deposits	4,854,600.00	
25001001/22080006 Loans Deductions for Salary Other Deductions for Payroll	12,185,023.69	
25001001/22080008 10% Contract Retention	2,261,121.78	
25001001/22080009 SIGMA Pension Deduction	21,444,422.85	74,877,493.41
25001001/22080012 NULGE Deductions	4,097,890.65	27,754,578.83
25001001/22080015 Party Deductions	150,000.00	
25001001/22080021 Personnel Advance Deduction	13,800,216.61	150,000.00
25001001/22080025 Monetization Tax Deduction	2,152,466.09	
25001001/22080030 Refund of Unclaimed Salary	6,549,793.08	
25001001/22080031 ALGON Dues	750,000.00	
25001001/22080036 National Housing Fund Deduction	5,044,304.00	
25001001/22080039 AOPSHON	30,000.00	
Total	93,662,627.75	112,747,273.81
Note 38 - Closing Balance		
20001001/31010108 UBA - Main Account	729,750.18	443,736.36
20001001/31010112 GT Bank Main Account		2,994,234.44
20001001/31010113 GT Bank Operational		1,812,847.02
20001001/31010114 GT Bank Capital		73,329,842.50
20001001/31010115 GT Bank -Wash Account		364,860.90
20001001/31010116 GT Bank -Salaries and Wages		571,430.54
20001001/31010117 UBA - Capital Account	141,762.77	157,681,117.48
20001001/31010018 UBA - Paris Fund Account	23,806.19	
20001001/31010019 UBA - Wash Account	10,780.54	
Sub Total: Cash and Bank	906,099.68	237,198,069.24
Total Consolidated Cash & Bank Balances	906,099.68	237,198,069.24

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
UBA - Main Account	729,750.18	443,736.36
GT Bank Main Account		2,994,234.44
GT Bank Operational		1,812,847.02
GT Bank Capital		73,329,842.50
GT Bank -Wash Account		364,860.90
GT Bank -Salaries and Wages		571,430.54
UBA - Capital Account	141,762.77	157,681,117.48
UBA - Paris Fund Account	23,806.19	
UBA - Wash Account	10,780.54	
Total	906,099.68	237,198,069.24
Note 40 - Investments		
Ikara Food Processing Company	650,000.00	650,000.00
Kachia Ginger Processing Company	100,000.00	100,000.00
Urban Development	250,000.00	250,000.00
Makarfi Sugar Company	612,500.00	612,500.00
Universal Bank Plc	1,000,000.00	1,000,000.00
Purchase of Shares	2,052,917.70	2,052,917.70
First Inland Bank Plc. (Former NUB)	5,947,082.30	5,947,082.30
Total	10,612,500.00	10,612,500.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	237,198,069.24	3,407,916.23
Add/(Less) Net Recurrent Surplus/(Deficit)	236,291,969.56	(233,790,153.01)
Closing Balance	906,099.68	237,198,069.24
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Note 44 - Other Funds	10,612,500.00	10,612,500.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
Note 50 – Licenses	₦	₦	₦	₦	₦	₦	₦
Bicycle Truck Canoe Wheelbarrow and Cart Fees			202,216.00	202,216.00	202,216.00-		
Total			202,216.00	202,216.00	202,216.00-		
Note 51 - Rates							
Shops and Kiosk Rates			1,420,000.00	1,420,000.00	1,420,000.00-		
Land use Charges (Private and Commercial Property)			4,000,000.00	4,000,000.00	4,000,000.00-		
Total			5,420,000.00	5,420,000.00	5,420,000.00-		
Note 52 - Fees							
Naming of Street Registration Fees			1,462,833.00	1,462,833.00	1,462,833.00-		
Fee Structure For Outdoor Installation and Advert			831,923.00	831,923.00	831,923.00-		
Right Of Occupancy In Local Government Areas			321,715.00	321,715.00	321,715.00-		
Marriage Birth and Registration Fees			1,112,012.00	1,112,012.00	1,112,012.00-		
Domestic Animal Fee			182,913.00	182,913.00	182,913.00-		
Slaughter Slab Fees			1,341,241.00	1,341,241.00	1,341,241.00-		
Total			5,252,637.00	5,252,637.00	5,252,637.00-		
Note 53 - Fines							
Fine on Obstruction/Wrong Parking Charges			250,000.00	250,000.00	250,000.00-		
Total			250,000.00	250,000.00	250,000.00-		
Note 54 - Sales							
Note 55 - Earnings							
Earning from Motor Park			1,862,412.00	1,862,412.00	1,862,412.00-		
Total			1,862,412.00	1,862,412.00	1,862,412.00-		
Note 62 - Miscellaneous							
Recovery of Loses and Overpayment	37,854.88						
Unclaimed Salary	320,371.17						
Total	358,226.05						
Note 63 - Employee Compensation							
Personnel Management	313,038,392.00	354,309,824.08	244,398,365.00	355,398,376.00	1,088,551.92+	256,618,283.00	269,449,197.00
Department of Health	90,500,029.76	103,043,526.40	103,071,413.00	103,071,413.00	27,886.60+	108,224,983.00	113,636,232.00
Contribution to Primary Education	425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43+	555,176,905.00	582,935,750.00
Contribution to Primary Education	425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43+	555,176,905.00	582,935,750.00
Total	1,255,218,168.68	1,514,940,391.62	1,404,949,598.00	1,516,367,759.00	1,427,367.38+	1,475,197,076.00	1,548,956,929.00
Note 64 - Social Benefits							
15% Contribution to Pension fund	40,900,000.00	36,146,044.33	2,250,000.00	36,246,093.00	100,048.67+	2,362,500.00	2,480,625.00
10% Contributory Pension Fund	32,920,000.00	33,920,200.00		33,996,093.00	75,893.00+		
Total	73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67+	2,362,500.00	2,480,625.00

Notes to Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 65 - Overhead Cost							
Admin and Finance	178,049,515.85	239,397,736.51	240,026,400.00	240,026,400.00	628,663.49+	252,027,720.00	264,629,105.00
Department of Agriculture & Natural Resources		2,388,000.00	2,500,000.00	2,500,000.00	112,000.00+	2,625,000.00	2,756,250.00
Department of Works and Housing	6,857,770.03	5,976,521.74	6,182,000.00	6,182,000.00	205,478.26+	6,491,100.00	6,815,655.00
Department of Education	66,467,600.00	117,991,270.14	118,497,386.00	118,497,386.00	506,115.86+	124,422,255.00	130,643,368.00
Department of Health	7,363,400.00	19,631,398.00	19,978,840.00	19,978,840.00	347,442.00+	20,977,781.00	22,026,670.00
Total	258,738,285.88	385,384,926.39	387,184,626.00	387,184,626.00	1,799,699.61+	406,543,856.00	426,871,048.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Outstanding Recurrent liabilities	37,228,048.11	1,996,254.00	2,000,000.00	2,000,000.00	3,746.00+	2,100,000.00	2,205,000.00
Total	37,228,048.11	1,996,254.00	2,000,000.00	2,000,000.00	3,746.00+	2,100,000.00	2,205,000.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS		2,032,856.91			2,032,856.91+		
VAT due to FIRS		2,289,778.90			2,289,778.90+		
PAYE Taxes due to State Board of Internal Revenue	9,965,201.57	15,970,153.19			15,970,153.19+		
Union Deductions		50,000.00			50,000.00+		
Deposits		4,854,600.00			4,854,600.00+		
Loans deduction for Salary Other Deduction for payroll		12,185,023.69			12,185,023.69+		
10% Contract Retention		2,261,121.78			2,261,121.78+		
SIGMA Pension Deduction	74,877,493.41	21,444,422.85			21,444,422.85+		
NULGE Deductions	27,754,578.83	4,097,890.65			4,097,890.65+		
Party Deductions		150,000.00			150,000.00+		
Personnel Advance Deduction	150,000.00	13,800,216.61			13,800,216.61+		
Monetization Tax Deduction		2,152,466.09			2,152,466.09+		
Refund of Unclaimed Salary		6,549,793.08			6,549,793.08+		
ALGON Dues		750,000.00			750,000.00+		
National Housing Fund Deduction		5,044,304.00			5,044,304.00+		
AOPSHON		30,000.00			30,000.00+		
Total	112,747,273.81	93,662,627.75			93,662,627.75+		
Note 68 - Below the Line Payments							
Withholding Tax Due to FIRS		2,032,856.91			2,032,856.91-		
Vat due to FIRS		2,289,778.90			2,289,778.90-		
PAYE Deductions Remittances to BIR	9,965,201.57	15,970,153.19			15,970,153.19-		
Union Deductions		50,000.00			50,000.00-		
Deposits		4,854,600.00			4,854,600.00-		
Loans Deductions for Salary Other Deductions for Payroll		12,185,023.69			12,185,023.69-		
10% Contract Retention		2,261,121.78			2,261,121.78-		
SIGMA Pension Deduction	74,877,493.41	21,444,422.85			21,444,422.85-		
NULGE Deductions	27,754,578.83	4,097,890.65			4,097,890.65-		

Notes to Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Party Deductions		150,000.00			150,000.00-		
Personnel Advance Deduction	150,000.00	13,800,216.61			13,800,216.61-		
Monetization Tax Deduction		2,152,466.09			2,152,466.09-		
Refund of Unclaimed Salary		6,549,793.08			6,549,793.08-		
ALGON Dues		750,000.00			750,000.00-		
National Housing Fund Deduction		5,044,304.00			5,044,304.00-		
AOPSHON		30,000.00			30,000.00-		
Total	112,747,273.81	93,662,627.75			93,662,627.75-		

NOTES 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							
25001001/23050102/11000001 Internet Connectivity Website Design	4,520,130.00						
25001001/23010112/13000001 Purchase of Office Furniture Fittings	17,126,074.31	7,545,000.00	8,000,000.00	8,000,000.00	455,000.00+		
25001001/23010113/13000004 Purchase of Computers		1,401,350.00	1,500,000.00	1,500,000.00	98,650.00+	6,124,388.00	
25001001/23010128/13000005 Purchase of Security Equipment	3,965,557.78	1,720,000.00	2,000,000.00	2,000,000.00	280,000.00+	3,600,000.00	3,900,000.00
25001001/23010104/13000006 Purchase of Motorcycles	2,000,000.00	3,520,000.00	4,000,000.00	4,000,000.00	480,000.00+		
25001001/23010105/13000007 Purchase of Motor vehicle	11,080,000.00	350,000.00	6,000,000.00	6,000,000.00	5,650,000.00+	2,000,000.00	800,000.00
25001001/23010132/13000008 Provision of Facilities for Security Agencies		8,502,300.00	9,000,000.00	9,000,000.00	497,700.00+	12,000,000.00	4,800,000.00
25001001/23010123/13000009 Purchase of Fire Fighting Truck		9,825,000.00	10,000,000.00	10,000,000.00	175,000.00+	4,000,000.00	2,500,000.00
25001001/23010124/13000010 Purchase of Information Equipment		2,943,478.26	3,000,000.00	3,000,000.00	56,521.74+	16,000,000.00	12,000,000.00
25001001/23050101/13000011 Settlement of Capital Liabilities		13,198,000.00	13,250,000.00	13,250,000.00	52,000.00+	2,500,000.00	1,000,000.00
25001001/23050101/13000012 Contribution to PHC Services		958,400.00	1,000,000.00	1,000,000.00	41,600.00+	39,260,000.00	48,320,000.00
Total	38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74+	85,484,388.00	73,320,000.00
Note 74 - Economic Affairs							
15001001/23010127/01000001 Purchase of Irrigation Pumps	509,900.00	2,250,000.00	3,000,000.00	3,000,000.00	750,000.00+	3,000,000.00	4,000,000.00
15001001/23040101/01000002 Tree Planting		1,982,000.00	2,000,000.00	2,000,000.00	18,000.00+	8,048,174.00	2,012,043.00
15001001/23010127/01000003 Purchase of Agricultural Equipment	1,000,000.00	4,520,132.00	5,000,000.00	5,000,000.00	479,868.00+		
15001001/23010127/01000004 Purchase of Farming Inputs	1,925,100.00	13,400,000.00	14,000,000.00	14,000,000.00	600,000.00+		
15001001/23010127/01000010 Purchase of Farming Input		2,203,210.00	3,000,000.00	3,000,000.00	796,790.00+	10,000,000.00	2,000,000.00
15001001/23020113/01000011 Provision of Rice Processing Mills		4,921,000.00	5,000,000.00	5,000,000.00	79,000.00+	9,600,000.00	7,200,000.00
34001001/23020105/10000001 Construction of Boreholes	1,510,521.00	2,953,000.00	3,000,000.00	3,000,000.00	47,000.00+	6,000,000.00	6,400,000.00
34001001/23030104/10000002 Rehabilitation of Boreholes within the Local Government		3,900,495.00	4,000,000.00	4,000,000.00	99,505.00+	2,400,000.00	2,800,000.00
34001001/23020105/10000005 Construction of Solar Boreholes		4,965,200.00	5,000,000.00	5,000,000.00	34,800.00+		
34001001/23020105/10000006 Upgrading of Earth Dams		123,999,547.15	109,454,833.00	199,454,833.00	75,455,285.85+	14,000,000.00	16,000,000.00
34001001/23010101/13000001 Purchase / Acquisition Of Land		43,790,433.95	44,000,000.00	44,000,000.00	209,566.05+		
34001001/23020103/14000001 Purchase of Transformers	26,748,316.64	20,287,000.00	20,527,649.00	20,527,649.00	240,649.00+	7,500,000.00	10,000,000.00
34001001/23020103/14000002 Rural Electrification	17,124,012.25	50,027,207.75	50,621,941.00	50,621,941.00	594,733.25+		
34001001/23020103/14000003 Provision of Replacement of Vandalized Electrical Equipment	2,210,010.00	1,501,984.00	1,600,000.00	1,600,000.00	98,016.00+	625,000.00	
34001001/23020103/14000004 Provision for Solar Home System		11,749,494.95	12,750,000.00	12,750,000.00	1,000,505.05+	8,400,000.00	10,500,000.00
34001001/23020103/14000005 Purchase and Installation of Solar Inverter @ LG Secretariat		8,950,706.30	9,000,000.00	9,000,000.00	49,293.70+		
34001001/23020103/14000006 Installation of Solar Street Light at Local Government Sec		23,160,000.00	24,000,000.00	24,000,000.00	840,000.00+		
34001001/23010119/14000007 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+	750,000.00	300,000.00
34001001/23020123/14000008 Rehabilitation /Repairs of Electricity		953,700.00	1,916,027.00	1,916,027.00	962,327.00+	8,000,000.00	8,000,000.00
34001001/23020114/17000001 Provision of Feeder roads	43,192,543.02	39,297,578.74	40,763,242.00	40,763,242.00	1,465,663.26+	32,000,000.00	
34001001/23020114/17000002 Construction/Provision of Culvert	11,930,571.55	42,730,994.62	46,720,000.00	46,720,000.00	3,989,005.38+		
34001001/23020114/17000003 Rehabilitation/Repairs of Roads	2,425,150.00	2,097,024.00	3,060,218.00	3,060,218.00	963,194.00+		
34001001/23020114/17000004 Construction/Provision of Bridge	26,214,500.00	9,423,251.21	10,183,671.00	10,183,671.00	760,419.79+	24,000,000.00	9,000,000.00
Total	134,790,624.46	419,063,959.67	419,097,581.00	509,097,581.00	90,033,621.33+	134,323,174.00	78,212,043.00
Note 75 - Environmental Protection							
34001001/23040102/09000001 Construction/Provision of Drainage	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99+	9,264,000.00	10,808,000.00
Total	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99+	9,264,000.00	10,808,000.00
Note 76 - Housing and Community Development							
34001001/23050101/06000001 Land Compensation	26,523,000.00	19,318,283.00		21,000,000.00	1,681,717.00+		
34001001/23020118/06000002 Provision of Landscaping and Beautifications of Local Govt Sec	5,000,111.00	2,523,000.00	3,000,000.00	3,000,000.00	477,000.00+		
34001001/23030121/06000004 Repairs of Residential Building	14,754,403.60	8,707,231.00	9,000,000.00	9,000,000.00	292,769.00+	12,000,000.00	3,000,000.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020101/06000007 Repairs of Office Building	7,800,054.05	4,899,732.00	5,000,000.00	5,000,000.00	100,268.00+	4,105,529.00	2,052,764.00
34001001/23020124/06000008 Construction of Market		51,500,068.00	32,000,000.00	82,537,391.00	31,037,323.00+	10,000,000.00	2,000,000.00
34001001/23020102/06000010 Construction of Staff Quarters		4,897,123.00	5,000,000.00	5,000,000.00	102,877.00+	3,200,000.00	
34001001/23020101/06000012 Construction of Coucill Chamber		9,874,230.00	10,000,000.00	10,000,000.00	125,770.00+		
Total	54,077,568.65	101,719,667.00	64,000,000.00	135,537,391.00	33,817,724.00+	29,305,529.00	7,052,764.00
Note 77 - Health							
21001001/23030106/04000001 Rehabilitation/Repairs of Health Centres	7,046,934.95	4,951,000.00	5,000,000.00	5,000,000.00	49,000.00+	9,000,000.00	3,000,000.00
21001001/23010122/04000002 Purchase of Medical/Clinics Equipments	5,000,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+	6,400,000.00	8,000,000.00
21001001/23020106/04000003 Construction of Pediatric Section						600,000.00	500,000.00
21001001/23050101/04000004 Food and Nutrition Programme		5,270,000.00	7,000,001.00	7,000,001.00	1,730,001.00+	8,400,000.00	11,200,000.00
21001001/23040104/04000005 Refuse Evacuation and Waste Management		900,000.00	1,000,000.00	1,000,000.00	100,000.00+		
21001001/23020101/06000013 Fencing of 255 PHC Centres		3,374,000.00	4,000,000.00	4,000,000.00	626,000.00+	4,500,000.00	900,000.00
Total	12,046,934.95	19,485,000.00	22,000,001.00	22,000,001.00	2,515,001.00+	28,900,000.00	23,600,000.00
Note 78 - Recreation Culture and Religion							
Note 79 - Education							
17001001/23020107/05000001 Construction/Provision of Public Schools	10,197,395.46	28,414,360.75	28,947,645.00	28,947,645.00	533,284.25+	40,231,938.00	61,895,290.00
17001001/23030106/05000002 Repairs/Rehabilitation of Public Schools	13,341,592.34	20,400,631.64	22,130,141.00	22,130,141.00	1,729,509.36+	8,400,000.00	10,500,000.00
17001001/23020107/05000003 Purchase of Classroom Furniture		8,200,000.00	10,000,000.00	10,000,000.00	1,800,000.00+	12,000,000.00	15,000,000.00
17001001/23010124/05000004 Purchase of Teaching Equipment	540,000.00	15,899,000.00	17,000,000.00	17,000,000.00	1,101,000.00+		
17001001/23010124/05000005 Purchase of Adult Education Materials	449,775.00						
17001001/23020107/05000006 Repairs of Home economic Centre		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00+	8,000,000.00	5,000,000.00
17001001/23020107/05000007 Construction of Disable Centre	2,230,000.00	3,354,100.00	3,500,000.00	3,500,000.00	145,900.00+	875,000.00	
17001001/23010112/05000008 Fencing of Primary Schools		6,750,994.00	8,000,000.00	8,000,000.00	1,249,006.00+	1,000,000.00	
17001001/23020107/05000009 Provision for Vocational and Skills Development		5,416,871.00	6,500,000.00	6,500,000.00	1,083,129.00+		
17001001/23010129/13000001 Purchase of Community Development Materials	1,680,000.00	1,525,000.00	2,000,000.00	2,000,000.00	475,000.00+	3,000,000.00	
17001001/23050101/13000002 SHAWN II Programme	2,900,000.00	2,870,000.00	3,000,000.00	3,000,000.00	130,000.00+	4,500,000.00	1,800,000.00
Total	31,338,762.80	94,830,957.39	103,577,786.00	103,577,786.00	8,746,828.61+	78,006,938.00	94,195,290.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	2019	Proposed	Proposed
	2019	2019	2019	Budget 2019	Variance	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,381,307,597.04	1,469,039,031.51	1,436,923,219.00	1,436,923,219.00	32,115,812.51+		
25001001/11010002 Share of VAT	280,380,272.94	366,289,419.40	390,121,021.00	390,121,021.00	23,831,601.60-		
25001001/11010006 NNPC Refunds		2,482,087.08			2,482,087.08+		
25001001/11010007 Special Allocation		31,829,320.40			31,829,320.40+		
25001001/11010009 Refund from Paris Club		12,040,845.75			12,040,845.75+		
25001001/11010011 10% IGR State Contribution	3,704,226.29		57,965,545.00	57,965,545.00	57,965,545.00-		
25001001/11010013 Exchange Rate Difference		27,911,257.96			27,911,257.96+		
25001001/11000018 Solid Minerals		2,041,991.44			2,041,991.44+		
25001001/11000019 Share of Forex Equalization	21,722,391.36						
25001001/11000020 Excess Bank Charges Recovered	31,577,133.64						
Total	1,718,691,621.27	1,911,633,953.54	1,885,009,785.00	1,885,009,785.00	26,624,168.54+		
TAXES							
25001001 - Department of Admin & Finance							
25001001/12010009 Market Roads and Levies			510,721.00	510,721.00	510,721.00-		
Total			510,721.00	510,721.00	510,721.00-		
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020012 Bicycle Truck Canoe Wheelbarrow and Cart Fees			202,216.00	202,216.00	202,216.00-		
Total			202,216.00	202,216.00	202,216.00-		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Shops and Kiosk Rates			1,420,000.00	1,420,000.00	1,420,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			4,000,000.00	4,000,000.00	4,000,000.00-		
Total			5,420,000.00	5,420,000.00	5,420,000.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming of Street Registration Fees			1,462,833.00	1,462,833.00	1,462,833.00-		
25001001/12040022 Fee Structure For Outdoor Installation and Advert			831,923.00	831,923.00	831,923.00-		
25001001/12040031 Right Of Occupancy In Local Government Areas			321,715.00	321,715.00	321,715.00-		
25001001/12040043 Marriage Birth and Registration Fees			1,112,012.00	1,112,012.00	1,112,012.00-		
25001001/12040098 Domestic Animal Fee			182,913.00	182,913.00	182,913.00-		
25001001/12040099 Slaughter Slab Fees			1,341,241.00	1,341,241.00	1,341,241.00-		
Total			5,252,637.00	5,252,637.00	5,252,637.00-		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2019	Proposed	Proposed
	2019	2019	2019	Budget2019	Variance	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
FINES							
25001001 - Department of Admin & Finance							
25001001/12050005 Fine on Obstruction/Wrong Parking Charges			250,000.00	250,000.00	250,000.00-		
Total			250,000.00	250,000.00	250,000.00-		
EARNINGS							
25001001 - Department of Admin & Finance							
25001001/12070013 Earning from Motor Park			1,862,412.00	1,862,412.00	1,862,412.00-		
Total			1,862,412.00	1,862,412.00	1,862,412.00-		
MISCELLANEOUS							
25001001 - Department of Admin & Finance							
25001001/12140001 Recovery of Loses and Overpayment	37,854.88						
25001001/12140005 Unclaimed Salary	320,371.17						
Total	358,226.05						
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150001 Withholding Taxes due to FIRS		2,032,856.91			2,032,856.91+		
25001001/12150002 VAT due to FIRS		2,289,778.90			2,289,778.90+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,965,201.57	15,970,153.19			15,970,153.19+		
25001001/12150004 Union Deductions		50,000.00			50,000.00+		
25001001/12150005 Deposits		4,854,600.00			4,854,600.00+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		12,185,023.69			12,185,023.69+		
25001001/12150008 10% Contract Retention		2,261,121.78			2,261,121.78+		
25001001/12150009 SIGMA Pension Deduction	74,877,493.41	21,444,422.85			21,444,422.85+		
25001001/12150012 NULGE Deductions	27,754,578.83	4,097,890.65			4,097,890.65+		
25001001/12150015 Party Deductions		150,000.00			150,000.00+		
25001001/12150021 Personnel Advance Deduction	150,000.00	13,800,216.61			13,800,216.61+		
25001001/12150025 Monetization Tax Deduction		2,152,466.09			2,152,466.09+		
25001001/12150030 Refund of Unclaimed Salary		6,549,793.08			6,549,793.08+		
25001001/12150031 ALGON Dues		750,000.00			750,000.00+		
25001001/12150036 National Housing Fund Deduction		5,044,304.00			5,044,304.00+		
25001001/12150039 AOPSHON		30,000.00			30,000.00+		
Total	112,747,273.81	93,662,627.75			93,662,627.75+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	271,038,392.00	312,118,022.12	244,398,365.00	312,390,552.00	272,529.88+	256,618,283.00	269,449,197.00
25001001/21010104 Salary Arrears	42,000,000.00	42,191,801.96		43,007,824.00	816,022.04+		
Sub Total - Personnel Cost	313,038,392.00	354,309,824.08	244,398,365.00	355,398,376.00	1,088,551.92+	256,618,283.00	269,449,197.00
25001001/22020102 Local Travel and Transport - Others	3,091,297.60						
25001001/22020106 Duty tour Allowance-Civil Servant	3,492,577.00	5,483,617.13	5,500,000.00	5,500,000.00	16,382.87+	5,775,000.00	6,063,750.00
25001001/22020301 Office Stationeries/Computer Consumables	9,666,000.00	16,031,600.00	16,053,400.00	16,053,400.00	21,800.00+	16,856,070.00	17,698,873.00
25001001/22020303 Newspapers	1,333,500.00						
25001001/22020304 Magazines & Periodicals	1,890,000.00						
25001001/22020305 Printing of Non Security Documents	7,782,230.43	9,072,005.00	9,095,000.00	9,095,000.00	22,995.00+	9,549,750.00	10,027,237.00
25001001/22020306 Printing of Security Documents	2,420,000.00						
25001001/22020307 Drugs & Medical Supplies		972,399.10	1,000,000.00	1,000,000.00	27,600.90+	1,050,000.00	1,102,500.00
25001001/22020505 Local Training (Seminar Conf. & Workshop)	9,850,000.00	13,901,000.00	13,960,000.00	13,960,000.00	59,000.00+	14,658,000.00	15,390,900.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		982,414.23	1,000,000.00	1,000,000.00	17,585.77+	1,050,000.00	1,102,500.00
25001001/22020601 Security Services		12,990,086.00	13,000,000.00	13,000,000.00	9,914.00+	13,650,000.00	14,332,500.00
25001001/22020604 Security Vote (Including Operations)	17,917,000.00	21,990,000.00	22,000,000.00	22,000,000.00	10,000.00+	23,100,000.00	24,255,000.00
25001001/22020605 Upkeep of Offices / Cleaning Services		1,365,000.00	1,372,000.00	1,372,000.00	7,000.00+	1,440,600.00	1,512,630.00
25001001/22020606 Physical Security	33,805,000.00	96,931,000.00	97,000,000.00	97,000,000.00	69,000.00+	101,850,000.00	106,942,500.00
25001001/22020701 Financial Consulting	8,467,600.00	6,284,564.49	6,340,000.00	6,340,000.00	55,435.51+	6,657,000.00	6,989,850.00
25001001/22020711 Automation of IPSAS Accounting Doc/LGA's IPSAS Budgeting Con	3,600,000.00	1,950,600.00	2,000,000.00	2,000,000.00	49,400.00+	2,100,000.00	2,205,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	1,300,000.00						
25001001/22020901 Bank Charges (Other Than interest)	998,544.82	1,991,545.27	2,000,000.00	2,000,000.00	8,454.73+	2,100,000.00	2,205,000.00
25001001/22020902 Insurance Premium		970,600.00	1,000,000.00	1,000,000.00	29,400.00+	1,050,000.00	1,102,500.00
25001001/22020903 Loss on Foreign Exchange		938,972.35	1,000,000.00	1,000,000.00	61,027.65+	1,050,000.00	1,102,500.00
25001001/22020904 Other CRF Bank Charges	160,000.00						
25001001/22021001 Refreshment & Meals	3,422,000.00						
25001001/22021002 Honorarium & Sitting Allowance	7,080,000.00	5,000,000.00	5,006,000.00	5,006,000.00	6,000.00+	5,256,300.00	5,519,115.00
25001001/22021003 Publicity & Advertisements	4,200,000.00	14,923,866.67	15,000,000.00	15,000,000.00	76,133.33+	15,750,000.00	16,537,500.00
25001001/22021013 Promotion (Service Wide)		990,000.00	1,000,000.00	1,000,000.00	10,000.00+	1,050,000.00	1,102,500.00
25001001/22021014 Annual Budget Expenses and Administration	3,135,000.00	9,694,915.38	9,700,000.00	9,700,000.00	5,084.62+	10,185,000.00	10,694,250.00
25001001/22021034 Benefit of Elected/Appointed Officials	30,343,766.00						
25001001/22021035 Local Government Election	6,430,000.00						
25001001/22021071 Contribution to Traditional Councils (Emirates & Chiefdoms)	1,200,000.00	3,980,000.00	4,000,000.00	4,000,000.00	20,000.00+	4,200,000.00	4,410,000.00
25001001/22021076 5% Retirement Bond Redemption Fund	280,000.00						
25001001/22021077 Local Government Reforms	2,785,000.00	2,975,000.00	3,000,000.00	3,000,000.00	25,000.00+	3,150,000.00	3,307,500.00
25001001/22021079 Logistics for General Election		2,190,050.00	2,200,000.00	2,200,000.00	9,950.00+	2,310,000.00	2,425,500.00
25001001/22040109 Grant to Communities/NGO's	13,400,000.00	7,788,500.89	7,800,000.00	7,800,000.00	11,499.11+	8,190,000.00	8,599,500.00
Sub Total Overhead Cost	178,049,515.85	239,397,736.51	240,026,400.00	240,026,400.00	628,663.49+	252,027,720.00	264,629,105.00
Total Recurrent Expenditure	491,087,907.85	593,707,560.59	484,424,765.00	595,424,776.00	1,717,215.41+	508,646,003.00	534,078,302.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020316 Purchase of Veterinary Drugs / Vaccines		488,000.00	500,000.00	500,000.00	12,000.00+	525,000.00	551,250.00
15001001/22021055 Tree Planting Campaign		1,900,000.00	2,000,000.00	2,000,000.00	100,000.00+	2,100,000.00	2,205,000.00
Sub Total Overhead Cost		2,388,000.00	2,500,000.00	2,500,000.00	112,000.00+	2,625,000.00	2,756,250.00
Total Recurrent Expenditure		2,388,000.00	2,500,000.00	2,500,000.00	112,000.00+	2,625,000.00	2,756,250.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,036,856.00	1,946,521.74	2,000,000.00	2,000,000.00	53,478.26+	2,100,000.00	2,205,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,003,114.03						
34001001/22020403 Maintenance of Office Building Residential Quarters	558,800.00	1,070,000.00	1,082,000.00	1,082,000.00	12,000.00+	1,136,100.00	1,192,905.00
34001001/22020405 Maintenance of Plants & Generators	1,565,000.00	1,050,000.00	1,100,000.00	1,100,000.00	50,000.00+	1,155,000.00	1,212,750.00
34001001/22020803 Plant /Generator Fuel Cost	214,000.00						
34001001/22021068 Monitoring and Evaluation	2,480,000.00	1,910,000.00	2,000,000.00	2,000,000.00	90,000.00+	2,100,000.00	2,205,000.00
Sub Total Overhead Cost	6,857,770.03	5,976,521.74	6,182,000.00	6,182,000.00	205,478.26+	6,491,100.00	6,815,655.00
Total Recurrent Expenditure	6,857,770.03	5,976,521.74	6,182,000.00	6,182,000.00	205,478.26+	6,491,100.00	6,815,655.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/22020307 Drugs & Medical Supplies	8,830,000.00						
17001001/22020501 Local Training/Staff Development	890,000.00						
17001001/22020503 Contribution to Training Fund		2,956,540.65	3,000,000.00	3,000,000.00	43,459.35+	3,150,000.00	3,307,500.00
17001001/22020504 Sustenance of Mass Literacy Prog.	4,420,400.00	1,190,000.00	1,200,000.00	1,200,000.00	10,000.00+	1,260,000.00	1,323,000.00
17001001/22020507 Training of Two Indigene to Nig. Seafarers Development Prog..	10,000.00						
17001001/22020605 Cleaning &Fumigation Services	11,947,350.00	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00+	2,100,000.00	2,205,000.00
17001001/22021001 Entertainment & Hospitality	10,739,750.00	38,363,491.99	38,373,386.00	38,373,386.00	9,894.01+	40,292,055.00	42,306,658.00
17001001/22021009 Sporting Activities	1,415,000.00	5,986,500.00	6,000,000.00	6,000,000.00	13,500.00+	6,300,000.00	6,615,000.00
17001001/22021018 Rural Women and Youth Empowerment Programme	7,384,500.00						
17001001/22021021 Special Days/Celebrations	5,630,000.00	21,963,000.00	22,000,000.00	22,000,000.00	37,000.00+	23,100,000.00	24,255,000.00
17001001/22021041 Emergency Relief Materials		6,160,000.00	6,200,000.00	6,200,000.00	40,000.00+	6,510,000.00	6,835,500.00
17001001/22021042 Scholarship and Bursary Award	14,280,000.00	15,140,737.50	15,224,000.00	15,224,000.00	83,262.50+	15,985,200.00	16,784,460.00
17001001/22021047 Overhead to Primary Education		11,890,000.00	11,900,000.00	11,900,000.00	10,000.00+	12,495,000.00	13,119,750.00
17001001/22021048 Women and Youth Empowerment programme		10,589,000.00	10,600,000.00	10,600,000.00	11,000.00+	11,130,000.00	11,686,500.00
17001001/22021056 Trade Fair Exhibition and Show	920,600.00						
17001001/22021067 Poverty Alleviation Programme		1,852,000.00	2,000,000.00	2,000,000.00	148,000.00+	2,100,000.00	2,205,000.00
Sub Total Overhead Cost	66,467,600.00	117,991,270.14	118,497,386.00	118,497,386.00	506,115.86+	124,422,255.00	130,643,368.00
Total Recurrent Expenditure	66,467,600.00	117,991,270.14	118,497,386.00	118,497,386.00	506,115.86+	124,422,255.00	130,643,368.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	90,500,029.76	103,043,526.40	103,071,413.00	103,071,413.00	27,886.60+	108,224,983.00	113,636,232.00
Sub Total - Personnel Cost	90,500,029.76	103,043,526.40	103,071,413.00	103,071,413.00	27,886.60+	108,224,983.00	113,636,232.00
21001001/22021004 Medical Expenses		900,000.00	937,008.00	937,008.00	37,008.00+	983,858.00	1,033,051.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/22021027 Polio Immunization Days (IPDS)	5,216,000.00	6,967,248.00	7,000,000.00	7,000,000.00	32,752.00+	7,350,000.00	7,717,500.00
21001001/22021047 Overhead Cost payment to Hospitals	950,000.00	1,950,000.00	2,041,832.00	2,041,832.00	91,832.00+	2,143,923.00	2,251,119.00
21001001/22021052 Sustenance of PHC Services		2,979,150.00	3,000,000.00	3,000,000.00	20,850.00+	3,150,000.00	3,307,500.00
21001001/22021054 Community Management of Acute Malnutrition		3,995,000.00	4,000,000.00	4,000,000.00	5,000.00+	4,200,000.00	4,410,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)	1,197,400.00	2,840,000.00	3,000,000.00	3,000,000.00	160,000.00+	3,150,000.00	3,307,500.00
Sub Total Overhead Cost	7,363,400.00	19,631,398.00	19,978,840.00	19,978,840.00	347,442.00+	20,977,781.00	22,026,670.00
Total Recurrent Expenditure	97,863,429.76	122,674,924.40	123,050,253.00	123,050,253.00	375,328.60+	129,202,764.00	135,662,902.00
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution for Primary Education - Basic Salary	425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43+	555,176,905.00	582,935,750.00
Total	425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43+	555,176,905.00	582,935,750.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN AND FINANCE							
25001001/22010102 15% Contribution to Pension fund	40,900,000.00	36,146,044.33	2,250,000.00	36,246,093.00	100,048.67+	2,362,500.00	2,480,625.00
25001001/22010105 10% Contributory Pension Fund	32,920,000.00	33,920,200.00		33,996,093.00	75,893.00+		
Total	73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67+	2,362,500.00	2,480,625.00

SCHEDULE OF CAPITAL RECEIPT

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33+		
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33+		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	2018 Variance	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/23050102/11000001 Internet Connectivity Website Design	4,520,130.00						
25001001/23010112/13000001 Purchase of Office Furniture Fittings	17,126,074.31	7,545,000.00	8,000,000.00	8,000,000.00	455,000.00+		
25001001/23010113/13000004 Purchase of Computers		1,401,350.00	1,500,000.00	1,500,000.00	98,650.00+	6,124,388.00	
25001001/23010128/13000005 Purchase of Security Equipment	3,965,557.78	1,720,000.00	2,000,000.00	2,000,000.00	280,000.00+	3,600,000.00	3,900,000.00
25001001/23010104/13000006 Purchase of Motorcycles	2,000,000.00	3,520,000.00	4,000,000.00	4,000,000.00	480,000.00+		
25001001/23010105/13000007 Purchase of Motor vehicle	11,080,000.00	350,000.00	6,000,000.00	6,000,000.00	5,650,000.00+	2,000,000.00	800,000.00
25001001/23010132/13000008 Provision of Facilities for Security Agencies		8,502,300.00	9,000,000.00	9,000,000.00	497,700.00+	12,000,000.00	4,800,000.00
25001001/23010123/13000009 Purchase of Fire Fighting Truck		9,825,000.00	10,000,000.00	10,000,000.00	175,000.00+	4,000,000.00	2,500,000.00
25001001/23010124/13000010 Purchase of Information Equipment		2,943,478.26	3,000,000.00	3,000,000.00	56,521.74+	16,000,000.00	12,000,000.00
25001001/23050101/13000011 Settlement of Capital Liabilities		13,198,000.00	13,250,000.00	13,250,000.00	52,000.00+	2,500,000.00	1,000,000.00
25001001/23050101/13000012 Contribution to PHC Services		958,400.00	1,000,000.00	1,000,000.00	41,600.00+	39,260,000.00	48,320,000.00
Total	38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74+	85,484,388.00	73,320,000.00
15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY							
15001001/23010127/01000001 Purchase of Irrigation Pumps	509,900.00	2,250,000.00	3,000,000.00	3,000,000.00	750,000.00+	3,000,000.00	4,000,000.00
15001001/23040101/01000002 Tree Planting		1,982,000.00	2,000,000.00	2,000,000.00	18,000.00+	8,048,174.00	2,012,043.00
15001001/23010127/01000003 Purchase of Agricultural Equipment	1,000,000.00	4,520,132.00	5,000,000.00	5,000,000.00	479,868.00+		
15001001/23010127/01000004 Purchase of Farming Inputs	1,925,100.00	13,400,000.00	14,000,000.00	14,000,000.00	600,000.00+		
15001001/23010127/01000010 Purchase of Farming Input		2,203,210.00	3,000,000.00	3,000,000.00	796,790.00+	10,000,000.00	2,000,000.00
15001001/23020113/01000011 Provision of Rice Processing Mills		4,921,000.00	5,000,000.00	5,000,000.00	79,000.00+	9,600,000.00	7,200,000.00
Total	3,435,000.00	29,276,342.00	32,000,000.00	32,000,000.00	2,723,658.00+	30,648,174.00	15,212,043.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/23050101/06000001 Land Compensation	26,523,000.00	19,318,283.00		21,000,000.00	1,681,717.00+		
34001001/23020118/06000002 Provision of Landscaping & Beatification of LG Secretariat	5,000,111.00	2,523,000.00	3,000,000.00	3,000,000.00	477,000.00+		
34001001/23030121/06000004 Repairs of Residential Building	14,754,403.60	8,707,231.00	9,000,000.00	9,000,000.00	292,769.00+	12,000,000.00	3,000,000.00
34001001/23020101/06000007 Repairs of Office Building	7,800,054.05	4,899,732.00	5,000,000.00	5,000,000.00	100,268.00+	4,105,529.00	2,052,764.00
34001001/23020124/06000008 Construction of Market		51,500,068.00	32,000,000.00	82,537,391.00	31,037,323.00+	10,000,000.00	2,000,000.00
34001001/23020102/06000010 Construction of Staff Quarters		4,897,123.00	5,000,000.00	5,000,000.00	102,877.00+	3,200,000.00	
34001001/23020101/06000012 Construction of Council Chamber		9,874,230.00	10,000,000.00	10,000,000.00	125,770.00+		
34001001/23040102/09000001 Construction/Provision of Drainage	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99+	9,264,000.00	10,808,000.00
34001001/23020105/10000001 Construction of Boreholes	1,510,521.00	2,953,000.00	3,000,000.00	3,000,000.00	47,000.00+	6,000,000.00	6,400,000.00
34001001/23030104/10000002 Rehabilitation of Boreholes within the Local Government		3,900,495.00	4,000,000.00	4,000,000.00	99,505.00+	2,400,000.00	2,800,000.00
34001001/23020105/10000005 Construction of Solar Boreholes		4,965,200.00	5,000,000.00	5,000,000.00	34,800.00+		
34001001/23020105/10000006 Upgrading of Earth Dams		123,999,547.15	109,454,833.00	199,454,833.00	75,455,285.85+	14,000,000.00	16,000,000.00
34001001/23010101/13000001 Purchase / Acquisition Of Land		43,790,433.95	44,000,000.00	44,000,000.00	209,566.05+		
34001001/23020103/14000001 Purchase of Transformers	26,748,316.64	20,287,000.00	20,527,649.00	20,527,649.00	240,649.00+	7,500,000.00	10,000,000.00
34001001/23020103/14000002 Rural Electrification	17,124,012.25	50,027,207.75	50,621,941.00	50,621,941.00	594,733.25+		
34001001/23020103/14000003 Provision of Replacement of Vandalized Electrical Equip	2,210,010.00	1,501,984.00	1,600,000.00	1,600,000.00	98,016.00+	625,000.00	
34001001/23020103/14000004 Provision for Solar Home System		11,749,494.95	12,750,000.00	12,750,000.00	1,000,505.05+	8,400,000.00	10,500,000.00
34001001/23020103/14000005 Purchase & Installation of Solar Inverter @ LG Secretariat		8,950,706.30	9,000,000.00	9,000,000.00	49,293.70+		

Schedule Of Capital Expenditure by Organization By Programme – Cont'd

		Actual	Actual	Budget	Revised	2018	Proposed	Proposed
		2018	2019	2019	Budget2019	Variance	Budget2020	Budget2021
		₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000006	Installation of Solar Street Light at Local Government Secretariat		23,160,000.00	24,000,000.00	24,000,000.00	840,000.00+		
34001001/23010119/14000007	Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+	750,000.00	300,000.00
34001001/23020123/14000008	Rehabilitation /Repairs of Electricity		953,700.00	1,916,027.00	1,916,027.00	962,327.00+	8,000,000.00	8,000,000.00
34001001/23020114/17000001	Provision of Feeder roads	43,192,543.02	39,297,578.74	40,763,242.00	40,763,242.00	1,465,663.26+	32,000,000.00	
34001001/23020114/17000002	Construction/Provision of Culvert	11,930,571.55	42,730,994.62	46,720,000.00	46,720,000.00	3,989,005.38+		
34001001/23020114/17000003	Rehabilitation/Repairs of Roads	2,425,150.00	2,097,024.00	3,060,218.00	3,060,218.00	963,194.00+		
34001001/23020114/17000004	Construction/Provision of Bridge	26,214,500.00	9,423,251.21	10,183,671.00	10,183,671.00	760,419.79+	24,000,000.00	9,000,000.00
Total		200,582,605.26	510,775,799.68	471,297,581.00	632,834,972.00	122,059,172.32+	142,244,529.00	80,860,764.00
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								
17001001/23020107/05000001	Construction/Provision of Public Schools	10,197,395.46	28,414,360.75	28,947,645.00	28,947,645.00	533,284.25+	40,231,938.00	61,895,290.00
17001001/23030106/05000002	Repairs/Rehabilitation of Public Schools	13,341,592.34	20,400,631.64	22,130,141.00	22,130,141.00	1,729,509.36+	8,400,000.00	10,500,000.00
17001001/23020107/05000003	Purchase of Classroom Furniture's		8,200,000.00	10,000,000.00	10,000,000.00	1,800,000.00+	12,000,000.00	15,000,000.00
17001001/23010124/05000004	Purchase of Teaching Equipment	540,000.00	15,899,000.00	17,000,000.00	17,000,000.00	1,101,000.00+		
17001001/23010124/05000005	Purchase of Adult Education Materials	449,775.00						
17001001/23020107/05000006	Repairs of Home economic Centre		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00+	8,000,000.00	5,000,000.00
17001001/23020107/05000007	Construction of Disable Centre	2,230,000.00	3,354,100.00	3,500,000.00	3,500,000.00	145,900.00+	875,000.00	
17001001/23010112/05000008	Fencing of Primary Schools		6,750,994.00	8,000,000.00	8,000,000.00	1,249,006.00+	1,000,000.00	
17001001/23020107/05000009	Provision for Vocational and Skills Development		5,416,871.00	6,500,000.00	6,500,000.00	1,083,129.00+		
17001001/23010129/13000001	Purchase of Community Development Materials	1,680,000.00	1,525,000.00	2,000,000.00	2,000,000.00	475,000.00+	3,000,000.00	
17001001/23050101/13000002	SHAWN II Programme	2,900,000.00	2,870,000.00	3,000,000.00	3,000,000.00	130,000.00+	4,500,000.00	1,800,000.00
Total		31,338,762.80	94,830,957.39	103,577,786.00	103,577,786.00	8,746,828.61+	78,006,938.00	94,195,290.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								
21001001/23030106/04000001	Rehabilitation/Repairs of Health Centres	7,046,934.95	4,951,000.00	5,000,000.00	5,000,000.00	49,000.00+	9,000,000.00	3,000,000.00
21001001/23010122/04000002	Purchase of Medical/Clinics Equipments	5,000,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+	6,400,000.00	8,000,000.00
21001001/23020106/04000003	Construction of Pediatric Section						600,000.00	500,000.00
21001001/23050101/04000004	Food and Nutrition Programme		5,270,000.00	7,000,001.00	7,000,001.00	1,730,001.00+	8,400,000.00	11,200,000.00
21001001/23040104/04000005	Refuse Evacuation and Waste Management		900,000.00	1,000,000.00	1,000,000.00	100,000.00+		
21001001/23020101/06000013	Fencing of 255 PHC Centres		3,374,000.00	4,000,000.00	4,000,000.00	626,000.00+	4,500,000.00	900,000.00
Total		12,046,934.95	19,485,000.00	22,000,001.00	22,000,001.00	2,515,001.00+	28,900,000.00	23,600,000.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KUDAN LOCAL GOVERNMENT

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

2019 ANNUAL ACCOUNT KUDAN LOCAL GOVERNMENT

PROFILE OF ELECTED OFFICIALS

Hon. Shuaibu Bawa Jaja	Executive Chairman
Hon. Habibu Danladi	Elected Councilor
Hon. Gambo Saidu	Elected Councilor
Hon. Yusha'u Mohammed	Elected Councilor
Hon. Ummar Hussaini	Elected Councilor
Hon. Nasiru Yahaya	Elected Councilor
Hon. Dauda Magaji	Elected Councilor
Hon. Samaila Ahmed	Elected Councilor
Hon. Yunusa Garba	Elected Councilor
Hon. Sabitu Tukur	Elected Councilor
Hon. Muhammed Shehu	Elected Councilor
Hon. Sahabi Dahiru Doka	Council Secretary

MANAGEMENT STAFF

Haj. Umma K. M. Sambo	Director Admin and Finance
Alh. Alhassan S. Adamu, CNA	Local Government Treasurer
Alh. Abdulmumini Idris	Director Works & Infrastructure
Haj. Aisha Alpha Zarma	Director Education and Social Development
Alh. Ahmed Balarabe	Director Agriculture and Forestry
Alh. Rabi'u A. Yaro	Director Primary Health Care

RECORD KEEPING:

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

CASH FLOW STATEMENT**RECEIPTS:**

Total receipts during the year amounted to two billion, and five million, two hundred and ninety-six thousand, five hundred and eighty-one naira, twenty-nine kobo (N2,005,296,581.29) only. This is made up of the following:

Statutory Allocation	-	N1,545,344,534.14	77.06%
Value Added Tax	-	N368,269,419.40	18.37%
Independent Revenue	-	NIL	0.00%
Below the line receipts	-	N93,662,627.75	4.67%
Total	=	N2,005,296,581.29	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 95.33% of total receipts while the internally generated revenue contributed nothing, that is 0.00% of total receipts. The analysis above indicates an overwhelming reliance on the federation account. The deputy Director of Finance and Supply should be invited to shed more light on why Local revenue was not collected.

PAYMENTS:

The total payments during the year amounted to two billion, two hundred and forty-one million, five hundred and eighty-eight thousand, five hundred and fifty naira, eighty-five kobo (N2,241,588,550.85) only. This is broken down as follows:

Recurrent Expenditure	-	N1,537,256,923.52	65.58%
Capital Expenditure	-	N704,331,627.33	31.42%
Total	=	N2,241,588,550.85	100%

The above presentation shows that recurrent expenditure took 65.58% of total expenditure leaving capital expenditure with 31.42% of total expenditure. This is highly commendable and can be sustained and improved upon by management.

**STATEMENT OF ASSETS AND LIABILITIES
TREASURIES AND BANKS**

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

UBA Main Account No.101xxxxx55 UBA	-	N729,750.18
Capital Account No. 102xxxxx74 UBA	-	N141,762.77
Paris Fund Account No. 102xxxxx67	-	N23,806.19
UBA WASH Account No. 102xxxxx67	-	10,780.54
Total	=	<u>N906,099.68</u>

These balances have been verified and certified by me.

INVESTMENTS

The investments of the Local Government as at 31st December 2019, stood at N10,612,500.00. Despite these investments nothing was realized by way of dividends. This raises the need for the diversification of the investment portfolio and also value of dead companies' shares written off the books so as to reflect a fair state of affairs. This is so because most of the investments are in liquidated or moribund companies.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted appropriately 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

KUDAN 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	152,344,551.26	71,809,374.33	22,122,157.39	58,413,019.54
FEBRUARY	153,470,091.46	75,075,291.01	12,950,535.03	65,444,265.42
MARCH	145,499,992.16	78,038,512.43	22,071,959.89	45,389,519.84
APRIL	135,601,449.94	75,380,658.36	13,585,933.32	46,634,858.26
MAY	146,702,584.91	76,155,969.97	7,657,605.72	62,889,009.22
JUNE	159,469,039.63	78,973,821.51	2,796,857.37	77,698,360.75
JULY	170,652,976.69	85,894,874.03	9,141,185.59	75,616,917.07
AUGUST	165,550,820.02	84,991,676.38	10,344,850.53	70,214,293.11
SEPTEMBER	166,680,500.08	85,209,494.00	21,530,880.62	59,940,125.46
OCTOBER	168,197,447.44	116,106,193.48	18,653,147.25	33,438,106.71
NOVEMBER	162,111,798.71	117,670,092.65	20,417,190.15	24,024,515.91
DECEMBER	185,256,033.52	117,396,225.34	54,661,258.87	13,198,549.31
TOTAL	1,911,633,953.54	1,062,702,183.49	215,933,561.73	632,901,540.60

Kudan Local Government of Kaduna State

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	SPECIAL ALLOCAT	10% SHARE OF IGR	TOTAL
JANUARY	121,782,750.01	30,561,801.25										152,344,551.26
FEBRUARY	111,084,512.81	30,344,732.90							12,040,845.75			153,470,091.46
MARCH	105,481,012.23	30,357,212.48					9,661,767.45					145,499,992.16
APRIL	99,445,553.33	31,486,722.45				2,482,087.08	2,187,087.08					135,601,449.94
MAY	114,363,426.68	32,339,158.23										146,702,584.91
JUNE	128,004,037.33	31,465,002.30										159,469,039.63
JULY	139,965,166.71	30,687,809.98										170,652,976.69
AUGUST	136,368,167.96	29,182,652.06										165,550,820.02
SEPTEMBER	137,297,223.24	29,383,276.84										166,680,500.08
OCTOBER	133,609,010.98	28,172,270.85					4,374,174.17	2,041,991.44				168,197,447.44
NOVEMBER	131,766,033.41	30,345,765.30										162,111,798.71
DECEMBER	109,872,136.82	31,963,014.76					11,591,561.54			31,829,320.40		185,256,033.52
TOTAL	1,469,039,031.51	366,289,419.40				2,482,087.08	27,911,257.96	2,041,991.44	12,040,845.75	31,829,320.40	0.00	1,911,633,953.54

From the table above, the sum of one billion, nine hundred and eleven million, six hundred and thirty-three thousand, nine hundred and fifty-three naira, fifty-four kobo (N1,911,633,953.54) 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 and sixty-two million, seven hundred and two thousand, one hundred and eighty-three naira, forty-nine kobo (N1,062,702,183.49) only went to statutory deductions, two hundred and fifteen million, nine hundred and thirty-three thousand, five hundred and sixty-one naira, seventy-three kobo (N215,901,540.60) only went to other deduction while the remaining balance of six hundred and thirty-two million, nine hundred and one thousand, five hundred and forty naira, sixty kobo (N632,901,540.60) 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 Kudan 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 Kudan Local Government's allocation from the Federation Account Allocation Committee (FAAC).



ATIKU MUSA FCNA
AUDITOR-GENERAL