

# **MAKARFI LOCAL GOVERNMENT OF KADUNA STATE**



## **REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

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# **PART 1**

## **REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

**PROFILE OFFICIALS**

HON. KABIRU MU'AZU MAYERE	:	EXECUTIVE CHAIRMAN
HON. ABDULLAHI AHMED GAZARA	:	VICE CHAIRMAN
HON. USMAN GARBA	:	SUPERVISOR
HON. AUWAL MOHAMMAD GIMI	:	SUPERVISOR
HON. USMAN IDRIS	:	SUPERVISOR
HON. ALIYU IBRAHIM	:	SPECIAL ADVISER
HON. TUKUR ABBA KASIM	:	SECRETARY
HON. ISAH YAU	:	SPECIAL ADVISER

**LEGISLATIVE COUNCIL**

HON. YAKUBU BELLO	:	SPEAKER
HON. ABBA MUSA	:	COUNCIL LEADER
HON. UMMAR IDRIS	:	COUNCILOR
HON. HARUNA ALIYU	:	COUNCILOR
HON. GAMBO UMAR	:	COUNCILOR
HON. SULEIMAN ADAMU	:	COUNCILOR
HON. AMINU NURA	:	COUNCILOR
HON. LAWAL KABIRU	:	COUNCILOR
HON. NUHU IBRAHIM	:	COUNCILOR
HON. SULEIMAN BARAU	:	COUNCILOR

**TOP MANAGEMENT STAFF**

ABUBAKAR SHEHU	:	DIRECTOR ADMIN AND FINANCE
TUKUR ZAILANI	:	LOCAL GOVERNMENT TREASURER
SAADU NUHU	:	DIRECTOR SOCIAL DEVELOPMENT
SHEHU SANI	:	DIRECTOR WORKS AND INFRASTRUCTURE
SHEHU M. TSOHO	:	DIRECTOR AGRIC AND FORESTRY

<b>QUALITY ASSURANCE CONSULTANTS</b>	:	<b>MOLD COMPUTERS &amp; COMMUNICATIONS LTD</b> (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. KABIRU MU'AZU  
MAYERE**  
EXECUTIVE CHAIRMAN



**HON. TUKUR ABBA KASIM**  
COUNCIL SECRETARY



**ABUBAKAR SHEHU**  
DIRECTOR ADMIN & FINANCE



**TUKUR ZAILANI**  
LOCAL GOVERNMENT TREASURER

## **1.0 CHAIRMAN'S REPORT**

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



**HON. KABIR M. MAYERE**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Makarfi Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2018 provide the record of the financial activities of Makarfi 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 attempt 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's financial operations and the challenges faced in discharging its financial responsibilities.

### **2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS**

Section 61 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 79 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 87 of the Local Government Administration Law 2003 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 Makarfi Local Government are contained on pages 16 to 48 of this Report and consist of the following financial statements converted to International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

- (a) Cash Flow Statements;
- (b) Statement of Assets and Liabilities;
- (c) Statement of Consolidated Revenue Fund;
- (d) Statement of Capital Development Fund; and
- (e) 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 49 to 53.

### 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 ₦2.073Billion. The total recurrent payment charged to the Fund in line with Makarfi Local Government Appropriation Act 2018 was ₦1.977Billion. The operation of the Fund resulted into a net recurrent surplus of ₦96.1 Million for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦124Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		27,815,873.38		4,947,082.88
Recurrent Receipts	2,073,366,784.66		1,560,873,689.91	
Recurrent Expenditure	1,977,170,455.91		1,538,004,899.41	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>96,196,328.75</b>		<b>22,868,790.50</b>
<b>Closing Balance</b>		<b>124,012,202.13</b>		<b>27,815,873.38</b>



**CAPITAL DEVELOPMENT FUND**

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.465 Billion and total capital expenditure charged to the fund amounted to ₦0.465 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	465,562,264.67		309,105,440.57	
Capital Expenditure	465,562,264.67		309,105,440.57	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

**2.3.2 CASH FLOWS AND LIQUIDITY POSITION**

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,073,366,784.66 and total payment was ₦1,977,170,455.91. An overall net positive cash flow of ₦96,196,328.75 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦124,012,202.13.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		27,815,873.38		4,947,082.88
Total Receipts	2,073,366,784.66		1,560,873,689.91	
Total Payments	1,977,170,455.91		1,538,004,899.41	
<b>Net Cash Surplus/(Deficit)</b>		<b>96,196,328.75</b>		<b>22,868,790.50</b>
<b>Closing Cash/Bank Balance</b>		<b>124,012,202.13</b>		<b>27,815,873.38</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	124,012,202.13		27,815,873.38	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>124,012,202.13</b>		<b>27,815,873.38</b>

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

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

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

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



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

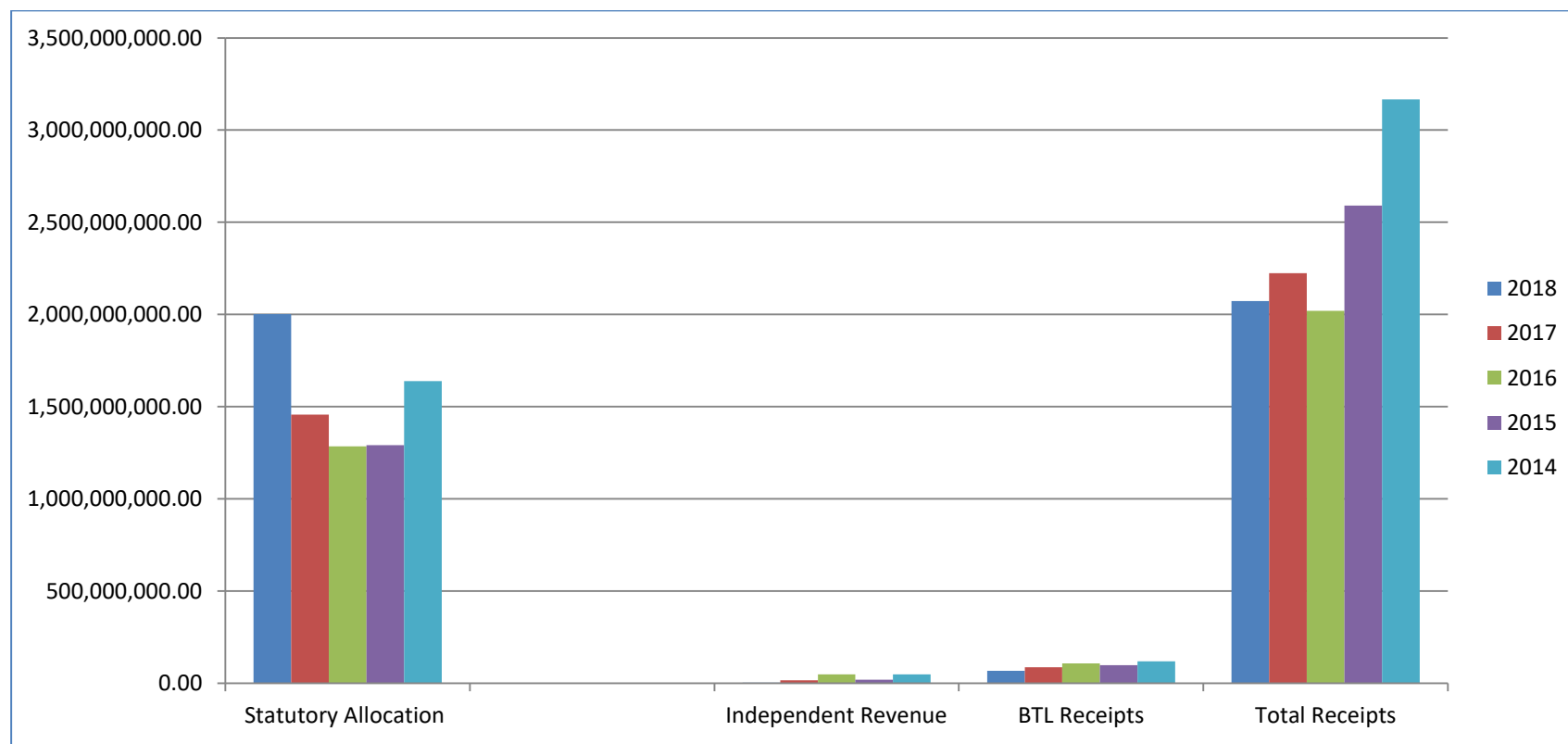
# CONSOLIDATED FINANCIAL SUMMARY

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
<b>Opening Balance</b>	<b>4,947,082.88</b>	<b>27,815,873.38</b>	<b>12,012,577.00</b>	<b>12,012,577.00</b>	<b>15,803,296.38+</b>		
<b>RECEIPTS</b>							
Statutory Allocation	1,457,436,993.41	2,002,348,243.70	2,241,282,350.00	2,366,497,120.00	364,148,876.30-	2,321,808,750.00	2,786,270,498.00
Internallly Generated Revenue	15,943,287.00	3,060,960.00	61,410,000.00	61,410,000.00	58,349,040.00-	71,392,000.00	88,442,411.00
Transfer from CRF	309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67+		
BTL Receipts	87,493,409.50	67,957,580.96			67,957,580.96+		
Total Current Year Receipts	1,869,979,130.48	2,538,929,049.33	2,302,692,350.00	2,234,227,716.00	304,701,333.33+	2,393,200,750.00	2,874,712,909.00
Total Projected Funds Available	1,874,926,213.36	2,566,744,922.71	2,314,704,927.00	2,246,240,293.00	320,504,629.71+	2,393,200,750.00	2,874,712,909.00
<b>Expenditure: Economic Classification</b>							
Employees Compensation	817,803,349.28	849,330,842.16	1,008,578,328.00	881,512,637.00	32,181,794.84+	746,708,057.00	754,175,137.00
Social Benefits	193,811,472.09	172,456,315.88	20,980,500.00	106,984,981.00	65,471,334.88-		
Overhead Costs	100,893,854.43	418,274,802.24	414,906,129.00	581,182,108.00	162,907,305.76+	379,019,946.00	324,514,268.00
Service Wide Vote	28,897,373.54	3,588,650.00	6,000,000.00	6,000,000.00	2,411,350.00+	6,000,000.00	
BTL Payments	87,493,409.50	67,957,580.96			67,957,580.96-		
Transfer to Capital Development Fund	309,105,440.57	465,562,264.67			465,562,264.67-		
<b>Total Recurrent Expenditure</b>	<b>1,538,004,899.41</b>	<b>1,977,170,455.91</b>	<b>1,450,464,957.00</b>	<b>1,575,679,726.00</b>	<b>401,490,729.91-</b>	<b>1,131,728,003.00</b>	<b>1,078,689,405.00</b>
<b>Capital Expenditure: Programmed Classification</b>							
01 Economic Empowerment Through Agriculture	4,735,402.15	2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00+		
04 Improvement to Human Health	126,270,530.35	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30+	31,584,971.00	13,584,971.00
05 Enhancing Skills and Knowledge	44,091,770.47	81,837,760.75	92,992,973.00	114,539,116.00	32,701,355.25+	8,000,000.00	8,000,000.00
06 - Housing and Urban Development		25,587,444.45	27,000,000.00	67,000,000.00	41,412,555.55+	5,000,000.00	
10 Water Resources and Rural Development		7,796,142.13	15,100,000.00	15,100,000.00	7,303,857.87+		
11 Information Communication & Technology		18,497,529.45	51,000,000.00	51,000,000.00	32,502,470.55+		
12 Growing the Private Sector	797,700.00	6,997,509.48	59,106,810.00	59,106,810.00	52,109,300.52+	22,000,000.00	
13 Reform of Government and Governance	31,124,893.30	134,283,504.34	292,605,602.00	459,238,862.00	324,955,357.66+	8,500,000.00	
14 Power	17,799,775.00	100,316,955.50	168,739,614.00	193,239,614.00	92,922,658.50+		
17 Road	84,285,369.30	48,930,697.87	71,110,000.00	71,110,000.00	22,179,302.13+	5,000,000.00	
Total Capital Expenditure by Program	309,105,440.57	465,562,264.67	864,239,970.00	1,116,919,373.00	651,357,108.33+	80,084,971.00	21,584,971.00
Total Expenditure (Budget Size)	1,847,110,339.98	2,442,732,720.58	2,314,704,927.00	2,692,599,099.00	249,866,378.42+	1,211,812,974.00	1,100,274,376.00
Budget Surplus/(Deficit)	27,815,873.38	124,012,202.13		446,358,806.00	570,371,008.13+	1,181,387,776.00	1,774,438,533.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>27,815,873.38</b>	<b>124,012,202.13</b>		<b>446,358,806.00</b>	<b>570,371,008.13+</b>	<b>1,181,387,776.00</b>	<b>1,774,438,533.00</b>

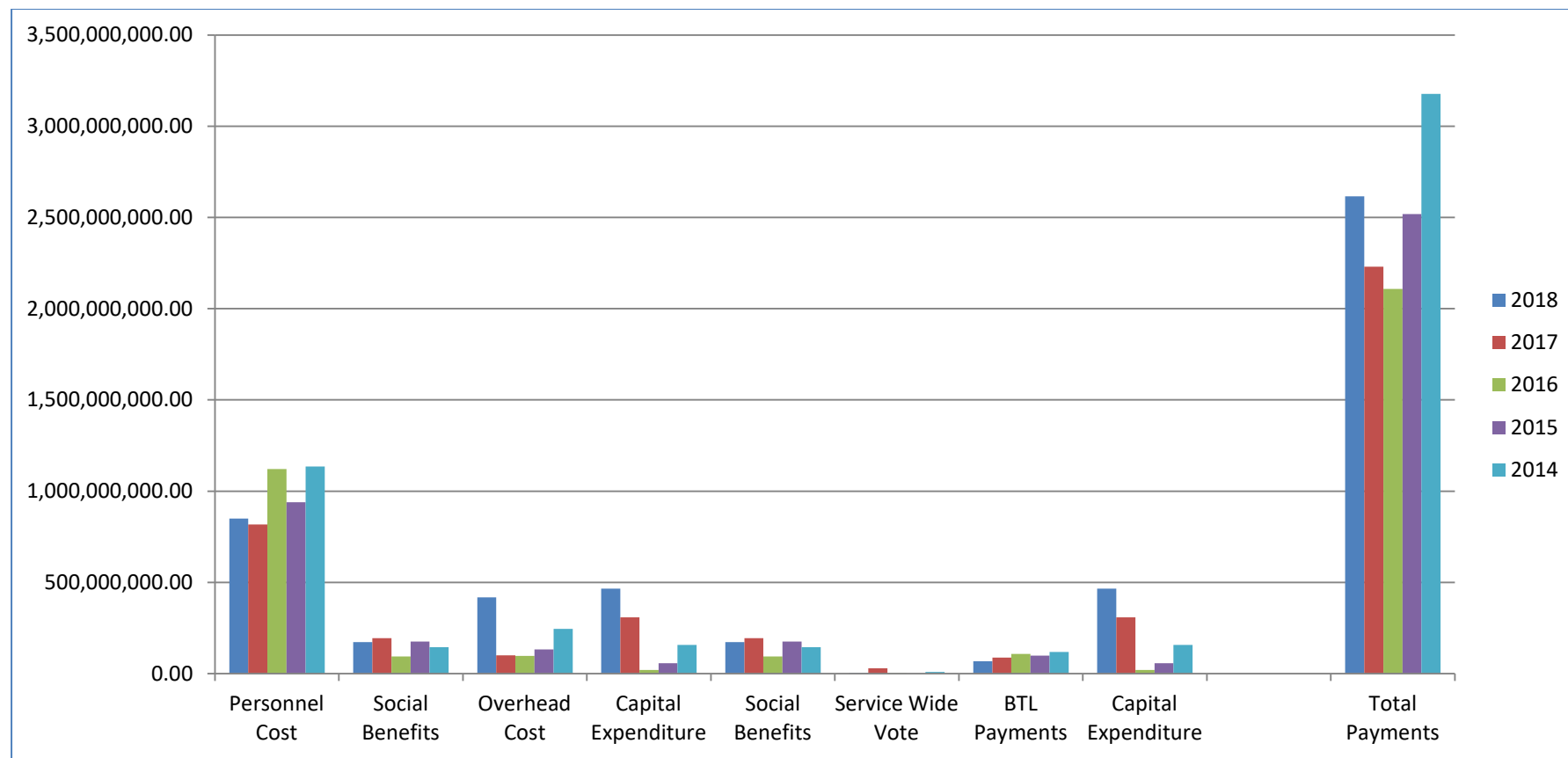
**FIVE YEARS FINANCIAL SUMMARY**

<b>Receipts:</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
N	₦	₦	₦	₦	₦
Statutory Allocation	2,002,348,243.70	1,457,436,993.41	1,284,234,288.04	1,291,598,333.22	1,638,925,524.16
Internally Generated Revenue (IGR)	3,060,960.00	15,943,287.00	47,902,855.34	19,595,100.00	48,657,636.25
Capital Receipts					5,197,536.13
BTL Receipts	67,957,580.96	87,493,409.50	107,624,268.64	98,824,776.33	118,499,639.92
<b>Total Receipts</b>	<b>2,073,366,784.66</b>	<b>1,560,873,689.91</b>	<b>1,439,761,412.02</b>	<b>1,410,018,209.55</b>	<b>1,811,280,336.46</b>
<b>Payment:</b>					
Employees Compensation	849,330,842.16	817,803,349.28	1,121,151,370.12	939,429,275.00	1,135,582,950.14
Overhead Cost	418,274,802.24	100,893,854.43	97,861,133.05	132,740,235.59	245,360,273.14
Social Benefits	172,456,315.88	193,811,472.09	94,480,243.47	175,958,826.08	144,969,664.08
Service Wide Vote	3,588,650.00	28,897,373.54	476,080.00		10,000,000.00
Capital Expenditure	465,562,264.67	309,105,440.57	20,205,735.52	56,375,652.68	156,900,000.00
BTL Payments	67,957,580.96	87,493,409.50	107,624,268.64	98,824,776.33	118,499,639.92
<b>Total Payment</b>	<b>1,977,170,455.91</b>	<b>1,538,004,899.41</b>	<b>1,441,798,830.80</b>	<b>1,403,328,765.68</b>	<b>1,811,312,527.28</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	<b>96,196,328.75</b>	<b>22,868,790.50</b>	<b>-2,037,418.78</b>	<b>6,689,443.87</b>	<b>(32,190.82)</b>
Opening Cash Balance	27,815,873.38	4,947,082.88	6,984,501.66	295,057.79	327,248.61
<b>Closing Cash Balance</b>	<b>124,012,202.13</b>	<b>27,815,873.38</b>	<b>4,947,082.88</b>	<b>6,984,501.66</b>	<b>295,057.79</b>

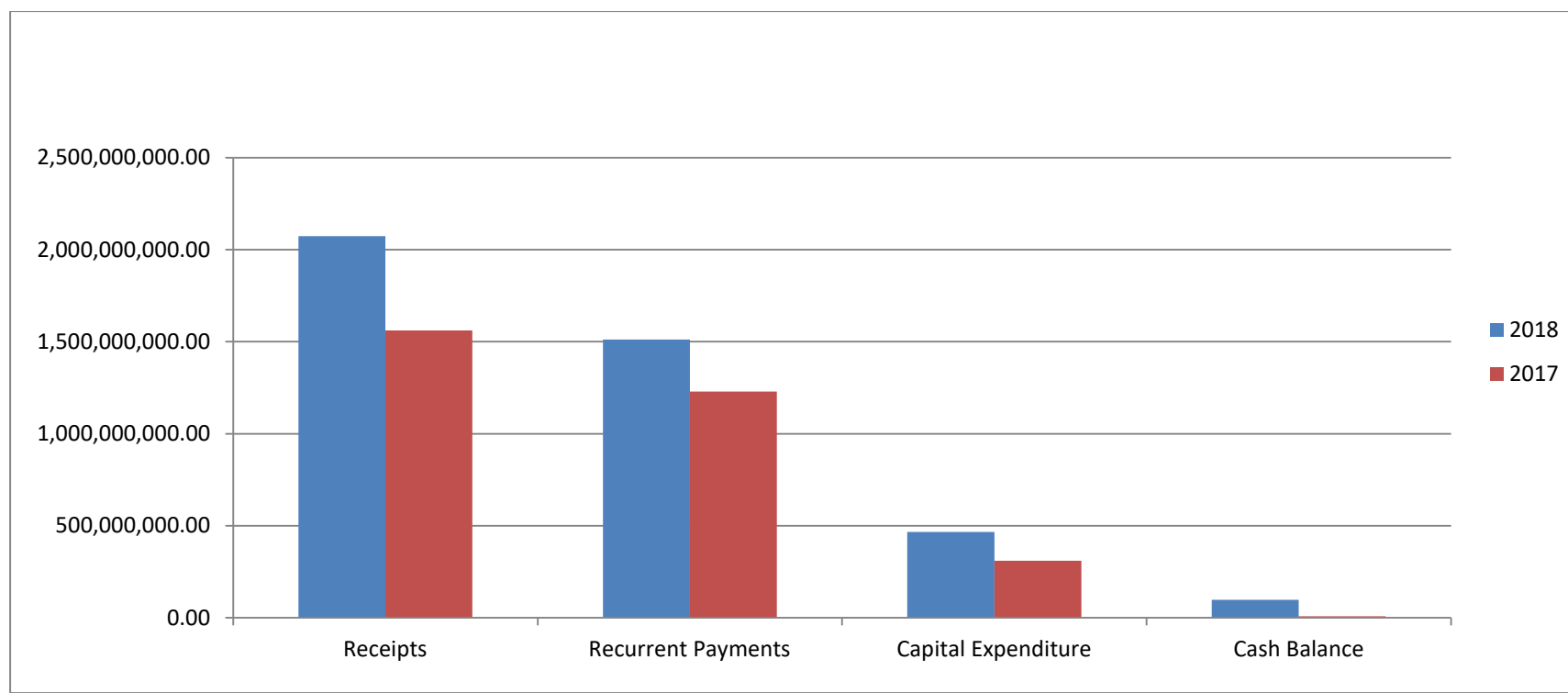
## ACTUAL RECEIPTS FOR 5 YEARS



# ACTUAL PAYMENTS FOR 5 YEARS



**ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Makarfi 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 Makarfi 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 31<sup>st</sup> December, 2018 and its operation for the year ended on that date.


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

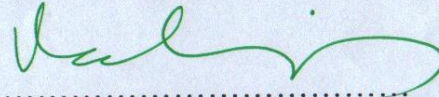
  
 .....  
**TUKUR ZAILANI**  
**TREASURER**

28/11/19  
 .....  
**DATE**

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

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

  
 .....  
**TUKUR ZAILANI**  
**TREASURER**  
 28/11/19  
 .....  
**DATE**

  
 .....  
**HON. KABIR M. MAYERE**  
**EXECUTIVE CHAIRMAN**  
 28-11-19  
 .....  
**DATE**

## ***AUDIT CERTIFICATE***

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

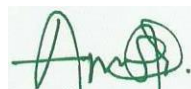
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local Government s, 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 Makarfi Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018 subject to the presentation of outstanding payment vouchers to the tune of seven million, two hundred and fifty-six thousand, three hundred and fifty naira (N7,256,350.00) only.



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



**STATEMENT NO. 1**  
**CASH FLOW STATEMENT**

	Note	Actual	Actual
		2018	2017
		N	N
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,621,751,525.16	1,117,757,125.69
Share of Value Added Tax	2	380,596,718.54	339,679,867.72
Independent Revenue	3	3,060,960.00	15,943,287.00
<b>Total Receipts</b>		<b>2,005,409,203.70</b>	<b>1,473,380,280.41</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	849,330,842.16	817,803,349.28
Social Benefits	5	172,456,315.88	193,811,472.09
Overhead Cost	6	418,274,802.24	100,893,854.43
CRFC - (Excluding Social Benefits and Public Debt)	7	3,588,650.00	28,897,373.54
Total Payments		1,443,650,610.28	1,141,406,049.34
<b>Net Cash Flow from Operating Activities</b>		<b>561,758,593.42</b>	<b>331,974,231.07</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	2,633,000.00	4,735,402.15
Improvement to Human Health	11	38,681,720.70	126,270,530.35
Enhancing Skills and Knowledge	12	81,837,760.75	44,091,770.47
Housing and Urban Development	13	25,587,444.45	
Water Resources and Rural Development	17	7,796,142.13	
Information and Communication Technology	18	18,497,529.45	
Growing the Private Sector	19	6,997,509.48	797,700.00
Reform of Government and Governance	20	134,283,504.34	31,124,893.30
Power	21	100,316,955.50	17,799,775.00
Road	24	48,930,697.87	84,285,369.30
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>465,562,264.67</b>	<b>309,105,440.57</b>
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	67,957,580.96	87,493,409.50
Below-The-Line Payments	37	67,957,580.96	87,493,409.50
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		96,196,328.75	22,868,790.50
Opening Balance		27,815,873.38	4,947,082.88
<b>Closing Balance</b>	<b>38</b>	<b>124,012,202.13</b>	<b>27,815,873.38</b>

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES**

	Note	Actual	Actual
		2018	2017
		N	N
<b>ASSETS:</b>			
<b>Liquid Assets:</b>			
Treasuries and Banks	39	124,012,202.13	27,815,873.38
<b>Sub Total</b>		<b>124,012,202.13</b>	<b>27,815,873.38</b>
<b>Investments and Other Assets</b>			
Investments	40	13,000,000.00	13,000,000.00
<b>Sub Total</b>		<b>13,000,000.00</b>	<b>13,000,000.00</b>
<b>Total Assets</b>		<b>137,012,202.13</b>	<b>40,815,873.38</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	124,012,202.13	27,815,873.38
Capital Development Fund	43		
Other Funds	44	13,000,000.00	13,000,000.00
<b>Sub - Total: Public Funds</b>		<b>137,012,202.13</b>	<b>40,815,873.38</b>

**STATEMENT NO. 3**  
**STATEMENT OF CONSOLIDATED REVENUE FUND**

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>4,947,082.88</b>	<b>27,815,873.38</b>			<b>27,815,873.38+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		946,763,431.30	1,432,457,025.45	1,586,165,913.00	1,586,165,913.00	153,708,887.55-	1,655,669,024.00	1,986,902,829.00
Share of VAT		339,679,867.72	380,596,718.54	640,957,645.00	640,957,645.00	260,360,926.46-	649,149,174.00	778,979,007.00
Excess Crude			3,466,751.23			3,466,751.23+		
Refund from Paris Club			138,234,540.36		125,214,770.00	13,019,770.36+		
SURE - P		49,301,694.82						
10% Allocation from State (IGR)				14,158,792.00	14,158,792.00	14,158,792.00-	16,990,552.00	20,388,662.00
Exchange Rate Difference		70,656,307.71	15,309,978.92			15,309,978.92+		
Excess PPT		51,035,691.86						
Forex Equalization			32,283,229.20			32,283,229.20+		
<b>Sub Total: Statutory Allocation</b>		<b>1,457,436,993.41</b>	<b>2,002,348,243.70</b>	<b>2,241,282,350.00</b>	<b>2,366,497,120.00</b>	<b>364,148,876.30-</b>	<b>2,321,808,750.00</b>	<b>2,786,270,498.00</b>
Direct Taxes	49	9,000.00		12,282,000.00	12,282,000.00	12,282,000.00-	14,738,400.00	17,688,080.00
Licenses	50	1,649,500.00		4,053,060.00	4,053,060.00	4,053,060.00-	4,863,672.00	5,836,417.00
Rates	51			2,456,400.00	2,456,400.00	2,456,400.00-	2,947,680.00	3,537,216.00
Fees	52			14,984,040.00	14,984,040.00	14,984,040.00-	15,680,848.00	21,577,018.00
Sales	54	4,000,000.00	131,000.00			131,000.00+		
Earnings	55	10,162,293.00	2,929,960.00	27,634,500.00	27,634,500.00	24,704,540.00-	33,161,400.00	39,803,680.00
Investment Income	59	122,494.00						
<b>Total: Independent Revenue</b>		<b>15,943,287.00</b>	<b>3,060,960.00</b>	<b>61,410,000.00</b>	<b>61,410,000.00</b>	<b>58,349,040.00-</b>	<b>71,392,000.00</b>	<b>88,442,411.00</b>
<b>Total Recurrent Receipts</b>		<b>1,473,380,280.41</b>	<b>2,005,409,203.70</b>	<b>2,302,692,350.00</b>	<b>2,427,907,120.00</b>	<b>422,497,916.30-</b>	<b>2,393,200,750.00</b>	<b>2,874,712,909.00</b>
<b>Total Funds Available</b>		<b>1,478,327,363.29</b>	<b>2,033,225,077.08</b>	<b>2,302,692,350.00</b>	<b>2,427,907,120.00</b>	<b>394,682,042.92-</b>	<b>2,393,200,750.00</b>	<b>2,874,712,909.00</b>
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	817,803,349.28	849,330,842.16	1,008,578,328.00	881,512,637.00	32,181,794.84+	746,708,057.00	754,175,137.00
Social Benefits	64	193,811,472.09	172,456,315.88	20,980,500.00	106,984,981.00	65,471,334.88-		
Overhead Cost	65	100,893,854.43	418,274,802.24	414,906,129.00	581,182,108.00	162,907,305.76+	379,019,946.00	324,514,268.00
CRFC - (Excluding Social Benefits & Public Debts)	66	28,897,373.54	3,588,650.00	6,000,000.00	6,000,000.00	2,411,350.00+	6,000,000.00	
<b>Total Recurrent Payments</b>		<b>1,141,406,049.34</b>	<b>1,443,650,610.28</b>	<b>1,450,464,957.00</b>	<b>1,575,679,726.00</b>	<b>132,029,115.72+</b>	<b>1,131,728,003.00</b>	<b>1,078,689,405.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	87,493,409.50	67,957,580.96			67,957,580.96+		
Below-The-Line Payments	68	87,493,409.50	67,957,580.96			67,957,580.96-		
<b>Net Movement</b>								
Net Recurrent Funds before Transfers		336,921,313.95	589,574,466.80	852,227,393.00	852,227,394.00	262,652,927.20-	1,261,472,747.00	1,796,023,504.00
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		309,105,440.57	465,562,264.67	852,227,393.00	1,104,906,796.00	639,344,531.33+		
<b>Total Appropriations/Transfers</b>		<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>852,227,393.00</b>	<b>1,104,906,796.00</b>	<b>639,344,531.33+</b>		
<b>Closing Balance</b>		<b>27,815,873.38</b>	<b>124,012,202.13</b>		<b>252,679,402.00</b>	<b>376,691,604.13+</b>	<b>1,261,472,747.00</b>	<b>1,796,023,504.00</b>

**STATEMENT NO. 4**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				<b>12,012,577.00</b>	<b>12,012,577.00</b>	<b>12,012,577.00-</b>		
Add: Capital Receipts								
Transfer from Consolidated Revenue		309,105,440.57	465,562,264.67	852,227,393.00	1,104,906,796.00	639,344,531.33-		
<b>Sub Total: Capital Receipts</b>		<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>852,227,393.00</b>	<b>1,104,906,796.00</b>	<b>639,344,531.33-</b>		
<b>Total Capital Funds Available</b>		<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>864,239,970.00</b>	<b>1,116,919,373.00</b>	<b>651,357,108.33-</b>		
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	356,192.00	100,762,827.08	282,606,810.00	469,740,070.00	368,977,242.92+	30,500,000.00	
Economic Affairs	74	108,151,569.55	186,221,995.79	331,055,216.00	360,055,216.00	173,833,220.21+	5,000,000.00	
Housing and Community Development	76	29,968,701.30	35,656,450.50	47,000,000.00	62,000,000.00	26,343,549.50+		
Health	77	126,537,207.25	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30+	31,584,971.00	13,584,971.00
Education	79	44,091,770.47	104,239,270.60	122,992,973.00	144,539,116.00	40,299,845.40+	13,000,000.00	8,000,000.00
<b>Total Capital Expenditure</b>		<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>864,239,970.00</b>	<b>1,116,919,373.00</b>	<b>651,357,108.33+</b>	<b>80,084,971.00</b>	<b>21,584,971.00</b>
<b>Closing Balance</b>							<b>80,084,971.00</b>	<b>21,584,971.00</b>

**NOTES TO CASHFLOW STATEMENT**

	Note	Actual 2018 ₦	Actual 2017 ₦
<b>Note 1 - Statutory Allocation</b>			
25001001/11010001 Statutory Allocation		1,432,457,025.45	946,763,431.30
25001001/11010003 Excess Crude		3,466,751.23	
25001001/11010009 Refund from Paris Club		138,234,540.36	
25001001/11010010 SURE - P			49,301,694.82
25001001/11010013 Exchange Rate Difference		15,309,978.92	70,656,307.71
25001001/11000017 Excess PPT			51,035,691.86
25001001/11000019 Forex Equalization		32,283,229.20	
<b>Total</b>		<b>1,621,751,525.16</b>	<b>1,117,757,125.69</b>
<b>Note 2 - Share of Value Added Tax</b>			
Share of Value Added Tax		380,596,718.54	339,679,867.72
This represent Share of VAT from FAAC			
<b>Note 3 - Independent Revenue</b>			
Taxes			9,000.00
Licenses			1,649,500.00
Sales		131,000.00	4,000,000.00
Earnings		2,929,960.00	10,162,293.00
Investment Income			122,494.00
<b>Total</b>		<b>3,060,960.00</b>	<b>15,943,287.00</b>
<b>Note 4 - Employees Compensation</b>			
Contribution for Primary Teachers Salaries			492,614,850.72
Local Government Staff	4A	849,330,842.16	325,188,498.56
<b>Total</b>		<b>849,330,842.16</b>	<b>817,803,349.28</b>
Note 4A - Local Government Staff			
Makarfi Local Govt		849,330,842.16	325,188,498.56
<b>Total</b>		<b>849,330,842.16</b>	<b>325,188,498.56</b>
<b>Note 5 - Social Benefits</b>			
Gratuity			20,039,577.00
Contribution to Pension Fund		98,775,253.19	173,771,895.09
Contributory Pension		73,681,062.69	
<b>Total</b>		<b>172,456,315.88</b>	<b>193,811,472.09</b>

**NOTES TO CASHFLOW STATEMENT....CONT'D**

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>Note 6 - Overhead Costs</b>			
Transport and Travelling		22,910,573.07	11,241,881.94
Utilities		8,500,000.00	99,100.00
Material and Supplies		11,254,000.00	11,284,225.00
Maintenance Services		21,875,843.23	4,070,692.00
Training		8,705,381.86	4,031,000.00
Other Services		71,537,415.69	25,218,218.00
Consulting & Professional Services		13,509,224.08	117,000.00
Fuel and Lubricants		200,000.00	
Financial Charges		2,590,032.57	3,273,056.84
Miscellaneous Expenses		257,192,331.74	41,558,680.65
<b>Total</b>		<b>418,274,802.24</b>	<b>100,893,854.43</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
20001001/22060203 Settlement of Liabilities		3,588,650.00	28,897,373.54
<b>Total</b>		<b>3,588,650.00</b>	<b>28,897,373.54</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15000000/23010127/01000006 Purchase of three (3) Nos Tractors		2,633,000.00	
34001001/23030112/01000003 Renovation of Vet Clinic at Nass.DOYA			4,735,402.15
<b>Total</b>		<b>2,633,000.00</b>	<b>4,735,402.15</b>
<b>Note 11 - Improvement to Human Health</b>			
20001001/23010112/04000002 Purchase of Health/Medical Equipment			125,270,530.35
34001001/23020106/04000002 Construction of PHC at Kofar Fada Makarfi			1,000,000.00
21001001/23010122/04000013 Comple. Towards the Constr. Of Fence at K/Fada Clinic Mkrf		2,559,276.78	
21001001/23020106/04000066 Completion Toward Renovation & Const. Of Fence @ Makarfi PHC		500,000.00	
21001001/23020106/04000069 Conversion of old Gwanki clinic to Police station		1,221,730.02	
21001001/23010122/04000070 Purchase of medical equipment		10,800,000.00	
21001001/23020106/04000071 Construction of Shades at Gimi D/guzuri Gubuchi N/Doya and		13,642,213.90	
21001001/23020106/04000072 Contribution to PHC Services		9,958,500.00	
<b>Total</b>		<b>38,681,720.70</b>	<b>126,270,530.35</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>			
34001001/23030106/05000003 Renov. & ext. Of 2Blk of Classes at Govt Jnr Sec. Sch Gazara			1,385,322.00
17001001/23010112/05000002 Purch. Of Furn. For distrib to the above constructed pri. Sc		20,316,273.77	
17001001/23020107/05000003 Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc		4,416,224.17	



**NOTES TO CASHFLOW STATEMENT....CONT'D**

	Note	Actual 2018	Actual 2017
		₦	₦
17001001/23030106/05000097	Renovation Of Hauwa Maimashi Primary School	2,976,762.44	
17001001/23020107/05000099	Const. of 2 BLK of Class Rm with Prin. Office at JNR Sec. SC		8,714,272.82
17001001/23010124/05000101	Const. of 1 Blk of Class Rm at JNR SEC. SCH Dandamisa		8,000,000.00
17001001/23010124/05000102	Purchase of Teaching Aid	19,927,630.43	4,980,360.00
17001001/23030106/05000103	Gen.Renov.Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,220,312.56	1,329,329.66
17001001/23030106/05000104	Renov of 1 Blk of 2Classrooms at UBE Pri.Sch Ang.Makera		1,643,482.26
17001001/23030106/05000105	Re-Constr.of 2 Blks of 2 C/rms With off at LGEA Pri.Sch D/Ko		5,020,141.22
17001001/23030106/05000106	Re-Constr.of 2 Blks of 2 C/rms/off at LGEA Pri.Sch.Makaurata		7,295,827.00
17001001/23030106/05000108	Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,218,500.20	1,106,324.10
17001001/23030106/05000111	Renov. of L.G.E.A Prm Sch .Gwanki	4,583,675.01	
17001001/23030106/05000114	Renov. of 1 Blk of 2 C/rms at LGEAPrim Sch Makarfi Centrl		3,934,503.41
17001001/23030106/05000116	Renov. of 1Blk of 2 Classrooms at LGEA Prim.Sch Karaufi		40,000.00
17001001/23030106/05000117	Totalrenov of 1Blk of 3 C/rms/off at L.G.E.A Nass. Doya.		642,208.00
17001001/23020107/05000120	Construction of 1 Block of 2 Classrooms Office and Toilet a	3,283,006.52	
17001001/23030106/05000121	Renovation of education department	381,116.45	
17001001/23020107/05000122	Construction of one Block of two class room with office and	7,850,349.92	
17001001/23030106/05000123	Renovetion of one block of two class room with toilet/office	2,499,476.71	
17001001/23020107/05000124	Construction of 2 BLKS. Of 2 Class room with office and Toil	2,438,073.34	
17001001/23020107/05000125	Construction of 1 Block of 2 Classrooms Office and Toilet	7,950,000.00	
17001001/23020107/05000126	Renovation of 1 BLK. Of 2 Class room with Office and Toilets	204,274.88	
17001001/23020107/05000127	Construction of one Block of two class room with office and	2,572,084.35	
<b>Total</b>		<b>81,837,760.75</b>	<b>44,091,770.47</b>
<b>Note 13 - Housing and Urban Development</b>			
25001001/23030103/06000007	Rehablition/Repair of Shagari Low cost Makarfi T/Wada.	9,747,140.27	
34001001/23030124/06000020	Rehablition of Slaughter Slab at Makarfi T/Wada.	5,871,310.23	
17001001/23020126/06000003	Fencing of Cemetary	9,968,993.95	
<b>Total</b>		<b>25,587,444.45</b>	
<b>Note 17 - Water Resources and Rural Development</b>			
34001001/23020105/10000003	Constr. Of B/hole at a) T/wada Gubuchi Ang. Mai Turawa etc	4,240,000.00	
34001001/23020105/10000038	Construction of new borehole within Baptist church premises	1,558,714.04	
34001001/23020105/10000039	Construction of new borehole at Ang. Liman N/Doya	1,220,000.00	
34001001/23020105/20000040	Construction of Borehole at Ang. Rinau Mayere	777,428.09	
<b>Total</b>		<b>7,796,142.13</b>	

**NOTES TO CASHFLOW STATEMENT....CONT'D**

	Note	Actual 2018	Actual 2017
		₦	₦
<b>Note 18 - Information and Communication Technology</b>			
25001001/23020127/11000002	Contribution for maintenance of ICT JAMB centre Makarfi T/Wa	2,500,000.00	
34001001/23020127/11000002	Construction of ICT Centre at Gubuchi	15,997,529.45	
<b>Total</b>		<b>18,497,529.45</b>	
<b>Note 19 - Growing the Private Sector</b>			
25001001/23020124/12000003	Construction of 8No. Open Shops at T/yari.	6,997,509.48	
34001001/23030124/12000002	Rehabilitation /Lateritefilling of T/Yari Motor Park		797,700.00
<b>Total</b>		<b>6,997,509.48</b>	<b>797,700.00</b>
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23030121/13000011	Rehabilitation /conversion of workshops garage to offices LG	5,649,042.61	
25001001/23030121/13000012	Rehabilitation of Civil Defence office LGEA	2,715,183.55	
25001001/23010112/13000013	Furnishing of offices LGA	32,290,592.76	
25001001/23010129/13000015	Rehabilitation of Entrances with Buggleries at LG Sect.	972,195.00	
25001001/23050107/13000016	Settlement of capital liabilities	32,398,091.68	
25001001/23010129/13000018	Construction and provision of Infrastructure (Refunds to Sta	1,000,000.00	
34001001/23010105/13000005	Purchase of 2no Hilux Vehicle for LGEAS	1,950,000.00	
34001001/23010101/13000009	Land Compensation For 1 000 Units Housing Est	18,088,000.00	29,968,701.30
34001001/23010129/13000010	Provision/Replacement of Vandalized Equipment		356,192.00
34001001/23010123/13000011	Purchase of Fire Estinguishers to Fixe at LG Secretariate.	4,662,712.00	
34001001/23010104/12000012	Purchase of 6 no. motor cycle (BAJAJ)	1,842,750.00	
34001001/23020126/13000013	Fencing of Grave Yard at Kandahar .T/Wada Ward Makarfi	3,202,920.84	
34001001/23010105/13000015	Purchase of Peugeot 508 for chairman	4,700,000.00	
34001001/23010105/13000016	Purchase of Toyota corolla S model for v/c	6,877,500.00	
34001001/23010105/13000017	Purchase of Toyota corolla for HOD	5,502,000.00	
20001001/23020118/13000002	Contrib.for the Prov. of ITC JAMB Centre Mkrfi		800,000.00
17001001/23050101/13000002	Assistance to Community Development Projects	12,432,515.90	
<b>Total</b>		<b>134,283,504.34</b>	<b>31,124,893.30</b>
<b>Note 21 - Power</b>			
34001001/23020103/14000010	Constructn of Electrification Pjcts @ Gimi N/Doya Durum etc	1,604,992.85	
34001001/23020103/14000014	Electrification of T/Mudi S/Gazara & S/gida	24,930,627.07	6,114,269.00
34001001/23030102/14000019	Rehab. Of 33KV Over Head Main Line From Tasha Yari - Makarfi		1,000,000.00
34001001/23020114/14000032	Repairs of Rain storm Damage of 33Kv lines at Dorayi		498,715.00
34001001/23020114/14000033	Prov. of Electri.to Danwaya Danbasa ang. Sona & Ang. Yaro	1,771,588.12	
34001001/23020103/14000034	Instal.of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.	2,861,625.35	4,005,110.50

**NOTES TO CASHFLOW STATEMENT....CONT'D**

	Note	Actual 2018	Actual 2017
		₦	₦
34001001/23030102/14000035 Energizing Replac.of Vandal.& Comm.of Electr.at Ang .Kwallo			915,003.60
34001001/23010119/14000036 Purch.& Installa. of Transformer at Sabon Gari Danguziri		4,800,000.00	
34001001/23010119/14000037 Supply & Instal. of 300/33 Kva T/formr at Shagari Low-Cost			5,000,000.00
34001001/23020125/14000040 Construction of Electricity at Ang. Hudu Makarfi Ward		40,122,119.21	
34001001/23020125/14000041 Energyzing of Electricity at Ang.Kwalo		1,365,887.20	
34001001/23020125/14000043 Extention of Electrification at Rahama Kadin Gimi Ward		3,860,115.70	
34001001/23020103/14000044 Completion of Electrification works from Dandamisa Abamalan		19,000,000.00	
21001001/23020106/14000001 Purchase of Generating Set to Mlg Cold Room			266,676.90
<b>Total</b>		<b>100,316,955.50</b>	<b>17,799,775.00</b>
<b>Note 24 - Road</b>			
34001001/23020114/17000015 Constr. Of Drainage at A/Mahauta Mayere & Durum		16,550,978.90	4,362,832.36
34001001/23020114/17000018 Construction Of Mini - Bridge Linking Ang. Geri to Ang. Hudu		10,574,696.62	
34001001/23020114/17000025 Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.		3,417,603.03	3,050,000.00
34001001/23020114/17000026 Construction Of Culverts Linking Rahama to Nasarwa Doya			4,132,519.20
34001001/23020114/17000038 Const. of mini Bridge linking Gidan kaya to Ang. Lili.		12,530,649.32	
34001001/23020114/17000046 Const. of Feeder Roads From Gimi Tasha to Rahama			72,740,017.74
34001001/23020114/17000054 Construction of Drainage at Gimi gari to Gimi tasha at Gimi		3,463,374.49	
34001001/23020114/17000055 Construction of Culvert and Drainage at Kandahar Grave yard		1,292,881.76	
34001001/23020114/17000056 Construction of Single cell culvert at T/yari behind Distric		185,278.51	
34001001/23020114/17000057 Construction of 2 No of Culvert at Babashi		915,235.24	
<b>Total</b>		<b>48,930,697.87</b>	<b>84,285,369.30</b>
<b>Note 29 - Net Cash Flow from Investing Activities by Sector:</b>			
Capital Expenditure by Administrative Sector		94,269,755.35	
Capital Expenditure by Economic Sector		228,371,518.02	266,132,315.20
Capital ExpenditOure by Social Sector		142,920,991.30	42,973,125.37
<b>Total</b>	<b>29</b>	<b>465,562,264.67</b>	<b>309,105,440.57</b>
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>			
Purchase of Fixed Assets General		138,921,930.74	165,575,783.65
Construction and Provision of Fixed Assets General		244,742,931.44	113,684,413.52
Rehabilitation and Repairs of Fixed Assets General		37,066,794.91	29,845,243.40
Acquisition of Non Tangible Assets		44,830,607.58	
<b>Total - 29A</b>	<b>29</b>	<b>465,562,264.67</b>	<b>309,105,440.57</b>

**NOTES TO CASHFLOW STATEMENT....CONT'D**

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>Note 29B - Net Cash From Investing Activities by Location:</b>			
Makarfi		372,448,713.93	295,570,038.42
Nasarawa Doya Ward		1,220,000.00	4,735,402.15
Gwanki Ward		7,950,000.00	
Dandamisa Ward		20,316,273.77	8,000,000.00
Tudun Wada Ward		16,742,942.87	
Mayere Ward		14,419,641.99	
Makarfi Ward		1,771,588.12	800,000.00
Danguziri Ward		4,800,000.00	
Gimi Ward		9,895,574.54	
Gubuchi Ward		15,997,529.45	
<b>Total - 29B</b>		<b>465,562,264.67</b>	<b>309,105,440.57</b>
<b>Note 36 - BTL Receipts</b>			
20001001/12150001 Withholding Taxes due to FIRS		3,160,259.48	1,054,738.64
20001001/12150002 VAT due to FIRS		3,459,382.08	
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue		9,247,082.67	16,722,276.73
20001001/12150005 Deposits		15,053,152.38	
20001001/12150006 Loans deduction for Salary Other Deduction for payroll		2,247,000.00	
20001001/12150008 10% Contract Retention Fee		1,406,716.66	
20001001/12150009 SIGMA Pension Deduction		1,552,241.04	
20001001/12150012 NULGE Deductions		3,105,695.06	5,923,039.02
20001001/12150013 MHWU Deduction			8,644,665.40
20001001/12150014 NANM		53,044.00	
20001001/12150020 Sharp Sharp Loans		2,509,109.44	4,264,820.12
20001001/12150021 Personnel Advances Deduction		100,000.00	
20001001/12150025 Monitization Tax Deduction		5,271,494.88	
20001001/12150030 Refund of Unclaimed Salary		2,576,416.69	
20001001/12150031 NUT			5,383,801.93
20001001/12150032 NUT Deduction		4,303,986.58	
20001001/12150034 NUT Endwel		13,912,000.00	32,818,561.66
20001001/12150035 Credit Direct Deduction			11,361,078.05
20001001/12150036 National Housing Fund Deduction			1,320,427.95
<b>Total</b>		<b>67,957,580.96</b>	<b>87,493,409.50</b>

**NOTES TO CASHFLOW STATEMENT....CONT'D**

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>Note 37 - Below the Line Payments</b>			
20001001/22080001	WHT	3,160,259.48	1,054,738.64
20001001/22080002	Vat due to FIRS	3,459,382.08	
20001001/20800003	PAYE Deductions Remittances to BIR	9,247,082.67	16,722,276.73
20001001/22080005	Deposits	15,053,152.38	
20001001/22080006	Loans deduction for Salary Other Deduction for payroll	2,247,000.00	
20001001/22080008	10% Contract Retention Charges	1,406,716.66	
20001001/22080009	SIGMA Pension Deduction	1,552,241.04	
20001001/22080012	NULGE Deductions	3,105,695.06	5,923,039.02
20001001/22080013	MHWU Deduction		8,644,665.40
20001001/22080014	NANM	53,044.00	
20001001/22080020	Sharp Sharp Loans	2,509,109.44	4,264,820.12
20001001/22080021	Personnel Advances Deduction	100,000.00	
20001001/22080025	Monitization Tax Deduction	5,271,494.88	
20001001/22080030	Refund of Unclaimed Salary	2,576,416.69	
20001001/22080031	NUT		5,383,801.93
20001001/22080000	NUT Deduction	4,303,986.58	
20001001/22080034	NUT Endwel	13,912,000.00	32,818,561.66
20001001/22080035	Credit Direct Deduction		11,361,078.05
20001001/22080036	National Housing Fund Deduction		1,320,427.95
<b>Total</b>		<b>67,957,580.96</b>	<b>87,493,409.50</b>
<b>Note 38 - Closing Balance</b>			
25001001/31010101	Key Stone Bank - Main Account	121,012,202.13	3,603,124.18
25001001/31010103	Consolidated Office Cash Account		24,212,749.20
25001001/31010110	First City Monument Bank (FCMB)	3,000,000.00	
<b>Sub Total: Cash and Bank</b>		<b>124,012,202.13</b>	<b>27,815,873.38</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>		<b>124,012,202.13</b>	<b>27,815,873.38</b>

# NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	Actual	Actual
	2018	2017
<b>Note 39 - Treasuries and Banks</b>		
Key Stone Bank - Main Account	121,012,202.13	3,603,124.18
Consolidated Office Cash Account		24,212,749.20
First City Monument Bank (FCMB)	3,000,000.00	
<b>Total</b>	<b>124,012,202.13</b>	<b>27,815,873.38</b>
<b>Note 40 - Investments</b>		
Urban Development Bank	1,333,333.00	1,333,333.00
Other Investments	500,000.00	500,000.00
Intercity Bank Plc	1,000,000.00	1,000,000.00
NUB International Bank	666,667.00	666,667.00
First Atlantic Bank	2,052,917.70	2,052,917.70
Equity Bank	1,500,000.00	1,500,000.00
Gulf Bank	5,947,082.30	5,947,082.30
<b>Total</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	27,815,873.38	4,947,082.88
Add/(Less) Net Recurrent Surplus/(Deficit)	96,196,328.75	22,868,790.50
<b>Closing Balance</b>	<b>124,012,202.13</b>	<b>27,815,873.38</b>
<b>Note 43 – Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

# NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
<b>Note 50 - Licenses</b>							
Radio/Television Station License			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
Learning Driving Test Fees Liquor	367,000.00						
Bicycle/License			429,870.00	429,870.00	429,870.00-	515,844.00	619,013.00
Produce Buying License			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
Liquor License			307,050.00	307,050.00	307,050.00-	368,460.00	442,162.00
Kiosk License	275,250.00		3,070,500.00	3,070,500.00	3,070,500.00-	3,684,600.00	4,421,520.00
Trade Permit License	367,000.00						
Minor Industry License	183,500.00						
Petty Trader License	456,750.00						
<b>Total</b>	<b>1,649,500.00</b>		<b>4,053,060.00</b>	<b>4,053,060.00</b>	<b>4,053,060.00-</b>	<b>4,863,672.00</b>	<b>5,836,417.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate			2,456,400.00	2,456,400.00	2,456,400.00-	2,947,680.00	3,537,216.00
<b>Total</b>			<b>2,456,400.00</b>	<b>2,456,400.00</b>	<b>2,456,400.00-</b>	<b>2,947,680.00</b>	<b>3,537,216.00</b>
<b>Note 52 - Fees</b>							
Naming Of Street Registration Fees			1,228,200.00	1,228,200.00	1,228,200.00-	1,473,840.00	1,768,608.00
Customary Right of Occupancy Fees			614,100.00	614,100.00	614,100.00-	736,920.00	884,304.00
Billboard Advertisement Fees			1,228,200.00	1,228,200.00	1,228,200.00-	173,840.00	1,768,608.00
Birth/Death Registration Fees			1,535,250.00	1,535,250.00	1,535,250.00-	1,842,300.00	2,210,760.00
Parking Fees			1,228,200.00	1,228,200.00	1,228,200.00-	1,473,840.00	1,768,608.00
Slaughter Slab Fees			6,141,000.00	6,141,000.00	6,141,000.00-	7,369,200.00	8,843,040.00
Merriment and Road Closure Levies			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
Public Convenience Sewage and Refuse disposal Fee			1,228,200.00	1,228,200.00	1,228,200.00-	1,473,840.00	1,768,608.00
Fee Structure for Masts			921,150.00	921,150.00	921,150.00-	105,380.00	1,326,456.00
Religious Places Establishment Fees			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
Other Levies and Fees			614,100.00	614,100.00	614,100.00-	736,920.00	884,304.00
<b>Total</b>			<b>14,984,040.00</b>	<b>14,984,040.00</b>	<b>14,984,040.00-</b>	<b>15,680,848.00</b>	<b>21,577,018.00</b>
<b>Note 54 - Sales</b>							
Sales of Indigene Certificate	2,000,000.00	131,000.00			131,000.00+		
Tractor Hiring	2,000,000.00						
<b>Total</b>	<b>4,000,000.00</b>	<b>131,000.00</b>			<b>131,000.00+</b>		

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND.....CONT'D**

	Note	Actual 2017 N	Actual 2018 N	Budget 2018 N	Revised 2018 N	Variance 2018 N	Proposed Budget 2019 N	Proposed Budget 2020 N
<b>Note 55 - Earnings</b>								
Earning from Other Commercial Undertakings		7,099,258.00						
Earning from Market			1,080,960.00	9,211,500.00	9,211,500.00	8,130,540.00-	11,053,800.00	13,264,560.00
Earning from Motor Park			1,440,000.00	18,423,000.00	18,423,000.00	16,983,000.00-	22,107,600.00	26,539,120.00
Shops & Shopping Centers			4,960.00			4,960.00+		
Cattle Market		2,000,000.00	319,000.00			319,000.00+		
Earning from Abattoir /Slaughter House		829,535.00	85,040.00			85,040.00+		
Earnings From Tractor Hiring		233,500.00						
<b>Total</b>		<b>10,162,293.00</b>	<b>2,929,960.00</b>	<b>27,634,500.00</b>	<b>27,634,500.00</b>	<b>24,704,540.00-</b>	<b>33,161,400.00</b>	<b>39,803,680.00</b>
<b>Note 56 - Rent on Government Property</b>								
<b>Note 57 - Rent on Government Lands</b>								
<b>Note 59 - Investment Income</b>								
Dividend Received		122,494.00						
<b>Total</b>		<b>122,494.00</b>						
<b>Note 63 - Employee Compensation</b>								
Department of Admin and Finance		199,579,250.68	242,869,006.76	401,830,065.00	274,764,374.00	31,895,367.24+	34,867,124.00	35,215,795.00
Department of Finance		77,156,032.72						
Department of Education			606,461,835.40	606,748,263.00	606,748,263.00	286,427.60+	711,840,933.00	718,959,342.00
Department of Health		48,453,215.16						
Contribution to Primary Education		492,614,850.72						
<b>Total</b>		<b>817,803,349.28</b>	<b>849,330,842.16</b>	<b>1,008,578,328.00</b>	<b>881,512,637.00</b>	<b>32,181,794.84+</b>	<b>746,708,057.00</b>	<b>754,175,137.00</b>
<b>Note 64 - Social Benefits</b>								
Gratuity		20,039,577.00						
15% Contribution to Pension Fund				20,980,500.00	52,796,860.00	52,796,860.00+		
Contribution to Pension Fund		173,771,895.09	98,775,253.19		54,188,121.00	44,587,132.19-		
Contributory Pension			73,681,062.69			73,681,062.69-		
<b>Total</b>		<b>193,811,472.09</b>	<b>172,456,315.88</b>	<b>20,980,500.00</b>	<b>106,984,981.00</b>	<b>65,471,334.88-</b>		



**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND.....CONT'D**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman		28,732,142.40					
Department of Admin and Finance	24,778,637.71	272,770,903.00	248,668,031.00	391,693,998.00	118,923,095.00+	197,745,938.00	173,653,538.00
Department of Agriculture & Natural Resources	3,624,353.00	17,917,358.70	31,025,966.00	31,025,966.00	13,108,607.30+	33,985,968.00	33,475,970.00
Department of Finance	5,086,481.84						
Department of Works and Housing	4,985,642.00	23,041,656.42	28,233,914.00	32,208,854.00	9,167,197.58+	21,356,440.00	21,006,440.00
Department of Planning Research & Statistics	8,921,820.67						
Department of Education	10,869,948.37	75,300,150.39	77,364,938.00	92,499,920.00	17,199,769.61+	96,318,320.00	96,378,320.00
Department of Health	13,644,828.44	29,244,733.73	29,613,280.00	33,753,370.00	4,508,636.27+	29,613,280.00	
Gubuchi Development Area	50,000.00						
New Development Area	200,000.00						
<b>Total</b>	<b>100,893,854.43</b>	<b>418,274,802.24</b>	<b>414,906,129.00</b>	<b>581,182,108.00</b>	<b>162,907,305.76+</b>	<b>379,019,946.00</b>	<b>324,514,268.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liabilities	28,897,373.54	3,588,650.00	6,000,000.00	6,000,000.00	2,411,350.00+	6,000,000.00	
<b>Total</b>	<b>28,897,373.54</b>	<b>3,588,650.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>2,411,350.00+</b>	<b>6,000,000.00</b>	
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS	1,054,738.64	3,160,259.48			3,160,259.48+		
VAT due to FIRS		3,459,382.08			3,459,382.08+		
PAYE Taxes due to State Board of Internal Revenue	16,722,276.73	9,247,082.67			9,247,082.67+		
Deposits		15,053,152.38			15,053,152.38+		
Loans deduction for Salary Other Deduction for payroll		2,247,000.00			2,247,000.00+		
10% Contract Retention Fee		1,406,716.66			1,406,716.66+		
SIGMA Pension Deduction		1,552,241.04			1,552,241.04+		
NULGE Deductions	5,923,039.02	3,105,695.06			3,105,695.06+		
MHWU Deduction	8,644,665.40						
NANM		53,044.00			53,044.00+		
Sharp Sharp Loans	4,264,820.12	2,509,109.44			2,509,109.44+		
Personnel Advances Deduction		100,000.00			100,000.00+		
Monetization Tax Deduction		5,271,494.88			5,271,494.88+		
Refund of Unclaimed Salary		2,576,416.69			2,576,416.69+		
NUT	5,383,801.93						
NUT Deduction		4,303,986.58			4,303,986.58+		

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND.....CONT'D**

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
NUT Endwell		32,818,561.66	13,912,000.00			13,912,000.00+		
Credit Direct Deduction		11,361,078.05						
National Housing Fund Deduction		1,320,427.95						
<b>Total</b>		<b>87,493,409.50</b>	<b>67,957,580.96</b>			<b>67,957,580.96+</b>		
<b>Note 68 - Below the Line Payments</b>								
WHT		1,054,738.64	3,160,259.48			3,160,259.48-		
Vat due to FIRS			3,459,382.08			3,459,382.08-		
PAYE Deductions Remittances to BIR		16,722,276.73	9,247,082.67			9,247,082.67-		
Deposits			15,053,152.38			15,053,152.38-		
Loans deduction for Salary Other								
Deduction for payroll			2,247,000.00			2,247,000.00-		
10% Contract Retention Charges			1,406,716.66			1,406,716.66-		
SIGMA Pension Deduction			1,552,241.04			1,552,241.04-		
NULGE Deductions		5,923,039.02	3,105,695.06			3,105,695.06-		
MHWU Deduction		8,644,665.40						
NANM			53,044.00			53,044.00-		
Sharp Sharp Loans		4,264,820.12	2,509,109.44			2,509,109.44-		
Personnel Advances Deduction			100,000.00			100,000.00-		
Monetization Tax Deduction			5,271,494.88			5,271,494.88-		
Refund of Unclaimed Salary			2,576,416.69			2,576,416.69-		
NUT		5,383,801.93						
NUT Deduction			4,303,986.58			4,303,986.58-		
NUT Endwell		32,818,561.66	13,912,000.00			13,912,000.00-		
Credit Direct Deduction		11,361,078.05						
National Housing Fund Deduction		1,320,427.95						
<b>Total</b>		<b>87,493,409.50</b>	<b>67,957,580.96</b>			<b>67,957,580.96-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 71 - General Public Services</b>							
25001001/23020101/06000005 Const. of Police outpost at Meyere				40,000,000.00	40,000,000.00+		
25001001/23020127/11000002 Contribution for maintain. of ICT JAMB centre Makarfi T/Wa		2,500,000.00	6,000,000.00	6,000,000.00	3,500,000.00+		
25001001/23030124/12000001 Rehabilitation of Makarfi main market T/Wada.			45,000,000.00	45,000,000.00	45,000,000.00+	22,000,000.00	
25001001/23020124/12000003 Construction of 8No. Open Shops at T/yari.		6,997,509.48	9,106,810.00	9,106,810.00	2,109,300.52+		
25001001/23030121/13000011 Rehabilitation /conversion of workshops garage to offices LG		5,649,042.61	5,500,000.00	5,500,000.00	149,042.61-		
25001001/23030121/13000012 Rehabilitation of Civil Defence office LGEA		2,715,183.55	5,000,000.00	5,000,000.00	2,284,816.45+		
25001001/23010112/13000013 Furnishing of offices LGA		32,290,592.76	28,500,000.00	28,500,000.00	3,790,592.76-	8,500,000.00	
25001001/23030118/13000014 Rehabilitation of wall fence at Makarfi Stadium			10,000,000.00	10,000,000.00	10,000,000.00+		
25001001/23010129/13000015 Rehabilitation of Entrances with Buggleries at LG Sect.		972,195.00	5,000,000.00	5,000,000.00	4,027,805.00+		
25001001/23050107/13000016 Settlement of capital liabilities		32,398,091.68	107,000,000.00	92,000,000.00	59,601,908.32+		
25001001/23020101/13000017 Construction of legislative chamber with Offices at LGS Secr				24,500,000.00	24,500,000.00+		
25001001/23010129/13000018 Construction & provision of Infrastructure (Refunds to Sta		1,000,000.00		63,633,260.00	62,633,260.00+		
34001001/23010129/13000010 Provision/Replacement of Vandalized Equipment	356,192.00						
34001001/23010123/13000011 Purchase of Fire Extinguishers to Fixe at LG Secretariate.		4,662,712.00	25,000,000.00	25,000,000.00	20,337,288.00+		
34001001/23020101/13000014 Construction of Police Station Outpost at Nassarawa Doya			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23010105/13000015 Purchase of Peugeot 508 for chairman		4,700,000.00	20,000,000.00	20,000,000.00	15,300,000.00+		
34001001/23010105/13000016 Purchase of Toyota corolla S model for v/c		6,877,500.00	8,000,000.00	23,000,000.00	16,122,500.00+		
34001001/23010113/13000019 Purchase of Laptop for HOD			1,500,000.00	60,500,000.00	60,500,000.00+		
<b>Total</b>	<b>356,192.00</b>	<b>100,762,827.08</b>	<b>282,606,810.00</b>	<b>469,740,070.00</b>	<b>368,977,242.92+</b>	<b>30,500,000.00</b>	
<b>Note 74 - Economic Affairs</b>							
25001001/23010124/12000002 Construction of Tomatos Market between G/Tasha and G/Gari			5,000,000.00	5,000,000.00	5,000,000.00+		
15000000/23010127/01000006 Purchase of three (3) Nos Tractors		2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00+		
34001001/23030112/01000003 Renovation of Vet Clinic at Nass.DOYA	4,735,402.15						
34001001/23020105/10000003 Constr.Of B/hole at a) T/wada Gubuchi Ang. Mai Turawa etc		4,240,000.00	9,000,000.00	9,000,000.00	4,760,000.00+		
34001001/23020105/10000038 Construction of new borehole within Baptist church premises		1,558,714.04	3,500,000.00	3,500,000.00	1,941,285.96+		
34001001/23020105/10000039 Construction of new borehole at Ang. Liman N/Doya		1,220,000.00	1,300,000.00	1,300,000.00	80,000.00+		
34001001/23020105/20000040 Construction of Borehole at Ang. Rinau Mayere		777,428.09	1,300,000.00	1,300,000.00	522,571.91+		
34001001/23020127/11000002 Construction of ICT Centre at Gubuchi		15,997,529.45	45,000,000.00	45,000,000.00	29,002,470.55+		
34001001/23030124/12000002 Rehabilitation /Laterite filling of T/Yari Motor Park	797,700.00						
34001001/23010104/12000012 Purchase of 6 no. motor cycle (BAJAJ)		1,842,750.00	2,175,000.00	2,175,000.00	332,250.00+		
34001001/23020126/13000013 Fencing of Grave Yard at Kandahar T/Wada Ward Makarfi		3,202,920.84	3,930,602.00	3,930,602.00	727,681.16+		
34001001/23010105/13000017 Purchase of Toyota corolla for HOD		5,502,000.00	14,000,000.00	14,000,000.00	8,498,000.00+		
34001001/23020114/13000018 Purchase and Supply of 2nos Vehicles (506 & 2002 Model) Peog				4,500,000.00	4,500,000.00+		
34001001/23020125/14000003 Extension of L. T/H. T & TON & Supply of T/formers at Mkrfi			2,500,000.00	2,500,000.00	2,500,000.00+		
34001001/23020103/14000010 Constructn of Electrification Pjects @ Gimi N/Doya Durum etc		1,604,992.85	1,700,000.00	1,700,000.00	95,007.15+		
34001001/23020103/14000012 Extension of Electrification of 3 Communities Fadama Gimi Gari &			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020103/14000014 Electrification of T/Mudi S/Gazara & S/gida	6,114,269.00	24,930,627.07	25,000,000.00	25,000,000.00	69,372.93+		
34001001/23030102/14000019 Rehab. of 33KV Over Head Main Line From Tasha Yari - Makarfi	1,000,000.00						
34001001/23020114/140000032 Repairs of Rain storm Damage of 33Kv lines at Dorayi	498,715.00						
34001001/23020114/140000033 Prov. of Electricity to Danwaya Danbasa ang. Sona & Ang. Yaro		1,771,588.12	3,000,000.00	3,000,000.00	1,228,411.88+		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND....CONT'D**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000034 Instal.of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.	4,005,110.50	2,861,625.35	3,000,000.00	3,000,000.00	138,374.65+		
34001001/23030102/14000035 Energizing Replac.of Vandal.& Comm.of Electr.at Ang .Kwallo	915,003.60						
34001001/23010119/14000036 Purch.& Installa. of Transformer at Sabon Gari Danguziri		4,800,000.00	12,000,000.00	12,000,000.00	7,200,000.00+		
34001001/23010119/14000037 Supply & Instal. of 300/33 Kva T/formr at Shagari Low-Cost	5,000,000.00		12,500,000.00	12,500,000.00	12,500,000.00+		
34001001/23020114/17000005 Provision and installation 60 KVA Maikano GEN. set at LGA			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23010119/14000039 Purchase and Installation of 1 No. of 300 KVA Transformer at			12,500,000.00	12,500,000.00	12,500,000.00+		
34001001/23020125/14000040 Construction of Electricity at Ang. Hudu Makarfi Ward		40,122,119.21	40,200,000.00	40,200,000.00	77,880.79+		
34001001/23020125/14000041 Energyzing of Electricity at Ang.Kwalo		1,365,887.20	1,373,505.00	1,373,505.00	7,617.80+		
34001001/23020125/14000042 Extention of Electrification at Ang. Kurmi Ruma and ang.Isah			18,929,728.00	18,929,728.00	18,929,728.00+		
34001001/23020125/14000043 Extention of Electrification at Rahama Kadin Gimi Ward		3,860,115.70	11,036,381.00	11,036,381.00	7,176,265.30+		
34001001/23020103/14000044 Completion of Electrification works from Dandamisa Abamalan		19,000,000.00		24,500,000.00	5,500,000.00+		
34001001/23020114/17000015 Constr. Of Drainage at A/Mahauta Mayere & Durum	4,362,832.36	16,550,978.90	20,000,000.00	20,000,000.00	3,449,021.10+		
34001001/23020114/17000018 Construction Of Mini - Bridge Linking Ang. Geri to Ang. Hudu		10,574,696.62	12,000,000.00	12,000,000.00	1,425,303.38+		
34001001/23020114/17000025 Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.	3,050,000.00	3,417,603.03	3,500,000.00	3,500,000.00	82,396.97+		
34001001/23020114/17000026 Construction Of Culverts Linking Rahama to Nasarwa Doya	4,132,519.20						
34001001/23020114/17000035 Const. of Bridge linking Dandamisa To Muriga.			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	
34001001/23020114/17000038 Const. of mini Bridge linking Gidan kaya to Ang. Lili.		12,530,649.32	15,000,000.00	15,000,000.00	2,469,350.68+		
34001001/23020114/17000046 Const. of Feeder Roads From Gimi Tasha to Rahama	72,740,017.74						
34001001/23020114/17000054 Construction of Drainage at Gimi gari to Gimi tasha at Gimi		3,463,374.49	10,000,000.00	10,000,000.00	6,536,625.51+		
34001001/23020114/17000055 Construction of Culvert and Drainage at Kandahar Grave yard		1,292,881.76	4,350,000.00	4,350,000.00	3,057,118.24+		
34001001/23020114/17000056 Construction of Single cell culvert at T/yari behind Distric		185,278.51	260,000.00	260,000.00	74,721.49+		
34001001/23020114/17000057 Construction of 2 No of Culvert at Babashi		915,235.24	1,000,000.00	1,000,000.00	84,764.76+		
20001001/23020118/13000002 Contrib.for the Prov. of ITC JAMB Centre Mkrfi	800,000.00						
<b>Total</b>	<b>108,151,569.55</b>	<b>186,221,995.79</b>	<b>331,055,216.00</b>	<b>360,055,216.00</b>	<b>173,833,220.21+</b>	<b>5,000,000.00</b>	
<b>Note 75 - Environmental Protection</b>							
<b>Note 76 - Housing and Community Development</b>							
25001001/23030103/06000007 Rehabilition/Repair of Shagari Low cost Makarfi T/Wada.		9,747,140.27	10,000,000.00	10,000,000.00	252,859.73+		
34001001/23030124/06000020 Rehabilition of Slaughter Slab at Makarfi T/Wada.		5,871,310.23	7,000,000.00	7,000,000.00	1,128,689.77+		
34001001/23010105/13000005 Purchase of 2no Hilux Vehicle for LGEAS		1,950,000.00		15,000,000.00	13,050,000.00+		
34001001/23010101/13000009 Land Compensation For 1 000 Units Housing Est	29,968,701.30	18,088,000.00	30,000,000.00	30,000,000.00	11,912,000.00+		
<b>Total</b>	<b>29,968,701.30</b>	<b>35,656,450.50</b>	<b>47,000,000.00</b>	<b>62,000,000.00</b>	<b>26,343,549.50+</b>		
<b>Note 77 - Health</b>							
20001001/23010112/04000002 Purchase of Health/Medical Equipment	125,270,530.35						
34001001/23020106/04000002 Construction of PHC at Kofar Fada Makarfi	1,000,000.00						
21001001/23010122/04000013 Comple. Towards the Constr. Of Fence at K/Fada Clinic Mkrf		2,559,276.78	2,584,971.00	2,584,971.00	25,694.22+	2,584,971.00	2,584,971.00
21001001/23020106/04000066 Completion Toward Renovation & Const. Of Fence @ Makarfi PHC		500,000.00	3,000,000.00	3,000,000.00	2,500,000.00+	3,000,000.00	
21001001/23020106/04000069 Conversion of old Gwanki clinic to Police station		1,221,730.02	7,000,000.00	7,000,000.00	5,778,269.98+		
21001001/23010122/04000070 Purchase of medical equipment		10,800,000.00	12,000,000.00	12,000,000.00	1,200,000.00+		
21001001/23020106/04000071 Construction of Shades at Gimi D/guzuri Gubuchi N/Doya and		13,642,213.90	20,000,000.00	20,000,000.00	6,357,786.10+		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND....CONT'D**

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000072 Contribution to PHC Services		9,958,500.00	10,000,000.00	10,000,000.00	41,500.00+		
21001001/23020106/04000073 Construction of fence at Tudun wada Kasuwan Mata PHC			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	
21001001/23020106/04000074 Construction of fence at Dan guziri PHC			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00
21001001/23020106/04000075 Construction of fence at Gazara PHC			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000076 Construction of fence at Mayere PHC			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	
21001001/23020106/04000077 Construction of fence at Dan Damisa PHC			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	
21001001/23020106/04000078 Construction of fence at Gwanki PHC			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	
21001001/23020106/04000079 Construction of fence at Nasarawan Doya PHC			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	
21001001/23020106/14000001 Purchase of Generating Set to Mlg Cold Room	266,676.90						
<b>Total</b>	<b>126,537,207.25</b>	<b>38,681,720.70</b>	<b>80,584,971.00</b>	<b>80,584,971.00</b>	<b>41,903,250.30+</b>	<b>31,584,971.00</b>	<b>13,584,971.00</b>
<b>Note 79 - Education</b>							
34001001/23030106/05000003 Renov. & ext. Of 2Blk of Classes at Govt Jnr Sec. Sch Gazara	1,385,322.00						
17001001/23010112/05000002 Purch. Of Furn. For distrib to the above constructed pri. Sc		20,316,273.77		21,546,143.00	1,229,869.23+		
17001001/23020107/05000003 Constr. Of 1Blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc		4,416,224.17	4,600,000.00	4,600,000.00	183,775.83+		
17001001/23030106/05000097 Renovation Of Hauwa Maimashi Primary School		2,976,762.44	3,500,000.00	3,500,000.00	523,237.56+		
17001001/23020107/05000099 Const. of 2 BLK of Class Rm with Prin. Office at JNR Sec. SC	8,714,272.82						
17001001/23010124/05000101 Const. of 1 Blk of Class Rm at JNR SEC. SCH Dandamisa	8,000,000.00						
17001001/23010124/05000102 Purchase of Teaching Aid	4,980,360.00	19,927,630.43	20,000,000.00	20,000,000.00	72,369.57+		
17001001/23030106/05000103 Gen.Renov.Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,329,329.66	1,220,312.56	1,250,000.00	1,250,000.00	29,687.44+		
17001001/23030106/05000104 Renov of 1 Blk of 2Classrooms at UBE Pri.Sch Ang.Makera	1,643,482.26						
17001001/23030106/05000105 Re-Constr.of 2 Blks of 2 C/rms With off at LGEA Pri.Sch D/Ko	5,020,141.22						
17001001/23030106/05000106 Re-Constr.of 2 Blks of 2 C/rms/off at LGEA Pri.Sch.Makaurata	7,295,827.00						
17001001/23030106/05000108 Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,106,324.10	1,218,500.20	1,300,000.00	1,300,000.00	81,499.80+		
17001001/23030106/05000111 Renov. of L.G.E.A Prm Sch .Gwanki		4,583,675.01	5,000,000.00	5,000,000.00	416,324.99+		
17001001/23030106/05000114 Renov. of 1 Blk of 2 C/rms at LGEAPrim Sch Makarfi Centrl	3,934,503.41						
17001001/23030106/05000116 Renov. of 1Blk of 2 Classrooms at LGEA Prim.Sch Karaufi	40,000.00						
17001001/23030106/05000117 Totalrenov of 1Blk of 3 C/rms/off at L.G.E.A Nass. Doya.	642,208.00						
17001001/23020107/05000120 Construction of 1 Block of 2 Classrooms Office and Toilet a		3,283,006.52	8,000,000.00	8,000,000.00	4,716,993.48+	8,000,000.00	8,000,000.00
17001001/23030106/05000121 Renovation of education department		381,116.45	5,000,000.00	5,000,000.00	4,618,883.55+		
17001001/23020107/05000122 Construction of one Block of two class room with office and		7,850,349.92	8,000,000.00	8,000,000.00	149,650.08+		
17001001/23030106/05000123 Renovation of one block of two class room with toilet/office		2,499,476.71	2,500,000.00	2,500,000.00	523.29+		
17001001/23020107/05000124 Construction of 2 BLKS. Of 2 Class room with office and Toil		2,438,073.34	16,000,000.00	16,000,000.00	13,561,926.66+		
17001001/23020107/05000125 Construction of 1 Block of 2 Classrooms Office and Toilet		7,950,000.00	8,000,000.00	8,000,000.00	50,000.00+		
17001001/23020107/05000126 Renovation of 1 BLK. Of 2 Class room with Office and Toilets		204,274.88	1,842,973.00	1,842,973.00	1,638,698.12+		
17001001/23020107/05000127 Construction of one Block of two class room with office and		2,572,084.35	8,000,000.00	8,000,000.00	5,427,915.65+		
17001001/23020126/06000003 Fencing of Cemetary		9,968,993.95	10,000,000.00	10,000,000.00	31,006.05+	5,000,000.00	
17001001/23050101/13000002 Assistance to Community Development Projects		12,432,515.90	20,000,000.00	20,000,000.00	7,567,484.10+		
<b>Total</b>	<b>44,091,770.47</b>	<b>104,239,270.60</b>	<b>122,992,973.00</b>	<b>144,539,116.00</b>	<b>40,299,845.40+</b>	<b>13,000,000.00</b>	<b>8,000,000.00</b>

### SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	946,763,431.30	1,432,457,025.45	1,586,165,913.00	1,586,165,913.00	153,708,887.55-	1,655,669,024.00	1,986,902,829.00
25001001/11010002 Share of VAT	339,679,867.72	380,596,718.54	640,957,645.00	640,957,645.00	260,360,926.46-	649,149,174.00	778,979,007.00
25001001/11010003 Excess Crude		3,466,751.23			3,466,751.23+		
25001001/11010009 Refund from Paris Club		138,234,540.36		125,214,770.00	13,019,770.36+		
25001001/11010010 SURE - P	49,301,694.82						
25001001/11010011 10% Allocation from State (IGR)			14,158,792.00	14,158,792.00	14,158,792.00-	16,990,552.00	20,388,662.00
25001001/11010013 Exchange Rate Difference	70,656,307.71	15,309,978.92			15,309,978.92+		
25001001/11000017 Excess PPT	51,035,691.86						
25001001/11000019 Forex Equalization		32,283,229.20			32,283,229.20+		
<b>Total</b>	<b>1,457,436,993.41</b>	<b>2,002,348,243.70</b>	<b>2,241,282,350.00</b>	<b>2,366,497,120.00</b>	<b>364,148,876.30-</b>	<b>2,321,808,750.00</b>	<b>2,786,270,498.00</b>
<b>LICENSES</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
25001001/12020005 Radio/Television Station License			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
25001001/12020008 Learning Driving Test Fees Liquor	367,000.00						
25001001/12020012 Bicycle/License			429,870.00	429,870.00	429,870.00-	515,844.00	619,013.00
25001001/12020022 Produce Buying License			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
25001001/12020031 Liquor License			307,050.00	307,050.00	307,050.00-	368,460.00	442,162.00
25001001/12020033 Kiosk License	275,250.00		3,070,500.00	3,070,500.00	3,070,500.00-	3,684,600.00	4,421,520.00
25001001/12020037 Trade Permit License	367,000.00						
25001001/12020043 Minor Industry License	183,500.00						
25001001/12020044 Petty Trader License	456,750.00						
<b>Total</b>	<b>1,649,500.00</b>		<b>4,053,060.00</b>	<b>4,053,060.00</b>	<b>4,053,060.00-</b>	<b>4,863,672.00</b>	<b>5,836,417.00</b>
<b>RATES</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
25001001/12030001 Tenement Rate			2,456,400.00	2,456,400.00	2,456,400.00-	2,947,680.00	3,537,216.00
<b>Total</b>			<b>2,456,400.00</b>	<b>2,456,400.00</b>	<b>2,456,400.00-</b>	<b>2,947,680.00</b>	<b>3,537,216.00</b>

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>FEES</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
25001001/12040006 Naming Of Street Registration Fees			1,228,200.00	1,228,200.00	1,228,200.00-	1,473,840.00	1,768,608.00
25001001/12040031 Customary Right of Occupancy Fees			614,100.00	614,100.00	614,100.00-	736,920.00	884,304.00
20001001/12040036 Billboard Advertisement Fees			1,228,200.00	1,228,200.00	1,228,200.00-	173,840.00	1,768,608.00
25001001/12040043 Birth/Death Registration Fees			1,535,250.00	1,535,250.00	1,535,250.00-	1,842,300.00	2,210,760.00
25001001/12040054 Parking Fees			1,228,200.00	1,228,200.00	1,228,200.00-	1,473,840.00	1,768,608.00
25001001/12040099 Slaughter Slab Fees			6,141,000.00	6,141,000.00	6,141,000.00-	7,369,200.00	8,843,040.00
25001001/12040100 Merriment and Road Closure Levies			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
25001001/12040101 Public Convenience Sewage and Refuse disposal Fee			1,228,200.00	1,228,200.00	1,228,200.00-	1,473,840.00	1,768,608.00
25001001/12040102 Fee Structure for Masts			921,150.00	921,150.00	921,150.00-	105,380.00	1,326,456.00
25001001/12040103 Religious Places Establishment Fees			122,820.00	122,820.00	122,820.00-	147,384.00	176,861.00
25001001/12040104 Other Levies and Fees			614,100.00	614,100.00	614,100.00-	736,920.00	884,304.00
<b>Total</b>			<b>14,984,040.00</b>	<b>14,984,040.00</b>	<b>14,984,040.00-</b>	<b>15,680,848.00</b>	<b>21,577,018.00</b>
<b>SALES</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
25001001/12060018 Sales of Indigene Certificate	2,000,000.00	131,000.00			131,000.00+		
25001001/12060020 Tractor Hiring	2,000,000.00						
<b>Total</b>	<b>4,000,000.00</b>	<b>131,000.00</b>			<b>131,000.00+</b>		
<b>EARNINGS</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
25001001/12070011 Earning from Other Commercial Undertakings	7,099,258.00						
25001001/12070012 Earning from Market		1,080,960.00	9,211,500.00	9,211,500.00	8,130,540.00-	11,053,800.00	13,264,560.00
25001001/12070013 Earning from Motor Park		1,440,000.00	18,423,000.00	18,423,000.00	16,983,000.00-	22,107,600.00	26,539,120.00
25001001/12070014 Shops & Shopping Centers		4,960.00			4,960.00+		
25001001/12070015 Cattle Market	2,000,000.00	319,000.00			319,000.00+		
25001001/12070016 Earning from Abattoir /Slaughter House	829,535.00	85,040.00			85,040.00+		
25001001/12070020 Earnings From Tractor Hiring	233,500.00						
<b>Total</b>	<b>10,162,293.00</b>	<b>2,929,960.00</b>	<b>27,634,500.00</b>	<b>27,634,500.00</b>	<b>24,704,540.00-</b>	<b>33,161,400.00</b>	<b>39,803,680.00</b>
<b>INVESTMENT INCOME</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
20001001/12110002 Dividend Received	122,494.00						
<b>Total</b>	<b>122,494.00</b>						

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>BELOW THE LINE RECEIPTS</b>							
<b>20001001 - Department of Admin &amp; Finance</b>							
20001001/12150001 Withholding Taxes due to FIRS	1,054,738.64	3,160,259.48			3,160,259.48+		
20001001/12150002 VAT due to FIRS		3,459,382.08			3,459,382.08+		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	16,722,276.73	9,247,082.67			9,247,082.67+		
20001001/12150005 Deposits		15,053,152.38			15,053,152.38+		
20001001/12150006 Loans deduction for Salary Other Deduction for payroll		2,247,000.00			2,247,000.00+		
20001001/12150008 10% Contract Retention Fee		1,406,716.66			1,406,716.66+		
20001001/12150009 SIGMA Pension Deduction		1,552,241.04			1,552,241.04+		
20001001/12150012 NULGE Deductions	5,923,039.02	3,105,695.06			3,105,695.06+		
20001001/12150013 MHWU Deduction	8,644,665.40						
20001001/12150014 NANM		53,044.00			53,044.00+		
20001001/12150020 Sharp Sharp Loans	4,264,820.12	2,509,109.44			2,509,109.44+		
20001001/12150021 Personnel Advances Deduction		100,000.00			100,000.00+		
20001001/12150025 Monetization Tax Deduction		5,271,494.88			5,271,494.88+		
20001001/12150030 Refund of Unclaimed Salary		2,576,416.69			2,576,416.69+		
20001001/12150031 NUT	5,383,801.93						
20001001/12150032 NUT Deduction		4,303,986.58			4,303,986.58+		
20001001/12150034 NUT Endwell	32,818,561.66	13,912,000.00			13,912,000.00+		
20001001/12150035 Credit Direct Deduction	11,361,078.05						
20001001/12150036 National Housing Fund Deduction	1,320,427.95						
<b>Total</b>	<b>87,493,409.50</b>	<b>67,957,580.96</b>			<b>67,957,580.96+</b>		



**SCHEDULE OF PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
11001001/22020604 Security Vote (Including Operations)	5,428,000.00						
11001001/22020606 Physical Security	15,307,015.00						
11001001/22021001 Refreshment & Meals	6,670,000.00						
11001001/22021036 Local Government Election	1,327,127.40						
<b>Sub Total Overhead Cost</b>	<b>28,732,142.40</b>						
<b>Total Recurrent Expenditure</b>	<b>28,732,142.40</b>						
<b>25001001 - ADMIN &amp; FINANCE DEPT.</b>							
25001001/21010101 Basic Salary	199,579,250.68	242,869,006.76	401,830,065.00	242,948,014.00	79,007.24+	34,867,124.00	35,215,795.00
25001001/21020202 Contributory Pension				31,816,360.00	31,816,360.00+		
<b>Sub Total - Personnel Cost</b>	<b>199,579,250.68</b>	<b>242,869,006.76</b>	<b>401,830,065.00</b>	<b>274,764,374.00</b>	<b>31,895,367.24+</b>	<b>34,867,124.00</b>	<b>35,215,795.00</b>
25001001/22020101 Local Travel and Transport - Training	499,600.00	116,000.00	200,000.00	200,000.00	84,000.00+	200,000.00	200,000.00
25001001/22020102 Local Travel and Transport - Others	9,999,281.94						
25001001/22020103 International Transport and Travels - Training		3,079,565.23	8,050,000.00	8,050,000.00	4,970,434.77+	48,300,000.00	24,150,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		19,715,007.84	16,777,225.00	19,777,225.00	62,217.16+	21,930,000.00	21,930,000.00
25001001/22020201 Electricity Charges		8,500,000.00		16,250,304.00	7,750,304.00+		
25001001/22020301 Office Stationeries/Computer Consumables		2,400,000.00	2,400,000.00	2,400,000.00		2,400,000.00	2,400,000.00
25001001/22020303 Newspapers			408,000.00	408,000.00	408,000.00+	600,000.00	657,600.00
25001001/22020305 Printing of Non Security Documents		7,934,000.00	7,974,000.00	7,974,000.00	40,000.00+	10,599,000.00	10,599,000.00
25001001/22020306 Printing of Security Documents		920,000.00	7,200,000.00	16,572,000.00	15,652,000.00+	9,700,000.00	9,700,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		3,662,795.51	3,679,576.00	3,679,576.00	16,780.49+	3,679,576.00	3,679,576.00
25001001/22020501 Local Training		2,132,000.00	6,944,920.00	6,944,920.00	4,812,920.00+	300,000.00	300,000.00
25001001/22020503 Contribution to Training Fund		6,280,381.86	13,797,240.00	13,797,240.00	7,516,858.14+	13,797,240.00	13,797,240.00
25001001/22000505 Workshop on NDLEA		293,000.00	5,256,000.00	5,256,000.00	4,963,000.00+	4,200,048.00	4,200,048.00
25001001/22020507 Nigeria Seafarers Dev. Programme	2,995,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			4,000,000.00	4,000,000.00	4,000,000.00+		
25001001/22020604 Security Vote (Including Operations)		18,994,361.81		46,335,874.00	27,341,512.19+		
25001001/22020605 Cleaning & Fumigation Services		6,076,250.00	6,200,000.00	6,200,000.00	123,750.00+	6,200,000.00	6,200,000.00
25001001/22020606 Physical Security		37,877,625.77	33,060,000.00	38,060,000.00	182,374.23+	35,820,000.00	35,820,000.00
25001001/22000608 Casual Staff	2,968,000.00						
25001001/22020701 Financial Consulting			1,849,998.00	1,849,998.00	1,849,998.00+	3,349,998.00	3,349,998.00
25001001/22020702 Information Technology Consulting			2,000,000.00	2,000,000.00	2,000,000.00+		
25001001/22020711 Consulting Services and Special Committees		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00+	1,000,000.00	1,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		2,590,032.57	2,869,992.00	6,058,934.00	3,468,901.43+	2,394,996.00	2,394,996.00
25001001/22020902 Insurance Premium			5,010,000.00	5,010,000.00	5,010,000.00+	6,500,000.00	6,500,000.00
25001001/22021002 Honorarium & Sitting Allowance		22,311,142.00	19,360,000.00	21,876,142.00	435,000.00-	22,260,000.00	22,260,000.00
25001001/22021014 Annual Budget Expenses and Administration		6,527,560.35	6,590,080.00	6,590,080.00	62,519.65+	4,265,080.00	4,265,080.00
25001001/22021023 ALGON/WALGON Activity		173,652.17	200,000.00	200,000.00	26,347.83+	250,000.00	250,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	5,639,755.77	46,150,973.33	57,250,000.00	57,250,000.00	11,099,026.67+		

### Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
25001001/22021035 Local Government General Election		16,312,576.76	17,391,000.00	17,391,000.00	1,078,423.24+		
25001001/22021042 Promotion Examination by LGBS	498,000.00						
25001001/22021071 Contribution To Emirate/Traditional Council	2,179,000.00	11,956,053.47	12,000,000.00	12,000,000.00	43,946.53+		
25001001/22021076 Retirement Bond Redemption Fund 2010		47,174,759.11	2,000,000.00	59,362,705.00	12,187,945.89+		
25001001/22021077 Local Government Reform		443,165.22	5,000,000.00	5,000,000.00	4,556,834.78+		
<b>Sub Total Overhead Cost</b>	<b>24,778,637.71</b>	<b>272,770,903.00</b>	<b>248,668,031.00</b>	<b>391,693,998.00</b>	<b>118,923,095.00+</b>	<b>197,745,938.00</b>	<b>173,653,538.00</b>
<b>Total Recurrent Expenditure</b>	<b>224,357,888.39</b>	<b>515,639,909.76</b>	<b>650,498,096.00</b>	<b>666,458,372.00</b>	<b>150,818,462.24+</b>	<b>232,613,062.00</b>	<b>208,869,333.00</b>
<b>15001001 AGRICULTURE &amp; FORESTRY DEPT.</b>							
15001001/22020105 Fertilizer Transportation & Handling	493,000.00						
15001001/22020307 Drugs & Medical Supplies	1,733,000.00						
15001001/22020605 Cleaning & Fumigation Services	699,353.00	8,589,178.11	12,050,000.00	12,050,000.00	3,460,821.89+	11,000,000.00	8,200,000.00
15001001/22020707 Agricultural Consulting		7,370,615.38	14,975,966.00	14,975,966.00	7,605,350.62+	22,985,968.00	25,275,970.00
15001001/22021055 Tree Planting	699,000.00						
15001001/22021056 Trade Fair		1,957,565.21	4,000,000.00	4,000,000.00	2,042,434.79+		
<b>Sub Total Overhead Cost</b>	<b>3,624,353.00</b>	<b>17,917,358.70</b>	<b>31,025,966.00</b>	<b>31,025,966.00</b>	<b>13,108,607.30+</b>	<b>33,985,968.00</b>	<b>33,475,970.00</b>
<b>Total Recurrent Expenditure</b>	<b>3,624,353.00</b>	<b>17,917,358.70</b>	<b>31,025,966.00</b>	<b>31,025,966.00</b>	<b>13,108,607.30+</b>	<b>33,985,968.00</b>	<b>33,475,970.00</b>
<b>20001001 FINANCE &amp; SUPPLY DEPT.</b>							
20001001/21010101 Basic Salary	77,156,032.72						
<b>Sub Total Personnel Cost</b>	<b>77,156,032.72</b>						
20001001/22020305 Printing of Non Security Documents	1,169,625.00						
20001001/22020306 Printing of Security Documents	546,800.00						
20001001/22020710 Audit Fees	97,000.00						
20001001/22020901 Bank Charges (Other Than interest)	2,353,056.84						
20001001/22020902 Insurance Premium	920,000.00						
<b>Sub Total Overhead Cost</b>	<b>5,086,481.84</b>						
<b>Total Recurrent Expenditure</b>	<b>82,242,514.56</b>						
<b>34001001 WORKS &amp; INFRASTRUCTURE DEPT.</b>							
34001001/22020201 Electricity Charges	99,100.00						
34001001/22020205 Settlement of Water Bill for PSP			3,729,972.00	3,729,972.00	3,729,972.00+	5,039,952.00	5,039,952.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,557,792.00	8,179,126.01	5,214,000.00	9,188,940.00	1,009,813.99+	5,214,000.00	5,214,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	498,000.00						
34001001/22020405 Maintenance of Plants & Generators		1,731,000.00	4,656,372.00	4,656,372.00	2,925,372.00+	4,156,368.00	4,156,368.00
34001001/22020406 Other maintenance Services		7,942,921.71	8,067,570.00	8,067,570.00	124,648.29+	5,017,620.00	4,667,620.00
34001001/22020418 Maintenance of Electrification Projects	2,014,900.00						
34001001/22020603 Residential Rent	615,850.00						
34001001/22020609 Bush Clearing Along Highway	200,000.00						

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
34001001/22020712 Fixed Assets Register Valuation and Tagnation		4,988,608.70	5,000,000.00	5,000,000.00	11,391.30+		
34001001/22020801 Motor Vehicle Fuel Cost		200,000.00	1,566,000.00	1,566,000.00	1,366,000.00+	1,928,500.00	1,928,500.00
<b>Sub Total Overhead Cost</b>	<b>4,985,642.00</b>	<b>23,041,656.42</b>	<b>28,233,914.00</b>	<b>32,208,854.00</b>	<b>9,167,197.58+</b>	<b>21,356,440.00</b>	<b>21,006,440.00</b>
<b>Total Recurrent Expenditure</b>	<b>4,985,642.00</b>	<b>23,041,656.42</b>	<b>28,233,914.00</b>	<b>32,208,854.00</b>	<b>9,167,197.58+</b>	<b>21,356,440.00</b>	<b>21,006,440.00</b>
<b>17001001 EDUCATION AND SOCIAL DEVELOPMENT DEPT.</b>							
17001001/21010101 Basic Salary		606,461,835.40	606,748,263.00	606,748,263.00	286,427.60+	711,840,933.00	718,959,342.00
<b>Sub Total Personnel Cost</b>		<b>606,461,835.40</b>	<b>606,748,263.00</b>	<b>606,748,263.00</b>	<b>286,427.60+</b>	<b>711,840,933.00</b>	<b>718,959,342.00</b>
17001001/22020310 Teaching aids/ Instruction Materials	1,205,000.00						
17001001/22020414 Maint. Of dumpsites & Evacuation of cacases		360,000.00	3,002,400.00	3,002,400.00	2,642,400.00+	3,002,400.00	3,002,400.00
17001001/22020504 Mass Literacy & Formal Adult Education	1,036,000.00						
17001001/22021003 Publicity Advert and Briefing	1,500,000.00	13,771,091.48	26,936,490.00	26,936,490.00	13,165,398.52+	4,219,872.00	4,219,872.00
17001001/22021007 Welfare Packages		21,770,631.26	21,960,048.00	21,960,048.00	189,416.74+	73,030,048.00	73,090,048.00
17001001/22021009 Sporting Activities	998,100.00	5,996,000.00	7,000,000.00	7,000,000.00	1,004,000.00+		
17001001/22021018 Rural Women And Youth Empowerment Prog.	233,100.00						
17001001/22021021 Local Cultural Festival		22,684,223.30	7,666,000.00	22,800,982.00	116,758.70+	8,766,000.00	8,766,000.00
17001001/22021022 Cultural and Festival of Arts	1,197,000.00	3,945,804.35	4,000,000.00	4,000,000.00	54,195.65+		
17001001/22021025 NYSC/IT Student/Adult Education Institution	1,499,500.00	6,772,400.00	6,800,000.00	6,800,000.00	27,600.00+	7,300,000.00	7,300,000.00
17001001/22021042 Bursary Award & Edu. Dev.	230,000.00						
17001001/22021047 Overhead to Primary School	2,439,248.37						
17001001/22021056 Trade Fair Exhibition Working & Agric Shows	190,000.00						
17001001/22021066 Repatration of Destitute	342,000.00						
Sub Total Overhead Cost	10,869,948.37	75,300,150.39	77,364,938.00	92,499,920.00	17,199,769.61+	96,318,320.00	96,378,320.00
<b>Total Recurrent Expenditure</b>	<b>10,869,948.37</b>	<b>681,761,985.79</b>	<b>684,113,201.00</b>	<b>699,248,183.00</b>	<b>17,486,197.21+</b>	<b>808,159,253.00</b>	<b>815,337,662.00</b>
<b>21001001 PRIMARY HEALTH CARE DEPT.</b>							
21001001/21010101 Basic Salary	48,453,215.16						
<b>Sub Total Personnel Cost</b>	<b>48,453,215.16</b>						
21001001/22020902 Insurance Premium			2,764,800.00	2,764,800.00	2,764,800.00+	2,764,800.00	
21001001/22021001 Refreshment & Meals	1,510,000.00						
21001001/22021004 Medical Assistance	995,000.00						
21001001/22021022 Integrated Maternal Neonatal And Child Health (Mnch)		8,718,000.00	7,848,480.00	9,314,285.00	596,285.00+	7,848,480.00	
21001001/22021027 IPDS		11,106,485.91	10,000,000.00	11,200,000.00	93,514.09+	10,000,000.00	
21001001/22021052 System & Services of PHC	1,140,000.00						
21001001/22021068 Monitoring and Evaluation		2,920,247.82	3,000,000.00	3,000,000.00	79,752.18+	3,000,000.00	
21001001/22021074 Support of Health Care Facilities (CHV/FNC/M&E)	9,999,828.44	6,500,000.00	6,000,000.00	7,474,285.00	974,285.00+	6,000,000.00	
<b>Sub Total Overhead Cost</b>	<b>13,644,828.44</b>	<b>29,244,733.73</b>	<b>29,613,280.00</b>	<b>33,753,370.00</b>	<b>4,508,636.27+</b>	<b>29,613,280.00</b>	
<b>Total Recurrent Expenditure</b>	<b>62,098,043.60</b>	<b>29,244,733.73</b>	<b>29,613,280.00</b>	<b>33,753,370.00</b>	<b>4,508,636.27+</b>	<b>29,613,280.00</b>	
<b>61001001 GUBUCHI DEVELOPMENT AREA</b>							
61001001/22020102 Travel & Transport	50,000.00						
<b>Sub Total Overhead Cost</b>	<b>50,000.00</b>						
<b>Total Recurrent Expenditure</b>	<b>50,000.00</b>						

**Schedule of Personnel and Overhead Cost – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
<b>61002001 NEW DEVELOPMENT AREA</b>							
61001001/22020102 Travel and transport	200,000.00						
<b>Sub Total Overhead Cost</b>	<b>200,000.00</b>						
<b>Total Recurrent Expenditure</b>	<b>200,000.00</b>						
<b>MANDATORY DEDUCTIONS</b>							
17001001/21000000 Contribution for Primary Education Basic Salary	492,614,850.72						
<b>Total</b>	<b>492,614,850.72</b>						
<b>OFFICE OF THE CHAIRMAN</b>							
11001001/22010101 Gratuity	20,039,577.00						
<b>ADMIN &amp; FINANCE DEPT.</b>							
25001001/22010100 15% Contribution to Pension Fund			20,980,500.00	52,796,860.00	52,796,860.00+		
25001001/22010102 Contribution to Pension Fund	173,771,895.09	98,775,253.19		54,188,121.00	44,587,132.19-		
25001001/22010105 10% Contributory Pension		73,681,062.69			73,681,062.69-		
<b>Total</b>	<b>193,811,472.09</b>	<b>172,456,315.88</b>	<b>20,980,500.00</b>	<b>106,984,981.00</b>	<b>65,471,334.88-</b>		

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Revised	Variance	Proposed	Proposed
	2017	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>						
20001001/14010101 Transfer from CRF to CDF	309,105,440.57	465,562,264.67	193,679,404.00	659,241,668.67+		
<b>Total</b>	<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>193,679,404.00</b>	<b>659,241,668.67+</b>		
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>						
<b>Grand Total</b>	<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>193,679,404.00</b>	<b>659,241,668.67+</b>		

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME/PROJECTS**

	Actual	Actual	Budget	Revised	2017	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	N	N	N	N	N	N	N
<b>15001001 AGRIC AND NATURAL RESOURCES DEPT.</b>							
15000000/23010127/01000006 Purchase of three (3) Nos Tractors		2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00+		
<b>Total</b>		<b>2,633,000.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>3,367,000.00+</b>		
<b>20001001 DEPT OF FINANCE</b>							
20001001/23010112/04000002 Purchase of Health/Medical Equipment	125,270,530.35						
<b>Total</b>	<b>125,270,530.35</b>						
<b>34001001 WORKS AND HOUSING</b>							
34001001/23030112/01000003 Renovation of Vet Clinic at Nass.DOYA	4,735,402.15						
34001001/23020106/04000002 Construction of PHC at Kofar Fada Makarfi	1,000,000.00						
34001001/23030106/05000003 Renov. & ext. Of 2Blk of Classes at Govt Jnr Sec. Sch Gazara	1,385,322.00						
34001001/23030124/06000002 Rehabilitation of Slaughter Slab at Makarfi T/Wada.		5,871,310.23	7,000,000.00	7,000,000.00	1,128,689.77+		
34001001/23020105/10000003 Constr. Of B/hole at a) T/wada Gubuchi Ang. Mai Turawa etc		4,240,000.00	9,000,000.00	9,000,000.00	4,760,000.00+		
34001001/23020105/10000038 Construction of new borehole within Baptist church premises		1,558,714.04	3,500,000.00	3,500,000.00	1,941,285.96+		
34001001/23020105/10000039 Construction of new borehole at Ang. Liman N/Doya		1,220,000.00	1,300,000.00	1,300,000.00	80,000.00+		
34001001/23020105/20000040 Construction of Borehole at Ang. Rinau Mayere		777,428.09	1,300,000.00	1,300,000.00	522,571.91+		
34001001/23020127/11000002 Construction of ICT Centre at Gubuchi		15,997,529.45	45,000,000.00	45,000,000.00	29,002,470.55+		
34001001/23030124/12000002 Rehabilitation /Laterite filling of T/Yari Motor Park	797,700.00						
34001001/23010105/13000005 Purchase of 2no Hilux Vehicle for LGEAS		1,950,000.00		15,000,000.00	13,050,000.00+		
34001001/23010101/13000009 Land Compensation For 1 000 Units Housing Est	29,968,701.30	18,088,000.00	30,000,000.00	30,000,000.00	11,912,000.00+		
34001001/23010129/13000010 Provision/Replacement of Vandalized Equipment	356,192.00						
34001001/23010123/13000011 Purchase of Fire Extinguishers to Fixe at LG Secretariat.		4,662,712.00	25,000,000.00	25,000,000.00	20,337,288.00+		
34001001/23010104/12000012 Purchase of 6 no. motor cycle (BAJAJ)		1,842,750.00	2,175,000.00	2,175,000.00	332,250.00+		
34001001/23020126/13000013 Fencing of Grave Yard at Kandahar .T/Wada Ward Makarfi		3,202,920.84	3,930,602.00	3,930,602.00	727,681.16+		
34001001/23020101/13000014 Construction of Police Station Outpost at Nassarawa Doya			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23010105/13000015 Purchase of Peugeot 508 for chairman		4,700,000.00	20,000,000.00	20,000,000.00	15,300,000.00+		
34001001/23010105/13000016 Purchase of Toyota corolla S model for v/c		6,877,500.00	8,000,000.00	23,000,000.00	16,122,500.00+		
34001001/23010105/13000017 Purchase of Toyota corolla for HOD		5,502,000.00	14,000,000.00	14,000,000.00	8,498,000.00+		
34001001/23020114/13000018 Purchase & Supply of 2nos Veh. (506 & 2002Model) Peog.				4,500,000.00	4,500,000.00+		
34001001/23010113/13000019 Purchase of Laptop for HOD			1,500,000.00	60,500,000.00	60,500,000.00+		
34001001/23020125/14000003 Extension of L.T/H.T & TON & Supply of T/formers at Mkrfi			2,500,000.00	2,500,000.00	2,500,000.00+		
34001001/23020103/14000010 Construction of Electri. Pjcts @ Gimi N/Doya Durum etc		1,604,992.85	1,700,000.00	1,700,000.00	95,007.15+		
34001001/23020103/14000012 Extension of Electrification of 3 Communities Fadama Gimi Gari &			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020103/14000014 Electrification of T/Mudi S/Gazara & S/gida	6,114,269.00	24,930,627.07	25,000,000.00	25,000,000.00	69,372.93+		
34001001/23030102/14000019 Rehab. Of 33KV Over Head Main Line From Tasha YariMakarfi	1,000,000.00						
34001001/23020114/14000032 Repairs of Rain storm Damage of 33Kv lines at Dorayi	498,715.00						
34001001/23020114/14000033 Prov. of Electri. to Danwaya Danbasa ang. Sona & Ang. Yaro		1,771,588.12	3,000,000.00	3,000,000.00	1,228,411.88+		
34001001/23020103/14000034 Instal. of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.	4,005,110.50	2,861,625.35	3,000,000.00	3,000,000.00	138,374.65+		

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

	Actual	Actual	Budget	Revised	2017	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	N	N	N	N	N	N	N
34001001/23030102/14000035 Energizing Replacem.of Vandalized & Comm.of Electr.at Ang .Kwalo	915,003.60						
34001001/23010119/14000036 Purch. & Installa. of Transformer at Sabon Gari Danguziri		4,800,000.00	12,000,000.00	12,000,000.00	7,200,000.00+		
34001001/23010119/14000037 Supply & Instal. of 300/33 Kva T/forrm at Shagari LowCost	5,000,000.00		12,500,000.00	12,500,000.00	12,500,000.00+		
34001001/23020114/17000005 Provision and installation 60 KVA Maikano GEN. set at LGA			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23010119/14000039 Purchase and Installation of 1 No. of 300 KVA Transformer at			12,500,000.00	12,500,000.00	12,500,000.00+		
34001001/23020125/14000040 Construction of Electricity at Ang. Hudu Makarfi Ward		40,122,119.21	40,200,000.00	40,200,000.00	77,880.79+		
34001001/23020125/14000041 Energizing of Electricity at Ang.Kwalo		1,365,887.20	1,373,505.00	1,373,505.00	7,617.80+		
34001001/23020125/14000042 Extension of Electrification at Ang. Kurmi Ruma and ang.Isah			18,929,728.00	18,929,728.00	18,929,728.00+		
34001001/23020125/14000043 Extension of Electrification at Rahama Kadin Gimi Ward		3,860,115.70	11,036,381.00	11,036,381.00	7,176,265.30+		
34001001/23020103/14000044 Completion of Electrification works from Dandamisa Abamalan		19,000,000.00		24,500,000.00	5,500,000.00+		
34001001/23020114/17000015 Constr. Of Drainage at A/Mahauta Mayere & Durum	4,362,832.36	16,550,978.90	20,000,000.00	20,000,000.00	3,449,021.10+		
34001001/23020114/17000018 Construction Of Mini Bridge Linking Ang. Geri to Ang. Hudu		10,574,696.62	12,000,000.00	12,000,000.00	1,425,303.38++		
34001001/23020114/17000025 Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.	3,050,000.00	3,417,603.03	3,500,000.00	3,500,000.00	82,396.97+		
34001001/23020114/17000026 Construction Of Culverts Linking Rahama to Nasarwa Doya	4,132,519.20						
34001001/23020114/17000035 Const. of Bridge linking Dandamisa To Muriga.			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	
34001001/23020114/17000038 Const. of mini Bridge linking Gidan kaya to Ang. Lili.		12,530,649.32	15,000,000.00	15,000,000.00	2,469,350.68+		
34001001/23020114/17000046 Const. of Feeder Roads From Gimi Tasha to Rahama	72,740,017.74						
34001001/23020114/17000054 Construction of Drainage at Gimi gari to Gimi tasha at Gimi		3,463,374.49	10,000,000.00	10,000,000.00	6,536,625.51+		
34001001/23020114/17000055 Construction of Culvert and Drainage at Kandahar Grave yard		1,292,881.76	4,350,000.00	4,350,000.00	3,057,118.24+		
34001001/23020114/17000056 Construction of Single cell culvert at T/yari behind Distric		185,278.51	260,000.00	260,000.00	74,721.49+		
34001001/23020114/17000057 Construction of 2 No of Culvert at Babashi		915,235.24	1,000,000.00	1,000,000.00	84,764.76+		
<b>Total</b>	<b>140,061,784.85</b>	<b>225,738,518.02</b>	<b>418,555,216.00</b>	<b>477,555,216.00</b>	<b>251,816,697.98+</b>	<b>5,000,000.00</b>	
<b>17001001 EDUCATION AND SOCIAL WELFARE</b>							
17001001/23010112/05000002 Purch.Of Furn. For distribution to the above constructed pri.Sc		20,316,273.77		21,546,143.00	1,229,869.23+		
17001001/23020107/05000003 Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan Damisa etc		4,416,224.17	4,600,000.00	4,600,000.00	183,775.83+		
17001001/23030106/05000097 Renovation Of Hauwa Maimashi Primary School		2,976,762.44	3,500,000.00	3,500,000.00	523,237.56+		
17001001/23020107/05000099 Const. of 2 BLK of Class Rm with Prin. Office at JNR Sec. SC	8,714,272.82						
17001001/23010124/05000101 Const. of 1 Blk of Class Rm at JNR SEC. SCH Dandamisa	8,000,000.00						
17001001/23010124/05000102 Purchase of Teaching Aid	4,980,360.00	19,927,630.43	20,000,000.00	20,000,000.00	72,369.57+		
17001001/23030106/05000103 Gen.Renov.Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,329,329.66	1,220,312.56	1,250,000.00	1,250,000.00	29,687.44+		
17001001/23030106/05000104 Renov of 1 Blk of 2Classrooms at UBE Pri.Sch Ang.Makera	1,643,482.26						
17001001/23030106/05000105 ReConstr.of 2 Blks of 2 C/rms With off at LGEA Pri. Sch D/Ko	5,020,141.22						
17001001/23030106/05000106 ReConstr.of 2 Blks of 2 C/rms/off at LGEA Pri. Sch. Makaurata	7,295,827.00						

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

	Actual	Actual	Budget	Revised	2017	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	N	N	N	N	N	N	N
17001001/23030106/05000108 Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,106,324.10	1,218,500.20	1,300,000.00	1,300,000.00	81,499.80+		
17001001/23030106/05000111 Renov. of L.G.E.A Prim Sch .Gwanki		4,583,675.01	5,000,000.00	5,000,000.00	416,324.99+		
17001001/23030106/05000114 Renov. of 1 Blk of 2 C/rms at LGEAPrim Sch Makarfi Centrl	3,934,503.41						
17001001/23030106/05000116 Renov. of 1Blk of 2 Classrooms at LGEA Prim.Sch Karaufi	40,000.00						
17001001/23030106/05000117 Total renov of 1Blk of 3 C/rms/off at L.G.E.A Nass. Doya.	642,208.00						
17001001/23020107/05000120 Construction of 1 Block of 2 Classrooms Office and Toilet a		3,283,006.52	8,000,000.00	8,000,000.00	4,716,993.48+	8,000,000.00	8,000,000.00
17001001/23030106/05000121 Renovation of education department		381,116.45	5,000,000.00	5,000,000.00	4,618,883.55+		
17001001/23020107/05000122 Construction of one Block of two class room with office and		7,850,349.92	8,000,000.00	8,000,000.00	149,650.08+		
17001001/23030106/05000123 Renovation of one block of two class room with toilet/office		2,499,476.71	2,500,000.00	2,500,000.00	523.29+		
17001001/23020107/05000124 Construction of 2 BLKS. Of 2 Class room with office and Toil		2,438,073.34	16,000,000.00	16,000,000.00	13,561,926.66+		
17001001/23020107/05000125 Construction of 1 Block of 2 Classrooms Office and Toilet		7,950,000.00	8,000,000.00	8,000,000.00	50,000.00+		
17001001/23020107/05000126 Renovation of 1 BLK. Of 2 Class room with Office and Toilets		204,274.88	1,842,973.00	1,842,973.00	1,638,698.12+		
17001001/23020107/05000127 Construction of one Block of two class room with office and		2,572,084.35	8,000,000.00	8,000,000.00	5,427,915.65+		
17001001/23020126/06000003 Fencing of Cemetery		9,968,993.95	10,000,000.00	10,000,000.00	31,006.05+	5,000,000.00	
17001001/23050101/13000002 Assistance to Community Development Projects		12,432,515.90	20,000,000.00	20,000,000.00	7,567,484.10+		
<b>Total</b>	<b>42,706,448.47</b>	<b>104,239,270.60</b>	<b>122,992,973.00</b>	<b>144,539,116.00</b>	<b>40,299,845.40+</b>	<b>13,000,000.00</b>	<b>8,000,000.00</b>
<b>21001001 HEALTH DEPARTMENT</b>							
21001001/23010122/04000013 Comple. Towards the Constr. Of Fence at K/Fada Clinic Mkrf		2,559,276.78	2,584,971.00	2,584,971.00	25,694.22+	2,584,971.00	2,584,971.00
21001001/23020106/04000066 Completion Toward Renov. & Const. Of Fence @ Makarfi PHC		500,000.00	3,000,000.00	3,000,000.00	2,500,000.00+	3,000,000.00	
21001001/23020106/04000069 Conversion of old Gwanki clinic to Police station		1,221,730.02	7,000,000.00	7,000,000.00	5,778,269.98+		
21001001/23010122/04000070 Purchase of Medical Equipment		10,800,000.00	12,000,000.00	12,000,000.00	1,200,000.00+		
21001001/23020106/04000071 Construction of Shades at Gimi D/guzuri Gubuchi N/Doya and		13,642,213.90	20,000,000.00	20,000,000.00	6,357,786.10+		
21001001/23020106/04000072 Contribution to PHC Services		9,958,500.00	10,000,000.00	10,000,000.00	41,500.00+		
21001001/23020106/04000073 Construction of fence at Tudun wada Kasuwan Mata PHC			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	
21001001/23020106/04000074 Construction of fence at Dan guziri PHC			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00
21001001/23020106/04000075 Construction of fence at Gazara PHC			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000076 Construction of fence at Mayere PHC			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	
21001001/23020106/04000077 Construction of fence at Dan Damisa PHC			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	
21001001/23020106/04000078 Construction of fence at Gwanki PHC			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	
21001001/23020106/04000079 Construction of fence at Nasarawan Doya PHC			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	
21001001/23020106/14000001 Purchase of Generating Set to Mlg Cold Room	266,676.90						
<b>Total</b>	<b>266,676.90</b>	<b>38,681,720.70</b>	<b>80,584,971.00</b>	<b>80,584,971.00</b>	<b>41,903,250.30+</b>	<b>31,584,971.00</b>	<b>13,584,971.00</b>
<b>Grand Total</b>	<b>309,105,440.57</b>	<b>465,562,264.67</b>	<b>864,239,970.00</b>	<b>1,057,919,373.00</b>	<b>592,357,108.33+</b>	<b>80,084,971.00</b>	<b>21,584,971.00</b>



**PART 2**

**EXTRACT OF THE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

**ON THE ACCOUNTS OF MAKARFI LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

**ANNUAL ACCOUNTS 2018**  
**MAKARFI LOCAL GOVERNMENT**

**◆ PROFILE ◆**

**OFFICIALS**

HON. KABIRU MU'AZU MAYERE	-	EXECUTIVE CHAIRMAN
HON. ABDULLAHI AHMED	-	VICE CHAIRMAN
GAZARA HON. USMAN GARBA	-	SUPERVISOR
HON. AUWAL MOHAMMAD	-	SUPERVISOR
GIMI HON. USMAN IDRIS	-	SUPERVISOR
HON. ALIYU IBRAHIM	-	SPECIAL ADVISER
HON. TUKUR ABBA	-	SECRETARY
KASIM HON. ISAH YAU	-	SPECIAL ADVISER

**LEGISLATIVE COUNCIL**

HON. YAKUBU BELLO	-	SPEAKER
HON. ABBA MUSA HON.	-	COUNCIL LEADER
UMMAR IDRIS HON.	-	COUNCILLOR
HARUNA ALIYU HON.	-	COUNCILLOR
GAMBO UMAR HON.	-	COUNCILLOR
SULEIMAN ADAMU	-	COUNCILLOR
HON. AMINU NURA	-	COUNCILLOR
HON. LAWAL KABIRU	-	COUNCILLOR
HON. NUHU IBRAHIM	-	COUNCILLOR
HON. SULEIMAN BARAU	-	COUNCILLOR

**TOP MANAGEMENT STAFF**

ABUBAKAR SHEHU	-	DAF
TUKUR ZAILANI	-	DDF&S
SAADU NUHU	-	DIRECTOR SOCIAL DEVELOPMENT
SHEHU SANI	-	DIRECTOR WORKS AND INFRASTRUCTURE
SHEHU M. TSOHO	-	DIRECTOR AGRIC AND FORESTRY

## 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

### i. RECEIPTS

During the year the receipts of the Local Government amounted to two billion, and seventy-three million, three hundred and sixty-six thousand, seven hundred and eighty-four naira, sixty-six kobo (N2,073,366,784.66) only. This is made up of:

Statutory allocation	-	N1,621,751,525.16	78.22%
Value added tax	-	380,596,718.54	18.36%
Independent revenue	-	3,060,960.00	00.14%
Below the line receipts	-	67,957,580.96	03.28%
	=	<b>N2,073,366,784.66</b>	<b>100.00%</b>

From the above analysis, the statutory allocation and value added tax both from the federation account constitute 96.58% of total receipts while independent revenue on the other hand accounted for only 0.14% of the total receipts. This means the Local Government is solely dependent on the federation account for survival. The most unfortunate thing is that the sum of N61,410,000.00 was budgeted for independent revenue but only N3,060,960.00 was realized, meaning that only 5% of the projected revenue was realized. This means the Local Government revenue staff and the consultant have failed woefully in the discharge of their duties. If the same revenue staff could generate N15,943,287.00 in 2017, I don't see any reason why they cannot collect more this year. This issue must be addressed by the authorities concerned.

### ii. PAYMENTS

Total payments during the year amounted to one billion, nine hundred and seventy-seven million, one hundred and seventy-thousand, four hundred and fifty-five naira and ninety-one kobo (N1,977,170,455.91) only. This is broken down as follows:

Recurrent expenditure	-	N1,511,608,191.24	76.45%
Capital expenditure	-	465,562,264.67	23.55%
	=	<b>N1,977,170,455.91</b>	<b>100.00%</b>

From the above, recurrent expenditure took 76.45% of the expenditure leaving only 23.55% to capital. There is need to improve the capital component of the expenditure if the rural populace will feel the impact of the Local Government.

### MISSING PAYMENT VOUCHERS

DATE	PAYEE	PARTICULAR	PV. NO	CHQ	AMOUNT
February	Hamziya Ventures	Supply of Bench	64	E-pyt	1,102,100.00
	Garba S. Aliyu	DTA	74	468	25,000.00
April	K. Ibrahim	Sitting allowance	8	495	75,000.00
"	Garba Idris	Safelight	69	600	50,000.00
"	Garba Idris	Supply	70	600	2,200,000.00
"	Emmanuel Sule	Printing of 2018 budget	71	e-pyt	51,000.00
May	Mohammed Ibrahim	Purchase of medicines	110	627	215,000.00
"	Tahusa Blocks	Drilling of Borehole	111	e-pyt	1,040,000.00
"	Aliyu Mohammed	DTA	121	625	13,000.00
"	Idris Nadabo	Purchase of flash	123	625	6,243.77
August	Garba Samaila	DTA	38	e-pyt	90,000.00
September	Rilwan Idris	-	97	693	150,000.00
October	-	Conveyance of Hilux	-	-	96,000.00
December	Abubakar R abiu	Adult Education	57		150,000.00
"	Aminu Shehu	NHF Logistics	47		10,000.00
"	Rufai Sule	C/Man CLYCF	165		500,000.00
"	Usman	Sensitization	180		250,000.00
"	Aminu Shehu	DTA	190		10,000.00
"	Luka W. Kazah	DTA	236		123,000.00
"	Amul Res. Ltd.	Production of Hijab	289		1,100,000.00
					<b>N7,256,350.00</b>

The above listed payment vouchers were not presented for audit inspection. The Deputy Director Finance and Supply who is the custodian of Local Government payment vouchers should make them available, otherwise, signatories to the accounts including the Chairman would be surcharged the whole amount for spending public funds without supporting documents

## STATEMENT OF ASSETS AND LIABILITIES

### i. TREASURIES AND BANKS

As at 31st December, 2018 there was nil cash balance in the Treasury. However, there was the sum of one hundred and twenty-four million, and twelve thousand, two hundred and two naira, thirteen kobo (N124,012,202.13) only.

Keystone Bank (main)	-	N121,012,202.13
First City Monument Bank	-	3,000,000.00
	=	N124,012,202.13

These balances have been verified and confirmed in the bank certificate.

### ii. INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2018 stood at N13 million. However, the market value of these investments is next to nothing as almost all the companies invested in have either been liquidated or are moribund. No wonder then that nothing by way of dividends is reflected in the consolidated revenue fund. I have in my previous reports emphasized to the Local Government the need to rationalize the investment portfolio by removing the dead companies' shares from the books but to no avail. Also they should consider the option of investing in more viable companies.

### ADVANCES

All advances have been retired.

### DEPOSITS

All third party deposits have been remitted accordingly.



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