

# **SANGA LOCAL GOVERNMENT OF KADUNA STATE**



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

## **TABLE OF CONTENTS**

<b>DETAIL</b>	<b>PAGE</b>
Table of Contents .....	2
<b>PART I – REPORT OF THE TREASURER</b>	
Profile .....	3 - 4
Chairman’s Report .....	5
Report of the Treasurer .....	6 - 14
Statement of Accounting Policies .....	15
Responsibility for Financial Statement .....	16
Auditor Certificate .....	17
Cash Flow Statement .....	19
Statement of Assets and Liabilities .....	20
Statement of Consolidated Revenue Fund .....	21
Statement of Capital Development Fund .....	22
Notes to Cash Flow Statement .....	23 - 27
Notes to Statement of Assets and Liabilities .....	28
Notes to Statement of Consolidated Revenue Fund .....	29 - 31
Notes to Statement of Capital Development Fund .....	32 - 35
Schedule of Detailed Recurrent Revenue .....	36 - 37
Schedule of Detailed Recurrent Expenditure .....	38 - 41
Schedule of Detailed Capital Receipts .....	42
Schedule of Detailed Capital Expenditure by Organisation by programme .....	43 - 46
<b>PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT</b>	
Extract of Report of the Auditor General on the Financial Statements of Sanga Local Government for the year ended 31 <sup>st</sup> December,2018 .....	46 - 50

# **PART 1**

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

**PROFILE**  
**ELECTED OFFICIALS**

HON. CHARLES DANLADI	:	<b>EXECUTIVE CHAIRMAN</b>
HON. JACOB DOGARA NDAH	:	F/KARSHI WARD
HON. DANZOMO B. FARUK	:	N/SOUTH WARD
HON. ABDULLAHI ISAH CHIDAWA	:	GWANTU WARD
HON. YAKUBU ABUBAKAR	:	AYU WARD
HON. HANANIYA YAKUBU	:	NANDU WARD
HON. DAHIRU YUNUSA	:	ABORO WARD
HON. ZAKARI GOGARA	:	WASA WARD
HON. EMMANUEL AUDU KALLAH	:	N/NORTH WARD
HON. SOLOMON AMBITO	:	N/WEST WARD
HON. ZAKARI YA'U USMAN	:	BOKANA WARD
HON. PETER GARBA	:	ARAK WARD
HON. ABDUL MUHAMMAD	:	S/C WORKS
HON. EMMANUEL BANA	:	S/C ADMIN & FINANCE
HON. YA'U SALEH INTU	:	S/C AGRIC
HON. ALEX AKU AMADI	:	COUNCIL SECRETARY

**MANAGEMENT STAFF**

ALH. ILIYASU M. KUDAN	:	DIRECTOR ADMIN AND FINANCE
ALH. IBRAHIM LADAN MAJEMI	:	LOCAL GOVERNMENT TREASURER
MRS. JULIANA GAMBO	:	DIRECTOR AGRIC & FORESTRY
MR. BALA USMAN	:	DIRECTOR OF WORKS & INFRASTRUCTURE
MR. SABO GWAMNA	:	DIRECTOR PRIMARY HEALTH CARE
ALH. MOHAMMED L. ADAMU	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. MAGEM AHMAD	:	DIR. BUDGETING, PLANNING, RESEARCH & STAT.

<b>QUALITY ASSURANCE CONSULTANTS</b>	:	<b>MOLD COMPUTERS &amp; COMMUNICATIONS LTD</b> (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING & BUDGETING SOFTWARE) No. 5B, Kukawa Avenue, Kaduna – Nigeria. Mobile Phone: 0803-327-8803, 0805-332-1343, 0803-491-2489 E-mail: mold_computers@yahoo.com, info@moldtreasuryacademy.com URL: www. moldtreasuryacademy.com
--------------------------------------	---	--

## **PROFILE**



**HON. CHARLES DANLADI  
EXECUTIVE CHAIRMAN**



**MR. ALEX AKU AMADI  
COUNCIL SECRETARY**



**ILYASU MOHAMMED KUDAN  
DIR. ADMIN AND FINANCE**



**IBRAHIM LADAN MAJEMI  
LOCAL GOV'T. TREASURER**


## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Sanga Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Sanga 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 Sanga 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 Sanga 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, Sanga 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. CHARLES DANLADI**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Sanga 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 Sanga Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

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

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

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

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Sanga Local Government are contained on pages 16 to 46 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 46 to 50

### 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 ₦2.080 billion. The total recurrent payment charged to the Fund in line with Sanga Local Government Appropriation Act 2018 was ₦1.961 billion operation of the Fund resulted into a net recurrent surplus of ₦0.118 billion for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦0.120 billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		2,048,360.69		50,242,190.69
Recurrent Receipts	2,080,574,250.10		1,615,888,129.76	
Recurrent Expenditure	1,961,848,258.18		1,664,081,959.76	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>118,725,991.92</b>		<b>(48,193,830.00)</b>
<b>Closing Balance</b>		<b>120,774,352.61</b>		<b>2,048,360.69</b>



### 2.3.1 CAPITAL DEVELOPMENT FUND

The Provisions of the Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to the Capital Development Fund. During the year total Capital Receipts amounted to ₦0.393 billion and total Capital Expenditure charged to the fund amounted to ₦0.393 billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	393,351,389.95		273,967,796.70	
Capital Expenditure	393,351,389.95		273,967,796.70	
<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 was ₦2, 080, 574, 250.10 and total payment was ₦1,961, 848, 258.10 an overall net surplus cash flow of ₦118,725, 991.92 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦120,774, 352.61.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		2,048,360.69		50,242,190.69
Total Receipts	2,080,574,250.10		1,615,888,129.76	
Total Payments	1,961,848,258.18		1,664,081,959.76	
<b>Net Cash Surplus/(Deficit)</b>		<b>118,725,991.92</b>		<b>(48,193,830.00)</b>
<b>Closing Cash/Bank Balance</b>		<b>120,774,352.61</b>		<b>2,048,360.69</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	120,774,352.61		2,048,360.69	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>120,774,352.61</b>		<b>2,048,360.69</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 Sanga Local Govt. at Mold Computers and Communications Ltd Kaduna

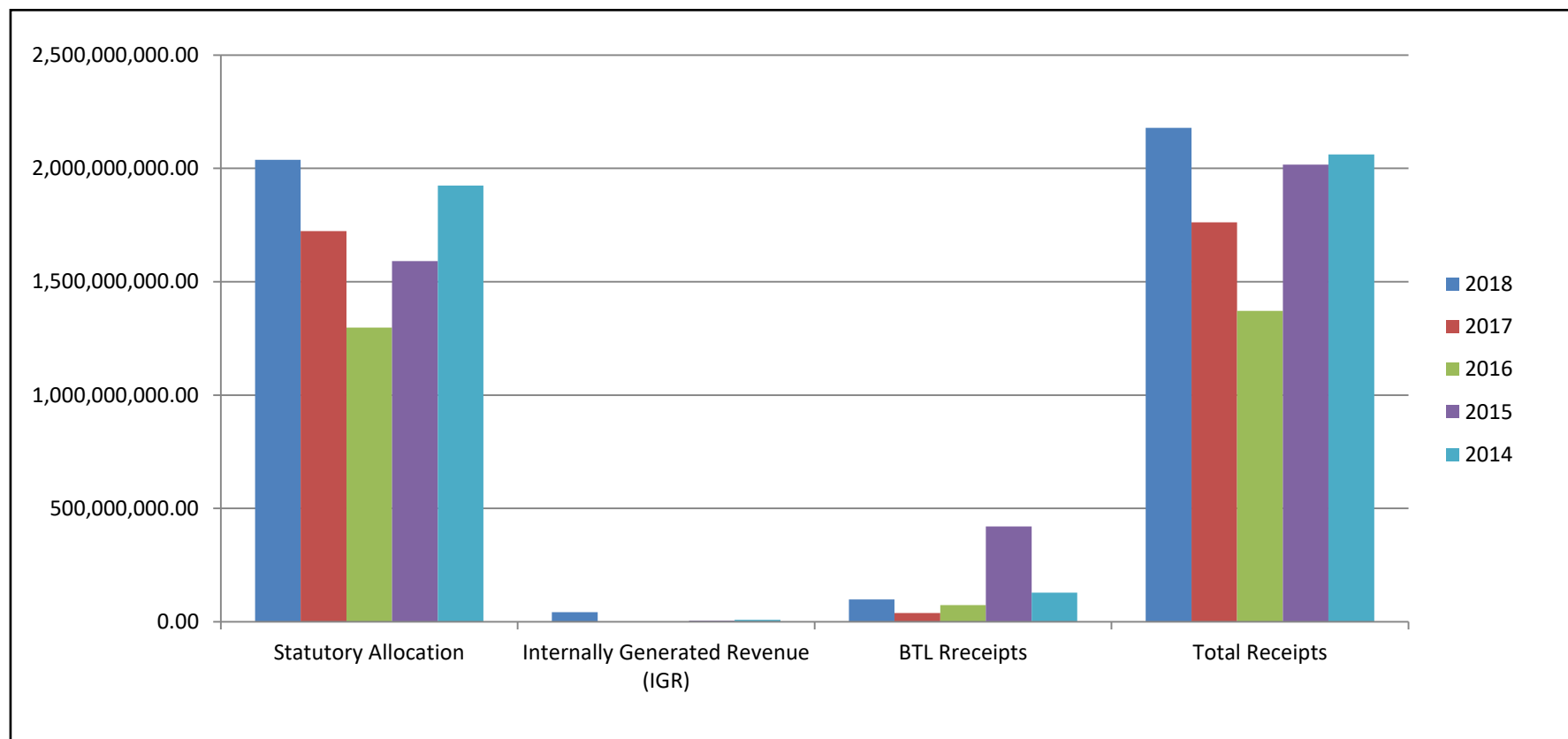
## 3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	50,242,190.69	2,048,360.69	139,734,039.00	139,734,039.00	137,685,678.31-		
<b>RECEIPTS</b>							
Statutory Allocation	1,482,628,676.48	1,927,660,151.79	2,134,669,184.00	2,311,432,743.00	383,772,591.21-	2,134,669,185.00	2,136,803,855.00
Internally Generated Revenue	215,303.70		6,731,000.00	6,731,000.00	6,731,000.00-	6,798,310.00	6,866,295.00
Miscellaneous Capital Receipts				176,030,164.00	176,030,164.00-		
BTL Receipts	133,044,149.60	152,914,098.31			152,914,098.31+		
<b>Total Recurrent Year Receipts</b>	<b>1,615,888,129.78</b>	<b>2,080,574,250.10</b>	<b>2,141,400,184.00</b>	<b>2,494,193,907.00</b>	<b>413,619,656.90-</b>	<b>2,141,467,495.00</b>	<b>2,143,670,150.00</b>
<b>Total Projected Funds Available</b>	<b>1,666,130,320.47</b>	<b>2,082,622,610.79</b>	<b>2,281,134,223.00</b>	<b>2,633,927,946.00</b>	<b>551,305,335.21-</b>	<b>2,141,467,495.00</b>	<b>2,143,670,150.00</b>
<b>Recurrent Expenditure: Economic Classification:</b>							
Employees Compensation	880,614,311.83	898,949,205.48	932,594,033.00	900,656,592.00	1,707,386.52+	1,079,985,032.00	1,079,985,032.00
Social Benefits	228,435,119.26	95,619,512.67	90,000,000.00	160,397,692.00	64,778,179.33+		
Overhead Costs	147,600,582.38	396,864,451.77	270,186,954.00	408,490,262.00	11,625,810.23+	275,889,022.00	275,889,022.00
Service Wide Vote	420,000.00	24,149,600.00	12,000,000.00	12,000,000.00	12,149,600.00-	2,400,000.00	2,400,000.00
BTL Payments	133,044,149.61	152,914,098.31			152,914,098.31-		
<b>Total Recurrent Payments</b>	<b>1,390,114,163.08</b>	<b>1,568,496,868.23</b>	<b>1,304,780,987.00</b>	<b>1,481,544,546.00</b>	<b>86,952,322.23-</b>	<b>1,358,274,054.00</b>	<b>1,358,274,054.00</b>
<b>Capital Expenditure: Programme Classification:</b>							
01 Economic Empowerment Through Agriculture		493,900.00	4,400,220.00	4,400,220.00	3,906,320.00+		
04 Improvement to Human Health		2,400,000.00	23,724,588.00	31,724,588.00	29,324,588.00+		
05 Enhancing Skills and Knowledge	60,000,000.00	241,811.25	36,124,024.00	36,124,024.00	35,882,212.75+		
06 Housing and Urban Development	702,608.05	10,787,073.00		21,000,000.00	10,212,927.00+		
10 Water Resources and Rural Development	6,018,059.00	6,300,000.00	42,758,000.00	42,758,000.00	36,458,000.00+		
13 Reform of Government and Governance	18,068,187.00	73,952,719.90	231,264,685.00	324,894,849.00	250,942,129.10+		
14 Power	100,539,200.00	266,846,027.80	481,370,578.00	509,770,578.00	242,924,550.20+		
17 Road	88,639,742.65	32,329,858.00	156,711,141.00	181,711,141.00	149,381,283.00+		
<b>Total Capital Expenditure by Programme</b>	<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>976,353,236.00</b>	<b>1,152,383,400.00</b>	<b>759,032,010.05+</b>		
<b>Total Expenditure (Budget Size)</b>	<b>1,664,081,959.78</b>	<b>1,961,848,258.18</b>	<b>2,281,134,223.00</b>	<b>2,633,927,946.00</b>	<b>672,079,687.82+</b>	<b>1,358,274,054.00</b>	<b>1,358,274,054.00</b>
Budget Surplus/(Deficit)	2,048,360.69	120,774,352.61			120,774,352.61+	783,193,441.00	785,396,096.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>2,048,360.69</b>	<b>120,774,352.61</b>			<b>120,774,352.61+</b>	<b>783,193,441.00</b>	<b>785,396,096.00</b>

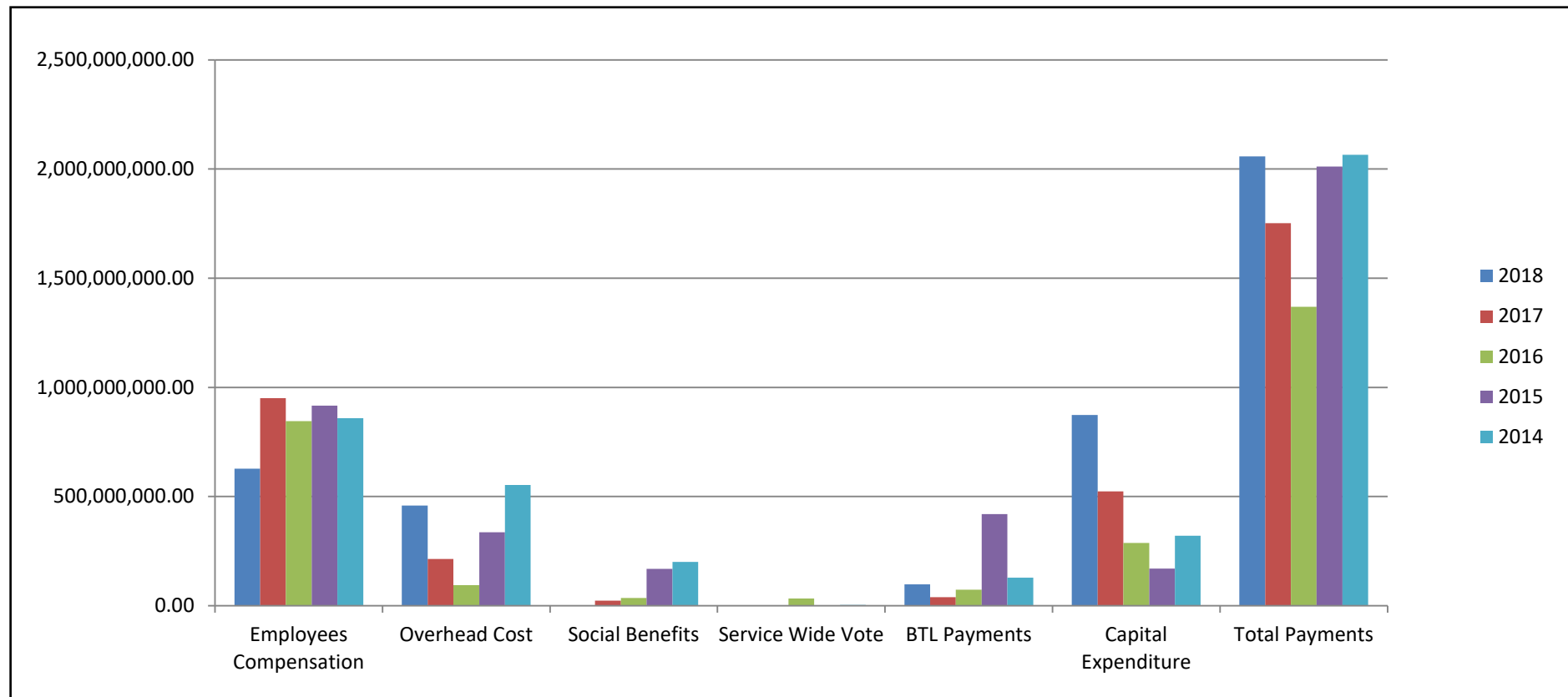
### 3.3 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
<b>RECEIPTS:</b>					
Statutory Allocation	1,927,660,151.79	1,482,628,676.48	1,016,392,783.43	1,816,137,120.19	1,787,042,890.19
Internally Generated Revenue (IGR)		215,303.70		6,317,194.00	63,542,044.96
BTL Receipts	152,914,098.31	133,044,149.58	202,969,838.15	559,086,660.83	206,164,990.87
<b>TOTAL RECEIPTS</b>	<b>2,080,574,250.10</b>	<b>1,615,888,129.76</b>	<b>1,219,362,621.58</b>	<b>2,381,540,975.02</b>	<b>2,056,749,926.02</b>
<b>PAYMENTS:</b>					
Employees Compensation	898,949,205.48	880,614,311.83	722,711,873.93	1,073,775,021.66	1,076,508,274.25
Overhead Cost	396,864,451.77	147,600,582.38	80,031,950.01	362,133,565.19	328,778,040.49
Social Benefits	95619512.67	228,435,119.26	74,137,883.23	21,898,660.86	126,850,153.92
Service Wide Vote	24,149,600.00	420,000.00		19,300,000.00	
Capital Expenditure	393,351,389.95	273,967,796.70	121,669,860.18	314,828,411.88	318,876,926.87
BTL Payments	152,914,098.31	133,044,149.59	202,969,838.15	559,086,660.83	206,164,990.87
<b>TOTAL PAYMENTS</b>	<b>1,961,848,258.18</b>	<b>1,664,081,959.76</b>	<b>1,201,521,405.50</b>	<b>2,351,022,320.42</b>	<b>2,057,178,386.40</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	118,725,991.92	(48,193,830.00)	17,841,216.08	30,518,654.60	(428,460.38)
Opening Cash Balance	2,048,360.69	50,242,190.69	32,400,974.61	1,882,320.01	2,310,780.39
<b>CLOSING CASH BALANCE</b>	<b>120,774,352.61</b>	<b>2,048,360.69</b>	<b>50,242,190.69</b>	<b>32,400,974.61</b>	<b>1,882,320.01</b>

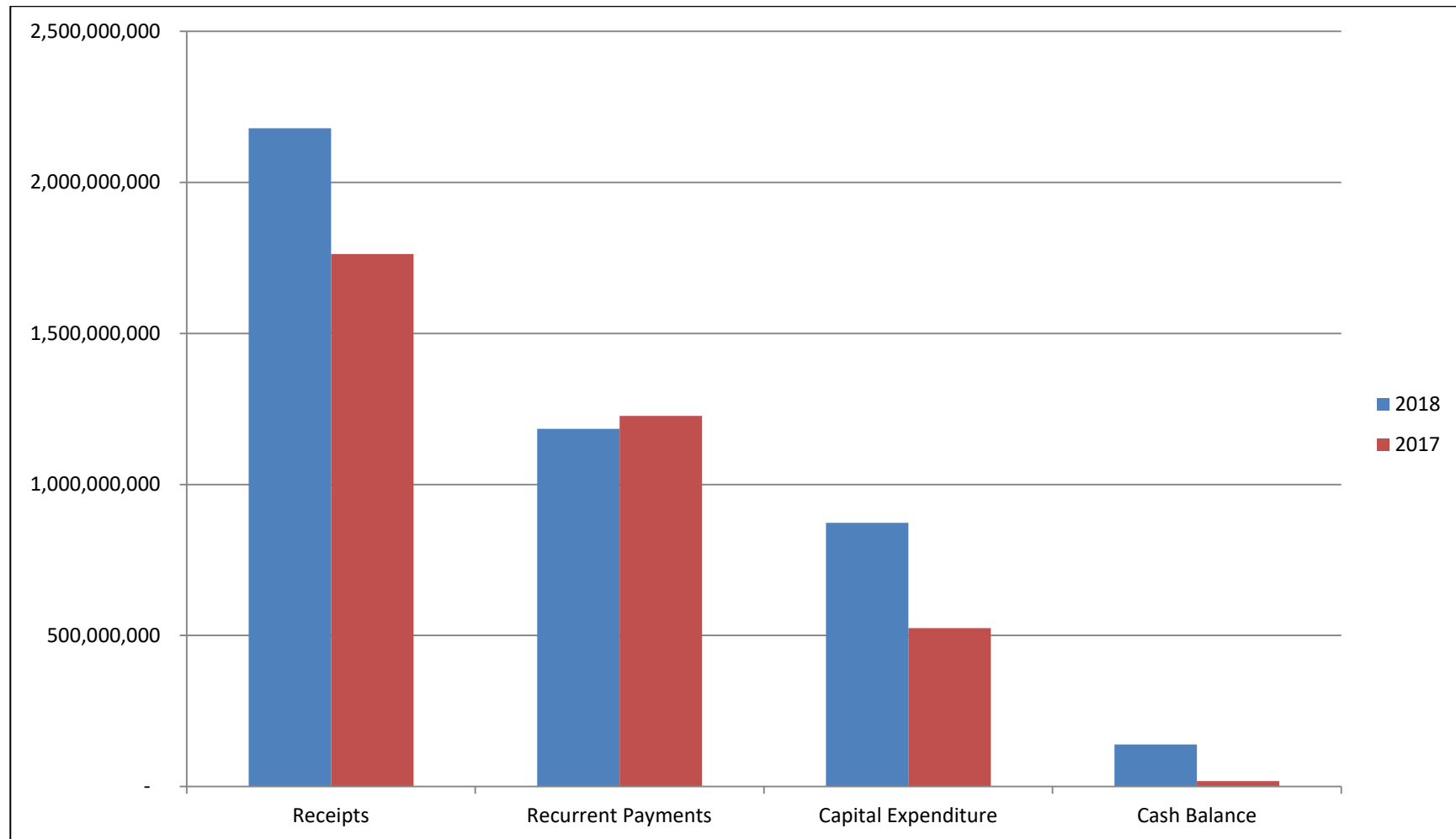
## ACTUAL RECEIPTS FOR 5 YEARS



## 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 Sanga 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.

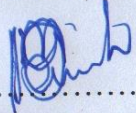


## 5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

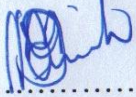
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

.....  
  
**ALH. IBRAHIM LADAN MAJEMI**  
**TREASURER**


.....  
 13 - 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 Sanga Local Government as at 31st December, 2018, and its operation for the year ended on that date.

.....  
  
**ALH. IBRAHIM LADAN MAJEMI**  
**TREASURER**

.....  
 13 - 11 - 19  
 .....  
**DATE**

.....  
  
**HON. CHARLES DANLADI**  
**EXECUTIVE CHAIRMAN**

.....  
 13/11/2019  
 .....  
**DATE**

## ***AUDIT CERTIFICATE***

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

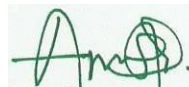
Section 69 of the Local Government Administration Law 2018 of Kaduna State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts 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 Sanga Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018.**



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



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

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	1,641,219,948.09	1,166,023,933.92
Share of Value Added Tax	2	286,440,203.70	316,604,742.56
Independent Revenue	3		215,303.70
<b>Total Receipts</b>		<b>1,927,660,151.79</b>	<b>1,482,843,980.18</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	898,949,205.48	880,614,311.83
Social Benefits	5	95,619,512.67	228,435,119.26
Overhead Cost	6	396,864,451.77	147,600,582.38
CRFC - (Excluding Social Benefits and Public Debt)	7	24,149,600.00	420,000.00
<b>Total Payments</b>		<b>1,415,582,769.92</b>	<b>1,257,070,013.47</b>
<b>Net Cash Flow from Operating Activities</b>		<b>512,077,381.87</b>	<b>225,773,966.71</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	493,900.00	
Improvement to Human Health	11	2,400,000.00	
Enhancing Skills and Knowledge	12	241,811.25	60,000,000.00
Housing and Urban Development	13	10,787,073.00	702,608.05
Water Resources and Rural Development	17	6,300,000.00	6,018,059.00
Reform of Government and Governance	20	73,952,719.90	18,068,187.00
Power	21	266,846,027.80	100,539,200.00
Road	24	32,329,858.00	88,639,742.65
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>393,351,389.95</b>	<b>273,967,796.70</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	152,914,098.31	133,044,149.60
Below-The-Line Payments	37	152,914,098.31	133,044,149.61
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		(118,725,991.92)	48,193,830.00
Opening Balance		2,048,360.69	50,242,190.69
<b>Closing Balance</b>	<b>38</b>	<b>120,774,352.61</b>	<b>2,048,360.69</b>

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

	Note	Actual 2018 ₦	Actual 2017 ₦
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39	120,774,352.61	2,048,360.69
<b>Sub Total</b>		<b>120,774,352.61</b>	<b>2,048,360.69</b>
Investments and Other Assets			
Investments	40	9,118,682.00	9,118,682.00
<b>Sub Total</b>		<b>9,118,682.00</b>	<b>9,118,682.00</b>
<b>Total Assets</b>		<b>129,893,034.61</b>	<b>11,167,042.69</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	120,774,352.61	2,048,360.69
Capital Development Fund	43		
Other Funds	44	9,118,682.00	9,118,682.00
<b>Sub - Total: Public Funds</b>		<b>129,893,034.61</b>	<b>11,167,042.69</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>129,893,034.61</b>	<b>11,167,042.69</b>

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

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>50,242,190.69</b>	<b>2,048,360.69</b>			<b>2048360.69-</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		981,577,511.02	1,570,692,459.51	1,578,690,145.00	1,578,690,145.00	7,997,685.49-	1,578,690,145.00	1,580,268,836.00
Share of VAT		316,604,742.56	286,440,203.70	541,728,984.00	541,728,984.00	255,288,780.30-	541,728,984.00	542,270,713.00
Excess Crude		19,849,796.48	11,322,322.32			11,322,322.32+		
NNPC Refunds			2,717,357.36			2,717,357.36+		
Stabilization Fund		3,904,249.07						
Paris Exit					176,763,559.00	176,763,559.00-		
SURE-P		69,857,617.10						
10% IGR State Contribution				14,250,055.00	14,250,055.00	14,250,055.00-	14,250,056.00	14,264,306.00
Exchange Rate Difference		79,977,096.72	16,937,482.41			16,937,482.41+		
Share of Excess PPT		10,857,663.53						
Share of Forex Equalization			35,715,047.62			35,715,047.62+		
Excess Bank Charges			3,835,278.87			3,835,278.87+		
<b>Sub Total: Statutory Allocation</b>		<b>1,482,628,676.48</b>	<b>1,927,660,151.79</b>	<b>2,134,669,184.00</b>	<b>2,311,432,743.00</b>	<b>383,772,591.21-</b>	<b>2,134,669,185.00</b>	<b>2,136,803,855.00</b>
Licenses	16	212,862.00		100,000.00	100,000.00	100,000.00-	101,000.00	102,010.00
Rates	17			2,000,000.00	2,000,000.00	2,000,000.00-	2,020,000.00	2,040,200.00
Fees	18			1,531,000.00	1,531,000.00	1,531,000.00-	1,546,310.00	1,561,775.00
Earnings	21	2,441.70		3,100,000.00	3,100,000.00	3,100,000.00-	3,131,000.00	3,162,310.00
<b>Sub-Total: Independent Revenue</b>		<b>215,303.70</b>		<b>6,731,000.00</b>	<b>6,731,000.00</b>	<b>6,731,000.00-</b>	<b>6,798,310.00</b>	<b>6,866,295.00</b>
<b>Total Recurrent Receipts</b>		<b>1,482,843,980.18</b>	<b>1,927,660,151.79</b>	<b>2,141,400,184.00</b>	<b>2,318,163,743.00</b>	<b>390,503,591.21-</b>	<b>2,141,467,495.00</b>	<b>2,143,670,150.00</b>
<b>Total Funds Available</b>		<b>1,533,086,170.87</b>	<b>1,929,708,512.48</b>	<b>2,141,400,184.00</b>	<b>2,318,163,743.00</b>	<b>388,455,230.52-</b>	<b>2,141,467,495.00</b>	<b>2,143,670,150.00</b>
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	880,614,311.83	898,949,205.48	932,594,033.00	900,656,592.00	1,707,386.52+	1,079,985,032.00	1,079,985,032.00
Social Benefits	64	228,435,119.26	95,619,512.67	90,000,000.00	160,397,692.00	64,778,179.33+		
Overhead Cost	65	147,600,582.38	396,864,451.77	270,186,954.00	408,490,262.00	11,625,810.23+	275,889,022.00	275,889,022.00
CRFC - (Excluding Social Benefits and Public Debts)	66	420,000.00	24,149,600.00	12,000,000.00	12,000,000.00	12,149,600.00-	2,400,000.00	2,400,000.00
<b>Total Recurrent Payments</b>		<b>1,257,070,013.47</b>	<b>1,415,582,769.92</b>	<b>1,304,780,987.00</b>	<b>1,481,544,546.00</b>	<b>65,961,776.08+</b>	<b>1,358,274,054.00</b>	<b>1,358,274,054.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	133,044,149.60	152,914,098.31			152,914,098.31+		
Below-The-Line Payments	68	133,044,149.61	152,914,098.31			152,914,098.31-		
<b>Net Movement</b>		<b>0.01</b>						
Net Recurrent Funds before Transfers		276,016,157.40	514,125,742.56	836,619,197.00	836,619,197.00	322,493,454.44-	783,193,441.00	785,396,096.00
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05+		
<b>Total Appropriations/Transfers</b>		<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>836,619,197.00</b>	<b>836,619,197.00</b>	<b>443,267,807.05+</b>		
<b>Closing Balance</b>		<b>2,048,360.70</b>	<b>120,774,352.61</b>			<b>120,774,352.61+</b>	<b>783,193,441.00</b>	<b>785,396,096.00</b>

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

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				139,734,039.00	139,734,039.00	139,734,039.00-		
<b>Add: Capital Receipts</b>								
Transfer from Consolidated Revenue		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05-		
Other Capital Receipts	70				176,030,164.00	176,030,164.00-		
<b>Sub Total: Capital Receipts</b>		<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>836,619,197.00</b>	<b>1,012,649,361.00</b>	<b>619,297,971.05-</b>		
<b>Total Capital Funds Available</b>		<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>976,353,236.00</b>	<b>1,152,383,400.00</b>	<b>759,032,010.05-</b>		
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	1,568,187.00	73,952,719.90	231,264,685.00	285,494,849.00	211,542,129.10+		
Economic Affairs	74	211,697,001.65	305,969,785.80	663,139,939.00	748,539,939.00	442,570,153.20+		
Housing and Community Development	76	702,608.05	10,787,073.00	22,100,000.00	43,100,000.00	32,312,927.00+		
Health	77		2,400,000.00	23,724,588.00	31,724,588.00	29,324,588.00+		
Education	79	60,000,000.00	241,811.25	36,124,024.00	43,524,024.00	43,282,212.75+		
<b>Total Capital Expenditure</b>		<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>976,353,236.00</b>	<b>1,152,383,400.00</b>	<b>759,032,010.05+</b>		
<b>Note 69 - Aids and Grants:</b>								

**NOTES TO CASH FLOW STATEMENT**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 1 - Statutory Allocation</b>		
25001001/11010001 Statutory Allocation	1,570,692,459.51	981,577,511.02
25001001/11010003 Excess Crude	11,322,322.32	19,849,796.48
25001001/11010006 NNPC Refunds	2,717,357.36	
25001001/11000008 Stabilization Fund		3,904,249.07
25001001/11000010 SURE-P		69,857,617.10
25001001/11010013 Exchange Rate Difference	16,937,482.41	79,977,096.72
25001001/11000017 Share of Excess PPT		10,857,663.53
25001001/11000019 Share of Forex Equalization	35,715,047.62	
25001001/11000020 Excess Bank Charges	3,835,278.87	
<b>Total</b>	<b>1,641,219,948.09</b>	<b>1,166,023,933.92</b>
<b>Note 2 - Share of Value Added Tax</b>		
Share of Value Added Tax	286,440,203.70	316,604,742.56
<b>This represent Share of VAT from FAAC</b>		
<b>Note 3 - Independent Revenue</b>		
Licenses		212,862.00
Earnings		2,441.70
<b>Total</b>		<b>215,303.70</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	574,862,841.35	619,415,232.45
Local Government Staff	324,086,364.13	261,199,079.38
<b>Total</b>	<b>898,949,205.48</b>	<b>880,614,311.83</b>
<b>Note 4A - Local Government Staff</b>		
Sanga Local Govt	324,086,364.13	261,199,079.38
<b>Total</b>	<b>324,086,364.13</b>	<b>261,199,079.38</b>
<b>Note 5 - Social Benefits</b>		
15% (Pers. Emolument) Pension Funds	91,018,839.87	69,731,956.31
Severance Gratuity		21,408,013.80
10% Contributory Pension Fund	4,600,672.80	119,746,149.15
Pension Arrears		17,549,000.00
<b>Total</b>	<b>95,619,512.67</b>	<b>228,435,119.26</b>
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	56,751,130.40	12,930,000.00
Utilities	637,848.00	1,493,846.25
Material and Supplies	54,575,549.40	5,216,228.88
Maintenance Services	25,661,969.10	276,950.00
Training	16,995,097.00	7,152,736.57

**Notes to Cash Flow Statement – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
Other Services	81,802,988.54	30,542,420.00
Consulting & Professional Services	16,390,000.00	130,400.00
Fuel and Lubricants	2,800,492.00	
Financial Charges	7,747,761.62	4,339,050.00
Miscellaneous Expenses	124,459,156.01	85,518,950.68
Local Grants and Contributions	9,042,459.70	
<b>Total</b>	<b>396,864,451.77</b>	<b>147,600,582.38</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>		
20001001/22060203 Settlement of Liability	24,149,600.00	420,000.00
<b>Total</b>	<b>24,149,600.00</b>	<b>420,000.00</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>		
15001001/23010127/01000024 Renovation of Fertilizer Store @ Mayir (On-Going)	493,900.00	
<b>Total</b>	<b>493,900.00</b>	
<b>Note 9 - Societal Re-Orientation</b>		
<b>Note 10 - Poverty Alleviation</b>		
<b>Note 11 - Improvement to Human Health</b>		
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)	2,400,000.00	
<b>Total</b>	<b>2,400,000.00</b>	
<b>Note 12 - Enhancing Skills and Knowledge</b>		
17001001/23020107/05000009 Renovation of A Block of 3-Classroom @ LGEA Ugwan-Mallam Mus	241,811.25	
17001001/23020107/05000020 Supply of Furniture to Primary School across the LG		56,500,000.00
17001001/23020107/05000042 Completion of Supply of Educational Materials		3,500,000.00
<b>Total</b>	<b>241,811.25</b>	<b>60,000,000.00</b>
<b>Note 13 - Housing and Urban Development</b>		
34001001/23020102/06000014 Construction of Strike Force Office Base	10,787,073.00	
34001001/23020101/06000015 Construction of Civil Defense Office		702,608.05
<b>Total</b>	<b>10,787,073.00</b>	<b>702,608.05</b>
<b>Note14 - Gender</b>		
<b>Note 15 - Youth</b>		
<b>Note 17 - Water Resources and Rural Development</b>	<b>6,300,000.00</b>	<b>6,018,059.00</b>
34001001/23020105/10000001 Construction of Solar Powered Borehole @ Langa (On-Going)	4,500,000.00	
34001001/23020105/10000002 Construction of Borehole @ Rockview Behind Gwantu 'A' Primar	1,800,000.00	
34001001/23020105/10000020 Drilling of Borehole @ Kwassu		6,018,059.00
<b>Total</b>	<b>6,300,000.00</b>	<b>6,018,059.00</b>
<b>Note 18 - Information and Communication Technology</b>		



**Notes to Cash Flow Statement – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 19 - Growing the Private Sector</b>		
<b>Note - 20 Reform of Government and Governance</b>		
25001001/23050101/13000010 Settlement of Capital Liabilities	9,139,050.00	
25001001/23030121/13000011 Renovation of Local Government Secretariat	37,781,790.70	
25001001/23020124/13000012 Construction of Market Stall Complex (Phase Ii) @ Gwantu (On	16,926,363.20	
25001001/23020101/13000013 Construction of Legislative Arms Office	8,446,356.00	
25001001/23020101/13000014 Furnishing of Office Building @ Gwantu	492,500.00	
25001001/23020102/13000016 Furnishing of Residential Buildings @ Gwantu	466,660.00	
25001001/23010101/13000023 Acquisition of Land for construction of 2No Police Divisional	700,000.00	
34001001/23020101/13000003 Construction of Police Outpost @ Fadan-Karshi		10,000,000.00
34001001/23020119/13000005 Construction Mini Stadium ( Phase 1 Grading)		6,500,000.00
34001001/23010112/13000006 Purchase of Household Electronics @ LG Staff Qtrs		1,568,187.00
<b>Total</b>	<b>73,952,719.90</b>	<b>18,068,187.00</b>
<b>Note 21 - Power</b>		
34001001/23020103/14000008 Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)	44,957,400.00	
34001001/23020103/14000010 Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak	40,000,000.00	
34001001/23010119/14000021 Purchase & Installation of 3 Nos of 500KVA Transformers	14,800,000.00	
34001001/23020103/14000036 Stepdown of Electricity @ Ragga (On-Going)	13,243,227.20	
34001001/23020103/14000037 Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI	2,170,000.00	
34001001/23020103/14000046 Completion of electricity project at Abu		30,000,000.00
34001001/23020103/14000048 Completion of electricity project at K/Goro Titi		5,000,000.00
34001001/23020103/14000049 Completion of electricity project at Kubal		5,000,000.00
34001001/23020103/14000053 Completion of electricity project at Tari		5,000,000.00
34001001/23020103/14000054 Completion of electricity project at u/kaura		5,470,200.00
34001001/23020103/14000058 Extension of electricity supply to Langa/Karshi		1,455,000.00
34001001/23030102/14000060 Repairs of vandalized electrical poles at Gwantu		989,000.00
34001001/23020103/14000061 Extension of Electricity Project from Nzahun - Akonkri		30,000,000.00
34001001/23020103/14000062 Electricity Extension to Wasa (Phase 1)	40,000,000.00	17,625,000.00
34001001/23020103/14000073 Stepdown and Distribution of Electricity @ Anzere and Godo (	31,175,400.60	
34001001/23020103/14000074 Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.	9,000,000.00	
34001001/23020103/14000075 Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi	10,000,000.00	
34001001/23020103/14000076 Stepdown and Distribution of Electricity @ Kobin-Ningon-Wamb	56,500,000.00	
34001001/23020103/14000078 Extension of Electricity Project from Nzahun to Konkri to Te	5,000,000.00	
<b>Total</b>	<b>266,846,027.80</b>	<b>100,539,200.00</b>

**Notes to Cash Flow Statement – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
34001001/23020114/17000038 Grading of Tsauni Kulere Road to Janda Road		5,870,000.00
34001001/23020103/17000053 Grading of Wasa - Ung Lamba Rd Gbogila		62,000,000.00
34001001/23020103/17000055 Grading of Road at Gwantu		6,830,000.00
34001001/23020103/17000057 Construction of box culvert at Kabamu F/Karshi Ung Ubandom		130,000.00
34001001/23020103/17000066 Construction of culvert at Ung/Asibiti		370,000.00
34001001/23020114/17000072 Construction of double cell box culvert at Tsauni Kulere		1,472,991.34
34001001/23020114/17000099 Grading of Road from F/Ninzo to Doruwa ( 40km )		4,448,154.06
34001001/23020114/17000103 Provision of 3Nos lateral culvert @ Numbu		7,518,597.25
34001001/23020114/17000104 Construction of Drainages from Amar Sarki to Amar Kontagora	5,429,108.00	
34001001/23020114/17000105 Grading of Road from Gwantu to Ungwan-Maikasa	7,200,000.00	
34001001/23020114/17000111 Construction of A Tripple Cell Box Culvert @ Gwantu-Zanbur/G	19,700,750.00	
<b>Total</b>	<b>32,329,858.00</b>	<b>88,639,742.65</b>
<b>Note 25 - Airways</b>		
<b>Note 26 - Sea Ports</b>		
<b>Note 27 - Shipping</b>		
<b>Note 28 - Oil and Gas Infrastructure</b>		
<b>Note 29 - Net Cash Flow from Investment Activities by Sector:</b>		
Capital Expenditure by Administrative Sector	73,952,719.90	
Capital Expenditure by Economic Sector	316,756,858.80	213,967,796.70
Capital Expenditure by Social Sector	2,641,811.25	60,000,000.00
<b>Total</b>	<b>393,351,389.95</b>	<b>273,967,796.70</b>
<b>Note 29A - Net Cash Flow From Investing Activities by Economic:</b>		
Purchase of Fixed Assets General	15,500,000.00	1,568,187.00
Construction and Provision of Fixed Assets General	330,436,649.25	271,410,609.70
Rehabilitation and Repairs of Fixed Assets General	38,275,690.70	989,000.00
Acquisition of Non Tangible Assets	9,139,050.00	
<b>Total - 29A</b>	<b>393,351,389.95</b>	<b>273,967,796.70</b>
<b>Note 29B - Net Cash From Investing Activities by Location:</b>		
Gwantu Ward	238,699,497.70	87,426,008.11
Namdu Ward	5,000,000.00	7,518,597.25
Aboro Ward	493,900.00	40,870,000.00
Ayu Ward	20,470,919.25	5,000,000.00
Ninzam North Ward	58,900,000.00	35,470,200.00
Fadan Karshi Ward	19,000,000.00	15,130,000.00
Bokana Ward	10,787,073.00	
Arak Ward		2,927,991.34
Wasa Station Ward	40,000,000.00	79,625,000.00
<b>Total</b>	<b>393,351,389.95</b>	<b>273,967,796.70</b>

**Notes to Cash Flow Statement – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 36 - BTL Receipts</b>		
25001001/12150002 VAT due to FIRS	4,687,055.07	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	20,738,370.84
25001001/12150004 Union Deductions		43,255,632.86
25001001/12150007 Monthly Net Total Salary Control Accounts	109,773,922.75	
25001001/12150010 WHT to due BIR	4,336,677.96	
25001001/12150012 NULGE Deductions	941,688.78	2,352,788.42
25001001/12150015 Party Deductions	1,550,000.00	
25001001/12150018 Additional Laptop & Printers (Uarora/Wireless Ltd 4 & 6)		27,812,000.00
25001001/12150026 NULGE Loan Deduction	2,986,861.21	
25001001/12150032 NUT Deduction	3,998,213.59	8,873,401.61
25001001/12150034 ENDWELL	11,518,000.00	23,614,000.00
25001001/12150035 CREDIT DIRECT LGEA		4,839,844.45
25001001/12150036 National Housing Fund Deduction	2,541,209.17	1,249,611.42
25001001/12150039 AOPSHON	260,500.00	308,500.00
<b>Total</b>	<b>152,914,098.31</b>	<b>133,044,149.60</b>
<b>Note 37 - Below the Line Payments</b>		
25001001/22080002 Vat due to FIRS	4,687,055.07	
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	20,738,370.85
25001001/22080004 Union Deductions		43,255,632.86
25001001/22080005 Deposits	109,773,922.75	
25001001/22080010 WHT to due BIR	4,336,677.96	
25001001/22080012 NULGE Deductions	941,688.78	2,352,788.42
25001001/22080015 Party Deductions	1,550,000.00	
25001001/22080018 Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)		27,812,000.00
25001001/22080026 NULGE Loan Deduction	2,986,861.21	
25001001/22080032 Nut Deduction	3,998,213.59	8,873,401.61
25001001/22080034 ENDWELL	11,518,000.00	23,614,000.00
25001001/22080035 Credit Direct Deduction		4,839,844.45
25001001/22080036 National Housing Fund Deduction	2,541,209.17	1,249,611.42
25001001/22080039 AOPSHON	260,500.00	308,500.00
<b>Total</b>	<b>152,914,098.31</b>	<b>133,044,149.61</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010118 First Bank Main Account	120,774,352.61	2,048,360.69
<b>Sub Total: Cash and Bank</b>	<b>120,774,352.61</b>	<b>2,048,360.69</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>120,774,352.61</b>	<b>2,048,360.69</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2019	2018
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
First Bank Main Account	120,774,352.61	2,048,360.69
<b>Total</b>	<b>120,774,352.61</b>	<b>2,048,360.69</b>
<b>Note 40 - Investments</b>		
Jema'a Bakery Kafanchan	243,333.00	243,333.00
Urban Development Bank Abuja	250,000.00	250,000.00
Kwri Soya Milk Processing Industry	25,000.00	25,000.00
Kachia Ginger Company	333,333.00	333,333.00
Ikara Food Processing Company	130,000.00	130,000.00
Kafanchan Flour Mill	137,016.00	137,016.00
NUB	1,000,000.00	1,000,000.00
Intercity (Unity) Bank Plc	1,000,000.00	1,000,000.00
NUB Int'l (Fin Bank) Plc	5,500,000.00	5,500,000.00
Global Bank Plc	500,000.00	500,000.00
<b>Total</b>	<b>9,118,682.00</b>	<b>9,118,682.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	2,048,360.69	50,242,190.69
Add/(Less) Net Recurrent Surplus/(Deficit)	(118,725,991.92)	48,193,830.00
<b>Closing Balance</b>	<b>120,774,352.61</b>	<b>2,048,360.69</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Recurrent Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>Note 46 - Internal Loans</b>		
<b>Note 48 - Outstanding Deposits</b>		

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Radio/Television Station License			100,000.00	100,000.00	100,000.00-	101,000.00	102,010.00
Abattoir/Slaughter License	212,862.00						
<b>Total</b>	<b>212,862.00</b>		<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00-</b>	<b>101,000.00</b>	<b>102,010.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate			2,000,000.00	2,000,000.00	2,000,000.00-	2,020,000.00	2,040,200.00
<b>Total</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00-</b>	<b>2,020,000.00</b>	<b>2,040,200.00</b>
<b>Note 52 - Fees</b>							
Advertising Fees			300,000.00	300,000.00	300,000.00-	303,000.00	306,030.00
Customary Right of Occupancy Fees			20,000.00	20,000.00	20,000.00-	20,200.00	20,402.00
Birth/Death Registration Fees			100,000.00	100,000.00	100,000.00-	101,000.00	102,010.00
Kiosk Fees			665,000.00	665,000.00	665,000.00-	671,650.00	678,367.00
Native Liquor Fees			431,000.00	431,000.00	431,000.00-	435,310.00	439,664.00
Domestic Animal Fee			15,000.00	15,000.00	15,000.00-	15,150.00	15,302.00
<b>Total</b>			<b>1,531,000.00</b>	<b>1,531,000.00</b>	<b>1,531,000.00-</b>	<b>1,546,310.00</b>	<b>1,561,775.00</b>
<b>Note 53 - Fines</b>							
<b>Note 54 - Sales</b>							
<b>Note 55 - Earnings</b>							
Earning from Other Commercial Undertakings	2,441.70						
Earning from Market			1,000,000.00	1,000,000.00	1,000,000.00-	1,010,000.00	1,020,100.00
Earning from Motor Park			2,100,000.00	2,100,000.00	2,100,000.00-	2,121,000.00	2,142,210.00
<b>Total</b>	<b>2,441.70</b>		<b>3,100,000.00</b>	<b>3,100,000.00</b>	<b>3,100,000.00-</b>	<b>3,131,000.00</b>	<b>3,162,310.00</b>
<b>Note 56 - Rent on Government Property</b>							
<b>Note 57 - Rent on Government Lands</b>							
<b>Note 58 - Repayment</b>							
<b>Note 59 - Investment Income</b>							
<b>Note 60 - Interest</b>							
<b>Note 62 - Miscellaneous</b>							

***Notes to Statement of Consolidated Revenue Fund – Cont'd***

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 63 - Employees Compensation</b>							
Admin and Finance	162,280,059.95	247,086,364.13	192,054,748.00	247,126,647.00		212,054,748.00	212,054,748.00
Department of Finance	32,231,884.00						
Department of Health	66,687,135.43	77,000,000.00	100,926,544.00	77,426,544.00		110,926,543.00	110,926,543.00
Contribution to Primary Education	619,415,232.45	574,862,841.35	639,612,741.00	576,103,401.00		757,003,741.00	757,003,741.00
<b>Total</b>	<b>880,614,311.83</b>	<b>898,949,205.48</b>	<b>932,594,033.00</b>	<b>900,656,592.00</b>		<b>1,079,985,032.00</b>	<b>1,079,985,032.00</b>
<b>Note 64 - Social Benefits</b>							
15% (Pers. Emolument) Pension Funds	69,731,956.31	91,018,839.87	90,000,000.00	125,198,844.00			
<b>Total</b>	<b>228,435,119.26</b>	<b>95,619,512.67</b>	<b>90,000,000.00</b>	<b>160,397,692.00</b>			
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	33,541,520.38						
Department of Admin and Finance	37,196,535.70	337,594,268.07	204,477,823.00	342,781,131.00		214,309,323.00	214,309,323.00
Department of Agriculture & Natural Resources	1,686,379.28	7,585,000.00	8,570,931.00	8,570,931.00		8,362,500.00	8,362,500.00
Department of Finance	27,438,432.89						
Department of Works and Infrastructure	1,770,796.25	5,293,740.00	6,608,200.00	6,608,200.00		9,822,200.00	9,822,200.00
Department of Planning Research & Statistics	3,641,400.00						
Department of Education & Social Dev.	22,878,631.88	25,961,100.00	28,330,000.00	28,330,000.00		21,195,000.00	21,195,000.00
Department of Health	19,446,886.00	20,430,343.70	22,200,000.00	22,200,000.00		22,199,999.00	22,199,999.00
<b>Total</b>	<b>147,600,582.38</b>	<b>396,864,451.77</b>	<b>270,186,954.00</b>	<b>408,490,262.00</b>		<b>275,889,022.00</b>	<b>275,889,022.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liability	420,000.00	24,149,600.00	12,000,000.00	12,000,000.00	12,149,600.00-	2,400,000.00	2,400,000.00
<b>Total</b>	<b>420,000.00</b>	<b>24,149,600.00</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>12,149,600.00-</b>	<b>2,400,000.00</b>	<b>2,400,000.00</b>
<b>Note 67 - Below the Line Receipts</b>							
VAT due to FIRS		4,687,055.07					
PAYE Taxes due to State Board of Internal Revenue	20,738,370.84	10,319,969.78					
Union Deductions	43,255,632.86						
Monthly Net Total Salary Control Accounts		109,773,922.75					
WHT to due BIR		4,336,677.96					
NULGE Deductions	2,352,788.42	941,688.78					
Party Deductions		1,550,000.00					
Additional Laptop & Printers (Uarora/Wireless Ltd 4 & 6)	27,812,000.00						
NULGE Loan Deduction		2,986,861.21					
NUT Deduction	8,873,401.61	3,998,213.59					
ENDWELL	23,614,000.00	11,518,000.00					
CREDIT DIRECT LGEA	4,839,844.45						
National Housing Fund Deduction	1,249,611.42	2,541,209.17					
AOPSHON	308,500.00	260,500.00					
<b>Total</b>	<b>133,044,149.60</b>	<b>152,914,098.31</b>					

***Notes to Statement of Consolidated Revenue Fund – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 68 - Below the Line Payments</b>							
Vat due to FIRS		4,687,055.07			4,687,055.07-		
PAYE Taxes due to State Board of Internal Revenue	20,738,370.85	10,319,969.78			10,319,969.78-		
Union Deductions	43,255,632.86						
Deposits		109,773,922.75			109,773,922.75-		
WHT to due BIR		4,336,677.96			4,336,677.96-		
NULGE Deductions	2,352,788.42	941,688.78			941,688.78-		
Party Deductions		1,550,000.00			1,550,000.00-		
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)	27,812,000.00						
NULGE Loan Deduction		2,986,861.21			2,986,861.21-		
Nut Deduction	8,873,401.61	3,998,213.59			3,998,213.59-		
ENDWELL	23,614,000.00	11,518,000.00			11,518,000.00-		
Credit Direct Deduction	4,839,844.45						
National Housing Fund Deduction	1,249,611.42	2,541,209.17			2,541,209.17-		
AOPSHON	308,500.00	260,500.00			260,500.00-		
<b>Total</b>	<b>133,044,149.61</b>	<b>152,914,098.31</b>			<b>152,914,098.31-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 70 - Other Capital Receipts</b>							
25001001/14020203 Paris Club Debt Recovery				176,030,164.00	176,030,164.00-		
<b>Total</b>				<b>176,030,164.00</b>	<b>176,030,164.00-</b>		
<b>Note 71 - General Public Services</b>							
25001001/23050101/13000003 Riot damage fund				8,000,500.00	8,000,500.00+		
25001001/23050101/13000010 Settlement of Capital Liabilities		9,139,050.00	25,000,000.00	41,529,664.00	32,390,614.00+		
25001001/23030121/13000011 Renovation of Local Government Secretariat		37,781,790.70	44,167,250.00	44,167,250.00	6,385,459.30+		
25001001/23020124/13000012 Construction of Market Stall Complex (Phase Ii) @ Gwantu		16,926,363.20	42,797,435.00	42,797,435.00	25,871,071.80+		
25001001/23020101/13000013 Construction of Legislative Arms Office		8,446,356.00	53,000,000.00	25,000,000.00	16,553,644.00+		
25001001/23020101/13000014 Furnishing of Office Building @ Gwantu		492,500.00	9,800,000.00	29,800,000.00	29,307,500.00+		
25001001/23020102/13000015 Construction of Residential Buildings (Staff Qtrs) @ Gwantu			18,000,000.00	18,000,000.00	18,000,000.00+		
25001001/23020102/13000016 Furnishing of Residential Buildings @ Gwantu		466,660.00	5,000,000.00	5,000,000.00	4,533,340.00+		
25001001/23020124/13000017 Construction of Open Market Stall @ Gwantu			13,000,000.00	13,000,000.00	13,000,000.00+		
25001001/23010105/13000018 Purchase of 3No 406 Peugeot (Official Vehicle)			6,000,000.00	31,300,000.00	31,300,000.00+		
25001001/23020118/13000019 Purchase of Land for Construction of Police Outpost Fadan Ka			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23010133/13000020 Purchase of Survey Equipment			1,000,000.00	1,000,000.00	1,000,000.00+		
25001001/23010113/13000021 Purchase of Laptop and Desk-Top Computers			3,500,000.00	3,500,000.00	3,500,000.00+		
25001001/23020124/13000022 Lateral Filling of Market Square @ Fadan-Karshi Market			2,000,000.00	2,000,000.00	2,000,000.00+		
25001001/23010101/13000023 Acquisition of Land for construction of 2No Police Divisional		700,000.00	2,000,000.00	7,000,000.00	6,300,000.00+		
34001001/23010112/13000006 Purchase of Household Electronics @ LG Staff Qtrs	1,568,187.00						
17001001/23050101/13000001 Rural Women and Youth Empowerment Programme				7,400,000.00	7,400,000.00+		
17001001/23010114/13000006 Purchase of Projectors and Accessories			1,000,000.00	1,000,000.00	1,000,000.00+		
<b>Total</b>	<b>1,568,187.00</b>	<b>73,952,719.90</b>	<b>231,264,685.00</b>	<b>285,494,849.00</b>	<b>211,542,129.10+</b>		
<b>Note 74 - Economic Affairs</b>							
15001001/23010127/01000024 Renovation of Fertilizer Store @ Mayir (On-Going)		493,900.00	4,400,220.00	4,400,220.00	3,906,320.00+		
34001001/23020105/10000001 Construction of Solar Powered Borehole @ Langa (On-Going)		4,500,000.00	7,158,000.00	7,158,000.00	2,658,000.00+		
34001001/23020105/10000002 Construction of Borehole @ Rockview Behind Gwantu 'A' Primar		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+		
34001001/23020105/10000006 Drilling of Borehole @ Langa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23030104/10000007 Drilling of Borehole @ Ganni Sarki			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020114/10000011 Drilling of Borehole @ Ungwan Makeri Ninzo west			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000019 Drilling of Borehole @ Maitozo			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000020 Drilling of Borehole @ Kwassu	6,018,059.00		1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020116/10000022 Construction of Solar Powered Water System at Karkashi-Pah			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020101/13000003 Construction of Police Outpost @ Fadan-Karshi	10,000,000.00			32,000,000.00	32,000,000.00+		
34001001/23020119/13000005 Construction Mini Stadium ( Phase 1 Grading)	6,500,000.00						
34001001/23020103/14000008 Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Go		44,957,400.00	25,054,570.00	65,054,570.00	20,097,170.00+		
34001001/23020103/14000010 Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak		40,000,000.00	65,494,365.00	75,494,365.00	35,494,365.00+		
34001001/23010119/14000021 Purchase & Installation of 3 Nos of 500KVA Transformers		14,800,000.00		18,000,000.00	3,200,000.00+		
34001001/23020103/14000036 Stepdown of Electricity @ Ragga (On-Going)		13,243,227.20	24,581,163.00	24,581,163.00	11,337,935.80+		
34001001/23020103/14000037 Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI		2,170,000.00	5,000,000.00	7,700,000.00	5,530,000.00+		
34001001/23020103/14000046 Completion of electricity project at Abu	30,000,000.00						
34001001/23020103/14000048 Completion of electricity project at K/Goro Titi	5,000,000.00						
34001001/23020103/14000049 Completion of electricity project at Kubal	5,000,000.00						



**Notes to Statement of Capital Development Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000053 Completion of electricity project at Tari	5,000,000.00						
34001001/23020103/14000054 Completion of electricity project at u/kaura	5,470,200.00						
34001001/23020103/14000058 Extension of electricity supply to Langa/Karshi	1,455,000.00						
34001001/23030102/14000060 Repairs of vandalized electrical poles at Gwantu	989,000.00						
34001001/23020103/14000061 Extension of Electricity Project from Nzahun - Akonkri	30,000,000.00						
34001001/23020103/14000062 Electricity Extension to Wasa (Phase 1)	17,625,000.00	40,000,000.00	12,000,000.00	40,000,000.00			
34001001/23020103/14000063 Stepdown of Electricity @ Tari (On-Going)			15,650,652.00	15,650,652.00	15,650,652.00+		
34001001/23020103/14000063 Stepdown of Electricity @ Police Station Gwantu-Kurmi (On-			10,198,488.00	10,198,488.00	10,198,488.00+		
34001001/23020103/14000065 Stepdown of Electricity @ Ajangwai (On-Going)			10,903,862.00	10,903,862.00	10,903,862.00+		
34001001/23020103/14000066 Stepdown of Electricity @ Tattaura (On-Going)			3,293,254.00	3,293,254.00	3,293,254.00+		
34001001/23020103/14000067 Extention of Electricity @ Randa Phsae Ii (On-Going)			1,554,840.00	1,554,840.00	1,554,840.00+		
34001001/23020103/14000068 Stepdown and Distribution of Electricity @ Kurmi-Goro Titi			32,735,361.00	12,735,361.00	12,735,361.00+		
34001001/23020103/14000069 Stepdown & Distribution of Electricity @ Ungwan-Mada/Ungwa			14,493,246.00	9,493,246.00	9,493,246.00+		
34001001/23020103/14000070 Stepdown and Distribution of Electricity @ Abu (On-Going)			27,524,814.00	27,524,814.00	27,524,814.00+		
34001001/23020103/14000071 Stepdown and Distribution of Electricity @ Kutal (On-Going)			17,620,132.00	17,620,132.00	17,620,132.00+		
34001001/23020103/14000072 Stepdown and Distribution of Electricity @ Kubal (On-Going)			30,592,482.00	10,592,482.00	10,592,482.00+		
34001001/23020103/14000073 Stepdown and Distribution of Electricity @ Anzere and Godo (		31,175,400.60	35,594,232.00	35,594,232.00	4,418,831.40+		
34001001/23020103/14000074 Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.		9,000,000.00	11,275,398.00	11,275,398.00	2,275,398.00+		
34001001/23020103/14000075 Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi		10,000,000.00	14,633,133.00	14,333,133.00	4,333,133.00+		
34001001/23020103/14000076 Stepdown and Distribution of Electricity @ Kobin-Ningon-Wamb		56,500,000.00	60,500,000.00	60,500,000.00	4,000,000.00+		
34001001/23020103/14000077 Stepdown and Distribution of Electricity @ Gbaida/Kaura Ii (			19,220,586.00	4,220,586.00	4,220,586.00+		
34001001/23020103/14000078 Extension of Electricity Project from Nzahun to Konkri to Te		5,000,000.00	27,300,000.00	17,300,000.00	12,300,000.00+		
34001001/23020103/14000079 Stepdown and Distribution of Electricity @ Ankara (On-Going)			3,150,000.00	3,150,000.00	3,150,000.00+		
34001001/23020103/14000080 Stepdown and Distribution of Electricity @ Tsansani (On-Goin			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23010119/14000081 Purchase and Installation of Transformer @ Zac-Zawan			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/14000082 Purchase and Installation of Transformer @ Gwantu Kurmi			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000038 Grading of Tsauni Kulere Road to Janda Road	5,870,000.00						
34001001/23020103/17000053 Grading of Wasa - Ung Lamba Rd Gbogila	62,000,000.00						
34001001/23020103/17000055 Grading of Road at Gwantu	6,830,000.00						
34001001/23020103/17000057 Construction of box culvert at Kabamu F/Karshi Ung Ubandom	130,000.00						
34001001/23020103/17000066 Construction of culvert at Ung/Asibiti	370,000.00						
34001001/23020114/17000072 Construction of double cell box culvert at Tsauni Kulere	1,472,991.34						
34001001/23020114/17000099 Grading of Road from F/Ninzo to Doruwa ( 40km )	4,448,154.06						
34001001/23020114/17000103 Provision of 3Nos lateral culvert @ Numbu	7,518,597.25						
34001001/23020114/17000104 Construction of Drainages from Amar Sarki to Amar Kontagora		5,429,108.00	5,702,000.00	5,702,000.00	272,892.00+		
34001001/23020114/17000105 Grading of Road from Gwantu to Ungwan-Maikasa		7,200,000.00	8,200,000.00	8,200,000.00	1,000,000.00+		
34001001/23020114/17000106 Grading of Road from Fadan-Ninzo to Kwassu Titi			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000107 Grading of Road from Ungwan-Nungu to Fadan-Ayu			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000108 Grading of Road from Mayir to Digel			5,396,000.00	5,396,000.00	5,396,000.00+		
34001001/23020114/17000109 Grading of Road from Ungwan-Yaro to Ungwanyaute			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000110 Grading of Road from Aboro to Karshi Daji			7,500,000.00	7,500,000.00	7,500,000.00+		
34001001/23020114/17000111 Construction of A Tripple Cell Box Culvert @ Gwantu-Zanbur/G		19,700,750.00	21,487,431.00	21,487,431.00	1,786,681.00+		
34001001/23020114/17000112 Construction of A Tripple Cell Box Culvert @ Kurmin-Goro Sar			3,560,048.00	8,560,048.00	8,560,048.00+		
34001001/23020114/17000113 Road Grading and Construction of Double Cell Box Culvert @ D			17,404,623.00	17,404,623.00	17,404,623.00+		
34001001/23020114/17000114 Grading of Road & Construction Double Cell Box Culvert @ Sabo			3,125,000.00	3,125,000.00	3,125,000.00+		

**Notes to Statement of Capital Development Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000115 Construction of Box Culvert @ Ungwan Abu Wasa Ward			7,000,000.00	12,000,000.00	12,000,000.00+		
34001001/23020114/17000116 Construction of Box Culvert @ Ankolo Arak Ward			7,000,000.00	17,000,000.00	17,000,000.00+		
34001001/23020114/17000117 Grading of Road from Abu Junction to Ragga			7,000,000.00	12,000,000.00	12,000,000.00+		
34001001/23020114/17000118 Grading of Road from Ancha to Anzere			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/23020114/17000119 Grading of Road from Amar to Landa			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000120 Grading of Road from Kurmin-Goro to Dogondaji			5,300,000.00	5,300,000.00	5,300,000.00+		
34001001/23020114/17000121 Construction of Pitches @ Gwantu Township Stadium			6,700,000.00	6,700,000.00	6,700,000.00+		
34001001/23020114/17000122 Grading of from Ningom-Titi to Un/Makaranta Ningom			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000123 Grading of Road from Gwantu to Aban to Sanga			5,134,039.00	5,134,039.00	5,134,039.00+		
34001001/23020114/17000124 Construction of Double Cell Box Culvert @ Ang./Kako Tari			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23020114/17000125 Construction of Double Cell Box Culvert @ Angwan Yaute			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23020114/17000127 Construction of Drainages from Ung/Goma to Zac-Zawan to Sabo			5,702,000.00	5,702,000.00	5,702,000.00+		
<b>Total</b>	<b>211,697,001.65</b>	<b>305,969,785.80</b>	<b>663,139,939.00</b>	<b>748,539,939.00</b>	<b>442,570,153.20+</b>		
<b>Note 75 - Environmental Protection</b>							
<b>Note 76 - Housing and Community Development</b>							
34001001/23020102/06000014 Construction of Strike Force Office Base		10,787,073.00		15,000,000.00	4,212,927.00+		
34001001/23020101/06000015 Construction of Civil Defence Office	702,608.05			6,000,000.00	6,000,000.00+		
34001001/23020105/10000003 Drilling of Borehole @ LG Secretariat Complex			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000004 Drilling of Borehole @ Ung./Dinnah opposite GSS Gwantu			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23030105/10000005 Drilling of Borehole @ Ungwan-Yerima Arak			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000008 Drilling of Borehole @ Ungwan Abu Wasa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000009 Drilling of Borehole @ Ugwan Pah Wasa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000010 Drilling of Borehole @ Ungwan Bera Karshi			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000015 Drilling of Borehole @ Ungwan Makeri Ninzo west			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000016 Drilling of Borehole @ Randa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000017 Drilling of Borehole @ Amar Konkri N/south			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000018 Drilling of Borehole @ Abu Primary School N/south			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000024 Drilling of Borehole @ Zac-Zawan Sabon-Gida			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000025 Drilling of Borehole @ Fatu behind Village head's house			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000026 Drilling of Borehole @ Tari Ungwan Madaki			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000027 Drilling of Borehole @ Ajangwai Aboro			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000028 Drilling of Borehole @ Antor			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000029 Drilling of Borehole @ Tudun-Wada U/Nungu			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000030 Drilling of Borehole @ Amantu road U/Nungu			1,300,000.00	1,300,000.00	1,300,000.00+		
<b>Total</b>	<b>702,608.05</b>	<b>10,787,073.00</b>	<b>22,100,000.00</b>	<b>43,100,000.00</b>	<b>32,312,927.00+</b>		
<b>Note 77 - Health</b>							
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)		2,400,000.00	8,000,000.00	8,000,000.00	5,600,000.00+		
21001001/23020106/04000019 Provision of PHC at Tattaura and Landa Ninzo West				8,000,000.00	8,000,000.00+		
21001001/23020106/04000032 Contribution to Primary Health Care (Phc) Services			10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000034 Construction of Health Clinic @ Randa (On-Going)			5,724,588.00	5,724,588.00	5,724,588.00+		
<b>Total</b>		<b>2,400,000.00</b>	<b>23,724,588.00</b>	<b>31,724,588.00</b>	<b>29,324,588.00+</b>		

**Notes to Statement of Capital Development Fund – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 78 - Recreation Culture and Religion</b>							
<b>Note 79 - Education</b>							
17001001/23020107/05000009 Renovation of A Block of 3-Classroom @ LGEA Ugwan-Mallam		241,811.25	2,118,282.00	2,118,282.00	1,876,470.75+		
17001001/23030106/05000010 Renovation of a Block of 2-Classroom @ LGEA Ugwan-Mallam			1,055,743.00	1,055,743.00	1,055,743.00+		
17001001/23020107/05000020 Supply of Furniture to Primary School across the LG	56,500,000.00						
17001001/23020107/05000042 Completion of Supply of Educational Materials	3,500,000.00						
17001001/23020105/05000045 Construction of A Block of Three Classroom @ Ungwan-Makam			7,949,999.00	7,949,999.00	7,949,999.00+		
17001001/23010124/05000046 Purchase of Teaching/Learning Aid and Equipment			25,000,000.00	25,000,000.00	25,000,000.00+		
17001001/23050101/13000005 Local Economic Empowerment Dev Strategy (LEEDS)				7,400,000.00	7,400,000.00+		
<b>Total</b>	<b>60,000,000.00</b>	<b>241,811.25</b>	<b>36,124,024.00</b>	<b>43,524,024.00</b>	<b>43,282,212.75+</b>		
<b>Note 80 - Social Protection</b>							

**SCHEDULE OF DETAILED RECURRENT REVENUE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	981,577,511.02	1,570,692,459.51	1,578,690,145.00	1,578,690,145.00	7,997,685.49-	1,578,690,145.00	1,580,268,836.00
25001001/11010002 Share of VAT	316,604,742.56	286,440,203.70	541,728,984.00	541,728,984.00	255,288,780.30-	541,728,984.00	542,270,713.00
25001001/11010003 Excess Crude	19,849,796.48	11,322,322.32			11,322,322.32+		
25001001/11010006 NNPC Refunds		2,717,357.36			2,717,357.36+		
25001001/11000008 Stabilization Fund	3,904,249.07						
25001001/11000009 Paris Exit				176,763,559.00	176,763,559.00-		
25001001/11000010 SURE-P	69,857,617.10						
25001001/11010011 10% IGR State Contribution			14,250,055.00	14,250,055.00	14,250,055.00-	14,250,056.00	14,264,306.00
25001001/11010013 Exchange Rate Difference	79,977,096.72	16,937,482.41			16,937,482.41+		
25001001/11000017 Share of Excess PPT	10,857,663.53						
25001001/11000019 Share of Forex Equalization		35,715,047.62			35,715,047.62+		
25001001/11000020 Excess Bank Charges		3,835,278.87			3,835,278.87+		
<b>Total</b>	<b>1,482,628,676.48</b>	<b>1,927,660,151.79</b>	<b>2,134,669,184.00</b>	<b>2,311,432,743.00</b>	<b>383,772,591.21-</b>	<b>2,134,669,185.00</b>	<b>2,136,803,855.00</b>
<b>TAXES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>LICENSES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12020005 Radio/Television Station License			100,000.00	100,000.00	100,000.00-	101,000.00	102,010.00
25001001/12020024 Abattoir/Slaughter License	212,862.00						
<b>Total</b>	<b>212,862.00</b>		<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00-</b>	<b>101,000.00</b>	<b>102,010.00</b>
<b>RATES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12030001 Tenement Rate			2,000,000.00	2,000,000.00	2,000,000.00-	2,020,000.00	2,040,200.00
<b>Total</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00-</b>	<b>2,020,000.00</b>	<b>2,040,200.00</b>
<b>FEES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12040022 Advertising Fees			300,000.00	300,000.00	300,000.00-	303,000.00	306,030.00
25001001/12040031 Customary Right of Occupancy Fees			20,000.00	20,000.00	20,000.00-	20,200.00	20,402.00
25001001/12040043 Birth/Death Registration Fees			100,000.00	100,000.00	100,000.00-	101,000.00	102,010.00
25001001/12040068 Kiosk Fees			665,000.00	665,000.00	665,000.00-	671,650.00	678,367.00
25001001/12040074 Native Liquor Fees			431,000.00	431,000.00	431,000.00-	435,310.00	439,664.00
25001001/12040098 Domestic Animal Fee			15,000.00	15,000.00	15,000.00-	15,150.00	15,302.00
<b>Total</b>			<b>1,531,000.00</b>	<b>1,531,000.00</b>	<b>1,531,000.00-</b>	<b>1,546,310.00</b>	<b>1,561,775.00</b>
<b>FINES</b>							
25001001 - Department of Admin & Finance							

***Schedule of Detailed Recurrent Revenue – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>SALES</b>							
25001001 - Department of Admin & Finance							
<b>EARNINGS</b>							
25001001 - Department of Admin & Finance							
25001001/12070011 Earning from Other Commercial Undertakings	2,441.70						
25001001/12070012 Earning from Market			1,000,000.00	1,000,000.00	1,000,000.00-	1,010,000.00	1,020,100.00
25001001/12070013 Earning from Motor Park			2,100,000.00	2,100,000.00	2,100,000.00-	2,121,000.00	2,142,210.00
<b>Total</b>	<b>2,441.70</b>		<b>3,100,000.00</b>	<b>3,100,000.00</b>	<b>3,100,000.00-</b>	<b>3,131,000.00</b>	<b>3,162,310.00</b>
<b>RENT ON GOVERNMENT PROPERTIES</b>							
25001001 - Department of Admin & Finance							
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
25001001 - Department of Admin & Finance							
<b>REPAYMENTS</b>							
25001001 - Department of Admin & Finance							
<b>INVESTMENT INCOMES</b>							
25001001 - Department of Admin & Finance							
<b>INTEREST EARNED</b>							
25001001 - Department of Admin & Finance							
<b>MISCELLANEOUS</b>							
25001001 - Department of Admin & Finance							
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12150002 VAT due to FIRS		4,687,055.07			4,687,055.07+		
25001001/12150003 PAYE Taxes due to State Board of Internal Rev	20,738,370.84	10,319,969.78			10,319,969.78+		
25001001/12150004 Union Deductions	43,255,632.86						
25001001/12150007 Monthly Net Total Salary Control Accounts		109,773,922.75			109,773,922.75+		
25001001/12150010 WHT to due BIR		4,336,677.96			4,336,677.96+		
25001001/12150012 NULGE Deductions	2,352,788.42	941,688.78			941,688.78+		
25001001/12150015 Party Deductions		1,550,000.00			1,550,000.00+		
25001001/12150018 Additional Laptop & Printers (Uarora/Wireless Ltd 4 &	27,812,000.00						
25001001/12150026 NULGE Loan Deduction		2,986,861.21			2,986,861.21+		
25001001/12150032 NUT Deduction	8,873,401.61	3,998,213.59			3,998,213.59+		
25001001/12150034 ENDWELL	23,614,000.00	11,518,000.00			11,518,000.00+		
25001001/12150035 CREDIT DIRECT LGEA	4,839,844.45						
25001001/12150036 National Housing Fund Deduction	1,249,611.42	2,541,209.17			2,541,209.17+		
25001001/12150039 AOPSHON	308,500.00	260,500.00			260,500.00+		
<b>Total</b>	<b>133,044,149.60</b>	<b>152,914,098.31</b>			<b>152,914,098.31+</b>		

**SCHEDULE OF DETAILED RECURRENT EXPENDITURE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
11001001/22020604 Security Vote (Including Operations)	5,824,600.00						
11001001/22020606 Physical Security	24,717,820.00						
11001001/22021035 Local Government Election	2,999,100.38						
<b>Sub Total Overhead Cost</b>	<b>33,541,520.38</b>						
<b>Total Recurrent Expenditure</b>	<b>33,541,520.38</b>						
<b>25001001 - DEPT OF ADMIN &amp; FINANCE</b>							
25001001/21010101 Basic Salary	162,280,059.95	247,086,364.13	192,054,748.00	247,126,647.00	40,282.87+	212,054,748.00	212,054,748.00
<b>Sub Total - Personnel Cost</b>	<b>162,280,059.95</b>	<b>247,086,364.13</b>	<b>192,054,748.00</b>	<b>247,126,647.00</b>	<b>40,282.87+</b>	<b>212,054,748.00</b>	<b>212,054,748.00</b>
25001001/22020101 Local Travel and Transport - Training	1,997,000.00	1,715,423.33	1,810,000.00	1,810,000.00	94,576.67+	1,930,000.00	1,930,000.00
25001001/22020102 Local Travel and Transport - Others	8,986,000.00	49,296,659.06	6,179,000.00	49,733,000.00	436,340.94+	5,464,000.00	5,464,000.00
25001001/22020103 International Transport and Travels - Training	1,947,000.00	1,949,048.01	2,000,000.00	2,000,000.00	50,951.99+		
25001001/22020106 Duty tour Allowance-Civil Servant		3,790,000.00	3,909,000.00	3,909,000.00	119,000.00+	3,423,000.00	3,423,000.00
25001001/22020301 Office Stationeries/Computer Consumables		12,181,000.00	3,060,000.00	12,200,000.00	19,000.00+	4,260,000.00	4,260,000.00
25001001/22020305 Printing of Non Security Documents		19,059,449.40	5,208,000.00	19,108,000.00	48,550.60+	7,158,000.00	7,158,000.00
25001001/22020306 Printing of Security Documents		12,873,000.00	3,100,000.00	12,950,000.00	77,000.00+	3,100,000.00	3,100,000.00
25001001/22020402 Maintenance of Office Furniture		18,169.10	40,000.00	40,000.00	21,830.90+	2,000,000.00	2,000,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		20,850,000.00	7,880,000.00	21,048,035.00	198,035.00+	17,280,000.00	17,280,000.00
25001001/22020416 Upkeep of Offices /Cleaning Services		2,938,400.00	3,137,000.00	3,137,000.00	198,600.00+	3,137,000.00	3,137,000.00
25001001/22020503 Contribution to Training Fund	7,152,736.57	14,495,097.00	14,560,815.00	14,560,815.00	65,718.00+	14,560,815.00	14,560,815.00
25001001/22020505 Workshops & Seminars		2,500,000.00	2,688,000.00	2,688,000.00	188,000.00+	4,288,000.00	4,288,000.00
25001001/22020604 Security Vote (Including Operations)		42,181,000.00	20,239,250.00	42,199,250.00	18,250.00+	20,239,250.00	20,239,250.00
25001001/22020606 Physical security		36,625,000.00	21,900,000.00	36,685,000.00	60,000.00+	21,900,000.00	21,900,000.00
25001001/22020611 5% Incentives for Revenue Officers		1,331,988.54	375,000.00	1,375,000.00	43,011.46+	375,000.00	375,000.00
25001001/22020701 Financial Consulting		8,190,000.00	8,476,000.00	8,476,000.00	286,000.00+	5,476,000.00	5,476,000.00
25001001/22020706 Surveying Services		1,450,000.00	1,800,000.00	1,800,000.00	350,000.00+	3,600,000.00	3,600,000.00
25001001/22020711 Automation of IPSAS Accounting Document		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+	2,000,000.00	2,000,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+	5,000,000.00	5,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,500,000.00		1,631,969.00	131,969.00+		
25001001/22020902 Insurance for Local Government Property		6,247,761.62	1,500,000.00	6,600,000.00	352,238.38+	1,500,000.00	1,500,000.00
25001001/22021001 Refreshment & Meals		4,450,000.00	2,185,000.00	4,549,000.00	99,000.00+	3,091,000.00	3,091,000.00
25001001/22021002 Honorarium & Sitting Allowance		3,074,000.00	3,174,000.00	3,174,000.00	100,000.00+	4,110,000.00	4,110,000.00
25001001/22021003 Publicity Advert & Briefing		1,650,000.00	1,760,000.00	1,760,000.00	110,000.00+	1,900,000.00	1,900,000.00
25001001/22021006 Postages & Courier Services	60,000.00						
25001001/22021007 Welfare Packages		4,691,081.01	3,104,000.00	4,954,000.00	262,918.99+	4,104,000.00	4,104,000.00
25001001/22021013 Promotion	946,739.13	800,105.00	1,250,000.00	1,250,000.00	449,895.00+	1,500,000.00	1,500,000.00
25001001/22021014 Annual Budget Expenses and Administration		2,243,000.00	2,360,000.00	2,360,000.00	117,000.00+	4,651,000.00	4,651,000.00
25001001/22021034 Elected/Appointed Officials Remuneration Package	11,128,760.00	29,704,934.00	29,941,758.00	29,941,758.00	236,824.00+	29,941,758.00	29,941,758.00
25001001/22021035 Local Government General Election		17,290,000.00	17,391,000.00	17,391,304.00	101,304.00+		
25001001/22021040 Monitoring and Evaluation		2,913,000.00	3,000,000.00	3,000,000.00	87,000.00+	12,870,500.00	12,870,500.00

***Schedule of Detailed Recurrent Expenditure – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021046 Local Economic Empowerment Dev Strategy (LEEDS)		325,266.00	450,000.00	450,000.00	124,734.00+	450,000.00	450,000.00
25001001/22021076 Retirement Bond Redemption Fund		19,896,886.00	20,000,000.00	20,000,000.00	103,114.00+	20,000,000.00	20,000,000.00
25001001/22021077 Local Government Reform	4,978,300.00	4,614,000.00	5,000,000.00	5,000,000.00	386,000.00+	5,000,000.00	5,000,000.00
<b>Sub Total Overhead Cost</b>	<b>37,196,535.70</b>	<b>337,594,268.07</b>	<b>204,477,823.00</b>	<b>342,781,131.00</b>	<b>5,186,862.93+</b>	<b>214,309,323.00</b>	<b>214,309,323.00</b>
<b>Total Recurrent Expenditure</b>	<b>199,476,595.65</b>	<b>584,680,632.20</b>	<b>396,532,571.00</b>	<b>589,907,778.00</b>	<b>5,227,145.80+</b>	<b>426,364,071.00</b>	<b>426,364,071.00</b>
<b>15001001 - DEPT. OF AGRIC &amp; NATURAL RESOURCE</b>							
15001001/22020315 Purchase of Local Implement		620,000.00	1,000,000.00	1,000,000.00	380,000.00+		
15001001/22020316 Purchase of Agro Chemicals	295,228.88	1,350,000.00	1,537,500.00	1,537,500.00	187,500.00+	1,537,500.00	1,537,500.00
15001001/22020605 Cleaning &Fumigation Services		1,665,000.00	2,033,431.00	2,033,431.00	368,431.00+	2,825,000.00	2,825,000.00
15001001/22021055 Tree Planting Campaign	450,350.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		3,950,000.00	4,000,000.00	4,000,000.00	50,000.00+	4,000,000.00	4,000,000.00
15001001/22021062 Promotion of Fruits and Economic Tree Farming	940,800.40						
<b>Sub Total Overhead Cost</b>	<b>1,686,379.28</b>	<b>7,585,000.00</b>	<b>8,570,931.00</b>	<b>8,570,931.00</b>	<b>985,931.00+</b>	<b>8,362,500.00</b>	<b>8,362,500.00</b>
<b>Total Recurrent Expenditure</b>	<b>1,686,379.28</b>	<b>7,585,000.00</b>	<b>8,570,931.00</b>	<b>8,570,931.00</b>	<b>985,931.00+</b>	<b>8,362,500.00</b>	<b>8,362,500.00</b>
<b>20001001 - DEPARTMENT OF FINANCE</b>							
20001001/21010101 Basic Salary	23,000,000.00						
20001001/21010104 Salary Arrears	9,231,884.00						
<b>Sub Total - Personnel Cost</b>	<b>32,231,884.00</b>						
20001001/22020305 Printing of Non Security Documents	724,000.00						
20001001/22020306 Printing of Security Documents	3,077,000.00						
20001001/22020901 Bank Charges (Other Than interest)	650,000.00						
20001001/22020902 Insurance for Local Government Property	2,900,050.00						
20001001/22020904 Other CRF Bank Charges	789,000.00						
20001001/22021001 Refreshment & Meals	19,298,382.89						
<b>Sub Total Overhead Cost</b>	<b>27,438,432.89</b>						
<b>Total Recurrent Expenditure</b>	<b>59,670,316.89</b>						
<b>34001001 - DEPARTMENT OF WORKS &amp; INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	1,493,846.25	637,848.00	900,000.00	900,000.00	262,152.00+	1,800,000.00	1,800,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		1,433,400.00	2,100,000.00	2,100,000.00	666,600.00+	2,880,000.00	2,880,000.00
34001001/22020402 Maintenance of Office Furniture	276,950.00						
34001001/22020405 Maintenance of Plants & Generators		422,000.00	600,000.00	600,000.00	178,000.00+	1,800,000.00	1,800,000.00
34001001/22020801 Motor Vehicle Fuel Cost		2,397,000.00	2,408,200.00	2,408,200.00	11,200.00+	2,442,200.00	2,442,200.00
34001001/22020803 Plant /Generator Fuel Cost		403,492.00	600,000.00	600,000.00	196,508.00+	900,000.00	900,000.00
<b>Sub Total Overhead Cost</b>	<b>1,770,796.25</b>	<b>5,293,740.00</b>	<b>6,608,200.00</b>	<b>6,608,200.00</b>	<b>1,314,460.00+</b>	<b>9,822,200.00</b>	<b>9,822,200.00</b>
<b>Total Recurrent Expenditure</b>	<b>1,770,796.25</b>	<b>5,293,740.00</b>	<b>6,608,200.00</b>	<b>6,608,200.00</b>	<b>1,314,460.00+</b>	<b>9,822,200.00</b>	<b>9,822,200.00</b>
<b>38001001 - DEPT OF PLANNING RESEARCH &amp; STAT.</b>							
38001001/22020301 Office Stationeries/Computer Consumables	560,000.00						
38001001/22020701 Financial Consulting	130,400.00						
38001001/22021014 Annual Budget Expenses and Administration	1,502,000.00						
38001001/22021040 Monitoring of Budget	820,000.00						

***Schedule of Detailed Recurrent Expenditure – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
38001001/22021078 Statistics/DATA Collection General	629,000.00						
<b>Sub Total Overhead Cost</b>	<b>3,641,400.00</b>						
<b>Total Recurrent Expenditure</b>	<b>3,641,400.00</b>						
<b>17001001 - DEPT OF EDUCATION &amp; SOCIAL WELFARE</b>							
17001001/22020303 Newspapers		431,500.00	525,000.00	525,000.00	93,500.00+	525,000.00	525,000.00
17001001/22020304 Magazines & Periodicals		97,600.00	280,000.00	280,000.00	182,400.00+	280,000.00	280,000.00
17001001/22020308 Field & Camping Materials Supplies		711,000.00	870,000.00	870,000.00	159,000.00+	1,130,000.00	1,130,000.00
17001001/22020310 Teaching aids/ Instruction Materials	560,000.00	4,500,000.00	4,655,000.00	4,655,000.00	155,000.00+	3,460,000.00	3,460,000.00
17001001/22021003 Publicity Advert & Briefing	1,480,000.00						
17001001/22021009 Sporting Activities	4,463,695.65	6,720,000.00	7,000,000.00	7,000,000.00	280,000.00+	800,000.00	800,000.00
17001001/22021018 Gender/Women Empowerment	1,050,000.00						
17001001/22021021 Cultural and Local Festivities	7,422,000.00	9,069,000.00	9,620,000.00	9,620,000.00	551,000.00+	9,620,000.00	9,620,000.00
17001001/22021025 NYSC Allowance	1,188,936.23	632,000.00	720,000.00	720,000.00	88,000.00+	720,000.00	720,000.00
17001001/22021030 Cultural and Local Festivities	699,000.00	3,800,000.00	4,000,000.00	4,000,000.00	200,000.00+	4,000,000.00	4,000,000.00
17001001/22021031 Allowance/Rehabilitation of Person with Disability	965,000.00						
17001001/22021041 Emergency Relief Materials	1,650,000.00						
17001001/22021042 Scholarship and Bursary Award			660,000.00	660,000.00	660,000.00+	660,000.00	660,000.00
17001001/22021047 Overhead to Primary School	2,800,000.00						
17001001/22021056 Trade Fair Exhibitions and shows	600,000.00						
<b>Sub Total Overhead Cost</b>	<b>22,878,631.88</b>	<b>25,961,100.00</b>	<b>28,330,000.00</b>	<b>28,330,000.00</b>	<b>2,368,900.00+</b>	<b>21,195,000.00</b>	<b>21,195,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>22,878,631.88</b>	<b>25,961,100.00</b>	<b>28,330,000.00</b>	<b>28,330,000.00</b>	<b>2,368,900.00+</b>	<b>21,195,000.00</b>	<b>21,195,000.00</b>
<b>21001001 - DEPARTMENT OF HEALTH</b>							
21001001/21010101 Basic Salary	66,687,135.43	77,000,000.00	100,926,544.00	77,426,544.00	426,544.00+	110,926,543.00	110,926,543.00
<b>Sub Total - Personnel Cost</b>	<b>66,687,135.43</b>	<b>77,000,000.00</b>	<b>100,926,544.00</b>	<b>77,426,544.00</b>	<b>426,544.00+</b>	<b>110,926,543.00</b>	<b>110,926,543.00</b>
21001001/22020307 Drugs & Medical Supplies		2,752,000.00	3,200,000.00	3,200,000.00	448,000.00+	3,200,000.00	3,200,000.00
21001001/22021027 IPDS	13,744,586.00						
21001001/22021052 System & Services of PHC/Support to Health Care Facilities	5,702,300.00						
21001001/22021054 Community Management of Acute Malnutrition		5,883,600.00	6,000,000.00	6,000,000.00	116,400.00+	6,000,000.00	6,000,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)		2,752,284.00	3,000,000.00	3,000,000.00	247,716.00+	3,000,000.00	3,000,000.00
21001001/22040109 Grant to Communities/NGOs		9,042,459.70	10,000,000.00	10,000,000.00	957,540.30+	9,999,999.00	9,999,999.00
<b>Sub Total Overhead Cost</b>	<b>19,446,886.00</b>	<b>20,430,343.70</b>	<b>22,200,000.00</b>	<b>22,200,000.00</b>	<b>1,769,656.30+</b>	<b>22,199,999.00</b>	<b>22,199,999.00</b>
<b>Total Recurrent Expenditure</b>	<b>86,134,021.43</b>	<b>97,430,343.70</b>	<b>123,126,544.00</b>	<b>99,626,544.00</b>	<b>2,196,200.30+</b>	<b>133,126,542.00</b>	<b>133,126,542.00</b>
<b>51001001 - TRADITIONAL OFFICE</b>							
<b>MANDATORY DEDUCTIONS</b>							
17001001/21000000 Contribution for Primary Education - Basic Salary	619,415,232.45	574,862,841.35	639,612,741.00	576,103,401.00	1,240,559.65+	757,003,741.00	757,003,741.00
<b>Total</b>	<b>619,415,232.45</b>	<b>574,862,841.35</b>	<b>639,612,741.00</b>	<b>576,103,401.00</b>	<b>1,240,559.65+</b>	<b>757,003,741.00</b>	<b>757,003,741.00</b>



***Schedule of Detailed Recurrent Expenditure – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/22010102 15% (Pers. Emolument) Pension Funds	69,731,956.31	91,018,839.87	90,000,000.00	125,198,844.00	34,180,004.13+		
25001001/22010104 Severance Gratuity	21,408,013.80						
25001001/22010105 10% Contributory Pension Fund	119,746,149.15	4,600,672.80		35,198,848.00	30,598,175.20+		
25001001/22010106 Pension Arrears	17,549,000.00						
<b>Total</b>	<b>228,435,119.26</b>	<b>95,619,512.67</b>	<b>90,000,000.00</b>	<b>160,397,692.00</b>	<b>64,778,179.33+</b>		

**SCHEDULE OF DETAILED CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010001 Transfer from CRF	273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05-		
<b>Total</b>	<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>836,619,197.00</b>	<b>836,619,197.00</b>	<b>443,267,807.05-</b>		
<b>OTHER CAPITAL RECEIPTS</b>							
<b>MISCELLANEOUS</b>							
25001001/14020203 Paris Club Debt Recovery				176,030,164.00	176,030,164.00-		
<b>Total</b>				<b>176,030,164.00</b>	<b>176,030,164.00-</b>		
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand total</b>	<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>836,619,197.00</b>	<b>1,012,649,361.00</b>	<b>619,297,971.05-</b>		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/23050101/13000003 Riot damage fund				8,000,500.00	8,000,500.00+		
25001001/23050101/13000010 Settlement of Capital Liabilities		9,139,050.00	25,000,000.00	41,529,664.00	32,390,614.00+		
25001001/23030121/13000011 Renovation of Local Government Secretariat		37,781,790.70	44,167,250.00	44,167,250.00	6,385,459.30+		
25001001/23020124/13000012 Construction of Market Stall Complex (Phase Ii) @ Gwantu (On		16,926,363.20	42,797,435.00	42,797,435.00	25,871,071.80+		
25001001/23020101/13000013 Construction of Legislative Arms Office		8,446,356.00	53,000,000.00	25,000,000.00	16,553,644.00+		
25001001/23020101/13000014 Furnishing of Office Building @ Gwantu		492,500.00	9,800,000.00	29,800,000.00	29,307,500.00+		
25001001/23020102/13000015 Construction of Residential Buildings (Staff Qtrs) @ Gwantu			18,000,000.00	18,000,000.00	18,000,000.00+		
25001001/23020102/13000016 Furnishing of Residential Buildings @ Gwantu		466,660.00	5,000,000.00	5,000,000.00	4,533,340.00+		
25001001/23020124/13000017 Construction of Open Market Stall @ Gwantu			13,000,000.00	13,000,000.00	13,000,000.00+		
25001001/23010105/13000018 Purchase of 3No 406 Peugeot (Official Vehicle)			6,000,000.00	31,300,000.00	31,300,000.00+		
25001001/23020118/13000019 Purchase of Land for Construction of Police Outpost Fadan Ka			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23010133/13000020 Purchase of Survey Equipment			1,000,000.00	1,000,000.00	1,000,000.00+		
25001001/23010113/13000021 Purchase of Laptop and Desk-Top Computers			3,500,000.00	3,500,000.00	3,500,000.00+		
25001001/23020124/13000022 Lateral Filling of Market Square @ Fadan-Karshi Market			2,000,000.00	2,000,000.00	2,000,000.00+		
25001001/23010101/13000023 Acquisition of Land for construction of 2No Police Divisional		700,000.00	2,000,000.00	7,000,000.00	6,300,000.00+		
<b>Total</b>		<b>73,952,719.90</b>	<b>230,264,685.00</b>	<b>277,094,849.00</b>	<b>203,142,129.10+</b>		
<b>15001001 - AGRIC AND NATURAL RESOURCES DEPT.</b>							
15001001/23010127/01000024 Renovation of Fertilizer Store @ Mayir (On-Going)		493,900.00	4,400,220.00	4,400,220.00	3,906,320.00+		
<b>Total</b>		<b>493,900.00</b>	<b>4,400,220.00</b>	<b>4,400,220.00</b>	<b>3,906,320.00+</b>		
<b>20001001 - FINANCE &amp; SUPPLY</b>							
<b>34001001 - WORKS AND INFRASTRUCTURE</b>							
34001001/23020102/06000014 Construction of Strike Force Office Base		10,787,073.00		15,000,000.00	4,212,927.00+		
34001001/23020101/06000015 Construction of Civil Defense Office	702,608.05			6,000,000.00	6,000,000.00+		
34001001/23020105/10000001 Construction of Solar Powered Borehole @ Langa (On-Going)		4,500,000.00	7,158,000.00	7,158,000.00	2,658,000.00+		
34001001/23020105/10000002 Construction of Borehole @ Rockview Behind Gwantu 'A' Primar		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+		
34001001/23020105/10000003 Drilling of Borehole @ LG Secretariat Complex			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000004 Drilling of Borehole @ Ung./Dinnah opposite GSS Gwantu			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23030105/10000005 Drilling of Borehole @ Ungwan-Yerima Arak			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000006 Drilling of Borehole @ Langa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23030104/10000007 Drilling of Borehole @ Ganni Sarki			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000008 Drilling of Borehole @ Ungwan Abu Wasa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000009 Drilling of Borehole @ Ungwan Pah Wasa			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000010 Drilling of Borehole @ Ungwan Bera Karshi			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020114/10000011 Drilling of Borehole @ Ungwan Makeri Ninzo west			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000015 Drilling of Borehole @ Ungwan Makeri Ninzo west			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000016 Drilling of Borehole @ Randa			1,300,000.00	1,300,000.00	1,300,000.00+		

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

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000017	Drilling of Borehole @ Amar Konkri N/south			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000018	Drilling of Borehole @ Abu Primary School N/south			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000019	Drilling of Borehole @ Maitozo			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000020	Drilling of Borehole @ Kwassu	6,018,059.00		1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020116/10000022	Construction of Solar Powered Water System at Karkashi-Pah			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020105/10000024	Drilling of Borehole @ Zac-Zawan Sabon-Gida			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000025	Drilling of Borehole @ Fatu behind Village head's house			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000026	Drilling of Borehole @ Tari Ungwan Madaki			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000027	Drilling of Borehole @ Ajangwai Aboro			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000028	Drilling of Borehole @ Antor			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000029	Drilling of Borehole @ Tudun-Wada U/Nungu			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020105/10000030	Drilling of Borehole @ Amantu road U/Nungu			1,300,000.00	1,300,000.00	1,300,000.00+		
34001001/23020101/13000003	Construction of Police Outpost @ Fadan-Karshi	10,000,000.00			32,000,000.00	32,000,000.00+		
34001001/23020119/13000005	Construction Mini Stadium ( Phase 1 Grading)	6,500,000.00						
34001001/23010112/13000006	Purchase of Household Electronics @ LG Staff Qtrs	1,568,187.00						
34001001/23020103/14000008	Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)		44,957,400.00	25,054,570.00	65,054,570.00	20,097,170.00+		
34001001/23020103/14000010	Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak		40,000,000.00	65,494,365.00	75,494,365.00	35,494,365.00+		
34001001/23010119/14000021	Purchase & Installation of 3 Nos of 500KVA Transformers		14,800,000.00		18,000,000.00	3,200,000.00+		
34001001/23020103/14000036	Stepdown of Electricity @ Ragga (On-Going)		13,243,227.20	24,581,163.00	24,581,163.00	11,337,935.80+		
34001001/23020103/14000037	Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI		2,170,000.00	5,000,000.00	7,700,000.00	5,530,000.00+		
34001001/23020103/14000046	Completion of electricity project at Abu	30,000,000.00						
34001001/23020103/14000048	Completion of electricity project at K/Goro Titi	5,000,000.00						
34001001/23020103/14000049	Completion of electricity project at Kubal	5,000,000.00						
34001001/23020103/14000053	Completion of electricity project at Tari	5,000,000.00						
34001001/23020103/14000054	Completion of electricity project at u/kaura	5,470,200.00						
34001001/23020103/14000058	Extension of electricity supply to Langa/Karshi	1,455,000.00						
34001001/23030102/14000060	Repairs of vandalized electrical poles at Gwantu	989,000.00						
34001001/23020103/14000061	Extension of Electricity Project from Nzahun - Akonkri	30,000,000.00						
34001001/23020103/14000062	Electricity Extension to Wasa (Phase 1)	17,625,000.00	40,000,000.00	12,000,000.00	40,000,000.00			
34001001/23020103/14000063	Stepdown of Electricity @ Tari (On-Going)			15,650,652.00	15,650,652.00	15,650,652.00+		
34001001/23020103/14000063	Stepdown of Electricity @ Police Station Gwantu-Kurmi (On-Go			10,198,488.00	10,198,488.00	10,198,488.00+		
34001001/23020103/14000065	Stepdown of Electricity @ Ajangwai (On-Going)			10,903,862.00	10,903,862.00	10,903,862.00+		
34001001/23020103/14000066	Stepdown of Electricity @ Tattaura (On-Going)			3,293,254.00	3,293,254.00	3,293,254.00+		
34001001/23020103/14000067	Extention of Electricity @ Randa Phsae Ii (On-Going)			1,554,840.00	1,554,840.00	1,554,840.00+		
34001001/23020103/14000068	Stepdown and Distribution of Electricity @ Kurmi-Goro Titi S			32,735,361.00	12,735,361.00	12,735,361.00+		
34001001/23020103/14000069	Stepdown and Distribution of Electricity @ Ungwan-MadaUngwa			14,493,246.00	9,493,246.00	9,493,246.00+		
34001001/23020103/14000070	Stepdown and Distribution of Electricity @ Abu (On-Going)			27,524,814.00	27,524,814.00	27,524,814.00+		
34001001/23020103/14000071	Stepdown and Distribution of Electricity @ Kutal (On-Going)			17,620,132.00	17,620,132.00	17,620,132.00+		
34001001/23020103/14000072	Stepdown and Distribution of Electricity @ Kubal (On-Going)			30,592,482.00	10,592,482.00	10,592,482.00+		
34001001/23020103/14000073	Stepdown and Distribution of Electricity @ Anzere and Godo (		31,175,400.60	35,594,232.00	35,594,232.00	4,418,831.40+		
34001001/23020103/14000074	Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.		9,000,000.00	11,275,398.00	11,275,398.00	2,275,398.00+		
34001001/23020103/14000075	Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi		10,000,000.00	14,633,133.00	14,333,133.00	4,333,133.00+		

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

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000076	Stepdown and Distribution of Electricity @ Kobin-Ningon-Wamb		56,500,000.00	60,500,000.00	60,500,000.00	4,000,000.00+		
34001001/23020103/14000077	Stepdown and Distribution of Electricity @ Gbaida/Kaura Ii (			19,220,586.00	4,220,586.00	4,220,586.00+		
34001001/23020103/14000078	Extension of Electricity Project from Nzahun to Konkri to Te		5,000,000.00	27,300,000.00	17,300,000.00	12,300,000.00+		
34001001/23020103/14000079	Stepdown and Distribution of Electricity @ Ankara (On-Going)			3,150,000.00	3,150,000.00	3,150,000.00+		
34001001/23020103/14000080	Stepdown and Distribution of Electricity @ Tsansani (On-Goin			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23010119/14000081	Purchase and Installation of Transformer @ Zac-Zawan			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/14000082	Purchase and Installation of Transformer @ Gwantu Kurmi			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000038	Grading of Tsauni Kulere Road to Janda Road	5,870,000.00						
34001001/23020103/17000053	Grading of Wasa - Ung Lamba Rd Gbogila	62,000,000.00						
34001001/23020103/17000055	Grading of Road at Gwantu	6,830,000.00						
34001001/23020103/17000057	Construction of box culvert at Kabamu F/Karshi Ung Ubandom	130,000.00						
34001001/23020103/17000066	Construction of culvert at Ung/Asibiti	370,000.00						
34001001/23020114/17000072	Construction of double cell box culvert at Tsauni Kulere	1,472,991.34						
34001001/23020114/17000099	Grading of Road from F/Ninzo to Doruwa ( 40km )	4,448,154.06						
34001001/23020114/17000103	Provision of 3Nos lateral culvert @ Numbu	7,518,597.25						
34001001/23020114/17000104	Construction of Drainages from Amar Sarki to Amar Kontagora		5,429,108.00	5,702,000.00	5,702,000.00	272,892.00+		
34001001/23020114/17000105	Grading of Road from Gwantu to Ungwan-Maikasa		7,200,000.00	8,200,000.00	8,200,000.00	1,000,000.00+		
34001001/23020114/17000106	Grading of Road from Fadan-Ninzo to Kwassu Titi			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000107	Grading of Road from Ungwan-Nungu to Fadan-Ayu			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000108	Grading of Road from Mayir to Digel			5,396,000.00	5,396,000.00	5,396,000.00+		
34001001/23020114/17000109	Grading of Road from Ungwan-Yaro to Ungwanyaute			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000110	Grading of Road from Aboro to Karshi Daji			7,500,000.00	7,500,000.00	7,500,000.00+		
34001001/23020114/17000111	Construction of A Tripple Cell Box Culvert @ Gwantu-Zanbur/G		19,700,750.00	21,487,431.00	21,487,431.00	1,786,681.00+		
34001001/23020114/17000112	Construction of A Tripple Cell Box Culvert @ Kurmin-Goro Sar			3,560,048.00	8,560,048.00	8,560,048.00+		
34001001/23020114/17000113	Road Grading and Construction of Double Cell Box Culvert @			17,404,623.00	17,404,623.00	17,404,623.00+		
34001001/23020114/17000114	Grading of Road & Construction Double Cell Box Culvert @ Sabo			3,125,000.00	3,125,000.00	3,125,000.00+		
34001001/23020114/17000115	Construction of Box Culvert @ Ungwan Abu Wasa Ward			7,000,000.00	12,000,000.00	12,000,000.00+		
34001001/23020114/17000116	Construction of Box Culvert @ Ankolo Arak Ward			7,000,000.00	17,000,000.00	17,000,000.00+		
34001001/23020114/17000117	Grading of Road from Abu Junction to Ragga			7,000,000.00	12,000,000.00	12,000,000.00+		
34001001/23020114/17000118	Grading of Road from Ancha to Anzere			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/23020114/17000119	Grading of Road from Amar to Landa			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000120	Grading of Road from Kurmin-Goro to Dogondaji			5,300,000.00	5,300,000.00	5,300,000.00+		
34001001/23020114/17000121	Construction of Pitches @ Gwantu Township Stadium			6,700,000.00	6,700,000.00	6,700,000.00+		
34001001/23020114/17000122	Grading of from Ningom-Titi to Un/Makaranta Ningom			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000123	Grading of Road from Gwantu to Aban to Sanga			5,134,039.00	5,134,039.00	5,134,039.00+		
34001001/23020114/17000124	Construction of Double Cell Box Culvert @ Ang./Kako Tari			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23020114/17000125	Construction of Double Cell Box Culvert @ Angwan Yaute			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23020114/17000127	Construction of Drainages from Ung/Goma to Zac-Zawan to Sabo			5,702,000.00	5,702,000.00	5,702,000.00+		
<b>Total</b>		<b>213,967,796.70</b>	<b>316,262,958.80</b>	<b>680,839,719.00</b>	<b>787,239,719.00</b>	<b>470,976,760.20+</b>		
<b>38001001- PLANNING RESEARCH &amp; STATISTICS</b>								

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>17001001 - EDUCATION AND SOCIAL WELFARE</b>							
17001001/23020107/05000009 Renovation of A Block of 3-Classroom @ LGEA Ugwan-Mallam Mus		241,811.25	2,118,282.00	2,118,282.00	1,876,470.75+		
17001001/23030106/05000010 Renovation of a Block of 2-Classroom @ LGEA Ugwan-Mallam Mus			1,055,743.00	1,055,743.00	1,055,743.00+		
17001001/23020107/05000020 Supply of Furniture to Primary School accross the LG	56,500,000.00						
17001001/23020107/05000042 Completion of Supply of Educational Materials	3,500,000.00						
17001001/23020105/05000045 Construction of A Block of Three Classroom @ Ungwan-Makama			7,949,999.00	7,949,999.00	7,949,999.00+		
17001001/23010124/05000046 Purchase of Teaching/Learning Aid and Equipment			25,000,000.00	25,000,000.00	25,000,000.00+		
17001001/23050101/13000001 Rural Women and Youth Empowerment Programme				7,400,000.00	7,400,000.00+		
17001001/23050101/13000005 Local Economic Empowerment Dev Strategy (LEEDS)				7,400,000.00	7,400,000.00+		
17001001/23010114/13000006 Purchase of Projectors and Acecessories			1,000,000.00	1,000,000.00	1,000,000.00+		
<b>Total</b>	<b>60,000,000.00</b>	<b>241,811.25</b>	<b>37,124,024.00</b>	<b>51,924,024.00</b>	<b>51,682,212.75+</b>		
<b>21001001 - HEALTH DEPARTMENT</b>							
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)		2,400,000.00	8,000,000.00	8,000,000.00	5,600,000.00+		
21001001/23020106/04000019 Provision of PHC at Tattaura and Landa Ninzo West				8,000,000.00	8,000,000.00+		
21001001/23020106/04000032 Contribution to Primary Health Care (Phc) Services			10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000034 Construction of Health Clinic @ Randa (On-Going)			5,724,588.00	5,724,588.00	5,724,588.00+		
<b>Total</b>		<b>2,400,000.00</b>	<b>23,724,588.00</b>	<b>31,724,588.00</b>	<b>29,324,588.00+</b>		
<b>Grand Total</b>	<b>273,967,796.70</b>	<b>393,351,389.95</b>	<b>976,353,236.00</b>	<b>1,152,383,400.00</b>	<b>759,032,010.05+</b>		

**PART 2**  
**EXTRACT OF THE**  
**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**  
**ON THE ACCOUNTS OF SANGA LOCAL GOVERNMENT**  
**SUBMITTED TO:**  
**KADUNA STATE HOUSE OF ASSEMBLY**

**ANNUAL ACCOUNTS 2018**  
**SOBA LOCAL GOVERNMENT**

**◆ PROFILE ◆**

HON. MOHAMMED MAHMOUD ALIYU - EXECUTIVE CHAIRMAN



**ELECTED COUNCILLORS**

HON. ISAH ABDULHAMID	-	COUNCILLOR
HON. HUDU DAYYABU ALARAMMA	-	COUNCILLOR
HON. RABI'U IBRAHIM	-	COUNCILLOR
HON. SALISU ALIYU NAKOFA	-	COUNCILLOR
HON. TANIMU SHEHU	-	COUNCILLOR
HON. YAHAYA MUSA	-	COUNCILLOR
HON. MUSA UMAR	-	COUNCILLOR
HON. SA'IDU UMAR	-	COUNCILLOR
HON. GAMBO YUNUSA	-	COUNCILLOR



**MANAGEMENT STAFF**

ALH. SADISU LIMAN	-	LOCAL GOVERNMENT SECRETARY
ALH. AHMED ISAH LERE	-	DIRECTOR ADMIN AND FINANCE LOCAL
ALH. ABUBAKAR RUF'A'I	-	GOVERNMENT TREASURER DIRECTOR
ALH. IBRAHIM LUO SHAKARI	-	WORK & INFRASTRUCTURE DIRECTOR
ALH. USMAN ZUBAIRU	-	EDUC. AND SOCIAL DEV. DIRECTOR
ALH. NASIRU MUHAMMED	-	AGRIC. AND FORESTRY DIRECTOR
ALH. ABDULRAHAMAN YUSUF	-	PRIMARY HEALTH CARE



## **RECORDS KEEPING**

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

## **CASH FLOW STATEMENT**

### **RECEIPTS**

During the year the sum of two billion and eighty million, five hundred and seventy-four thousand, two hundred and fifty naira, ten kobo (N2,080,574,250.10) only was received by the Local Government. This is made up of the following:

Statutory allocation	-	N1,641,219,948.09	78.88%
Value added tax	-	286,440,203.70	13.77%
Independent revenue	-	Nil	00.00%
Below the line receipts	-	152,914,098.31	07.35%
	=	<b>N2,080,574,250.10</b>	<b>100.00%</b>

From the above it is evident that the Local Government is over dependent on the federation account. Statutory allocation and value added tax both from the federation account constitute 92.65% of total receipts. Internally generated revenue on the other hand contributed nothing.

This is despite the fact that the sum of N6,731,000.00 was budgeted for the year. Considering the revenue potentials of Sanga Local Government, the budget itself is an understatement. Therefore management and the revenue consultant should be called upon to give convincing reasons for this poor state of affairs.

### **PAYMENTS**

Total payments during the year amounted to one billion, nine hundred and sixty-one million, eight hundred and forty-eight thousand, two hundred and fifty-eight naira, eighteen kobo (N1,961,848,258.18) only. This is broken down as follows:

Recurrent expenditure	-	N1,568,496,868.23	79.95%
Capital expenditure	-	939,351,389.95	20.05%
	=	<b>N1,961,848,258.18</b>	<b>100.00%</b>

From the above, recurrent expenditure took 79.95% leaving only 20.05% for capital. This does not augur well considering the infrastructural deficit being suffered at the grassroots. Deliberate efforts should be made to curtail overheads so as to make savings for infrastructure.

## **STATEMENT OF ASSETS AND LIABILITIES**

### **Treasuries and banks**

There was nil cash balance in the Local Government Treasury. However, first bank account number 2004016489 had a credit balance of N120,774,352.61.

This has been confirmed from the Bank certificate.

### **INVESTMENTS**

The book value of the Local Government's investments stood at N9,118,682.00. However, the market value of the investments is nothing to write home about; because most of the investments are in liquidated or moribund companies. Management should rationalize its investment portfolio by writing off the values of dead companies shares from the books and consider investing in more viable companies.

### **ADVANCES**

All advances have been retired.

### **DEPOSITS**

All third party deposits have been remitted.



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