

# **ZANGON KATAF LOCAL GOVERNMENT OF KADUNA STATE**



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

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## **PART 1**

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

**PROFILE**

HON. ELIAS A.G. MANZA (PhD) : CHAIRMAN  
HON. YAKUBU TONAK : VICE CHAIRMAN  
HON. ELISHA D. SAKO : COUNCIL SECRETARY

**MANAGEMENT STAFF**

HARUNA SALLAH : DIRECTOR ADMIN & FINANCE  
HENRY BAITA : LOCAL GOVERNMENT TREASURER  
MRS. ASABE E.T. GIWA : DIRECTOR AGRIC & NATURAL RES.  
SUNDAY MUSA JARUMI : DIRECTOR WORKS  
MRS. AFINIKI DANGIWA : DIRECTOR EDUCATION & SOCIAL DEV.

**QUALITY ASSURANCE CONSULTANTS :**

**MOLD COMPUTERS & COMMUNICATIONS LTD**

(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)

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Kaduna - Nigeria

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**PROFILE**



**HON. ELIAS A.G. MANZA  
EXECUTIVE CHAIRMAN**



**HENRY BAITA  
LOCAL GOV'T TREASURER**

**HARUNA SALLAH  
DIR. ADMIN & FINANCE**

## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Zangon Kataf 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 Zangon Kataf 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 Zangon Kataf 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, Zangon Kataf 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. ALIAS A. G. MANZA**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Zangon Kataf 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 Zangon Kataf 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 Zangon Kataf Local Government are contained on pages 16 to 47 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 48 to 51.

**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 ₦2.694 Billion. The total recurrent payment charged to the Fund in line with Zangon Kataf Local Government Appropriation Act 2018 was ₦2.427 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦0.266 Billion. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦0.345 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		78,788,757.37		15,142,226.70
Recurrent Receipts	2,694,408,395.44		2,224,848,065.98	
Recurrent Expenditure	2,427,427,153.13		2,161,201,535.31	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>266,981,242.31</b>		<b>63,646,530.67</b>
<b>Closing Balance</b>		<b>345,769,999.68</b>		<b>78,788,757.37</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦1.049 Billion and total capital expenditure charged to the fund amounted to ₦1.049 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	1,049,979,277.95		179,529,796.86	
Capital Expenditure	1,049,979,277.95		179,529,796.86	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,694,408,395.44 and total payment was ₦2,427,427,153.13. An overall positive cash flow of ₦266,981,242.31 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦345,769,999.68

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		78,788,757.37		15,142,226.70
Total Receipts	2,694,408,395.44		2,224,848,065.98	
Total Payments	2,427,427,153.13		2,161,201,535.31	
<b>Net Cash Surplus/(Deficit)</b>		<b>266,981,242.31</b>		<b>63,646,530.67</b>
<b>Closing Cash/Bank Balance</b>		<b>345,769,999.68</b>		<b>78,788,757.37</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	345,769,999.68		78,788,757.37	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>345,769,999.68</b>		<b>78,788,757.37</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 Zangon Kataf Local Government at Mold Computers and Communication Limited, Kaduna**

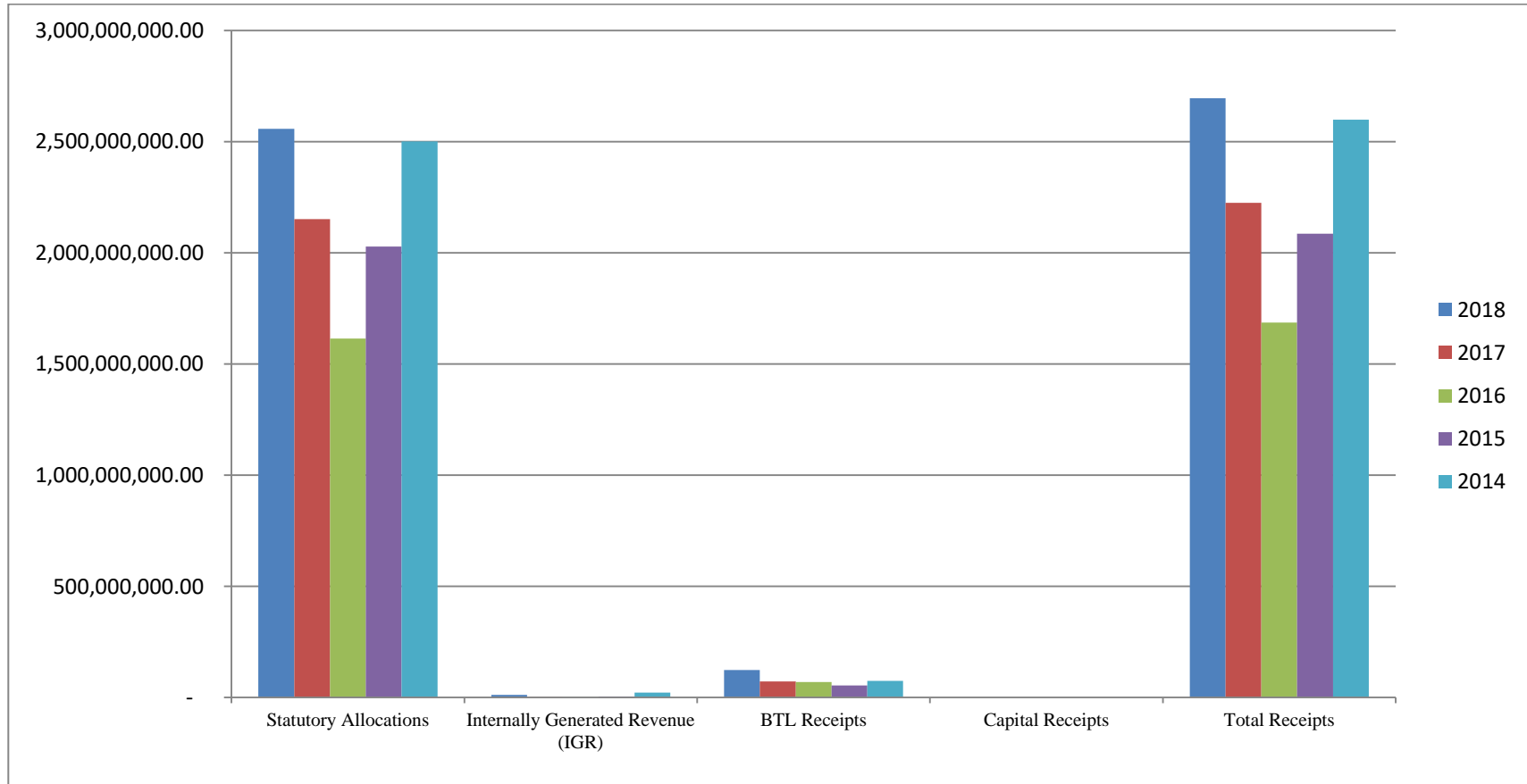
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
<b>Opening Balance</b>	<b>15,142,226.70</b>	<b>78,788,757.37</b>	<b>285,484,697.00</b>	<b>285,484,697.00</b>	<b>206,695,939.63-</b>	<b>157,234,312.00</b>	<b>200,000,000.00</b>
<b>RECEIPTS</b>							
Statutory Allocation	2,150,830,476.82	2,557,802,388.36	2,092,254,001.00	2,595,358,953.00	37,556,564.64-	1,811,030,301.00	2,080,000,000.00
Internally Generated Revenue	1,912,825.37	12,398,000.00	37,300,000.00	37,300,000.00	24,902,000.00-	40,500,000.00	42,627,273.00
BTL Receipts	72,104,763.79	124,208,007.08			124,208,007.08+		
<b>Total Recurrent Year Receipts</b>	<b>2,224,848,065.98</b>	<b>2,694,408,395.44</b>	<b>2,129,554,001.00</b>	<b>2,632,658,953.00</b>	<b>61,749,442.44+</b>	<b>1,851,530,301.00</b>	<b>2,122,627,273.00</b>
<b>Total Projected Funds Available</b>	<b>2,239,990,292.68</b>	<b>2,773,197,152.81</b>	<b>2,415,038,698.00</b>	<b>2,918,143,650.00</b>	<b>144,946,497.19-</b>	<b>2,008,764,613.00</b>	<b>2,322,627,273.00</b>
<b>Recurrent Expenditure: Economic Classification:</b>							
Employees Compensation	1,319,389,613.77	922,830,582.27	1,015,873,936.00	926,477,350.00	3,646,767.73+	1,555,000,000.00	1,575,000,000.00
Social Benefits	384,072,727.22		33,609,000.00	134,000,324.00	134,000,324.00+	65,000,000.00	65,000,000.00
Overhead Costs	206,104,633.67	330,360,285.83	230,723,964.00	335,187,019.00	4,826,733.17+	192,547,599.00	192,547,599.00
Service Wide Vote		49,000.00	10,000,000.00	84,986,814.00	84,937,814.00+	8,000,000.00	8,000,000.00
BTL Payments	72,104,763.79	124,208,007.08			124,208,007.08-		
<b>Total Recurrent Payments</b>	<b>1,981,671,738.45</b>	<b>1,377,447,875.18</b>	<b>1,290,206,900.00</b>	<b>1,480,651,507.00</b>	<b>103,203,631.82+</b>	<b>1,820,547,599.00</b>	<b>1,840,547,599.00</b>
<b>Capital Expenditure: Programme Classification:</b>							
01 Economic Empowerment Through Agriculture		81,426,490.48	98,600,000.00	135,100,000.00	53,673,509.52+		
04 Improvement to Human Health		68,050,187.62	94,800,000.00	94,800,000.00	26,749,812.38+		
05 Enhancing Skills and Knowledge		56,026,700.80	56,360,000.00	71,660,000.00	15,633,299.20+		
06 Housing and Urban Development	2,308,148.67	26,581,943.12	39,250,000.00	39,250,000.00	12,668,056.88+		
09 Environmental Improvement		122,313,114.67	157,127,203.00	176,042,742.00	53,729,627.33+		
10 Water Resources and Rural Development	2,747,000.80	68,715,491.66	61,828,808.00	81,828,808.00	13,113,316.34+		
11 Information Communication & Technology		4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00+		
12 Growing the Private Sector	10,186,484.41	15,000,000.00		22,094,806.00	7,094,806.00+		
13 Reform of Government and Governance	57,757,048.35	208,028,224.20	152,671,163.00	288,021,163.00	79,992,938.80+		
14 Power	40,428,553.34	361,496,247.68	423,072,362.00	465,572,362.00	104,076,114.32+		
17 Road	66,102,561.29	37,557,502.72	30,622,262.00	52,622,262.00	15,064,759.28+		
<b>Total Capital Expenditure by Programme</b>	<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>1,124,831,798.00</b>	<b>1,437,492,143.00</b>	<b>387,512,865.05+</b>		
<b>Total Expenditure (Budget Size)</b>	<b>2,161,201,535.31</b>	<b>2,427,427,153.13</b>	<b>2,415,038,698.00</b>	<b>2,918,143,650.00</b>	<b>490,716,496.87+</b>	<b>1,820,547,599.00</b>	<b>1,840,547,599.00</b>
Budget Surplus/(Deficit)	78,788,757.37	345,769,999.68			345,769,999.68+	188,217,014.00	482,079,674.00
<b>Financing of Deficit by Borrowing:</b>							
Internal Loans							
External Loans							
<b>Total Loans</b>							
<b>Closing Balance</b>	<b>78,788,757.37</b>	<b>345,769,999.68</b>			<b>345,769,999.68+</b>	<b>188,217,014.00</b>	<b>482,079,674.00</b>

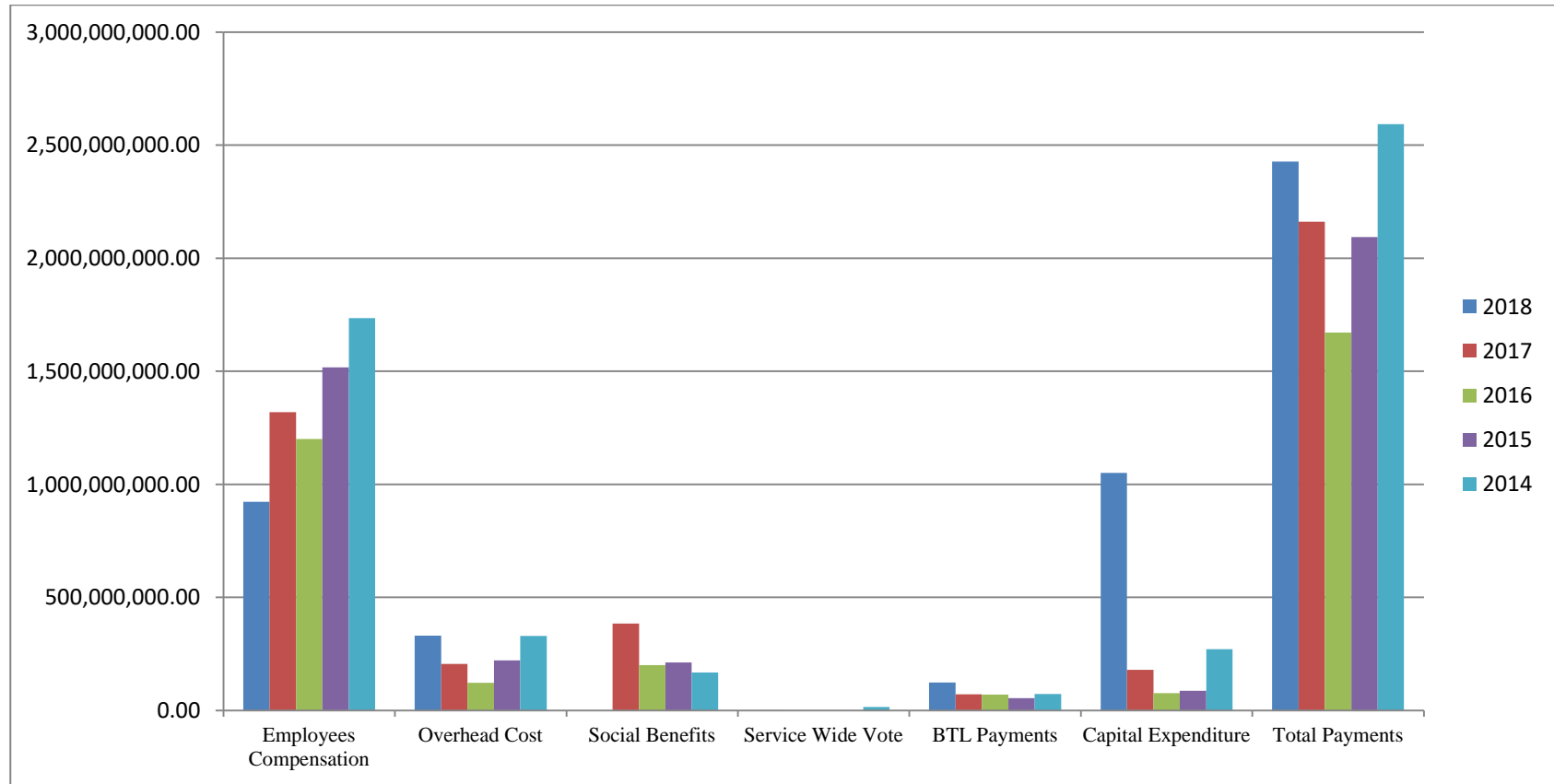
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
<b>RECEIPTS:</b>					
Statutory Allocations	2,557,802,388.36	2,150,830,476.82	1,614,848,815.92	2,028,090,884.90	2,501,052,207.03
Internally Generated Revenue (IGR)	12,398,000.00	1,912,825.37	999,700.00	3,675,400.00	22,832,690.00
BTL Receipts	124,208,007.08	72,104,763.79	70,134,538.16	54,141,437.00	74,580,110.10
<b>Capital Receipts</b>					
<b>Total Receipts</b>	<b>2,694,408,395.44</b>	<b>2,224,848,065.98</b>	<b>1,685,983,054.08</b>	<b>2,085,907,721.90</b>	<b>2,598,465,007.13</b>
<b>Payments:</b>					
Employees Compensation	922,830,582.27	1,319,389,613.77	1,200,297,748.96	1,516,557,901.35	1,735,421,787.45
Overhead Cost	330,360,285.83	206,104,633.67	122,489,323.28	222,012,364.92	329,500,117.87
Social Benefits		384,072,727.22	200,809,176.94	212,755,950.68	168,432,871.61
Settlement of Liabilities	49,000.00				15,123,768.60
BTL Payments	124,208,007.08	72,104,763.79	70,134,538.16	54,605,736.22	72,526,236.26
Capital Expenditure	1,049,979,277.95	179,529,796.86	77,291,844.75	87,452,133.00	271,402,754.18
<b>Total Payments</b>	<b>2,427,427,153.13</b>	<b>2,161,201,535.31</b>	<b>1,671,022,632.09</b>	<b>2,093,384,086.17</b>	<b>2,592,407,535.97</b>
<b>CASH BALANCE</b>					
Net Increase/(Decrease) in Cash	266,981,242.31	63,646,530.67	14,960,421.99	(7,476,364.27)	6,057,471.16
Opening Cash Balance	78,788,757.37	15,142,226.70	181,804.71	7,658,168.98	1,600,697.82
<b>Closing Cash Balance</b>	<b>345,769,999.68</b>	<b>78,788,757.37</b>	<b>15,142,226.70</b>	<b>181,804.71</b>	<b>7,658,168.98</b>

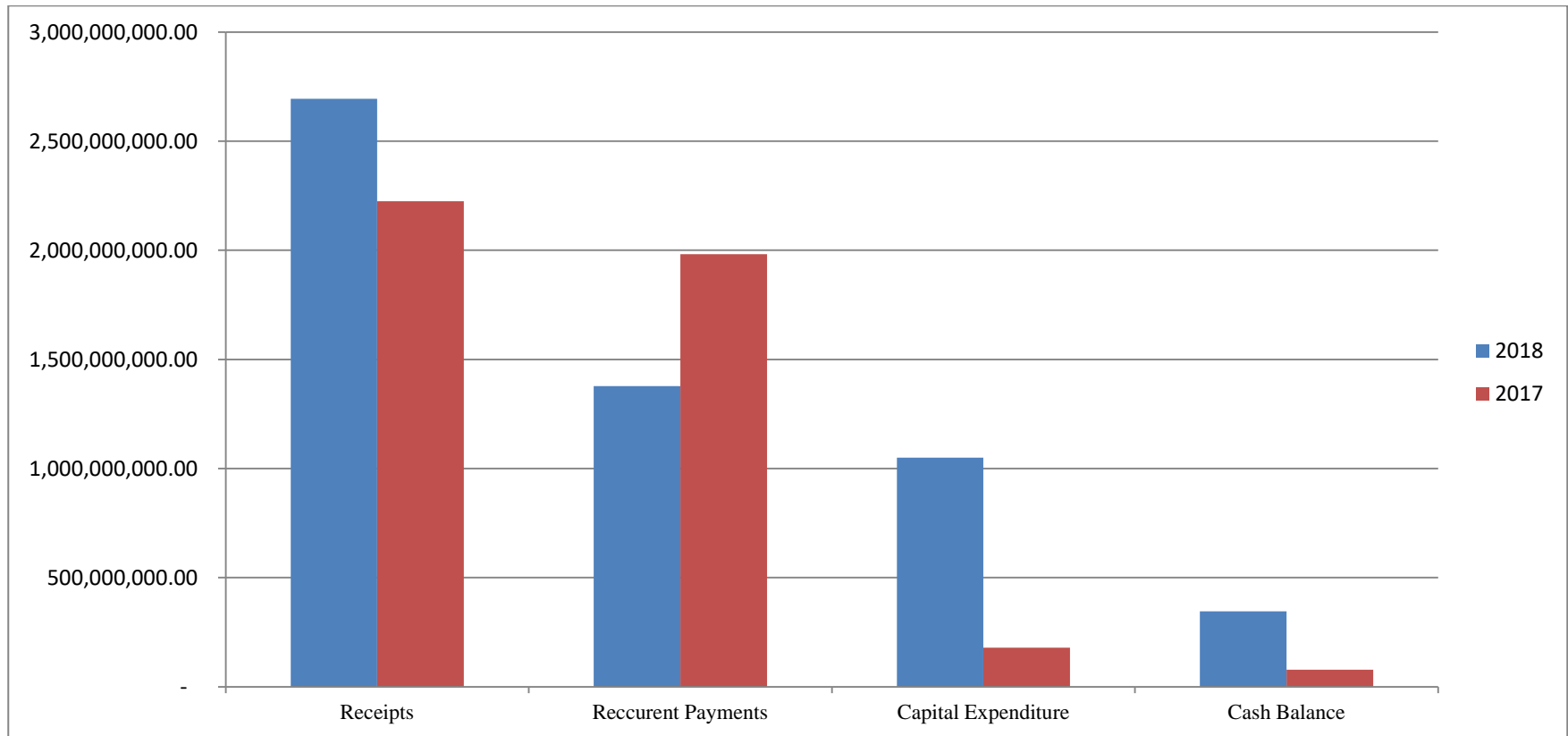
### ACTUAL RECEIPTS FOR 5 YEARS



### ACTUAL PAYMENTS FOR 5 YEARS



### ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0

**4.0 STATEMENT OF ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Zangon Kataf 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 Zangon Kataf 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.

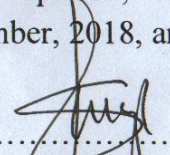
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

  
.....  
**HENRY BAITA**  
**TREASURER**

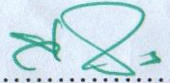
8/11/2019  
.....  
**DATE**

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 Zangon Kataf Local Government as at 31<sup>st</sup> December, 2018, and its operation for the year ended on that date.

  
.....  
**HENRY BAITA**  
**TREASURER**

8/11/2019  
.....  
**DATE**

  
.....  
**HON. ALIAS A. G. MANZA**  
**EXECUTIVE CHAIRMAN**

08/11/19  
.....  
**DATE**

## ***AUDIT CERTIFICATE***

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

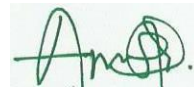
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

### **BASIS OF OPINION**

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 of Kaduna State of Nigeria, and in accordance with International Standards of Supreme Audit Institutions (ISSAI) and generally accepted auditing standards. An audit includes examination on a test basis of evidence relevant to the figures disclosed in the financial statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements.

### **OPINION**

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Zangon Kataf 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 2018	Actual 2017
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	2,173,476,811.68	1,692,609,556.67
Share of Value Added Tax	2	384,325,576.68	458,220,920.15
Independent Revenue	3	12,398,000.00	1,912,825.37
<b>Total Receipts</b>		<b>2,570,200,388.36</b>	<b>2,152,743,302.19</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	922,830,582.27	1,319,389,613.77
Social Benefits	5		384,072,727.22
Overhead Cost	6	330,360,285.83	206,104,633.67
CRFC - (Excluding Social Benefits and Public Debt)	7	49,000.00	
<b>Total Payments</b>		<b>1,253,239,868.10</b>	<b>1,909,566,974.66</b>
<b>Net Cash Flow from Operating Activities</b>		<b>1,316,960,520.26</b>	<b>243,176,327.53</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	81,426,490.48	
Improvement to Human Health	11	68,050,187.62	
Enhancing Skills and Knowledge	12	56,026,700.80	
Housing and Urban Development	13	26,581,943.12	2,308,148.67
Environmental Improvement	16	122,313,114.67	
Water Resources and Rural Development	17	68,715,491.66	2,747,000.80
Information and Communication Technology	18	4,783,375.00	
Growing the Private Sector	19	15,000,000.00	10,186,484.41
Reform of Government and Governance	20	208,028,224.20	57,757,048.35
Power	21	361,496,247.68	40,428,553.34
Road	24	37,557,502.72	66,102,561.29
<b>Net Cash Flow from Investing Activities</b>	29	<b>1,049,979,277.95</b>	<b>179,529,796.86</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	124,208,007.08	72,104,763.79
Below-The-Line Payments	37	124,208,007.08	72,104,763.79
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		266,981,242.31	63,646,530.67
Opening Balance		78,788,757.37	15,142,226.70
<b>Closing Balance</b>	38	<b>345,769,999.68</b>	<b>78,788,757.37</b>

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

	Note	Actual 2018 ₦	Actual 2017 ₦
<b>ASSETS:</b>			
<b>Liquid Assets:</b>			
Treasuries and Banks	39	345,769,999.68	78,788,757.37
<b>Sub Total</b>		<b>345,769,999.68</b>	<b>78,788,757.37</b>
<b>Investments and Other Assets</b>			
Investments	40	11,727,499.00	11,727,499.00
<b>Sub Total</b>		<b>11,727,499.00</b>	<b>11,727,499.00</b>
<b>Total Assets</b>		<b>357,497,498.68</b>	<b>90,516,256.37</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	345,769,999.68	78,788,757.37
Capital Development Fund	43		
Other Funds	44	11,727,499.00	11,727,499.00
<b>Sub - Total: Public Funds</b>		<b>357,497,498.68</b>	<b>90,516,256.37</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>357,497,498.68</b>	<b>90,516,256.37</b>

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

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>15,142,226.70</b>	<b>78,788,757.37</b>			<b>78,788,757.37+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,493,633,996.58	2,072,900,403.55	1,621,536,462.00	1,621,536,462.00	451,363,941.55+	1,326,047,544.00	1,500,000,000.00
Share of VAT		458,220,920.15	384,325,576.68	451,481,845.00	451,481,845.00	67,156,268.32-	423,957,067.00	500,000,000.00
Excess Crude		61,842,078.15	16,146,308.91			16,146,308.91+		
NNPC Refunds			3,875,114.14			3,875,114.14+		
Stabilization Fund Receipts		5,567,692.73						
Refund from Paris Club					503,104,952.00	503,104,952.00-		
10% IGR State Contribution				19,235,694.00	19,235,694.00	19,235,694.00-	61,025,690.00	80,000,000.00
Exchange Rate Difference		129,967,134.57	24,153,854.11			24,153,854.11+		
Share of Excess PPT		1,598,654.64						
Share of Forex Equalization			50,931,794.34			50,931,794.34+		
Excess Bank Charges Recovered			5,469,336.63			5,469,336.63+		
<b>Sub Total: Statutory Allocation</b>		<b>2,150,830,476.82</b>	<b>2,557,802,388.36</b>	<b>2,092,254,001.00</b>	<b>2,595,358,953.00</b>	<b>37,556,564.64-</b>	<b>1,811,030,301.00</b>	<b>2,080,000,000.00</b>
Direct Taxes	49			500,000.00	500,000.00	500,000.00-	700,000.00	1,000,000.00
Licenses	50			100,000.00	100,000.00	100,000.00-	200,000.00	300,000.00
Rates	51			800,000.00	800,000.00	800,000.00-	850,000.00	900,000.00
Fees	52	394,000.00		23,600,000.00	23,600,000.00	23,600,000.00-	26,250,000.00	27,427,273.00
Sales	54	163,700.00						
Earnings	55	1,136,100.00		12,300,000.00	12,300,000.00	12,300,000.00-	12,500,000.00	13,000,000.00
Investment Income	59	2,441.70						
Miscellaneous	62	216,583.67	12,398,000.00			12,398,000.00+		
<b>Total: Independent Revenue</b>		<b>1,912,825.37</b>	<b>12,398,000.00</b>	<b>37,300,000.00</b>	<b>37,300,000.00</b>	<b>24,902,000.00-</b>	<b>40,500,000.00</b>	<b>42,627,273.00</b>
<b>Total Recurrent Receipts</b>		<b>2,152,743,302.19</b>	<b>2,570,200,388.36</b>	<b>2,129,554,001.00</b>	<b>2,632,658,953.00</b>	<b>62,458,564.64-</b>	<b>1,851,530,301.00</b>	<b>2,122,627,273.00</b>
<b>Total Funds Available</b>		<b>2,167,885,528.89</b>	<b>2,648,989,145.73</b>	<b>2,129,554,001.00</b>	<b>2,632,658,953.00</b>	<b>16,330,192.73+</b>	<b>1,851,530,301.00</b>	<b>2,122,627,273.00</b>
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	1,319,389,613.77	922,830,582.27	1,015,873,936.00	926,477,350.00	3,646,767.73+	1,555,000,000.00	1,575,000,000.00
Social Benefits	64	384,072,727.22		33,609,000.00	134,000,324.00	134,000,324.00+	65,000,000.00	65,000,000.00
Overhead Cost	65	206,104,633.67	330,360,285.83	230,723,964.00	335,187,019.00	4,826,733.17+	192,547,599.00	192,547,599.00
CRFC - (Excluding Social Benefits and Public Debts)	66		49,000.00	10,000,000.00	84,986,814.00	84,937,814.00+	8,000,000.00	8,000,000.00
<b>Total Recurrent Payments</b>		<b>1,909,566,974.66</b>	<b>1,253,239,868.10</b>	<b>1,290,206,900.00</b>	<b>1,480,651,507.00</b>	<b>227,411,638.90+</b>	<b>1,820,547,599.00</b>	<b>1,840,547,599.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	72,104,763.79	124,208,007.08			124,208,007.08+		
Below-The-Line Payments	68	72,104,763.79	124,208,007.08			124,208,007.08-		
<b>Net Movement</b>								
Net Recurrent Funds before Transfers		258,318,554.23	1,395,749,277.63	839,347,101.00	1,152,007,446.00	243,741,831.63+	30,982,702.00	282,079,674.00
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05+		
<b>Total Appropriations/Transfers</b>		<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>839,347,101.00</b>	<b>1,152,007,446.00</b>	<b>102,028,168.05+</b>		
<b>Closing Balance</b>		<b>78,788,757.37</b>	<b>345,769,999.68</b>			<b>345,769,999.68+</b>	<b>30,982,702.00</b>	<b>282,079,674.00</b>

**STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				<b>285,484,697.00</b>	<b>285,484,697.00</b>	<b>285,484,697.00-</b>	<b>157,234,312.00</b>	<b>200,000,000.00</b>
<b>Add: Capital Receipts</b>								
Transfer from Consolidated Revenue		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05-		
<b>Sub Total: Capital Receipts</b>		<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>839,347,101.00</b>	<b>1,152,007,446.00</b>	<b>102,028,168.05-</b>		
<b>Total Capital Funds Available</b>		<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>1,124,831,798.00</b>	<b>1,437,492,143.00</b>	<b>387,512,865.05-</b>	<b>157,234,312.00</b>	<b>200,000,000.00</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	57,757,048.35	208,028,224.20	152,671,163.00	288,021,163.00	79,992,938.80+		
Economic Affairs	74	116,717,599.04	508,723,300.31	572,242,572.00	695,337,378.00	186,614,077.69+		
Environmental Protection	75		113,853,430.24	147,679,255.00	166,594,794.00	52,741,363.76+		
Housing and Community Development	76	5,055,149.47	95,297,434.78	101,078,808.00	121,078,808.00	25,781,373.22+		
Health	77		68,050,187.62	94,800,000.00	94,800,000.00	26,749,812.38+		
Education	79		56,026,700.80	56,360,000.00	71,660,000.00	15,633,299.20+		
<b>Total Capital Expenditure</b>		<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>1,124,831,798.00</b>	<b>1,437,492,143.00</b>	<b>387,512,865.05+</b>		
<b>Closing Balance</b>			-	-	-	-	<b>157,234,312.00</b>	<b>200,000,000.00</b>

**NOTE TO CASH FLOW STATEMENT**

	Note	Actual 2018	Actual 2017
		₦	₦
<b>Note 1 - Statutory Allocation</b>			
Statutory Allocation		2,072,900,403.55	1,493,633,996.58
25001001/11010003 Excess Crude		16,146,308.91	61,842,078.15
25001001/11010006 NNPC Refunds		3,875,114.14	
25001001/11010008 Stabilization Fund Receipts			5,567,692.73
25001001/11010013 Exchange Rate Difference		24,153,854.11	129,967,134.57
25001001/11000017 Share of Excess PPT			1,598,654.64
25001001/11010019 Share of Forex Equalization		50,931,794.34	
25001001/11010020 Excess Bank Charges Recovered		5,469,336.63	
<b>Total</b>		<b>2,173,476,811.68</b>	<b>1,692,609,556.67</b>
<b>Note 2 - Share of Value Added Tax</b>			
Share of Value Added Tax		384,325,576.68	458,220,920.15
<b>This represent Share of VAT from FAAC</b>			
<b>Note 3 - Independent Revenue</b>			
Fees			394,000.00
Sales			163,700.00
Earnings			1,136,100.00
Investment Income			2,441.70
Miscellaneous Revenue		12,398,000.00	216,583.67
<b>Total</b>		<b>12,398,000.00</b>	<b>1,912,825.37</b>
<b>Note 4 - Employees Compensation</b>			
Contribution for Primary Teachers Salaries		446,679,414.40	931,856,891.92
Local Government Staff	4A	476,151,167.87	387,532,721.85
<b>Total</b>		<b>922,830,582.27</b>	<b>1,319,389,613.77</b>
<b>Note 4A - Local Government Staff</b>			
Zangon Kataf Local Govt		476,151,167.87	387,532,721.85
<b>Total</b>		<b>476,151,167.87</b>	<b>387,532,721.85</b>
<b>Note 5 - Social Benefits</b>			
Contribution to Local Government Pension Fund			384,072,727.22
<b>Total</b>			<b>384,072,727.22</b>
<b>Note 6 - Overhead Costs</b>			
Transport and Travelling		25,179,200.00	7,052,673.49
Utilities		730,776.34	2,660,782.21
Material and Supplies		53,403,230.00	13,475,540.52
Maintenance Services		5,091,000.00	7,588,036.99
Training		23,000,000.00	12,026,012.39

Note to Cash Flow Statement – Cont'd

	Note	Actual 2018	Actual 2017
		₦	₦
Other Services		75,208,319.00	59,182,458.93
Consulting & Professional Services		13,493,000.00	617,000.00
Fuel and Lubricants		798,500.00	
Financial Charges		1,150,000.00	2,560,826.76
Miscellaneous Expenses		132,306,260.49	100,941,302.38
<b>Total</b>		<b>330,360,285.83</b>	<b>206,104,633.67</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
20001001/22060203 Settlement of Liabilities		49,000.00	
<b>Total</b>		<b>49,000.00</b>	
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15001001/23020113/01000001 Construction of LG Fertiliser store at LG Secretariat		43,971,280.00	
15001001/23030112/01000002 Renovation of Women Home Economics center at Kamuru		1,230,000.00	
15001001/23030112/01000003 Renovation of Women Home Economics Center at Ugwan Rimi		2,505,000.00	
15001001/23020113/01000004 Constr of slaughter slaps & drilling of Ino hand pump G/Maga		1,030,210.48	
15001001/23030112/01000005 Renovation of Women Home Economics center at Zango Kataf		9,920,000.00	
15001001/23020113/01000006 Construction of Women Home Economics center in Fadan Kamanta		7,625,000.00	
15001001/23020113/01000012 Purchase of a Hilux truck for Agric. Department		5,500,000.00	
15001001/23020113/01000013 Purchase of 10Nos Hand Tilling Equipment		5,000,000.00	
15001001/23020113/01000017 Procurement of Agric Napsack Sprayers Chemicals etc		4,645,000.00	
<b>Total</b>		<b>81,426,490.48</b>	
<b>Note 11 - Improvement to Human Health</b>			
21001001/23020106/04000003 Construction of clinic at Kwarkwano		7,275,000.00	
21001001/23010122/04000012 SHAWN II Programme		250,000.00	
21001001/23010122/04000015 Purchase of 40 nos hospital beds/mattresses Ung Juju & Janka		5,125,100.00	
21001001/23030105/04000018 Renovation of Cold Chain Room at Zonkwa PHC		6,144,242.65	
21001001/23020106/04000019 Completion of Health Clinic at Kangwaza		2,673,236.40	
21001001/23030105/04000020 Renovation of Former PHC in Zonkwa		14,499,125.00	
21001001/23020106/04000021 Contribution to PHC Services		32,083,483.57	
<b>Total</b>		<b>68,050,187.62</b>	
<b>Note 12 - Enhancing Skills and Knowledge</b>			
17001001/23010124/05000001 Furnishing of Primary school at Ungwan Zomo (desk chairs &		2,461,700.80	
17001001/23030110/05000002 Renovation of Former Library in Zonkwa		16,640,000.00	
17001001/23010124/05000003 Purchase of Teaching/Learning Aids Equipment		34,925,000.00	
17001001/23030106/05000033 Renovation of LGEA primary school at Ungwan Gaiya Samaru (O		2,000,000.00	
<b>Total</b>		<b>56,026,700.80</b>	
<b>Note 13 - Housing and Urban Development</b>			



Note to Cash Flow Statement – Cont'd

	Note	Actual 2018	Actual 2017
		₦	₦
25001001/23020102/06000001	Conversion of former Library to 2bed Flat - Zonkwa		1,890,148.67
25001001/23030105/06000002	Renov/convertn of former dispensary to police station Kamaru	11,359,813.51	
25001001/23020104/06000003	Renovation of Education Secretary's Office and 1 no block at	14,998,625.00	
25001001/23030101/06000004	Renov/Repairs of 5no Block of 3 bedroom with 8No boys qtrs		418,000.00
25001001/23030103/06000005	Renovation of traditional rest house of( former Emirs of za	223,504.61	
<b>Total</b>		<b>26,581,943.12</b>	<b>2,308,148.67</b>
<b>Note 16 - Environmental Improvement</b>		<b>122,313,114.67</b>	
34001001/23020118/09000004	Constr of double cell box culvet (Mini bridge)@ Dawaki & oth	39,871,718.31	
34001001/23020118/09000006	Construction of Double cell box culvet (mini bridge) at Lisu	8,459,684.43	
34001001/23020118/09000007	Construction of Double Cell Box (Mini Bridge) At Kanzir Kama	4,000,879.20	
34001001/23040102/09000008	Construction of double cell box culvet (mini bridge) Bvongkp	5,887,548.83	
34001001/23020118/09000009	Construction of Bridge at Byonfort	17,000,000.00	
34001001/23020118/09000010	Construction of Double cell box culvet (mini bridge) at Rama	9,000,000.00	
34001001/23020118/09000012	Construction of Double Cell Box Culvet (Mini Bridge) At Rafi	4,000,000.00	
34001001/23020118/09000013	Construction of 1No Double Cell Box Culvet at Ungwan Zomo (M	6,973,079.40	
34001001/23020116/09000015	Construction of double cell box culvet (Mini bridge) at Ungw	8,746,630.00	
34001001/23020116/09000016	Construction of Double cell box culvet (mini bridge) at Kigu	9,152,956.15	
34001001/23020118/09000018	Construction of Box Culvert at Mashan	5,368,322.30	
34001001/23020118/09000019	Construction of Ring Culvert at Zaman Chawai(Ongoing)	3,852,296.05	
<b>Total</b>		<b>122,313,114.67</b>	
<b>Note 17 - Water Resources and Rural Development</b>		<b>68,715,491.66</b>	<b>2,747,000.80</b>
34001001/23020105/10000001	Drilling of Handpump Borehole at Akupal	1,557,728.67	1,091,108.45
34001001/23020105/10000002	Drilling of Handpump Borehole at Rafin Juma		853,570.19
34001001/23030104/10000003	Construction / provision of hand pump borehole at ungtan Wak	992,372.51	
34001001/23020105/10000005	Drilling of Handpump Borehole at Kanzir		214,000.00
34001001/23020105/10000022	Drilling of hand pump boreholes at 38 locations in the LG; P	60,664,728.82	
34001001/23020105/10000024	Drilling of Hand pump Borehole at Ung/Giwa		588,322.16
34001001/23020105/10000027	Drilling of a borehole at Lisuru	1,585,293.17	
34001001/23020105/10000031	Drilling of hand pump Borehole at Kwarkwanu	877,935.80	
34001001/23020105/10000046	Drilling of 2No Hand Pump Boreholes At Matsirga	2,132,638.80	
34001001/23020105/10000057	Drilling of Hand pump Borehole at Normadic Primary School Dok	41,806.67	
34001001/23020105/10000058	Drilling of Hand Pump Borehole at Kachechere	862,987.22	
<b>Total</b>		<b>68,715,491.66</b>	<b>2,747,000.80</b>
<b>Note 18 - Information and Communication Technology</b>			
17001001/23010129/11000001	Purchase of information/communications gadget 1 video camera	4,783,375.00	
<b>Total</b>		<b>4,783,375.00</b>	
<b>Note 19 - Growing the Private Sector</b>			

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

	Note	Actual 2018	Actual 2017
		₦	₦
25001001/23020124/12000001	Construction of 10no Deck Open Market Stall at Livestock Mkt	15,000,000.00	
20001001/23020124/12000006	Construction of 10No Deck Open Market Stall at Livestock Mkt		5,592,067.90
20001001/23020104/12000007	Construction of 2No Blocks of 4 Compartment each VIP Toilets		1,522,619.74
20001001/23020124/12000008	Renov of Slaughter Slab & Drilling of 1No Hand pump Borehole		2,483,546.77
20001001/23020124/12000009	Construction of Slaughter Slab at Livestock Market Katsit		588,250.00
<b>Total</b>		<b>15,000,000.00</b>	<b>10,186,484.41</b>
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23010119/13000001	Construction of shades for pigs/other animals apartment at K	4,508,627.93	
25001001/23030121/13000002	Repairs/Renovation of 5 nos SSQ and their BQs in the local G	54,585,730.00	
25001001/23010112/13000003	Construction of 2 Gate houses & entrance gate at Katsit Mark	12,771,132.98	
25001001/23030121/13000004	Complete Renov of L.G Secretariat Replacement of Damage roo		32,076,330.45
25001001/23030124/13000006	Renovation / repair of existing toilet at Katsit market	15,817,824.78	
25001001/23030121/13000007	Renovation of civil defence office at Zonkwa	250,000.00	
25001001/23010112/13000008	Barb wire Fencing of Orchard and construction of a green house	13,950,000.00	
25001001/23010113/13000009	Purchase of Laptop Computers	800,000.00	
25001001/23020118/13000010	Furnishing of WASH Office at Samaru/Yearly Contribution/othe	7,000,000.00	
25001001/23020118/13000011	Purchase/ Provision of table tennis badminton snooker tabl	5,000,000.00	
25001001/23010132/13000015	Renovation of LG Central Store at the old secretariat	6,000,000.00	
25001001/23020101/13000017	Reconstruction of collapsed wall fence of the LG secretariat	14,593,750.00	
25001001/23020118/13000018	Completion of 3no Security post & Toilets in the secretariat	2,923,347.40	
25001001/23020118/13000019	Reconstruction and rehabilitation of VIP Lodge Road Zonkwa (	5,678,375.00	
25001001/23010105/13000020	Purchase of 2 nose 406 for HODs	13,329,263.63	24,500,000.00
25001001/23020118/13000023	Construction/Provision of Infrastructure(Refunds to State Go	40,000,000.00	
20001001/23020101/13000002	Construction of Sarking Kasuwa Office at Livestock Market		1,180,717.90
34001001/23020124/13000004	Construction of car park at local govt secretariat (15 nos s	10,220,172.48	
34001001/23020103/13000005	Renovation of LG guest house at Ungwan Ruguni (ONGOING)	600,000.00	
<b>Total</b>		<b>208,028,224.20</b>	<b>57,757,048.35</b>
<b>Note 21 - Power</b>			
34001001/23020103/09000002	Construction of 8 No Additional Double Cell Ring Culverts; 2	14,617,200.30	
34001001/23020103/14000001	Provision/installation of 500kva transformer/accessories at	14,241,415.39	
34001001/23020114/14000002	Stepping down of electricity at Tsoriyang & Kankada 2km	8,421,279.75	
34001001/23020103/14000003	Stepping down of Electricity supply to Tagama 4km	10,741,573.00	
34001001/23020103/14000004	Provision/installation of 500kva transformer/accessories at	7,280,015.98	
34001001/23020103/14000005	Extension of electricity supply (Kurdan to zauru) Est 3km di	15,150,127.20	9,480,800.00
34001001/23020103/14000006	Extension/Stepping down of Electricity supply (Abet - bali-f	8,475,802.70	
34001001/23020103/14000007	Provision/installation of 500kva transformer/accesories at K	7,230,336.75	
34001001/23020103/14000008	Extension of electricity supply (kurfi to magamiya)2KM	6,333,169.60	
34001001/23020103/14000009	Step down of electricity from Fanjim junction - Abet Kurmi -	9,567,646.75	

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

	Note	Actual 2018	Actual 2017
		₦	₦
34001001/23020103/14000010	extension of electricity from Kwaku to Takanai (2.8km)	11,507,260.11	
34001001/23020103/14000011	Provision/installation of 500kva transformer/accessories at	6,797,752.75	3,473,347.50
34001001/23020103/14000012	Provision/installation of 500kva transformer/accessories at	2,487,295.00	
34001001/23020114/14000013	Provision/install of 500kva transformer/accessories @Ung Doo	28,469,228.00	
34001001/23020103/14000014	Provision/installation of 500kva transformer/accessories at	7,036,065.00	
34001001/23020114/14000015	Provision/installation of 500kva transformer/accessories at	6,041,532.32	486,087.00
34001001/23020103/14000016	Purchase/installation of 500KVA transformer/accessories at U	10,835,829.97	
34001001/23020103/14000017	Installation and accessories of 500KVA transformer behind Cu	4,375,000.00	
34001001/23020103/14000018	Extension & stepping down of electricity from kurdan to Zutur	4,000,000.00	
34001001/23020103/14000019	Stepping down of electricity supply at Ungwan Juju (1.5 km)	5,566,000.00	
34001001/23020103/14000020	Extension of electricity to Katsit Gida phase 2 (1km)	5,122,378.00	16,816,738.34
34001001/23030102/14000021	Extension/stepping down of electricity at Ramai Tsohon Gida	5,000,000.00	
34001001/23020103/14000022	Extension & stepping down of electricity at Ungwan Danbaki 3k	10,537,817.06	
34001001/23020103/14000023	Extension & stepping down of electricity at Masat along Gora	7,903,042.85	
34001001/23020103/14000024	Extension/stepping down of electricity at Sanzuwam phase 1 E	5,000,000.00	
34001001/23020103/14000025	Extension & stepping down of electricity at Ungwan Kambai ext	10,000,000.00	
34001001/23020103/14000026	Extension of electricity supply to Mashan 1km	3,830,192.50	
34001001/23020103/14000027	Stepping down of electricity supply at Ungwan Shanu Fadan Kaj	5,000,000.00	
34001001/23020103/14000028	Construction / provision of electricity supply at ungowan Do	54,000,000.00	
34001001/23020103/14000029	Installation of 8no all in one type of double arms solar st	3,000,000.00	
34001001/23020103/14000030	Replacement of vandalized cables concrete polls cross arms Ka	27,006,763.25	4,374,783.00
34001001/23020103/14000031	Replacement of Vandalized Cables/Concrete Poles Cross arms Fa	25,846,523.45	5,796,797.50
34001001/23010119/14000032	Purchase/Provision of Electrical Appliances( 20 Nos each of	10,075,000.00	
<b>Total</b>		<b>361,496,247.68</b>	<b>40,428,553.34</b>
<b>Note 24 - Road</b>			
25001001/23020114/17000001	Construction & Tarring of 1km Road (ASPHALT) from Entrance		40,833,776.25
20001001/23020114/17000001	Construction of Feeder Road leading to Livestock Market		25,268,785.04
34001001/23020114/17000002	Completion of Bridge in Ashafa Community	21,330,081.19	
34001001/23020114/17000006	Construction of Feeder Roads drainages leading to livestock	11,227,421.53	
34001001/23020114/17000010	Completion of 17m long span bridge at Makarau	5,000,000.00	
<b>Total</b>		<b>37,557,502.72</b>	<b>66,102,561.29</b>
<b>Note 29 - Net Cash Flow from Investing Activities by Sector:</b>			
Capital Expenditure by Administrative Sector		238,789,994.84	99,718,255.37
Capital Expenditure by Economic Sector		682,329,019.69	79,811,541.49
Capital Expenditure by Social Sector		128,860,263.42	
<b>Total</b>	<b>29</b>	<b>1,049,979,277.95</b>	<b>179,529,796.86</b>

Note to Cash Flow Statement – Cont'd

	Note	Actual 2018	Actual 2017
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>		₦	₦
Purchase of Fixed Assets General		115,020,732.66	24,986,087.00
Construction and Provision of Fixed Assets General		787,903,383.40	119,565,832.64
Rehabilitation and Repairs of Fixed Assets General		141,167,613.06	34,977,877.22
Preservation of the Environment General		5,887,548.83	
<b>Total - 29A</b>	<b>29</b>	<b>1,049,979,277.95</b>	<b>179,529,796.86</b>
<b>Note 29B - Net Cash From Investing Activities by Location:</b>			
Gora Ward		81,952,366.69	2,964,512.09
Gidan Jatau Ward		34,518,147.56	25,268,785.04
Zonzon Ward		58,151,718.54	23,201,785.84
Kamantan Ward		120,289,238.65	15,036,300.90
Madakiya Ward		99,723,282.71	5,592,067.90
Zonkwa Ward		423,965,458.55	100,877,450.82
Ungwan Rimi Ward		52,203,154.53	3,687,347.50
Ungwan Gaiye Ward		89,985,946.31	
Kamaru/Ikulu Ward		28,371,322.46	418,000.00
Zango Urban Ward		36,175,995.20	2,483,546.77
Zaman Dabo Ward		14,567,646.75	
<b>Total - 29B</b>		<b>1,039,904,277.95</b>	<b>179,529,796.86</b>
<b>Note 36 - BTL Receipts</b>			
25001001/12150001 Withholding Taxes due to FIRS			7,435,884.75
25001001/12150002 VAT due to FIRS			4,935,884.75
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		12,345,441.69	29,065,028.03
25001001/12150004 Union Deductions		40,912,421.36	292,419.00
25001001/12150000 10% Contract Retention Fees			4,223,979.00
25001001/12150000 NULGE Deductions		2,742,425.58	2,442,654.59
25001001/12150013 MHWU Deductions			562,237.49
25001001/12150000 PDP Contribution			75,702.63
25001001/12150016 Monthly Repayment by LG Staff			57,541.63
25001001/12150000 Sharp Sharp Loan		24,329,792.32	11,345,887.57
25001001/12150000 Personal Loan Deductions		1,000,000.00	
25001001/12150032 NUT		7,762,431.38	9,807,385.52
25001001/12150034 ENDWELL		20,223,048.88	
25001001/12150035 Credit Direct			1,135,158.83
25001001/12150036 National Housing Fund (NHF)		2,510,437.52	
25001001/12150039 AOPSHON		12,382,008.35	725,000.00
<b>Total</b>		<b>124,208,007.08</b>	<b>72,104,763.79</b>

Note to Cash Flow Statement – Cont'd

	Note	Actual 2018	Actual 2017
<b>Note 37 - Below the Line Payments</b>		<b>₦</b>	<b>₦</b>
25001001/22000000 WHT			7,435,884.75
25001001/22080002 Vat due to FIRS			4,935,884.75
25001001/22080003 PAYE Deductions Remittances to BIR		12,345,441.69	29,065,028.03
25001001/22080004 Union Deductions		40,912,421.36	292,419.00
25001001/22000000 10% Contract Retention Fees			4,223,979.00
25001001/22080012 NULGE Deductions		2,742,425.58	2,442,654.59
25001001/22080013 MHWU Deductions			562,237.49
25001001/22000000 PDP Contribution			75,702.63
25001001/22000000 Monthly Repayment by LG Staff			57,541.63
25001001/22000000 Sharp Sharp Loan		24,329,792.32	11,345,887.57
25001001/22080021 Personal Loan Remittances		1,000,000.00	
25001001/22080032 NUT		7,762,431.38	9,807,385.52
25001001/22080034 ENDWELL		20,223,048.88	
25001001/22080035 Credit Direct			1,135,158.83
25001001/22080036 National Housing Fund (NHF)		2,510,437.52	
25001001/22080039 AOPSHON		12,382,008.35	725,000.00
<b>Total</b>		<b>124,208,007.08</b>	<b>72,104,763.79</b>
<b>Note 38 - Closing Balance</b>			
20001001/31010101 UBA - Main Account		240,956,928.93	78,788,757.37
20001001/31010109 UBA - Capital Main Accounts		104,813,070.75	
<b>Sub Total: Cash and Bank</b>		<b>345,769,999.68</b>	<b>78,788,757.37</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>		<b>345,769,999.68</b>	<b>78,788,757.37</b>

**NOTE TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
UBA - Main Account	240,956,928.93	78,788,757.37
UBA - Capital Main Accounts	104,813,070.75	
<b>Total</b>	<b>345,769,999.68</b>	<b>78,788,757.37</b>
<b>Note 40 - Investments</b>		
Renovation of Clinics	1,333,333.00	1,333,333.00
Purchase of Hospital Equipment	127,500.00	127,500.00
Purchase of Drug for Outbreak	666,666.00	666,666.00
Urban Development Bank	500,000.00	500,000.00
Jama'a Bakery Kafanchan	100,000.00	100,000.00
Nigerian Universal Bank	2,000,000.00	2,000,000.00
Global Bank	500,000.00	500,000.00
Unity (Former Intercity) Bank Plc	5,500,000.00	5,500,000.00
NUB Int'l Bank Plc	1,000,000.00	1,000,000.00
<b>Total</b>	<b>11,727,499.00</b>	<b>11,727,499.00</b>
<b>Note 42 - Consolidated Revenue Fund</b>		
<b>Opening Balance</b>	<b>78,788,757.37</b>	<b>15,142,226.70</b>
<b>Add/(Less) Net Recurrent Surplus/(Deficit)</b>	<b>266,981,242.31</b>	<b>63,646,530.67</b>
<b>Closing Balance</b>	<b>345,769,999.68</b>	<b>78,788,757.37</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**Note to Statement of Consolidated Revenue Fund**

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle License			100,000.00	100,000.00	100,000.00-	200,000.00	300,000.00
<b>Total</b>			<b>100,000.00</b>	<b>100,000.00</b>	100,000.00-	<b>200,000.00</b>	<b>300,000.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate			800,000.00	800,000.00	800,000.00-	850,000.00	900,000.00
<b>Total</b>			<b>800,000.00</b>	<b>800,000.00</b>	800,000.00-	<b>850,000.00</b>	<b>900,000.00</b>
<b>Note 52 - Fees</b>							
Slaughter Fees			2,100,000.00	2,100,000.00	2,100,000.00-	2,200,000.00	2,500,000.00
Contract Registration Fees	60,000.00						
Advertising Fees			2,000,000.00	2,000,000.00	2,000,000.00-	3,700,000.00	2,777,273.00
Customary Right of Occupancy Fees			2,100,000.00	2,100,000.00	2,100,000.00-	2,200,000.00	2,500,000.00
Birth/Death Registration Fees			300,000.00	300,000.00	300,000.00-	350,000.00	450,000.00
Business Trade Operating Fees	199,000.00						
Timber & Forest Fees	135,000.00						
Kiosk Fees			15,500,000.00	15,500,000.00	15,500,000.00-	16,000,000.00	17,000,000.00
Native Liquor Fees			1,400,000.00	1,400,000.00	1,400,000.00-	1,500,000.00	1,700,000.00
Domestic Animal Fee			200,000.00	200,000.00	200,000.00-	300,000.00	500,000.00
<b>Total</b>	<b>394,000.00</b>		<b>23,600,000.00</b>	<b>23,600,000.00</b>	23,600,000.00-	<b>26,250,000.00</b>	<b>27,427,273.00</b>
<b>Note 54 - Sales</b>							
Proceeds from Sales of Drugs & Medications	16,000.00						
Sales of Indigene Certificate	147,700.00						
<b>Total</b>	<b>163,700.00</b>						
<b>Note 55 - Earnings</b>							
Earning from Market	1,136,100.00		9,500,000.00	9,500,000.00	9,500,000.00-	9,600,000.00	10,000,000.00
Earning from Motor Park			2,800,000.00	2,800,000.00	2,800,000.00-	2,900,000.00	3,000,000.00
<b>Total</b>	<b>1,136,100.00</b>		<b>12,300,000.00</b>	<b>12,300,000.00</b>	12,300,000.00-	<b>12,500,000.00</b>	<b>13,000,000.00</b>
<b>Note 59 - Investment Income</b>							
Dividends Received	2,441.70						
<b>Total</b>	<b>2,441.70</b>						
<b>Note 62 - Miscellaneous</b>							
Recovery of Loses and Overpayment		11,398,000.00				<b>11,398,000.00+</b>	
Unclaimed Salary	216,583.67	1,000,000.00				<b>1,000,000.00+</b>	
<b>Total</b>	<b>216,583.67</b>	<b>12,398,000.00</b>				<b>12,398,000.00+</b>	
<b>Note 63 - Employees Compensation</b>							
Department of Admin. and Finance	278,864,699.93	350,302,828.18	440,120,815.00	350,724,229.00	<b>421,400.82+</b>	300,000,000.00	310,000,000.00
Department of Finance and Supply	15,098,522.77						

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Department of Primary Health Care	93,569,499.15	125,848,339.69	127,219,922.00	127,219,922.00	1,371,582.31+	1,125,000,000.00	1,130,000,000.00
Contribution to Primary Education	931,856,891.92	446,679,414.40	448,533,199.00	448,533,199.00	1,853,784.60+	130,000,000.00	135,000,000.00
<b>Total</b>	<b>1,319,389,613.77</b>	<b>922,830,582.27</b>	<b>1,015,873,936.00</b>	<b>926,477,350.00</b>	<b>3,646,767.73+</b>	<b>1,555,000,000.00</b>	<b>1,575,000,000.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Local Government Pension Fund	384,072,727.22		33,609,000.00	83,804,662.00	83,804,662.00+	65,000,000.00	65,000,000.00
<b>Total</b>	<b>384,072,727.22</b>		<b>33,609,000.00</b>	<b>134,000,324.00</b>	<b>134,000,324.00+</b>	<b>65,000,000.00</b>	<b>65,000,000.00</b>
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	57,935,631.18						
Department of Admin. and Finance	44,907,142.13	280,371,353.33	178,497,964.00	282,961,019.00	2,589,665.67+	148,321,599.00	148,321,599.00
Department of Agriculture & Forestry	2,376,389.00	5,037,510.70	5,500,000.00	5,500,000.00	462,489.30+	2,500,000.00	2,500,000.00
Department of Finance and Supply	17,793,978.28						
Department of Works and Infrastructure	9,785,819.20	2,823,776.34	3,266,000.00	3,266,000.00	442,223.66+	3,766,000.00	3,766,000.00
Department of Planning Research & Statistics	6,337,351.40						
Department of Education and Social Development	19,609,646.41	20,412,085.46	21,160,000.00	21,160,000.00	747,914.54+	16,660,000.00	16,660,000.00
Department of Primary Health Care	47,358,676.07	21,715,560.00	22,300,000.00	22,300,000.00	584,440.00+	21,300,000.00	21,300,000.00
<b>Total</b>	<b>206,104,633.67</b>	<b>330,360,285.83</b>	<b>230,723,964.00</b>	<b>335,187,019.00</b>	<b>4,826,733.17+</b>	<b>192,547,599.00</b>	<b>192,547,599.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liabilities		49,000.00	10,000,000.00	84,986,814.00	84,937,814.00+	8,000,000.00	8,000,000.00
<b>Total</b>		<b>49,000.00</b>	<b>10,000,000.00</b>	<b>84,986,814.00</b>	<b>84,937,814.00+</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS	7,435,884.75						
VAT due to FIRS	4,935,884.75						
PAYE Taxes due to State Board of Internal Revenue	29,065,028.03	12,345,441.69			12,345,441.69+		
Union Deductions	292,419.00	40,912,421.36			40,912,421.36+		
10% Contract Retention Fees	4,223,979.00						
NULGE Deductions	2,442,654.59	2,742,425.58			2,742,425.58+		
MHWU Deductions	562,237.49						
PDP Contribution	75,702.63						
Monthly Repayment by LG Staff	57,541.63						
Sharp Sharp Loan	11,345,887.57	24,329,792.32			24,329,792.32+		
Personal Loan Deductions		1,000,000.00			1,000,000.00+		
NUT	9,807,385.52	7,762,431.38			7,762,431.38+		



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

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
ENDWELL		20,223,048.88			20,223,048.88+		
Credit Direct	1,135,158.83						
National Housing Fund (NHF)		2,510,437.52			2,510,437.52+		
AOPSHON	725,000.00	12,382,008.35			12,382,008.35+		
<b>Total</b>	<b>72,104,763.79</b>	<b>124,208,007.08</b>			<b>124,208,007.08+</b>		
<b>Note 68 - Below the Line Payments</b>							
WHT	7,435,884.75						
Vat due to FIRS	4,935,884.75						
PAYE Deductions Remittances to BIR	29,065,028.03	12,345,441.69			12,345,441.69-		
Union Deductions	292,419.00	40,912,421.36			40,912,421.36-		
10% Contract Retention Fees	4,223,979.00						
NULGE Deductions	2,442,654.59	2,742,425.58			2,742,425.58-		
MHWU Deductions	562,237.49						
PDP Contribution	75,702.63						
Monthly Repayment by LG Staff	57,541.63						
Sharp Sharp Loan	11,345,887.57	24,329,792.32			24,329,792.32-		
Personal Loan Remittances		1,000,000.00			1,000,000.00-		
NUT	9,807,385.52	7,762,431.38			7,762,431.38-		
ENDWELL		20,223,048.88			20,223,048.88-		
Credit Direct	1,135,158.83						
National Housing Fund (NHF)		2,510,437.52			2,510,437.52-		
AOPSHON	725,000.00	12,382,008.35			12,382,008.35-		
<b>Total</b>	<b>72,104,763.79</b>	<b>124,208,007.08</b>			<b>124,208,007.08-</b>		

**NOTE TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 71 - General Public Services</b>							
25001001/23010119/13000001		4,508,627.93	5,231,441.00	5,231,441.00	722,813.07+		
25001001/23030121/13000002		54,585,730.00	50,000,000.00	60,500,000.00	5,914,270.00+		
25001001/23010112/13000003		12,771,132.98	4,549,511.00	19,549,511.00	6,778,378.02+		
25001001/23030121/13000004	32,076,330.45						
25001001/23030124/13000006		15,817,824.78	1,006,044.00	19,006,044.00	3,188,219.22+		
25001001/23030121/13000007		250,000.00	2,500,000.00	17,500,000.00	17,250,000.00+		
25001001/23010112/13000008		13,950,000.00	6,000,000.00	14,000,000.00	50,000.00+		
25001001/23010113/13000009		800,000.00	3,000,000.00	5,850,000.00	5,050,000.00+		
25001001/23020118/13000010		7,000,000.00	3,000,000.00	13,000,000.00	6,000,000.00+		
25001001/23020118/13000011		5,000,000.00	3,000,000.00	12,000,000.00	7,000,000.00+		
25001001/23020101/13000012			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23010132/13000015		6,000,000.00	6,000,000.00	6,000,000.00			
25001001/23010103/13000016			15,160,000.00	15,160,000.00	15,160,000.00+		
25001001/23020101/13000017		14,593,750.00	15,000,000.00	15,000,000.00	406,250.00+		
25001001/23020118/13000018		2,923,347.40	3,300,000.00	3,300,000.00	376,652.60+		
25001001/23020118/13000019		5,678,375.00	6,000,000.00	6,000,000.00	321,625.00+		
25001001/23010105/13000020	24,500,000.00	13,329,263.63	9,000,000.00	14,000,000.00	670,736.37+		
25001001/23020118/13000023		40,000,000.00		42,000,000.00	2,000,000.00+		
20001001/23020101/13000002	1,180,717.90						
34001001/23020124/13000004		10,220,172.48	10,324,167.00	10,324,167.00	103,994.52+		
34001001/23020103/13000005		600,000.00	4,600,000.00	4,600,000.00	4,000,000.00+		
<b>Total</b>	<b>57,757,048.35</b>	<b>208,028,224.20</b>	<b>152,671,163.00</b>	<b>288,021,163.00</b>	<b>79,992,938.80+</b>		
<b>Note 74 - Economic Affairs</b>							
25001001/23020124/12000001		15,000,000.00		22,094,806.00	7,094,806.00+		
25001001/23020114/17000001	40,833,776.25						
15001001/23020113/01000001		43,971,280.00	44,000,000.00	58,000,000.00	14,028,720.00+		
15001001/23030112/01000002		1,230,000.00	6,000,000.00	6,000,000.00	4,770,000.00+		
15001001/23030112/01000003		2,505,000.00	6,000,000.00	6,000,000.00	3,495,000.00+		
15001001/23020113/01000004		1,030,210.48	4,600,000.00	5,100,000.00	4,069,789.52+		
15001001/23030112/01000005		9,920,000.00	6,000,000.00	17,000,000.00	7,080,000.00+		
15001001/23020113/01000006		7,625,000.00	15,000,000.00	15,000,000.00	7,375,000.00+		
15001001/23020113/01000012		5,500,000.00	12,000,000.00	12,000,000.00	6,500,000.00+		
15001001/23020113/01000013		5,000,000.00		11,000,000.00	6,000,000.00+		
15001001/23020113/01000017		4,645,000.00	5,000,000.00	5,000,000.00	355,000.00+		
20001001/23020124/12000006	5,592,067.90						
20001001/23020104/12000007	1,522,619.74						
20001001/23020124/12000008	2,483,546.77						
20001001/23020124/12000009	588,250.00						
20001001/23020114/17000001	25,268,785.04						
34001001/23020103/09000002		14,617,200.30	18,737,709.00	18,737,709.00	4,120,508.70+		
34001001/23020118/09000006		8,459,684.43	9,447,948.00	9,447,948.00	988,263.57+		
34001001/23020103/14000001		14,241,415.39	7,449,180.00	14,949,180.00	707,764.61+		
34001001/23020114/14000002		8,421,279.75	8,471,412.00	8,471,412.00	50,132.25+		
34001001/23020103/14000003		10,741,573.00	14,270,958.00	14,270,958.00	3,529,385.00+		
34001001/23020103/14000004		7,280,015.98	7,449,180.00	7,449,180.00	169,164.02+		

**Note To Statement Of Capital Development Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000005 Extension of electricity supply (Kurdan to zauru) Est 3km di	9,480,800.00	15,150,127.20	20,150,121.00	20,150,121.00	4,999,993.80+		
34001001/23020103/14000006 Extension/Stepping down of Electricity supply (Abet - bali-f		8,475,802.70	13,340,538.00	13,340,538.00	4,864,735.30+		
34001001/23020103/14000007 Provision/installation of 500kva transformer/accessories at K		7,230,336.75	7,449,180.00	7,449,180.00	218,843.25+		
34001001/23020103/14000008 Extension of electricity supply (kurfi to magamiya)2KM		6,333,169.60	6,394,728.00	6,394,728.00	61,558.40+		
34001001/23020103/14000009 Step down of electricity from Fanjim junction - Abet Kurmi -		9,567,646.75	10,658,738.00	10,658,738.00	1,091,091.25+		
34001001/23020103/14000010 extension of electricity from Kwaku to Takanai (2.8km)		11,507,260.11	12,322,390.00	12,322,390.00	815,129.89+		
34001001/23020103/14000011 Provision/installation of 500kva transformer/accessories at	3,473,347.50	6,797,752.75	7,449,180.00	7,449,180.00	651,427.25+		
34001001/23020103/14000012 Provision/installation of 500kva transformer/accessories at		2,487,295.00	7,449,180.00	7,449,180.00	4,961,885.00+		
34001001/23020114/14000013 Provision/install of 500kva transformer/accessories @ Ung Doo		28,469,228.00	35,940,590.00	35,940,590.00	7,471,362.00+		
34001001/23020103/14000014 Provision/installation of 500kva transformer/accessories at		7,036,065.00	7,449,180.00	7,449,180.00	413,115.00+		
34001001/23020114/14000015 Provision/installation of 500kva transformer/accessories at	486,087.00	6,041,532.32	7,449,180.00	7,449,180.00	1,407,647.68+		
34001001/23020103/14000016 Purchase/installation of 500KVA transformer/accessories at U		10,835,829.97	12,219,706.00	12,219,706.00	1,383,876.03+		
34001001/23020103/14000017 Installation and accessories of 500KVA transformer behind Cu		4,375,000.00	5,000,000.00	5,000,000.00	625,000.00+		
34001001/23020103/14000018 Extension & stepping down of electricity from kurdan to Zutur		4,000,000.00	5,150,127.00	5,150,127.00	1,150,127.00+		
34001001/23020103/14000019 Stepping down of electricity supply at Ungwan Juju (1.5 km)		5,566,000.00	6,413,310.00	6,413,310.00	847,310.00+		
34001001/23020103/14000020 Extension of electricity to Katsit Gida phase 2 (1km)	16,816,738.34	5,122,378.00	5,653,368.00	5,653,368.00	530,990.00+		
34001001/23030102/14000021 Extension/stepping down of electricity at Ramai Tsohon Gida		5,000,000.00	10,048,974.00	10,048,974.00	5,048,974.00+		
34001001/23020103/14000022 Extension & stepping down of electricity at Ungwan Danbaki 3k		10,537,817.06	10,853,614.00	10,853,614.00	315,796.94+		
34001001/23020103/14000023 Extension & stepping down of electricity at Mast along Gora		7,903,042.85	10,903,416.00	10,903,416.00	3,000,373.15+		
34001001/23020103/14000024 Extension/stepping down of electricity at Sanzuwang phase 1 E		5,000,000.00	10,160,378.00	10,160,378.00	5,160,378.00+		
34001001/23020103/14000025 Extension & stepping down of electricity at Ungwan Kambai ext		10,000,000.00	23,160,378.00	23,160,378.00	13,160,378.00+		
34001001/23020103/14000026 Extension of electricity supply to Mashan 1km		3,830,192.50	4,330,206.00	4,330,206.00	500,013.50+		
34001001/23020103/14000027 Stepping down of electricity supply at Ungwan Shanu Fadan Kaj		5,000,000.00	10,143,055.00	10,143,055.00	5,143,055.00+		
34001001/23020103/14000028 Construction / provision of electricity supply at ungowan Do		54,000,000.00	50,892,886.00	60,892,886.00	6,892,886.00+		
34001001/23020103/14000029 Installation of 8no all in one type of double arms solar st		3,000,000.00	6,140,000.00	6,140,000.00	3,140,000.00+		
34001001/23020103/14000030 Replacement of vandalized cables concret polls cross arms Ka	4,374,783.00	27,006,763.25	9,571,500.00	34,571,500.00	7,564,736.75+		
34001001/23020103/14000031 Replacement of Vandalized Cables/Concrete Poles Crossarms Fa	5,796,797.50	25,846,523.45	35,000,000.00	35,000,000.00	9,153,476.55+		
34001001/23010119/14000032 Purchase/Provision of Electrical Appliances( 20 Nos each of		10,075,000.00	15,000,000.00	15,000,000.00	4,925,000.00+		
34001001/23020114/17000002 Completion of Bridge in Ashafa Community		21,330,081.19	1,500,000.00	21,500,000.00	169,918.81+		
34001001/23020114/17000006 Construction of Feeder Roads drainages leading to livestock		11,227,421.53	17,737,712.00	17,737,712.00	6,510,290.47+		
34001001/23020114/17000010 Completion of 17m long span bridge at Makarau		5,000,000.00	11,384,550.00	13,384,550.00	8,384,550.00+		
17001001/23010129/11000001 Purchase of information/communications gadget 1 video camera		4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00+		
<b>Total</b>	<b>116,717,599.04</b>	<b>508,723,300.31</b>	<b>572,242,572.00</b>	<b>695,337,378.00</b>	<b>186,614,077.69+</b>		
<b>Note 75 - Environmental Protection</b>							
34001001/23020118/09000004 Constr of double cell box culvert (Mini bridge)@ Dawaki & oth		39,871,718.31	44,555,940.00	44,555,940.00	4,684,221.69+		
34001001/23020118/09000007 Construction of Double Cell Box (Mini Bridge) At Kanzir Kama		4,000,879.20	10,004,396.00	10,004,396.00	6,003,516.80+		
34001001/23040102/09000008 Construction of double cell box culvert (mini bridge) Bvongkp		5,887,548.83	10,210,000.00	10,210,000.00	4,322,451.17+		
34001001/23020118/09000009 Construction of Bridge at Byonfort		17,000,000.00	7,646,486.00	22,646,486.00	5,646,486.00+		
34001001/23020118/09000010 Construction of Double cell box culvert (mini bridge) at Rama		9,000,000.00	9,961,542.00	13,877,081.00	4,877,081.00+		
34001001/23020118/09000011 Construction of 2No Box Culverts along Zarkwai Road			9,486,936.00	9,486,936.00	9,486,936.00+		
34001001/23020118/09000012 Construction of Double Cell Box Culvert (Mini Bridge) At Rafi		4,000,000.00	8,210,000.00	8,210,000.00	4,210,000.00+		
34001001/23020118/09000013 Construction of 1No Double Cell Box Culvert at Ungwan Zomo (M		6,973,079.40	11,412,230.00	11,412,230.00	4,439,150.60+		
34001001/23020116/09000015 Construction of double cell box culvert (Mini bridge) at Ungw		8,746,630.00	9,961,542.00	9,961,542.00	1,214,912.00+		
34001001/23020116/09000016 Constr. of Double cell box culvert (mini bridge) at Kigu		9,152,956.15	9,447,948.00	9,447,948.00	294,991.85+		
34001001/23020118/09000018 Construction of Box Culvert at Mashan		5,368,322.30	7,646,486.00	7,646,486.00	2,278,163.70+		
34001001/23020118/09000019 Construction of Ring Culvert at Zaman Chawai(Ongoing)		3,852,296.05	4,671,893.00	4,671,893.00	819,596.95+		

**Note To Statement Of Capital Development Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020116/09000025 Construction of ring culvet at Magata			2,231,928.00	2,231,928.00	2,231,928.00+		
34001001/23020116/09000026 Construction of Double Cell Ring Culvert at Hayin Banki Mada			2,231,928.00	2,231,928.00	2,231,928.00+		
<b>Total</b>		<b>113,853,430.24</b>	<b>147,679,255.00</b>	<b>166,594,794.00</b>	<b>52,741,363.76+</b>		
<b>Note 76 - Housing and Community Development</b>							
25001001/23020102/06000001 Conversion of former Library to 2bed Flat - Zonkwa	1,890,148.67						
25001001/23030105/06000002 Renov/convertn of former dispensary to police station Kamaru		11,359,813.51	14,500,000.00	14,500,000.00	3,140,186.49+		
25001001/23020104/06000003 Renovation of Education Secretary's Office and 1 no block at		14,998,625.00	18,000,000.00	18,000,000.00	3,001,375.00+		
25001001/23030101/06000004 Renov/Repairs of 5no Block of 3 bedroom with 8No boys qtrs	418,000.00						
25001001/23030103/06000005 Renovation of traditional rest house of( former Emirs of za		223,504.61	6,750,000.00	6,750,000.00	6,526,495.39+		
34001001/23020105/10000001 Drilling of Handpump Borehole at Akupal	1,091,108.45	1,557,728.67	1,660,000.00	1,660,000.00	102,271.33+		
34001001/23020105/10000002 Drilling of Handpump Borehole at Rafin Juma	853,570.19						
34001001/23030104/10000003 Construction / provision of hand pump borehole at ungwak Wak		992,372.51	1,300,000.00	1,300,000.00	307,627.49+		
34001001/23020105/10000005 Drilling of Handpump Borehole at Kanzir	214,000.00						
34001001/23020105/10000022 Drilling of hand pump boreholes at 38 locations in the LG; P		60,664,728.82	50,268,808.00	67,268,808.00	6,604,079.18+		
34001001/23020105/10000024 Drilling of Handpump Borehole at Ung/Giwa	588,322.16						
34001001/23020105/10000027 Drilling of a borehole at Lisuru		1,585,293.17	1,300,000.00	4,300,000.00	2,714,706.83+		
34001001/23020105/10000031 Drilling of hand pump Borehole at Kwarkwano		877,935.80	1,300,000.00	1,300,000.00	422,064.20+		
34001001/23020105/10000046 Drilling of 2No Hand Pump Boreholes At Matsirga		2,132,638.80	2,400,000.00	2,400,000.00	267,361.20+		
34001001/23020105/10000056 Drilling of Handpump Borehole at Tagama			1,200,000.00	1,200,000.00	1,200,000.00+		
34001001/23020105/10000057 Drilling of Handpump Borehole at Normadic Primary School Dok		41,806.67	1,200,000.00	1,200,000.00	1,158,193.33+		
34001001/23020105/10000058 Drilling of Hand Pump Borehole at Kachechere		862,987.22	1,200,000.00	1,200,000.00	337,012.78+		
<b>Total</b>	<b>5,055,149.47</b>	<b>95,297,434.78</b>	<b>101,078,808.00</b>	<b>121,078,808.00</b>	<b>25,781,373.22+</b>		
<b>Note 77 - Health</b>							
21001001/23020106/04000003 Construction of clinic at Kwarkwano		7,275,000.00	13,000,000.00	13,000,000.00	5,725,000.00+		
21001001/23010122/04000012 SHAWN II Programme		250,000.00	3,000,000.00	3,000,000.00	2,750,000.00+		
21001001/23010122/04000015 Purchase of 40 nos hospital beds/mattresses Ung Juju & Janka		5,125,100.00	5,800,000.00	5,800,000.00	674,900.00+		
21001001/23030105/04000018 Renovation of Cold Chain Room at Zonkwa PHC		6,144,242.65	10,000,000.00	10,000,000.00	3,855,757.35+		
21001001/23020106/04000019 Completion of Health Clinic at Kangwaza		2,673,236.40	8,000,000.00	8,000,000.00	5,326,763.60+		
21001001/23030105/04000020 Renovation of Former PHC in Zonkwa		14,499,125.00	20,000,000.00	20,000,000.00	5,500,875.00+		
21001001/23020106/04000021 Contribution to PHC Services		32,083,483.57	35,000,000.00	35,000,000.00	2,916,516.43+		
<b>Total</b>		<b>68,050,187.62</b>	<b>94,800,000.00</b>	<b>94,800,000.00</b>	<b>26,749,812.38+</b>		
<b>Note 79 - Education</b>							
17001001/23010124/05000001 Furnishing of Primary school at Ungwan Zomo (desk chairs &		2,461,700.80	2,860,000.00	2,860,000.00	398,299.20+		
17001001/23030110/05000002 Renovation of Former Library in Zonkwa		16,640,000.00	12,000,000.00	22,300,000.00	5,660,000.00+		
17001001/23010124/05000003 Purchase ofTeaching/Learning Aids Equipment		34,925,000.00	35,000,000.00	40,000,000.00	5,075,000.00+		
17001001/23030106/05000033 Renovation of LGEA primary school at Ungwan Gaiya Samaru(I		2,000,000.00	6,500,000.00	6,500,000.00	4,500,000.00+		
<b>Total</b>		<b>56,026,700.80</b>	<b>56,360,000.00</b>	<b>71,660,000.00</b>	<b>15,633,299.20+</b>		

**SCHEDULE OF RECURRENT REVENUE**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	1,493,633,996.58	2,072,900,403.55	1,621,536,462.00	1,621,536,462.00	451,363,941.55+	1,326,047,544.00	1,500,000,000.00
25001001/11010002 Share of VAT	458,220,920.15	384,325,576.68	451,481,845.00	451,481,845.00	67,156,268.32-	423,957,067.00	500,000,000.00
25001001/11010003 Excess Crude	61,842,078.15	16,146,308.91			16,146,308.91+		
25001001/11010006 NNPC Refunds		3,875,114.14			3,875,114.14+		
25001001/11010008 Stabilization Fund Receipts	5,567,692.73						
25001001/11010009 Refund from Paris Club				503,104,952.00	503,104,952.00-		
25001001/11010011 10% IGR State Contribution			19,235,694.00	19,235,694.00	19,235,694.00-	61,025,690.00	80,000,000.00
25001001/11010013 Exchange Rate Difference	129,967,134.57	24,153,854.11			24,153,854.11+		
25001001/11000017 Share of Excess PPT	1,598,654.64						
25001001/11010019 Share of Forex Equalization		50,931,794.34			50,931,794.34+		
25001001/11010020 Excess Bank Charges Recovered		5,469,336.63			5,469,336.63+		
<b>Total</b>	<b>2,150,830,476.82</b>	<b>2,557,802,388.36</b>	<b>2,092,254,001.00</b>	<b>2,595,358,953.00</b>	<b>37,556,564.64-</b>	<b>1,811,030,301.00</b>	<b>2,080,000,000.00</b>
<b>LICENSES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12020012 Bicycle License			100,000.00	100,000.00	100,000.00-	200,000.00	300,000.00
<b>Total</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00-</b>	<b>200,000.00</b>	<b>300,000.00</b>
<b>RATES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12030001 Tenement Rate			800,000.00	800,000.00	800,000.00-	850,000.00	900,000.00
<b>Total</b>			<b>800,000.00</b>	<b>800,000.00</b>	<b>800,000.00-</b>	<b>850,000.00</b>	<b>900,000.00</b>
<b>FEES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12040003 Slaughter Fees			2,100,000.00	2,100,000.00	2,100,000.00-	2,200,000.00	2,500,000.00
25001001/12040017 Contract Registration Fees	60,000.00						
25001001/12040022 Advertising Fees			2,000,000.00	2,000,000.00	2,000,000.00-	3,700,000.00	2,777,273.00
25001001/12040031 Customary Right of Occupancy Fees			2,100,000.00	2,100,000.00	2,100,000.00-	2,200,000.00	2,500,000.00
25001001/12040043 Birth/Death Registration Fees			300,000.00	300,000.00	300,000.00-	350,000.00	450,000.00
25001001/12040049 Business Trade Operating Fees	199,000.00						
25001001/12040051 Timber & Forest Fees	135,000.00						
25001001/12040068 Kiosk Fees			15,500,000.00	15,500,000.00	15,500,000.00-	16,000,000.00	17,000,000.00
25001001/12040074 Native Liquor Fees			1,400,000.00	1,400,000.00	1,400,000.00-	1,500,000.00	1,700,000.00
25001001/12040098 Domestic Animal Fee			200,000.00	200,000.00	200,000.00-	300,000.00	500,000.00
<b>Total</b>	<b>394,000.00</b>		<b>23,600,000.00</b>	<b>23,600,000.00</b>	<b>23,600,000.00-</b>	<b>26,250,000.00</b>	<b>27,427,273.00</b>

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
SALES	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
<b>25001001 - Department of Admin &amp; Finance</b>	₦	₦	₦	₦	₦	₦	₦
25001001/12060012 Proceeds from Sales of Drugs & Medications	16,000.00						
25001001/12060018 Sales of Indigene Certificate	147,700.00						
<b>Total</b>	<b>163,700.00</b>						
<b>EARNINGS</b>							
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market	1,136,100.00		9,500,000.00	9,500,000.00	9,500,000.00-	9,600,000.00	10,000,000.00
25001001/12070013 Earning from Motor Park			2,800,000.00	2,800,000.00	2,800,000.00-	2,900,000.00	3,000,000.00
<b>Total</b>	<b>1,136,100.00</b>		<b>12,300,000.00</b>	<b>12,300,000.00</b>	12,300,000.00-	<b>12,500,000.00</b>	<b>13,000,000.00</b>
<b>INVESTMENT INCOME</b>							
25001001 - Department of Admin & Finance							
<b>25001001/12110001 Dividends Received</b>	<b>2,441.70</b>						
<b>Total</b>	<b>2,441.70</b>						
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12140001 Recovery of Loses and Overpayment		11,398,000.00			11,398,000.00+		
25001001/12140005 Unclaimed Salary	216,583.67	1,000,000.00			1,000,000.00+		
<b>Total</b>	<b>216,583.67</b>	<b>12,398,000.00</b>			12,398,000.00+		
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12150001 Withholding Taxes due to FIRS	7,435,884.75						
25001001/12150002 VAT due to FIRS	4,935,884.75						
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	29,065,028.03	12,345,441.69			12,345,441.69+		
25001001/12150004 Union Deductions	292,419.00	40,912,421.36			40,912,421.36+		
25001001/12150000 10% Contract Retention Fees	4,223,979.00						
25001001/12150000 NULGE Deductions	2,442,654.59	2,742,425.58			2,742,425.58+		
25001001/12150013 MHWU Deductions	562,237.49						
25001001/12150000 PDP Contribution	75,702.63						
25001001/12150016 Monthly Repayment by LG Staff	57,541.63						
25001001/12150000 Sharp Sharp Loan	11,345,887.57	24,329,792.32			24,329,792.32+		
25001001/12150000 Personal Loan Deductions		1,000,000.00			1,000,000.00+		
25001001/12150032 NUT	9,807,385.52	7,762,431.38			7,762,431.38+		
25001001/12150034 ENDWELL		20,223,048.88			20,223,048.88+		
25001001/12150035 Credit Direct	1,135,158.83						
25001001/12150036 National Housing Fund (NHF)		2,510,437.52			2,510,437.52+		
25001001/12150039 AOPSHON	725,000.00	12,382,008.35			12,382,008.35+		
<b>Total</b>	<b>72,104,763.79</b>	<b>124,208,007.08</b>			124,208,007.08+		

**SCHEDULE OF PERSONNEL AND OVERHEAD COSTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
11001001/22020604 Security Vote (Including Operations)	21,559,000.00						
11001001/22020606 Physical Security	31,165,458.93						
11001001/22021001 Refreshment & Meals	2,271,918.11						
11001001/22021035 Local Government Election	2,939,254.14						
<b>Sub Total Overhead Cost</b>	<b>57,935,631.18</b>						
<b>Total Recurrent Expenditure</b>	<b>57,935,631.18</b>						
<b>25001001 - DEPT OF ADMIN &amp; FINANCE</b>							
25001001/21010101 Basic Salary	278,864,699.93	205,802,828.18	295,218,258.00	205,821,672.00	18,843.82+	300,000,000.00	310,000,000.00
25001001/21010104 Salary Arrears		144,500,000.00	144,902,557.00	144,902,557.00	402,557.00+		
<b>Sub Total - Personnel Cost</b>	<b>278,864,699.93</b>	<b>350,302,828.18</b>	<b>440,120,815.00</b>	<b>350,724,229.00</b>	<b>421,400.82+</b>	<b>300,000,000.00</b>	<b>310,000,000.00</b>
25001001/22020101 Local Travel and Transport - Training	2,032,241.49						
25001001/22020102 Local Travel and Transport - Others	5,020,432.00	19,279,200.00	1,320,000.00	19,329,755.00	50,555.00+	1,320,000.00	1,320,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		5,900,000.00	5,920,000.00	5,920,000.00	20,000.00+	5,920,000.00	5,920,000.00
25001001/22020205 Water Rates		400,000.00	500,000.00	500,000.00	100,000.00+	1,000,000.00	1,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables		49,510,830.00	9,832,000.00	49,859,600.00	348,770.00+	10,332,000.00	10,332,000.00
25001001/22020305 Printing of Non Security Documents		3,892,400.00	2,090,000.00	3,950,500.00	58,100.00+	2,090,000.00	2,090,000.00
25001001/22020415 Maintenance of Boreholes		2,398,000.00	2,500,000.00	2,500,000.00	102,000.00+	2,500,000.00	2,500,000.00
25001001/22020416 Maintenance of Drainage & Culverts		200,000.00	380,000.00	380,000.00	180,000.00+	380,000.00	380,000.00
25001001/22020501 Local Training		6,000,000.00	1,260,000.00	6,260,000.00	260,000.00+	1,260,000.00	1,260,000.00
25001001/22020503 Contribution to Training Fund	10,161,412.39	17,000,000.00	17,215,365.00	17,215,365.00	215,365.00+	1,000,000.00	1,000,000.00
25001001/22020604 Security Vote (Including Operations)		69,237,019.00	37,560,000.00	69,327,000.00	89,981.00+	37,560,000.00	37,560,000.00
25001001/22020606 Physical Security		5,971,300.00	3,320,000.00	6,118,200.00	146,900.00+	3,320,000.00	3,320,000.00
25001001/22020701 Financial Consulting		693,000.00	720,000.00	720,000.00	27,000.00+	720,000.00	720,000.00
25001001/22020702 Information Technology Consulting		1,900,000.00	2,000,000.00	2,000,000.00	100,000.00+	2,000,000.00	2,000,000.00
25001001/22020711 Other Consulting Services		5,950,000.00	6,000,000.00	6,000,000.00	50,000.00+	1,500,000.00	1,500,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+	3,000,000.00	3,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost		643,500.00	699,099.00	699,099.00	55,599.00+	699,099.00	699,099.00
25001001/22020803 Plant /Generator Fuel Cost		155,000.00	180,000.00	180,000.00	25,000.00+	180,000.00	180,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00+	1,200,000.00	1,200,000.00
25001001/22021006 Postages & Courier Services	4,350.00						
25001001/22021007 Welfare Packages	977,000.00	784,617.00	900,000.00	900,000.00	115,383.00+	900,000.00	900,000.00
25001001/22021013 Promotion	425,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration		10,065,000.00	5,080,500.00	10,080,500.00	15,500.00+	5,080,500.00	5,080,500.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021034 Benefit to Elected/Appointed Officials	9,510,000.00	19,900,494.96	20,000,000.00	20,000,000.00	99,505.04+	30,000,000.00	30,000,000.00
25001001/22021035 Local Government Election		17,360,992.37	17,391,000.00	17,391,000.00	30,007.63+	3,000,000.00	3,000,000.00
25001001/22021040 Monitoring of Budget		2,930,000.00	3,000,000.00	3,000,000.00	70,000.00+	930,000.00	930,000.00
25001001/22021071 Remuneration of Traditional and Title Holders	11,996,686.70	11,900,000.00	12,000,000.00	12,000,000.00	100,000.00+	12,000,000.00	12,000,000.00
25001001/22021076 Retirement Bond Redemption Fund		15,850,000.00	15,930,000.00	15,930,000.00	80,000.00+	15,930,000.00	15,930,000.00
25001001/22021077 Local Government Reforms	4,780,019.55	4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+	3,000,000.00	3,000,000.00
25001001/22021078 Statistics/DATA Collection General		450,000.00	500,000.00	500,000.00	50,000.00+	500,000.00	500,000.00
<b>Sub Total Overhead Cost</b>	<b>44,907,142.13</b>	<b>280,371,353.33</b>	<b>178,497,964.00</b>	<b>282,961,019.00</b>	<b>2,589,665.67+</b>	<b>148,321,599.00</b>	<b>148,321,599.00</b>
<b>Total Recurrent Expenditure</b>	<b>323,771,842.06</b>	<b>630,674,181.51</b>	<b>618,618,779.00</b>	<b>633,685,248.00</b>	<b>3,011,066.49+</b>	<b>448,321,599.00</b>	<b>458,321,599.00</b>
<b>15001001 - DEPT. OF AGRIC &amp; NATURAL RESOURCE</b>							
15001001/22020316 Veterinary Drugs	604,389.00						
15001001/22020605 Cleaning &Fumigation Services	190,000.00						
15001001/22020609 Bush Clearing along Highway	682,000.00						
15001001/22021055 Tree Planting Campaign	160,000.00	398,510.70	500,000.00	500,000.00	101,489.30+	500,000.00	500,000.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		4,000,000.00	4,000,000.00	4,000,000.00		1,000,000.00	1,000,000.00
15001001/22021057 Annual Disease Control	740,000.00	639,000.00	1,000,000.00	1,000,000.00	361,000.00+	1,000,000.00	1,000,000.00
<b>Sub Total Overhead Cost</b>	<b>2,376,389.00</b>	<b>5,037,510.70</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>462,489.30+</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>2,376,389.00</b>	<b>5,037,510.70</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>462,489.30+</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>
<b>20001001 - DEPARTMENT OF FINANCE</b>							
20001001/21010104 Salary Arrears	15,098,522.77						
<b>Sub Total - Personnel Cost</b>	<b>15,098,522.77</b>						
20001001/22020301 Office Stationeries/Computer Consumables	10,028,282.18						
20001001/22020305 Printing of Non Security Documents	2,842,869.34						
20001001/22020412 Maintenance of Markets/Public Places	463,000.00						
20001001/22020901 Bank Charges (Other Than interest)	1,343,814.42						
20001001/22020902 Insurance Premium	1,217,012.34						
20001001/22021056 Trade Fair Exhibition and Show	1,899,000.00						
<b>Sub Total Overhead Cost</b>	<b>17,793,978.28</b>						
<b>Total Recurrent Expenditure</b>	<b>32,892,501.05</b>						
<b>34001001 - DEPARTMENT OF WORKS &amp; INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	1,202,332.21	330,776.34	500,000.00	500,000.00	169,223.66+	1,000,000.00	1,000,000.00
34001001/22020205 Water Rates	1,458,450.00						



Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	4,239,600.00	2,301,000.00	2,366,000.00	2,366,000.00	65,000.00+	2,366,000.00	2,366,000.00
34001001/22020404 Maintenance of Office Furniture	487,685.17						
34001001/22020403 Maintenance of Office Building Residential Qtrs		192,000.00	400,000.00	400,000.00	208,000.00+	400,000.00	400,000.00
34001001/22020405 Maintenance of Plants & Generators	756,000.00						
34001001/22020415 Maintenance of Boreholes	1,641,751.82						
<b>Sub Total Overhead Cost</b>	<b>9,785,819.20</b>	<b>2,823,776.34</b>	<b>3,266,000.00</b>	<b>3,266,000.00</b>	<b>442,223.66+</b>	<b>3,766,000.00</b>	<b>3,766,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>9,785,819.20</b>	<b>2,823,776.34</b>	<b>3,266,000.00</b>	<b>3,266,000.00</b>	<b>442,223.66+</b>	<b>3,766,000.00</b>	<b>3,766,000.00</b>
<b>38001001 - DEPT OF PLANNING RESEARCH &amp; STAT.</b>							
38001001/22020701 Financial Consulting	617,000.00						
38001001/22021014 Annual Budget Expenses & Administration	2,099,000.00						
38001001/22021040 Budget Monitoring	3,121,351.40						
38001001/22021078 Statistics/DATA Collection General	500,000.00						
<b>Sub Total Overhead Cost</b>	<b>6,337,351.40</b>						
<b>Total Recurrent Expenditure</b>	<b>6,337,351.40</b>						
<b>17001001 - DEPT OF EDUCATION &amp; SOCIAL WELFARE</b>							
17001001/22020507 Nigeria Seafarers Dev. Programme	1,864,600.00						
17001001/22021003 Publicity & Advertisements	1,454,000.00						
17001001/22021009 Sporting Activities	1,020,000.00	6,983,085.46	7,000,000.00	7,000,000.00	16,914.54+	1,000,000.00	1,000,000.00
17001001/22021021 Local Cultural Festival		2,581,000.00	2,660,000.00	2,660,000.00	79,000.00+	5,160,000.00	5,160,000.00
17001001/22021022 Cultural and Festival of Arts	2,000,000.00						
17001001/22021025 NYSC Allowance	2,312,000.00	2,816,000.00	3,000,000.00	3,000,000.00	184,000.00+	3,000,000.00	3,000,000.00
17001001/22021030 Miscellaneous Expenses		3,982,000.00	4,000,000.00	4,000,000.00	18,000.00+	4,000,000.00	4,000,000.00
17001001/22021031 Allowance/Rehab. of Person with Disability	1,350,000.00	400,000.00	500,000.00	500,000.00	100,000.00+	500,000.00	500,000.00
17001001/22021041 Emergency Relief Materials	1,459,243.48						
17001001/22021042 Bursary Award & Education Development	3,040,000.00						
17001001/22021044 Skill Acquisition Centre		850,000.00	1,000,000.00	1,000,000.00	150,000.00+	1,000,000.00	1,000,000.00
17001001/22021047 Overhead Contribution to Primary School	4,330,802.93						
17001001/22021050 Summit for People with Disabilities		2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	2,000,000.00	2,000,000.00
17001001/22021066 Repatriation Poster and Destitution	420,000.00						
17001001/22021067 Poverty Alleviation	359,000.00						
<b>Sub Total Overhead Cost</b>	<b>19,609,646.41</b>	<b>20,412,085.46</b>	<b>21,160,000.00</b>	<b>21,160,000.00</b>	<b>747,914.54+</b>	<b>16,660,000.00</b>	<b>16,660,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>19,609,646.41</b>	<b>20,412,085.46</b>	<b>21,160,000.00</b>	<b>21,160,000.00</b>	<b>747,914.54+</b>	<b>16,660,000.00</b>	<b>16,660,000.00</b>

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>21001001 - DEPARTMENT OF HEALTH</b>							
21001001/21010101 Basic Salary	93,569,499.15	125,848,339.69	127,219,922.00	127,219,922.00	1,371,582.31+	1,125,000,000.00	1,130,000,000.00
<b>Sub Total - Personnel Cost</b>	<b>93,569,499.15</b>	<b>125,848,339.69</b>	<b>127,219,922.00</b>	<b>127,219,922.00</b>	<b>1,371,582.31+</b>	<b>1,125,000,000.00</b>	<b>1,130,000,000.00</b>
21001001/22020608 Sanitation Exercise Casual Workers	5,586,000.00						
21001001/22021027 IPDS	29,433,766.07	11,438,560.00	11,500,000.00	11,500,000.00	61,440.00+	11,500,000.00	11,500,000.00
21001001/22021032 Malaria Control		717,000.00	800,000.00	800,000.00	83,000.00+	800,000.00	800,000.00
21001001/22021052 System & Services of PHC	2,758,910.00	800,000.00	1,000,000.00	1,000,000.00	200,000.00+	1,000,000.00	1,000,000.00
21001001/22021054 Community Management of Acute Malnutrition		5,900,000.00	6,000,000.00	6,000,000.00	100,000.00+	2,000,000.00	2,000,000.00
21001001/22021073 Eye Care Programme	3,080,000.00						
21001001/22021080 Infant and Young Child Feeding (IYCF)	6,500,000.00	2,860,000.00	3,000,000.00	3,000,000.00	140,000.00+	6,000,000.00	6,000,000.00
<b>Sub Total Overhead Cost</b>	<b>47,358,676.07</b>	<b>21,715,560.00</b>	<b>22,300,000.00</b>	<b>22,300,000.00</b>	<b>584,440.00+</b>	<b>21,300,000.00</b>	<b>21,300,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>140,928,175.22</b>	<b>147,563,899.69</b>	<b>149,519,922.00</b>	<b>149,519,922.00</b>	<b>1,956,022.31+</b>	<b>1,146,300,000.00</b>	<b>1,151,300,000.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution for Primary Education - Basic Salary	931,856,891.92	446,679,414.40	448,533,199.00	448,533,199.00	1,853,784.60+	130,000,000.00	135,000,000.00
<b>Total</b>	<b>931,856,891.92</b>	<b>446,679,414.40</b>	<b>448,533,199.00</b>	<b>448,533,199.00</b>	<b>1,853,784.60+</b>	<b>130,000,000.00</b>	<b>135,000,000.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/22010102 Contribution to Local Government Pension Fund	384,072,727.22		33,609,000.00	83,804,662.00	83,804,662.00+	65,000,000.00	65,000,000.00
25001001/22010105 Other Pension Requirements (Pension Benefits)				50,195,662.00	50,195,662.00+		
<b>Total</b>	<b>384,072,727.22</b>		<b>33,609,000.00</b>	<b>134,000,324.00</b>	<b>134,000,324.00+</b>	<b>65,000,000.00</b>	<b>65,000,000.00</b>

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
<b>DOMESTIC GRANTS</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010101 Transfer from Consolidated Revenue Fund	179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05-		
<b>Total</b>	<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>839,347,101.00</b>	<b>1,152,007,446.00</b>	<b>102,028,168.05-</b>		
<b>MISCELLANEOUS</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>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>839,347,101.00</b>	<b>1,152,007,446.00</b>	<b>102,028,168.05-</b>		

**SCHEDULE OF CAPITAL EXPENDITURE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget	Budget
	₦	₦	₦	₦	₦	₦	₦
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/23020102/06000001 Conversion of former Library to 2bed Flat - Zonkwa	1,890,148.67						
25001001/23030105/06000002 Renov/convertn of former dispensary to police station Kamaru		11,359,813.51	14,500,000.00	14,500,000.00	3,140,186.49+		
25001001/23020104/06000003 Renovation of Education Secretary's Office and 1 no block at		14,998,625.00	18,000,000.00	18,000,000.00	3,001,375.00+		
25001001/23030101/06000004 Renov/Repairs of 5no Block of 3 bedroom with 8No boys qtrs	418,000.00						
25001001/23030103/06000005 Renovation of traditional rest house of( former Emirs of za		223,504.61	6,750,000.00	6,750,000.00	6,526,495.39+		
25001001/23020124/12000001 Construction of 10no Deck Open Market Stall at Livestock Mkt		15,000,000.00		22,094,806.00	7,094,806.00+		
25001001/23010119/13000001 Construction of shades for pigs/other animals apartment at K		4,508,627.93	5,231,441.00	5,231,441.00	722,813.07+		
25001001/23030121/13000002 Repairs/Renovation of 5 nos SSQ and their BQs in the local G		54,585,730.00	50,000,000.00	60,500,000.00	5,914,270.00+		
25001001/23010112/13000003 Construction of 2 Gate houses & entrance gate at Katsit Mark		12,771,132.98	4,549,511.00	19,549,511.00	6,778,378.02+		
25001001/23030121/13000004 Complete Renov of L.G Secretariat Replacement of Damage roo	32,076,330.45						
25001001/23030124/13000006 Renovation / repair of existing toilet at Katsit market		15,817,824.78	1,006,044.00	19,006,044.00	3,188,219.22+		
25001001/23030121/13000007 Renovation of civil defence office at Zonkwa		250,000.00	2,500,000.00	17,500,000.00	17,250,000.00+		
25001001/23010112/13000008 Barb wire Fencing of Orchard and construction of a green hous		13,950,000.00	6,000,000.00	14,000,000.00	50,000.00+		
25001001/23010113/13000009 Purchase of Laptop Computers		800,000.00	3,000,000.00	5,850,000.00	5,050,000.00+		
25001001/23020118/13000010 Furnishing of WASH Office at Samaru/Yearly Contribution		7,000,000.00	3,000,000.00	13,000,000.00	6,000,000.00+		
25001001/23020118/13000011 Purchase/ Provision of table tennis badminton snooker tabl		5,000,000.00	3,000,000.00	12,000,000.00	7,000,000.00+		
25001001/23020101/13000012 Landscaping and beautification of LG secretariate			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23010132/13000015 Renovation of LG Central Store at the old secretariat		6,000,000.00	6,000,000.00	6,000,000.00			
25001001/23010103/13000016 Provision of toilet and fittings for 4nos directors offices			15,160,000.00	15,160,000.00	15,160,000.00+		
25001001/23020101/13000017 Reconstruction of colapsed wall fence of the LG secretariat		14,593,750.00	15,000,000.00	15,000,000.00	406,250.00+		
25001001/23020118/13000018 Completion of 3no Security post & Toilets in the secretariat		2,923,347.40	3,300,000.00	3,300,000.00	376,652.60+		
25001001/23020118/13000019 Reconstruction and rehabilitation of VIP Lodge Road Zonkwa (		5,678,375.00	6,000,000.00	6,000,000.00	321,625.00+		
25001001/23010105/13000020 Purchase of 2 nos 406 for HODs	24,500,000.00	13,329,263.63	9,000,000.00	14,000,000.00	670,736.37+		
25001001/23020118/13000023 Construction/Provision of Infrastructure(Refunds to State Go		40,000,000.00		42,000,000.00	2,000,000.00+		
25001001/23020114/17000001 Construction & Tarring of 1km Road (ASPHALT) from Entrance	40,833,776.25						
<b>Total</b>	<b>99,718,255.37</b>	<b>238,789,994.84</b>	<b>176,996,996.00</b>	<b>334,441,802.00</b>	<b>95,651,807.16+</b>		
<b>15001001 - AGRIC AND NATURAL RESOURCES DEPT.</b>							
15001001/23020113/01000001 Construction of LG Fertiliser store at LG Secretariat		43,971,280.00	44,000,000.00	58,000,000.00	14,028,720.00+		
15001001/23030112/01000002 Renovation of Women Home Economics center at Kamuru		1,230,000.00	6,000,000.00	6,000,000.00	4,770,000.00+		
15001001/23030112/01000003 Renovation of Women Home Economics Center at Ugwan Rimi		2,505,000.00	6,000,000.00	6,000,000.00	3,495,000.00+		
15001001/23020113/01000004 Constr of slaughter slaps & drilling of 1no hand pump G/Maga		1,030,210.48	4,600,000.00	5,100,000.00	4,069,789.52+		
15001001/23030112/01000005 Renovation of Women Home Economics center at Zango Kataf		9,920,000.00	6,000,000.00	17,000,000.00	7,080,000.00+		
15001001/23020113/01000006 Construction of Women Home Economics center in Fadan Kamanta		7,625,000.00	15,000,000.00	15,000,000.00	7,375,000.00+		
15001001/23020113/01000012 Purchase of a Hilux truck for Agric. Department		5,500,000.00	12,000,000.00	12,000,000.00	6,500,000.00+		
15001001/23020113/01000013 Purchase of 10Nos Hand Tilling Equipment		5,000,000.00		11,000,000.00	6,000,000.00+		
15001001/23020113/01000017 Procurement of Agric Napsack Sprayers Chemicals etc		4,645,000.00	5,000,000.00	5,000,000.00	355,000.00+		
<b>Total</b>		<b>81,426,490.48</b>	<b>98,600,000.00</b>	<b>135,100,000.00</b>	<b>53,673,509.52+</b>		
<b>20001001 - FINANCE &amp; SUPPLY</b>							
20001001/23020124/12000006 Construction of 10No Deck Open Market Stall at Livestock Mkt	5,592,067.90						

Schedule of Capital Expenditure - Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
20001001/23020104/12000007 Construction of 2No Blocks of 4 Compartment each VIP Toilets	1,522,619.74						
20001001/23020124/12000008 Renov of Slaughter Slab & Drilling of 1No Handpump Borehole	2,483,546.77						
20001001/23020124/12000009 Construction of Slaughter Slab at Livestock Market Katsit	588,250.00						
20001001/23020101/13000002 Construction of Sarking Kasuwa Office at Livestock Market	1,180,717.90						
20001001/23020114/17000001 Construction of Feeder Road leading to Livestock Market	25,268,785.04						
<b>Total</b>	<b>36,635,987.35</b>						
<b>34001001 - WORKS AND INFRASTRUCTURE</b>							
34001001/23020103/09000002 Construction of 8 No Additional Double Cell Ring Culverts; 2		14,617,200.30	18,737,709.00	18,737,709.00	4,120,508.70+		
34001001/23020118/09000004 Constr of double cell box culvet (Mini bridge)@ Dawaki & oth		39,871,718.31	44,555,940.00	44,555,940.00	4,684,221.69+		
34001001/23020118/09000006 Construction of Double cell box culvet (mini bridge) at Lisu		8,459,684.43	9,447,948.00	9,447,948.00	988,263.57+		
34001001/23020118/09000007 Construction of Double Cell Box (Mini Bridge) At Kanzir Kama		4,000,879.20	10,004,396.00	10,004,396.00	6,003,516.80+		
34001001/23040102/09000008 Construction of double cell box culvet (mini bridge) Bvongkp		5,887,548.83	10,210,000.00	10,210,000.00	4,322,451.17+		
34001001/23020118/09000009 Construction of Bridge at Byonfort		17,000,000.00	7,646,486.00	22,646,486.00	5,646,486.00+		
34001001/23020118/09000010 Construction of Double cell box culvet (mini bridge) at Rama		9,000,000.00	9,961,542.00	13,877,081.00	4,877,081.00+		
34001001/23020118/09000011 Construction of 2No Box Culverts along Zarkwai Road			9,486,936.00	9,486,936.00	9,486,936.00+		
34001001/23020118/09000012 Construction of Double Cell Box Culvet (Mini Bridge) At Rafi		4,000,000.00	8,210,000.00	8,210,000.00	4,210,000.00+		
34001001/23020118/09000013 Construction of 1No Double Cell Box Culvet at Ungwan Zomo (M		6,973,079.40	11,412,230.00	11,412,230.00	4,439,150.60+		
34001001/23020116/09000015 Construction of double cell box culvet (Mini bridge) at Ungw		8,746,630.00	9,961,542.00	9,961,542.00	1,214,912.00+		
34001001/23020116/09000016 Construction of Double cell box culvet (mini bridge) at Kigu		9,152,956.15	9,447,948.00	9,447,948.00	294,991.85+		
34001001/23020118/09000018 Construction of Box Culvert at Mashan		5,368,322.30	7,646,486.00	7,646,486.00	2,278,163.70+		
34001001/23020118/09000019 Construction of Ring Culvert at Zaman Chawai(Ongoing)		3,852,296.05	4,671,893.00	4,671,893.00	819,596.95+		
34001001/23020116/09000025 Construction of ring culvet at Magata			2,231,928.00	2,231,928.00	2,231,928.00+		
34001001/23020116/09000026 Construction of Double Cell Ring Culvert at Hayin Banki Mada			2,231,928.00	2,231,928.00	2,231,928.00+		
34001001/23020105/10000001 Drilling of Handpump Borehole at Akupal	1,091,108.45	1,557,728.67	1,660,000.00	1,660,000.00	102,271.33+		
34001001/23020105/10000002 Drilling of Handpump Borehole at Rafin Juma	853,570.19						
34001001/23030104/10000003 Construction / provision of hand pump borehole at ungowan Wak		992,372.51	1,300,000.00	1,300,000.00	307,627.49+		
34001001/23020105/10000005 Drilling of Handpump Borehole at Kanzir	214,000.00						
34001001/23020105/10000022 Drilling of hand pump boreholes at 38 locations in the LG; P		60,664,728.82	50,268,808.00	67,268,808.00	6,604,079.18+		
34001001/23020105/10000024 Drilling of Handpump Borehole at Ung/Giwa	588,322.16						
34001001/23020105/10000027 Drilling of a borehole at Lisuru		1,585,293.17	1,300,000.00	4,300,000.00	2,714,706.83+		
34001001/23020105/10000031 Drilling of hand pump Borehole at Kwarkwanu		877,935.80	1,300,000.00	1,300,000.00	422,064.20+		
34001001/23020105/10000046 Drilling of 2No Hand Pump Boreholes At Matsirga		2,132,638.80	2,400,000.00	2,400,000.00	267,361.20+		
34001001/23020105/10000056 Drilling of Handpump Borehole at Tagama			1,200,000.00	1,200,000.00	1,200,000.00+		
34001001/23020105/10000057 Drilling of Handpump Borehole at Normadic Pri. School Dok		41,806.67	1,200,000.00	1,200,000.00	1,158,193.33+		
34001001/23020105/10000058 Drilling of Hand Pump Borehole at Kachechere		862,987.22	1,200,000.00	1,200,000.00	337,012.78+		
34001001/23020124/13000004 Construction of car park at local govt secretariat (15 nos s		10,220,172.48	10,324,167.00	10,324,167.00	103,994.52+		
34001001/23020103/13000005 Renovation of LG guest house at Ungwan Ruguni (ONGOING)		600,000.00	4,600,000.00	4,600,000.00	4,000,000.00+		
34001001/23020103/14000001 Provision/installation of 500kva transformer/accessories at		14,241,415.39	7,449,180.00	14,949,180.00	707,764.61+		
34001001/23020114/14000002 Stepping down of electricity at Tsoriyang & Kankada 2km		8,421,279.75	8,471,412.00	8,471,412.00	50,132.25+		
34001001/23020103/14000003 Steppingdown of Electricity supply to Tagama 4km		10,741,573.00	14,270,958.00	14,270,958.00	3,529,385.00+		
34001001/23020103/14000004 Provision/installation of 500kva transformer/accessories at		7,280,015.98	7,449,180.00	7,449,180.00	169,164.02+		

Schedule of Capital Expenditure - Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000005 Extension of electricity supply (Kurdan to zauru) Est 3km di	9,480,800.00	15,150,127.20	20,150,121.00	20,150,121.00	4,999,993.80+		
34001001/23020103/14000006 Extension/Stepping down of Electricity supply (Abet - bali-f		8,475,802.70	13,340,538.00	13,340,538.00	4,864,735.30+		
34001001/23020103/14000007 Provision/installation of 500kva transformer/accessories at K		7,230,336.75	7,449,180.00	7,449,180.00	218,843.25+		
34001001/23020103/14000008 Extension of electricity supply (kurfi to magamiya)2KM		6,333,169.60	6,394,728.00	6,394,728.00	61,558.40+		
34001001/23020103/14000009 Step down of electricity from Fanjim junction - Abet Kurmi -		9,567,646.75	10,658,738.00	10,658,738.00	1,091,091.25+		
34001001/23020103/14000010 extension of electricity from Kwaku to Takanai (2.8km)		11,507,260.11	12,322,390.00	12,322,390.00	815,129.89+		
34001001/23020103/14000011 Provision/installation of 500kva transformer/accessories at	3,473,347.50	6,797,752.75	7,449,180.00	7,449,180.00	651,427.25+		
34001001/23020103/14000012 Provision/installation of 500kva transformer/accessories at		2,487,295.00	7,449,180.00	7,449,180.00	4,961,885.00+		
34001001/23020114/14000013 Provision/install of 500kva transformer/accessorie @Ung Doo		28,469,228.00	35,940,590.00	35,940,590.00	7,471,362.00+		
34001001/23020103/14000014 Provision/installation of 500kva transformer/accessories at		7,036,065.00	7,449,180.00	7,449,180.00	413,115.00+		
34001001/23020114/14000015 Provision/installation of 500kva transformer/accessories at	486,087.00	6,041,532.32	7,449,180.00	7,449,180.00	1,407,647.68+		
34001001/23020103/14000016 Purchase/installation of 500KVA transformer/accessories at U		10,835,829.97	12,219,706.00	12,219,706.00	1,383,876.03+		
34001001/23020103/14000017 Installation and accessories of 500KVA transformer behind Cu		4,375,000.00	5,000,000.00	5,000,000.00	625,000.00+		
34001001/23020103/14000018 Extension & stepping down of electricity from kurdan to Zutur		4,000,000.00	5,150,127.00	5,150,127.00	1,150,127.00+		
34001001/23020103/14000019 Stepping down of electricity supply at Ungwan Juju (1.5 km)		5,566,000.00	6,413,310.00	6,413,310.00	847,310.00+		
34001001/23020103/14000020 Extension of electricity to Katsit Gida phase 2 (1km)	16,816,738.34	5,122,378.00	5,653,368.00	5,653,368.00	530,990.00+		
34001001/23030102/14000021 Extension/stepping down of electricity at Ramai Tshon Gida		5,000,000.00	10,048,974.00	10,048,974.00	5,048,974.00+		
34001001/23020103/14000022 Extension & stepping down of electricity at Ungwan Danbaki 3k		10,537,817.06	10,853,614.00	10,853,614.00	315,796.94+		
34001001/23020103/14000023 Extension & stepping down of electricity at Masat along Gora		7,903,042.85	10,903,416.00	10,903,416.00	3,000,373.15+		
34001001/23020103/14000024 Extension/stepping down of electricity at Sanzuwam phase 1 E		5,000,000.00	10,160,378.00	10,160,378.00	5,160,378.00+		
34001001/23020103/14000025 Extension & stepping down of electricity at Ungwan Kambai ext		10,000,000.00	23,160,378.00	23,160,378.00	13,160,378.00+		
34001001/23020103/14000026 Extension of electricity supply to Mashan 1km		3,830,192.50	4,330,206.00	4,330,206.00	500,013.50+		
34001001/23020103/14000027 Stepping down of electricity supply at Ungwan Shanu Fadan Kaj		5,000,000.00	10,143,055.00	10,143,055.00	5,143,055.00+		
34001001/23020103/14000028 Construction / provision of electricity supply at ungowan Do		54,000,000.00	50,892,886.00	60,892,886.00	6,892,886.00+		
34001001/23020103/14000029 Installation of 8no all in one type of double arms solar st		3,000,000.00	6,140,000.00	6,140,000.00	3,140,000.00+		
34001001/23020103/14000030 Replacement of vandalized cables concret polls cross arms Ka	4,374,783.00	27,006,763.25	9,571,500.00	34,571,500.00	7,564,736.75+		
34001001/23020103/14000031 Replacement of Vandalized Cables/Concrete Poles Crossarms Fa	5,796,797.50	25,846,523.45	35,000,000.00	35,000,000.00	9,153,476.55+		
34001001/23010119/14000032 Purchase/Provision of Electrical Appliances( 20 Nos each of		10,075,000.00	15,000,000.00	15,000,000.00	4,925,000.00+		
34001001/23020114/17000002 Completion of Bridge in Ashafa Community		21,330,081.19	1,500,000.00	21,500,000.00	169,918.81+		
34001001/23020114/17000006 Construction of Feeder Roads drainages leading to livestock		11,227,421.53	17,737,712.00	17,737,712.00	6,510,290.47+		
34001001/23020114/17000010 Completion of 17m long span bridge at Makarau		5,000,000.00	11,384,550.00	13,384,550.00	8,384,550.00+		
<b>Total</b>	<b>43,175,554.14</b>	<b>600,902,529.21</b>	<b>687,574,802.00</b>	<b>790,990,341.00</b>	<b>190,087,811.79+</b>		
<b>17001001 - EDUCATION AND SOCIAL WELFARE</b>							
17001001/23010124/05000001 Furnishing of Primary school at Ungwan Zomo (desk chairs &		2,461,700.80	2,860,000.00	2,860,000.00	398,299.20+		
17001001/23030110/05000002 Renovation of Former Library in Zonkwa		16,640,000.00	12,000,000.00	22,300,000.00	5,660,000.00+		
17001001/23010124/05000003 Purchase of Teaching/Learning Aids Equipment		34,925,000.00	35,000,000.00	40,000,000.00	5,075,000.00+		
17001001/23030106/05000033 Renovation of LGEA primary school at Ungwan Gaiya Samaru I(O		2,000,000.00	6,500,000.00	6,500,000.00	4,500,000.00+		
17001001/23010129/11000001 Purchase of information/communications gadget 1 video camera		4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00+		
<b>Total</b>		<b>60,810,075.80</b>	<b>66,860,000.00</b>	<b>82,160,000.00</b>	<b>21,349,924.20+</b>		
<b>21001001 - HEALTH DEPARTMENT</b>							
21001001/23020106/04000003 Construction of clinic at Kwarkwano		7,275,000.00	13,000,000.00	13,000,000.00	5,725,000.00+		

**Schedule of Capital Expenditure - Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
21001001/23010122/04000012 SHAWN II Programme		250,000.00	3,000,000.00	3,000,000.00	2,750,000.00+		
21001001/23010122/04000015 Purchase of 40 nos hospital beds/matresses Ung Juju & Janka		5,125,100.00	5,800,000.00	5,800,000.00	674,900.00+		
21001001/23030105/04000018 Renovation of Cold Chain Room at Zonkwa PHC		6,144,242.65	10,000,000.00	10,000,000.00	3,855,757.35+		
21001001/23020106/04000019 Completion of Health Clinic at Kangwaza		2,673,236.40	8,000,000.00	8,000,000.00	5,326,763.60+		
21001001/23030105/04000020 Renovation of Former PHC in Zonkwa		14,499,125.00	20,000,000.00	20,000,000.00	5,500,875.00+		
21001001/23020106/04000021 Contribution to PHC Services		32,083,483.57	35,000,000.00	35,000,000.00	2,916,516.43+		
<b>Total</b>		<b>68,050,187.62</b>	<b>94,800,000.00</b>	<b>94,800,000.00</b>	<b>26,749,812.38+</b>		
<b>Grand Total</b>	<b>179,529,796.86</b>	<b>1,049,979,277.95</b>	<b>1,124,831,798.00</b>	<b>1,437,492,143.00</b>	<b>387,512,865.05+</b>		

**PART 2**

**EXTRACT OF THE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT  
ON THE ACCOUNTS OF ZANGON KATAF LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**



**ANNUAL ACCOUNTS 2018  
ZANGON KATAF LOCAL GOVERNMENT**

**◆ PROFILE ◆**

HON. ELIAS A.G. MANZA (PhD)	:	CHAIRMAN
HON. YAKUBU TONAK	:	VICE CHAIRMAN
ELISHA D. SAKO	:	SECRETARY

**MANAGEMENT STAFF**

HARUNA SALLAH	:	DIRECTOR ADMIN & FINANCE
HENRY BAINTA	:	DEP. DIR. ADMIN & FINANCE
MRS. ASABE E.T. GIWA	:	DIR.AGRIC & NATURAL RES.
SUNDAY MUSA JARUMI	:	DIRECTOR WORKS
MRS. AFINIKI DANGIWA	:	DIR. EDUC. & SOCIAL DEVT

## RECORD KEEPING

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provision 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 Local Government received the sum of two billion, six hundred and ninety-four million, four hundred and eight thousand, three hundred and ninety-five Naira, forty-four kobo (N2,694,408,395.44) only from the following sources:

Statutory allocation	-	N2,173,476,811.68	80.67%
Value Added Tax	-	384,325,576.68	14.26%
Independent Revenue	-	12,398,000.00	00.46%
Below the line receipts	-	124,208,007.44	04.61%
<b>Total</b>	<b>=</b>	<b>N2,694,408,395.44</b>	<b>100.00%</b>

The above analysis shows that statutory allocation and value added tax both from the federation account constitute 94.93% of total receipts. Internally generated revenue on the other hand contributed only 0.46% of total receipts which implies that the Local Government solely depends on the federation account. This is not healthy at all. This is more worrisome that out of a budget of N37,300,000.00 only N12,398,000.00 was realized which is only 33% of the projected revenue. The management and consultant should work harder towards achieving the revenue target.

## PAYMENTS

Total payments during the year amounted to two billion, four hundred and twenty-seven million, four hundred and twenty-seven thousand, one hundred and fifty-three naira, thirteen kobo (N2,427,427,153.13) only. This is made up of:

Recurrent expenditure	-	N1,377,447,875.18	57%
Capital Expenditure	-	1,049,979,277.95	43%
	<b>=</b>	<b>N2,427,427,153.13</b>	<b>100%</b>

The above presentation shows that 57% went on recurrent expenditure while 43% went a capital expenditure. This is a very positive development and this tempo should be sustained and improved on.

## STATEMENT OF ASSETS AND LIABILITIES

### i. Treasuries and Banks

UBA Main Account	A/c	1019192519	N240,956,928.93
UBA Capital Account	A/c	1019898268	N104,813,070.75
			<b>N345,709,999.68</b>

The Local Government Treasury had no cash at hand, but the two UBA bank accounts had a total of N345,769,999.68 credit balances in them. This has been verified from the Bank certificates. This also conforms with the cashless policy of the Government.

## **INVESTMENTS**

The total book value of the Local Government's investments stood at N11,727,499.00. However most of the companies invested in are moribund; and therefore the market value of these investments is nothing to write home about. I have advised severally that the value of the dead company's shares be written off the books so as to reflect a fair position of the investments currently.

## **ADVANCES**

All advances have been retired

## **DEPOSITS**

All third party deposits have been similarly retired.



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