

ZARIA LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENT

PROFILE
ELECTED OFFICIALS

HON. ENGR ALIYU IDRIS IBRAHIM	:	EXECUTIVE CHAIRMAN
		<u>ELECTED COUNCILLORS</u>
HON. HASHIMU BAKO	:	WUCICIRI WARD
HON. HAKILU A. UMAR	:	KUFENA WARD
HON. ABUBAKAR ABDULLAHI	:	LIMANCIN KONA WARD
HON. SALISU IBRAHIM	:	KAURA WARD
HON. SALISU MAGAJI	:	UNGWAN JUMA WARD
HON. YUSHE'U MOH'D INUWA	:	UNGWAN FATIKA WARD
HON. SALE HUSSAINI	:	KWARBAI "A" WARD
HON. ISMAILA SHUAIBU	:	TUKUR-TUKUR WARD
HON. ALDULAZIZ SANI	:	DUTSEN ABBA WARD
HON. IBRAHIM SAMBO	:	KWARBAI "B" WARD
HON. MUSA SALISU	:	TUDUN WADA WARD
HON. ISIYAKU DALHATU	:	DAMBO WARD
HON. AMINU SANI (MINISTER)	:	GYALLESU WARD
HON. MOHAMMED A. KWASAU	:	COUNCIL SECRETARY

MANAGEMENT STAFF

BARR. SHAFI'U SAIDU	:	DIRECTOR ADMIN & FINANCE
MUNNIR INUWA GAMBO	:	LOCAL GOVERNMENT TREASURER
AMOS WANZAMI	:	DIRECTOR AGRIC & FORESTRY
SHEHU Y. MAHARAZU	:	DIRECTOR WORKS AND INFRASTRUCTURE
ILLIYASU AMINU YA'U	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT

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



**HON .ENGR. ALIYU I. IBRAHIM
EXECUTIVE CHAIRMAN**



**HON. ABDULLAHI SANI
COUNCIL SECRETARY**

**BARR. SHAFI'U SAIDU
DIR. ADMIN AND FINANCE**



**ALH. MUNNIR I GAMBO
LOCAL GOVT. TREASURER**

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Zaria Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Zaria 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 Zaria 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 Zaria Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2003 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, Zaria Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

.....
HON. ENGR. ALIYU IDRIS IBRAHIM
EXECUTIVE CHAIRMAN
11/08/20
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Zaria Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Zaria 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 Zaria Local Government are contained on pages 16 to 49 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 50 to 57

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 ₦2,646,873,083.85 Billion. The total recurrent payment charged to the Fund in line with Zaria Local Government Appropriation Act 2018 was ₦2,737,139,720.69 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦0.90 Billion for the year. The closing balance of the fund as at 31st December, 2019 was ₦0.171 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		262,077,385.33		1,513,338.21
Recurrent Receipts	2,646,873,083.85		2,882,595,639.08	
Recurrent Expenditure	2,737,139,720.69		2,622,031,591.96	
Net Recurrent Surplus/(Deficit)		(90,266,636.84)		260,564,047.12
Closing Balance		171,810,748.49		262,077,385.33

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.875 Billion and total capital expenditure charged to the fund amounted to ₦0.875 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	875,885,590.81		826,321,951.32	
Capital Expenditure	875,885,590.81		826,321,951.32	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,646,873,083.85 and total payment was ₦2,737,139,720.69. An overall net deficit cash flow of ₦90,266,636.84 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦171,810,748.49:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		262,077,385.33		1,513,338.21
Total Receipts	2,646,873,083.85		2,882,595,639.08	
Total Payments	2,737,139,720.69		2,622,031,591.96	
Net Cash Surplus/(Deficit)		(90,266,636.84)		260,564,047.12
Closing Cash/Bank Balance		171,810,748.49		262,077,385.33
Represented by:				
Consolidated Revenue Fund	171,810,748.49		262,077,385.33	
Capital Development Fund	-		-	

3. COMPUTERIZATION OF ADMIN AND FINANCE DEPT - 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 Zaria Local Govt. at Mold Computers and Communications Ltd Kaduna

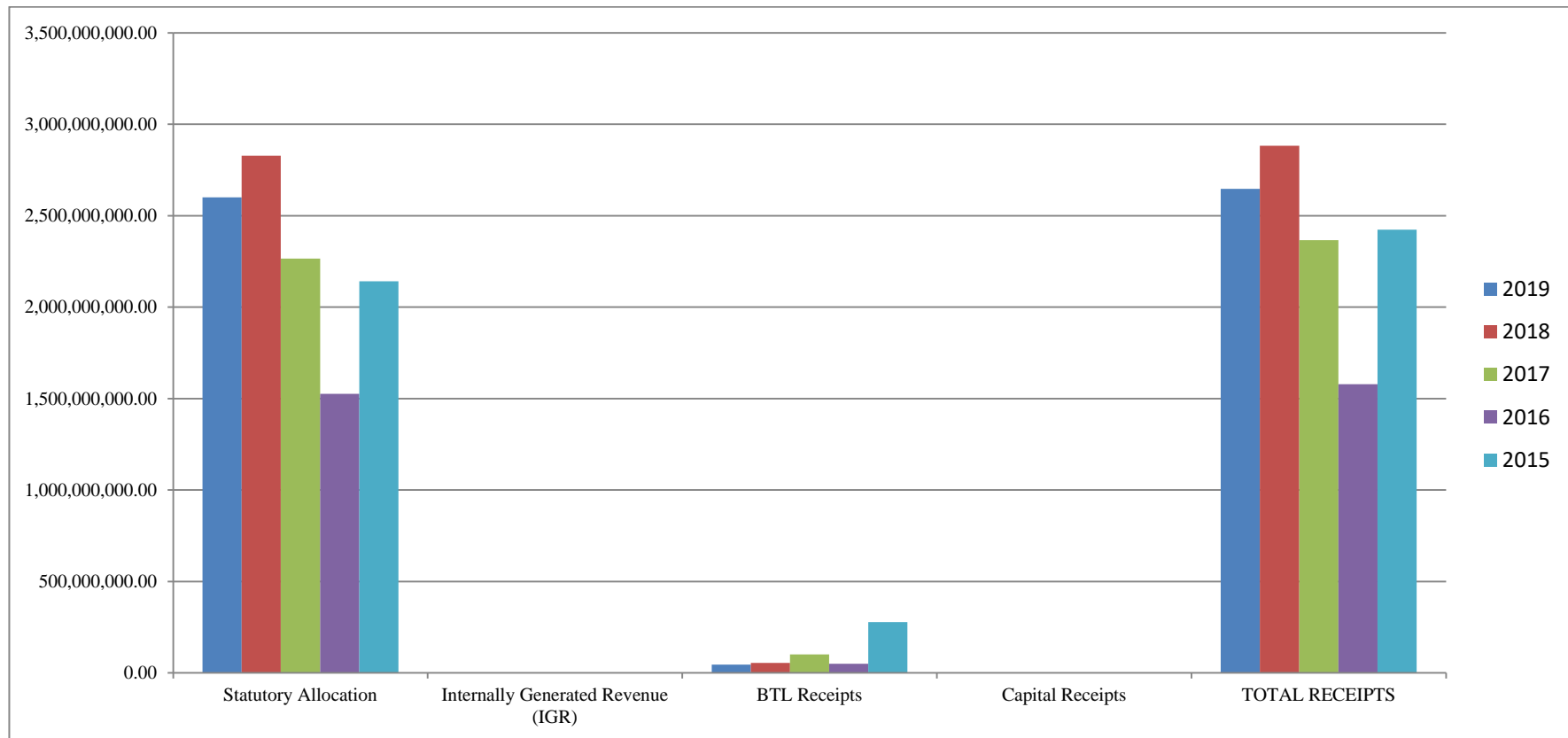
3.2 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	1,513,338.21	262,077,385.33		513,713,623.00	251,636,237.67-		
RECEIPTS							
Statutory Allocation	2,827,862,490.11	2,600,995,711.20	3,060,010,318.00	3,060,010,318.00	459,014,606.80-		
Internally Generated Revenue			82,803,994.00	82,803,994.00	82,803,994.00-		
BTL Receipts	54,733,148.97	45,877,372.65			45,877,372.65+		
Total Recurrent Year Receipts	2,882,595,639.08	2,646,873,083.85	3,142,814,312.00	3,142,814,312.00	495,941,228.15-		
Total Projected Funds Available	2,884,108,977.29	2,908,950,469.18	3,142,814,312.00	3,656,527,935.00	747,577,465.82-		
Recurrent Expenditure: Economic Classification:							
Employees Compensation	1,264,070,742.98	1,330,340,200.03	1,257,814,239.00	1,331,728,065.00	1,387,864.97+	1,320,704,948.00	1,386,740,197.00
Social Benefits	125,815,217.02	131,151,543.48	23,493,568.00	126,001,784.00	5,149,759.48-	20,000,000.00	20,000,000.00
Overhead Costs	343,115,664.67	341,913,891.00	344,268,667.00	344,268,667.00	2,354,776.00+	291,764,030.00	289,904,030.00
Public Debt Charges - Settlements of Liabilities	7,974,867.00	11,971,122.72	6,000,000.00	6,000,000.00	5,971,122.72-	9,000,000.00	9,000,000.00
BTL Payments	54,733,148.97	45,877,372.65			45,877,372.65-		
Total Recurrent Payments	1,795,709,640.64	1,861,254,129.88	1,631,576,474.00	1,807,998,516.00	53,255,613.88-	1,641,468,978.00	1,705,644,227.00
Capital Expenditure: Programme Classification:							
01 Economic Empowerment Through Agriculture	27,938,571.50	38,500,000.00	169,050,000.00	169,050,000.00	130,550,000.00+	242,800,000.00	242,800,000.00
04 Improvement to Human Health	15,394,378.59	65,949,619.60	248,036,142.00	248,036,142.00	182,086,522.40+	224,186,142.00	224,343,642.00
05 Enhancing Skills and Knowledge	68,486,134.59	70,500,000.00	249,000,000.00	249,000,000.00	178,500,000.00+	221,123,637.00	221,123,637.00
06 Housing and Urban Development		33,687,869.77	125,252,110.00	125,252,110.00	91,564,240.23+	126,290,110.00	126,290,110.00
09 Environmental Improvement	70,288,576.85						
10 Water Resources and Rural Development	113,418,009.21	19,657,105.72	22,000,000.00	22,000,000.00	2,342,894.28+	22,000,000.00	22,000,000.00
13 Reform of Government and Governance	221,256,589.97	307,710,200.00	120,802,690.00	376,094,271.00	68,384,071.00+	136,082,690.00	136,082,690.00
14 Power	244,186,084.30	282,111,939.52	277,096,896.00	359,096,896.00	76,984,956.48+	234,000,000.00	234,000,000.00
17 Road	65,353,606.31	57,768,856.20	300,000,000.00	300,000,000.00	242,231,143.80+	308,000,000.00	308,000,000.00
Total Capital Expenditure by Programme	826,321,951.32	875,885,590.81	1,511,237,838.00	1,848,529,419.00	972,643,828.19+	1,514,482,579.00	1,514,640,079.00
Total Expenditure (Budget Size)	2,622,031,591.96	2,737,139,720.69	3,142,814,312.00	3,656,527,935.00	919,388,214.31+	3,155,951,557.00	3,220,284,306.00
Budget Surplus/(Deficit)	262,077,385.33	171,810,748.49			171,810,748.49+	3,155,951,557.00	3,220,284,306.00
Financing of Deficit by Borrowing							
Closing Balance	262,077,385.33	171,810,748.49			171,810,748.49	3,155,951,557.00	3,220,284,306.00

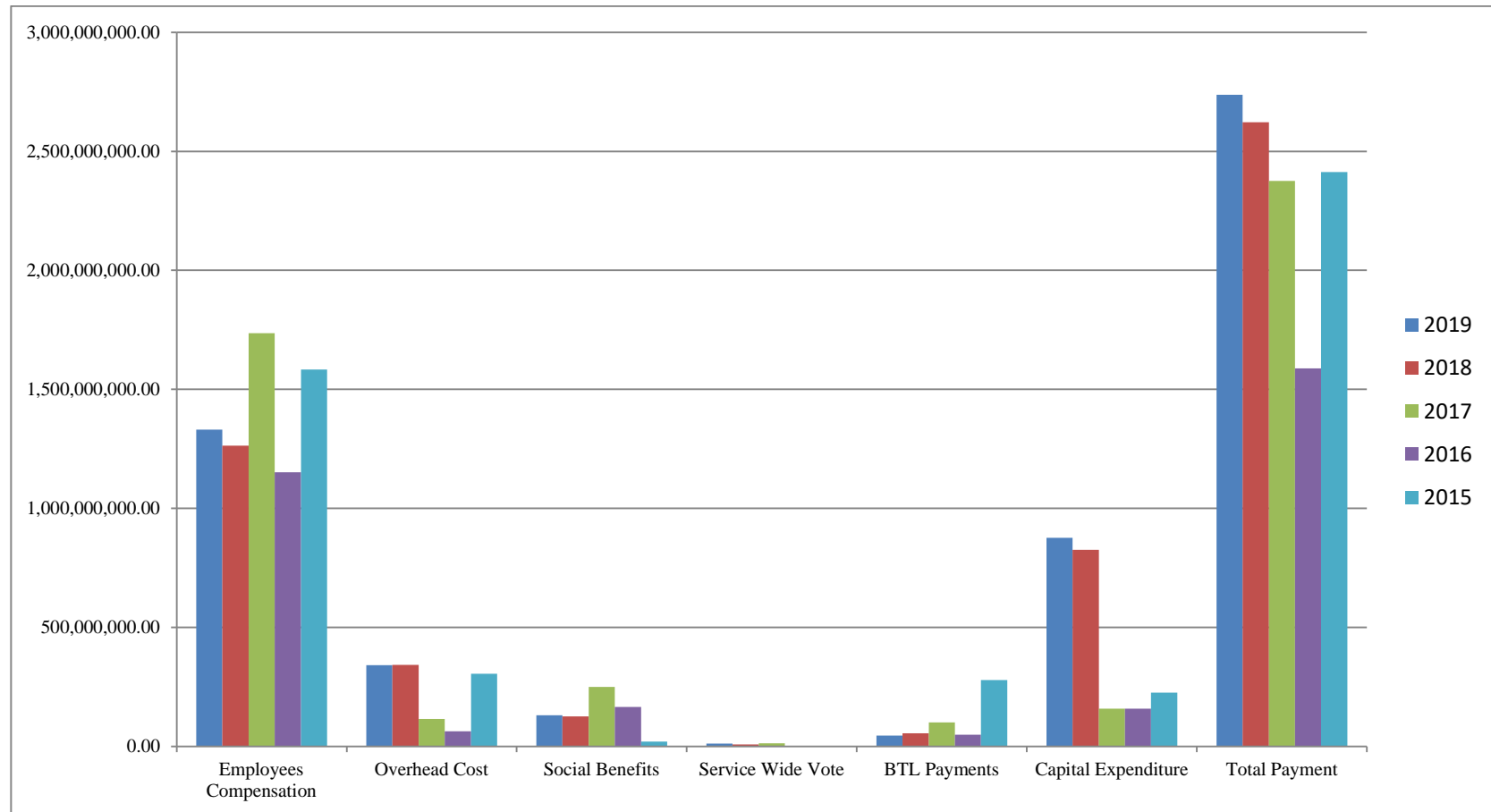
3.3 FIVE YEARS FINANCIAL SUMMARY

RECEIPTS:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	2,600,995,711.20	2,827,862,490.11	2,265,152,748.81	1,525,489,357.21	2,142,215,897.25
Internally Generated Revenue (IGR)			183,227.04	3,000,000.00	2,395,000.00
BTL Receipts	45,877,372.65	54,733,148.97	101,209,275.37	49,710,479.66	278,447,274.47
Capital Receipts					
TOTAL RECEIPTS	2,646,873,083.85	2,882,595,639.08	2,366,545,251.22	1,578,199,836.87	2,423,058,171.72
PAYMENTS:					
Employees Compensation	1,330,340,200.03	1,264,070,742.98	1,736,093,891.28	1,151,748,619.28	1,583,412,500.57
Overhead Cost	341,913,891.00	343,115,664.67	115,595,219.22	63,193,129.55	305,212,459.51
Social Benefits	131,151,543.48	125,815,217.02	249,505,790.38	165,547,541.67	20,000,000.00
Service Wide Vote	11,971,122.72	7,974,867.00	13,536,400.00		
Capital Expenditure	875,885,590.81	826,321,951.32	159,115,189.71	158,128,687.65	225,592,308.82
BTL Payments	45,877,372.65	54,733,148.97	101,209,275.37	49,710,479.66	278,447,274.47
TOTAL PAYMENTS	2,737,139,720.69	2,622,031,591.96	2,375,055,765.96	1,588,328,457.81	2,412,664,543.37
CASH BALANCES					
Net Cash Surplus/(Deficit)	-90,266,636.84	260,564,047.12	-8,510,514.74	-10,128,620.94	10,393,628.35
Opening Cash Balance	262,077,385.33	1,513,338.21	10,023,852.95	20,152,473.89	9,758,845.54
CLOSING CASH BALANCE	171,810,748.49	262,077,385.33	1,513,338.21	10,023,852.95	20,152,473.89

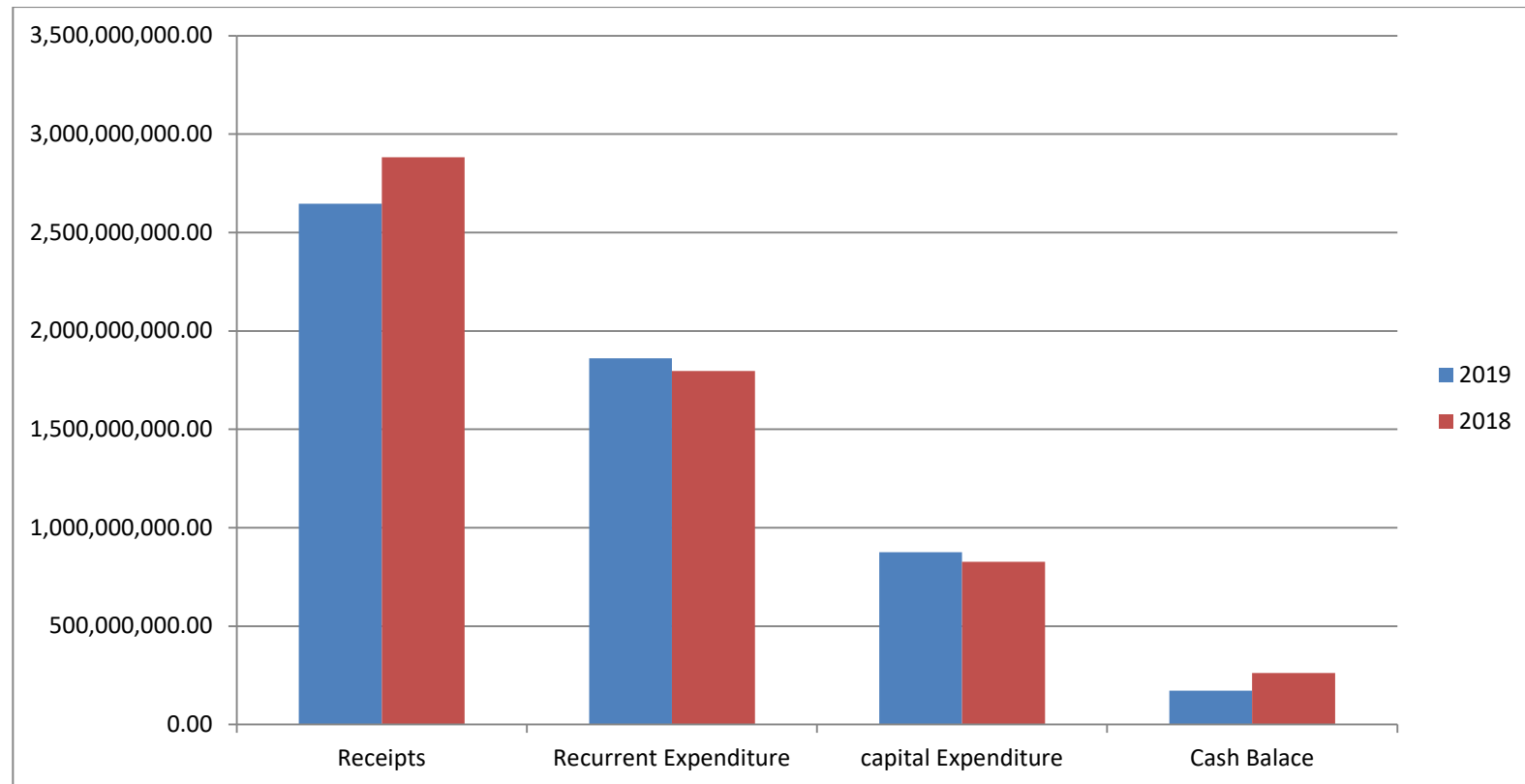
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 2019 and its operation for the year ended on that date.

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

.....
MUNNIR I. GAMBO
TREASURER

..... 11/8/20
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 Zaria Local Government as at 31st December, 2019, and its operation for the year ended on that date.

.....
MUNNIR I. GAMBO
TREASURER
..... 11/8/20
DATE

.....
HON. ENGR. ALIYU IDRIS IBRAHIM
EXECUTIVE CHAIRMAN
..... 11/08/20
DATE

AUDIT CERTIFICATE

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

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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Zaria Local Government Council of Kaduna State for the year ended 31st December, 2019.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2019	2018
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,291,013,273.72	2,389,724,775.80
Share of Value Added Tax	2	309,982,437.48	438,137,714.31
Total Receipts		2,600,995,711.20	2,827,862,490.11
Recurrent Payments:			
Employees Compensation	4	1,330,340,200.03	1,264,070,742.98
Social Benefits	5	131,151,543.48	125,815,217.02
Overhead Cost	6	341,913,891.00	343,115,664.67
CRFC - (Excluding Social Benefits and Public Debt)	7	11,971,122.72	7,974,867.00
Total Payments		1,815,376,757.23	1,740,976,491.67
Net Cash Flow from Operating Activities		785,618,953.97	1,086,885,998.44
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	38,500,000.00	27,938,571.50
Improvement to Human Health	11	65,949,619.60	15,394,378.59
Enhancing Skills and Knowledge	12	70,500,000.00	68,486,134.59
Housing and Urban Development	13	33,687,869.77	
Environmental Improvement	16		70,288,576.85
Water Resources and Rural Development	17	19,657,105.72	113,418,009.21
Reform of Government and Governance	20	307,710,200.00	221,256,589.97
Power	21	282,111,939.52	244,186,084.30
Road	24	57,768,856.20	65,353,606.31
Net Cash Flow from Investing Activities	29	875,885,590.81	826,321,951.32
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	45,877,372.65	54,733,148.97
Below-The-Line Payments	37	45,877,372.65	54,733,148.97
Net Movement			
Net Surplus(Deficit) for the Year		(90,266,636.84)	260,564,047.12
Opening Balance		262,077,385.33	1,513,338.21
Closing Balance	38	171,810,748.49	262,077,385.33

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2019	2018
		₦	₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	171,810,748.49	262,077,385.33
Sub Total		171,810,748.49	262,077,385.33
Investments and Other Assets			
Investments	40	13,018,980.00	13,018,980.00
Sub Total		13,018,980.00	13,018,980.00
Total Assets		184,829,728.49	275,096,365.33
Public Funds:			
Consolidated Revenue Fund	42	171,810,748.49	262,077,385.33
Capital Development Fund	43		
Other Funds	44	13,018,980.00	13,018,980.00
Sub - Total: Public Funds		184,829,728.49	275,096,365.33
LIABILITIES:			
Public Funds + Liabilities		184,829,728.49	275,096,365.33

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		1,513,338.21	262,077,385.33		176,422,042.00	85,655,343.33+		
Add: Recurrent Receipts:								
25001001/11010001 Statutory Allocation		2,287,027,566.98	2,214,792,288.49	2,405,330,538.00	2,405,330,538.00	190,538,249.51-		
25001001/11010002 Share of VAT		438,137,714.31	309,982,437.48	562,306,142.00	562,306,142.00	252,323,704.52-		
25001001/11010003 Excess Crude		16,486,776.39						
25001001/11010006 NNPC Refunds		3,956,826.33	3,297,355.28			3,297,355.28+		
25001001/11010011 10% IGR State Contribution				92,373,638.00	92,373,638.00	92,373,638.00-		
25001001/11010013 Exchange Rate Difference		24,911,240.14	3,701,379.79			3,701,379.79+		
25001001/11000018 Solid Minerals			2,868,775.59			2,868,775.59+		
25001001/11000019 Share of Forex Equalization		52,005,762.39	42,951,964.05			42,951,964.05+		
25001001/11000020 Excess Bank Charges Recovered		5,336,603.57	5,266,056.49			5,266,056.49+		
25001001/11000021 Share of Good and Value Consideration			18,135,454.03			18,135,454.03+		
Sub Total: Statutory Allocation		2,827,862,490.11	2,600,995,711.20	3,060,010,318.00	3,060,010,318.00	459,014,606.80-		
Direct Taxes	49			2,500,000.00	2,500,000.00	2,500,000.00-		
Licenses	50			2,500,000.00	2,500,000.00	2,500,000.00-		
Rates	51			23,283,994.00	23,283,994.00	23,283,994.00-		
Fees	52			36,520,000.00	36,520,000.00	36,520,000.00-		
Earnings	55			18,000,000.00	18,000,000.00	18,000,000.00-		
Total: Independent Revenue				82,803,994.00	82,803,994.00	82,803,994.00-		
Total Recurrent Receipts		2,827,862,490.11	2,600,995,711.20	3,142,814,312.00	3,142,814,312.00	541,818,600.80-		
Total Funds Available		2,829,375,828.32	2,863,073,096.53	3,142,814,312.00	3,319,236,354.00	456,163,257.47-		
Less Recurrent Payments:								
Employees Compensation	63	1,264,070,742.98	1,330,340,200.03	1,257,814,239.00	1,331,728,065.00	1,387,864.97+	1,320,704,948.00	1,386,740,197.00
Social Benefits	64	125,815,217.02	131,151,543.48	23,493,568.00	126,001,784.00	5,149,759.48-	20,000,000.00	20,000,000.00
Overhead Cost	65	343,115,664.67	341,913,891.00	344,268,667.00	344,268,667.00	2,354,776.00+	291,764,030.00	289,904,030.00
CRFC - (Excluding Social Benefits and Public Debts)	66	7,974,867.00	11,971,122.72	6,000,000.00	6,000,000.00	5,971,122.72-	9,000,000.00	9,000,000.00
Total Recurrent Payments		1,740,976,491.67	1,815,376,757.23	1,631,576,474.00	1,807,998,516.00	7,378,241.23-	1,641,468,978.00	1,705,644,227.00
Other Cash Movement								
Below-The-Line Receipts	67	54,733,148.97	45,877,372.65			45,877,372.65+		
Below-The-Line Payments	68	54,733,148.97	45,877,372.65			45,877,372.65-		
Net Recurrent Funds before Transfers		1,088,399,336.65	1,047,696,339.30	1,511,237,838.00	1,511,237,838.00	463,541,498.70-	1,641,468,978.00	1,705,644,227.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19+		
Total Appropriations/Transfers		826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19+		
Closing Balance		262,077,385.33	171,810,748.49			171,810,748.49+	1,641,468,978.00	1,705,644,227.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance					337,291,581.00	337,291,581.00-		
Add: Revenue								
Transfer from Consolidated Revenue		826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19-		
Sub Total: Capital Receipts		826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19-		
Total Capital Funds Available		826,321,951.32	875,885,590.81	1,511,237,838.00	1,848,529,419.00	972,643,828.19-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	193,255,107.14	307,710,200.00	115,802,690.00	371,094,271.00	63,384,071.00+	131,082,690.00	131,082,690.00
Economic Affairs	74	243,847,667.85	322,225,771.21	743,983,096.00	768,983,096.00	446,757,324.79+	760,136,200.00	760,136,200.00
Environmental Protection	75	70,288,576.85	1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	3,150,000.00	3,307,500.00
Housing and Community Development	76	235,050,086.30	109,500,000.00	154,415,910.00	211,415,910.00	101,915,910.00+	177,953,910.00	177,953,910.00
Health	77	15,394,378.59	64,149,619.60	245,036,142.00	245,036,142.00	180,886,522.40+	221,036,142.00	221,036,142.00
Education	79	68,486,134.59	70,500,000.00	249,000,000.00	249,000,000.00	178,500,000.00+	221,123,637.00	221,123,637.00
Total Capital Expenditure		826,321,951.32	875,885,590.81	1,511,237,838.00	1,848,529,419.00	972,643,828.19+	1,514,482,579.00	1,514,640,079.00
Closing Balance							1,514,482,579.00	1,514,640,079.00

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2019	2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	2,214,792,288.49	2,287,027,566.98
25001001/11010003 Excess Crude		16,486,776.39
25001001/11010006 NNPC Refunds	3,297,355.28	3,956,826.33
25001001/11010013 Exchange Rate Difference	3,701,379.79	24,911,240.14
25001001/11000018 Solid Minerals	2,868,775.59	
25001001/11000019 Share of Forex Equalization	42,951,964.05	52,005,762.39
25001001/11000020 Excess Bank Charges Recovered	5,266,056.49	5,336,603.57
25001001/11000021 Share of Good and Value Consideration	18,135,454.03	
Total	2,291,013,273.72	2,389,724,775.80
Note 2 - Share of Value Added Tax		
Share of Value Added	309,982,437.48	438,137,714.31
This represent Share of VAT from FAAC		
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	950,304,652.48	869,668,548.72
Local Government Staff	380,035,547.55	394,402,194.26
Total	1,330,340,200.03	1,264,070,742.98
Note 4A - Local Government Staff		
Zaria Local Govt	380,035,547.55	394,402,194.26
Total	380,035,547.55	394,402,194.26
Note 5 - Social Benefits		
Contribution to Local Government Pension Fund	85,648,903.69	119,950,824.80
Govt 10% Contribution to Pension Scheme	45,502,639.79	5,864,392.22
Total	131,151,543.48	125,815,217.02
Note 6 - Overhead Costs		
Transport and Travelling	13,019,000.00	48,356,746.61
Utilities	5,220,000.00	2,314,500.00
Material and Supplies	11,060,000.00	28,277,790.00
Maintenance Services	5,360,000.00	53,842,614.58
Training	27,090,668.53	950,000.00
Other Services	175,877,170.00	96,905,000.00
Consulting & Professional Services	9,869,000.00	15,206,000.00
Fuel and Lubricants	750,000.00	780,000.00
Financial Charges	804,683.92	710,000.00
Miscellaneous Expenses	89,863,368.55	92,303,013.48
Local Grants and Contributions	3,000,000.00	3,470,000.00
Total	341,913,891.00	343,115,664.67

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liabilities	11,971,122.72	7,974,867.00
Total	11,971,122.72	7,974,867.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000003 Purchase Of Irrigation Pumps And Agricultural Implement Across	5,000,000.00	374,400.00
15001001/23030112/01000011 Tree Planting		200,000.00
15001001/23030112/01000023 Completion of slaughter slabs	15,000,000.00	20,624,971.50
15001001/23010127/01000030 Purchase Of Agricultural Implement At Ung.Fatika Ward	8,000,000.00	
15001001/23020113/01000031 Fencing Of Slaughter Slab At Dorayi	3,000,000.00	
15001001/23020113/01000043 Plantation farm sample for palm oil production		6,739,200.00
15001001/23020113/01000045 Provision Of Agricultural Implement At Dembo Ward	7,500,000.00	
Total	38,500,000.00	27,938,571.50
Note 11 - Improvement to Human Health		
34001001/23030105/04000001 Rehabilitation/Repairs of PHC Facilities		15,394,378.59
21001001/23010122/04000006 Supply Of PHC Equipment At Ung. Karfe	3,500,000.00	
21001001/23020106/04000010 Renovation of PHC Clinic at Dambo	12,000,000.00	
21001001/23030105/04000018 Renovation Of PHC Ang. Bishar	1,500,000.00	
21001001/23040104/04000028 Refuse Evacuation And Waste Management	22,500,000.00	
21001001/23020106/04000029 Procurement Of PHC Equipment Tukur-Tukur Ward	1,500,000.00	
21001001/23010122/04000039 Purchase of Hospital Equipment	4,550,000.00	
21001001/23040104/04000045 Refuse Collection & Disposal	7,599,619.60	
21001001/23040105/04000046 Water Sanitation Programm	1,800,000.00	
21001001/23050101/04000047 Food And Nutrition Programm	2,000,000.00	
21001001/23020106/04000049 Contribution to Primary Health Care Agency	9,000,000.00	
Total	65,949,619.60	15,394,378.59
Note 12 - Enhancing Skills and Knowledge		
17001001/23020107/05000001 Provision of Vocational and Skills Development		27,462,554.12
17001001/23020107/05000002 Construction of Public Schools		24,586,067.84
17001001/23020107/05000003 Renovation Of Ube School At Ung. Malamai Fammadina Maganda	3,000,000.00	
17001001/23020107/05000009 Renovation Of Public School At L.E.A Zubairu Isah Raka Kusf	5,000,000.00	
17001001/23020107/05000010 Provision Of Chairs And Desk At L.E.A Kusfa & Others At Lima	3,500,000.00	
17001001/23020107/05000016 Construction Of 1 Blocks Of 2 Classroom At Madakin Saye Ung	10,500,000.00	
17001001/23020107/05000019 Renovation Of 1 Blocks Of 2 Classroom Each At L.E.A Gyelle	10,000,000.00	
17001001/23030106/05000020 Renovation Of Classroom L.E.A Liman Kwari	2,500,000.00	

Notes to Cash Flow Statement – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
17001001/23020107/05000031	Provision For Vocational And Skills Development	3,000,000.00	
17001001/23010124/05000068	Purchase of Teaching/Learning Aid Equipment Teaching Materi	30,000,000.00	4,077,850.00
17001001/23010124/05000100	Purchase of Adult Education Materials	3,000,000.00	12,359,662.63
Total		70,500,000.00	68,486,134.59
Note 13 - Housing and Urban Development			
34001001/23020118/06000004	Fencing Of Eid Prayer Ground At Kofar Doka	1,500,000.00	
34001001/23020104/06000005	Construction Of Additional Guest House Within The Local Gove	6,000,000.00	
34001001/23030103/06000006	Rehabilitation/Renovation Of LGA Guest House	4,500,000.00	
34001001/23030103/06000007	Renovation Of Zaria City Entrance Gate At Kofar Bai 1&2	5,000,000.00	
34001001/23020104/06000018	Fencing Of Health Centers Phc	16,687,869.77	
Total		33,687,869.77	
Note 16 - Environmental Improvement			
34001001/23040102/09000001	Erosion Flood control		70,288,576.85
Total			70,288,576.85
Note 17 - Water Resources and Rural Development			
		19,657,105.72	113,418,009.21
34001001/23020105/10000001	Provision Of Boreholes At K/Gidan Audu Driver K/Gidan Baban	2,500,000.00	
34001001/23020105/10000002	Provision Of Solar Borehole At Kanfage	6,800,000.00	
34001001/23030104/10000003	Rehabilitation Of Borehole At Various Place In Limanci	2,700,000.00	
34001001/23020105/10000004	Construction Of Borehole At Jushi Banzazzau	1,500,000.00	
34001001/23030104/10000005	Rehabilitation Of Borehole At Baba Ahmed L.E.A	500,000.00	
34001001/23020105/10000007	Construction of Boreholes		113,418,009.21
34001001/23020105/10000008	Construction Of Boreholes At Mangoron Babajo Ung.Alkali Ja	5,657,105.72	
Total		19,657,105.72	113,418,009.21
Note - 20 Reform of Government and Governance			
25001001/23010104/13000001	Purchase of Motor Cycles		19,200,000.00
25001001/23010105/13000002	Purchase of motor vehicles	44,800,000.00	76,980,270.00
25001001/23010112/13000003	Purchase of Office Furniture and Fittings	2,525,900.00	
25001001/23010113/13000004	Purchase of Computer		2,621,868.84
25001001/23010115/13000006	Purchase of photocopying machines		2,219,535.00
25001001/23020101/13000007	Construction/Provision of Office Buildings	25,000,000.00	92,233,433.30
25001001/23050101/13000009	Research and Development	102,000,000.00	

Notes to Cash Flow Statement – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
25001001/23050101/13000011	Provision of consultancy services	1,000,000.00	
25001001/23030124/13000012	Rehabilitation of market park	7,000,000.00	
25001001/23020124/13000013	Construction of market stall	1,500,000.00	
25001001/23020118/13000014	Construction of New Offices at LG Secretariat	92,000,000.00	
25001001/23010113/13000015	Purchase Of Information Equipment	200,000.00	
25001001/23020127/13000016	Supply And Installation Of Digital Panasonic Pabx Intercom S	2,334,300.00	
25001001/23010128/13000018	Provision Of Facilities For Security Agency	17,350,000.00	
25001001/23010123/13000019	Purchase Of Fire Fighting Truck	9,000,000.00	
34001001/23010101/13000003	Construction of Boundary Pillars/Right of Ways		28,001,482.83
34001001/23010129/13000020	Procurement Of Tresher Machine And Implement At Kwarbai A	3,000,000.00	
Total		307,710,200.00	221,256,589.97
Note 21 - Power			
34001001/23010119/14000001	Purchase of Generator	5,500,000.00	3,000,000.00
34001001/23020103/14000002	Rural electrification	15,000,000.00	178,295,381.85
34001001/23020103/14000003	Rehabilitation of Rural Electricity	5,000,000.00	12,730,281.04
34001001/23000000/14000009	Extension Of Electricity From Dumbi To Sabun Gida Fanmadina	2,000,000.00	
34001001/23020103/14000010	Purchase Of Lighting Equipment	500,000.00	
34001001/23020103/14000011	Completion Of Electrification At Kakeyayi	5,000,000.00	
34001001/23020103/14000012	Completion Of Electrification At Ung. Gabas	9,000,000.00	
34001001/23020103/14000013	Supply Of Transformers Energizing And Installation At Ung.	4,500,000.00	
34001001/23020103/14000014	Provision Of Electrification At Kako And Yeskwake	4,500,000.00	
34001001/23020103/14000015	Provision Of Electrification At Ung. Makada And Tankarau	4,500,000.00	
34001001/23020103/14000017	Rehabilitation of Street Light	39,500,000.00	41,024,423.41
34001001/23020103/14000018	Supply Of Transformer At Kofar Gidan Liman Kofar Kobo Riin	14,000,000.00	
34001001/23020103/14000019	Provision Of Transformer At K/Gidan Alh.Saidu Mal.Hadi Pam	5,000,000.00	
34001001/23020103/14000020	Provision Of Transformer At Dikko Road	2,000,000.00	
34001001/23020103/14000021	Provision Of 6 Number Electrical Polls At Aminu Road Haya Is	500,000.00	
34001001/23020103/14000022	Provision Of 10 Number Electrical Polls At Pampo Tudun Wada	1,500,000.00	
34001001/23020103/14000023	Provision Of 7 Number Electrical Polls At Gangaren Tudun Wad	1,000,000.00	
34001001/23020103/14000024	Supply And Transformer At Gwargwaje	2,000,000.00	
34001001/23020103/14000026	Completion Of Electrification At Kake Dala Madakin Saye	4,000,000.00	
34001001/23020103/14000027	Electrification At Hayin Dogo Ung.Dankali	2,000,000.00	
34001001/23020103/14000029	Purchase of Transformers	24,000,000.00	9,135,998.00
34001001/23020103/14000030	Supply Of Transformers At Dembo Bizar Ung.Fulani Ung.Sali	13,000,000.00	
34001001/23020103/14000032	Provision Of Electrical Polls From Ciroma House To Amadu She	3,000,000.00	
34001001/23020103/14000034	Installation Of Transformer Near Zamfara Iyan Juma	3,000,000.00	
34001001/23020103/14000035	Purchase/Installation Of Transformer Substation At Ung.Mahau	7,000,000.00	
34001001/23020103/14000036	Rural Electrification Phase I Bakin Kogi	4,500,000.00	
34001001/23020103/14000037	Completion Of Electrification And Installation Of Transforme	12,000,000.00	
34001001/23020103/14000038	Installation Of Transformer At Layin Zamfara Tukur-Tukur S	13,500,000.00	
34001001/23020103/14000039	Provision Of Solar Home System	11,000,000.00	

Notes to Cash Flow Statement – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
34001001/23020103/14000040	Purchase Of Installation Of Solar Inverter Lg Secretariat	8,866,124.32	
34001001/23020103/14000041	Installation Of Solar Street Light LG Secretariat	22,245,815.20	
34001001/23020103/14000042	Electrification Project At Fage Gidan Kano Kaku	5,000,000.00	
34001001/23020103/14000043	Relief And Completing Of Substation At Madaka Taba Ung. Kat	11,000,000.00	
34001001/23020103/14000044	Supply & Instal Of Trans & Electrification Poles At R/Kambar	10,000,000.00	
34001001/23020103/14000045	Installat of Town Distribution Network Tdn At Karauka Mab	8,000,000.00	
Total		282,111,939.52	244,186,084.30
Note 24 - Road			
34001001/23020114/17000001	Construction / Provision of Surfacing (Tarring of Rural Feed		7,056,481.24
34001001/23020114/17000002	Construction of damage bridge		360,563.87
34001001/23020114/17000007	Construction of Culverts at Various Drainage		19,548,876.27
34001001/23020114/17000012	Construction / Provision of Roads		31,495,113.05
34001001/23020114/17000013	Construction Of Drainage & Culvert At Kwankira To Masallaci	3,793,856.20	
34001001/23020114/17000014	Construction Of Drainage & Culvert From Phc Ang.Bishar To Gi	300,000.00	
34001001/23020114/17000019	Construction Of Drainage At Mabuga Karauka Limanci Kusfa	12,000,000.00	
34001001/23020114/17000020	Construction Of Culvert At Ung.Rubu Limanci & Kusfa	3,000,000.00	
34001001/23020114/17000025	Construction Of Drainage At Rimin Danza Ang.Fatika Ung.Iya	12,500,000.00	
34001001/23020114/17000030	Construction Of Drainage Layin Service Kangaren Kwadi Gidan	5,000,000.00	
34001001/23020114/17000034	Construction Of Drainage At Kakiyayi Dakace Bizara To Fang	5,000,000.00	
34001001/23020114/17000036	Construction Of Drainage At Sarkin Yaki Road Layi Tunau Mad	8,175,000.00	
34001001/23020114/17000037	Construction Of Drainage At Maude Wanzami House K/Gidan Jaj	3,000,000.00	
34001001/23020114/17000042	Construction of Culvert at various locations		6,892,571.88
34001001/23020114/17000049	Construction Of Drainage At Tukur-Tukur & Gwargwaje	5,000,000.00	
Total		57,768,856.20	65,353,606.31
Note 29 - Net Cash Flow from Investing Activities by Sector			
Capital Expenditure by Administrative Sector		304,710,200.00	193,255,107.14
Capital Expenditure by Economic Sector		434,725,771.21	564,580,709.59
Capital Expenditure by Social Sector		136,449,619.60	68,486,134.59
Total		875,885,590.81	826,321,951.32

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	136,425,900.00	148,835,069.30
Construction and Provision of Fixed Assets General	563,860,071.21	570,978,955.08
Rehabilitation and Repairs of Fixed Assets General	38,700,000.00	36,219,350.09
Preservation of the Environment General	31,899,619.60	70,288,576.85
Acquisition of Non Tangible Assets	105,000,000.00	
Total - 29A	875,885,590.81	826,321,951.32
Note 29B - Net Cash From Investing Activities by Location		
Dambo Ward	62,834,300.00	28,689,005.09
Kufena Ward	74,457,105.72	361,511,583.73
Kaura Ward	8,500,000.00	
Tukur Tukur Ward	46,449,619.60	24,586,067.84
Ungwan Fatika Ward	24,500,000.00	
Wucicciri Ward	3,000,000.00	
Dutsen Abba Ward	29,045,815.20	6,739,200.00
Gyallesu Ward	14,500,000.00	
Kawarbai A Ward	45,793,856.20	
Kawarbai B Ward	99,500,000.00	
Angwan Juma Ward	17,041,124.32	
Limancin Kona Ward	58,200,000.00	
Tudun Wada Ward	392,063,769.77	404,796,094.66
Total - 29B	875,885,590.81	826,321,951.32
Note 36 - BTL Receipts		
25001001/12150001 With holding Taxes due to FIRS	3,691,925.12	
25001001/12150002 VAT due to FIRS	7,383,850.24	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	8,143,418.01	10,978,983.16
25001001/12150005 Deposits	330,000.00	
25001001/12150007 Monthly Net Total Salary Control Accounts		1,620,000.00
25001001/12150008 10% Contract Retention Fee	5,335,000.00	
25001001/12150008 SIGMA Pension Deduction	7,041,853.30	
25001001/12150010 Withholding Taxes due to BIR	8,232,035.38	
25001001/12150012 NULGE Local Gov't Deductions	2,491,614.02	3,326,173.95
25001001/12150015 Party Deduction	1,480,981.36	
25001001/12150020 Sharp Sharp Loan		11,971,848.45
25001001/12150032 NUT Deduction		8,333,306.50
25001001/12150034 Endwell Deduction		16,797,096.16
25001001/12150036 National Housing Fund Deduction	1,746,695.22	1,505,240.75
25001001/12150039 AOPSHON		200,500.00
Total	45,877,372.65	54,733,148.97

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 37 - Below the Line Payments		
25001001/22080001 WHT	3,691,925.12	
25001001/22080002 Vat due to FIRS	7,383,850.24	
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	8,143,418.01	10,978,983.16
25001001/22080005 Deposits	330,000.00	
25001001/22080007 Monthly Net Total Salary Control Account		1,620,000.00
25001001/22080008 10% Contract Retention Charges	5,335,000.00	
25001001/22080009 SIGMA Pension Deduction	7,041,853.30	
25001001/22080010 With-Holding Tax due to BIR	8,232,035.38	
25001001/22080012 NULGE L.Gov't - Remittances	2,491,614.02	3,326,173.95
25001001/22080015 Party Deduction	1,480,981.36	
25001001/22080020 Sharp Sharp deductions		11,971,848.45
25001001/22080032 NUT Deduction		8,333,306.50
25001001/22080034 Endwell Deductions		16,797,096.16
25001001/22080036 National Housing Fund Deduction	1,746,695.22	1,505,240.75
25001001/22080039 AOPSHON		200,500.00
Total	45,877,372.65	54,733,148.97
Note 38 - Closing Balance		
20001001/31010123 Main Account - Zenith Bank	171,810,748.49	262,077,385.33
Sub Total: Cash and Bank	171,810,748.49	262,077,385.33
Total Consolidated Cash & Bank Balances	171,810,748.49	262,077,385.33

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
20001001/31010123 Main Account - Zenith Bank	171,810,748.49	262,077,385.33
Total	171,810,748.49	262,077,385.33
Note 40 - Investments		
20001001/31090101 Makarfi Sugar	1,000,000.00	1,000,000.00
20001001/31090102 Ikara Food Processing Company	260,000.00	260,000.00
20001001/31090103 Champion Soap Company	375,000.00	375,000.00
20001001/31090104 Kachia Ginger Processing Limited	674,000.00	674,000.00
20001001/31090105 First Bank of Nigeria PLC	737,000.00	737,000.00
20001001/31090106 R.T. Brisco Company	472,980.00	472,980.00
20001001/31090107 Urban Development Bank	500,000.00	500,000.00
20001001/31090108 Universal Bank	1,000,000.00	1,000,000.00
20001001/31090109 Purchase of Shares	2,000,000.00	2,000,000.00
20001001/31090110 Fin Bank (Former NUB) Plc	5,500,000.00	5,500,000.00
20001001/31090111 Global Bank Plc	500,000.00	500,000.00
Total	13,018,980.00	13,018,980.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	262,077,385.33	1,513,338.21
Add/(Less) Net Recurrent Surplus/(Deficit)	90,266,636.84	(260,564,047.12)
Closing Balance	171,810,748.49	262,077,385.33
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Note 46 - Internal Loans		
Note 48 - Outstanding Deposits		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
25001001/12020005 Radio/Television Station License			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12020012 Bicycle/License			1,500,000.00	1,500,000.00	1,500,000.00-		
Total			2,500,000.00	2,500,000.00	2,500,000.00-		
Note 51 - Rates							
25001001/12030006 Ground Rates			19,178,882.00	19,178,882.00	19,178,882.00-		
25001001/12030007 Land use Charges (Private & Commercial Property)			4,105,112.00	4,105,112.00	4,105,112.00-		
Total			23,283,994.00	23,283,994.00	23,283,994.00-		
Note 52 - Fees							
25001001/12040006 Naming Of Street Registration Fees			4,000,000.00	4,000,000.00	4,000,000.00-		
25001001/12040018 Marriage/Divorce Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040022 Advertising Fees			1,020,000.00	1,020,000.00	1,020,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			10,000,000.00	10,000,000.00	10,000,000.00-		
25001001/12040054 Parking Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040074 Native Liquor Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040098 Domestic Animal Fee			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040099 Slaughter Slab Fees			4,000,000.00	4,000,000.00	4,000,000.00-		
25001001/12040100 Merriment & Road Closure Levi/Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040101 Public Convenience Sewage & Refuse Disposal Fees			8,000,000.00	8,000,000.00	8,000,000.00-		
25001001/12040102 Fee Structure for Masts			2,000,000.00	2,000,000.00	2,000,000.00-		
20001001/12040104 Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			36,520,000.00	36,520,000.00	36,520,000.00-		
Note 55 - Earnings							
20001001/12070012 Earning from Market			8,000,000.00	8,000,000.00	8,000,000.00-		
20001001/12070013 Earning from Motor Park			10,000,000.00	10,000,000.00	10,000,000.00-		
Total			18,000,000.00	18,000,000.00	18,000,000.00-		
Note 57 - Rent on Government Lands							
Department of Admin & Finance	365,802,194.26	261,089,785.34	187,260,379.00	261,174,205.00	84,419.66+	196,623,397.00	206,454,567.00
Department of Primary Health Care	28,600,000.00	118,945,762.21	119,271,932.00	119,271,932.00	326,169.79+	125,235,528.00	131,497,305.00
Contribution to Primary Education	869,668,548.72	950,304,652.48	951,281,928.00	951,281,928.00	977,275.52+	998,846,023.00	1,048,788,325.00
Total	1,264,070,742.98	1,330,340,200.03	1,257,814,239.00	1,331,728,065.00	1,387,864.97+	1,320,704,948.00	1,386,740,197.00
Note 64 - Social Benefits							
Contribution to Local Government Pension Fund	119,950,824.80	85,648,903.69		51,254,108.00	34,394,795.69-		
Govt 10% Contribution to Pension Scheme	5,864,392.22	45,502,639.79	23,493,568.00	74,747,676.00	29,245,036.21-	20,000,000.00	20,000,000.00
Total	125,815,217.02	131,151,543.48	23,493,568.00	126,001,784.00	5,149,759.48-	20,000,000.00	20,000,000.00
Note 65 - Overhead Cost							
Department of Admin & Finance	308,618,047.47	294,191,543.87	295,827,849.00	295,827,849.00	1,636,305.13+	200,403,976.00	200,403,976.00

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Department of Agriculture & Natural Resources		7,775,000.00	7,857,143.00	7,857,143.00	82,143.00+	5,160,000.00	3,300,000.00
Department of Works and Infrastructure	8,317,400.00	9,240,000.00	9,510,000.00	9,510,000.00	270,000.00+	10,200,000.00	10,200,000.00
Department of Education & Social Dev.	6,555,231.20	9,283,376.30	9,420,571.00	9,420,571.00	137,194.70+	8,700,000.00	8,700,000.00
Department of Primary Health Care	19,624,986.00	21,423,970.83	21,653,104.00	21,653,104.00	229,133.17+	67,300,054.00	67,300,054.00
Total	343,115,664.67	341,913,891.00	344,268,667.00	344,268,667.00	2,354,776.00+	291,764,030.00	289,904,030.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
20001001/22060203 Settlement of Liabilities	7,974,867.00	11,971,122.72	6,000,000.00	6,000,000.00	5,971,122.72-	9,000,000.00	9,000,000.00
Total	7,974,867.00	11,971,122.72	6,000,000.00	6,000,000.00	5,971,122.72-	9,000,000.00	9,000,000.00
Note 67 - BTL Receipts							
25001001/12150001 Withholding Taxes due to FIRS		3,691,925.12			3,691,925.12+		
25001001/12150002 VAT due to FIRS		7,383,850.24			7,383,850.24+		
25001001/12150003 PAYE Taxes due to State Board of Internal Rev	10,978,983.16	8,143,418.01			8,143,418.01+		
25001001/12150005 Deposits		330,000.00			330,000.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts	1,620,000.00						
25001001/12150008 10% Contract Retention Fee		5,335,000.00			5,335,000.00+		
25001001/12150008 SIGMA Pension Deduction		7,041,853.30			7,041,853.30+		
25001001/12150010 Withholding Taxes due to BIR		8,232,035.38			8,232,035.38+		
25001001/12150012 NULGE Local Gov't Deductions	3,326,173.95	2,491,614.02			2,491,614.02+		
25001001/12150015 Party Deduction		1,480,981.36			1,480,981.36+		
25001001/12150020 Sharp Sharp Loan	11,971,848.45						
25001001/12150032 NUT Deduction	8,333,306.50						
25001001/12150034 Endwell Deduction	16,797,096.16						
25001001/12150036 National Housing Fund Deduction	1,505,240.75	1,746,695.22			1,746,695.22+		
25001001/12150039 AOPSHON	200,500.00						
Total	54,733,148.97	45,877,372.65			45,877,372.65+		
Note 68 - Below the Line Payments							
25001001/22080001 WHT		3,691,925.12			3,691,925.12-		
25001001/22080002 Vat due to FIRS		7,383,850.24			7,383,850.24-		
25001001/22080003 PAYE Taxes due to State Board of Internal Rev	10,978,983.16	8,143,418.01			8,143,418.01-		
25001001/22080005 Deposits		330,000.00			330,000.00-		
25001001/22080007 Monthly Net Total Salary Control Account	1,620,000.00						
25001001/22080008 10% Contract Retention Charges		5,335,000.00			5,335,000.00-		
25001001/22080009 SIGMA Pension Deduction		7,041,853.30			7,041,853.30-		
25001001/22080010 With-Holding Tax due to BIR		8,232,035.38			8,232,035.38-		
25001001/22080012 NULGE L.Gov't - Remittances	3,326,173.95	2,491,614.02			2,491,614.02-		
25001001/22080015 Party Deduction		1,480,981.36			1,480,981.36-		
25001001/22080020 Sharp Sharp deductions	11,971,848.45						
25001001/22080032 NUT Deduction	8,333,306.50						
25001001/22080034 Endwell Deductions	16,797,096.16						
25001001/22080036 National Housing Fund Deduction	1,505,240.75	1,746,695.22			1,746,695.22-		
25001001/22080039 AOPSHON	200,500.00						
Total	54,733,148.97	45,877,372.65			45,877,372.65-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23010104/13000001 Purchase of Motor Cycles	19,200,000.00		5,182,000.00	5,182,000.00	5,182,000.00+	9,000,000.00	9,000,000.00
25001001/23010105/13000002 Purchase of motor vehicles	76,980,270.00	44,800,000.00		45,000,000.00	200,000.00+		
25001001/23010112/13000003 Purchase of Office Furniture and Fittings		2,525,900.00	6,999,900.00	6,999,900.00	4,474,000.00+	1,999,900.00	1,999,900.00
25001001/23010113/13000004 Purchase of Computer	2,621,868.84						
25001001/23010115/13000006 Purchase of photocopying machines	2,219,535.00						
25001001/23020101/13000007 Construction/Provision of Office Buildings	92,233,433.30	25,000,000.00	10,126,440.00	28,654,017.00	3,654,017.00+	14,126,440.00	14,126,440.00
25001001/23050101/13000009 Research and Development		102,000,000.00		102,508,216.00	508,216.00+		
25001001/23050101/13000011 Provision of consultancy services		1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
25001001/23030124/13000012 Rehabilitation of market park		7,000,000.00		9,255,788.00	2,255,788.00+		
25001001/23020124/13000013 Construction of market stall		1,500,000.00	5,699,000.00	5,699,000.00	4,199,000.00+	7,999,000.00	7,999,000.00
25001001/23020118/13000014 Construction of New Offices at LG Secretariate		92,000,000.00	15,998,350.00	95,998,350.00	3,998,350.00+	25,998,350.00	25,998,350.00
25001001/23010113/13000015 Purchase Of Information Equipment		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	7,462,000.00	7,462,000.00
25001001/23020127/13000016 Supply And Installation Of Digital Panasonic Pabx Intercom S		2,334,300.00	5,300,000.00	5,300,000.00	2,965,700.00+	4,000,000.00	4,000,000.00
25001001/23050102/13000017 Construction Of Data Resource Centre At Nagoyi & Gss Zaria			20,497,000.00	20,497,000.00	20,497,000.00+	40,497,000.00	40,497,000.00
25001001/23010128/13000018 Provision Of Facilities For Security Egency		17,350,000.00	21,000,000.00	21,000,000.00	3,650,000.00+		
25001001/23010123/13000019 Purchase Of Fire Fighting Truck		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+		
34001001/23010129/13000020 Procurement Of Tresher Machine & Implement At Kwarbai A		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	15,000,000.00	15,000,000.00
Total	193,255,107.14	307,710,200.00	115,802,690.00	371,094,271.00	63,384,071.00+	131,082,690.00	131,082,690.00
Note 74 - Economic Affairs							
15001001/23030112/01000002 Rehabilitation/Repairs - Agricultural Facilities			3,300,000.00	3,300,000.00	3,300,000.00+	3,300,000.00	3,300,000.00
15001001/23010127/01000003 Purchase Of Irrigation Pumps And Agricultural Impement Acros	374,400.00	5,000,000.00	12,500,000.00	12,500,000.00	7,500,000.00+	12,500,000.00	12,500,000.00
15001001/23020113/01000005 Construction Of Slaughter Slab At Kamfanin Saye			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
15001001/23030112/01000011 Tree Planting	200,000.00						
15001001/23030112/01000023 Completion of slaughter slabs	20,624,971.50	15,000,000.00	16,250,000.00	16,250,000.00	1,250,000.00+	40,000,000.00	40,000,000.00
15001001/23010127/01000025 Purchase Of Tractor In Kaura Word			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
15001001/23010127/01000027 Purchase Of Agricultural Implement At Limanci Kona Ward			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000028 Construction Of Modern Slaughter Slab At Kake			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
15001001/23020113/01000029 Construction Of Slaughter Slab At Dakace			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15001001/23010127/01000030 Purchase Of Agricultural Implement At Ung.Fatika Ward		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000031 Pencing Of Slaughter Slab At Dorayi		3,000,000.00	3,500,000.00	3,500,000.00	500,000.00+	3,500,000.00	3,500,000.00
15001001/23010127/01000032 Provision Of Agricultural Implement & Farm Input			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23010127/01000034 Provision Agricultural Machine And Equipment At Gyallesu War			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
15001001/23020113/01000035 Construction Of Slaughter Slab At Gyellsu Ward			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000036 Provision Of Agricultural Implement Ang.Juma Ward			7,000,000.00	7,000,000.00	7,000,000.00+	7,500,000.00	7,500,000.00
15001001/23020113/01000037 Provision Of Farm Input And Lending At Ang.Juma Ward			7,000,000.00	7,000,000.00	7,000,000.00+	7,500,000.00	7,500,000.00
15001001/23010127/01000038 Purchase Of Agricultural Implement And Rice Thresher Machine			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000039 Purchase Of Irrigation Pumps At Kwarbai B Ward			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23010127/01000040 Provision Of Agricultural Implement And Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000041 Provision Of Medical Equipment At Gyallesu Ward			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000043 Plantation farm sample for palm oil production	6,739,200.00		2,000,000.00	2,000,000.00	2,000,000.00+	14,000,000.00	14,000,000.00
15001001/23020113/01000045 Provision Of Agricultural Implement At Dembo Ward		7,500,000.00	10,000,000.00	10,000,000.00	2,500,000.00+	10,000,000.00	10,000,000.00
15001001/23020113/01000046 Provision of Agricultural Implement to Kufena ward						5,000,000.00	5,000,000.00
15001001/23020113/01000047 Provision of Agricultural Implement in Kaura ward						2,000,000.00	2,000,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23030103/06000017 Renovation Of Zaria City Entrance Gate At Kofar Doka			8,336,200.00	8,336,200.00	8,336,200.00+	8,336,200.00	8,336,200.00
34001001/23020104/06000018 Fencing Of Health Centers Phc		16,687,869.77	20,000,000.00	20,000,000.00	3,312,130.23+		
34001001/23010101/13000001 Provision Of Boreholes At K/Gidan Audu Driver K/Gidan Baban		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,000,000.00	3,000,000.00
34001001/23020105/10000002 Provision Of Solar Borehole At Kanfage		6,800,000.00	7,000,000.00	7,000,000.00	200,000.00+	7,000,000.00	7,000,000.00
34001001/23030104/10000003 Rehabilitation Of Borehole At Various Place In Limanci		2,700,000.00	3,000,000.00	3,000,000.00	300,000.00+	3,000,000.00	3,000,000.00
34001001/23020105/10000004 Construction Of Borehole At Jushi Banzazzau		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	2,000,000.00	2,000,000.00
34001001/23030104/10000005 Rehabilitation Of Borehole At Baba Ahmed L.E.A		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	1,000,000.00	1,000,000.00
34001001/23020105/10000007 Construction of Boreholes	113,418,009.21						
34001001/23020105/10000008 Construction Of Boreholes At Mangoron Babajo Ung.Alkali Ja		5,657,105.72	6,000,000.00	6,000,000.00	342,894.28+	6,000,000.00	6,000,000.00
34001001/23010101/13000003 Construction of Boundary Pillars/Right of Ways	28,001,482.83		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23000000/14000009 Extension Of Electricity From Dumbi To Sabun Gida Fanmadina		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+		
34001001/23020103/14000010 Purchase Of Lighting Equipment		500,000.00	500,000.00	500,000.00	1,000,000.00+		
34001001/23020103/14000018 Supply Of Transformer At Kofar Gidan Liman Kofar Kobo Riin		14,000,000.00	15,000,000.00	15,000,000.00	1,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000019 Provision Of Transformer At K/Gidan Alh.Saidu Mal.Hadi Pam		5,000,000.00	7,000,000.00	7,000,000.00	2,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020103/14000020 Provision Of Transformer At Dikko Road		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/14000021 Provision Of 6 Number Electrical Polls At Aminu Road Haya Is		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	1,000,000.00	1,000,000.00
34001001/23020103/14000022 Provision Of 10 Number Electrical Polls At Pampo Tudun Wada		1,500,000.00	2,500,000.00	2,500,000.00	1,000,000.00+	2,500,000.00	2,500,000.00
34001001/23020103/14000023 Provision Of 7 Number Electrical Polls At Gangaren Tudun Wad		1,000,000.00	1,500,000.00	1,500,000.00	500,000.00+	1,500,000.00	1,500,000.00
34001001/23020103/14000024 Supply And Transformer At Gwargwaje		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	4,000,000.00	4,000,000.00
34001001/23020103/14000025 Provision Of Electrical Poll At Rafin Dan Magaji			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020103/14000026 Completion Of Electrification At Kake Dala Madakin Saye		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000027 Electrification At Hayin Dogo Ung.Dankali		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/14000028 Installation Of Transformer At Gabari			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020103/14000029 Purchase of Transformers	9,135,998.00	24,000,000.00		25,000,000.00	1,000,000.00+		
34001001/23020103/14000030 Supply Of Transformers At Dembo Bizar Ung.Fulani Ung.Sali		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000031 Rehabilitation Of Transformer & Substation At Sabon Layi Fi			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/14000032 Provision Of Electrical Polls From Ciroma House To Amadu She		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23010119/14000033 Purchase Of Transformer At Kwata			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000034 Installation Of Transformer Near Zamfarawa Iyan Juma		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000035 Purchase/Installation Of Transformer Substation At Ung.Mahau		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000036 Rural Electrification Phase I Bakin Kogi		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000037 Completion Of Electrification And Installation Of Transforme		12,000,000.00	15,000,000.00	15,000,000.00	3,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000038 Installation Of Transformer At Layin Zamfara Tukur-Tukur S		13,500,000.00	15,000,000.00	15,000,000.00	1,500,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000039 Provision Of Solar Home System		11,000,000.00	12,750,000.00	12,750,000.00	1,750,000.00+		
34001001/23020103/14000040 Purchase Of Installation Of Solar Inverter Lg Secretariat		8,866,124.32	9,000,000.00	9,000,000.00	133,875.68+		
34001001/23020103/14000041 Installation Of Solar Street Light LG Secretariat		22,245,815.20	24,000,000.00	24,000,000.00	1,754,184.80+		
34001001/23020103/14000042 Electrification Project At Fage Gidan Kano Kaku		5,000,000.00	12,000,000.00	12,000,000.00	7,000,000.00+	12,000,000.00	12,000,000.00
34001001/23020103/14000043 Relief And Completing Of Substation At Madaka Taba Ung. Kat		11,000,000.00	14,346,896.00	14,346,896.00	3,346,896.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000044 Supply & Instal Of Trans & Electrification Poles At R/Kambar		10,000,000.00	12,000,000.00	12,000,000.00	2,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000045 Installat of Town Distribution Network Tdn At Karauka Mab		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000001 Construction / Provision of Surfacing (Tarring of Rural Feed	7,056,481.24						

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000002 Construction of damage bridge	360,563.87						
34001001/23020114/17000006 Construction Of Drainage At Alh. Aminu Idi Makama Gidan Ha			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000007 Construction of Culverts at Various Drainage	19,548,876.27						
34001001/23020114/17000008 Construction Of Drainage At Kofar Gidan Ubangida Doki K/Kona			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000009 Construction Of Culvert At Kafin Mardanni To Danmaliki			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000010 Construction Of Culvert At Sayen Lemu			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020114/17000011 Construction Of Bridge At Ung. Makera			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020114/17000012 Construction / Provision of Roads	31,495,113.05						
34001001/23020114/17000013 Construction Of Drainage & Culvert At Kwankira To Masallaci		3,793,856.20	5,000,000.00	5,000,000.00	1,206,143.80+	5,000,000.00	5,000,000.00
34001001/23020114/17000014 Construction Of Drainage & Culvert From Phc Ang.Bishar To Gi		300,000.00	7,000,000.00	7,000,000.00	6,700,000.00+	7,000,000.00	7,000,000.00
34001001/23020114/17000015 Construction Of Drainage & 3 Single Culvert At Ung.Zakara			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000016 Construction Of Drainage & Lateral Filling From K/Gidan Sark			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000017 Construction Of 3 Single Culvert At K/Gidan Kashe Gola Gida			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000018 Construction Of Drainage From Rimin Doko Pampan Rufa'A To G			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000019 Construction Of Drainage At Mabuga Karauka Limanci Kusfa		12,000,000.00	15,000,000.00	15,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000020 Construction Of Culvert At Ung.Rubu Limanci & Kusfa		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000021 Construction Of Road At Kwarbai Kantudu Ung.Katuka			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000022 Construction Of Stones Drainage At Kwarbai			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23010133/17000023 Purchase of Surveying Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000024 Construction Of Bridge At Ang.Zaria To Kofar Kibo			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
34001001/23020114/17000025 Construction Of Drainage At Rimin Danza Ang.Fatika Ung.Iya		12,500,000.00	18,000,000.00	18,000,000.00	5,500,000.00+	20,000,000.00	20,000,000.00
34001001/23020114/17000026 Construction Of Culvert At Kofar Jatau			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020114/17000028 Construction Of Drainage L.E.A Nurul Huda K/Gidan Sarki Ibr			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000029 Construction Of Drainage At Kugu Road Gidan Kasimu Aliyu Abu			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000030 Construction Of Drainage Layin Service Kangaren Kwadi Gidan		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000031 Construction Of Bridge At Tudun Sarki Rafin Magaji Bayan Gi			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000032 Construction Of 5 Single Culvert At Rafin Magaji Kufena & B			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000033 Construction Of Drainage At Gwargwaje Nasarawa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000034 Construction Of Drainage At Kakiyayi Dakace Bizara To Fang		5,000,000.00	13,000,000.00	13,000,000.00	8,000,000.00+	13,000,000.00	13,000,000.00
34001001/23020114/17000035 Construction Of Bridge At Dembo To Ung.Dungu			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000036 Construction Of Drainage At Sarkin Yaki Road Layi Tunau Mad		8,175,000.00	20,000,000.00	20,000,000.00	11,825,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000037 Construction Of Drainage At Maude Wanzami House K/Gidan Jaj		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000038 Construction Of Drainage At Alfadai Kofar Gidan Marafa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000039 Construction Of Drainage From Kofar Gidan Marafa To Amadu Fa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000040 Construction Of Drainage From Zamfarawa To Gidan Mai Kiran S			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000041 Construction Of Drainage From Kudiddifin Bayan Gidan Kambara			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000042 Construction of Culvert at various locations	6,892,571.88						
34001001/23020114/17000043 Construction Of Road At Rubuci Maraban Yaskwake Zakara To			22,000,000.00	22,000,000.00	22,000,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000044 Construction Of Road From Adada To Gangaren Tukurwa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000045 Construction Of Bridge At Ung.Alkali To Jama'Atu College Ang			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000046 Construction Of Drainage From K/Gidan Sidi To Musa Dan Ikko			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000047 Construction Of Drainage In And Aroun Kakaki K/Pada Muawiyy			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
34001001/23020114/17000048 Construction Of Mini Bridge At Magume & Yan Kwanoni			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
34001001/23020114/17000049 Construction Of Drainage At Tukur-Tukur & Gwargwaje		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000050 Construction Of Culvert At Various Place In Tukur-Tukur			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000051 Construction Of Culvert At Rafin Giwa			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000052 Surface Tarring Of Road At Ang. Makada Tankarau			12,000,000.00	12,000,000.00	12,000,000.00+	15,000,000.00	15,000,000.00
Total	243,847,667.85	322,225,771.21	743,983,096.00	768,983,096.00	446,757,324.79+	760,136,200.00	760,136,200.00
Note 75 - Environmental Protection							
34001001/23040102/09000001 Erosion Flood control	70,288,576.85						
21001001/23040105/04000046 Water Sanitation Programm		1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	3,150,000.00	3,307,500.00
Total	70,288,576.85	1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	3,150,000.00	3,307,500.00
Note 76 - Housing and Community Development							
34001001/23020118/06000001 Construction And Fence Lifting Near And Old Kofar Bai K/Gal			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020118/06000003 Fencing Of Part Of L.E.A Baba Ahmed School			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020118/06000004 Fencing Of Eid Prayer Ground At Kofar Doka		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,000,000.00
34001001/23020104/06000005 Construction Of Additional Guest House Within The Local Gove		6,000,000.00	11,962,000.00	11,962,000.00	5,962,000.00+	30,000,000.00	30,000,000.00
34001001/23030103/06000006 Rehabilitation/Renovation Of LGA Guest House		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23030103/06000007 Renovation Of Zaria City Entrance Gate At Kofar Bai 1&2		5,000,000.00	12,000,000.00	12,000,000.00	7,000,000.00+	15,000,000.00	15,000,000.00
34001001/23030103/06000008 Renovation Of Zaria City Entrance Gate At Kofar Galadima			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	12,000,000.00
34001001/23030103/06000009 Renovation Of Zaria City Entrance Gate At Kofar Kona			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
34001001/23030103/06000013 Renovation Of Zaria City Entrance Gate At Kofar Kuyan Bana			5,476,955.00	5,476,955.00	5,476,955.00+	5,476,955.00	5,476,955.00
34001001/23030103/06000014 Renovation Of Zaria City Entrance Gate At Kofar Gayan			5,476,955.00	5,476,955.00	5,476,955.00+	5,476,955.00	5,476,955.00
34001001/23030103/06000015 Renovation Of Zaria City Entrance Gate At Kofar Jatau			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23030103/06000016 Renovation Of Zaria City Entrance Gate At Kofar Kibo			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
34001001/23010119/14000001 Purchase of Generator	3,000,000.00	5,500,000.00	6,300,000.00	6,300,000.00	800,000.00+	8,800,000.00	8,800,000.00
34001001/23020103/14000002 Rural electrification	178,295,381.85	15,000,000.00		17,000,000.00	2,000,000.00+		
34001001/23020103/14000003 Rehabilitation of Rural Electricity	12,730,281.04	5,000,000.00	5,900,000.00	5,900,000.00	900,000.00+	5,900,000.00	5,900,000.00
34001001/23020103/14000011 Completion Of Electrification At Kakeyayi		5,000,000.00	12,650,000.00	12,650,000.00	7,650,000.00+	12,650,000.00	12,650,000.00
34001001/23020103/14000012 Completion Of Electrification At Ung. Gabas		9,000,000.00	12,650,000.00	12,650,000.00	3,650,000.00+	12,650,000.00	12,650,000.00
34001001/23020103/14000013 Supply Of Transformers Energizing And Installation At Ung.		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000014 Provision Of Electrification At Kako And Yeskwake		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000015 Provision Of Electrification At Ung. Makada And Tankarau		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23030102/14000016 Rehabilitation/Provision Of Transformer Substation At Limanc			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000017 Rehabilitation of Street Light	41,024,423.41	39,500,000.00		40,000,000.00	500,000.00+		
Total	235,050,086.30	109,500,000.00	154,415,910.00	211,415,910.00	101,915,910.00+	177,953,910.00	177,953,910.00
Note 77 - Health							
34001001/23030105/04000001 Rehabilitation/Repairs of PHC Facilities	15,394,378.59						
21001001/23020106/04000001 Construction Of PHC Tankarau			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23030105/04000002 Renovation Of PHC Tariyan Sarki			3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	3,500,000.00
21001001/23020106/04000003 Construction Of PHC Makera			6,500,000.00	6,500,000.00	6,500,000.00+	6,500,000.00	6,500,000.00
21001001/23020106/04000005 Construction Of PHC Ung. Karfe Kofar Gidan Makaranta			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23010122/04000006 Supply Of PHC Equipment At Ung. Karfe		3,500,000.00	5,000,000.00	5,000,000.00	1,500,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000010 Renovation of PHC Clinic at Dambo		12,000,000.00	15,000,000.00	15,000,000.00	3,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000011 Construction Of PHC At Kofar Kibo Ung.Zaria Ung.Fatika			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000014 Construction Of Additional Ward Lab Store And Public Toilet			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000015 Construction Of PHC At Kogoro			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000017 Construction Of PHC At Ung.Nufawa & Kusfa			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23030105/04000018 Renovation Of PHC Ang. Bishar		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000020 Construction Of Labour Room At Alfadarai			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000021 Construction Of PHC Ang.Juma Near Liman House			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/22030105/04000022 Renovation Of PHC At Danjinjiri Clinic			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000023 Construction Of PHC Tudun Kusa & Zakara			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000024 Construction Of PHC Clinic At Rimin Tsiwa K/Doka Near Priso			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000026 Construction Of PHC Kwarin Dangoma			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23040104/04000028 Refuse Evercuation And Waste Management		22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00+		
21001001/23020106/04000029 Procurement Of PHC Equipment Tukur-Tukur Ward		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000035 Upgrading Of PHC At Gabari			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000036 Construction Of PHC At Tudun Sarki Kufna & Dala			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
21001001/23020106/04000037 Provision Of PHC Equipment At Kufena Ward			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
21001001/23020106/04000038 Construction Of PHC Bizara & Ung.Malamai Zaria Dam			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000039 Purchase of Hospital Equipment		4,550,000.00	7,536,142.00	7,536,142.00	2,986,142.00+	7,536,142.00	7,536,142.00
21001001/23030105/04000040 Renovation Of PHC Dakace & Kakiyayi			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23040104/04000045 Refuse Collection & Disposal		7,599,619.60	9,500,000.00	9,500,000.00	1,900,380.40+	13,500,000.00	13,500,000.00
21001001/23050101/04000047 Food And Nutrition Program		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+		
21001001/23020106/04000049 Contribution to Primary Health Care Agency		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	10,000,000.00	10,000,000.00
Total	15,394,378.59	64,149,619.60	245,036,142.00	245,036,142.00	180,886,522.40+	221,036,142.00	221,036,142.00
Note 79 - Education							
17001001/23020107/05000001 Provision of Vocational and Skills Development	27,462,554.12						
17001001/23020107/05000002 Construction of Public Schools	24,586,067.84						
17001001/23020107/05000003 Renovation Of Ube School At Ung. Malamai Fammadina Maganda		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000005 Construction/Provision Of Public School Kofar Gidan Mai Ungu			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000006 Construction Of Cumputer Centre/Public Library At Rimin Doko			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000008 Construction Of Additional 2 Blocks Of Classrooms At Abdussa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000009 Renovation Of Public School At L.E.A Zubairu Isah Raka Kusf		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000010 Provision Of Chairs And Desk At L.E.A Kusfa & Others At Lima		3,500,000.00	5,000,000.00	5,000,000.00	1,500,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000011 Construction Of Public School At Sarki Musa Fadi Sonka L.E.			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000012 Construction Of Islamiyya School At Kantudu Kwarbai			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000013 Construction Of Additional Of Public School At Waziri Lawal			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000014 Litirite Filling Sand At L.E.A Tudun Wada			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
17001001/23030106/05000015 Renovation Of 2 Blocks At L.E.A Primary School At Tudun Wada			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000016 Construction Of 1 Blocks Of 2 Classroom At Madakin Saye Ung		10,500,000.00	15,000,000.00	15,000,000.00	4,500,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000017 Construction Of Nomadic L.E.A Anex Ung. Dungu			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000018 Construction Of Additional 2 Blocks Of Classrooms At L.E.A R			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000019 Renovation Of 1 Blocks Of 2 Classroom Each At L.E.A Gyelle		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	15,000,000.00	15,000,000.00
17001001/23030106/05000020 Renovation Of Classroom L.E.A Liman Kwari		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000021 Upgrading Of 2 Blocks Of Classroom At Ang.Juma Road			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23030106/05000022 Renovation Of L.E.A Tudun Kusa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000023 Construction Of Additional Classroom At L.E.A Tudun Kusa			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
17001001/23020107/05000024 Construction Of Islamiyya School At Bogari			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
17001001/23020107/05000025 Fencing Of Primary School Ang.Dribobi			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000026 Provision Of Desk And Chairs At L.E.A Lemu			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23030106/05000027 Repairs Of Burnt Classroom Near Luman House Ang.Liman			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000028 Construction/Provision Of 1 Block Of 2 Classroom At Tukur-Tu			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000029 Construction Of Islamiyya School Kwarin Dangoma			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000030 Fencing Of Primary Schools			20,000,000.00	20,000,000.00	20,000,000.00+		
17001001/23020107/05000031 Provision For Vocational And Skills Development		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+		
17001001/23010124/05000068 Purchase of Teaching/Learning Aid Equipment Teaching Materi	4,077,850.00	30,000,000.00	35,000,000.00	35,000,000.00	5,000,000.00+	27,123,637.00	27,123,637.00
17001001/23010124/05000100 Purchase of Adult Education Materials	12,359,662.63	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
Total	68,486,134.59	70,500,000.00	249,000,000.00	249,000,000.00	178,500,000.00+	221,123,637.00	221,123,637.00

SCHEDULE OF DETAILED RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	2,287,027,566.98	2,214,792,288.49	2,405,330,538.00	2,405,330,538.00	190,538,249.51-		
25001001/11010002 Share of VAT	438,137,714.31	309,982,437.48	562,306,142.00	562,306,142.00	252,323,704.52-		
25001001/11010003 Excess Crude	16,486,776.39						
25001001/11010006 NNPC Refunds	3,956,826.33	3,297,355.28			3,297,355.28+		
25001001/11010011 10% IGR State Contribution			92,373,638.00	92,373,638.00	92,373,638.00-		
25001001/11010013 Exchange Rate Difference	24,911,240.14	3,701,379.79			3,701,379.79+		
25001001/11000018 Solid Minerals		2,868,775.59			2,868,775.59+		
25001001/11000019 Share of Forex Equalization	52,005,762.39	42,951,964.05			42,951,964.05+		
25001001/11000020 Excess Bank Charges Recovered	5,336,603.57	5,266,056.49			5,266,056.49+		
25001001/11000021 Share of Good and Value Consideration		18,135,454.03			18,135,454.03+		
Total	2,827,862,490.11	2,600,995,711.20	3,060,010,318.00	3,060,010,318.00	459,014,606.80-		
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12020012 Bicycle/License			1,500,000.00	1,500,000.00	1,500,000.00-		
Total			2,500,000.00	2,500,000.00	2,500,000.00-		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Ground Rates			19,178,882.00	19,178,882.00	19,178,882.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			4,105,112.00	4,105,112.00	4,105,112.00-		
Total			23,283,994.00	23,283,994.00	23,283,994.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming Of Street Registration Fees			4,000,000.00	4,000,000.00	4,000,000.00-		
25001001/12040018 Marriage/Divorce Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040022 Advertising Fees			1,020,000.00	1,020,000.00	1,020,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			10,000,000.00	10,000,000.00	10,000,000.00-		
25001001/12040054 Parking Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040074 Native Liquor Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040098 Domestic Animal Fee			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040099 Slaughter Slab Fees			4,000,000.00	4,000,000.00	4,000,000.00-		
25001001/12040100 Merriment & Road Closure Levi/Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040101 Public Convenience Sewage & Refuse Disposal Fees			8,000,000.00	8,000,000.00	8,000,000.00-		
25001001/12040102 Fee Structure for Masts			2,000,000.00	2,000,000.00	2,000,000.00-		
20001001/12040104 Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			36,520,000.00	36,520,000.00	36,520,000.00-		
EARNINGS							

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - Department of Admin & Finance							
20001001/12070012 Earning from Market			8,000,000.00	8,000,000.00	8,000,000.00-		
20001001/12070013 Earning from Motor Park			10,000,000.00	10,000,000.00	10,000,000.00-		
Total			18,000,000.00	18,000,000.00	18,000,000.00-		
Below the Line Receipts							
25001001 - Department of Admin & Finance							
25001001/12150001 With holding Taxes due to FIRS		3,691,925.12			3,691,925.12+		
25001001/12150002 VAT due to FIRS		7,383,850.24			7,383,850.24+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	10,978,983.16	8,143,418.01			8,143,418.01+		
25001001/12150005 Deposits		330,000.00			330,000.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts	1,620,000.00						
25001001/12150008 10% Contract Retention Fee		5,335,000.00			5,335,000.00+		
25001001/12150008 SIGMA Pension Deduction		7,041,853.30			7,041,853.30+		
25001001/12150010 Withholding Taxes due to BIR		8,232,035.38			8,232,035.38+		
25001001/12150012 NULGE Local Gov't Deductions	3,326,173.95	2,491,614.02			2,491,614.02+		
25001001/12150015 Party Deduction		1,480,981.36			1,480,981.36+		
25001001/12150020 Sharp Sharp Loan	11,971,848.45						
25001001/12150032 NUT Deduction	8,333,306.50						
25001001/12150034 Endwell Deduction	16,797,096.16						
25001001/12150036 National Housing Fund Deduction	1,505,240.75	1,746,695.22			1,746,695.22+		
25001001/12150039 AOPSHON	200,500.00						
Total	54,733,148.97	45,877,372.65			45,877,372.65+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
N25001001 - DEPT OF ADMIN & FINANCE							
25001001/21010101 Local Government Staff Salaries	360,302,194.26	187,189,785.34	187,260,379.00	187,260,379.00	70,593.66+	196,623,397.00	206,454,567.00
25001001/21010104 Salary Arrears	5,500,000.00	73,900,000.00		73,913,826.00	13,826.00+		
Sub Total - Personnel Cost	365,802,194.26	261,089,785.34	187,260,379.00	261,174,205.00	84,419.66+	196,623,397.00	206,454,567.00
25001001/22020101 Local Travel and Transport - Training	11,430,523.22						
25001001/22020103 International Transport and Travels - Training	13,985,633.00	2,930,000.00	3,000,000.00	3,000,000.00	70,000.00+	6,000,000.00	6,000,000.00
25001001/22020106 Duty tour Allowance-Civil Servant	22,940,590.39	10,089,000.00	10,132,000.00	10,132,000.00	43,000.00+		
25001001/22020203 Internet Access Charges	550,000.00	1,940,000.00	1,999,651.00	1,999,651.00	59,651.00+	899,476.00	899,476.00
25001001/22020301 Office Stationeries/Computer Consumables		3,415,000.00	3,500,000.00	3,500,000.00	85,000.00+	4,200,000.00	4,200,000.00
25001001/22020306 Printing of Security Documents	21,925,000.00	3,420,000.00	3,500,000.00	3,500,000.00	80,000.00+	4,200,000.00	4,200,000.00
25001001/22020309 Uniforms & Other Clothing						3,000,000.00	3,000,000.00
25001001/22020310 Teaching Aids/ Instruction Materials						2,250,000.00	2,250,000.00
25001001/22020312 Design Service	1,465,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+		
25001001/22020402 Maintenance of Office Furniture	51,467,814.58	1,450,000.00	1,500,000.00	1,500,000.00	50,000.00+	2,250,000.00	2,250,000.00
25001001/22020404 Maintenance of Office / IT Equipments	439,000.00						
25001001/22020501 Training Staff Development and Welfare	950,000.00					4,500,000.00	4,500,000.00
25001001/22020503 1% Local Government Training Fund Contribution		19,987,983.42	20,000,000.00	20,000,000.00	12,016.58+		
25001001/22020504 Sustenance of Mass Literacy Prog.						4,794,000.00	4,794,000.00
25001001/22020505 Workshop on NDLEA		1,987,885.65	2,000,000.00	2,000,000.00	12,114.35+	2,250,000.00	2,250,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	300,000.00	300,000.00
25001001/22020601 Support towards Security Enhancement		17,950,000.00	18,000,000.00	18,000,000.00	50,000.00+		
25001001/22020604 Security Vote (Including Operations)	89,005,000.00	14,950,000.00	15,000,000.00	15,000,000.00	50,000.00+	12,060,000.00	12,060,000.00
25001001/22020606 Physical Security	5,950,000.00	136,027,170.00	136,072,362.00	136,072,362.00	45,192.00+	90,000,000.00	90,000,000.00
25001001/22020611 5% Incentives For Revenue Officers	1,950,000.00						
25001001/22020701 Financial Consulting	2,972,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00+	4,500,000.00	4,500,000.00
25001001/22020702 Information Technology Consulting	440,000.00						
25001001/22020703 Legal Services	205,000.00	480,000.00	500,000.00	500,000.00	20,000.00+	750,000.00	750,000.00
25001001/22020710 Audit Fees		1,970,000.00	2,000,000.00	2,000,000.00	30,000.00+	750,000.00	750,000.00
25001001/22020711 Automation of IPSAS Accounting Document	4,750,000.00	2,150,000.00	2,200,000.00	2,200,000.00	50,000.00+		
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,950,000.00						
25001001/22020713 5% Incentives for Revenue Officers		1,989,000.00	1,996,000.00	1,996,000.00	7,000.00+	2,994,000.00	2,994,000.00
25001001/22020901 1% Administrative Charges	310,000.00	350,216.87	400,000.00	400,000.00	49,783.13+	600,000.00	600,000.00
25001001/22020902 Insurance for Local Government Property	400,000.00	454,467.05	471,000.00	471,000.00	16,532.95+	706,500.00	706,500.00
25001001/22021001 Refreshment & Meals	10,236,950.43	450,000.00	500,000.00	500,000.00	50,000.00+	750,000.00	750,000.00
25001001/22021002 Honorarium & Sitting Allowance	1,969,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	3,000,000.00	3,000,000.00
25001001/22021003 Publicity & Advertisements		2,266,304.17	2,274,857.00	2,274,857.00	8,552.83+	6,000,000.00	6,000,000.00
25001001/22021007 Welfare Packages	460,000.00						
25001001/22021008 Subscription to Professional Bodies	710,000.00						
25001001/22021013 Promotion Examination by LGSB		950,000.00	1,000,000.00	1,000,000.00	50,000.00+	150,000.00	150,000.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021014 Annual Budget Expenses and Administration	3,975,000.00	3,443,000.00	3,500,000.00	3,500,000.00	57,000.00+	4,500,000.00	4,500,000.00
25001001/22021030 Committees & Commissions Expenses						6,000,000.00	6,000,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	19,906,776.00	13,933,423.96	14,000,000.00	14,000,000.00	66,576.04+	3,000,000.00	3,000,000.00
25001001/22021035 Logistics for General Election	17,384,817.20	24,978,092.75	25,000,000.00	25,000,000.00	21,907.25+		
25001001/22021040 Final Accounts and Budget Preparation Expenses	2,959,942.65	2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	4,500,000.00	4,500,000.00
25001001/22021068 Monitoring and Evaluation		1,980,000.00	2,000,000.00	2,000,000.00	20,000.00+		
25001001/22021071 Remuneration of Traditional & Title Holders	2,990,000.00	5,900,000.00	5,999,808.00	5,999,808.00	99,808.00+		
25001001/22021076 Retirement Bond/Redemption bond Scheme	3,500,000.00						
25001001/22021077 Local Government Reforms - Human Resources - ICT Phase II	4,970,000.00	4,970,000.00	5,000,000.00	5,000,000.00	30,000.00+	22,500,000.00	22,500,000.00
25001001/22040109 Grant to Communities/NGO's	3,470,000.00	3,000,000.00	3,282,171.00	3,282,171.00	282,171.00+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost	308,618,047.47	294,191,543.87	295,827,849.00	295,827,849.00	1,636,305.13+	200,403,976.00	200,403,976.00
Total Recurrent Expenditure	674,420,241.73	555,281,329.21	483,088,228.00	557,002,054.00	1,720,724.79+	397,027,373.00	406,858,543.00
15001001 - DEPT. OF AGRIC & FORESTRY							
15001001/22020316 Purchase of Veterinary Drugs / Vaccines		825,000.00	857,143.00	857,143.00	32,143.00+	2,000,000.00	2,000,000.00
15001001/22020605 Cleaning & Fumigation Services		6,950,000.00	7,000,000.00	7,000,000.00	50,000.00+	3,160,000.00	1,300,000.00
Sub Total Overhead Cost		7,775,000.00	7,857,143.00	7,857,143.00	82,143.00+	5,160,000.00	3,300,000.00
Total Recurrent Expenditure		7,775,000.00	7,857,143.00	7,857,143.00	82,143.00+	5,160,000.00	3,300,000.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	814,500.00	2,300,000.00	2,350,000.00	2,350,000.00	50,000.00+		
34001001/22020205 Settlement of Water Bill	950,000.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00+		
34001001/22020301 Office Stationeries/Computer Consumables	1,948,100.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	955,800.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00+	1,500,000.00	1,500,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	980,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	3,000,000.00	3,000,000.00
34001001/22020404 Maintenance of Office / IT Equipments		980,000.00	1,000,000.00	1,000,000.00	20,000.00+	1,500,000.00	1,500,000.00
34001001/22020706 Surveying Services	1,889,000.00	1,300,000.00	1,360,000.00	1,360,000.00	60,000.00+	3,000,000.00	3,000,000.00
34001001/22020801 Motor Vehicle Fuel Cost	780,000.00	750,000.00	800,000.00	800,000.00	50,000.00+	1,200,000.00	1,200,000.00
Sub Total Overhead Cost	8,317,400.00	9,240,000.00	9,510,000.00	9,510,000.00	270,000.00+	10,200,000.00	10,200,000.00
Total Recurrent Expenditure	8,317,400.00	9,240,000.00	9,510,000.00	9,510,000.00	270,000.00+	10,200,000.00	10,200,000.00
17001001 - DEPT OF EDUCATION & SOCIAL DEV.							
17001001/22020309 Uniforms & Other Clothing	1,674,690.00						
17001001/22020310 Teaching aids/ Instruction Materials	1,265,000.00	1,450,000.00	1,500,000.00	1,500,000.00	50,000.00+		
17001001/22020504 Mass Literacy/Formal Adult Edu		3,164,799.46	3,196,000.00	3,196,000.00	31,200.54+		
17001001/22021003 Publicity & Advertisements	640,000.00						
17001001/22021009 Sporting Activities	2,975,541.20	2,222,924.66	2,224,571.00	2,224,571.00	1,646.34+	6,450,000.00	6,450,000.00
17001001/22021030 Donation of Institution/Organization		2,445,652.18	2,500,000.00	2,500,000.00	54,347.82+	2,250,000.00	2,250,000.00
Sub Total Overhead Cost	6,555,231.20	9,283,376.30	9,420,571.00	9,420,571.00	137,194.70+	8,700,000.00	8,700,000.00
Total Recurrent Expenditure	6,555,231.20	9,283,376.30	9,420,571.00	9,420,571.00	137,194.70+	8,700,000.00	8,700,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 60% Contribution to PHC Staff	28,600,000.00	118,945,762.21	119,271,932.00	119,271,932.00	326,169.79+	125,235,528.00	131,497,305.00
Sub Total - Personnel Cost	28,600,000.00	118,945,762.21	119,271,932.00	119,271,932.00	326,169.79+	125,235,528.00	131,497,305.00

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/22021027 IPDS	10,928,693.00	4,953,623.00	5,000,000.00	5,000,000.00	46,377.00+	7,500,000.00	7,500,000.00
21001001/22021030 Miscellaneous Expenses						19,070,686.00	19,070,686.00
21001001/22021041 Emergency relief Materials/Preparedness & Response to Epide						4,499,712.00	4,499,712.00
21001001/22021052 Sustenance of PHC Services		7,570,347.83	7,653,104.00	7,653,104.00	82,756.17+	29,479,656.00	29,479,656.00
21001001/22021054 Community Management of Acute Malnutrition	5,857,000.00	2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	4,500,000.00	4,500,000.00
21001001/22021079 Infant and Young Child Feeding		5,950,000.00	6,000,000.00	6,000,000.00	50,000.00+	2,250,000.00	2,250,000.00
21001001/22021079 Infant and Young Child Feeding (IYCF)	2,839,293.00						
Sub Total Overhead Cost	19,624,986.00	21,423,970.83	21,653,104.00	21,653,104.00	229,133.17+	67,300,054.00	67,300,054.00
Total Recurrent Expenditure	48,224,986.00	140,369,733.04	140,925,036.00	140,925,036.00	555,302.96+	192,535,582.00	198,797,359.00
51001001 - TRADITIONAL OFFICE							
MANDATORY DEDUCTIONS							
17001001/21010101 Primary Teachers' Salaries	869,668,548.72	950,304,652.48	951,281,928.00	951,281,928.00	977,275.52+	998,846,023.00	1,048,788,325.00
Total	869,668,548.72	950,304,652.48	951,281,928.00	951,281,928.00	977,275.52+	998,846,023.00	1,048,788,325.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN & FINANCE							
25001001/22010102 Contribution to Local Government Pension Fund	119,950,824.80	85,648,903.69		51,254,108.00	34,394,795.69-		
25001001/22010105 Govt 10% Contribution to Pension Scheme	5,864,392.22	45,502,639.79	23,493,568.00	74,747,676.00	29,245,036.21-	20,000,000.00	20,000,000.00
Total	125,815,217.02	131,151,543.48	23,493,568.00	126,001,784.00	5,149,759.48+	20,000,000.00	20,000,000.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer From CRF To CDF	826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19-		
Total	826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19-		
OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	826,321,951.32	875,885,590.81	1,511,237,838.00	1,511,237,838.00	635,352,247.19-		

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
N25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/23010104/13000001 Purchase of Motor Cycles	19,200,000.00		5,182,000.00	5,182,000.00	5,182,000.00+	9,000,000.00	9,000,000.00
25001001/23010105/13000002 Purchase of motor vehicles	76,980,270.00	44,800,000.00		45,000,000.00	200,000.00+		
25001001/23010112/13000003 Purchase of Office Furniture and Fittings		2,525,900.00	6,999,900.00	6,999,900.00	4,474,000.00+	1,999,900.00	1,999,900.00
25001001/23010113/13000004 Purchase of Computer	2,621,868.84						
25001001/23010115/13000006 Purchase of photocopying machines	2,219,535.00						
25001001/23020101/13000007 Construction/Provision of Office Buildings	92,233,433.30	25,000,000.00	10,126,440.00	28,654,017.00	3,654,017.00+	14,126,440.00	14,126,440.00
25001001/23050101/13000009 Research and Development		102,000,000.00		102,508,216.00	508,216.00+		
25001001/23050101/13000011 Provision of consultancy services		1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
25001001/23030124/13000012 Rehabilitation of market park		7,000,000.00		9,255,788.00	2,255,788.00+		
25001001/23020124/13000013 Construction of market stall		1,500,000.00	5,699,000.00	5,699,000.00	4,199,000.00+	7,999,000.00	7,999,000.00
25001001/23020118/13000014 Construction of New Offices at LG Secretariate		92,000,000.00	15,998,350.00	95,998,350.00	3,998,350.00+	25,998,350.00	25,998,350.00
25001001/23010113/13000015 Purchase Of Information Equipment		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	7,462,000.00	7,462,000.00
25001001/23020127/13000016 Supply And Installation Of Digital Panasonic Pabx Intercom S		2,334,300.00	5,300,000.00	5,300,000.00	2,965,700.00+	4,000,000.00	4,000,000.00
25001001/23050102/13000017 Construction Of Data Resource Centre At Nagoyi & Gss Zaria			20,497,000.00	20,497,000.00	20,497,000.00+	40,497,000.00	40,497,000.00
25001001/23010128/13000018 Provision Of Facilities For Security Agency		17,350,000.00	21,000,000.00	21,000,000.00	3,650,000.00+		
25001001/23010123/13000019 Purchase Of Fire Fighting Truck		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+		
Total	193,255,107.14	304,710,200.00	105,802,690.00	361,094,271.00	56,384,071.00+	116,082,690.00	116,082,690.00
15001001 - DEPT OF AGRIC AND INFRASTRUCTURE							
15001001/23030112/01000002 Rehabilitation/Repairs - Agricultural Facilities			3,300,000.00	3,300,000.00	3,300,000.00+	3,300,000.00	3,300,000.00
15001001/23010127/01000003 Purchase Of Irrigation Pumps And Agricultural Impement Acros	374,400.00	5,000,000.00	12,500,000.00	12,500,000.00	7,500,000.00+	12,500,000.00	12,500,000.00
15001001/23020113/01000005 Construction Of Slaughter Slab At Kamfanin Saye			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
15001001/23030112/01000011 Tree Planting	200,000.00						
15001001/23030112/01000023 Completion of slaughter slabs	20,624,971.50	15,000,000.00	16,250,000.00	16,250,000.00	1,250,000.00+	40,000,000.00	40,000,000.00
15001001/23010127/01000025 Purchase Of Tractor In Kaura Word			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
15001001/23010127/01000027 Purchase Of Agricultural Implement At Limanci Kona Ward			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000028 Construction Of Modern Slaughter Slab At Kake			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
15001001/23020113/01000029 Construction Of Slaughter Slab At Dakace			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15001001/23010127/01000030 Purchase Of Agricultural Implement At Ung.Fatika Ward		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000031 Pencing Of Slaughter Slab At Dorayi		3,000,000.00	3,500,000.00	3,500,000.00	500,000.00+	3,500,000.00	3,500,000.00
15001001/23010127/01000032 Provision Of Agricultural Implement & Farm Input			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23010127/01000034 Provision Agricultural Machine And Equipment At Gyallesu War			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
15001001/23020113/01000035 Construction Of Slaughter Slab At Gyellsu Ward			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000036 Provision Of Agricultural Implement Ang.Juma Ward			7,000,000.00	7,000,000.00	7,000,000.00+	7,500,000.00	7,500,000.00
15001001/23020113/01000037 Provision Of Farm Input And Lending At Ang.Juma Ward			7,000,000.00	7,000,000.00	7,000,000.00+	7,500,000.00	7,500,000.00
15001001/23010127/01000038 Purchase Of Agricultural Implement And Rice Thresher Machine			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000039 Purchase Of Irrigation Pumps At Kwarbai B Ward			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23010127/01000040 Provision Of Agricultural Implement And Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,000,000.00
15001001/23020113/01000041 Provision Of Medical Equipment At Gyallesu Ward			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000043 Plantation farm sample for palm oil production	6,739,200.00		2,000,000.00	2,000,000.00	2,000,000.00+	14,000,000.00	14,000,000.00
15001001/23020113/01000045 Provision Of Agricultural Implement At Dembo Ward		7,500,000.00	10,000,000.00	10,000,000.00	2,500,000.00+	10,000,000.00	10,000,000.00
15001001/23020113/01000046 Provision of Agricultural Implement to Kufena ward						5,000,000.00	5,000,000.00
15001001/23020113/01000047 Provision of Agricultural Implement in Kaura ward						2,000,000.00	2,000,000.00
Total	27,938,571.50	38,500,000.00	169,050,000.00	169,050,000.00	130,550,000.00+	242,800,000.00	242,800,000.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001 - WORKS AND INFRASTRUCTURE							
34001001/23030105/04000001 Rehabilitation/Repairs of PHC Facilities	15,394,378.59						
34001001/23020118/06000001 Construction And Fence Lifting Near And Old Kofar Bai K/Gal			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020118/06000003 Fencing Of Part Of L.E.A Baba Ahmed School			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020118/06000004 Fencing Of Eid Prayer Ground At Kofar Doka		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,000,000.00
34001001/23020104/06000005 Construction Of Additional Guest House Within The Local Gove		6,000,000.00	11,962,000.00	11,962,000.00	5,962,000.00+	30,000,000.00	30,000,000.00
34001001/23030103/06000006 Rehabilitation/Renovation Of LGA Guest House		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23030103/06000007 Renovation Of Zaria City Entrance Gate At Kofar Bai 1&2		5,000,000.00	12,000,000.00	12,000,000.00	7,000,000.00+	15,000,000.00	15,000,000.00
34001001/23030103/06000008 Renovation Of Zaria City Entrance Gate At Kofar Galadima			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	12,000,000.00
34001001/23030103/06000009 Renovation Of Zaria City Entrance Gate At Kofar Kona			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
34001001/23030103/06000013 Renovation Of Zaria City Entrance Gate At Kofar Kuyan Bana			5,476,955.00	5,476,955.00	5,476,955.00+	5,476,955.00	5,476,955.00
34001001/23030103/06000014 Renovation Of Zaria City Entrance Gate At Kofar Gayan			5,476,955.00	5,476,955.00	5,476,955.00+	5,476,955.00	5,476,955.00
34001001/23030103/06000015 Renovation Of Zaria City Entrance Gate At Kofar Jatau			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23030103/06000016 Renovation Of Zaria City Entrance Gate At Kofar Kibo			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
34001001/23030103/06000017 Renovation Of Zaria City Entrance Gate At Kofar Doka			8,336,200.00	8,336,200.00	8,336,200.00+	8,336,200.00	8,336,200.00
34001001/23020104/06000018 Fencing Of Health Centers Phc		16,687,869.77	20,000,000.00	20,000,000.00	3,312,130.23+		
34001001/23040102/09000001 Erosion Flood control	70,288,576.85						
34001001/23020105/10000001 Provision Of Boreholes At K/Gidan Audu Driver K/Gidan Baban		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,000,000.00	3,000,000.00
34001001/23020105/10000002 Provision Of Solar Borehole At Kanfage		6,800,000.00	7,000,000.00	7,000,000.00	200,000.00+	7,000,000.00	7,000,000.00
34001001/23030104/10000003 Rehabilitation Of Borehole At Various Place In Limanci		2,700,000.00	3,000,000.00	3,000,000.00	300,000.00+	3,000,000.00	3,000,000.00
34001001/23020105/10000004 Construction Of Borehole At Jushi Banzazzau		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	2,000,000.00	2,000,000.00
34001001/23030104/10000005 Rehabilitation Of Borehole At Baba Ahmed L.E.A		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	1,000,000.00	1,000,000.00
34001001/23020105/10000007 Construction Of Boreholes	113,418,009.21						
34001001/23020105/10000008 Construction Of Boreholes At Mangoron Babajo Ung.Alkali Ja		5,657,105.72	6,000,000.00	6,000,000.00	342,894.28+	6,000,000.00	6,000,000.00
34001001/23010101/13000003 Construction Of Boundary Pillars/Right of Ways	28,001,482.83		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23010129/13000020 Procurement Of Tresher Machine And Implement At Kwarbai A		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	15,000,000.00	15,000,000.00
34001001/23010119/14000001 Purchase of Generator	3,000,000.00	5,500,000.00	6,300,000.00	6,300,000.00	800,000.00+	8,800,000.00	8,800,000.00
34001001/23020103/14000002 Rural electrification	178,295,381.85	15,000,000.00		17,000,000.00	2,000,000.00+		
34001001/23020103/14000003 Rehabilitation of Rural Electricity	12,730,281.04	5,000,000.00	5,900,000.00	5,900,000.00	900,000.00+	5,900,000.00	5,900,000.00
34001001/23000000/14000009 Extension Of Electricity From Dumbi To Sabun Gida Fanmadina		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+		
34001001/23020103/14000010 Purchase Of Lighting Equipment		500,000.00	500,000.00	500,000.00	1,000,000.00+		
34001001/23020103/14000011 Completion Of Electrification At Kakeyayi		5,000,000.00	12,650,000.00	12,650,000.00	7,650,000.00+	12,650,000.00	12,650,000.00
34001001/23020103/14000012 Completion Of Electrification At Ung. Gabas		9,000,000.00	12,650,000.00	12,650,000.00	3,650,000.00+	12,650,000.00	12,650,000.00
34001001/23020103/14000013 Supply Of Transformers Energizing And Installation At Ung.		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000014 Provision Of Electrification At Kako And Yeskwake		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000015 Provision Of Electrification At Ung. Makada And Tankarau		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23030102/14000016 Rehabilitation/Provision Of Transformer Substation At Limanc			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000017 Rehabilitation of Street Light	41,024,423.41	39,500,000.00		40,000,000.00	500,000.00+		
34001001/23020103/14000018 Supply Of Transformer At Kofar Gidan Liman Kofar Kobo Riin		14,000,000.00	15,000,000.00	15,000,000.00	1,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000019 Provision Of Transformer At K/Gidan Alh.Saidu Mal.Hadi Pam		5,000,000.00	7,000,000.00	7,000,000.00	2,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020103/14000020 Provision Of Transformer At Dikko Road		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/14000021 Provision Of 6 Number Electrical Polls At Aminu Road Haya Is		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	1,000,000.00	1,000,000.00
34001001/23020103/14000022 Provision Of 10 Number Electrical Polls At Pampo Tudun Wada		1,500,000.00	2,500,000.00	2,500,000.00	1,000,000.00+	2,500,000.00	2,500,000.00
34001001/23020103/14000023 Provision Of 7 Number Electrical Polls At Gangaren Tudun Wad		1,000,000.00	1,500,000.00	1,500,000.00	500,000.00+	1,500,000.00	1,500,000.00
34001001/23020103/14000024 Supply And Transformer At Gwargwaje		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	4,000,000.00	4,000,000.00
34001001/23020103/14000025 Provision Of Electrical Poll At Rafin Dan Magaji			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020103/14000026 Completion Of Electrification At Kake Dala Madakin Saye		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000027 Electrification At Hayin Dogo Ung.Dankali		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000028 Installation Of Transformer At Gabari			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020103/14000029 Purchase of Transformers	9,135,998.00	24,000,000.00		25,000,000.00	1,000,000.00+		
34001001/23020103/14000030 Supply Of Transformers At Dembo Bizar Ung.Fulani Ung.Sali		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000031 Rehabilitation Of Transformer & Substation At Sabon Layi Fi			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/14000032 Provision Of Electrical Polls From Ciroma House To Amadu She		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23010119/14000033 Purchase Of Transformer At Kwata			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000034 Installation Of Transformer Near Zamfarawa Iyan Juma		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000035 Purchase/Installation Of Transformer Substation At Ung.Mahau		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000036 Rural Electrification Phase I Bakin Kogi		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000037 Completion Of Electrification And Installation Of Transforme		12,000,000.00	15,000,000.00	15,000,000.00	3,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000038 Installation Of Transformer At Layin Zamfara Tukur-Tukur S		13,500,000.00	15,000,000.00	15,000,000.00	1,500,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000039 Provision Of Solar Home System		11,000,000.00	12,750,000.00	12,750,000.00	1,750,000.00+		
34001001/23020103/14000040 Purchase Of Installation Of Solar Inverter Lg Secretariat		8,866,124.32	9,000,000.00	9,000,000.00	133,875.68+		
34001001/23020103/14000041 Installation Of Solar Street Light LG Secretariat		22,245,815.20	24,000,000.00	24,000,000.00	1,754,184.80+		
34001001/23020103/14000042 Electrification Project At Fage Gidan Kano Kaku		5,000,000.00	12,000,000.00	12,000,000.00	7,000,000.00+	12,000,000.00	12,000,000.00
34001001/23020103/14000043 Relief And Completing Of Substation At Madaka Taba Ung. Kat		11,000,000.00	14,346,896.00	14,346,896.00	3,346,896.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000044 Supply & Instal Of Trans & Electrification Poles At R/Kambar		10,000,000.00	12,000,000.00	12,000,000.00	2,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000045 Installat of Town Distribution Network Tdn At Karauka Mab		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000001 Construction / Provision of Surfacing (Tarring of Rural Feed	7,056,481.24						
34001001/23020114/17000002 Construction of damage bridge	360,563.87						
34001001/23020114/17000006 Construction Of Drainage At Alh. Aminu Idi Makama Gidan Ha			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000007 Construction of Culverts at Various Drainage	19,548,876.27						
34001001/23020114/17000008 Construction Of Drainage At Kofar Gidan Ubangida Doki K/Kona			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000009 Construction Of Culvert At Kafin Mardanni To Danmaliki			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000010 Construction Of Culvert At Sayen Lemu			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020114/17000011 Construction Of Bridge At Ung. Makera			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020114/17000012 Construction / Provision of Roads	31,495,113.05						
34001001/23020114/17000013 Construction Of Drainage & Culvert At Kwankira To Masallaci		3,793,856.20	5,000,000.00	5,000,000.00	1,206,143.80+	5,000,000.00	5,000,000.00
34001001/23020114/17000014 Construction Of Drainage & Culvert From Phc Ang.Bishar To Gi		300,000.00	7,000,000.00	7,000,000.00	6,700,000.00+	7,000,000.00	7,000,000.00
34001001/23020114/17000015 Construction Of Drainage & 3 Single Culvert At Ung.Zakara			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000016 Construction Of Drainage & Lateral Filling From K/Gidan Sark			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000017 Construction Of 3 Single Culvert At K/Gidan Kashe Gola Gida			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000018 Construction Of Drainage From Rimin Doko Pampan Rufa'A To G			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000019 Construction Of Drainage At Mabuga Karauka Limanci Kusfa		12,000,000.00	15,000,000.00	15,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000020 Construction Of Culvert At Ung.Rubu Limanci & Kusfa		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000021 Construction Of Road At Kwarbai Kantudu Ung.Katuka			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000022 Construction Of Stones Drainage At Kwarbai			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23010133/17000023 Purchase of Surveying Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000024 Construction Of Bridge At Ang.Zaria To Kofar Kibo			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
34001001/23020114/17000025 Construction Of Drainage At Rimin Danza Ang.Fatika Ung.Iya		12,500,000.00	18,000,000.00	18,000,000.00	5,500,000.00+	20,000,000.00	20,000,000.00
34001001/23020114/17000026 Construction Of Culvert At Kofar Jatau			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020114/17000028 Construction Of Drainage L.E.A Nurul Huda K/Gidan Sarki Ibr			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000029 Construction Of Drainage At Kugu Road Gidan Kasimu Aliyu Abu			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000030 Construction Of Drainage Layin Service Kangaren Kwadi Gidan		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00

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

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		N	N	N	N	N	N	N
34001001/23020114/17000031	Construction Of Bridge At Tudun Sarki Rafin Magaji Bayan Gi			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000032	Construction Of 5 Single Culvert At Rafin Magaji Kufena & B			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000033	Construction Of Drainage At Gwargwaje Nasarawa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000034	Construction Of Drainage At Kakiyayi Dakace Bizara To Fang		5,000,000.00	13,000,000.00	13,000,000.00	8,000,000.00+	13,000,000.00	13,000,000.00
34001001/23020114/17000035	Construction Of Bridge At Dembo To Ung.Dungu			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000036	Construction Of Drainage At Sarkin Yaki Road Layi Tunau Mad		8,175,000.00	20,000,000.00	20,000,000.00	11,825,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000037	Construction Of Drainage At Maude Wanzami House K/Gidan Jaj		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000038	Construction Of Drainage At Alfadai Kofar Gidan Marafa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000039	Construction Of Drainage From Kofar Gidan Marafa To Amadu Fa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000040	Construction Of Drainage From Zamfarawa To Gidan Mai Kiran S			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000041	Construction Of Drainage From Kudiddifin Bayan Gidan Kambara			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000042	Construction Of Culvert at various locations	6,892,571.88						
34001001/23020114/17000043	Construction Of Road At Rubuci Maraban Yaskwake Zakara To			22,000,000.00	22,000,000.00	22,000,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000044	Construction Of Road From Adada To Gangaren Tukurwa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000045	Construction Of Bridge At Ung.Alkali To Jama'Atu College Ang			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000046	Construction Of Drainage From K/Gidan Sidi To Musa Dan Ikko			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000047	Construction Of Drainage In And Aroun Kakaki K/Pada Muawiy			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
34001001/23020114/17000048	Construction Of Mini Bridge At Magume & Yan Kwanoni			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
34001001/23020114/17000049	Construction Of Drainage At Tukur-Tukur & Gwargwaje		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000050	Construction Of Culvert At Various Place In Tukur-Tukur			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000051	Construction Of Culvert At Rafin Giwa			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000052	Surface Tarring Of Road At Ang. Makada Tankarau			12,000,000.00	12,000,000.00	12,000,000.00+	15,000,000.00	15,000,000.00
Total		536,642,138.09	396,225,771.21	739,349,006.00	821,349,006.00	425,123,234.79+	710,290,110.00	710,290,110.00
17001001 - EDUCATION AND SOCIAL DEV.								
17001001/23020107/05000001	Provision of Vocational and Skills Development	27,462,554.12						
17001001/23020107/05000002	Construction of Public Schools	24,586,067.84						
17001001/23020107/05000003	Renovation Of Ube School At Ung. Malamai Fammadina Maganda		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000005	Construction/Provision Of Public School Kofar Gidan Mai Ungu			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000006	Construction Of Cumputer Centre/Public Library At Rimin Doko			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000008	Construction Of Additional 2 Blocks Of Classrooms At Abdussa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000009	Renovation Of Public School At L.E.A Zubairu Isah Raka Kusf		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000010	Provision Of Chairs And Desk At L.E.A Kusfa & Others At Lima		3,500,000.00	5,000,000.00	5,000,000.00	1,500,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000011	Construction Of Public School At Sarki Musa Fadi Sonka L.E.			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000012	Construction Of Islamiyya School At Kantudu Kwarbai			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000013	Construction Of Additional Of Public School At Waziri Lawal			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000014	Litrite Filling Sand At L.E.A Tudun Wada			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
17001001/23030106/05000015	Renovation Of 2 Blocks At L.E.A Primary School At Tudun Wada			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000016	Construction Of 1 Blocks Of 2 Classroom At Madakin Saye Ung		10,500,000.00	15,000,000.00	15,000,000.00	4,500,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000017	Construction Of Nomadic L.E.A Anex Ung. Dungu			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000018	Construction Of Additional 2 Blocks Of Classrooms At L.E.A R			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000019	Renovation Of 1 Blocks Of 2 Classroom Each At L.E.A Gyelle		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	15,000,000.00	15,000,000.00
17001001/23030106/05000020	Renovation Of Classroom L.E.A Liman Kwari		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000021	Upgrading Of 2 Blocks Of Classroom At Ang.Juma Road			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
17001001/23030106/05000022 Renovation Of L.E.A Tudun Kusa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000023 Construction Of Additional Classroom At L.E.A Tudun Kusa			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
17001001/23020107/05000024 Construction Of Islamiyya School At Bogari			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
17001001/23020107/05000025 Fencing Of Primary School Ang.Dribobi			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000026 Provision Of Desk And Chairs At L.E.A Lemu			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23030106/05000027 Refairs Of Burnt Classroom Near Luman House Ang.Liman			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000028 Construction/Provision Of 1 Block Of 2 Classroom At Tukur-Tu			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000029 Construction Of Islamiyya School Kwarin Dangoma			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000030 Fencing Of Primary Schools			20,000,000.00	20,000,000.00	20,000,000.00+		
17001001/23020107/05000031 Provision For Vocational And Skills Development		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+		
17001001/23010124/05000068 Purchase of Teaching/Learning Aid Equipment Teaching Materi	4,077,850.00	30,000,000.00	35,000,000.00	35,000,000.00	5,000,000.00+	27,123,637.00	27,123,637.00
17001001/23010124/05000100 Purchase of Adult Education Materials	12,359,662.63	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
Total	68,486,134.59	70,500,000.00	249,000,000.00	249,000,000.00	178,500,000.00+	221,123,637.00	221,123,637.00
21001001 - DEPT OF PRIMARY HEALTH CARE							
21001001/23020106/04000001 Construction Of PHC Tankarau			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23030105/04000002 Renovation Of PHC Tariyan Sarki			3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	3,500,000.00
21001001/23020106/04000003 Construction Of PHC Makera			6,500,000.00	6,500,000.00	6,500,000.00+	6,500,000.00	6,500,000.00
21001001/23020106/04000005 Construction Of PHC Ung. Karfe Kofar Gidan Makaranta			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23010122/04000006 Supply Of PHC Equipment At Ung. Karfe		3,500,000.00	5,000,000.00	5,000,000.00	1,500,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000010 Renovation of PHC Clinic at Dambo		12,000,000.00	15,000,000.00	15,000,000.00	3,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000011 Construction Of PHC At Kofar Kibo Ung.Zaria Ung.Fatika			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000014 Construction Of Additional Ward Lab Store And Public Toilet			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000015 Construction Of PHC At Kogoro			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23020106/04000017 Construction Of PHC At Ung.Nufawa & Kusfa			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23030105/04000018 Renovation Of PHC Ang. Bishar		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000020 Construction Of Labour Room At Alfadarai			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000021 Construction Of PHC Ang.Juma Near Liman House			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/22030105/04000022 Renovation Of PHC At Danjinjiri Clinic			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000023 Construction Of PHC Tudun Kusa & Zakara			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000024 Construction Of PHC Clinic At Rimin Tsiwa K/Doka Near Priso			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
21001001/23020106/04000026 Construction Of PHC Kwarin Dangoma			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23040104/04000028 Refuse Evercuation And Waste Management		22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00+		
21001001/23020106/04000029 Procurement Of PHC Equipment Tukur-Tukur Ward		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000035 Upgrading Of PHC At Gabari			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000036 Construction Of PHC At Tudun Sarki Kufna & Dala			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
21001001/23020106/04000037 Provision Of PHC Equipment At Kufena Ward			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
21001001/23020106/04000038 Construction Of PHC Bizara & Ung.Malamai Zaria Dam			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000039 Purchase of Hospital Equipment		4,550,000.00	7,536,142.00	7,536,142.00	2,986,142.00+	7,536,142.00	7,536,142.00
21001001/23030105/04000040 Renovation Of PHC Dakace & Kakiyayi			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23040104/04000045 Refuse Collection & Disposal		7,599,619.60	9,500,000.00	9,500,000.00	1,900,380.40+	13,500,000.00	13,500,000.00
21001001/23040105/04000046 Water Sanitation Programm		1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	3,150,000.00	3,307,500.00
21001001/23050101/04000047 Food And Nutrition Programm		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+		
21001001/23020106/04000049 Contribution to Primary Health Care Agency		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	10,000,000.00	10,000,000.00
Total		65,949,619.60	248,036,142.00	248,036,142.00	182,086,522.40+	224,186,142.00	224,343,642.00
Grand Total	826,321,951.32	875,885,590.81	1,511,237,838.00	1,848,529,419.00	972,643,828.19+	1,514,482,579.00	1,514,640,079.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF ZARIA LOCAL GOVERNMENT

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Engr Aliyu Idris Ibrahim	Executive Chairman
Hon. Hashimu Bako	Wuciciri Ward
Hon. Hakilu A. Umar	Kufena Ward
Hon. Abubakar Abdullahi	Limancin Kona Ward
Hon. Salisu Ibrahim	Kaura Ward
Hon. Salisu Magaji	Ungwan Juma Ward
Hon. Yushe'u Moh'd Inuwa	Ungwan Fatika Ward
Hon. Sale Hussaini	Kwarbai "A" Ward
Hon. Ismaila Shuaibu	Tukur-Tukur Ward
Hon. Aldulaziz Sani	Dutsen Abba Ward
Hon. Ibrahim Sambo	Kwarbai "B" Ward
Hon. Musa Salisu	Tudun Wada Ward
Hon. Isiyaku Dalhatu	Dambo Ward
Hon. Aminu Sani (Minister)	Gyallesu Ward
Dr. Mohammed A. Kwasau	Local Government Secretary

MANAGEMENT STAFF

Barr. Shafi'u Saidu	Director Admin & Finance
Alh. Munnir I. Gambo	Local Government Treasurer
Amos Wanzami	Director Agriculture & Forestry
Shehu Y. Maharazu	Director Works And Infrastructure
Illiyasu Aminu Ya'u	Director Education & Social Dev.
	Director Primary Health Care

RECORD KEEPING:

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

Bank reconciliation was not done as and when due. This should be avoided as it can lead to loss of funds.
Late remittance of taxes to the tax authorities.

CASH FLOW STATEMENTS**RECEIPTS:**

The total receipts during the year amounted to two billion, six hundred and forty-six million, eight hundred and seventy-three thousand, and eighty-three naira, eight-five kobo (N2,646,873,083.85) only. This is made up of the following:

Statutory Allocation	-	N2,291,013,273.72
Value Added Tax	-	N309,982,437.48
Independent Revenue	-	NIL
Below the line receipts	-	<u>N45,877,372.65</u>
Total	=	N2,646,873,083.85

The above analysis shows that statutory allocation and value added tax both from the federation account constitute 98.27% of the total receipts. Internally generated revenue constitute nothing that is 0.00% of the total receipts. This is not healthy at all. With the potentials of Zaria Local Government it beats ones imagination to find Zaria Local Government returning nil independent revenue report. The management and revenue consultant should give reasons for this poor performance.

PAYMENTS:

The total payments during the year (2019) amounted to two billion, seven hundred and thirty-seven million, one hundred and thirty-nine thousand, seven hundred and twenty naira, sixty-nine kobo (N2,737,139,720.69) only. This is made up of:

Recurrent Expenditure	-	N1,861,254,129.88
Capital Expenditure	-	<u>N875,885,590.81</u>
Total	=	N2,737,139,720.69

The above presentation shows that 68.00% went on recurrent expenditure while 32.00% went on capital expenditure. This is a positive development and this tempo should be sustained and improved on.

Report of the Auditor General for Local Government on the Accounts of Zaria Local Government for the year ended 31st Dec. 2019

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, there was nil cash balance, while the Bank accounts had the following balance.

Zenith Bank Main Account No. 1014382775 - N171,810,748.49

INVESTMENTS

The book value of the Local Government's investments stood at N13,018,980.00. All the companies in this investment portfolio are moribund and have completely collapsed and therefore carrying their values in the books does not reflect the fair position of the investments. The value of the liquidated companies' shares should be written off the books.

ADVANCES:

All advances have been retired.

DEPOSITS:

All third party deposits have been remitted appropriately



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

PART 3

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT
ON THE STATE/LOCAL GOVERNMENT JOINT ACCOUNT
FOR THE YEAR 2019

ZARIALOCAL GOVERNMENT**REPORT ON STATE/LOCAL GOVERNMENT JOINT ACCOUNT
ALLOCATION COMMITTEE (SLGJAAC) FOR THE YEAR 2019****SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT**

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	212,378,683.98	120,512,440.05	29,541,588.19	62,324,655.74
FEBRUARY	200,628,596.14	105,920,982.22	20,385,854.03	74,321,759.89
MARCH	207,293,003.57	122,862,584.87	26,101,125.07	58,329,293.63
APRIL	198,598,242.62	119,094,264.86	28,978,958.36	50,525,019.40
MAY	197,075,715.28	109,400,273.57	14,473,288.08	73,202,153.63
JUNE	219,052,796.97	105,783,069.29	14,473,288.08	98,796,439.60
JULY	237,935,220.48	132,942,959.51	25,672,798.93	79,319,462.04
AUGUST	230,719,167.80	135,576,606.96	22,370,625.03	72,771,935.81
SEPTEMBER	229,813,501.13	137,795,732.59	30,001,884.27	62,015,884.27
OCTOBER	233,819,213.42	193,837,863.22	21,740,430.98	18,240,919.22
NOVEMBER	227,504,235.13	189,176,624.28	27,176,911.06	11,150,699.79
DECEMBER	206,177,334.68	181,733,340.07	30,806,349.64	-6,362,355.03
TOTAL	2,600,995,711.20	1,654,636,741.49	291,723,101.72	654,635,867.99

Zaria Local Government of Kaduna State

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES							
JANUARY	183,605,397.68	28,442,175.13	331,111.17								212,378,683.98
FEBRUARY	167,476,232.47	29,853,239.27	220,522.14	3,078,602.26							200,628,596.14
MARCH	159,028,131.63	31,890,469.50	285,537.17	1,522,330.56			14,566,534.71				207,293,003.57
APRIL	149,928,790.12	22,704,033.13	217,874.26		18,135,454.03	3,297,355.28	4,314,735.80				198,598,242.62
MAY	172,419,677.12	24,390,884.45	265,153.71								197,075,715.28
JUNE	192,984,902.85	25,678,980.67	388,913.45								219,052,796.97
JULY	211,018,063.67	26,567,678.90	349,477.91								237,935,220.48
AUGUST	205,595,059.30	24,783,433.54	340,674.96								230,719,167.80
SEPTEMBER	206,995,746.70	21,805,831.07	346,799.69	665,123.67							229,813,501.13
OCTOBER	201,435,224.55	22,602,662.13	317,840.59				6,594,710.56	2,868,775.59			233,819,213.42
NOVEMBER	198,656,664.95	28,473,332.67	374,237.51								227,504,235.13
DECEMBER	165,648,397.45	22,789,717.02	263,237.23				17,475,982.98				206,177,334.68
TOTAL	2,214,792,288.49	309,982,437.48	3,701,379.79	5,266,056.49	18,135,454.03	3,297,355.28	42,951,964.05	2,868,775.59	0.00	0.00	2,600,995,711.20

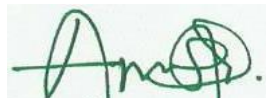
From the table above, the sum of two billion, six hundred million, nine hundred and ninety-five thousand, seven hundred and eleven naira, twenty kobo (N2,600,995,711.20) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, six hundred and fifty-four million, six hundred and thirty-six thousand, seven hundred and forty-one naira, forty-nine kobo (N1,654,636,741.49) only went to statutory deductions, two hundred and ninety-one million, seven hundred and twenty-three thousand, one hundred and one naira, seventy-two kobo (N291,723,101.72) only went to other deduction while the remaining balance of six hundred and fifty-four million, six hundred and thirty-five thousand, eight hundred and sixty-seven naira, ninety-nine kobo (N654,635,867.99) only was remitted to the Local Government.

Statutory deductions are made up of monthly Pension, 60% Local Government contribution to Primary Health Care, Local Government Education Authority's salary to State Universal Basic Education Board (SUBEB), Local Government staff salaries pay as you earn, Union dues, 1% training fund, National Housing fund (NHF) contribution, 0.1% admin charges, etc and other deduction such as Pension sinking fund, ALGON Dues, enhancement of security, National Immunization, loan recovery, solid waste management etc are made subject to the consent of the Local Government Council.

In summary the total allocation from the federation account was received by Zaria Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL