

**CONSOLIDATED FINANCIAL STATEMENT
SUMMARY**

	REVENUE	DRAFT ESTIMATES 2016
	A) RECURRENT ACCOUNT	
1	Opening Balance Account Consodated for the year	38,851,356,689
2	Add Internally Generated Revenue for the year	45,773,866,438
3	Add Statutory Revenue from Federation Account	33,795,300,000
	TOTAL RECURRENT REVENUE	118,420,523,127
1	Less: Transfer to Capital Development Fund	56,041,944,480
2	Less: Public Debt Charges (Repayment)	3,580,000,000
3	Less: Recurrent Expenditure (Personnel and Overhead Cost)	57,253,211,109
4	Less: Statutory Appropriation to Local Governments	966,000,000
5	Less: Consolidated Revenue Fund Charges	579,367,538
	RECURRENT BUDGET SURPLUS	62,378,578,647
	B) CAPITAL ACCOUNT	
1	Opening Balance	-
2	Value Added Tax	12,626,460,737
3	Transfer from Recurrent Surplus	56,041,944,480
4	Proceeds from sales of Fertilizer	-
5	Survey and demarcation of layouts	100,000,000
6	Provision of Infrastructure at New Layouts	1,000,000,000
	Total	69,768,405,217
7	Internal Loans	
i	CBN Loan for Rice anchor programme	2,000,000,000
ii	Loan for Digitilization of KSMC	-
iii	Borrowing and any other Revenue	-
iv	Commercial Agricultural Credit Scheme (Bank of Agric.)	250,000,000
v	Kaduna Metropolitan Rapid Rail Transport (CBN Loan)	10,000,000,000
vi	Kudendan Power Intervention Fund	6,000,000,000
	Total for Internal Loans	18,250,000,000
8	External Loans	
i	HIV/ AIDS Control Project (KADSACA)	-
ii	Zaria Water Extension Project (IDB)	1,400,624,664
iii	FADAMA III Project (IDB)	176,000,000
iv	Public Sector Governance Reforms & Development Project (World Bank)	409,500,000
v	Community Based Agricultural & Rural Development Project (ADB)	-
vi	Lead States Commercial Agriculture Development Project (World Bank)	522,296,940
vii	KADRAMP (World Bank)	72,000,000
viii	Zaria Water Expansion Project (AFDB)	4,170,086,065
ix	NERICA Rice	-
x	Kaduna State Power Supply Company Exim Bank (India)	-
xi	Islamic Development Bank Loan	-
xii	Construction of 30- Bed Specialist Hospital Project IDB)	-
xxii	Development of 6No Science Secondary Schools (IDB)	57,416,572
	Total for External Loans	6,807,924,241
9	External Grants	
i	UNDP Assisted Programmes	-
ii	DFID Assisted Programmes	-
iii	UNICEF Assisted Programmes	15,000,000
iv	Food and Nutrition Programme (UNICEF/DFID)	15,000,000
v	UNEPA Programme 2016	-
vi	Millennium Village Grant (UNDP)	-
vii	Tuberculosis & Leprosy Control (Netherlands Lep. Control)	-
viii	Onchocerciasis Control (NGDO with WHO)	-
ix	Solar for Health Care Initiative to Improve Health Care Delivery (DFID Grant)	1,800,000,000
x	Global Partnership on Education	-
xi	Sanitation, Hygiene and Water in Nigeria (SHAWAN II)- UNICEF	131,447,813
xii	Strengthening Routine Immunization	63,769,454
xiii	SDG's Conditional Grant Scheme	-
xiv	ESSPIN Joint Project (IDB Loan)	54,071,500
	Total for External Grants	2,079,288,767

10	Internal Grants	
i	UBE Intervention on Teachers' Professional Development	161,000,000
ii	UBEC Special Education Intervention	1,893,722,406
iii	FG UBE Intervention Fund (JSS/Primary Education) 2014	-
iv	Tertiary Education Trust Fund (COE) Normal Intrervention	750,000,000
v	Tertiary Education Trust Fund (COE) Normal Intrervention	68,889,139
vi	Tertiary Education Trust Fund (COE) Special Intrervention	850,104,169
	Tertiary Education Trust Fund (COE) Special Intrervention	492,505,334
vii	Tertiary Education Trust Fund (KASU) 2013	-
viii	Tertiary Education Trust Fund (NBPZ) 2013	-
ix	Tertiary Education Trust Fund (NBPZ) 2014	-
x	Tertiary Education Trust Fund (KASU) 2016 Normal Intervention	1,500,000,000
xi	Tertiary Education Trust Fund (KASU) 2016 Sp[ecial Intervention	1,350,492,387
xii	Tertiary Education Trust Fund (NBPZ) Normal Intervention	372,960,300
xiii	Education Trust Fund (MOE. HQ) Science Secondary School Koreye, Zaria	-
xiv	Education Trust Fund (SICHT, Makarfi)	-
xv	Education Trust Fund (Primary- SUBEB)	-
xvi	LGAs counterpart for Growth Enhancemet prog, (Fertilizer)	-
xvii	Contribution by 10 LGAs for Refuse Evacuation	240,000,000
xviii	Presidential Response HIV/AIDs (FGN)	-
xix	Presidential Response HIV/AIDs (LGA)	-
xx	National Health Insurance Scheme (MDG-MoH)	-
xxi	FGN 2012 MDGs Projects	-
xxii	2012 MDGs Projects (8 LGAs contribution)	-
xxiii	2013 MDGs Project (FGN)	-
xxiv	2013 MDGs Project (14 LGAs Contribution)	-
xxv	2014 MDGs Projects (20 LGAs Contribution)	-
xxvi	2014 MDGs Projects (FGN)	-
xxvii	SURE- P 2014	-
xxviii	Presidential Needs Assessment Funds (KASU) 2014	-
xxix	2015 Special Intervention (KASU)	3,072,659,149
xxx	2015 Normal Intervention (KASU)	407,038,817
xxxi	2015 Presidential Needs Assessment Intervention	-
xxxii	2016 Presidential Needs Assessment Intervention	624,339,687
xxxiii	2015 MDGs Project (LGA Contribution)	
xxxiv	Strenthening Routine Immunzation	63,769,454
xxxix	Grants for Development Programmes	600,000,000
	Total for Internal Grants	12,447,480,841
	Grand Total	109,353,099,067