

ZARIA LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. ENGR ALIYU IDRIS IBRAHIM : EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

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 : COUNCIL SECRETARY

MANAGEMENT STAFF

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

QUALITY ASSURANCE CONSULTANTS

MOLD COMPUTERS & COMMUNICATIONS LTD
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING & BUDGETING SOFTWARE)
No. 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

PROFILE



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



**DR. MOHAMMED A. KWASAU
COUNCIL SECRETARY**



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



**ALH. MUNNIR I. GAMBO
LOCAL GOV'T. TREASURER**

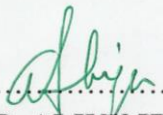
1.0 CHAIRMAN'S REPORT

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



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HON. ENGR. ALIYU IDRIS IBRAHIM
EXECUTIVE CHAIRMAN

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 31stDecember, 2018 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 Administration 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 45 of this Report and consist of the following financial statements produced in International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 46 to 49.

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 ₦2.882 Billion. The total recurrent payment charged to the Fund in line with Zaria Local Government Appropriation Act 2018 was ₦2.622 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦0.260 Billion. The closing balance of the fund as at 31st December, 2018 was ₦0.262 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,513,338.21		10,023,852.95
Recurrent Receipts	2,882,595,639.08		2,366,545,251.22	
Recurrent Expenditure	2,622,031,591.96		2,375,055,765.96	
Net Recurrent Surplus/(Deficit)		260,564,047.12		(8,510,514.74)
Closing Balance		262,077,385.33		1,513,338.21

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 ₦0.826 Billion and total capital expenditure charged to the fund amounted to ₦0.826 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	826,321,951.32		159,115,189.71	
Capital Expenditure	826,321,951.32		159,115,189.71	
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 ₦2,882,595,639.08 and total payment was ₦2,622,031,591.96. An overall positive cash flow of ₦260,564,047.12 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦262,077,385.33.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,513,338.21		10,023,852.95
Total Receipts	2,882,595,639.08		2,366,545,251.22	
Total Payments	2,622,031,591.96		2,375,055,765.96	
Net Cash Surplus/(Deficit)		260,564,047.12		(8,510,514.74)
Closing Cash/Bank Balance		262,077,385.33		1,513,338.21
Represented by:				
Consolidated Revenue Fund	262,077,385.33		1,513,338.21	
Capital Development Fund	-		-	
Total Public Funds		262,077,385.33		1,513,338.21

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Zaria Local Govt. at Mold Computers and Communications Ltd Kaduna

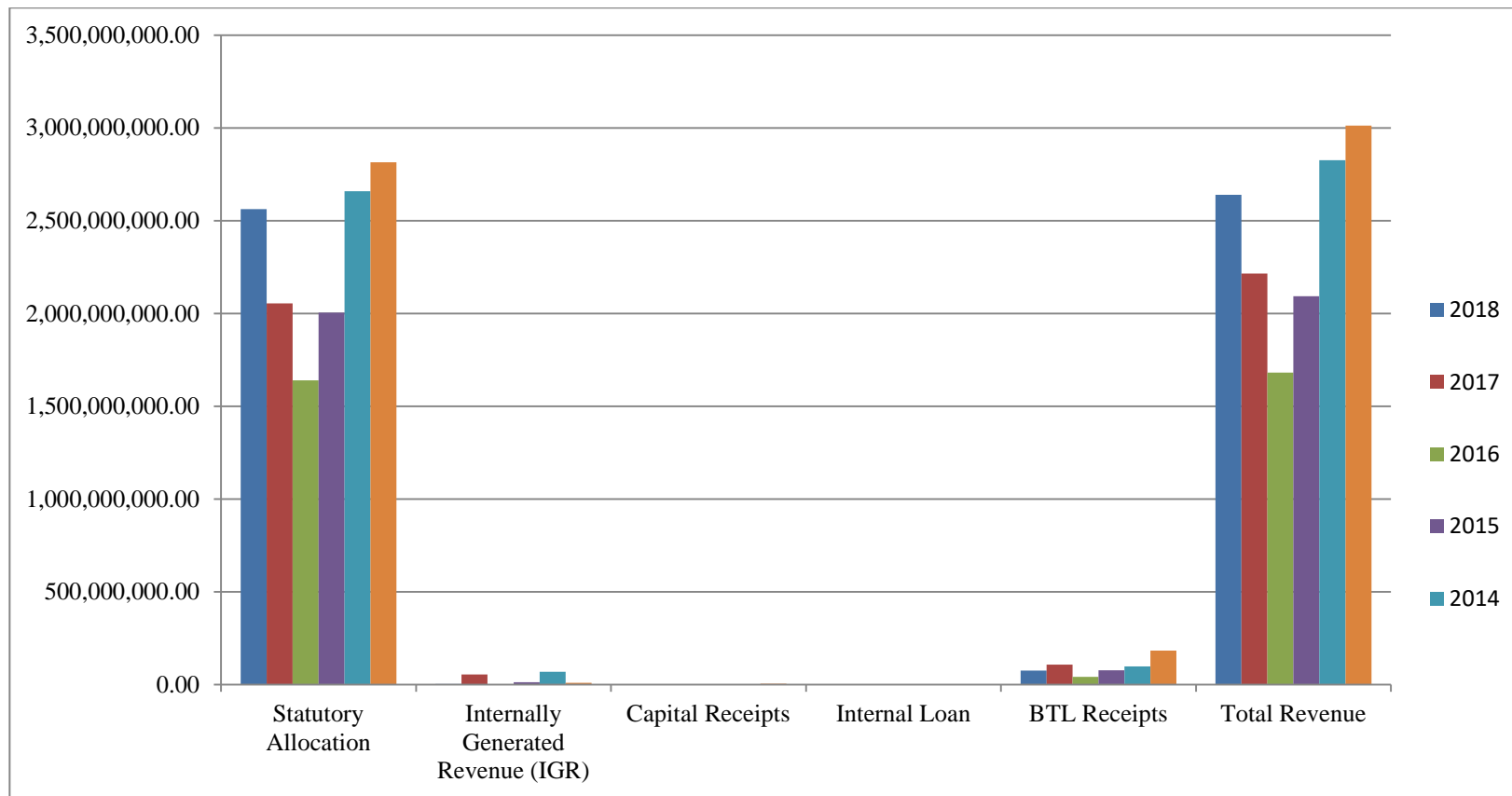
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	10,023,852.95	1,513,338.21	90,963,854.00	90,963,854.00	89,450,515.79-		
RECEIPTS							
Statutory Allocation	2,265,152,748.81	2,827,862,490.11	2,645,408,011.00	2,821,830,053.00	6,032,437.11+	2,349,408,010.00	2,279,408,010.00
Internally Generated Revenue	183,227.04		163,436,422.00	163,436,422.00	163,436,422.00-	157,476,763.00	155,476,763.00
Miscellaneous Capital Receipts				337,291,581.00	337,291,581.00-		
BTL Receipts	101,209,275.37	54,733,148.97			54,733,148.97+		
Total Recurrent Year Receipts	2,366,545,251.22	2,882,595,639.08	2,808,844,433.00	3,322,558,056.00	439,962,416.92-	2,506,884,773.00	2,434,884,773.00
Total Projected Funds Available	2,376,569,104.17	2,884,108,977.29	2,899,808,287.00	3,413,521,910.00	529,412,932.71-	2,506,884,773.00	2,434,884,773.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	1,736,093,891.28	1,264,070,742.98	1,293,318,788.00	1,276,708,662.00	12,637,919.02+	1,398,843,394.00	1,439,807,394.00
Social Benefits	249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98+	68,325,957.00	68,325,957.00
Overhead Costs	115,595,219.22	343,115,664.67	185,350,865.00	345,874,817.00	2,759,152.33+	122,168,462.00	119,168,462.00
Service Wide Vote	13,536,400.00	7,974,867.00	12,705,603.00	12,705,603.00	4,730,736.00+		
BTL Payments	101,209,275.37	54,733,148.97			54,733,148.97-		
Total Recurrent Payments	2,215,940,576.25	1,795,709,640.64	1,541,375,256.00	1,787,797,298.00	7,912,342.64-	1,589,337,813.00	1,627,301,813.00
Capital Expenditure: Programme Classification:							
01 Economic Empowerment Through Agriculture	1,992,333.00	27,938,571.50	85,750,000.00	85,750,000.00	57,811,428.50+	82,250,000.00	82,250,000.00
04 Improvement to Human Health	4,410,819.31	15,394,378.59	50,036,142.00	55,036,142.00	39,641,763.41+	19,000,000.00	19,000,000.00
05 Enhancing Skills and Knowledge	27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41+	160,000,000.00	165,000,000.00
06 Housing and Urban Development	6,150,502.57						
09 Environmental Improvement		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15+		
10 Water Resources and Rural Development	1,437,925.06	113,418,009.21	45,899,999.00	125,899,999.00	12,481,989.79+	45,899,999.00	
13 Reform of Government and Governance	28,947,817.48	221,256,589.97	159,193,250.00	599,484,831.00	378,228,241.03+	127,661,750.00	127,661,750.00
14 Power	14,363,449.61	244,186,084.30	151,199,999.00	293,699,999.00	49,513,914.70+	158,499,999.00	159,499,999.00
17 Road	74,600,000.00	65,353,606.31	635,544,644.00	226,544,644.00	161,191,037.69+	626,544,644.00	631,544,644.00
Total Capital Expenditure by Programme	159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68+	1,219,856,392.00	1,184,956,393.00
Total Expenditure (Budget Size)	2,375,055,765.96	2,622,031,591.96	2,899,808,287.00	3,413,521,910.00	791,490,318.04+	2,809,194,205.00	2,812,258,206.00
Budget Surplus/(Deficit)	1,513,338.21	262,077,385.33			262,077,385.33+	302,309,432.00	377,373,433.00
Financing of Deficit by Borrowing							
Closing Balance	1,513,338.21	262,077,385.33			262,077,385.33+	302,309,432.00	377,373,433.00

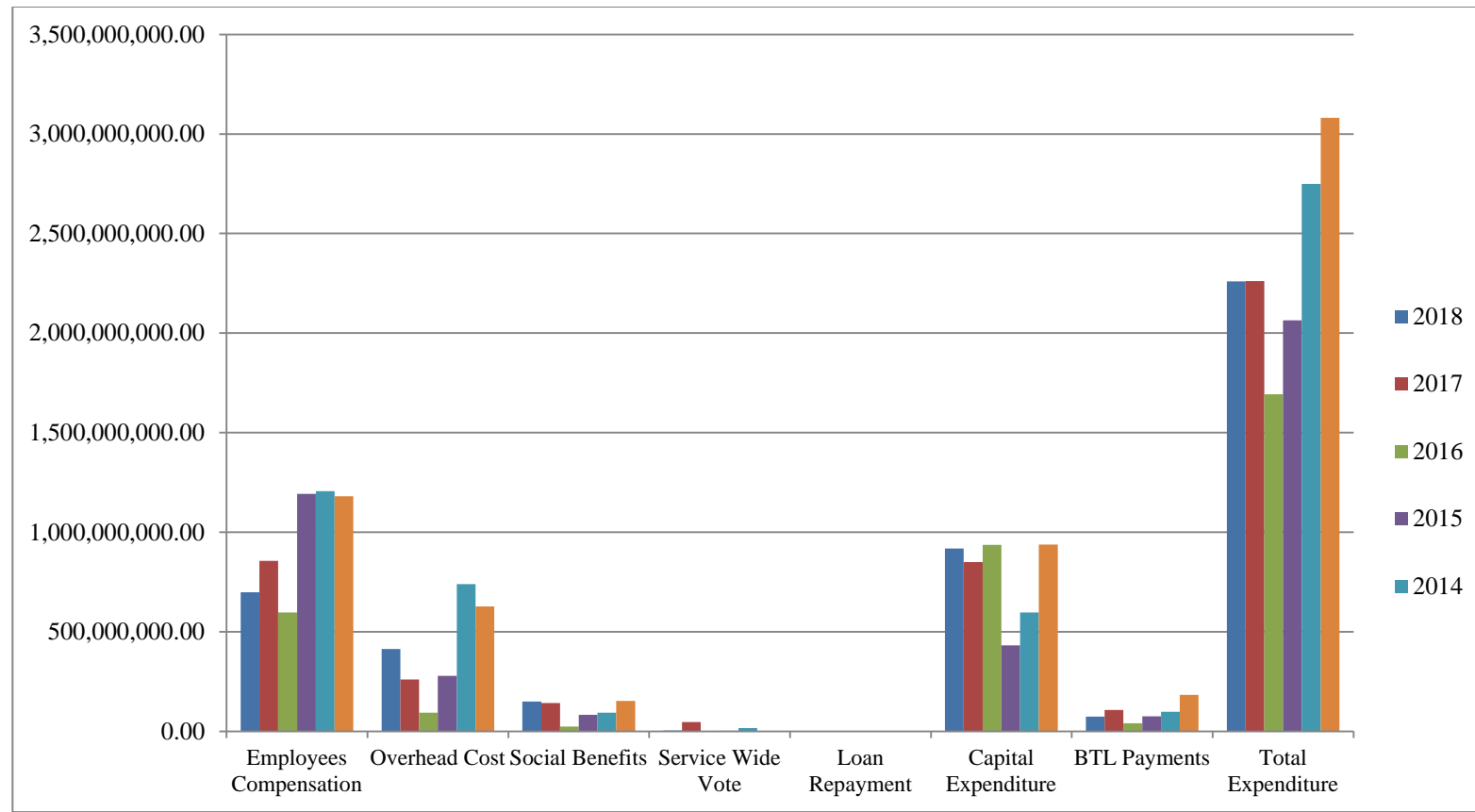
3.3 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation	2,827,862,490.11	2,265,152,748.81	1,525,489,357.21	2,142,215,897.25	2,396,998,255.51
Internally Generated Revenue (IGR)		183,227.04	3,000,000.00	2,395,000.00	35,732,420.00
BTL Receipts	54,733,148.97	101,209,275.37	49,710,479.66	278,447,274.47	275,295,586.60
TOTAL RECEIPTS	2,882,595,639.08	2,366,545,251.22	1,578,199,836.87	2,423,058,171.72	2,708,026,262.11
PAYMENTS:					
Employees Compensation	1,264,070,742.98	1,736,093,891.28	1,151,748,619.28	1,583,412,500.57	1,739,576,165.41
Overhead Cost	343,115,664.67	115,595,219.22	63,193,129.55	305,212,459.51	355,958,592.31
Social Benefits	125,815,217.02	249,505,790.38	165,547,541.67	20,000,000.00	
Service Wide Vote		13,536,400.00			40,145,416.00
Public Debt Charges - Settlement of Liabilities	7,974,867.00				
Capital Expenditure	826,321,951.32	159,115,189.71	158,128,687.65	225,592,308.82	295,208,670.21
BTL Payments	54,733,148.97	101,209,275.37	49,710,479.66	278,447,274.47	275,295,586.60
TOTAL PAYMENTS	2,622,031,591.96	2,375,055,765.96	1,588,328,457.81	2,412,664,543.37	2,706,184,430.53
CASH BALANCES					
Net Cash Surplus/(Deficit)	260,564,047.12	(8,510,514.74)	(10,128,620.94)	10,393,628.35	1,841,831.58
Opening Cash Balance	1,513,338.21	10,023,852.95	20,152,473.89	9,758,845.54	7,917,013.96
CLOSING CASH BALANCE	262,077,385.33	1,513,338.21	10,023,852.95	20,152,473.89	9,758,845.54

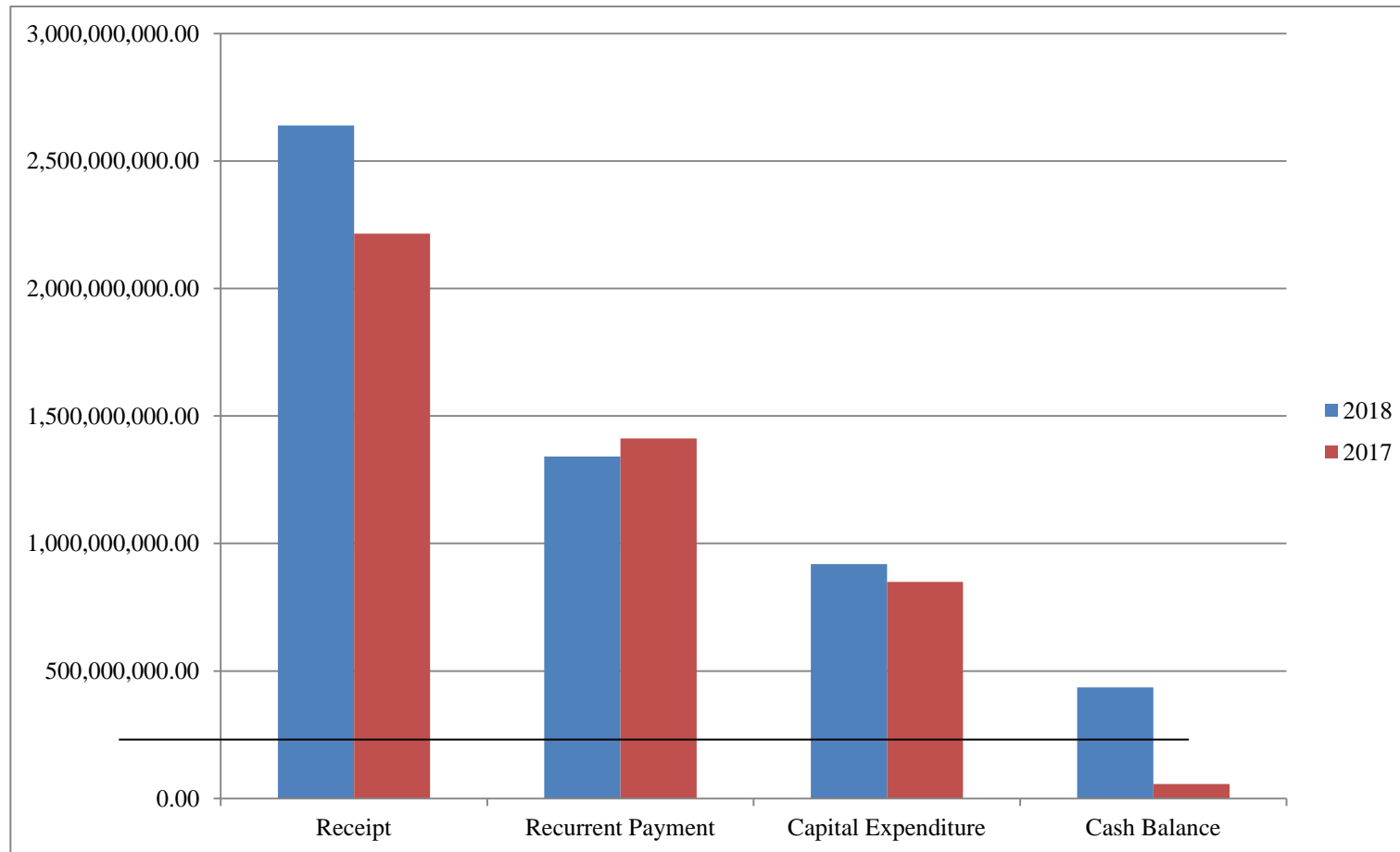
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.3 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

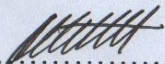
Capital costs are recognized in their year of occurrence only.

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, 2018 and its operation for the year ended on that date.

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



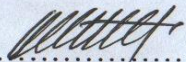
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MUNNIR I. GAMBO
TREASURER

20 — 11 — 19

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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.

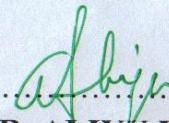
In our opinion, these financial statements fairly reflect the financial position of Zaria Local Government as at 31st December, 2018, and its operation for the year ended on that date.



.....
MUNNIR I. GAMBO
TREASURER

20 — 11 — 19

.....
DATE



.....
HON. ENGR. ALIYU IDRIS IBRAHIM
EXECUTIVE CHAIRMAN

20 / 11 / 2019

.....
DATE

AUDIT CERTIFICATE

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

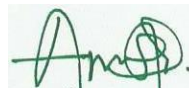
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Zaria Local Government Council of Kaduna State for the year ended 31st December, 2018.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2018	Actual 2017
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,389,724,775.80	1,781,900,823.97
Share of Value Added Tax	2	438,137,714.31	483,251,924.84
Independent Revenue	3		183,227.04
Total Receipts		2,827,862,490.11	2,265,335,975.85
Recurrent Payments:			
Employees Compensation	4	1,264,070,742.98	1,736,093,891.28
Social Benefits	5	125,815,217.02	249,505,790.38
Overhead Cost	6	343,115,664.67	115,595,219.22
CRFC - (Excluding Social Benefits and Public Debt)	7	7,974,867.00	13,536,400.00
Total Payments		1,740,976,491.67	2,114,731,300.88
Net Cash Flow from Operating Activities		1,086,885,998.44	150,604,674.97
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	27,938,571.50	1,992,333.00
Improvement to Human Health	11	15,394,378.59	4,410,819.31
Enhancing Skills and Knowledge	12	68,486,134.59	27,212,342.68
Housing and Urban Development	13		6,150,502.57
Environmental Improvement	16	70,288,576.85	
Water Resources and Rural Development	17	113,418,009.21	1,437,925.06
Reform of Government and Governance	20	221,256,589.97	28,947,817.48
Power	21	244,186,084.30	14,363,449.61
Road	24	65,353,606.31	74,600,000.00
Net Cash Flow from Investing Activities	29	826,321,951.32	159,115,189.71
Cash Flow from Financing Activities:			
Other Cash Movement:			
Below-The-Line Receipts	36	54,733,148.97	101,209,275.37
Below-The-Line Payments	37	54,733,148.97	101,209,275.37
Net Movement			
Net Surplus(Deficit) for the Year		260,564,047.12	8,510,514.74
Opening Balance		1,513,338.21	10,023,852.95
Closing Balance	38	262,077,385.33	1,513,338.21

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2018 ₦	Actual 2017 ₦
ASSETS:			
Liquid Assets:			
Treasuries and Banks	39	262,077,385.33	1,513,338.21
Sub Total		262,077,385.33	1,513,338.21
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		275,096,365.33	14,532,318.21
Public Funds:			
Consolidated Revenue Fund	42	262,077,385.33	1,513,338.21
Capital Development Fund	43		
Other Funds	44	13,018,980.00	13,018,980.00
Sub - Total: Public Funds		275,096,365.33	14,532,318.21
LIABILITIES:			
Public Funds + Liabilities		275,096,365.33	14,532,318.21

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		10,023,852.95	1,513,338.21			1,513,338.21+		
Add: Recurrent Receipts:								
25001001/11010001 Statutory Allocation		1,600,402,441.41	2,287,027,566.98	1,823,356,457.00	1,823,356,457.00	463,671,109.98+	1,623,356,457.00	1,523,356,457.00
25001001/11010002 Share of VAT		483,251,924.84	438,137,714.31	800,075,280.00	800,075,280.00	361,937,565.69-	700,075,280.00	725,075,280.00
25001001/11010003 Excess Crude		28,903,889.76	16,486,776.39			16,486,776.39+		
25001001/11010006 NNPC Refunds			3,956,826.33			3,956,826.33+		
25001001/11000008 Stabilization Fund		5,665,095.71						
25001001/11000009 Refund from Paris Club					176,422,042.00	176,422,042.00-		
25001001/11000010 SURE - P		14,662,151.97						
25001001/11010011 10% IGR State Contribution				21,976,274.00	21,976,274.00	21,976,274.00-	25,976,273.00	30,976,273.00
25001001/11010013 Exchange Rate Difference		116,457,072.45	24,911,240.14			24,911,240.14+		
25001001/11000017 Share of Excess PPT		15,810,172.67						
25001001/11000019 Share of Forex Equalization			52,005,762.39			52,005,762.39+		
25001001/11000020 Excess Bank Charges Recovered			5,336,603.57			5,336,603.57+		
Sub Total: Statutory Allocation		2,265,152,748.81	2,827,862,490.11	2,645,408,011.00	2,821,830,053.00	6,032,437.11+	2,349,408,010.00	2,279,408,010.00
Direct Taxes	49			2,300,500.00	2,300,500.00	2,300,500.00-	2,300,500.00	2,300,500.00
Licenses	50			4,800,000.00	4,800,000.00	4,800,000.00-	5,300,000.00	5,300,000.00
Rates	51			43,550,896.00	43,550,896.00	43,550,896.00-	39,550,896.00	39,550,896.00
Fees	52			81,117,451.00	81,117,451.00	81,117,451.00-	78,657,792.00	77,657,792.00
Fines	53			4,000,000.00	4,000,000.00	4,000,000.00-	4,000,000.00	3,000,000.00
Earnings	55			27,667,575.00	27,667,575.00	27,667,575.00-	27,667,575.00	27,667,575.00
Miscellaneous	62	183,227.04						
Total: Independent Revenue		183,227.04		163,436,422.00	163,436,422.00	163,436,422.00-	157,476,763.00	155,476,763.00
Total Recurrent Receipts		2,265,335,975.85	2,827,862,490.11	2,808,844,433.00	2,985,266,475.00	157,403,984.89-	2,506,884,773.00	2,434,884,773.00
Total Funds Available		2,275,359,828.80	2,829,375,828.32	2,808,844,433.00	2,985,266,475.00	155,890,646.68-	2,506,884,773.00	2,434,884,773.00
Less Recurrent Payments:								
Employees Compensation	63	1,736,093,891.28	1,264,070,742.98	1,293,318,788.00	1,276,708,662.00	12,637,919.02+	1,398,843,394.00	1,439,807,394.00
Social Benefits	64	249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98+	68,325,957.00	68,325,957.00
Overhead Cost	65	115,595,219.22	343,115,664.67	185,350,865.00	345,874,817.00	2,759,152.33+	122,168,462.00	119,168,462.00
CRFC - (Excluding Social Benefits and Public Debts)	66	13,536,400.00	7,974,867.00	12,705,603.00	12,705,603.00	4,730,736.00+		
Total Recurrent Payments		2,114,731,300.88	1,740,976,491.67	1,541,375,256.00	1,787,797,298.00	46,820,806.33+	1,589,337,813.00	1,627,301,813.00
Other Cash Movement								
Below-The-Line Receipts	67	101,209,275.37	54,733,148.97			54,733,148.97+		
Below-The-Line Payments	68	101,209,275.37	54,733,148.97			54,733,148.97-		
Net Movement								
Net Recurrent Funds before Transfers		160,628,527.92	1,088,399,336.65	1,267,469,177.00	1,197,469,177.00	109,069,840.35-	917,546,960.00	807,582,960.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68+	1,219,856,392.00	1,184,956,393.00
Total Appropriations/Transfers		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68+	1,219,856,392.00	1,184,956,393.00
Closing Balance		1,513,338.21	262,077,385.33			262,077,385.33+	302,309,432.00	377,373,433.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				90,963,854.00	90,963,854.00	90,963,854.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68-	1,219,856,392.00	1,184,956,393.00
Other Capital Receipts	70				337,291,581.00	337,291,581.00-		
Sub Total: Capital Receipts		159,115,189.71	826,321,951.32	1,267,469,177.00	1,534,760,758.00	708,438,806.68-	1,219,856,392.00	1,184,956,393.00
Total Capital Funds Available		159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68-	1,219,856,392.00	1,184,956,393.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	42,111,267.09	193,255,107.14	154,193,250.00	544,484,831.00	351,229,723.86+	122,661,750.00	122,661,750.00
Economic Affairs	74	82,951,016.88	243,847,667.85	791,194,643.00	537,194,643.00	293,346,975.15+	759,694,643.00	718,794,644.00
Environmental Protection	75		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15+		
Housing and Community Development	76	2,429,743.75	235,050,086.30	132,199,999.00	249,699,999.00	14,649,912.70+	158,499,999.00	159,499,999.00
Health	77	4,410,819.31	15,394,378.59	50,036,142.00	55,036,142.00	39,641,763.41+	19,000,000.00	19,000,000.00
Education	79	27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41+	160,000,000.00	165,000,000.00
Total Capital Expenditure		159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68+	1,219,856,392.00	1,184,956,393.00

NOTES TO CASH FLOW STATEMENT

	Actual 2018	Actual 2017
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	2,287,027,566.98	1,600,402,441.41
25001001/11010003 Excess Crude	16,486,776.39	28,903,889.76
25001001/11010006 NNPC Refunds	3,956,826.33	
25001001/11000008 Stabilization Fund		5,665,095.71
25001001/11000010 SURE - P		14,662,151.97
25001001/11010013 Exchange Rate Difference	24,911,240.14	116,457,072.45
25001001/11000017 Share of Excess PPT		15,810,172.67
25001001/11000019 Share of Forex Equalization	52,005,762.39	
25001001/11000020 Excess Bank Charges Recovered	5,336,603.57	
Total	2,389,724,775.80	1,781,900,823.97
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	438,137,714.31	483,251,924.84
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Miscellaneous Revenue		183,227.04
Total		183,227.04
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	869,668,548.72	1,091,452,091.00
Local Government Staff	394,402,194.26	644,641,800.28
Total	1,264,070,742.98	1,736,093,891.28
Note 4A - Local Government Staff		
Zaria Local Govt	394,402,194.26	644,641,800.28
Total	394,402,194.26	644,641,800.28
Note 5 - Social Benefits		
Contribution to Local Government Pension Fund	119,950,824.80	8,747,411.90
Contributory Pension Funds	5,864,392.22	240,758,378.48
Total	125,815,217.02	249,505,790.38
Note 6 - Overhead Costs		
Transport and Travelling	48,356,746.61	6,415,692.00
Utilities	2,314,500.00	4,367,500.00
Material and Supplies	28,277,790.00	3,640,500.00
Maintenance Services	53,842,614.58	4,451,700.00
Training	950,000.00	21,864,277.72
Other Services	96,905,000.00	16,896,200.00

Notes to Cash Flow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Consulting & Professional Services	15,206,000.00	1,108,000.00
Fuel and Lubricants	780,000.00	268,000.00
Financial Charges	710,000.00	2,000,000.00
Miscellaneous Expenses	92,303,013.48	53,348,349.50
Staff Loans and Advances		1,235,000.00
Local Grants and Contributions	3,470,000.00	
Total	343,115,664.67	115,595,219.22
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liabilities	7,974,867.00	13,536,400.00
Total	7,974,867.00	13,536,400.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000003 Purchase Of Irrigation Pumps And Agricultural Implement Across	374,400.00	
15001001/23030112/01000011 Tree Planting	200,000.00	
15001001/23030112/01000023 Completion of slaughter slabs	20,624,971.50	
15001001/23020113/01000043 Plantation farm sample for palm oil production	6,739,200.00	1,992,333.00
Total	27,938,571.50	1,992,333.00
Note 9 - Societal Re-Orientation		
Note 10 - Poverty Alleviation		
Note 11 - Improvement to Human Health		
34001001/23030105/04000001 Rehabilitation/Repairs of PHC Facilities	15,394,378.59	755,644.65
34001001/23030105/04000002 Renovation of PHC kwaba & PHC kafin mardanni d/abba ward @		1,812,118.38
34001001/23030105/04000005 Maternity Room at Ang.Dankali PHC clinics kufena ward(on-go		616,702.45
34001001/23030105/04000006 Renovation of PHC Rubuci Wuciciri Ward.		995,571.33
34001001/23010122/04000008 purchase of mattresses for health clinic		230,782.50
Total	15,394,378.59	4,410,819.31
Note 12 - Enhancing Skills and Knowledge		
34001001/23020107/05000002 Construction of Public Schools Gidan kano primary school gya		3,077,725.87
34001001/23020107/05000003 Construction/Provision of Public Sch kwarbai (a) bayan gidan		2,780,731.78
34001001/23020107/05000004 Construction/Provision of Public Sch Limancin Kona		3,251,855.07
17001001/23020107/05000001 Provision of Vocational and Skills Development	27,462,554.12	
17001001/23020107/05000002 Construction of Public Schools	24,586,067.84	
17001001/23020118/05000036 internet connectivity website Design		522,350.00

Notes to Cash Flow Statement – Cont'd

	Actual 2018 ₦	Actual 2017 ₦
17001001/23010124/05000068 Purchase of Teaching/Learning Aid Equipment Teaching Materi	4,077,850.00	
17001001/23010124/05000100 Purchase of Adult Education Materials	12,359,662.63	
17001001/23020107/05000101 Construction/Provision skill aquisition center @dan magaji		17,579,679.96
Total	68,486,134.59	27,212,342.68
Note 13 - Housing and Urban Development		
34001001/23020104/06000010 Prov of Motorized Boreholes with Ovhd Tank @ Dorayi Mini-Mod		654,742.50
34001001/23020104/06000011 Fencing of Slaughter House at Dorayi		337,076.19
34001001/23020105/06000023 Boreholes @ Tudun Wada central		2,074,887.09
34001001/23020105/06000024 Boreholes @ Gyallesu; ang/kaya; nagoyi; kwagwaro; k/gayan &		518,106.59
34001001/23020105/06000025 Boreholes @ kakeyi; dakace; dambo & bizara		148,399.96
34001001/23020105/06000026 Boreholes @ t/kusa; wucicciri; fangannu & aba		405,395.00
34001001/23020105/06000028 Boreholes @ kufena; rafin magaji; wusasa; ang/dankali & mada		2,011,895.24
Total		6,150,502.57
Note14 - Gender		
Note 15 - Youth		
Note 16 - Environmental Improvement		
	70,288,576.85	
34001001/23040102/09000001 Erosion Flood control	70,288,576.85	
Total	70,288,576.85	
Note 17 - Water Resources and Rural Development		
	113,418,009.21	1,437,925.06
34001001/23020105/10000007 Construction of Boreholes	113,418,009.21	
34001001/23020105/10000028 Provision Of Boreholes @ Marmara 'B' Limanchin Iya K/Kuyam		1,437,925.06
Total	113,418,009.21	1,437,925.06
Note 18 - Information and Communication Technology		
Note 19 - Growing the Private Sector		
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	76,980,270.00	20,817,828.84
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	

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
20001001/23050101/13000004 Survey & Census of Revenue Base and its Potentials.		847,000.00
34001001/23010101/13000003 Construction of Boundary Pillars/Right of Ways	28,001,482.83	
34001001/23010101/13000005 Purchase /acquisition of land		1,200,000.00
34001001/23010112/13000007 Purchase of Office Furniture and Fittings		1,900,000.00
34001001/23010119/13000008 Provision of Electric Generating Machines @ Dorayi Mini-Mord		3,687,988.64
34001001/23010113/13000009 Provision of Laptop Computers to all Departments @ #100 000		495,000.00
Total	221,256,589.97	28,947,817.48
Note 21 - Power		
34001001/23010119/14000001 Purchase of Generator	3,000,000.00	
34001001/23020103/14000002 Rural electrification	178,295,381.85	
34001001/23020103/14000003 Rehabilitation of Rural Electricity	12,730,281.04	
34001001/23020103/14000017 Rehabilitation of Street Light	41,024,423.41	
34001001/23020103/14000029 Purchase of Transformers	9,135,998.00	
34001001/23020103/14000055 Electrification of Kugu Town I & II(on-going)		14,363,449.61
Total	244,186,084.30	14,363,449.61
Note 22 - Rail		
Note 23 - Water Ways		
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	
34001001/23020114/17000027 Completion S/Dressings from road & Const. of drainage from P		23,933,333.33
34001001/23020114/17000042 Construction of Culvert at various locations	6,892,571.88	
34001001/23020114/17000100 Construction of Drainages Damaged by Erosion		23,866,666.67
34001001/23020114/17000125 Construct of 5km Road from Mairabo Village to Gabari to Kara		24,000,000.00
34001001/23030113/17000127 Rehabilitation/Repairs - Roads		2,800,000.00
Total	65,353,606.31	74,600,000.00
Note 25 - Airways		
Note 26 - Sea Ports		
Note 27 - Shipping		

Notes to Cash Flow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Note 28 - Oil and Gas Infrastructure		
Note 29 - Net Cash Flow from Investing Activities by Sector:		
Capital Expenditure by Administrative Sector	193,255,107.14	20,817,828.84
Capital Expenditure by Economic Sector	564,580,709.59	120,195,330.91
Capital Expenditure by Social Sector	68,486,134.59	18,102,029.96
Total	826,321,951.32	159,115,189.71
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	148,835,069.30	28,331,599.98
Construction and Provision of Fixed Assets General	570,978,955.08	122,956,552.92
Rehabilitation and Repairs of Fixed Assets General	36,219,350.09	6,980,036.81
Preservation of the Environment General	70,288,576.85	
Acquisition of Non Tangible Assets		847,000.00
Total - 29A	826,321,951.32	159,115,189.71
Note 29B - Net Cash From Investing Activities by Location		
Dambo Ward	28,689,005.09	63,751,412.18
Kufena Ward	361,511,583.73	991,818.69
Kaura Ward		24,000,000.00
Tukur Tukur Ward	24,586,067.84	
Wuciciri Ward		405,395.00
Dutsen Abba Ward	6,739,200.00	3,804,451.38
Gyallesu Ward		3,595,832.46
Kawarbai A Ward		2,780,731.78
Limancin Kona Ward		4,689,780.13
Tudun Wada Ward	404,796,094.66	55,095,768.09
Total - 29B	826,321,951.32	159,115,189.71
Note 36 - BTL Receipts		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	10,978,983.16	30,580,300.75
20001001/12150007 Monthly Net Total Salary Control Accounts	1,620,000.00	
20001001/12150012 NULGE Local Gov't Deductions	3,326,173.95	3,786,540.29
20001001/12150013 Medical Union Due		200,000.00
20001001/12150018 Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)		2,000,000.00
20001001/12150020 Sharp Sharp Loan	11,971,848.45	11,517,851.89
20001001/12150032 NUT Deduction	8,333,306.50	12,274,644.60
20001001/12150034 Endwell Deduction	16,797,096.16	33,840,000.00
20001001/12150035 CREDIT DIRECT LGEA		6,391,315.43
20001001/12150036 National Housing Fund Deduction	1,505,240.75	105,622.41
20001001/12150039 AOPSHON	200,500.00	513,000.00
Total	54,733,148.97	101,209,275.37

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Note 37 - Below the Line Payments		
20001001/22080003 PAYE Taxes due to State Board of Internal Revenue	10,978,983.16	30,580,300.75
20001001/22080007 Monthly Net Total Salary Control Account	1,620,000.00	
20001001/22080012 NULGE L.Gov't - Remittances	3,326,173.95	3,786,540.29
20001001/22080013 MHWU Remittances		200,000.00
20001001/22080018 Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)		2,000,000.00
20001001/22080020 Sharp Sharp deductions	11,971,848.45	11,517,851.89
20001001/22080032 NUT Deduction	8,333,306.50	12,274,644.60
20001001/22080034 Endwell Deductions	16,797,096.16	33,840,000.00
20001001/22080035 CREDIT DIRECT LGEA		6,391,315.43
20001001/22080036 National Housing Fund Deduction	1,505,240.75	105,622.41
20001001/22080039 AOPSHON	200,500.00	513,000.00
Total	54,733,148.97	101,209,275.37
Note 38 - Closing Balance		
Main Account - Zenith Bank	262,077,385.33	1,513,338.21
Sub Total: Cash and Bank	262,077,385.33	1,513,338.21
Total Consolidated Cash & Bank Balances	262,077,385.33	1,513,338.21

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2018	Actual 2017
	₦	₦
Note 39 - Treasuries and Banks		
20001001/31010123 Main Account - Zenith Bank	262,077,385.33	1,513,338.21
Total	262,077,385.33	1,513,338.21
Note 40 - Investments		
20001001/31090101 Markarfi 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	1,513,338.21	10,023,852.95
Add/(Less) Net Recurrent Surplus/(Deficit)	(260,564,047.12)	8,510,514.74
Closing Balance	262,077,385.33	1,513,338.21
Note 43 - Capital Development Fund		
Note 46 - Internal Loans		
Note 48 - Outstanding Deposits		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
Note 50 - Licenses							
20001001/12020005 Radio/Television Station License			2,300,000.00	2,300,000.00	2,300,000.00-	2,300,000.00	2,300,000.00
20001001/12020012 Bicycle/License			2,500,000.00	2,500,000.00	2,500,000.00-	3,000,000.00	3,000,000.00
Total			4,800,000.00	4,800,000.00	4,800,000.00-	5,300,000.00	5,300,000.00
Note 51 - Rates							
20001001/12030001 Tenement Rate			43,550,896.00	43,550,896.00	43,550,896.00-	39,550,896.00	39,550,896.00
Total			43,550,896.00	43,550,896.00	43,550,896.00-	39,550,896.00	39,550,896.00
Note 52 - Fees							
20001001/12040003 Slaughter Fees			4,100,000.00	4,100,000.00	4,100,000.00-	4,000,000.00	4,000,000.00
20001001/12040006 Naming Of Street Registration Fees			6,000,500.00	6,000,500.00	6,000,500.00-	7,000,000.00	7,000,000.00
20001001/12040022 Advertising Fees			1,084,912.00	1,084,912.00	1,084,912.00-	1,084,912.00	1,084,912.00
20001001/12040031 Customary Right of Occupancy Fees			24,866,639.00	24,866,639.00	24,866,639.00-	24,866,639.00	24,866,639.00
20001001/12040043 Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
20001001/12040068 Kiosk Fees			25,578,882.00	25,578,882.00	25,578,882.00-	23,578,882.00	23,578,882.00
20001001/12040074 Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-	2,000,000.00	2,000,000.00
20001001/12040098 Domestic Animal Fee			3,589,734.00	3,589,734.00	3,589,734.00-	2,600,000.00	2,600,000.00
20001001/12040100 Merriment & Road Closure Levi/Fees			2,869,425.00	2,869,425.00	2,869,425.00-	2,000,000.00	2,000,000.00
20001001/12040101 Public Convenience Sewage & Refuse Disposal Fees			8,527,359.00	8,527,359.00	8,527,359.00-	8,527,359.00	7,527,359.00
20001001/12040102 Fee Structure for Masts			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
Total			81,117,451.00	81,117,451.00	81,117,451.00-	78,657,792.00	77,657,792.00
Note 53 - Fines							
20001001/12050005 Fine on Obstruction			1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,000.00
20001001/12050006 Environmental and Sanitation Fines			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	1,500,000.00
Total			4,000,000.00	4,000,000.00	4,000,000.00-	4,000,000.00	3,000,000.00
Note 54 - Sales							
Note 55 - Earnings							
20001001/12070012 Earning from Market			11,922,748.00	11,922,748.00	11,922,748.00-	11,922,748.00	11,922,748.00
20001001/12070013 Earning from Motor Park			15,744,827.00	15,744,827.00	15,744,827.00-	15,744,827.00	15,744,827.00
Total			27,667,575.00	27,667,575.00	27,667,575.00-	27,667,575.00	27,667,575.00
Note 56 - Rent on Government Property							
Note 57 - Rent on Government Lands							

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 59 - Investment Income							
Note 60 - Interest							
Note 62 - Miscellaneous							
Note 63 - Employee Compensation							
Department of Admin & Finance	473,306,033.21	365,802,194.26	292,160,191.00	366,074,017.00	271,822.74+	178,608,148.00	219,572,148.00
Department of Finance	171,335,767.07						
Department of Primary Health Care		28,600,000.00	119,271,932.00	28,747,980.00	147,980.00+	119,271,932.00	119,271,932.00
Contribution to Primary Education	1,091,452,091.00	869,668,548.72	881,886,665.00	881,886,665.00	12,218,116.28+	1,100,963,314.00	1,100,963,314.00
Total	1,736,093,891.28	1,264,070,742.98	1,293,318,788.00	1,276,708,662.00	12,637,919.02+	1,398,843,394.00	1,439,807,394.00
Note 64 - Social Benefits							
Contribution to Local Government Pension Fund	8,747,411.90	119,950,824.80	50,000,000.00	101,254,108.00	18,696,716.80-	68,325,957.00	68,325,957.00
20001001/22010105 10% Contributory Pension Funds	240,758,378.48	5,864,392.22		51,254,108.00	45,389,715.78+		
Total	249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98+	68,325,957.00	68,325,957.00
Note 65 - Overhead Cost							
Office of the Chairman	20,997,470.59						
Department of Admin & Finance	37,747,969.72	308,618,047.47	149,553,415.00	310,077,367.00	1,459,319.53+	100,070,702.00	100,070,702.00
Department of Finance	18,923,500.00						
Department of Works and Infrastructure	8,819,200.00	8,317,400.00	8,798,000.00	8,798,000.00	480,600.00+	6,798,000.00	6,798,000.00
Department of Planning Research & Statistics	5,702,000.00						
Department of Education & Social Dev.	10,779,073.00	6,555,231.20	6,999,450.00	6,999,450.00	444,218.80+	4,299,760.00	4,299,760.00
Department of Primary Health Care	12,626,005.91	19,624,986.00	20,000,000.00	20,000,000.00	375,014.00+	11,000,000.00	8,000,000.00
Total	115,595,219.22	343,115,664.67	185,350,865.00	345,874,817.00	2,759,152.33+	122,168,462.00	119,168,462.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
20001001/22060203 Settlement of Liabilities	13,536,400.00	7,974,867.00	12,705,603.00	12,705,603.00	4,730,736.00+		
Total	13,536,400.00	7,974,867.00	12,705,603.00	12,705,603.00	4,730,736.00+		
Note 67 - BTL Receipts							
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	30,580,300.75	10,978,983.16			10,978,983.16+		
20001001/12150007 Monthly Net Total Salary Control Accounts		1,620,000.00			1,620,000.00+		
20001001/12150012 NULGE Local Gov't Deductions	3,786,540.29	3,326,173.95			3,326,173.95+		
20001001/12150013 Medical Union Due	200,000.00						
20001001/12150018 Additional Laptop & Printers (Uarora/wireless Ltd 4	2,000,000.00						
20001001/12150020 Sharp Sharp Loan	11,517,851.89	11,971,848.45			11,971,848.45+		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
20001001/12150032 NUT Deduction	12,274,644.60	8,333,306.50			8,333,306.50+		
20001001/12150034 Endwell Deduction	33,840,000.00	16,797,096.16			16,797,096.16+		
20001001/12150035 CREDIT DIRECT LGEA	6,391,315.43						
20001001/12150036 National Housing Fund Deduction	105,622.41	1,505,240.75			1,505,240.75+		
20001001/12150039 AOPSHON	513,000.00	200,500.00			200,500.00+		
Total	101,209,275.37	54,733,148.97			54,733,148.97+		
Note 68 - Below the Line Payments							
20001001/22080003 PAYE Taxes due to State Board of Internal Rev	30,580,300.75	10,978,983.16			10,978,983.16-		
20001001/22080007 Monthly Net Total Salary Control Account		1,620,000.00			1,620,000.00-		
20001001/22080012 NULGE L.Gov't - Remittances	3,786,540.29	3,326,173.95			3,326,173.95-		
20001001/22080013 MHWU Remittances	200,000.00						
20001001/22080018 Additional Laptop & Printers (Uarora/wireless Ltd 4	2,000,000.00						
20001001/22080020 Sharp Sharp deductions	11,517,851.89	11,971,848.45			11,971,848.45-		
20001001/22080032 NUT Deduction	12,274,644.60	8,333,306.50			8,333,306.50-		
20001001/22080034 Endwell Deductions	33,840,000.00	16,797,096.16			16,797,096.16-		
20001001/22080035 CREDIT DIRECT LGEA	6,391,315.43						
20001001/22080036 National Housing Fund Deduction	105,622.41	1,505,240.75			1,505,240.75-		
20001001/22080039 AOPSHON	513,000.00	200,500.00			200,500.00-		
Total	101,209,275.37	54,733,148.97			54,733,148.97-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 69 - Aids and Grants:							
Note 70 - Other Capital Receipts							
25001001/14020203 Paris Club Debt Recovery				337,291,581.00	337,291,581.00-		
Total				337,291,581.00	337,291,581.00-		
Note 71 - General Public Services							
25001001/23010104/13000001 Purchase of Motor Cycles		19,200,000.00	498,000.00	20,498,000.00	1,298,000.00+	498,000.00	498,000.00
25001001/23010105/13000002 Purchase of motor vehicles	20,817,828.84	76,980,270.00	30,000,000.00	85,000,000.00	8,019,730.00+	45,000,000.00	45,000,000.00
25001001/23010112/13000003 Purchase of Office Furniture and Fittings			6,999,900.00	6,999,900.00	6,999,900.00+	6,999,900.00	6,999,900.00
25001001/23010113/13000004 Purchase of Computer		2,621,868.84	2,500,000.00	7,500,000.00	4,878,131.16+	175,000.00	175,000.00
25001001/23010114/13000005 Purchase of Computer Printers			1,500,000.00	1,500,000.00	1,500,000.00+		
25001001/23010115/13000006 Purchase of photocopying machines		2,219,535.00	800,000.00	10,800,000.00	8,580,465.00+		
25001001/23020101/13000007 Construction/Provision of Office Buildings		92,233,433.30	3,500,000.00	112,027,577.00	19,794,143.70+		
25001001/23020124/13000008 Construction of Markets/Parks			7,500,000.00	7,500,000.00	7,500,000.00+		
25001001/23050101/13000009 Research and Development			5,000,000.00	107,508,216.00	107,508,216.00+		
25001001/23010101/13000010 Purchase/Acquisition of Land			39,907,000.00	39,907,000.00	39,907,000.00+		
25001001/23050101/13000011 Provision of consultancy services			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
25001001/23030124/13000012 Rehabilitation of market park			7,000,000.00	16,255,788.00	16,255,788.00+	7,000,000.00	7,000,000.00
25001001/23020124/13000013 Construction of market stall			17,990,000.00	17,990,000.00	17,990,000.00+	17,990,000.00	17,990,000.00
25001001/23020118/13000014 Completion of Shopping Complex			25,998,350.00	105,998,350.00	105,998,350.00+	39,998,850.00	39,998,850.00
20001001/23050101/13000004 Survey & Census of Rev Base and its Potentials.	847,000.00						
34001001/23010112/13000007 Purchase of Office Furniture and Fittings	1,900,000.00						
34001001/23010119/13000008 Provision of Electric Generating Machines @ Dorayi Mini-Mord	3,687,988.64						
34001001/23010113/13000009 Provision of Laptop Computers to all Dept @ #100 000	495,000.00						
34001001/23020103/14000055 Electrification of Kugu Town I & II(on-going)	14,363,449.61						
Total	42,111,267.09	193,255,107.14	154,193,250.00	544,484,831.00	351,229,723.86+	122,661,750.00	122,661,750.00
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 & Agric Impement Across		374,400.00	14,950,000.00	14,950,000.00	14,575,600.00+	14,950,000.00	14,950,000.00
15001001/23030113/01000006 Contribution toward food security programe			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
15001001/23030112/01000008 Provision of fire tracing of plantation and forest			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
15001001/23030112/01000011 Tree Planting		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	2,000,000.00	2,000,000.00
15001001/23030112/01000023 Completion of slaughter slabs		20,624,971.50	40,000,000.00	40,000,000.00	19,375,028.50+	40,000,000.00	40,000,000.00
15001001/23020113/01000031 Pencing Of Slaughter Slab At Dorayi			3,500,000.00	3,500,000.00	3,500,000.00+		
15001001/23020113/01000043 Plantation farm sample for palm oil production	1,992,333.00	6,739,200.00	14,000,000.00	14,000,000.00	7,260,800.00+	14,000,000.00	14,000,000.00
34001001/23020105/06000023 Boreholes @ Tudun Wada central	2,074,887.09						
34001001/23020105/06000024 Boreholes @ Gyallesu; ang/kaya; nagoyi; kwagwaro; k/gayan &	518,106.59						
34001001/23020105/06000025 Boreholes @ kakeyi; dakace; dambo & bizara	148,399.96						
34001001/23020105/06000026 Boreholes @ t/kusa; wucicciri; fangannu & aba	405,395.00						
34001001/23020105/06000028 Boreholes @ kufena; rafin magaji; wusasa; ang/dankali & mada	2,011,895.24						
34001001/23020105/10000007 Construction of Boreholes		113,418,009.21	45,899,999.00	125,899,999.00	12,481,989.79+	45,899,999.00	

Notes to Statement of Capital Development Fund – Cont'd

		Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23010101/13000003	Construction of Boundary Pillars/Right of Ways		28,001,482.83	5,000,000.00	55,000,000.00	26,998,517.17+	5,000,000.00	5,000,000.00
34001001/23010101/13000005	Purchase /acquisition of land	1,200,000.00						
34001001/23020103/14000029	Purchase of Transformers		9,135,998.00	19,000,000.00	44,000,000.00	34,864,002.00+		
34001001/23020114/17000001	Construction / Provision of Surfacing (Tarring of Rural Feed		7,056,481.24	276,621,938.00	66,121,938.00	59,065,456.76+	277,621,938.00	277,621,938.00
34001001/23020114/17000002	Construction of damage bridge		360,563.87	50,000,000.00	10,000,000.00	9,639,436.13+	40,000,000.00	45,000,000.00
34001001/23020114/17000007	Construction of Culverts at Various Drainage		19,548,876.27	86,153,840.00	27,653,840.00	8,104,963.73+	86,153,840.00	86,153,840.00
34001001/23020114/17000012	Construction / Provision of Roads		31,495,113.05	158,422,720.00	58,422,720.00	26,927,606.95+	158,422,720.00	158,422,720.00
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
34001001/23020114/17000027	Completion S/Dressings from road & Const. of drainage from P	23,933,333.33						
34001001/23020114/17000042	Construction of Culvert at various locations		6,892,571.88	59,346,146.00	59,346,146.00	52,453,574.12+	59,346,146.00	59,346,146.00
34001001/23020114/17000100	Construction of Drainages Damaged by Erosion	23,866,666.67						
34001001/23020114/17000125	Construct of 5km Road from Mairabo Village to Gabari to Kara	24,000,000.00						
34001001/23030113/17000127	Rehabilitation/Repairs - Roads	2,800,000.00						
Total		82,951,016.88	243,847,667.85	791,194,643.00	537,194,643.00	293,346,975.15+	759,694,643.00	718,794,644.00
Note 75 - Environmental Protection								
34001001/23040102/09000001	Erosion Flood control		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15+		
Total			70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15+		
Note 76 - Housing and Community Development								
34001001/23020104/06000010	Prov of Motorized Boreholes with Ovhd Tank @ Dorayi Mini-Mod	654,742.50						
34001001/23020104/06000011	Fencing of Slaughter House at Dorayi	337,076.19						
34001001/23020105/10000028	Provision Of Boreholes @ Marama 'B' Limanchin Iya K/Kuyam	1,437,925.06						
34001001/23010119/14000001	Purchase of Generator		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00+	9,000,000.00	9,000,000.00
34001001/23020103/14000002	Rural electrification		178,295,381.85	113,499,999.00	180,499,999.00	2,204,617.15+	142,499,999.00	142,499,999.00
34001001/23020103/14000003	Rehabilitation of Rural Electricity		12,730,281.04	5,700,000.00	16,200,000.00	3,469,718.96+	5,000,000.00	5,000,000.00
34001001/23020103/14000017	Rehabilitation of Street Light		41,024,423.41	4,000,000.00	44,000,000.00	2,975,576.59+	2,000,000.00	3,000,000.00
Total		2,429,743.75	235,050,086.30	132,199,999.00	249,699,999.00	14,649,912.70+	158,499,999.00	159,499,999.00
Note 77 - Health								
34001001/23030105/04000001	Rehabilitation/Repairs of PHC Facilities	755,644.65	15,394,378.59	15,000,000.00	20,000,000.00	4,605,621.41+	10,000,000.00	10,000,000.00
34001001/23030105/04000002	Renovation of PHC kwaba & PHC kafin mardanni d/abba ward @	1,812,118.38						
34001001/23030105/04000005	Maternity Room at Ang,Dankali PHC clinics kufena ward(on-go	616,702.45						
34001001/23030105/04000006	Renovation of PHC Rubuci Wuciciri Ward.	995,571.33						
34001001/23010122/04000008	purchase of mattresses for health clinic	230,782.50						
21001001/23020106/04000013	Construction of PHC at different locations			14,000,000.00	14,000,000.00	14,000,000.00+		
21001001/23010122/04000039	Purchase of Hospital Equipment			7,536,142.00	7,536,142.00	7,536,142.00+		
21001001/23040104/04000045	Refuse Collection & Disposal			3,500,000.00	3,500,000.00	3,500,000.00+		
21001001/23020106/04000049	Contribution to Primary Health Care Agency			10,000,000.00	10,000,000.00	10,000,000.00+	9,000,000.00	9,000,000.00
Total		4,410,819.31	15,394,378.59	50,036,142.00	55,036,142.00	39,641,763.41+	19,000,000.00	19,000,000.00
Note 78 - Recreation Culture and Religion								

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 79 - Education							
34001001/23020107/05000002 Construction of Public Schools Gidan kano primary school gya	3,077,725.87						
34001001/23020107/05000003 Construction/Provision of Public Schkwarbai (a) bayan gidan	2,780,731.78						
34001001/23020107/05000004 Construction/Provision of Public Sch Limancin Kona	3,251,855.07						
17001001/23020107/05000001 Provision of Vocational and Skills Development		27,462,554.12	120,000,000.00	60,000,000.00	32,537,445.88+	120,000,000.00	120,000,000.00
17001001/23020107/05000002 Construction of Public Schools		24,586,067.84	15,000,000.00	25,000,000.00	413,932.16+	5,000,000.00	5,000,000.00
17001001/23020118/05000036 internet connectivity website Design	522,350.00						
17001001/23010124/05000068 Purchase of Teaching/Learning Aid Equipment Teaching Materi		4,077,850.00	45,000,000.00	45,000,000.00	40,922,150.00+	30,000,000.00	35,000,000.00
17001001/23010124/05000100 Purchase of Adult Education Materials		12,359,662.63	5,000,000.00	13,500,000.00	1,140,337.37+	5,000,000.00	5,000,000.00
17001001/23020107/05000101 Construction/Provision skill acquisition center @dan magaji	17,579,679.96						
Total	27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41+	160,000,000.00	165,000,000.00
Note 80 - Social Protection							

SCHEDULE OF DETAILED RECURRENT REVENUE

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020	
	₦	₦	₦	₦	₦	₦	₦	
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								
25001001/11010001	Statutory Allocation	1,600,402,441.41	2,287,027,566.98	1,823,356,457.00	1,823,356,457.00	463,671,109.98+	1,623,356,457.00	1,523,356,457.00
25001001/11010002	Share of VAT	483,251,924.84	438,137,714.31	800,075,280.00	800,075,280.00	361,937,565.69-	700,075,280.00	725,075,280.00
25001001/11010003	Excess Crude	28,903,889.76	16,486,776.39			16,486,776.39+		
25001001/11010006	NNPC Refunds		3,956,826.33			3,956,826.33+		
25001001/11000008	Stabilization Fund	5,665,095.71						
25001001/11000009	Refund from Paris Club			176,422,042.00	176,422,042.00-			
25001001/11000010	SURE - P	14,662,151.97						
25001001/11010011	10% IGR State Contribution			21,976,274.00	21,976,274.00	21,976,274.00-	25,976,273.00	30,976,273.00
25001001/11010013	Exchange Rate Difference	116,457,072.45	24,911,240.14			24,911,240.14+		
25001001/11000017	Share of Excess PPT	15,810,172.67						
25001001/11000019	Share of Forex Equalization		52,005,762.39			52,005,762.39+		
25001001/11000020	Excess Bank Charges Recovered		5,336,603.57			5,336,603.57+		
Total		2,265,152,748.81	2,827,862,490.11	2,645,408,011.00	2,821,830,053.00	6,032,437.11+	2,349,408,010.00	2,279,408,010.00
TAXES								
25001001 - Department of Admin & Finance								
LICENSES								
25001001 - Department of Admin & Finance								
20001001/12020005	Radio/Television Station License			2,300,000.00	2,300,000.00	2,300,000.00-	2,300,000.00	2,300,000.00
20001001/12020012	Bicycle/License			2,500,000.00	2,500,000.00	2,500,000.00-	3,000,000.00	3,000,000.00
Total				4,800,000.00	4,800,000.00	4,800,000.00-	5,300,000.00	5,300,000.00
RATES								
25001001 - Department of Admin & Finance								
20001001/12030001	Tenement Rate			43,550,896.00	43,550,896.00	43,550,896.00-	39,550,896.00	39,550,896.00
Total				43,550,896.00	43,550,896.00	43,550,896.00-	39,550,896.00	39,550,896.00
FEES								
25001001 - Department of Admin & Finance								
20001001/12040003	Slaughter Fees			4,100,000.00	4,100,000.00	4,100,000.00-	4,000,000.00	4,000,000.00
20001001/12040006	Naming Of Street Registration Fees			6,000,500.00	6,000,500.00	6,000,500.00-	7,000,000.00	7,000,000.00
20001001/12040022	Advertising Fees			1,084,912.00	1,084,912.00	1,084,912.00-	1,084,912.00	1,084,912.00
20001001/12040031	Customary Right of Occupancy Fees			24,866,639.00	24,866,639.00	24,866,639.00-	24,866,639.00	24,866,639.00
20001001/12040043	Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
20001001/12040068	Kiosk Fees			25,578,882.00	25,578,882.00	25,578,882.00-	23,578,882.00	23,578,882.00
20001001/12040074	Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-	2,000,000.00	2,000,000.00
20001001/12040098	Domestic Animal Fee			3,589,734.00	3,589,734.00	3,589,734.00-	2,600,000.00	2,600,000.00
20001001/12040100	Merriment & Road Closure Levi/Fees			2,869,425.00	2,869,425.00	2,869,425.00-	2,000,000.00	2,000,000.00
20001001/12040101	Public Convenience Sewage & Refuse Disposal Fees			8,527,359.00	8,527,359.00	8,527,359.00-	8,527,359.00	7,527,359.00
20001001/12040102	Fee Structure for Masts			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
Total				81,117,451.00	81,117,451.00	81,117,451.00-	78,657,792.00	77,657,792.00

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
FINES							
25001001 - Department of Admin & Finance							
20001001/1205005 Fine on Obstruction			1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,000.00
20001001/12050006 Environmental and Sanitation Fines			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	1,500,000.00
Total			4,000,000.00	4,000,000.00	4,000,000.00-	4,000,000.00	3,000,000.00
SALES							
25001001 - Department of Admin & Finance							
EARNINGS							
25001001 - Department of Admin & Finance							
20001001/12070012 Earning from Market			11,922,748.00	11,922,748.00	11,922,748.00-	11,922,748.00	11,922,748.00
20001001/12070013 Earning from Motor Park			15,744,827.00	15,744,827.00	15,744,827.00-	15,744,827.00	15,744,827.00
Total			27,667,575.00	27,667,575.00	27,667,575.00-	27,667,575.00	27,667,575.00
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin & Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin & Finance							
REPAYMENTS							
25001001 - Department of Admin & Finance							
INVESTMENT INCOMES							
25001001 - Department of Admin & Finance							
INTEREST EARNED							
25001001 - Department of Admin & Finance							
MISCELLANEOUS							
25001001 - Department of Admin & Finance							

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
20001001/12150003 PAYE Taxes due to State Board of Internal Rev	30,580,300.75	10,978,983.16			10,978,983.16+		
20001001/12150007 Monthly Net Total Salary Control Accounts		1,620,000.00			1,620,000.00+		
20001001/12150012 NULGE Local Gov't Deductions	3,786,540.29	3,326,173.95			3,326,173.95+		
20001001/12150013 Medical Union Due	200,000.00						
20001001/12150018 Additional Laptop & Printers (Uarora/wireless Ltd 4 &	2,000,000.00						
20001001/12150020 Sharp Sharp Loan	11,517,851.89	11,971,848.45			11,971,848.45+		
20001001/12150032 NUT Deduction	12,274,644.60	8,333,306.50			8,333,306.50+		
20001001/12150034 Endwell Deduction	33,840,000.00	16,797,096.16			16,797,096.16+		
20001001/12150035 CREDIT DIRECT LGEA	6,391,315.43						
20001001/12150036 National Housing Fund Deduction	105,622.41	1,505,240.75			1,505,240.75+		
20001001/12150039 AOPSHON	513,000.00	200,500.00			200,500.00+		
Total	101,209,275.37	54,733,148.97			54,733,148.97+		

SCHEDULE OF DETAILED RECURRENT EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020604 Security Vote (Including Operations)	5,982,000.00						
11001001/22020606 Physical Security	9,899,200.00						
11001001/22020801 Motor Vehicle Fuel Cost	268,000.00						
11001001/22021001 Refreshment & Meals	1,937,500.00						
11001001/22021035 Local Government Election	2,910,770.59						
Sub Total Overhead Cost	20,997,470.59						
Total Recurrent Expenditure	20,997,470.59						
25001001 - DEPT OF ADMIN & FIN							
25001001/21010101 Basic Salary	473,306,033.21	360,302,194.26	219,572,153.00	360,497,896.00	195,701.74+	178,608,148.00	219,572,148.00
25001001/21010104 Salary Arrears		5,500,000.00	72,588,038.00	5,576,121.00	76,121.00+		
Sub Total - Personnel Cost	473,306,033.21	365,802,194.26	292,160,191.00	366,074,017.00	271,822.74+	178,608,148.00	219,572,148.00
25001001/22020101 Local Travel and Transport - Training	1,436,000.00	11,430,523.22	2,000,000.00	11,523,952.00	93,428.78+		
25001001/22020102 Local Travel and Transport - Others	2,479,692.00						
25001001/22020103 International Transport and Travels - Training	2,500,000.00	13,985,633.00	3,998,000.00	13,998,000.00	12,367.00+	4,998,000.00	4,998,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		22,940,590.39	3,000,000.00	23,000,000.00	59,409.61+	1,000,000.00	1,000,000.00
25001001/22020203 Internet Access Charges		550,000.00	609,000.00	609,000.00	59,000.00+		
25001001/22020306 Printing of Security Documents		21,925,000.00	2,000,000.00	22,000,000.00	75,000.00+	1,000,000.00	1,000,000.00
25001001/22020312 Other Service Material		1,465,000.00	1,500,000.00	1,500,000.00	35,000.00+	1,000,000.00	1,000,000.00
25001001/22020402 Maintenance of Office Furniture		51,467,814.58	1,500,000.00	51,500,000.00	32,185.42+		
25001001/22020404 Maintenance of Office / IT Equipments		439,000.00	500,000.00	500,000.00	61,000.00+		
25001001/22020501 Training Staff Development and Welfare	500,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00+		
25001001/22020503 Contribution to Training Fund	16,910,777.72						
25001001/22020507 Nigeria Seafarers Dev. Programme	4,453,500.00						
25001001/22020601 Security Services	1,015,000.00						
25001001/22020604 Security Vote (Including Operations)		89,005,000.00	8,040,000.00	89,040,000.00	35,000.00+	8,040,000.00	8,040,000.00
25001001/22020606 Physical Security		5,950,000.00	36,000,000.00	6,000,000.00	50,000.00+	36,000,000.00	36,000,000.00
25001001/22020611 5% Incentives For Revenue Officers		1,950,000.00	1,996,000.00	1,996,000.00	46,000.00+	2,996,000.00	2,996,000.00
25001001/22020701 Financial Consulting		2,972,000.00	3,000,000.00	3,000,000.00	28,000.00+		
25001001/22020702 Information Technology Consulting		440,000.00	500,000.00	500,000.00	60,000.00+	500,000.00	500,000.00
25001001/22020703 Legal Services	318,000.00	205,000.00	300,000.00	300,000.00	95,000.00+		
25001001/22020711 Consulting Services and Special Committee		4,750,000.00	4,800,110.00	4,800,110.00	50,110.00+		
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+		
25001001/22020901 Bank Charges (Other Than interest)		310,000.00	400,000.00	400,000.00	90,000.00+		
25001001/22020902 Insurance for Local Government Property		400,000.00	471,000.00	471,000.00	71,000.00+		
25001001/22021001 Refreshment & Meals		10,236,950.43	270,000.00	10,270,000.00	33,049.57+	270,000.00	270,000.00
25001001/22021002 Honorarium & Sitting Allowance		1,969,000.00	2,000,000.00	2,000,000.00	31,000.00+	3,000,000.00	3,000,000.00
25001001/22021007 Welfare Packages		460,000.00	499,000.00	499,000.00	39,000.00+		
25001001/22021008 Subscription to Professional Bodies		710,000.00	742,000.00	742,000.00	32,000.00+		
25001001/22021013 Promotion Examination by LGSB	735,000.00						

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021014 Annual Budget Expenses and Administration		3,975,000.00	3,988,000.00	3,988,000.00	13,000.00+	6,988,000.00	6,988,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	800,000.00	19,906,776.00	20,000,000.00	20,000,000.00	93,224.00+		
25001001/22021035 Local Government Election		17,384,817.20	17,391,000.00	17,391,000.00	6,182.80+		
25001001/22021014 Monitoring of Budget		2,959,942.65	3,000,000.00	3,000,000.00	40,057.35+		
25001001/22021071 Remuneration of Traditional & Title Holders	1,800,000.00	2,990,000.00	2,999,808.00	2,999,808.00	9,808.00+	2,999,808.00	2,999,808.00
25001001/22021076 Retirement Bond/Redemption bond Scheme		3,500,000.00	13,549,497.00	3,549,497.00	49,497.00+	26,279,214.00	26,279,214.00
25001001/22021077 Local Govt Reforms - Human Resources - ICT Phase II	4,800,000.00	4,970,000.00	5,000,000.00	5,000,000.00	30,000.00+		
25001001/22040109 Grant to Communities/NGO's		3,470,000.00	3,500,000.00	3,500,000.00	30,000.00+	4,999,680.00	4,999,680.00
Sub Total Overhead Cost	37,747,969.72	308,618,047.47	149,553,415.00	310,077,367.00	1,459,319.53+	100,070,702.00	100,070,702.00
Total Recurrent Expenditure	511,054,002.93	674,420,241.73	441,713,606.00	676,151,384.00	1,731,142.27+	278,678,850.00	319,642,850.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE							
20001001 - DEPARTMENT OF FINANCE							
20001001/21010104 Salary Arrears	171,335,767.07						
Sub Total - Personnel Cost	171,335,767.07						
20001001/22020305 Printing of Non Security Documents	598,500.00						
20001001/22020306 Printing of Security Documents	190,000.00						
20001001/22020902 Insurance for Local Government Property	2,000,000.00						
20001001/22021071 Remuneration of Traditional & Title Holders	14,900,000.00						
Sub Total Overhead Cost	17,688,500.00						
Total Recurrent Expenditure	189,024,267.07						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,567,500.00	814,500.00	1,000,000.00	1,000,000.00	185,500.00+		
34001001/22020205 Settlement of Water Bill	2,800,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00+		
34001001/22020301 Office Stationeries/Computer Consumables		1,948,100.00	2,000,000.00	2,000,000.00	51,900.00+		
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	879,700.00	955,800.00	1,000,000.00	1,000,000.00	44,200.00+	500,000.00	500,000.00
34001001/22020404 Maintenance of Office Furniture	1,238,000.00						
34001001/22020403 Maintenance of Office Building Residential Qtrs	290,000.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00+	500,000.00	500,000.00
34001001/22020404 Maintenance of Office / IT Equipments	294,000.00						
34001001/22020415 Maintenance of Boreholes	1,750,000.00						
34001001/22020706 Surveying Services		1,889,000.00	2,000,000.00	2,000,000.00	111,000.00+	5,000,000.00	5,000,000.00
34001001/22020801 Motor Vehicle Fuel Cost		780,000.00	798,000.00	798,000.00	18,000.00+	798,000.00	798,000.00
Sub Total Overhead Cost	8,819,200.00	8,317,400.00	8,798,000.00	8,798,000.00	480,600.00+	6,798,000.00	6,798,000.00
Total Recurrent Expenditure	8,819,200.00	8,317,400.00	8,798,000.00	8,798,000.00	480,600.00+	6,798,000.00	6,798,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.							
38001001/22020301 Office Stationeries/Computer Consumables	750,000.00						
38001001/22020312 Other Service Materials	599,000.00						
38001001/22020701 Financial Consulting	790,000.00						

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
38001001/22021014 Annual Budget Expenses and Administration	980,000.00						
38001001/22021040 Monitoring of Budget	2,583,000.00						
Sub Total Overhead Cost	5,702,000.00						
Total Recurrent Expenditure	5,702,000.00						
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE							
17001001/22020309 Uniforms & Other Clothing		1,674,690.00	2,000,000.00	2,000,000.00	325,310.00+	3,000,000.00	3,000,000.00
17001001/22020310 Teaching aids/ Instruction Materials	1,503,000.00	1,265,000.00	1,299,760.00	1,299,760.00	34,760.00+	1,299,760.00	1,299,760.00
17001001/22021003 Publicity & Advertisements	293,000.00	640,000.00	699,690.00	699,690.00	59,690.00+		
17001001/22021009 Sporting Activities	52,000.00	2,975,541.20	3,000,000.00	3,000,000.00	24,458.80+		
17001001/22021021 Local Cultural Festival	1,977,000.00						
17001001/22021031 Allowance/Rehabilitation of Person with Disability	800,000.00						
17001001/22021042 Bursary Award & Edu. Dev.	400,900.00						
17001001/22021047 Overhead to Primary School	4,958,173.00						
17001001/22021066 Repatriation poster and destitution	795,000.00						
Sub Total Overhead Cost	10,779,073.00	6,555,231.20	6,999,450.00	6,999,450.00	444,218.80+	4,299,760.00	4,299,760.00
Total Recurrent Expenditure	10,779,073.00	6,555,231.20	6,999,450.00	6,999,450.00	444,218.80+	4,299,760.00	4,299,760.00
21001001 - DEPARTMENT OF HEALTH							
21001001/21010101 Basic Salary		28,600,000.00	119,271,932.00	28,747,980.00	147,980.00+	119,271,932.00	119,271,932.00
Sub Total - Personnel Cost		28,600,000.00	119,271,932.00	28,747,980.00	147,980.00+	119,271,932.00	119,271,932.00
21001001/22021027 IPDS	9,756,005.91	10,928,693.00	11,000,000.00	11,000,000.00	71,307.00+	11,000,000.00	8,000,000.00
21001001/22021054 Community Management of Acute Malnutrition		5,857,000.00	6,000,000.00	6,000,000.00	143,000.00+		
21001001/22021074 Health Services - Committee Allowances	2,870,000.00						
21001001/22021079 Infant and Young Child Feeding (IYCF)		2,839,293.00	3,000,000.00	3,000,000.00	160,707.00+		
Sub Total Overhead Cost	12,626,005.91	19,624,986.00	20,000,000.00	20,000,000.00	375,014.00+	11,000,000.00	8,000,000.00
Total Recurrent Expenditure	12,626,005.91	48,224,986.00	139,271,932.00	48,747,980.00	522,994.00+	130,271,932.00	127,271,932.00
51001001 - TRADITIONAL OFFICE							
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	1,091,452,091.00	869,668,548.72	881,886,665.00	881,886,665.00	12,218,116.28+	1,100,963,314.00	1,100,963,314.00
Total	1,091,452,091.00	869,668,548.72	881,886,665.00	881,886,665.00	12,218,116.28+	1,100,963,314.00	1,100,963,314.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN & FINANCE							
20001001/22010102 15% (Pers. Emolument) Pension Funds	8,747,411.90	119,950,824.80	50,000,000.00	101,254,108.00	18,696,716.80-	68,325,957.00	68,325,957.00
20001001/22010105 10% Contributory Pension Funds	240,758,378.48	5,864,392.22		51,254,108.00	45,389,715.78+		
Total	249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98+	68,325,957.00	68,325,957.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS:							
25001001/14010101 Transfer From CRF To CDF	159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68-	1,219,856,392.00	1,184,956,393.00
Total	159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68-	1,219,856,392.00	1,184,956,393.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS:							
25001001/14020203 Paris Club Debt Recovery				337,291,581.00	337,291,581.00-		
Total				337,291,581.00	337,291,581.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand Total	159,115,189.71	826,321,951.32	1,267,469,177.00	1,534,760,758.00	708,438,806.68-	1,219,856,392.00	1,184,956,393.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/23010104/13000001 Purchase of Motor Cycles		19,200,000.00	498,000.00	20,498,000.00	1,298,000.00+	498,000.00	498,000.00
25001001/23010105/13000002 Purchase of motor vehicles	20,817,828.84	76,980,270.00	30,000,000.00	85,000,000.00	8,019,730.00+	45,000,000.00	45,000,000.00
25001001/23010112/13000003 Purchase of Office Furniture and Fittings			6,999,900.00	6,999,900.00	6,999,900.00+	6,999,900.00	6,999,900.00
25001001/23010113/13000004 Purchase of Computer		2,621,868.84	2,500,000.00	7,500,000.00	4,878,131.16+	175,000.00	175,000.00
25001001/23010114/13000005 Purchase of Computer Printers			1,500,000.00	1,500,000.00	1,500,000.00+		
25001001/23010115/13000006 Purchase of photocopying machines		2,219,535.00	800,000.00	10,800,000.00	8,580,465.00+		
25001001/23020101/13000007 Construction/Provision of Office Buildings		92,233,433.30	3,500,000.00	112,027,577.00	19,794,143.70+		
25001001/23020124/13000008 Construction of Markets/Parks			7,500,000.00	7,500,000.00	7,500,000.00+		
25001001/23050101/13000009 Research and Development			5,000,000.00	107,508,216.00	107,508,216.00+		
25001001/23010101/13000010 Purchase/Acquisition of Land			39,907,000.00	39,907,000.00	39,907,000.00+		
25001001/23050101/13000011 Provision of consultancy services			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
25001001/23030124/13000012 Rehabilitation of market park			7,000,000.00	16,255,788.00	16,255,788.00+	7,000,000.00	7,000,000.00
25001001/23020124/13000013 Construction of market stall			17,990,000.00	17,990,000.00	17,990,000.00+	17,990,000.00	17,990,000.00
25001001/23020118/13000014 Completion of Shopping Complex			25,998,350.00	105,998,350.00	105,998,350.00+	39,998,850.00	39,998,850.00
Total	20,817,828.84	193,255,107.14	154,193,250.00	544,484,831.00	351,229,723.86+	122,661,750.00	122,661,750.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCES DEPT.							
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 pump		374,400.00	14,950,000.00	14,950,000.00	14,575,600.00+	14,950,000.00	14,950,000.00
15001001/23030113/01000006 Contribution toward food security programme			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
15001001/23030112/01000008 Provision of fire tracing of plantation and forest			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
15001001/23030112/01000011 Tree Planting		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	2,000,000.00	2,000,000.00
15001001/23030112/01000023 Completion of slaughter slabs		20,624,971.50	40,000,000.00	40,000,000.00	19,375,028.50+	40,000,000.00	40,000,000.00
15001001/23020113/01000031 Construction of Fencing of Slaughter Slabs			3,500,000.00	3,500,000.00	3,500,000.00+		
15001001/23020113/01000043 Plantation farm sample for palm oil production	1,992,333.00	6,739,200.00	14,000,000.00	14,000,000.00	7,260,800.00+	14,000,000.00	14,000,000.00
Total	1,992,333.00	27,938,571.50	85,750,000.00	85,750,000.00	57,811,428.50+	82,250,000.00	82,250,000.00
20001001 - FINANCE & SUPPLY							
20001001/23050101/13000004 Survey & Census of Revenue Base and its Potentials.	847,000.00						
Total	847,000.00						
34001001 - WORKS AND INFRASTRUCTURE							
34001001/23030105/04000001 Rehabilitation/Repairs of PHC Facilities	755,644.65	15,394,378.59	15,000,000.00	20,000,000.00	4,605,621.41+	10,000,000.00	10,000,000.00
34001001/23030105/04000002 Renovation of PHC kwaba & PHC kafin mardanni d/abba ward @	1,812,118.38						
34001001/23030105/04000005 Maternity Room at Ang.Dankali PHC clinics kufena ward(on-go	616,702.45						
34001001/23030105/04000006 Renovation of PHC Rubuci Wuciciri Ward.	995,571.33						
34001001/23010122/04000008 purchase of matrasses for health clinic	230,782.50						
34001001/23020107/05000002 Construction of Public Schools Gidan kano primary school gya	3,077,725.87						
34001001/23020107/05000003 Construction/Provision of Public Sch kwarbai (a) bayan gidan	2,780,731.78						

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

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020	
	₦	₦	₦	₦	₦	₦	₦	
34001001/23020107/05000004	Construction/Provision of Public Sch Limancin Kona	3,251,855.07						
34001001/23020104/06000010	Prov of Motorized Boreholes with Ovhd Tank @ Dorayi Mini-Mod	654,742.50						
34001001/23020104/06000011	Fencing of Slaughter House at Dorayi	337,076.19						
34001001/23020105/06000023	Boreholes @ Tudun Wada central	2,074,887.09						
34001001/23020105/06000024	Boreholes @ Gyallesu; ang/kaya; nagoyi; kwagwaro; k/gayan &	518,106.59						
34001001/23020105/06000025	Boreholes @ kakeyi; dakace; dambo & bizara	148,399.96						
34001001/23020105/06000026	Boreholes @ t/kusa; wucicciri; fangannu & aba	405,395.00						
34001001/23020105/06000028	Boreholes @ kufena; rafin magaji; wusasa; ang/dankali & mada	2,011,895.24						
34001001/23040102/09000001	Erosion Flood control		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15+		
34001001/23020105/10000007	Construction of Boreholes		113,418,009.21	45,899,999.00	125,899,999.00	12,481,989.79+	45,899,999.00	
34001001/23020105/10000028	Provision Of Boreholes @ Marmara B' Limanchin Iya K/Kuyam	1,437,925.06						
34001001/23010101/13000003	Construction of Boundary Pillars/Right of Ways		28,001,482.83	5,000,000.00	55,000,000.00	26,998,517.17+	5,000,000.00	
34001001/23010101/13000005	Purchase /acquisition of land	1,200,000.00						
34001001/23010112/13000007	Purchase of Office Furniture and Fittings	1,900,000.00						
34001001/23010119/13000008	Provision of Electric Generating Machines @ Dorayi Mini-Mord	3,687,988.64						
34001001/23010113/13000009	Provision of Laptop Computers to all Departments @ #100,000	495,000.00						
34001001/23010119/14000001	Purchase of Generator		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00+	9,000,000.00	
34001001/23020103/14000002	Rural electrification		178,295,381.85	113,499,999.00	180,499,999.00	2,204,617.15+	142,499,999.00	
34001001/23020103/14000003	Rehabilitation of Rural Electricity		12,730,281.04	5,700,000.00	16,200,000.00	3,469,718.96+	5,000,000.00	
34001001/23020103/14000017	Rehabilitation of Street Light		41,024,423.41	4,000,000.00	44,000,000.00	2,975,576.59+	2,000,000.00	
34001001/23020103/14000029	Purchase of Transformers		9,135,998.00	19,000,000.00	44,000,000.00	34,864,002.00+		
34001001/23020103/14000055	Electrification of Kugu Town I & II(on-going)	14,363,449.61						
34001001/23020114/17000001	Construction / Provision of Surfacing (Tarring of Rural Feed		7,056,481.24	276,621,938.00	66,121,938.00	59,065,456.76+	277,621,938.00	
34001001/23020114/17000002	Construction of damage bridge		360,563.87	50,000,000.00	10,000,000.00	9,639,436.13+	40,000,000.00	
34001001/23020114/17000007	Construction of Culverts at Various Drainage		19,548,876.27	86,153,840.00	27,653,840.00	8,104,963.73+	86,153,840.00	
34001001/23020114/17000012	Construction / Provision of Roads		31,495,113.05	158,422,720.00	58,422,720.00	26,927,606.95+	158,422,720.00	
34001001/23010133/17000023	Purchase of Surveying Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	
34001001/23020114/17000027	Completion S/Dressings from road & Const. of drainage from P	23,933,333.33						
34001001/23020114/17000042	Construction of Culvert at various locations		6,892,571.88	59,346,146.00	59,346,146.00	52,453,574.12+	59,346,146.00	
34001001/23020114/17000100	Construction of Drainages Damaged by Erosion	23,866,666.67						
34001001/23020114/17000125	Construct of 5km Road from Mairabo Village to Gabari to Kara	24,000,000.00						
34001001/23030113/17000127	Rehabilitation/Repairs - Roads	2,800,000.00						
Total		117,355,997.91	536,642,138.09	898,453,639.00	816,953,639.00	280,311,500.91+	845,944,642.00	806,044,643.00
38001001- PLANNING RESEARCH & STATISTICS								
17001001 - EDUCATION AND SOCIAL WELFARE								
17001001/23020107/05000001	Provision of Vocational and Skills Development		27,462,554.12	120,000,000.00	60,000,000.00	32,537,445.88+	120,000,000.00	
17001001/23020107/05000002	Construction of Public Schools		24,586,067.84	15,000,000.00	25,000,000.00	413,932.16+	5,000,000.00	
17001001/23020118/05000036	internet connectivity website Design	522,350.00						
17001001/23010124/05000068	Purchase of Teaching/Learning Aid Equipment Teaching Materi		4,077,850.00	45,000,000.00	45,000,000.00	40,922,150.00+	30,000,000.00	
17001001/23010124/05000100	Purchase of Adult Education Materials		12,359,662.63	5,000,000.00	13,500,000.00	1,140,337.37+	5,000,000.00	
17001001/23020107/05000101	Construction/Provision skill acquisition center @dan magaji	17,579,679.96						
Total		18,102,029.96	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41+	160,000,000.00	165,000,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
21001001 - HEALTH DEPARTMENT							
21001001/23020106/04000013 Construction of PHC at different locations			14,000,000.00	14,000,000.00	14,000,000.00+		
21001001/23010122/04000039 Purchase of Hospital Equipment			7,536,142.00	7,536,142.00	7,536,142.00+		
21001001/23040104/04000045 Refuse Collection & Disposal			3,500,000.00	3,500,000.00	3,500,000.00+		
21001001/23020106/04000049 Contribution to Primary Health Care Agency			10,000,000.00	10,000,000.00	10,000,000.00+	9,000,000.00	9,000,000.00
Total			35,036,142.00	35,036,142.00	35,036,142.00+	9,000,000.00	9,000,000.00
Grand Total	159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68+	1,219,856,392.00	1,184,956,393.00

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

**ANNUAL ACCOUNTS 2018
ZARIA LOCAL GOVERNMENT**

◆ PROFILE ◆

HON. ENGR ALIYU IDRIS IBRAHIM : EXECUTIVE CHAIRMAN

COUNCILLORS

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

MANAGEMENT STAFF |

DR. MOHAMMED A. KWASAU	:	LOCAL GOVT SECRETARY
BARR. SHAFI'U MUNNIR	:	DIRECTOR ADMIN & FINANCE
INUWA GAMBO AMOS	:	LOCAL GOVERNMENT TREASURER
WANZAMI	:	DIRECTOR AGRIC & NATURAL RES.
SHEHU Y. MAHARAZU	:	DIRECTOR WORKS & INFRASTRUCTURE
ILLIYASU AMINU YA'U	:	DIR. EDUCATION & SOCIAL DEV.

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, this Local Government had issues with some aspects of their records namely missing payment vouchers, unvouched payments and refusal to make available financial records of some months for inspection. Also petitions were written against this Local Government and after investigation, my findings were forwarded to Government for necessary action.

CASH FLOW STATEMENT

RECEIPTS

The total receipts during the year amounted to two billion, eight hundred and eighty-two million, five hundred and ninety-five thousand, six hundred and thirty-nine naira, and eight kobo (N2,882,595,639.08) only. This is made up of:

Statutory allocation	-	N2,389,724,775.80	82.90%
Value Added Tax	-	438,137,714.31	15.20%
Independent revenue	-	-	-
Below the line receipts	-	54,733,148.97	01.90%
	=	N2,882,595,639.08	100.00%

From the above, it is evident that the Local Government depends solely on statutory allocation, because statutory allocation and value added tax from the federation account constitute 98.10% of total receipts. Internally generated revenue on the other hand did not contribute even one kobo to the total receipts. This is totally unacceptable and it calls for investigation to find out why the Local Government is recording zero internally generated revenue.

PAYMENTS

Total payments during the year amounted to two billion, six hundred and twenty-two million and thirty-one thousand, five hundred and ninety-one naira, ninety-six kobo (N2,622,031,591.96) only. This is made up of:

Recurrent expenditure	-	N1,795,709,640.64	68.49%
Capital expenditure	-	826,321,951.32	31.51%
	=	N2,622,031,591.96	100.00%

From the above, recurrent expenditure took 68.49% of the total expenditure leaving 31.51% for capital items. This is good but could be improved upon. For the past two years, Housing and Urban Development has been neglected. More attention should be given to this sector.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

The Local Government had a nil cash balance in the treasury while Zenith Bank account number 1014382775 had a credit balance of N262,077,385.33. This has been verified from the bank statement.

INVESTMENTS

The book value of the Local Government's investments stood at N13,018,980.00. However the market value is far below the book value. Most of the investments are in moribund companies and therefore do not yield any return. Despite the presence of First Bank Nigeria Plc, R.T. Briscoe and Champion Soap in the investment portfolio, nothing was realized by way of dividends. The Treasurer should explain this.

ADVANCES

All advances have been retired.

DEPOSITS

All third party deposits have been retired.



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