

MAKARFI LOCAL GOVERNMENT OF KADUNA STATE



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

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. KABIRU MU'AZU MAYERE	:	EXECUTIVE CHAIRMAN
HON. ABDULLAHI AHMED GAZARA	:	VICE CHAIRMAN
HON. YAKUBU BELLO	:	ELECTED COUNCILOR - SPEAKER
HON. ABBA MUSA	:	ELECTED COUNCILOR - MAJORITY LEADER
HON. UMMAR IDRIS	:	ELECTED COUNCILOR
HON. HARUNA ALIYU	:	ELECTED COUNCILOR
HON. GAMBO UMAR	:	ELECTED COUNCILOR
HON. SULEIMAN ADAMU	:	ELECTED COUNCILOR
HON. AMINU NURA	:	ELECTED COUNCILOR
HON. LAWAL KABIRU	:	ELECTED COUNCILOR
HON. NUHU IBRAHIM	:	ELECTED COUNCILOR
HON. SULEIMAN BARAU	:	ELECTED COUNCILOR
HON. TUKUR ABBA KASIM	:	COUNCIL SECRETARY

LEGISLATIVE COUNCIL

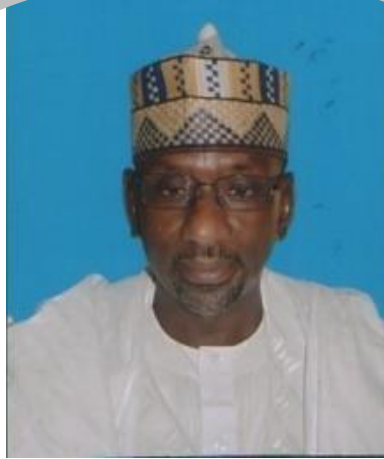
USMAN GARBA	:	SUPERVISOR
AUWAL MOHAMMAD GIMI	:	SUPERVISOR
USMAN IDRIS	:	SUPERVISOR
ISA YAU	:	SPECIAL ADVISER
ALIYU IBRAHIM	:	SPECIAL ADVISER

TOP MANAGEMENT STAFF

ALH. ABUBAKAR SHEHU	:	DIRECTOR ADMIN AND FINANCE
ALH. TUKUR ZAILANI	:	LOCAL GOVERNMENT TREASURER
ALH. SAADU NUHU	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. SHEHU SANI	:	DIRECTOR WORKS AND INFRASTRUCTURE
ALH. SHEHU M. TSOHO	:	DIRECTOR AGRIC AND FORESTRY
ALH. ABDULLAHI SANI	:	DIRECTOR PRIMARY HEALTH CARE

QUALITY ASSURANCE CONSULTANT : **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE)
No. 5B, Kukawa Avenue,
Kaduna - Nigeria
Mobile Phone: 0803-327-8803, 0805-3321343
Email: mold_computers@yahoo.com, info@moldtreasuryacademy.com
Website: www.moldtreasuryacademy.com

PROFILE



**HON. ENGR. KABIRU MU'AZU MAYERE
EXECUTIVE CHAIRMAN**



**HON. TUKUR ABBA KASHIM
COUNCIL SECRETARY**



**ALH. ABUBAKAR SHEHU
DIR. ADMIN AND FINANCE**



**ALH. TUKUR ZAILANI
LOCAL GOVT. TREASURER**

1.0 CHAIRMAN'S REPORT

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



HON. KABIR M. MAYERE
EXECUTIVE CHAIRMAN

21-08-2020

DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Makarfi Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Makarfi Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

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

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

Section 90 of the Local Government (Administration) Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Makarfi Local Government are contained on pages 16 to 48 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 50 to 53.

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 ₦1.902 Billion. The total recurrent payment charged to the Fund in line with Makarfi Local Government Appropriation Act 2019 was ₦2.015 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦0.112 Billion. The closing balance of the fund as at 31st December, 2019 was ₦11.157 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		124,012,202.13		27,815,873.38
Recurrent Receipts	1,902,672,135.59		2,073,366,784.66	
Recurrent Expenditure	2,015,527,098.52		1,977,170,455.91	
Net Recurrent Surplus/(Deficit)		(112,854,962.93)		96,196,328.75
Closing Balance		11,157,239.20		124,012,202.13

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 ₦0.644Billion and total capital expenditure charged to the fund amounted to ₦0.644Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	644,890,066.50		465,562,264.67	
Capital Expenditure	644,890,066.50		465,562,264.67	
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 ₦1,902,672,135.59 and total payment was ₦2,015,527,098.52. An overall net deficit cash flow of ₦112,854,962.93 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦11,157,239.20:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		124,012,202.13		27,815,873.38
Total Receipts	1,902,672,135.59		2,073,366,784.66	
Total Payments	2,015,527,098.52		1,977,170,455.91	
Net Cash Surplus/(Deficit)		(112,854,962.93)		96,196,328.75
Closing Cash/Bank Balance		11,157,239.20		124,012,202.13
Represented by:				
Consolidated Revenue Fund	11,157,239.20		124,012,202.13	
Capital Development Fund	-		-	
Total Public Funds		11,157,239.20		124,012,202.13

3.0 COMPUTERIZATION OF DEPARTMENT OF ADMIN & FINANCE - 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 Makarfi Local Government at Mold Computers and Communication Ltd, Kaduna

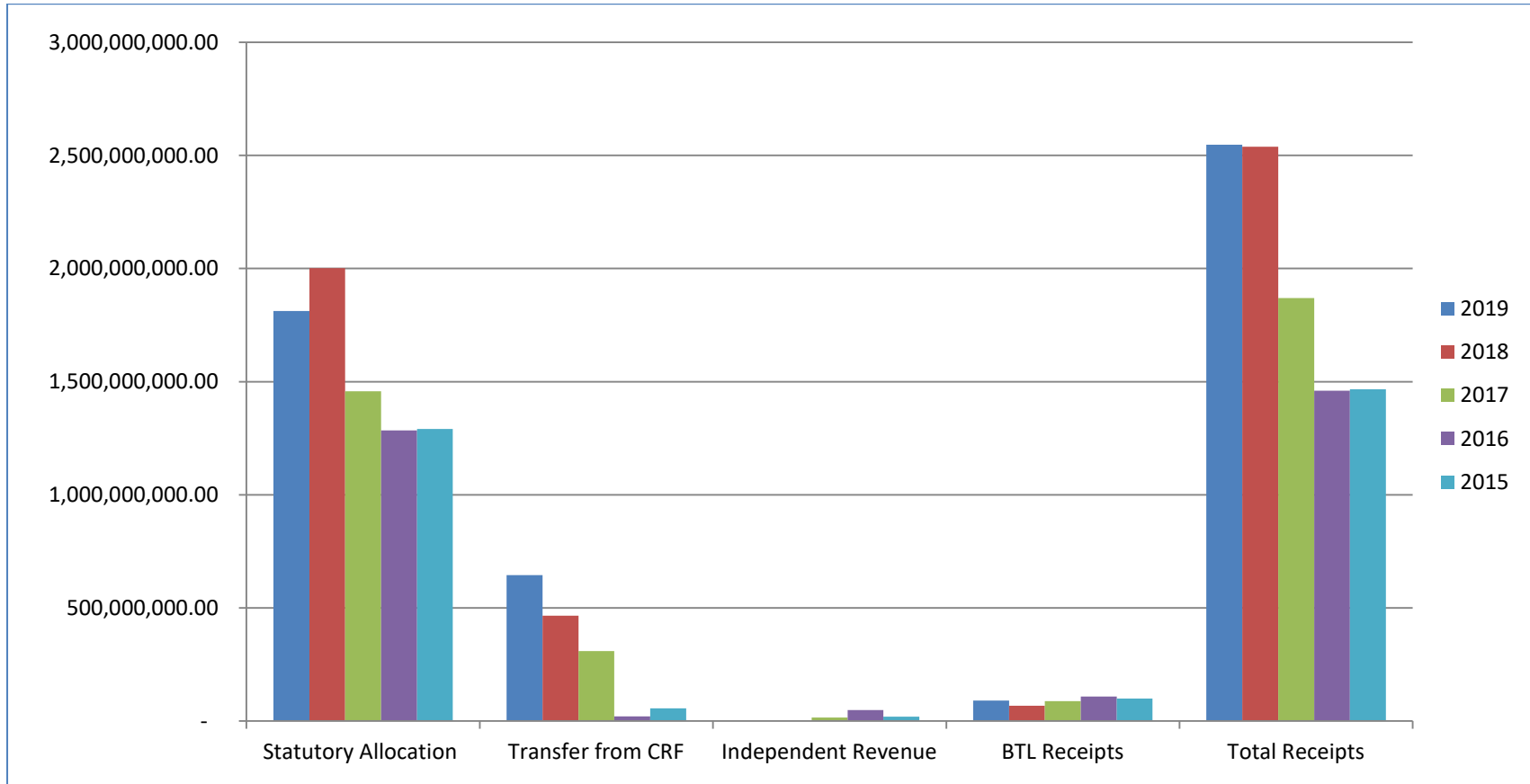
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance	27,815,873.38	124,012,202.13	12,254,107.00	331,148,281.00	207,136,078.87		
RECEIPTS							
Statutory Allocation	2,002,348,243.70	1,812,615,958.27	2,077,493,097.00	2,077,493,097.00	264,877,138.73		
Internally Generated Revenue	3,060,960.00		34,563,999.00	34,563,999.00	34,563,999.00		
Transfer from CRF	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
BTL Receipts	67,957,580.96	90,056,177.32			90,056,177.32		
Total Current Year Receipts	2,538,929,049.33	2,547,562,202.09	2,930,951,117.00	2,930,951,117.00	383,388,914.91		
Total Projected Funds Available	2,566,744,922.71	2,671,574,404.22	2,943,205,224.00	3,262,099,398.00	590,524,993.78		
Recurrent Payments: Economic Classification							
Employees Compensation	849,330,842.16	735,071,480.09	681,931,849.00	735,324,956.00	253,475.91	1,067,516,330.00	1,174,067,965.00
Social Benefits	172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18	32,916,666.00	33,333,333.00
Overhead Costs	418,274,802.24	501,986,026.13	513,013,914.00	521,202,856.00	19,216,829.87	493,557,089.00	566,933,787.00
Advances Granted		1,224,000.00			1,224,000.00		
Public Debt Charges-Settlement of Liabilities	3,588,650.00	2,050,789.66	36,000,000.00	36,000,000.00	33,949,210.34		
BTL Payments	67,957,580.96	90,056,177.32			90,056,177.32		
Transfer to Capital Development Fund	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
Total Recurrent Expenditure	1,977,170,455.91	2,015,527,098.52	2,112,057,096.00	2,237,271,866.00	221,744,767.48	1,593,990,085.00	1,774,335,085.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	2,633,000.00	23,202,000.00	30,803,888.00	30,803,888.00	7,601,888.00	20,000,000.00	20,000,000.00
03 Poverty Alleviation						28,000,000.00	28,000,000.00
04 Improvement to Human Health	38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16	250,750,000.00	250,750,000.00
05 Enhancing Skills and Knowledge	81,837,760.75	108,086,708.05	120,314,844.00	141,860,987.00	33,774,278.95	123,650,000.00	123,650,000.00
06 - Housing and Urban Development	25,587,444.45	55,757,857.43	22,994,416.00	62,994,416.00	7,236,558.57		
09 Environmental Improvement		44,193,400.00	56,417,926.00	56,417,926.00	12,224,526.00		
10 Water Resources and Rural Development	7,796,142.13	27,774,630.27	51,706,442.00	51,706,442.00	23,931,811.73	16,100,000.00	16,100,000.00
11 Information Communication & Technology	18,497,529.45	21,043,750.00	35,841,512.00	35,841,512.00	14,797,762.00	107,710,000.00	106,300,000.00
12 Growing the Private Sector	6,997,509.48					12,000,000.00	12,000,000.00
13 Reform of Government and Governance	134,283,504.34	206,105,753.69	198,053,628.00	305,686,889.00	99,581,135.31	55,401,627.00	55,401,627.00
14 Power	100,316,955.50	127,481,680.22	138,732,688.00	163,232,688.00	35,751,007.78	85,900,000.00	75,900,000.00
17 Road	48,930,697.87	11,017,500.00	120,114,487.00	120,114,487.00	109,096,987.00	135,096,883.00	126,713,250.00
Total Capital Expenditure by Program	465,562,264.67	644,890,066.50	831,148,128.00	1,024,827,532.00	379,937,465.50	834,608,510.00	814,814,877.00
Total Expenditure (Budget Size)	2,442,732,720.58	2,660,417,165.02	2,943,205,224.00	3,262,099,398.00	601,682,232.98	2,428,598,595.00	2,589,149,962.00
Budget Surplus/(Deficit)	124,012,202.13	11,157,239.20			11,157,239.20	2,428,598,595.00	2,589,149,962.00
Financing of Deficit by Borrowing							
Closing Balance	124,012,202.13	11,157,239.20			11,157,239.20	2,428,598,595.00	2,589,149,962.00

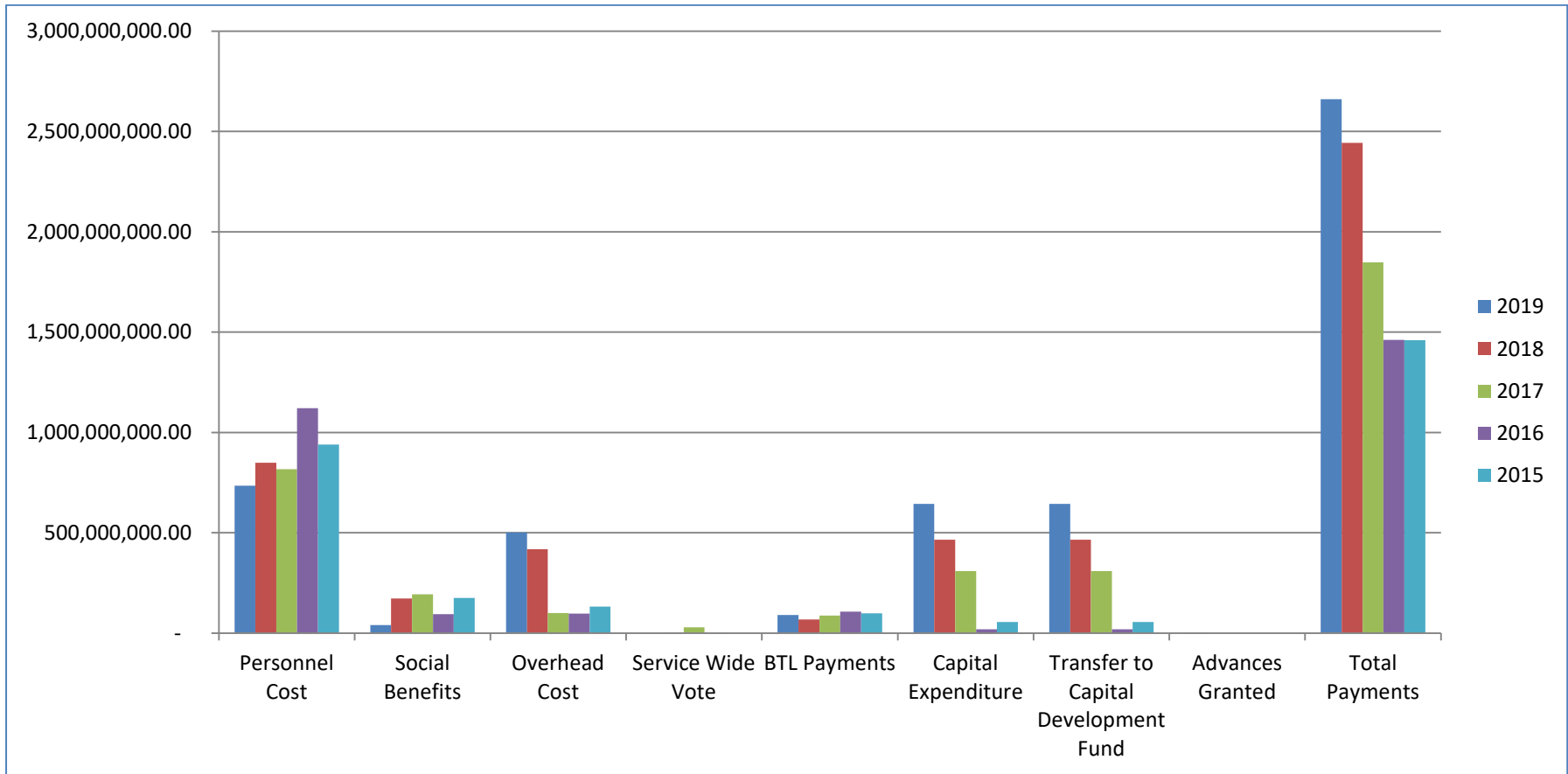
3.2 **FIVE YEARS FINANCIAL SUMMARY**

RECEIPTS:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	1,812,615,958.27	2,002,348,243.70	1,457,436,993.41	1,284,234,288.04	1,291,598,333.22
Internally Generated Revenue (IGR)		3,060,960.00	15,943,287.00	47,902,855.34	19,595,100.00
Transfer from CRF	6 44,890,066.50	465,562,264.67	309,105,440.57	20,205,735.52	56,375,652.68
Capital Receipts					
BTL Rreceipts	9 0,056,177.32	67,957,580.96	87,493,409.50	107,624,268.64	98,824,776.33
Total Receipts	2,547,562,202.09	2,538,929,049.33	1,869,979,130.48	1,459,967,147.54	1,466,393,862.23
PAYMENTS:					
Employees Compensation	735,071,480.09	849,330,842.16	817,803,349.28	1,121,151,370.12	939,429,275.00
Overhead Cost	501,986,026.13	418,274,802.24	100,893,854.43	97,861,133.05	132,740,235.59
Social Benefits	40,248,558.82	172,456,315.88	193,811,472.09	94,480,243.47	175,958,826.08
Service Wide Vote	2,050,789.66	3,588,650.00	28,897,373.54	476,080.00	
Capital Expenditure	644,890,066.50	465,562,264.67	309,105,440.57	20,205,735.52	56,375,652.68
Transfer to Capital Development Fund	644,890,066.50	465,562,264.67	309,105,440.57	20,205,735.52	56,375,652.68
BTL Payments	9 0,056,177.32	67,957,580.96	87,493,409.50	107,624,268.64	98,824,776.33
Advances Granted	1,224,000.00				
Total Payments	2,660,417,165.02	2,442,732,720.58	1,847,110,339.98	1,462,004,566.32	1,459,704,418.36
CASH BALANCES					
Net Cash Surplus/(Deficit)	(112,854,962.93)	96,196,328.75	22,868,790.50	(2,037,418.78)	6,689,443.87
Opening Cash Balance	124,012,202.13	27,815,873.38	4,947,082.88	6,984,501.66	295,057.79
Closing Cash Balance	11,157,239.20	124,012,202.13	27,815,873.38	4,947,082.88	6,984,501.66

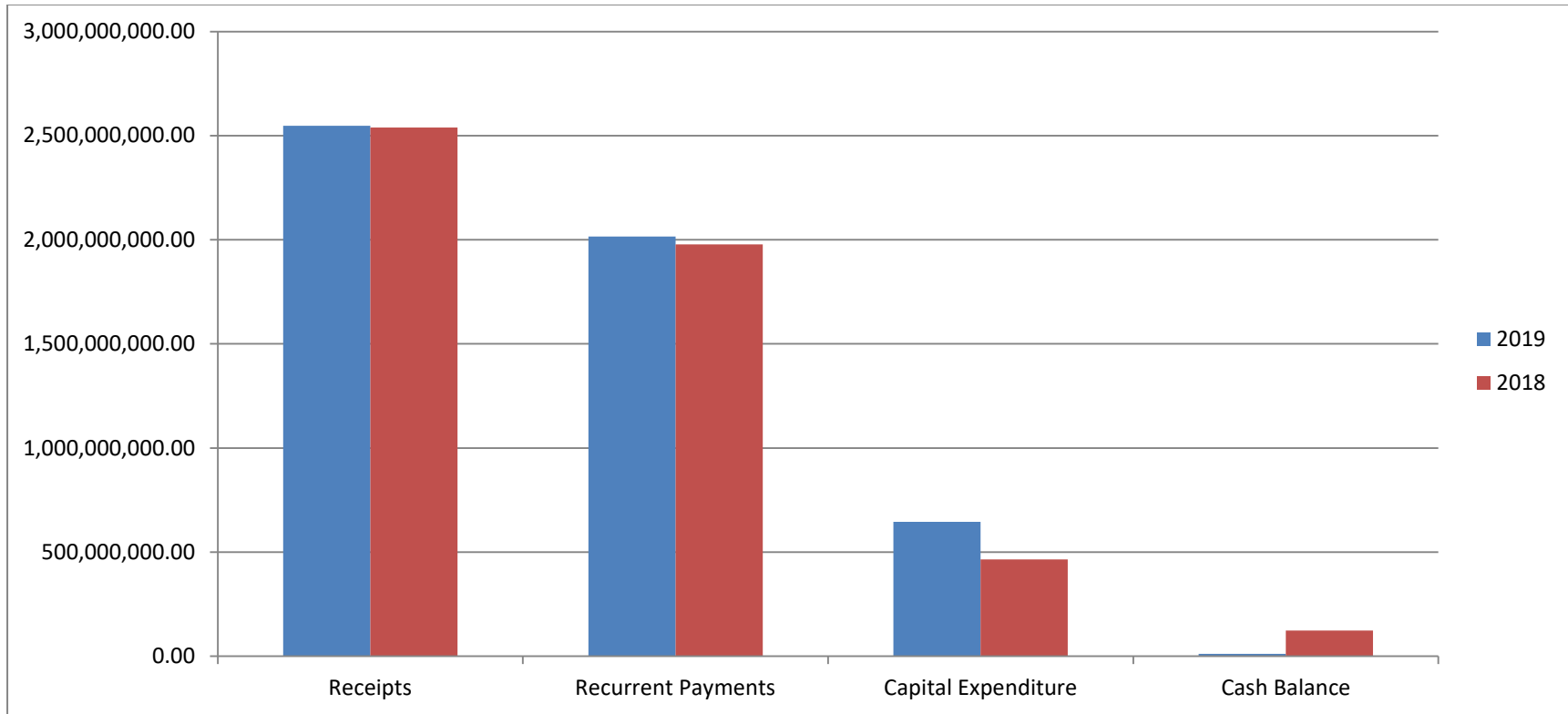
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

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

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




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TUKUR ZAILANI
TREASURER

26/08/2020
.....
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 Makarfi Local Government as at 31st December, 2019, and its operation for the year ended on that date.



.....

TUKUR ZAILANI
TREASURER

26/08/2020
.....
DATE



.....
HON. KABIR M. MAYERE
EXECUTIVE CHAIRMAN
26-08-2020
.....
DATE

AUDIT CERTIFICATE

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

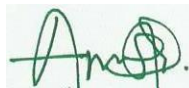
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Makarfi Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to the presentation of outstanding payment vouchers to the tune of two million, five hundred and sixty-five thousand, two hundred and twenty-seven naira, fifty-eight kobo (N2,565,227.58) only for audit inspection.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2019	Actual 2018
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,422,115,220.29	1,621,751,525.16
Share of Value Added Tax	2	390,500,737.98	380,596,718.54
Independent Revenue	3		3,060,960.00
Total Receipts		1,812,615,958.27	2,005,409,203.70
Recurrent Payments:			
Employees Compensation	4	735,071,480.09	849,330,842.16
Social Benefits	5	40,248,558.82	172,456,315.88
Advances Granted		1,224,000.00	
Overhead Cost	6	501,986,026.13	418,274,802.24
CRFC - (Excluding Social Benefits and Public Debt)	7	2,050,789.66	3,588,650.00
Total Payments		1,280,580,854.70	1,443,650,610.28
Net Cash Flow from Operating Activities		532,035,103.57	561,758,593.42
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	23,202,000.00	2,633,000.00
Improvement to Human Health	11	20,226,786.84	38,681,720.70
Enhancing Skills and Knowledge	12	108,086,708.05	81,837,760.75
Housing and Urban Development	13	55,757,857.43	25,587,444.45
Environmental Improvement	16	44,193,400.00	
Water Resources and Rural Development	17	27,774,630.27	7,796,142.13
Information and Communication Technology	18	21,043,750.00	18,497,529.45
Growing the Private Sector	19		6,997,509.48
Reform of Government and Governance	20	206,105,753.69	134,283,504.34
Power	21	127,481,680.22	100,316,955.50
Road	24	11,017,500.00	48,930,697.87
Net Cash Flow from Investing Activities	29	644,890,066.50	465,562,264.67
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	90,056,177.32	67,957,580.96
Below-The-Line Payments	37	90,056,177.32	67,957,580.96
Net Movement			
Net Surplus(Deficit) for the Year		(112,854,962.93)	96,196,328.75
Opening Balance		124,012,202.13	27,815,873.38
Closing Balance	38	11,157,239.20	124,012,202.13

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 ₦	Actual 2018 ₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	11,157,239.20	124,012,202.13
Sub Total		11,157,239.20	124,012,202.13
Investments and Other Assets			
Investments	40	13,000,000.00	13,000,000.00
Advances	41	1,224,000.00	
Sub Total		14,224,000.00	13,000,000.00
Total Assets		25,381,239.20	137,012,202.13
Public Funds:			
Consolidated Revenue Fund	42	11,157,239.20	124,012,202.13
Capital Development Fund	43		
Other Funds	44	13,000,000.00	13,000,000.00
Sub - Total: Public Funds		24,157,239.20	137,012,202.13
LIABILITIES:			
Liability Over Assets	45	1,224,000.00	
Sub Total: Liabilities		1,224,000.00	
Public Funds + Liabilities		25,381,239.20	137,012,202.13

STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		27,815,873.38	124,012,202.13		125,214,770.00	27,815,873.38+		
Add: Recurrent Receipts:								
Statutory Allocation		1,432,457,025.45	1,374,860,087.87	1,498,266,776.00	1,498,266,776.00	1,432,457,025.45+		
Share of VAT		380,596,718.54	390,500,737.98	520,331,613.00	520,331,613.00	380,596,718.54+		
Excess Crude		3,466,751.23	2,046,874.64			3,466,751.23+		
Refund from Paris Club		138,234,540.36				138,234,540.36+		
10% Allocation from State (IGR)				58,894,708.00	58,894,708.00			
Exchange Rate Difference		15,309,978.92	2,237,677.90			15,309,978.92+		
Solid Minerals			1,780,828.43					
Forex Equalization		32,283,229.20	26,662,970.32			32,283,229.20+		
Excess Bank Charges			3,268,970.61					
Share of Value Consideration			11,257,810.52					
Sub Total: Statutory Allocation		2,002,348,243.70	1,812,615,958.27	2,077,493,097.00	2,077,493,097.00	2,002,348,243.70+		
Direct Taxes	15			7,912,800.00	7,912,800.00			
Licenses	16			221,076.00	221,076.00			
Rates	17			1,228,200.00	1,228,200.00			
Fees	18			8,165,563.00	8,165,563.00			
Sales	20	131,000.00				131,000.00+		
Earnings	21	2,929,960.00		16,053,800.00	16,053,800.00	2,929,960.00+		
Rent on Government Land	23			982,560.00	982,560.00			
Sub-Total: Independent Revenue		3,060,960.00		34,563,999.00	34,563,999.00	3,060,960.00+		
Below The Line Receipts	29	67,957,580.96	90,056,177.32			67,957,580.96+		
Total Recurrent Receipts		2,073,366,784.66	1,902,672,135.59	2,112,057,096.00	2,112,057,096.00	2,073,366,784.66+		
Total Funds Available		2,101,182,658.04	2,026,684,337.72	2,112,057,096.00	2,237,271,866.00	2,101,182,658.04+		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	849,330,842.16	735,071,480.09	681,931,849.00	735,324,956.00	849,330,842.16-	1,067,516,330.00	1,174,067,965.00
Social Benefits		172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	172,456,315.88-	32,916,666.00	33,333,333.00
Public Debt Charges - Settlement of Liabilities		3,588,650.00	2,050,789.66	36,000,000.00	36,000,000.00	3,588,650.00-		
Overhead Cost	31	418,274,802.24	501,986,026.13	513,013,914.00	521,202,856.00	418,274,802.24-	493,557,089.00	566,933,787.00
Advances Granted			1,224,000.00					
BTL Payments	32	67,957,580.96	90,056,177.32			67,957,580.96-		
Total Recurrent Payments		1,511,608,191.24	1,370,637,032.02	1,293,163,075.00	1,418,377,845.00	1,511,608,191.24-	1,593,990,085.00	1,774,335,085.00
Net Recurrent Funds before Transfers		589,574,466.80	656,047,305.70	818,894,021.00	818,894,021.00	589,574,466.80+	1,593,990,085.00	1,774,335,085.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	465,562,264.67-		
Total Appropriations/Transfers		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	465,562,264.67-		
Closing Balance		124,012,202.13	11,157,239.20			124,012,202.13+	1,593,990,085.00	1,774,335,085.00

STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				12,254,107.00	205,933,511.00	205,933,511.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50-		
Sub Total: Capital Receipts		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50-		
Total Capital Funds Available		465,562,264.67	644,890,066.50	831,148,128.00	1,024,827,532.00	379,937,465.50-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	100,762,827.08	240,140,971.73	203,389,556.00	336,022,817.00	95,881,845.27+	165,460,000.00	164,050,000.00
Economic Affairs	74	186,221,995.79	245,273,987.71	415,775,431.00	440,275,431.00	195,001,443.29+	266,748,510.00	248,364,877.00
Housing and Community Development	76	35,656,450.50	27,611,612.17	15,500,000.00	30,500,000.00	2,888,387.83+		
Health	77	38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16+	250,750,000.00	250,750,000.00
Education	79	104,239,270.60	111,636,708.05	140,314,844.00	161,860,987.00	50,224,278.95+	151,650,000.00	151,650,000.00
Total Capital Expenditure		465,562,264.67	644,890,066.50	831,148,128.00	1,024,827,532.00	379,937,465.50+	834,608,510.00	814,814,877.00
Closing Balance							834,608,510.00	814,814,877.00

NOTES TO CASH FLOW STATEMENT

	Note	Actual 2019 ₦	Actual 2018 ₦
Note 1 - Statutory Allocation			
25001001/11010001 Statutory Allocation		1,374,860,087.87	1,432,457,025.45
25001001/11010003 Excess Crude		2,046,874.64	3,466,751.23
25001001/11010009 Refund from Paris Club			138,234,540.36
25001001/11010013 Exchange Rate Difference		2,237,677.90	15,309,978.92
25001001/11010018 Solid Minerals		1,780,828.43	
25001001/11000019 Forex Equalization		26,662,970.32	32,283,229.20
25001001/11000020 Excess Bank Charges		3,268,970.61	
25001001/11000021 Share of Value Consideration		11,257,810.52	
Total		1,422,115,220.29	1,621,751,525.16
Note 3 - Independent Revenue			
Sales			131,000.00
Earnings			2,929,960.00
Total			3,060,960.00
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		364,665,933.00	
Local Government Staff	3A	370,405,547.09	849,330,842.16
Total		735,071,480.09	849,330,842.16
Note 4A - Local Government Staff			
Makarfi Local Govt		370,405,547.09	849,330,842.16
Total		370,405,547.09	849,330,842.16
Note 5 - Social Benefits			
Contribution to Pension Fund		40,248,558.82	98,775,253.19
10% Contributory Pension Funds			73,681,062.69
Total		40,248,558.82	172,456,315.88
Note 6 - Overhead Costs			
Transport and Travelling		37,821,537.43	22,910,573.07
Utilities		200,000.00	8,500,000.00
Material and Supplies		14,022,272.50	11,254,000.00
Maintenance Services		19,467,316.26	21,875,843.23
Training		29,822,035.67	8,705,381.86
Other Services		146,847,333.48	71,537,415.69
Consulting & Professional Services		15,108,525.64	13,509,224.08
Fuel and Lubriants			200,000.00

NOTES TO CASH FLOW STATEMENT- CONT'D

	Note	Actual 2019 ₦	Actual 2018 ₦
Financial Charges		10,746,002.17	2,590,032.57
Miscellaneous Expenses		227,951,002.98	257,192,331.74
Staff Loans and Advances		1,224,000.00	
Total		503,210,026.13	418,274,802.24
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
20001001/22060203 Settlement of Liabilities		2,050,789.66	3,588,650.00
Total		2,050,789.66	3,588,650.00
Note 8 - Economic Empowerment Through Agriculture			
15000000/23010127/01000006 Purchase of three (3) Nos Tractors			2,633,000.00
15000000/23020113/01000021 Supply of 100 Units of irrigation Pumps for Poverty Reduc.		9,900,000.00	
15000000/23050101/01000028 Food and Nutrition Programme		2,802,000.00	
15000000/23020113/01000029 Construction of tomatos Market Between G/Tasha and G/Gari Gi		6,000,000.00	
15000000/23010127/01000030 Purchase of 16 no. of Boxer Bajaj (Wash 8 Agric 5 Rev. 3 &		4,500,000.00	
Total		23,202,000.00	2,633,000.00
Note 11 - Improvement to Human Health			
21001001/23010122/04000013 Comple. Towards the Constr. Of Fence at K/Fada Clinic Mkrf			2,559,276.78
21001001/23020106/04000066 Completion Toward Renovation & Const. Of Fence @ Makarfi PHC			500,000.00
21001001/23020106/04000069 Conversion of old Gwanki clinic to Police station			1,221,730.02
21001001/23010122/04000070 Purchase of medical equipment		920,400.29	10,800,000.00
21001001/23020106/04000071 Construction of Shades at Gimi D/guzuri Gubuchi N/Doya and			13,642,213.90
21001001/23020106/04000072 Contribution to PHC Services		8,477,017.95	9,958,500.00
21001001/23020106/04000074 Construction of fence at Dan guziri PHC		951,571.05	
21001001/23020106/04000075 Construction of fence at Gazara PHC		782,498.00	
21001001/23020106/04000076 Construction of fence at Mayere PHC		759,767.40	
21001001/23030105/04000083 Rehabilitation/ Reairs of PHC at Gimi Tasha Gimi ward and M		3,289,244.65	
21001001/23020106/04000085 Construction of Fence at Gwanki PHC		2,800,000.00	
21001001/23020106/04000088 Rehabilitation of Maternity Clinic 1. Dorayi Primary Heal		1,956,287.50	
21001001/23010112/09000003 Purchase of Isuzu Refuse Collection Truck		290,000.00	
Total		20,226,786.84	38,681,720.70
Note 12 - Enhancing Skills and Knowledge			
17001001/23010112/05000002 Purchase Of Furn. For distrib to the above constructed pri. Sc		21,464,834.94	20,316,273.77
17001001/23020107/05000003 Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc			4,416,224.17

NOTES TO CASH FLOW STATEMENT-CONT'D

	Note	Actual 2019 ₦	Actual 2018 ₦
17001001/23030106/05000097	Renovation Of Hauwa Maimashi Primary School		2,976,762.44
17001001/23010124/05000102	Purchase of Teaching Aid	19,894,007.80	19,927,630.43
17001001/23030106/05000103	Gen.Renov.Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma		1,220,312.56
17001001/23030106/05000108	Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.		1,218,500.20
17001001/23030106/05000111	Renov. of L.G.E.A Prm Sch .Gwanki		4,583,675.01
17001001/23020107/05000120	Construction of 1 Block of 2 Classrooms Office and Toilet a		3,283,006.52
17001001/23030106/05000121	Renovation of education department		381,116.45
17001001/23020107/05000122	Construction of one Block of two class room with office and		7,850,349.92
17001001/23030106/05000123	Renovetion of one block of two class room with toilet/office		2,499,476.71
17001001/23020107/05000124	Construction of 2 BLKS. Of 2 Class room with office and Toil		2,438,073.34
17001001/23020107/05000125	Construction of 1 Block of 2 Classrooms Office and Toilet		7,950,000.00
17001001/23020107/05000126	Renovation of 1 BLK. Of 2 Class room with Office and Toilets		204,274.88
17001001/23020107/05000127	Construction of one Block of two class room with office and		2,572,084.35
17001001/23020107/05000128	Construction of 1 BLK of 2 classrooms office& toilet at LG	461,000.00	
17001001/23030121/05000129	Rehablitation and Feancing of Mass Literacy Classes with 2 O	10,000,000.00	
17001001/23020107/05000133	Fencing of Primary Schools	25,300,000.00	
17001001/23030106/05000134	Renovation of 2 Classroom With toilet Nomadic Primary School	2,688,199.29	
17001001/23030106/05000135	Renovation of 4 no.Primary school at Gazara ward Model Prm.S	6,955,000.00	
17001001/23030106/05000136	Renovation of 4 Primary 1LGEA Ang. Kura Tfida Dorayi & Ang	18,887,921.05	
17001001/23030106/05000138	Renovation of UBE primary School Danju.	2,435,744.97	
Total		108,086,708.05	81,837,760.75
Note 13 - Housing and Urban Development			
25001001/23020101/06000005	Const. of Police outpost at Meyere	39,507,280.21	
25001001/23030103/06000007	Rehabilitation/Repair of Shagari Low cost Makarfi T/Wada.		9,747,140.27
25001001/23030103/06000008	Renovation of Makarfi District Head House	4,645,800.00	
34001001/23030121/06000017	Rep.& furnishing of Offices at the Secretariat	11,604,777.22	
34001001/23030124/06000020	Rehabilitation of Slaughter Slab at Makarfi T/Wada.		5,871,310.23
17001001/23020126/06000003	Fencing of Cemetary		9,968,993.95
Total		55,757,857.43	25,587,444.45
Note 16 - Environmental Improvement		44,193,400.00	
34001001/23020105/09000001	Construction of Drainages/ Gully Erosion From Ganuwa to Baki	31,825,000.00	
34001001/23020105/09000003	Provision of Drainage Kasuwan Mata Makarfi	12,368,400.00	
Total		44,193,400.00	
Note 17 - Water Resources and Rural Development		27,774,630.27	7,796,142.13
15000000/23020105/10000003	Sinking of BoreHole at ang.Maiturare malami Jaki Salmanu Sar	1,960,000.00	

NOTES TO CASH FLOW STATEMENT-CONT'D

	Note	Actual	Actual
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Makarfi Local Government of Kaduna State

	2019	2018
	₦	₦
34001001/23020105/10000002 Construction Of B/hole at a) Babban Gida 1no b) Sagari Qtrs etc	13,083,109.77	
34001001/23020105/10000003 Construction Of B/hole at a) T/wada Gubuchi Ang.Mai Turawa etc		4,240,000.00
34001001/23020105/10000038 Construction of new borehole within Baptist church premises		1,558,714.04
34001001/23020105/10000039 Construction of new borehole at Ang. Liman N/Doya		1,220,000.00
34001001/23020105/20000040 Construction of Borehole at Ang. Rinau Mayere		777,428.09
34001001/23020103/14000056 Toll gate Electrification	12,731,520.50	
Total	27,774,630.27	7,796,142.13
Note 18 - Information and Communication Technology		
25001001/23020127/11000002 Contribution for maintainace of ICT JAMB centre Makarfi T/Wa		2,500,000.00
25001001/23010113/11000009 Provision of website development	3,598,750.00	
25001001/23050101/13000028 Settlement of Capital Liabiliteis	13,895,000.00	
34001001/23020127/11000002 Construction of ICT Centre at Gubuchi		15,997,529.45
17001001/23010113/11000003 Purchase of Information Gadgets	3,550,000.00	
Total	21,043,750.00	18,497,529.45
Note 19 - Growing the Private Sector		
25001001/23020124/12000003 Construction of 8No. Open Shops at T/yari.		6,997,509.48
Total		6,997,509.48
Note - 20 Reform of Government and Governance		
25001001/23010105/13000006 Purchase Of Peugeot 508 Vehicle for Chairman	3,590,000.00	
25001001/23030121/13000011 Rehabilitation /conversion of workshops garage to offices LG		5,649,042.61
25001001/23030121/13000012 Rehabilitation of Civil Defence office LGEA		2,715,183.55
25001001/23010112/13000013 Furnishing of offices LGA		32,290,592.76
25001001/23010129/13000015 Rehabilitation of Entrances with Buggleries at LG Sect.		972,195.00
25001001/23050107/13000016 Settlement of capital liabilities		32,398,091.68
25001001/23020101/13000017 Construction of legislative chamber with Offices at LGS Secr	22,618,181.81	
25001001/23010129/13000018 Construction and provision of Infrastructure (Refunds to Sta	61,998,268.71	1,000,000.00
25010101/23010132/13000020 Provision of Facilities for Security Agencies	19,000,000.00	
25001001/23010129/13000025 Purchase of Community Deverlopment Materials for Makarfi 10	15,500,000.00	
25001001/23030124/13000026 Rehabilitation of Makarfi Main Market T/Wada.	55,787,691.00	
34001001/23020118/13000001 Completion of Land compensation.Pmt for the Land acquire at Mkrf etc	12,611,612.17	
34001001/23010105/13000005 Purchase of 2no Hilux Vehicle for LGEAS		1,950,000.00
34001001/23010106/13000007 Purchase of Pick-up motor Vehicle Van 2no	15,000,000.00	
34001001/23010101/13000009 Land Compensation For 1 000 Units Housing Est		18,088,000.00
34001001/23010123/13000011 Purchase of Fire Estinguishers to Fixe at LG Secretariate.		4,662,712.00

NOTES TO CASH FLOW STATEMENT-CONT'D

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23010104/12000012	Purchase of 6 no. motor cycle (BAJAJ)		1,842,750.00
34001001/23020126/13000013	Fencing of Grave Yard at Kandahar .T/Wada Ward Makarfi		3,202,920.84
34001001/23010105/13000015	Purchase of Peugeot 508 for chairman		4,700,000.00
34001001/23010105/13000016	Purchase of Toyota corolla S model for v/c		6,877,500.00
34001001/23010105/13000017	Purchase of Toyota corolla for HOD		5,502,000.00
17001001/23050101/13000002	Assistance to Community Development Projects		12,432,515.90
Total		206,105,753.69	134,283,504.34
Note 21 - Power			
34001001/23020103/14000010	Constructn of Electrificatn Pjcts @ Gimi N/Doya Durum etc		1,604,992.85
34001001/23020103/14000014	Electrification of T/Mudi S/Gazara & S/gida		24,930,627.07
34001001/23020114/14000033	Prov. of Electri.to Danwaya Danbasa ang. Sona & Ang. Yaro	1,700,000.00	1,771,588.12
34001001/23020103/14000034	Instal.of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.		2,861,625.35
34001001/23010119/14000036	Purch.& Installa. of Transformer at Sabon Gari Danguziri		4,800,000.00
34001001/23020125/14000038	Provision and installation 60 KVA Maikano GEN. set at LGA	4,916,025.00	
34001001/23020125/14000040	Construction of Electricity at Ang. Hudu Makarfi Ward		40,122,119.21
34001001/23020125/14000041	Energyzing of Electricity at Ang.Kwalo		1,365,887.20
34001001/23020125/14000043	Extention of Electrification at Rahama Kadin Gimi Ward		3,860,115.70
34001001/23020103/14000044	Completion of Electrification works from Dandamisa Abamalan	22,197,336.95	19,000,000.00
34001001/23010119/14000045	Provision for Solar Home system	11,259,790.12	
34001001/23020103/14000047	Provision of Electricity From Ang. Bariki to Shagari Quarter	4,773,800.00	
34001001/23010109/14000048	Provision of Electricity From Dan Ayamaka to Aliyu Yahuza	17,987,000.00	
34001001/23020103/14000053	Installation of Solar Street Light at Local Government Secre	22,897,515.51	
34001001/23020103/14000054	Provision of Electricity From Mai Gadi to Gidan Bazai to An	15,900,000.00	
34001001/23020103/14000055	Provision of Electricity From Sabon Garin Mayere to Ang.Karo	25,850,212.64	
Total		127,481,680.22	100,316,955.50
Note 24 - Road			
34001001/23020114/17000013	Comple. Towards Constr. Of Drainages at T/yari A/gyeri etc	10,350,000.00	
34001001/23020114/17000015	Constr. Of Drainage at A/Mahauta Mayere & Durum		16,550,978.90
34001001/23020114/17000018	Constuction Of Mini - Bridge Linking Ang. Geri to Ang. Hudu		10,574,696.62
34001001/23020114/17000025	Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.		3,417,603.03
34001001/23020114/17000038	Const. of mini Bridge linking Gidan kaya to Ang. Lili.		12,530,649.32
34001001/23020114/17000054	Construction of Drainage at Gimi gari to Gimi tasha at Gimi		3,463,374.49
34001001/23020114/17000055	Construction of Culvert and Drainage at Kandahar Grave yard		1,292,881.76
34001001/23020114/17000056	Construction of Single cell culvert at T/yari behind Distric		185,278.51
34001001/23020114/17000057	Construction of 2 No of Culvert at Babashi	387,500.00	915,235.24

NOTES TO CASH FLOW STATEMENT-CONT'D

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23020114/17000061 Construction of Feeder Road From Dankwaire to Kana Kargo.		280,000.00	
Total		11,017,500.00	48,930,697.87
Note 29 - Net Cash Flow From Investment Activities By Sector:			
Capital Expenditure by Administrative Sector		240,140,971.73	94,269,755.35
Capital Expenditure by Economic Sector		272,885,599.88	228,371,518.02
Capital Expenditure by Social Sector		131,863,494.89	142,920,991.30
Total	29	644,890,066.50	465,562,264.67
Note 29A - Net Cash Flow From Investment Activities By Economic:			
Purchase of Fixed Assets General		182,008,261.74	138,921,930.74
Construction and Provision of Fixed Assets General		332,692,426.58	244,742,931.44
Rehabilitation and Repairs of Fixed Assets General		116,294,378.18	37,066,794.91
Acquisition of Non Tangible Assets		13,895,000.00	44,830,607.58
Total - 29A	29	644,890,066.50	465,562,264.67
Note 29B - Net Cash Flow From Investment Activities By Location:			
Makarfi		550,072,764.90	372,448,713.93
Nasarawa Doya Ward			1,220,000.00
Gwanki Ward		21,687,921.05	7,950,000.00
Dandamisa Ward		21,464,834.94	20,316,273.77
Tudun Wada Ward			16,742,942.87
Mayere Ward		40,267,047.61	14,419,641.99
Makarfi Ward		1,700,000.00	1,771,588.12
Gazara Ward		7,737,498.00	
Danguziri Ward			4,800,000.00
Gimi Ward			9,895,574.54
Gubuchi Ward		1,960,000.00	15,997,529.45
Total - 29B		644,890,066.50	465,562,264.67
Note 36 - BTL Receipts			
25001001/12150001 With holding Taxes due to FIRS			3,160,259.48
25001001/12150002 VAT due to FIRS		38,573,798.51	3,459,382.08
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		21,829,862.27	9,247,082.67

NOTES TO CASH FLOW STATEMENT-CONT'D

	Note	Actual	Actual
		2019	2018
		₦	₦
25001001/12150005 Deposits			15,053,152.38
25001001/12150006 Loans deduction for Salary Other Deduction for payroll			2,247,000.00
25001001/12150008 10% Contract Retention Fee		1,549,910.94	1,406,716.66
25001001/12150009 SIGMA Pension Deduction		16,348,768.03	1,552,241.04
25001001/12150012 NULGE Deductions		6,337,093.07	3,105,695.06
25001001/12150014 NANM			53,044.00
25001001/12150020 Sharp Sharp Loans			2,509,109.44
25001001/12150021 Personnel Advances Deduction			100,000.00
25001001/12150025 Monitization Tax Deduction			5,271,494.88
25001001/12150030 Refund of Unclaimed Salary		659,108.19	2,576,416.69
25001001/12150032 NUT Deduction			4,303,986.58
25001001/12150034 NUT Endwel			13,912,000.00
25001001/12150036 National Housing Fund Deduction		4,333,727.93	
25001001/12150040 National Health Insurance Scheme		423,908.38	
Total		90,056,177.32	67,957,580.96
Note 37 - Below the Line Payments			
25001001/22080001 WHT			3,160,259.48
25001001/22080002 Vat due to FIRS		38,573,798.51	3,459,382.08
25001001/20800003 PAYE Deductions Remittances to BIR		21,829,862.27	9,247,082.67
25001001/22080005 Deposits			15,053,152.38
25001001/22080006 Loans deduction for Salary Other Deduction for payroll			2,247,000.00
25001001/22080008 10% Contract Retention Charges		1,549,910.94	1,406,716.66
25001001/22080009 SIGMA Pension Deduction		16,348,768.03	1,552,241.04
25001001/22080012 NULGE Deductions		6,337,093.07	3,105,695.06
25001001/22080014 NANM			53,044.00
25001001/22080020 Sharp Sharp Loans			2,509,109.44
25001001/22080021 Personnel Advances Deduction			100,000.00
25001001/22080025 Monitization Tax Deduction			5,271,494.88
25001001/22080030 Refund of Uclaimed Salary		659,108.19	2,576,416.69
25001001/22080032 NUT Deduction			4,303,986.58
25001001/22080034 NUT Endwel			13,912,000.00
25001001/22080036 National Housing Fund Deduction		4,333,727.93	
25001001/22080040 National Health Insurance Scheme		423,908.38	
Total		90,056,177.32	67,957,580.96
Note 38 - Closing Balance			
25001001/31010101 Key Stone Bank - Main Account		8,639,977.70	121,012,202.13
25001001/31010110 First City Monument Bank (FCMB)		2,517,261.50	3,000,000.00
Sub Total: Cash and Bank		11,157,239.20	124,012,202.13
Total Consolidated Cash & Bank Balances		11,157,239.20	124,012,202.13

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
Key Stone Bank - Main Account	8,639,977.70	121,012,202.13
First City Monument Bank (FCMB)	2,517,261.50	3,000,000.00
Total	11,157,239.20	124,012,202.13
Note 40 - Investments		
Urban Development Bank	1,333,333.00	1,333,333.00
Other Investments	500,000.00	500,000.00
Intercity Bank Plc	1,000,000.00	1,000,000.00
NUB International Bank	666,667.00	666,667.00
First Atlantic Bank	2,052,917.70	2,052,917.70
Equity Bank	1,500,000.00	1,500,000.00
Gulf Bank	5,947,082.30	5,947,082.30
Total	13,000,000.00	13,000,000.00
Note 41 - Advances		
ADV - 60101 - Lawal Ibrahim	597,000.00	
ADV - 60101 - Hussaini Maiwada	627,000.00	
Total Advances	1,224,000.00	
Note 42 - Consolidated Revenue Fund		
Opening Balance	124,012,202.13	27,815,873.38
Add/(Less) Net Recurrent Surplus/(Deficit)	(112,854,962.93)	96,196,328.75
Closing Balance	11,157,239.20	124,012,202.13
Note 43 – Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			49,128.00	49,128.00	49,128.00-		
Bicycle/License			171,948.00	171,948.00	171,948.00-		
Total			221,076.00	221,076.00	221,076.00-		
Note 51 - Rates							
Shops And Kiosk Rates			1,228,200.00	1,228,200.00	1,228,200.00-		
Total			1,228,200.00	1,228,200.00	1,228,200.00-		
Note 52 - Fees							
Naming Of Street Registration Fees			491,280.00	491,280.00	491,280.00-		
Marriage/Dicorce Fees			614,100.00	614,100.00	614,100.00-		
Advertising Fees			491,280.00	491,280.00	491,280.00-		
Customary Right of Occupancy Fees			245,640.00	245,640.00	245,640.00-		
Parking Fees			491,280.00	491,280.00	491,280.00-		
Native Liquor Fees			122,820.00	122,820.00	122,820.00-		
Domestic Animal Fee			49,128.00	49,128.00	49,128.00-		
Slaughter Slab Fees			4,456,400.00	4,456,400.00	4,456,400.00-		
Merriment and Road Closure Levies			49,128.00	49,128.00	49,128.00-		
Public Convenience Sewage and Refuse disposal Fee			491,280.00	491,280.00	491,280.00-		
Fee Structure for Masts			368,460.00	368,460.00	368,460.00-		
Religious Places Establishment Fees			49,128.00	49,128.00	49,128.00-		
Other Levies and Fees			245,639.00	245,639.00	245,639.00-		
Total			8,165,563.00	8,165,563.00	8,165,563.00-		
Note 54 - Sales							
Sales of Indigene Certificate	131,000.00						
Total	131,000.00						
Note 55 - Earnings							
Earning from Market	1,080,960.00		5,684,600.00	5,684,600.00	5,684,600.00-		
Earning from Motor Park	1,440,000.00		10,369,200.00	10,369,200.00	10,369,200.00-		
Shops & Shopping Centers	4,960.00						

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Cattle Market	319,000.00						
Earning from Abattoir /Slaughter House	85,040.00						
Total	2,929,960.00		16,053,800.00	16,053,800.00	16,053,800.00-		
Note 56 - Rent on Government Property							
Note 57 - Rent on Government Lands							
Rent on Local Govt Land			982,560.00	982,560.00	982,560.00-		
Total			982,560.00	982,560.00	982,560.00-		
Note 63 - Employee Compensation							
Department of Admin & Finance	242,869,006.76	262,952,327.02	209,587,337.00	262,980,444.00	28,116.98+	261,671,977.00	287,639,176.00
Department of Education & Social Development	606,461,835.40						
Department of Primary Health Care		107,453,220.07	107,578,579.00	107,578,579.00	125,358.93+	118,336,436.00	130,170,080.00
Contribution to Primary Education		364,665,933.00	364,765,933.00	364,765,933.00	100,000.00+	687,507,917.00	756,258,709.00
Total	849,330,842.16	735,071,480.09	681,931,849.00	735,324,956.00	28,116.98+	1,067,516,330.00	1,174,067,965.00
Note 64 - Social Benefits							
Contribution to Pension Fund	98,775,253.19	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18+	32,916,666.00	33,333,333.00
10% Contributory Pension Funds	73,681,062.69						
Total	172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18+	32,916,666.00	33,333,333.00
Note 65 - Overhead Cost							
Department of Admin & Finance	272,770,903.00	433,389,942.39	437,413,916.00	445,602,858.00	12,212,915.61+	423,517,091.00	490,353,789.00
Department of Agriculture & Forestry	17,917,358.70		1,200,000.00	1,200,000.00	1,200,000.00+	1,465,000.00	1,730,000.00
Department of Finance		1,224,000.00			1,224,000.00-		
Department of Works and Infrastructure	23,041,656.42	5,578,580.08	7,000,000.00	7,000,000.00	1,421,419.92+	9,500,000.00	11,500,000.00
Department of Education & Social Development	75,300,150.39	42,087,165.54	44,199,998.00	44,199,998.00	2,112,832.46+	42,274,998.00	45,849,998.00
Department of Primary Health Care	29,244,733.73	20,930,338.12	23,200,000.00	23,200,000.00	2,269,661.88+	16,800,000.00	17,500,000.00
Total	418,274,802.24	503,210,026.13	513,013,914.00	521,202,856.00	17,992,829.87+	493,557,089.00	566,933,787.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities	3,588,650.00	2,050,789.66	36,000,000.00	36,000,000.00	33,949,210.34+		
Total	3,588,650.00	2,050,789.66	36,000,000.00	36,000,000.00	33,949,210.34+		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	3,160,259.48						
VAT due to FIRS	3,459,382.08	38,573,798.51			38,573,798.51+		
PAYE Taxes due to State Board of Internal Revenue	9,247,082.67	21,829,862.27			21,829,862.27+		
Deposits	15,053,152.38						
Loans deduction for Salary Other Deduction for payroll	2,247,000.00						
10% Contract Retention Fee	1,406,716.66	1,549,910.94			1,549,910.94+		
SIGMA Pension Deduction	1,552,241.04	16,348,768.03			16,348,768.03+		
NULGE Deductions	3,105,695.06	6,337,093.07			6,337,093.07+		
NANM	53,044.00						
Sharp Sharp Loans	2,509,109.44						
Personnel Advances Deduction	100,000.00						
Monetization Tax Deduction	5,271,494.88						
Refund of Unclaimed Salary	2,576,416.69	659,108.19			659,108.19+		
NUT Deduction	4,303,986.58						
NUT Endwel	13,912,000.00						
National Housing Fund Deduction		4,333,727.93			4,333,727.93+		
National Health Insurance Scheme		423,908.38			423,908.38+		
Total	67,957,580.96	90,056,177.32			90,056,177.32+		
Note 68 - Below the Line Payments							
WHT	3,160,259.48						
Vat due to FIRS	3,459,382.08	38,573,798.51			38,573,798.51-		
PAYE Deductions Remittances to BIR	9,247,082.67	21,829,862.27			21,829,862.27-		
Deposits	15,053,152.38						
Loans deduction for Salary Other Deduction for payroll	2,247,000.00						
10% Contract Retention Charges	1,406,716.66	1,549,910.94			1,549,910.94-		
SIGMA Pension Deduction	1,552,241.04	16,348,768.03			16,348,768.03-		
NULGE Deductions	3,105,695.06	6,337,093.07			6,337,093.07-		
NANM	53,044.00						
Sharp Sharp Loans	2,509,109.44						
Personnel Advances Deduction	100,000.00						
Monitization Tax Deduction	5,271,494.88						
Refund of Uclaimed Salary	2,576,416.69	659,108.19			659,108.19-		
NUT Deduction	4,303,986.58						
NUT Endwel	13,912,000.00						
National Housing Fund Deduction		4,333,727.93			4,333,727.93-		
National Health Insurance Scheme		423,908.38			423,908.38-		
Total	67,957,580.96	90,056,177.32			90,056,177.32-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

Makarfi Local Government of Kaduna State

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23020101/06000005 Const. of Police outpost at Meyere		39,507,280.21		40,000,000.00	492,719.79+		
25001001/23030103/06000008 Renovation of Makarfi District Head House		4,645,800.00	4,994,416.00	4,994,416.00	348,616.00+		
25001001/23020127/11000002 Contribution for maintenance of ICT JAMB centre Makarfi T/Wa	2,500,000.00						
25001001/23010113/11000003 Installation of Intercom at LG Secretariat						1,410,000.00	
25001001/23010129/11000004 Purchase of Information Equipments						11,900,000.00	11,900,000.00
25001001/23020127/11000005 Provision of website development						14,400,000.00	14,400,000.00
25001001/23010127/11000006 Purchase of 16 no. of Boxer Bajjaj (Wash 8 Agric 5 Rev. 3						20,000,000.00	20,000,000.00
25001001/23010129/11000007 Purchase of Community Development Materials for Makarfi 10						35,000,000.00	35,000,000.00
25001001/23010113/11000008 Installation of Intercom at LG Secretariat			1,134,000.00	1,134,000.00	1,134,000.00+		
25001001/23010113/11000009 Provision of website development		3,598,750.00	4,700,000.00	4,700,000.00	1,101,250.00+		
25001001/23030124/12000001 Rehabilitation of Makarfi main market T/Wada.						5,000,000.00	5,000,000.00
25001001/23020124/12000003 Construction of 8No. Open Shops at T/yari.	6,997,509.48						
25001001/23010105/13000006 Purchase Of Peugeot 508 Vehicle for Chairman		3,590,000.00		4,500,000.00	910,000.00+		
25001001/23030121/13000011 Rehabilitation /conversion of workshops garage to offices LG	5,649,042.61						
25001001/23030121/13000012 Rehabilitation of Civil Defense office LGEA	2,715,183.55						
25001001/23010112/13000013 Furnishing of offices LGA	32,290,592.76					5,000,000.00	5,000,000.00
25001001/23010129/13000015 Rehabilitation of Entrances with Buggleries at LG Sect.	972,195.00						
25001001/23050107/13000016 Settlement of capital liabilities	32,398,091.68					15,000,000.00	15,000,000.00
25001001/23020101/13000017 Construction of legislative chamber with Offices at LGS Secr		22,618,181.81		24,500,000.00	1,881,818.19+		
25001001/23010129/13000018 Construction and provision of Infrastructure (Refunds to Sta	1,000,000.00	61,998,268.71		63,633,261.00	1,634,992.29+		
25010101/23010112/13000019 Furnishing of Legislative offices at LG Secretariat			15,000,000.00	15,000,000.00	15,000,000.00+	4,500,000.00	4,500,000.00
25010101/23010132/13000020 Provision of Facilities for Security Agencies		19,000,000.00	20,000,000.00	20,000,000.00	1,000,000.00+	16,250,000.00	16,250,000.00
25010101/23010105/13000021 Purchase of Peugeot for District Head			2,000,000.00	2,000,000.00	2,000,000.00+		
25001001/23010123/13000022 Purchase of Fire Fighting Equipment at Makarfi						12,000,000.00	12,000,000.00
25001001/23010123/13000023 Purchase of Fire Fighting Truck						25,000,000.00	25,000,000.00
25001001/23020101/13000024 Front office Block development phase I (LGA Secretariat)			39,000,000.00	39,000,000.00	39,000,000.00+		
25001001/23010129/13000025 Purchase of Community Development Materials for Makarfi 10		15,500,000.00	21,500,000.00	21,500,000.00	6,000,000.00+		
25001001/23030124/13000026 Rehabilitation of Makarfi Main Market T/Wada.		55,787,691.00	65,053,628.00	65,053,628.00	9,265,937.00+		
25001001/23030124/13000027 Renovation of 14 no. of Stalls at Tashan Yari Danguzuri ward			2,200,000.00	2,200,000.00	2,200,000.00+		
25001001/23050101/13000028 Settlement of Capital Liabiliteis		13,895,000.00	14,005,200.00	14,005,200.00	110,200.00+		
25001001/23020124/13000029 Construction of Market Stalls at Gubuchi Market			8,802,312.00	8,802,312.00	8,802,312.00+		
34001001/23010123/13000011 Purchase of Fire Estinguishers to Fixe at LG Secretariate.	4,662,712.00						
34001001/23010105/13000015 Purchase of Peugeot 508 for chairman	4,700,000.00						
34001001/23010105/13000016 Purchase of Toyota corolla S model for v/c	6,877,500.00						
17001001/23010123/13000013 Purchase of Fire Service Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		
Total	100,762,827.08	240,140,971.73	203,389,556.00	336,022,817.00	95,881,845.27+	165,460,000.00	164,050,000.00
Note 74 - Economic Affairs							
15000000/23010127/01000006 Purchase of three (3) Nos Tractors	2,633,000.00						
15000000/23020113/01000021 Supply of 100 Units of irrigation Pumps for Poverty Reduc.		9,900,000.00	10,000,000.00	10,000,000.00	100,000.00+		
15000000/23010127/01000022 Repairs of Solar Borehole at Aba Mallam			1,000,000.00	1,000,000.00	1,000,000.00+		
15000000/23050101/01000028 Food and Nutrition Programme		2,802,000.00	4,000,000.00	4,000,000.00	1,198,000.00+	20,000,000.00	20,000,000.00
15000000/23020113/01000029 Construction of tomatoes Market Between G/Tasha and G/Gari Gi		6,000,000.00	9,900,000.00	9,900,000.00	3,900,000.00+		
15000000/23010127/01000030 Purchase of 16 no. of Boxer Bajjaj (Wash 8 Agric 5 Rev. 3 &		4,500,000.00	5,903,888.00	5,903,888.00	1,403,888.00+		
15000000/23020105/10000003 Sinking of Borehole at ang.Maiturare malami Jaki Salmanu Sar		1,960,000.00	6,000,000.00	6,000,000.00	4,040,000.00+		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – CONT'D

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
34001001/23030121/06000017		11,604,777.22	16,000,000.00	16,000,000.00	4,395,222.78+		
34001001/23020114/06000018			2,000,000.00	2,000,000.00	2,000,000.00+		
34001001/23020105/09000001		31,825,000.00	33,777,121.00	33,777,121.00	1,952,121.00+		
34001001/23020105/09000002			7,240,805.00	7,240,805.00	7,240,805.00+		
34001001/23020105/09000003		12,368,400.00	15,400,000.00	15,400,000.00	3,031,600.00+		
34001001/23020105/10000002		13,083,109.77	25,000,000.00	25,000,000.00	11,916,890.23+		
34001001/23020105/10000003	4,240,000.00					8,000,000.00	8,000,000.00
34001001/23020105/10000038	1,558,714.04						
34001001/23020105/10000039	1,220,000.00						
34001001/23020105/20000040	777,428.09						
34001001/23030104/10000041						3,600,000.00	3,600,000.00
34001001/23030104/10000042						4,500,000.00	4,500,000.00
34001001/23020105/10000043			1,589,139.00	1,589,139.00	1,589,139.00+		
34001001/23020105/10000044			1,692,984.00	1,692,984.00	1,692,984.00+		
34001001/23020105/10000045			998,419.00	998,419.00	998,419.00+		
34001001/23020127/11000002	15,997,529.45						
34001001/23030124/12000001						7,000,000.00	7,000,000.00
34001001/23010104/12000012	1,842,750.00						
34001001/23020126/13000013	3,202,920.84						
34001001/23010105/13000017	5,502,000.00						
34001001/23010101/13000020						2,651,627.00	2,651,627.00
34001001/23020103/14000010	1,604,992.85						
34001001/23020103/14000014	24,930,627.07						
34001001/23020114/14000033	1,771,588.12	1,700,000.00	2,500,000.00	2,500,000.00	800,000.00+		
34001001/23020103/14000034	2,861,625.35					4,500,000.00	4,500,000.00
34001001/23030102/14000035						15,000,000.00	15,000,000.00
34001001/23010119/14000036	4,800,000.00						
34001001/23010119/14000037						6,000,000.00	6,000,000.00
34001001/23020125/14000038		4,916,025.00	9,000,000.00	9,000,000.00	4,083,975.00+		
34001001/23020125/14000040	40,122,119.21						
34001001/23020125/14000041	1,365,887.20						
34001001/23020125/14000043	3,860,115.70						
34001001/23020103/14000044	19,000,000.00	22,197,336.95		24,500,000.00	2,302,663.05+		
34001001/23010119/14000045		11,259,790.12	12,750,000.00	12,750,000.00	1,490,209.88+		
34001001/23010119/14000046			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23020103/14000047		4,773,800.00	5,000,000.00	5,000,000.00	226,200.00+	10,000,000.00	
34001001/23010109/14000048		17,987,000.00	18,000,000.00	18,000,000.00	13,000.00+		
34001001/23010119/14000049						9,350,000.00	9,350,000.00
34001001/23020103/14000050						12,000,000.00	12,000,000.00
34001001/23020103/14000051						27,550,000.00	27,550,000.00
34001001/23020103/14000052						1,500,000.00	1,500,000.00
34001001/23020103/14000053		22,897,515.51	24,000,000.00	24,000,000.00	1,102,484.49+		
34001001/23020103/14000054		15,900,000.00	16,482,688.00	16,482,688.00	582,688.00+		
34001001/23020103/14000055		25,850,212.64	45,000,000.00	45,000,000.00	19,149,787.36+		
34001001/23020103/14000056		12,731,520.50	16,425,900.00	16,425,900.00	3,694,379.50+		
34001001/23020114/17000013		10,350,000.00	13,000,000.00	13,000,000.00	2,650,000.00+		
34001001/23020114/17000015	16,550,978.90		8,000,000.00	8,000,000.00	8,000,000.00+	9,083,633.00	

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000018 Construction Of Mini - Bridge Linking Ang. Geri to Ang. Hudu	10,574,696.62						
34001001/23020114/17000025 Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.	3,417,603.03						
34001001/23020114/17000038 Const. of mini Bridge linking Gidan kaya to Ang. Lili.	12,530,649.32						
34001001/23020114/17000054 Construction of Drainage at Gimi gari to Gimi tasha at Gimi	3,463,374.49						
34001001/23020114/17000055 Construction of Culvert and Drainage at Kandahar Grave yard	1,292,881.76						
34001001/23020114/17000056 Construction of Single cell culvert at T/yari behind Distric	185,278.51						
34001001/23020114/17000057 Construction of 2 No of Culvert at Babashi	915,235.24	387,500.00	15,000,000.00	15,000,000.00	14,612,500.00+		
34001001/23020114/17000058 Construction of Bridge From Charwa to Gidan Chakare .			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020114/17000059 Construction of Bridge Kauga Bridge			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020114/17000060 Construction of Feeder Road From Ang. Fulani Mayere to Ba'Aw			15,000,000.00	15,000,000.00	15,000,000.00+	30,000,000.00	30,000,000.00
34001001/23020114/17000061 Construction of Feeder Road From Dankwaire to Kana Kargo.		280,000.00	5,000,000.00	5,000,000.00	4,720,000.00+	11,263,250.00	11,263,250.00
34001001/23020114/17000062 Construction of Mini Box Culvert Linking Gidan Duhu to Danda			10,000,000.00	10,000,000.00	10,000,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000063 Construction of Mini Bridge. Linking Ang. Fulani and Hawan			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020114/17000064 Construction of Mini Bridgeling Sabon Garin Daji and Alh.			10,000,000.00	10,000,000.00	10,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020114/17000065 Construction of Box Culvert Linking Gangara Road to Kuzuntaw						7,500,000.00	7,500,000.00
34001001/23020114/17000066 Provision of Drainage From Ang. Sako to Makwalla Bakin Kasuw						7,000,000.00	
34001001/23020114/17000067 construction of Bridge From Charwa to Gidan Chakare .						6,750,000.00	6,750,000.00
34001001/23020114/17000068 Provision of Drainage Kasuwan Mata Makarfi							7,700,000.00
34001001/23020114/17000069 Construction of Drainages/ Gully Erosion From Ganuwa to Baki						20,000,000.00	20,000,000.00
34001001/23020114/17000070 Construction of Mini Bridge Linking Ang. Fulani and Hawan						7,000,000.00	7,000,000.00
34001001/23020114/17000071 Construction of Mini Bridge linking Sabon Garin Daji and Alh						4,500,000.00	4,500,000.00
34001001/23020114/17000072 Construction of Mini Bridge Linking Rigan Alh. Isah and Riga			9,114,487.00	9,114,487.00	9,114,487.00+		
Total	186,221,995.79	245,273,987.71	415,775,431.00	440,275,431.00	195,001,443.29+	266,748,510.00	248,364,877.00
Note 76 - Housing and Community Development							
25001001/23030103/06000007 Rehabilitation/Repair of Shagari Low cost Makarfi T/Wada.	9,747,140.27						
34001001/23030124/06000020 Rehabilitation of Slaughter Slab at Makarfi T/Wada.	5,871,310.23						
34001001/23020118/13000001 Comple of Land compensation Pmt for the Land acquire at Mkrf etc		12,611,612.17	15,000,000.00	15,000,000.00	2,388,387.83+		
34001001/23020103/13000003 Security lightening system at Makarfi			500,000.00	500,000.00	500,000.00+		
34001001/23010105/13000005 Purchase of 2no Hilux Vehicle for LGEAS	1,950,000.00						
34001001/23010106/13000007 Purchase of Pick-up motor Vehicle Van 2no		15,000,000.00		15,000,000.00			
34001001/23010101/13000009 Land Compensation For 1 000 Units Housing Est	18,088,000.00						
Total	35,656,450.50	27,611,612.17	15,500,000.00	30,500,000.00	2,888,387.83+		
Note 77 - Health							
21001001/23010122/04000013 Completion Towards the Constr. Of Fence at K/Fada Clinic Mkrf	2,559,276.78						
21001001/23020106/04000066 Completion Toward Renovation & Const. Of Fence @ Makarfi PHC	500,000.00						
21001001/23020106/04000069 Conversion of old Gwanki clinic to Police station	1,221,730.02						
21001001/23010122/04000070 Purchase of medical equipment	10,800,000.00	920,400.29	4,000,000.00	4,000,000.00	3,079,599.71+	12,000,000.00	12,000,000.00
21001001/23020106/04000071 Construction of Shades at Gimi D/guziri Gubuchi N/Doya and	13,642,213.90						
21001001/23020106/04000072 Contribution to PHC Services	9,958,500.00	8,477,017.95	10,000,000.00	10,000,000.00	1,522,982.05+	30,000,000.00	30,000,000.00
21001001/23020106/04000073 Construction of fence at Tudun wada Kasuwan Mata PHC			5,000,000.00	5,000,000.00	5,000,000.00+	60,000,000.00	60,000,000.00
21001001/23020106/04000074 Construction of fence at Dan guziri PHC		951,571.05	1,000,000.00	1,000,000.00	48,428.95+	25,000,000.00	25,000,000.00
21001001/23020106/04000075 Construction of fence at Gazara PHC		782,498.00	1,000,000.00	1,000,000.00	217,502.00+	20,000,000.00	20,000,000.00
21001001/23020106/04000076 Construction of fence at Mayere PHC		759,767.40	1,000,000.00	1,000,000.00	240,232.60+	30,000,000.00	30,000,000.00
21001001/23020106/04000077 Construction of fence at Dan Damisa PHC						10,000,000.00	10,000,000.00
21001001/23020106/04000078 Construction of fence at Gwanki PHC						5,000,000.00	5,000,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000079 Construction of fence at Nasarawan Doya PHC						7,000,000.00	7,000,000.00
21001001/23020106/04000080 Construction of Fence at Makarfi PHC						7,000,000.00	7,000,000.00
21001001/23030105/04000081 Rehabilitation of Maternity Clinic 1. Dorayi Primary Heal						15,000,000.00	15,000,000.00
21001001/23020106/04000082 Fencing of Primary Schools						20,000,000.00	20,000,000.00
21001001/23030105/04000083 Rehabilitation/ Repairs of PHC at Gimi Tasha Gimi ward and M		3,289,244.65	5,050,000.00	5,050,000.00	1,760,755.35+		
21001001/23020106/04000084 Construction of Fence at Dan Damisa PHC			2,343,500.00	2,343,500.00	2,343,500.00+		
21001001/23020106/04000085 Construction of Fence at Gwanki PHC		2,800,000.00	4,500,000.00	4,500,000.00	1,700,000.00+		
21001001/23020106/04000086 Construction of Fence at Makarfi PHC			4,500,000.00	4,500,000.00	4,500,000.00+		
21001001/23020106/04000087 Construction of Fence at Nasarawan Doya PHC			600,000.00	600,000.00	600,000.00+		
21001001/23020106/04000088 Rehabilitation of Maternity Clinic 1. Dorayi Primary Heal		1,956,287.50	6,924,797.00	6,924,797.00	4,968,509.50+		
21001001/23010112/09000003 Purchase of Isuzu Refuse Collection Truck		290,000.00	10,250,000.00	10,250,000.00	9,960,000.00+	9,750,000.00	9,750,000.00
Total	38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16+	250,750,000.00	250,750,000.00
Note 79 - Education							
17001001/23020107/03000002 Construction & Equipping of Skill Acquisition Programme						28,000,000.00	28,000,000.00
17001001/23010112/05000002 Purchase Of Furn. For distrib to the above constructed pri. Sc	20,316,273.77	21,464,834.94		21,546,143.00	81,308.06+		
17001001/23020107/05000003 Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc	4,416,224.17						
17001001/23030106/05000097 Renovation Of Hauwa Maimashi Primary School	2,976,762.44						
17001001/23010124/05000102 Purchase of Teaching Aid	19,927,630.43	19,894,007.80	20,000,000.00	20,000,000.00	105,992.20+	10,000,000.00	10,000,000.00
17001001/23030106/05000103 Gen. Renov. Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,220,312.56						
17001001/23030106/05000108 Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,218,500.20						
17001001/23030106/05000111 Renov. of L.G.E.A Prm Sch .Gwanki	4,583,675.01						
17001001/23020107/05000120 Construction of 1 Block of 2 Classrooms Office and Toilet a	3,283,006.52						
17001001/23030106/05000121 Renovation of education department	381,116.45						
17001001/23020107/05000122 Construction of one Block of two class room with office and	7,850,349.92						
17001001/23030106/05000123 Renovation of one block of two class room with toilet/office	2,499,476.71						
17001001/23020107/05000124 Construction of 2 BLKS. Of 2 Class room with office and Toil	2,438,073.34						
17001001/23020107/05000125 Construction of 1 Block of 2 Classrooms Office and Toilet	7,950,000.00						
17001001/23020107/05000126 Renovation of 1 BLK. Of 2 Class room with Office and Toilets	204,274.88						
17001001/23020107/05000127 Construction of one Block of two class room with office and	2,572,084.35						
17001001/23020107/05000128 Construction of 1 BLK of 2 classrooms office& toilet at LG		461,000.00	9,000,000.00	9,000,000.00	8,539,000.00+	8,500,000.00	8,500,000.00
17001001/23030121/05000129 Rehabilitation and Fencing of Mass Literacy Classes with 2 O		10,000,000.00	10,000,000.00	10,000,000.00		23,250,000.00	23,250,000.00
17001001/23030106/05000130 Renovation of 4 no.Primary school at Gazara ward Model Prm.S						50,000,000.00	50,000,000.00
17001001/23030106/05000131 Renovation of 4 Primary 1LGEA Ang. Kura Tfida Dorayi & Ang						21,000,000.00	21,000,000.00
17001001/23030106/05000132 Renovation of LGEA Primary Sch. Feleke						10,900,000.00	10,900,000.00
17001001/23020107/05000133 Fencing of Primary Schools		25,300,000.00	31,000,000.00	31,000,000.00	5,700,000.00+		
17001001/23030106/05000134 Renovation of 2 Classroom With toilet Nomadic Primary School		2,688,199.29	3,559,559.00	3,559,559.00	871,359.71+		
17001001/23030106/05000135 Renovation of 4 no.Primary school at Gazara ward Model Prm.S		6,955,000.00	12,040,811.00	12,040,811.00	5,085,811.00+		
17001001/23030106/05000136 Renovation of 4 Primary 1LGEA Ang. Kura Tfida Dorayi & Ang		18,887,921.05	21,154,500.00	21,154,500.00	2,266,578.95+		
17001001/23030106/05000137 Renovation of LGEA Primary Sch. Feleke			3,840,300.00	3,840,300.00	3,840,300.00+		
17001001/23030106/05000138 Renovation of UBE primary Schoool Danju.		2,435,744.97	4,719,674.00	4,719,674.00	2,283,929.03+		
17001001/23020107/05000139 Provision for Vocational and Skills Development			2,000,000.00	2,000,000.00	2,000,000.00+		
17001001/23020126/06000003 Fencing of Cemetery	9,968,993.95						
17001001/23010123/10000001 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23010113/11000003 Purchase of Information Gadgets		3,550,000.00	5,000,000.00	5,000,000.00	1,450,000.00+		
17001001/23050101/13000002 Assistance to Community Development Projects	12,432,515.90						
17001001/23010123/13000014 Purchase of Fire Fighting Truck			15,000,000.00	15,000,000.00	15,000,000.00+		
Total	104,239,270.60	111,636,708.05	140,314,844.00	161,860,987.00	50,224,278.95+	151,650,000.00	151,650,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,432,457,025.45	1,374,860,087.87	1,498,266,776.00	1,498,266,776.00	123,406,688.13-		
25001001/11010002 Share of VAT	380,596,718.54	390,500,737.98	520,331,613.00	520,331,613.00	129,830,875.02-		
25001001/11010003 Excess Crude	3,466,751.23	2,046,874.64			2,046,874.64+		
25001001/11010009 Refund from Paris Club	138,234,540.36						
25001001/11010011 10% Allocation from State (IGR)			58,894,708.00	58,894,708.00	58,894,708.00-		
25001001/11010013 Exchange Rate Difference	15,309,978.92	2,237,677.90			2,237,677.90+		
25001001/11010018 Solid Minerals		1,780,828.43			1,780,828.43+		
25001001/11000019 Forex Equalization	32,283,229.20	26,662,970.32			26,662,970.32+		
25001001/11000020 Excess Bank Charges		3,268,970.61			3,268,970.61+		
25001001/11000021 Share of Value Consideration		11,257,810.52			11,257,810.52+		
Total	2,002,348,243.70	1,812,615,958.27	2,077,493,097.00	2,077,493,097.00	264,877,138.73-		
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			49,128.00	49,128.00	49,128.00-		
25001001/12020012 Bicycle/License			171,948.00	171,948.00	171,948.00-		
Total			221,076.00	221,076.00	221,076.00-		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Shops And Kiosk Rates			1,228,200.00	1,228,200.00	1,228,200.00-		
Total			1,228,200.00	1,228,200.00	1,228,200.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming Of Street Registration Fees			491,280.00	491,280.00	491,280.00-		
25001001/12040018 Marriage/Divorce Fees			614,100.00	614,100.00	614,100.00-		
25001001/12040022 Advertising Fees			491,280.00	491,280.00	491,280.00-		
25001001/12040031 Customary Right of Occupancy Fees			245,640.00	245,640.00	245,640.00-		
25001001/12040054 Parking Fees			491,280.00	491,280.00	491,280.00-		
25001001/12040074 Native Liquor Fees			122,820.00	122,820.00	122,820.00--		
25001001/12040098 Domestic Animal Fee			49,128.00	49,128.00	49,128.00-		
25001001/12040099 Slaughter Slab Fees			4,456,400.00	4,456,400.00	4,456,400.00-		
25001001/12040100 Merriment and Road Closure Levies			49,128.00	49,128.00	49,128.00-		
25001001/12040101 Public Convenience Sewage & Refuse disposal Fee			491,280.00	491,280.00	491,280.00-		
25001001/12040102 Fee Structure for Masts			368,460.00	368,460.00	368,460.00-		
25001001/12040103 Religious Places Establishment Fees			49,128.00	49,128.00	49,128.00-		
25001001/12040104 Other Levies and Fees			245,639.00	245,639.00	245,639.00-		

SCHEDULE OF RECURRENT REVENUE – CONT'D

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Total			8,165,563.00	8,165,563.00	8,165,563.00-		
SALES							
25001001 - Department of Admin & Finance							
25001001/12060018 Sales of Indigene Certificate	131,000.00						
Total	131,000.00						
EARNINGS							
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market	1,080,960.00		5,684,600.00	5,684,600.00	5,684,600.00-		
25001001/12070013 Earning from Motor Park	1,440,000.00		10,369,200.00	10,369,200.00	10,369,200.00-		
25001001/12070014 Shops & Shopping Centers	4,960.00						
25001001/12070015 Cattle Market	319,000.00						
25001001/12070016 Earning from Abattoir /Slaughter House	85,040.00						
Total	2,929,960.00		16,053,800.00	16,053,800.00	16,053,800.00-		
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin & Finance							
25001001/12090001 Rent on Local Govt Land			982,560.00	982,560.00	982,560.00-		
Total			982,560.00	982,560.00	982,560.00-		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150001 Withholding Taxes due to FIRS	3,160,259.48						
25001001/12150002 VAT due to FIRS	3,459,382.08	38,573,798.51			38,573,798.51+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,247,082.67	21,829,862.27			21,829,862.27+		
25001001/12150005 Deposits	15,053,152.38						
25001001/12150006 Loans deduction for Salary Other Deduc. for payroll	2,247,000.00						
25001001/12150008 10% Contract Retention Fee	1,406,716.66	1,549,910.94			1,549,910.94+		
25001001/12150009 SIGMA Pension Deduction	1,552,241.04	16,348,768.03			16,348,768.03+		
25001001/12150012 NULGE Deductions	3,105,695.06	6,337,093.07			6,337,093.07+		
25001001/12150014 NANM	53,044.00						
25001001/12150020 Sharp Sharp Loans	2,509,109.44						
25001001/12150021 Personnel Advances Deduction	100,000.00						
25001001/12150025 Monetization Tax Deduction	5,271,494.88						
25001001/12150030 Refund of Unclaimed Salary	2,576,416.69	659,108.19			659,108.19+		
25001001/12150032 NUT Deduction	4,303,986.58						
25001001/12150034 NUT Endwel	13,912,000.00						
25001001/12150036 National Housing Fund Deduction		4,333,727.93			4,333,727.93+		
25001001/12150040 National Health Insurance Scheme		423,908.38			423,908.38+		
Total	67,957,580.96	90,056,177.32			90,056,177.32+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	242,869,006.76	262,952,327.02	209,587,337.00	262,980,444.00	28,116.98+	259,671,977.00	285,639,176.00
25001001/21020203 Group Life Insurance						2,000,000.00	2,000,000.00
Sub Total - Personnel Cost	242,869,006.76	262,952,327.02	209,587,337.00	262,980,444.00	28,116.98+	261,671,977.00	287,639,176.00
25001001/22020101 Local Travel and Transport - Training	116,000.00						
25001001/22020103 International Transport and Travels - Training	3,079,565.23	9,527,537.43	10,000,000.00	10,000,000.00	472,462.57+		
25001001/22020106 Duty tour Allowance-Civil Servant	19,715,007.84	28,294,000.00	29,000,016.00	29,000,016.00	706,016.00+	18,200,016.00	18,200,016.00
25001001/22020201 Electricity Charges	8,500,000.00						
25001001/22020205 Water Rates						600,000.00	700,000.00
25001001/22020301 Office Stationeries/Computer Consumables	2,400,000.00	1,298,500.00	1,300,800.00	1,300,800.00	2,300.00+	1,000,800.00	1,000,800.00
25001001/22020305 Printing of Non Security Documents	7,934,000.00	5,653,500.00	5,900,000.00	5,900,000.00	246,500.00+	8,884,236.00	8,884,236.00
25001001/22020306 Printing of Security Documents	920,000.00	1,475,420.00	1,500,000.00	1,500,000.00	24,580.00+	22,100,000.00	20,400,000.00
25001001/22020316 Purchase of Veterinary Drugs / Vaccines		1,494,852.50	1,500,000.00	1,500,000.00	5,147.50+	2,000,000.00	2,000,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipt		3,495,000.00	3,500,000.00	3,500,000.00	5,000.00+	9,750,000.00	10,562,500.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	3,662,795.51	1,845,042.71	2,000,000.00	2,000,000.00	154,957.29+	500,016.00	500,016.00
25001001/22020405 Maintenance of Plants & Generators		901,000.00	1,250,040.00	1,250,040.00	349,040.00+	2,000,040.00	2,166,710.00
25001001/22020406 Other maintenance Services		13,226,273.55	13,500,000.00	13,500,000.00	273,726.45+		
25001001/22020411 Maintenance of Communication Equipments			450,000.00	450,000.00	450,000.00+	240,000.00	240,000.00
25001001/22020501 Local Training	2,132,000.00	7,879,482.63	8,000,000.00	8,000,000.00	120,517.37+	7,000,000.00	8,000,000.00
25001001/22020503 Contribution to Training Fund	6,280,381.86	13,785,640.00	14,000,000.00	14,000,000.00	214,360.00+		
25001001/22000505 Workshop on NDLEA	293,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		1,008,000.00	1,500,000.00	1,500,000.00	492,000.00+	2,250,000.00	2,500,000.00
25001001/22020601 Security Services		17,432,000.00	18,000,000.00	18,000,000.00	568,000.00+		
25001001/22020603 Residential Rent		2,707,054.86	2,800,000.00	2,800,000.00	92,945.14+	1,800,000.00	1,800,000.00
25001001/22020604 Security Vote (Including Operations)	18,994,361.81	9,890,000.00	10,000,000.00	10,000,000.00	110,000.00+	12,000,000.00	12,000,000.00
25001001/22020605 Cleaning &Fumigation Services	6,076,250.00	36,562,670.00	37,500,000.00	37,500,000.00	937,330.00+	18,043,825.00	14,192,943.00
25001001/22020606 Physical Security	37,877,625.77	74,877,028.54	70,000,000.00	75,000,000.00	122,971.46+	60,000,000.00	60,000,000.00
25001001/22020701 Financial Consulting		2,653,000.00	3,000,000.00	3,000,000.00	347,000.00+	500,000.00	500,000.00
25001001/22020703 Legal Services		180,000.00	1,000,000.00	1,000,000.00	820,000.00+	1,250,000.00	1,500,000.00
25001001/22020707 Agricultural Consulting		11,792,787.14	12,400,000.00	12,400,000.00	607,212.86+	11,400,000.00	13,300,000.00
25001001/22020710 Audit Fees		482,738.50	1,000,000.00	1,000,000.00	517,261.50+	1,200,000.00	1,400,000.00
25001001/22020711 Consulting Services and Special Committees	1,150,000.00						
25001001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00+	900,000.00	1,000,000.00
25001001/22020901 Bank Charges (Other Than interest)	2,590,032.57	5,464,502.17	2,300,000.00	5,488,942.00	24,439.83+	2,900,000.00	3,500,000.00
25001001/22020902 Insurance Premium		5,281,500.00	5,505,590.00	5,505,590.00	224,090.00+	19,006,000.00	20,007,000.00
25001001/22021001 Refreshment & Meals		11,711,850.50	12,000,000.00	12,000,000.00	288,149.50+	11,000,000.00	12,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	22,311,142.00	7,477,939.02	7,500,000.00	7,500,000.00	22,060.98+	13,750,000.00	15,000,000.00
25001001/22021003 Publicity & Advertisements		17,763,445.35	18,000,000.00	18,000,000.00	236,554.65+	24,000,000.00	28,000,000.00
25001001/22021007 Welfare Packages		4,494,349.20	4,500,000.00	4,500,000.00	5,650.80+	21,200,000.00	23,900,000.00
25001001/22021009 Sporting Activities		5,906,000.00	6,000,000.00	6,000,000.00	94,000.00+	7,800,000.00	9,100,000.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021011 Recruitment exercise						37,974,096.00	41,771,506.00
25001001/22021013 Promotion (Service Wide)		901,979.00	1,000,000.00	1,000,000.00	98,021.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	6,527,560.35	5,477,434.79	5,500,000.00	5,500,000.00	22,565.21+	3,500,000.00	3,500,000.00
25001001/22021021 Special Days/Celebrations		10,790,000.00	11,008,062.00	11,008,062.00	218,062.00+	17,008,062.00	17,508,062.00
25001001/22021023 ALGON/WALGON Activity	173,652.17						
25001001/22021024 Formation and Development of Cooperative		911,000.00	1,000,000.00	1,000,000.00	89,000.00+	1,200,000.00	1,400,000.00
25001001/22021027 Immunization Plus Days (IPDs)		14,963,261.45	15,500,000.00	15,500,000.00	536,738.55+	13,000,000.00	14,000,000.00
25001001/22021030 Miscellaneous		12,241,000.00	12,441,408.00	12,441,408.00	200,408.00+	2,100,000.00	2,200,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	46,150,973.33	10,480,496.40	10,600,000.00	10,600,000.00	119,503.60+	25,000,000.00	25,000,000.00
25001001/22021035 Local Government General Election	16,312,576.76	42,008,647.42	42,500,000.00	42,500,000.00	491,352.58+	25,000,000.00	25,000,000.00
25001001/22021054 Community Management of Acute Malnutrition		10,418,293.84	10,500,000.00	10,500,000.00	81,706.16+	7,500,000.00	7,500,000.00
25001001/22021056 Trade Fair Exhibition and Show		2,310,000.00	2,658,000.00	2,658,000.00	348,000.00+		
25001001/22021068 Project Monitoring		968,000.00	1,000,000.00	1,000,000.00	32,000.00+	3,000,000.00	3,000,000.00
25001001/22021071 Contribution To Emirate/Traditional Council	11,956,053.47	11,900,000.00	12,000,000.00	12,000,000.00	100,000.00+		
25001001/22021076 Retirement Bond Redemption Fund 2010	47,174,759.11	4,958,715.39	5,000,000.00	5,000,000.00	41,284.61+		
25001001/22021077 Local Government Reform	443,165.22					5,000,000.00	55,000,000.00
25001001/22021078 Statistics/Data Collection General		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	960,000.00	1,120,000.00
Sub Total Overhead Cost	272,770,903.00	433,389,942.39	437,413,916.00	445,602,858.00	12,212,915.61+	423,517,091.00	490,353,789.00
Total Recurrent Expenditure	515,639,909.76	696,342,269.41	647,001,253.00	708,583,302.00	12,241,032.59+	685,189,068.00	777,992,965.00
15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY							
15001001/22020105 Fertilizer Transportation & Handling			700,000.00	700,000.00	700,000.00+	840,000.00	980,000.00
15001001/22000312 Purchase Of Seeds			500,000.00	500,000.00	500,000.00+	625,000.00	750,000.00
15001001/22020605 Cleaning &Fumigation Services	8,589,178.11						
15001001/22020707 Agricultural Consulting	7,370,615.38						
15001001/22021056 Trade Fair	1,957,565.21						
Sub Total Overhead Cost	17,917,358.70		1,200,000.00	1,200,000.00	1,200,000.00+	1,465,000.00	1,730,000.00
Total Recurrent Expenditure	17,917,358.70		1,200,000.00	1,200,000.00	1,200,000.00+	1,465,000.00	1,730,000.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges		200,000.00	1,000,000.00	1,000,000.00	800,000.00+	1,500,000.00	1,500,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	8,179,126.01						
34001001/22020405 Maintenance of Plants & Generators	1,731,000.00						
34001001/22020406 Other maintenance Services	7,942,921.71						
34001001/22020605 Cleaning &Fumigation Services		5,378,580.08	6,000,000.00	6,000,000.00	621,419.92+	8,000,000.00	10,000,000.00
34001001/22020712 Fixed Assets Register Valuation and Tagnation	4,988,608.70						
34001001/22020801 Motor Vehicle Fuel Cost	200,000.00						
Sub Total Overhead Cost	23,041,656.42	5,578,580.08	7,000,000.00	7,000,000.00	1,421,419.92+	9,500,000.00	11,500,000.00
Total Recurrent Expenditure	23,041,656.42	5,578,580.08	7,000,000.00	7,000,000.00	1,421,419.92+	9,500,000.00	11,500,000.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
17001001 - DEPARTMENT EDUCATION & SOCIAL DEVELOPMENT							
17001001/21010101 Basic Salary	606,461,835.40						
Sub Total - Personnel Cost	606,461,835.40						
17001001/22020314 Provision of Service Materials		3,700,000.00	4,200,000.00	4,200,000.00	500,000.00+	6,000,000.00	8,000,000.00
17001001/22020323 Purchase of Home Economic Equipment		400,000.00	750,000.00	750,000.00	350,000.00+	1,125,000.00	1,500,000.00
17001001/22020414 Maint. Of dumpsites & Evacuation of cacases	360,000.00						
17001001/22020504 Mass Literacy & Formal Adult Eduction		7,148,913.04	7,500,000.00	7,500,000.00	351,086.96+	5,600,000.00	6,400,000.00
17001001/22021003 Publicity Advert and Briefing	13,771,091.48						
17001001/22021007 Welfare Packages	21,770,631.26						
17001001/22021009 Sporting Activities	5,996,000.00						
17001001/22021018 Rural Women And Youth Empowerment Prog.		7,875,000.00	8,000,000.00	8,000,000.00	125,000.00+		
17001001/22021021 Local Cultural Festival	22,684,223.30						
17001001/22021022 Cultural and Festival of Arts	3,945,804.35						
17001001/22021025 NYSC/IT Student/Adult Education Institution	6,772,400.00	8,948,450.00	9,000,000.00	9,000,000.00	51,550.00+	9,400,000.00	9,400,000.00
17001001/22021041 Emergency Relief Materials		915,000.00	1,000,000.00	1,000,000.00	85,000.00+	12,000,000.00	12,000,000.00
17001001/22021042 Bursary Award & Edu. Dev.		7,151,802.50	7,500,000.00	7,500,000.00	348,197.50+	4,400,000.00	4,800,000.00
17001001/22021066 Repatration of Destitute		1,158,000.00	1,249,998.00	1,249,998.00	91,998.00+	749,998.00	749,998.00
17001001/22021067 LG Contribution to State Poverty Allev.		4,790,000.00	5,000,000.00	5,000,000.00	210,000.00+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost	75,300,150.39	42,087,165.54	44,199,998.00	44,199,998.00	2,112,832.46+	42,274,998.00	45,849,998.00
Total Recurrent Expenditure	681,761,985.79	42,087,165.54	44,199,998.00	44,199,998.00	2,112,832.46+	42,274,998.00	45,849,998.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary		107,453,220.07	107,578,579.00	107,578,579.00	125,358.93+	118,336,436.00	130,170,080.00
Sub Total - Personnel Cost		107,453,220.07	107,578,579.00	107,578,579.00	125,358.93+	118,336,436.00	130,170,080.00
21001001/22021004 Medical Assistance		2,180,000.00	3,000,000.00	3,000,000.00	820,000.00+	2,200,000.00	2,400,000.00
21001001/22021022 Integrated Maternal Neonatal And Child Health (Mnch)	8,718,000.00						
21001001/22021026 HIV/AIDS Control		400,000.00	1,000,000.00	1,000,000.00	600,000.00+		
21001001/22021027 IPDS	11,106,485.91						
21001001/22021052 System & Services of PHC		6,411,715.12	6,500,000.00	6,500,000.00	88,284.88+	3,500,000.00	4,000,000.00
21001001/22021054 Comm. Direct Inter		2,155,000.00	2,200,000.00	2,200,000.00	45,000.00+		
21001001/22021055 Tree Planting Campaign		875,000.00	1,500,000.00	1,500,000.00	625,000.00+	1,500,000.00	1,500,000.00
21001001/22021068 Monitoring and Evaluation	2,920,247.82						
21001001/22021074 Support of Health Care Facilities (CHV/FNC/M&E)	6,500,000.00						
21001001/22021080 Infant and Young Child feeding (IYCF)		8,908,623.00	9,000,000.00	9,000,000.00	91,377.00+	9,600,000.00	9,600,000.00
Sub Total Overhead Cost	29,244,733.73	20,930,338.12	23,200,000.00	23,200,000.00	2,269,661.88+	16,800,000.00	17,500,000.00
Total Recurrent Expenditure	29,244,733.73	128,383,558.19	130,778,579.00	130,778,579.00	2,395,020.81+	135,136,436.00	147,670,080.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary		364,665,933.00	364,765,933.00	364,765,933.00	100,000.00+	687,507,917.00	756,258,709.00
Total		364,665,933.00	364,765,933.00	364,765,933.00	100,000.00+	687,507,917.00	756,258,709.00
DEPT. ADMIN & FINANCE							
25001001/22010102 Contribution to Pension Fund	98,775,253.19	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18+	32,916,666.00	33,333,333.00
25001001/22010105 10% Contributory Pension Funds	73,681,062.69						
Total	172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18+	32,916,666.00	33,333,333.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50-		
Total	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50-		
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand Total	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual	Actual	Budget	Revised	2019	Proposed	Proposed
	2018	2019	2019	Budget 2019	Variance	2020	2021
	₦	₦	₦	₦	₦	₦	₦
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15000000/23010127/01000006 Purchase of three (3) Nos Tractors	2,633,000.00						
15000000/23020113/01000021 Supply of 100 Units of irrigation Pumps for Poverty Reduc.		9,900,000.00	10,000,000.00	10,000,000.00	100,000.00+		
15000000/23010127/01000022 Repairs of Solar Borehole at Aba Mallam			1,000,000.00	1,000,000.00	1,000,000.00+		
15000000/23050101/01000028 Food and Nutrition Programme		2,802,000.00	4,000,000.00	4,000,000.00	1,198,000.00+	20,000,000.00	20,000,000.00
15000000/23020113/01000029 Construction of tomatoes Market Between G/Tasha and G/Gari Gi		6,000,000.00	9,900,000.00	9,900,000.00	3,900,000.00+		
15000000/23010127/01000030 Purchase of 16 no. of Boxer Bajaj (Wash 8 Agric 5 Rev. 3 &		4,500,000.00	5,903,888.00	5,903,888.00	1,403,888.00+		
15000000/23020105/10000003 Sinking of Borehole at ang. Maiturare malami Jaki Salmanu Sar		1,960,000.00	6,000,000.00	6,000,000.00	4,040,000.00+		
Total	2,633,000.00	25,162,000.00	36,803,888.00	36,803,888.00	11,641,888.00+	20,000,000.00	20,000,000.00
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/23020101/06000005 Const. of Police outpost at Meyere		39,507,280.21		40,000,000.00	492,719.79+		
25001001/23030103/06000007 Rehabilitation/Repair of Shagari Low cost Makarfi T/Wada.	9,747,140.27						
25001001/23030103/06000008 Renovation of Makarfi District Head House		4,645,800.00	4,994,416.00	4,994,416.00	348,616.00+		
25001001/23020127/11000002 Contribution for maintenance of ICT JAMB centre Makarfi T/Wa	2,500,000.00						
25001001/23010113/11000003 Installation of Intercom at LG Secretariat						1,410,000.00	
25001001/23010129/11000004 Purchase of Information Equipments						11,900,000.00	11,900,000.00
25001001/23020127/11000005 Provision of website development						14,400,000.00	14,400,000.00
25001001/23010127/11000006 Purchase of 16 no. of Boxer Bajaj (Wash 8 Agric 5 Rev. 3						20,000,000.00	20,000,000.00
25001001/23010129/11000007 Purchase of Community Deverlopment Materials for Makarfi						35,000,000.00	35,000,000.00
25001001/23010113/11000008 Installation of Intercom at LG Secretariat			1,134,000.00	1,134,000.00	1,134,000.00+		
25001001/23010113/11000009 Provision of website development		3,598,750.00	4,700,000.00	4,700,000.00	1,101,250.00+		
25001001/23030124/12000001 Rehabilitation of Makarfi main market T/Wada.						5,000,000.00	5,000,000.00
25001001/23020124/12000003 Construction of 8No. Open Shops at T/yari.	6,997,509.48						
25001001/23010105/13000006 Purchase Of Peugeot 508 Vehicle for Chairman		3,590,000.00		4,500,000.00	910,000.00+		
25001001/23030121/13000011 Rehabilitation /conversion of workshops garage to offices LG	5,649,042.61						
25001001/23030121/13000012 Rehabilitation of Civil Defence office LGEA	2,715,183.55						
25001001/23010112/13000013 Furnishing of offices LGA	32,290,592.76					5,000,000.00	5,000,000.00
25001001/23010129/13000015 Rehabilitation of Entrances with Buggleries at LG Sect.	972,195.00						
25001001/23050107/13000016 Settlement of capital liabilities	32,398,091.68					15,000,000.00	15,000,000.00
25001001/23020101/13000017 Construction of legislative chamber with Offices at LGS Secr		22,618,181.81		24,500,000.00	1,881,818.19+		
25001001/23010129/13000018 Construction and provision of Infrastructure (Refunds to Sta	1,000,000.00	61,998,268.71		63,633,261.00	1,634,992.29+		
25010101/23010112/13000019 Furnishing of Legislative offices at LG Secretariat			15,000,000.00	15,000,000.00	15,000,000.00+	4,500,000.00	4,500,000.00
25010101/23010132/13000020 Provision of Facilities for Security Agencies		19,000,000.00	20,000,000.00	20,000,000.00	1,000,000.00+	16,250,000.00	16,250,000.00
25010101/23010105/13000021 Purchase of peugeot for District Head			2,000,000.00	2,000,000.00	2,000,000.00+		
25001001/23010123/13000022 Purchase of Fire Fighting Equipment at Makarfi						12,000,000.00	12,000,000.00
25001001/23010123/13000023 Purchase of Fire Fighting Truck						25,000,000.00	25,000,000.00
25001001/23020101/13000024 Front office Block development phase I (LGA Secretariat)			39,000,000.00	39,000,000.00	39,000,000.00+		
25001001/23010129/13000025 Purchase of Community Development Materials for Makarfi		15,500,000.00	21,500,000.00	21,500,000.00	6,000,000.00+		
25001001/23030124/13000026 Rehabilitation of Makarfi Main Market T/Wada.		55,787,691.00	65,053,628.00	65,053,628.00	9,265,937.00+		
25001001/23030124/13000027 Renovation of 14 no. of Stalls at Tashan Yari Danguzuri ward			2,200,000.00	2,200,000.00	2,200,000.00+		
25001001/23050101/13000028 Settlement of Capital Liabiteis		13,895,000.00	14,005,200.00	14,005,200.00	110,200.00+		
25001001/23020124/13000029 Construction of Market Stalls at Gubuchi Market			8,802,312.00	8,802,312.00	8,802,312.00+		
Total	94,269,755.35	240,140,971.73	198,389,556.00	331,022,817.00	90,881,845.27+	165,460,000.00	164,050,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/23030121/06000017 Rep.& furnishing of Offices at the Secretariat		11,604,777.22	16,000,000.00	16,000,000.00	4,395,222.78+		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – CONT'D

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/06000018							
Literate filling at Makarfi main Market			2,000,000.00	2,000,000.00	2,000,000.00+		
34001001/23030124/06000020	5,871,310.23						
Rehabilitation of Slaughter Slab at Makarfi T/Wada.							
34001001/23020105/09000001		31,825,000.00	33,777,121.00	33,777,121.00	1,952,121.00+		
Construction of Drainages/ Gully Erosion From Ganuwa to Baki							
34001001/23020105/09000002			7,240,805.00	7,240,805.00	7,240,805.00+		
Provision of Drainage From Ang. Sako to Makwalla Bakin Kasuw							
34001001/23020105/09000003		12,368,400.00	15,400,000.00	15,400,000.00	3,031,600.00+		
Provision of Drainage Kasuwan Mata Makarfi							
34001001/23020105/10000002		13,083,109.77	25,000,000.00	25,000,000.00	11,916,890.23+		
Constr. Of B/hole at a) Babban Gida 1no b) Sagari Qtrs etc							
34001001/23020105/10000003	4,240,000.00					8,000,000.00	8,000,000.00
Constr. Of B/hole at a) T/wada Gubuchi Ang. Mai Turawa etc							
34001001/23020105/10000038	1,558,714.04						
Construction of new borehole within Baptist church premises							
34001001/23020105/10000039	1,220,000.00						
Construction of new borehole at Ang. Liman N/Doya							
34001001/23020105/20000040	777,428.09						
Construction of Borehole at Ang. Rinau Mayere							
34001001/23030104/10000041						3,600,000.00	3,600,000.00
Repairs of Solar Borehole at Marke Tasha By Juma'A Mosque Ba							
34001001/23030104/10000042						4,500,000.00	4,500,000.00
Repairs of Solar Borehole at Aba Malam By Masallachin Juma'A							
34001001/23020105/10000043			1,589,139.00	1,589,139.00	1,589,139.00+		
Construction of 2No of Box Culvert 1 Entrance of Dadinkowa V							
34001001/23020105/10000044			1,692,984.00	1,692,984.00	1,692,984.00+		
Construction of 2No of Box Culverts 1 Ang. Korau. 2 Ta							
34001001/23020105/10000045			998,419.00	998,419.00	998,419.00+		
Repairs of Solar Borehole at Marke Tasha By Juma'A Mosque Ba							
34001001/23020127/11000002	15,997,529.45						
Construction of ICT Centre at Gubuchi							
34001001/23030124/12000001						7,000,000.00	7,000,000.00
Rehabilitation /Literate filling of T/Yari Motor Park							
34001001/23020118/13000001		12,611,612.17	15,000,000.00	15,000,000.00	2,388,387.83+		
Complete of Land compensation Pmt for the Land acquire at Mkrf etc							
34001001/23020103/13000003			500,000.00	500,000.00	500,000.00+		
Security lightening system at Makarfi							
34001001/23010105/13000005	1,950,000.00						
Purchase of 2no Hilux Vehicle for LGEAS							
34001001/23010106/13000007		15,000,000.00		15,000,000.00			
Purchase of Pick-up motor Vehicle Van 2no							
34001001/23010101/13000009	18,088,000.00						
Land Compensation For 1 000 Units Housing Est							
34001001/23010123/13000011	4,662,712.00						
Purchase of Fire Estinguishers to Fixe at LG Secretariate.							
34001001/23010104/12000012	1,842,750.00						
Purchase of 6 no. motor cycle (BAJAJ)							
34001001/23020126/13000013	3,202,920.84						
Fencing of Grave Yard at Kandahar .T/Wada Ward Makarfi							
34001001/23010105/13000015	4,700,000.00						
Purchase of Peugeot 508 for chairman							
34001001/23010105/13000016	6,877,500.00						
Purchase of Toyota corolla S model for v/c							
34001001/23010105/13000017	5,502,000.00						
Purchase of Toyota corolla for HOD							
34001001/23010101/13000020						2,651,627.00	2,651,627.00
Purchase / Acquisition Of Land							
34001001/23020103/14000010	1,604,992.85						
Construction of Electrification Pjcts @ Gimi N/Doya Durum etc							
34001001/23020103/14000014	24,930,627.07						
Electrification of T/Mudi S/Gazara & S/gida							
34001001/23020114/14000033	1,771,588.12	1,700,000.00	2,500,000.00	2,500,000.00	800,000.00+		
Prov. of Electri.to Danwaya Danbasa ang. Sona & Ang. Yaro							
34001001/23020103/14000034	2,861,625.35					4,500,000.00	4,500,000.00
Installation of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.							
34001001/23030102/14000035						15,000,000.00	15,000,000.00
Energizing Replacement of Vandal. & Comm.of Electr.at Ang. Kwallo							
34001001/23010119/14000036	4,800,000.00						
Purchase & Installation of Transformer at Sabon Gari Danguziri							
34001001/23010119/14000037						6,000,000.00	6,000,000.00
Supply & Installation of 300/33 Kva T/formr at Shagari Low-Cost							
34001001/23020125/14000038		4,916,025.00	9,000,000.00	9,000,000.00	4,083,975.00+		
Provision and installation 60 KVA Maikano GEN. set at LGA							
34001001/23020125/14000040	40,122,119.21						
Construction of Electricity at Ang. Hudu Makarfi Ward							
34001001/23020125/14000041	1,365,887.20						
Energizing of Electricity at Ang.Kwalo							
34001001/23020125/14000043	3,860,115.70						
Extension of Electrification at Rahama Kadin Gimi Ward							
34001001/23020103/14000044	19,000,000.00	22,197,336.95		24,500,000.00	2,302,663.05+		
Completion of Electrification works from Dandamisa Abamalan							
34001001/23010119/14000045		11,259,790.12	12,750,000.00	12,750,000.00	1,490,209.88+		
Provision for Solar Home system							
34001001/23010119/14000046			6,000,000.00	6,000,000.00	6,000,000.00+		
Purchase & Installation of Solar Inverter at LG Secretariat							
34001001/23020103/14000047		4,773,800.00	5,000,000.00	5,000,000.00	226,200.00+	10,000,000.00	
Provision of Electricity From Ang. Bariki to Shagari Quarter							
34001001/23010109/14000048		17,987,000.00	18,000,000.00	18,000,000.00	13,000.00+		
Provision of Electricity From Dan Ayamaka to Aliyu Yahuza							
34001001/23010119/14000049						9,350,000.00	9,350,000.00
Purchase of Lighting Equipment							
34001001/23020103/14000050						12,000,000.00	12,000,000.00
Provision of Electricity From Mai Gadi to Gidan Bazai to An							

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – CONT'D

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000051 Provision of Electricity From Sabon Garin Mayere to Ang.Karo						27,550,000.00	27,550,000.00
34001001/23020103/14000052 Toll gate Electrification						1,500,000.00	1,500,000.00
34001001/23020103/14000053 Installation of Solar Street Light at Local Government Secre		22,897,515.51	24,000,000.00	24,000,000.00	1,102,484.49+		
34001001/23020103/14000054 Provision of Electricity From Mai Gadi to Gidan Bazai to An		15,900,000.00	16,482,688.00	16,482,688.00	582,688.00+		
34001001/23020103/14000055 Provision of Electricity From Sabon Garin Mayere to Ang.Karo		25,850,212.64	45,000,000.00	45,000,000.00	19,149,787.36+		
34001001/23020103/14000056 Toll gate Electrification		12,731,520.50	16,425,900.00	16,425,900.00	3,694,379.50+		
34001001/23020114/17000013 Completion Towards Constr. Of Drainages at T/yari A/gyeri etc		10,350,000.00	13,000,000.00	13,000,000.00	2,650,000.00+		
34001001/23020114/17000015 Constr. Of Drainage at A/Mahauta Mayere & Durum	16,550,978.90		8,000,000.00	8,000,000.00	8,000,000.00+	9,083,633.00	
34001001/23020114/17000018 Construction Of Mini - Bridge Linking Ang. Geri to Ang. Hudu	10,574,696.62						
34001001/23020114/17000025 Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.	3,417,603.03						
34001001/23020114/17000038 Const. of mini Bridge linking Gidan kaya to Ang. Lili.	12,530,649.32						
34001001/23020114/17000054 Construction of Drainage at Gimi gari to Gimi tasha at Gimi	3,463,374.49						
34001001/23020114/17000055 Construction of Culvert and Drainage at Kandahar Grave yard	1,292,881.76						
34001001/23020114/17000056 Construction of Single cell culvert at T/yari behind Distric	185,278.51						
34001001/23020114/17000057 Construction of 2 No of Culvert at Babashi	915,235.24	387,500.00	15,000,000.00	15,000,000.00	14,612,500.00+		
34001001/23020114/17000058 Construction of Bridge From Charwa to Gidan Chakare .			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020114/17000059 Construction of Bridge Kauga Bridge			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020114/17000060 Construction of Feeder Road From Ang. Fulani Mayere to Ba'Aw			15,000,000.00	15,000,000.00	15,000,000.00	30,000,000.00	30,000,000.00
34001001/23020114/17000061 Construction of Feeder Road From Dankwaire to Kana Kargo.		280,000.00	5,000,000.00	5,000,000.00	4,720,000.00+	11,263,250.00	11,263,250.00
34001001/23020114/17000062 Construction of Mini Box Culvert Linking Gidan Duhu to Danda			10,000,000.00	10,000,000.00	10,000,000.00+	25,000,000.00	25,000,000.00
34001001/23020114/17000063 Construction of Mini Bridge. Linking Ang. Fulani and Hawan			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020114/17000064 Construction of Mini Bridgelinking Sabon Garin Daji and Alh.			10,000,000.00	10,000,000.00	10,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020114/17000065 Construction of Box Culvert Linking Gangara Road to Kuzuntaw						7,500,000.00	7,500,000.00
34001001/23020114/17000066 Provision of Drainage From Ang. Sako to Makwalla Bakin Kasuw						7,000,000.00	
34001001/23020114/17000067 Construction of Bridge From Charwa to Gidan Chakare .						6,750,000.00	6,750,000.00
34001001/23020114/17000068 Provision of Drainage Kasuwan Mata Makarfi							7,700,000.00
34001001/23020114/17000069 Construction of Drainages/ Gully Erosion From Ganuwa to Baki						20,000,000.00	20,000,000.00
34001001/23020114/17000070 Construction of Mini Bridge Linking Ang. Fulani and Hawan						7,000,000.00	7,000,000.00
34001001/23020114/17000071 Construction of Mini Bridge linking Sabon Garin Daji and Alh						4,500,000.00	4,500,000.00
34001001/23020114/17000072 Construction of Mini Bridge Linking Rigan Alh. Isah and Riga			9,114,487.00	9,114,487.00	9,114,487.00+		
Total	225,738,518.02	247,723,599.88	394,471,543.00	433,971,543.00	186,247,943.12+	246,748,510.00	228,364,877.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/23020107/03000002 Construction & Equipping of Skill Acquisition Programme						28,000,000.00	28,000,000.00
17001001/23010112/05000002 Purch. Of Furn. For distrib to the above constructed pri. Sc	20,316,273.77	21,464,834.94		21,546,143.00	81,308.06+		
17001001/23020107/05000003 Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc	4,416,224.17						
17001001/23030106/05000097 Renovation Of Hauwa Maimashi Primary School	2,976,762.44						
17001001/23010124/05000102 Purchase of Teaching Aid	19,927,630.43	19,894,007.80	20,000,000.00	20,000,000.00	105,992.20+	10,000,000.00	10,000,000.00
17001001/23030106/05000103 Gen. Renovation Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,220,312.56						
17001001/23030106/05000108 Renovation of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,218,500.20						
17001001/23030106/05000111 Renovation of L.G.E.A Primary Sch .Gwanki	4,583,675.01						
17001001/23020107/05000120 Construction of 1 Block of 2 Classrooms Office and Toilet a	3,283,006.52						
17001001/23030106/05000121 Renovation of education department	381,116.45						
17001001/23020107/05000122 Construction of one Block of two class room with office and	7,850,349.92						
17001001/23030106/05000123 Renovation of one block of two class room with toilet/office	2,499,476.71						
17001001/23020107/05000124 Construction of 2 BLKS. Of 2 Class room with office and Toil	2,438,073.34						
17001001/23020107/05000125 Construction of 1 Block of 2 Classrooms Office and Toilet	7,950,000.00						
17001001/23020107/05000126 Renovation of 1 BLK. Of 2 Class room with Office and Toilets	204,274.88						

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – CONT'D

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000127 Construction of one Block of two class room with office and	2,572,084.35						
17001001/23020107/05000128 Construction of 1 BLK of 2 classrooms office& toilet at LG		461,000.00	9,000,000.00	9,000,000.00	8,539,000.00+	8,500,000.00	8,500,000.00
17001001/23030121/05000129 Rehabilitation and Fencing of Mass Literacy Classes with 2 O		10,000,000.00	10,000,000.00	10,000,000.00		23,250,000.00	23,250,000.00
17001001/23030106/05000130 Renovation of 4 no.Primary school at Gazara ward Model Prm.S						50,000,000.00	50,000,000.00
17001001/23030106/05000131 Renovation of 4 Primary ILGEA Ang. Kura Tfida Dorayi & Ang						21,000,000.00	21,000,000.00
17001001/23030106/05000132 Renovation of LGEA Primary Sch. Feleke						10,900,000.00	10,900,000.00
17001001/23020107/05000133 Fencing of Primary Schools		25,300,000.00	31,000,000.00	31,000,000.00	5,700,000.00+		
17001001/23030106/05000134 Renovation of 2 Classroom With toilet Nomadic Primary School		2,688,199.29	3,559,559.00	3,559,559.00	871,359.71+		
17001001/23030106/05000135 Renovation of 4 no.Primary school at Gazara ward Model Prm.S		6,955,000.00	12,040,811.00	12,040,811.00	5,085,811.00+		
17001001/23030106/05000136 Renovation of 4 Primary ILGEA Ang. Kura Tfida Dorayi & Ang		18,887,921.05	21,154,500.00	21,154,500.00	2,266,578.95+		
17001001/23030106/05000137 Renovation of LGEA Primary Sch. Feleke			3,840,300.00	3,840,300.00	3,840,300.00+		
17001001/23030106/05000138 Renovation of UBE primary School Danju.		2,435,744.97	4,719,674.00	4,719,674.00	2,283,929.03+		
17001001/23020107/05000139 Provision for Vocational & Skills Development			2,000,000.00	2,000,000.00	2,000,000.00+		
17001001/23020126/06000003 Fencing of Cemetery	9,968,993.95						
17001001/23010123/10000001 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23010113/11000003 Purchase of Information Gadgets		3,550,000.00	5,000,000.00	5,000,000.00	1,450,000.00+		
17001001/23050101/13000002 Assistance to Community Development Projects	12,432,515.90						
17001001/23010123/13000013 Purchase of Fire Service Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		
17001001/23010123/13000014 Purchase of Fire Fighting Truck			15,000,000.00	15,000,000.00	15,000,000.00+		
Total	104,239,270.60	111,636,708.05	145,314,844.00	166,860,987.00	55,224,278.95+	151,650,000.00	151,650,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/23010122/04000013 Completion Towards the Constr. Of Fence at K/Fada Clinic Mkrf	2,559,276.78						
21001001/23020106/04000066 Completion Toward Renovation & Const. Of Fence @ Makarfi PHC	500,000.00						
21001001/23020106/04000069 Conversion of old Gwanki clinic to Police station	1,221,730.02						
21001001/23010122/04000070 Purchase of medical equipment	10,800,000.00	920,400.29	4,000,000.00	4,000,000.00	3,079,599.71+	12,000,000.00	12,000,000.00
21001001/23020106/04000071 Construction of Shades at Gimi D/guzuri Gubuchi N/Doya and	13,642,213.90						
21001001/23020106/04000072 Contribution to PHC Services	9,958,500.00	8,477,017.95	10,000,000.00	10,000,000.00	1,522,982.05+	30,000,000.00	30,000,000.00
21001001/23020106/04000073 Construction of fence at Tudun wada Kasuwan Mata PHC			5,000,000.00	5,000,000.00	5,000,000.00+	60,000,000.00	60,000,000.00
21001001/23020106/04000074 Construction of fence at Dan guziri PHC		951,571.05	1,000,000.00	1,000,000.00	48,428.95+	25,000,000.00	25,000,000.00
21001001/23020106/04000075 Construction of fence at Gazara PHC		782,498.00	1,000,000.00	1,000,000.00	217,502.00+	20,000,000.00	20,000,000.00
21001001/23020106/04000076 Construction of fence at Mayere PHC		759,767.40	1,000,000.00	1,000,000.00	240,232.60+	30,000,000.00	30,000,000.00
21001001/23020106/04000077 Construction of fence at Dan Damisa PHC						10,000,000.00	10,000,000.00
21001001/23020106/04000078 Construction of fence at Gwanki PHC						5,000,000.00	5,000,000.00
21001001/23020106/04000079 Construction of fence at Nasarawan Doya PHC						7,000,000.00	7,000,000.00
21001001/23020106/04000080 Construction of Fence at Makarfi PHC						7,000,000.00	7,000,000.00
21001001/23030105/04000081 Rehabilitation of Maternity Clinic 1. Dorayi Primary Heal						15,000,000.00	15,000,000.00
21001001/23020106/04000082 Fencing of Primary Schools						20,000,000.00	20,000,000.00
21001001/23030105/04000083 Rehabilitation/ Repairs of PHC at Gimi Tasha Gimi ward and M		3,289,244.65	5,050,000.00	5,050,000.00	1,760,755.35+		
21001001/23020106/04000084 Construction of Fence at Dan Damisa PHC			2,343,500.00	2,343,500.00	2,343,500.00+		
21001001/23020106/04000085 Construction of Fence at Gwanki PHC		2,800,000.00	4,500,000.00	4,500,000.00	1,700,000.00+		
21001001/23020106/04000086 Construction of Fence at Makarfi PHC			4,500,000.00	4,500,000.00	4,500,000.00+		
21001001/23020106/04000087 Construction of Fence at Nasarawan Doya PHC			600,000.00	600,000.00	600,000.00+		
21001001/23020106/04000088 Rehabilitation of Maternity Clinic 1. Dorayi Primary Heal		1,956,287.50	6,924,797.00	6,924,797.00	4,968,509.50+		
21001001/23010112/09000003 Purchase of Isuzu Refuse Collection Truck		290,000.00	10,250,000.00	10,250,000.00	9,960,000.00+	9,750,000.00	9,750,000.00
Total	38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16+	250,750,000.00	250,750,000.00

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

PROFILE OF ELECTED OFFICIALS

Hon. Kabiru Mu'azu Mayere	Executive Chairman
Hon. Abdullahi Ahmed Gazara	Vice Chairman
Hon. Yakubu Bello	Elected Councilor - Speaker
Hon. Abba Musa	Elected Councilor - Majority Leader
Hon. Ummar Idris	Elected Councilor
Hon. Haruna Aliyu	Elected Councilor
Hon. Gambo Umar	Elected Councilor
Hon. Suleiman Adamu	Elected Councilor
Hon. Aminu Nura	Elected Councilor
Hon. Lawal Kabiru	Elected Councilor
Hon. Nuhu Ibrahim	Elected Councilor
Hon. Suleiman Barau	Elected Councilor
Hon. Tukur Abba Kasim	Council Secretary

TOP MANAGEMENT STAFF

Alh. Abubakar Shehu	Director Admin and Finance
Alh. Tukur Zailani	Local Government Treasurer
Alh. Sa'adu Nuhu	Director Education & Social Development
Alh. Shehu Sani	Director Works and Infrastructure
Alh. Shehu M. Tsoho	Director Agric and Forestry
Alh. Abdullahi Sani	Director Primary Health Care

LEGISLATIVE COUNCIL

Usman Garba	Supervisor
Auwal Mohammad Gimi	Supervisor
Usman Idris	Supervisor
Isa Yau	Special Adviser
Aliyu Ibrahim	Special Adviser

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, some payment vouchers were not presented for audit inspection.

CASH FLOW STATEMENTS

RECEIPTS:

During the year the Local Government received the sum of one billion, nine hundred and two million, six hundred and seventy-two thousand, one hundred and thirty-five naira, fifty-nine kobo (N1,902,672,135.59) only. This is made up of the following:

Statutory Allocation	-	N1,422,115,220.29	74.74%
Value Added Tax	-	N390,500,737.98	20.52%
Independent Revenue	-	NIL	0.00%
Below the line receipts	-	<u>N90,056,177.32</u>	4.73%
Total	=	<u>N1,902,672,135.59</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 96.26% of the total receipts. Nothing was realized from independent revenue. In other words there is over dependence on the federation account. The consultant that has been engaged to collect revenue for the Local Government is not helping matters. The revenue consultant is not familiar with the revenue sources and inadequate POS machines constitute a barrier to effective revenue generation. Government is advised to reverse the decision of engaging consultants and look into the possibility of employing Local Government staff for revenue collection. Prior to the engagement of consultants, on a market day, an average of six hundred thousand used to be collected. Therefore it beats ones imagination to see this Local Government recording zero revenue returns. Targets should be set for each manager and a percentage from their collection should serve as their incentive or remuneration.

PAYMENTS

Total payments during the year amounted to two billion, fifteen million, five hundred and twenty-seven thousand, ninety-eight naira, fifty-two kobo (N2,015,527,098.52) only. This is broken down as follows:

Recurrent Expenditure	-	N1,370,637,032.02	68.00%
Capital Expenditure	-	<u>N644,890,066.50</u>	32.00%
Total	=	<u>N2,015,527,098.52</u>	100%

From the above presentation, recurrent expenditure took 68.00% share of total expenditure leaving 32.00% for capital expenditure. This is commendable and management should sustain it and even improve on this.

MISSING PAYMENT VOUCHERS

Twelve (12) payment vouchers to the tune of two million, five hundred and sixty-five thousand, two hundred and twenty-seven naira, fifty-eight kobo (N2,565,227.58) only were not presented for audit inspection. These vouchers should be made available for my inspection, otherwise signatories to the accounts should be surcharged for spending public funds without supporting documents.

OUTSTANDING PAYMENT VOUCHERS

S/N	DATE	PAYEE	PARTICULAR	CHQ NO.	PV. NO	AMOUNT
	16/7/19	Garba Idris	-	E-PYT	31	375,000.00
2	10/7/19	Hon. Yakubu B & Co	sanitization		49	400,000.00
3	10/7/19	Hon. Yakubu B & Co	DTA	"	57	60,000.00
4	10/7/19	-	-	"	59b	200,000.00
5	29/7/19	Min. for L.G	Enhance see	"	184	5,000.00
						N1,040,000.00
6	29/8/19	Min. for L.G	NULGE dues May. 2019	"	109	262,317.70
7	29/8/19	Min. for L.G	0.1% Admin charge	"	111	143,530.70
						N405,848.41
8	9/9/19	Min. for L.G	Mgt of new media	"	45	143,530.76
9	13/9/19	Abdul B. Usman	-	"	76	100,000.00
10	16/9/19	-	-	"	123	8,000.00
11	"	Aminu Shehu	Duty tour allows	"	127	12,000.00
12	17/9/19	-	Meeting with ward	"	132	450,000.00
						N1,119,379.17
						N2,565,227.58

**STATEMENT OF ASSETS AND LIABILITIES
TREASURIES AND BANKS**

As at 31st December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of eleven million, one hundred and fifty-seven thousand, two hundred and thirty-nine naira, twenty kobo (N11,157,239.20) only.

The balances are in the following accounts:

Keystone Bank main account No.	N8,639,977.70
FCMB No. 5096309014	N2,517,261.50
Total	<u>N11,157,239.20</u>

These balances have been verified and certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N13,000,000.00. Most of the companies in this investment portfolio are moribund or have completely collapsed and therefore not having any market value not to talk of making returns. The value of the liquidated companies' shares should be written off the books.

ADVANCES

All advances have been retired.

DEPOSITS

All deposits have been remitted to the appropriate third parties.



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

PART 3

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

MAKARFI LOCAL GOVERNMENT

REPORT ON STATE/LOCAL GOVERNMENT JOINT ACCOUNT ALLOCATION COMMITTEE (SLGJAAC) FOR THE YEAR 2019

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	147,398,936.36	63,369,644.29	23,550,719.13	60,478,572.94
FEBRUARY	139,935,475.34	65,157,073.54	5,799,494.52	68,978,907.28
MARCH	141,868,902.49	65,882,047.84	27,880,032.46	48,106,822.19
APRIL	138,281,606.32	66,131,003.89	23,343,089.13	48,807,513.30
MAY	136,164,304.41	66,826,617.92	2,956,976.85	66,380,709.64
JUNE	153,805,872.42	65,039,392.89	3,797,418.85	84,969,060.68
JULY	165,589,293.20	84,814,511.34	12,496,929.72	68,277,852.14
AUGUST	155,760,481.23	83,970,337.82	8,818,696.39	62,971,447.02
SEPTEMBER	156,962,602.34	83,516,223.54	20,197,074.43	53,249,304.37
OCTOBER	159,976,355.68	113,948,350.37	12,845,390.18	33,182,615.13
NOVEMBER	156,365,025.88	114,464,033.22	26,923,124.78	14,977,867.88
DECEMBER	160,507,102.60	114,465,559.51	37,238,601.49	8,802,941.60
TOTAL	1,812,615,958.27	987,584,796.17	205,847,547.93	619,183,614.17

Makarfi Local Government of Kaduna State

MONTHS	STATUTORY ALLOCATION	VAT	SHARE OF EXC GAIN DIFFERENCE	EXCESS BANK CHARGES	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
JANUARY	113,975,353.13	33,218,041.82	205,541.41								147,398,936.36
FEBRUARY	103,962,971.56	33,924,530.97	136,891.85	1,911,080.96							139,935,475.34
MARCH	98,718,707.01	32,985,579.82	177,250.78	945,005.79			9,042,359.09				141,868,902.49
APRIL	93,070,176.66	29,093,069.96	135,248.18		11,257,810.52	2,046,874.64	2,678,426.36				138,281,606.32
MAY	107,031,676.82	28,968,030.10	164,597.49								136,164,304.41
JUNE	119,797,798.59	33,766,650.93	241,422.90								153,805,872.42
JULY	130,992,109.31	34,380,241.09	216,942.80								165,589,293.20
AUGUST	127,625,711.34	27,923,291.63	211,478.26								155,760,481.23
SEPTEMBER	128,495,205.61	27,839,232.61	215,280.26	412,883.86							156,962,602.34
OCTOBER	125,043,441.76	28,861,032.68	197,303.53				4,093,749.28	1,780,828.43			159,976,355.68
NOVEMBER	123,318,616.04	32,973,926.63	72,483.21								156,365,025.88
DECEMBER	102,828,320.04	46,567,109.74	263,237.23				10,848,435.59				160,507,102.60
Total	1,374,860,087.87	390,500,737.98	2,237,677.90	3,268,970.61	11,257,810.52	2,046,874.64	26,662,970.32	1,780,828.43		0.00	1,812,615,958.27

From the table above, the sum of one billion, eight hundred and twelve naira, six hundred and fifteen thousand, nine hundred and fifty-eight naira, twenty-seven kobo (N1,812,615,958.27) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of nine hundred and eighty-seven million, five hundred and eighty-four thousand, seven hundred and ninety-six naira, seventeen kobo (N987,584,796.17) only went to statutory deductions, two hundred and five million, eight hundred and forty-seven thousand, five hundred and forty-seven naira, ninety-three kobo (N205,847,547.93) only went to other deduction while the remaining balance of six hundred and nineteen million, one hundred and eighty-three million, six hundred and fourteen naira, seventeen kobo (N619,183,614.17) only was remitted to the Local Government.

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

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

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



ATIKU MUSA FCNA
AUDITOR-GENERAL