

**ZANGON KATAF LOCAL GOVERNMENT  
OF KADUNA STATE**



**REPORT  
OF THE TREASURER  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

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## **PART 1**

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

**PROFILE**

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

**MANAGEMENT STAFF**

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

**QUALITY ASSURANCE CONSULTANTS :** **MOLD COMPUTERS & COMMUNICATIONS LTD**  
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING & BUDGETING, PAYROLL & HR SOFTWARE)  
No. 5B, Kukawa Avenue  
Kaduna - Nigeria  
Mobile Phone: +234-0803-327-8803, 0805-332-1343  
E-mail: mold\_computers@yahoo.com, info@moldtreasuryacademy.com  
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**PROFILE**



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



**HON. ELISHA D. SAKO  
COUNCIL SECRETARY**

**HARUNA SALLAH  
DIR. ADMIN. & FINANCE**



**MRS. MARY DUNIYA  
L.G. 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 Zangon Kataf Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Zangon Kataf Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

The Financial Statements of Zangon Kataf Local Government for the fiscal year 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, Zangon Kataf Local Government of Kaduna State’s financial position as at 31<sup>st</sup> December, 2019. Therefore, the report is hereby recommended for public use.

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

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

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

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

### **2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS**

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

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

Section 90 of the Local Government (Administration) Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Zangon Kataf Local Government are contained on pages 16 to 54 of this Report and consist of the following financial statements prepared 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 54 to 60.

**2.3.1 CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.937Billion. The total recurrent payment charged to the Fund in line with Zangon Kataf Local Government Appropriation Act 2019 was ₦2.890Billion. The operation of the Fund resulted into a net recurrent surplus of ₦46.93Million. The closing balance of the fund as at 31<sup>st</sup> December, 2019 was ₦0.392 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		345,769,999.68		78,788,757.37
Recurrent Receipts	2,937,470,788.94		2,694,408,395.44	
Recurrent Expenditure	2,890,540,003.61		2,427,427,153.13	
Net Recurrent Surplus/(Deficit)		46,930,785.33		<b>266,981,242.31</b>
Closing Balance		<b>392,700,785.01</b>		<b>345,769,999.68</b>



**232 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 ₦0.560 Billion and total capital expenditure charged to the fund amounted to ₦0.560 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	560,783,566.49		1,049,979,277.95	
Capital Expenditure	560,783,566.49		1,049,979,277.95	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

**233 CASH FLOWS AND LIQUIDITY POSITION**

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2, 937,470,788.94 and total payment was ₦2, 890,540,003.61. An overall surplus cash flow of ₦46, 930,785.33 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was ₦392, 700,785.01

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		345,769,999.68		78,788,757.37
Total Receipts	2,937,470,788.94		2,694,408,395.44	
Total Payments	2,890,540,003.61		2,427,427,153.13	
<b>Net Cash Surplus/(Deficit)</b>		<b>46,930,785.33</b>		<b>266,981,242.31</b>
<b>Closing Cash/Bank Balance</b>		<b>392,700,785.01</b>		<b>345,769,999.68</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	392,700,785.01		345,769,999.68	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>392,700,785.01</b>		<b>345,769,999.68</b>

**3.0 COMPUTERIZATION OF FINANCE & SUPPLY DEPARTMENT - FINAL ACCOUNTS UNIT**

The Treasurers 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 soon, as soon as approval for the acquisition of the necessary Hardware, Networking and other Logistics is secured 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 Zango Kataf Local Government at Mold Computers and Communications Ltd Kaduna.

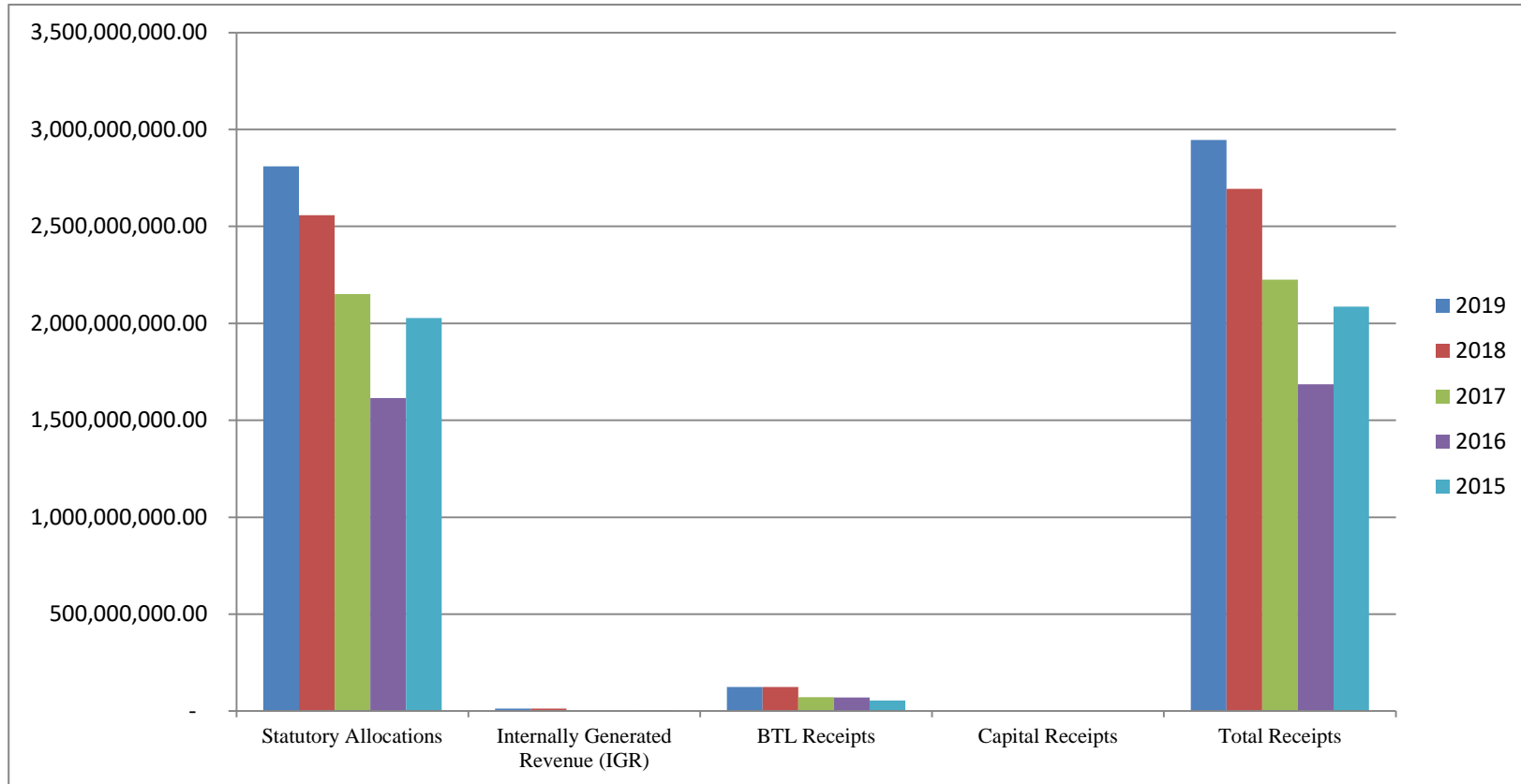
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	78,788,757.37	345,769,999.68	233,919,383.00	546,579,728.00	200,809,728.32		
<b>RECEIPTS</b>							
Statutory Allocation	2,557,802,388.36	2,809,615,359.04	2,488,175,919.00	2,678,620,526.00	130,994,833.04	2,080,000,000.00	
Internally Generated Revenue	12,398,000.00	12,792,826.60	25,000,000.00	25,000,000.00	12,207,173.40	42,627,273.00	
BTL Receipts	124,208,007.08	124,114,040.11			124,114,040.11		
<b>Total Recurrent Year Receipts</b>	<b>2,694,408,395.44</b>	<b>2,946,522,225.75</b>	<b>2,513,175,919.00</b>	<b>2,703,620,526.00</b>	<b>242,901,699.75</b>	<b>2,122,627,273.00</b>	
<b>Total Projected Funds Available</b>	<b>2,773,197,152.81</b>	<b>3,292,292,225.43</b>	<b>2,747,095,302.00</b>	<b>3,250,200,254.00</b>	<b>42,091,971.43</b>	<b>2,122,627,273.00</b>	
<b>Recurrent Expenditure: Economic Classification:</b>							
Employees Compensation	922,830,582.27	1,259,055,123.67	994,538,755.00	1,031,592,036.00	227,463,087.67	1,342,465,693.00	1,413,488,976.00
Social Benefits		264,323,154.27	96,453,875.00	196,845,199.00	67,477,955.27	65,000,000.00	
Overhead Costs	330,360,285.83	688,183,756.06	321,200,000.00	374,200,002.00	313,983,754.06	265,518,810.00	178,034,711.00
Settlement of Liabilities	49,000.00					8,000,000.00	
BTL Payments	124,208,007.08	124,114,040.11			124,114,040.11		
<b>Total Recurrent Payments</b>	<b>1,377,447,875.18</b>	<b>2,335,676,074.11</b>	<b>1,412,192,630.00</b>	<b>1,602,637,237.00</b>	<b>733,038,837.11</b>	<b>1,680,984,503.00</b>	<b>1,591,523,687.00</b>
<b>Capital Expenditure: Programme Classification:</b>							
01 Economic Empowerment Through Agriculture	81,426,490.48	40,920,529.10	50,000,000.00	66,000,000.00	25,079,470.90	1,501,596.00	
04 Improvement to Human Health	68,050,187.62	67,654,564.95	107,146,124.00	127,146,124.00	59,491,559.05	1,500,000.00	
05 Enhancing Skills and Knowledge	56,026,700.80	62,429,198.91	60,000,000.00	86,000,000.00	23,570,801.09	1,557,682.00	
06 Housing and Urban Development	26,581,943.12	67,986,155.40	110,631,895.00	165,726,699.00	97,740,543.60		
08 Youth		27,000.00		1,000,000.00	973,000.00		
09 Environmental Improvement	122,313,114.67	30,492,627.77	161,564,158.00	180,479,699.00	149,987,071.23	6,185,544.00	
10 Water Resources and Rural Development	68,715,491.66	34,665,768.30	76,987,119.00	96,987,119.00	62,321,350.70	2,211,671.00	
11 Information Communication & Technology	4,783,375.00	642,717.39		650,000.00	7,282.61		
12 Growing the Private Sector	15,000,000.00						
13 Reform of Government and Governance	208,028,224.20	82,784,966.55	159,384,550.00	220,884,550.00	138,099,583.45	3,363,871.00	
14 Power	361,496,247.68	116,188,569.31	432,422,513.00	463,922,513.00	340,124,529.42	10,624,738.00	
17 Road	37,557,502.72	52,513,854.36	176,766,313.00	238,766,313.00	186,252,458.64	16,963,176.00	
<b>Total Capital Expenditure by Programme</b>	<b>1,049,979,277.95</b>	<b>563,915,366.31</b>	<b>1,334,902,672.00</b>	<b>1,647,563,017.00</b>	<b>1,083,647,650.69</b>	<b>43,908,278.00</b>	
<b>Total Expenditure (Budget Size)</b>	<b>2,427,427,153.13</b>	<b>2,899,591,440.42</b>	<b>2,747,095,302.00</b>	<b>3,250,200,254.00</b>	<b>350,608,813.58</b>	<b>1,724,892,781.00</b>	<b>1,591,523,687.00</b>
Budget Surplus/(Deficit)	345,769,999.68	392,700,785.01			392,700,785.01	397,734,492.00	1,591,523,687.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>345,769,999.68</b>	<b>392,700,785.01</b>			<b>392,700,785.01</b>	<b>397,734,492.00</b>	<b>1,591,523,687.00</b>

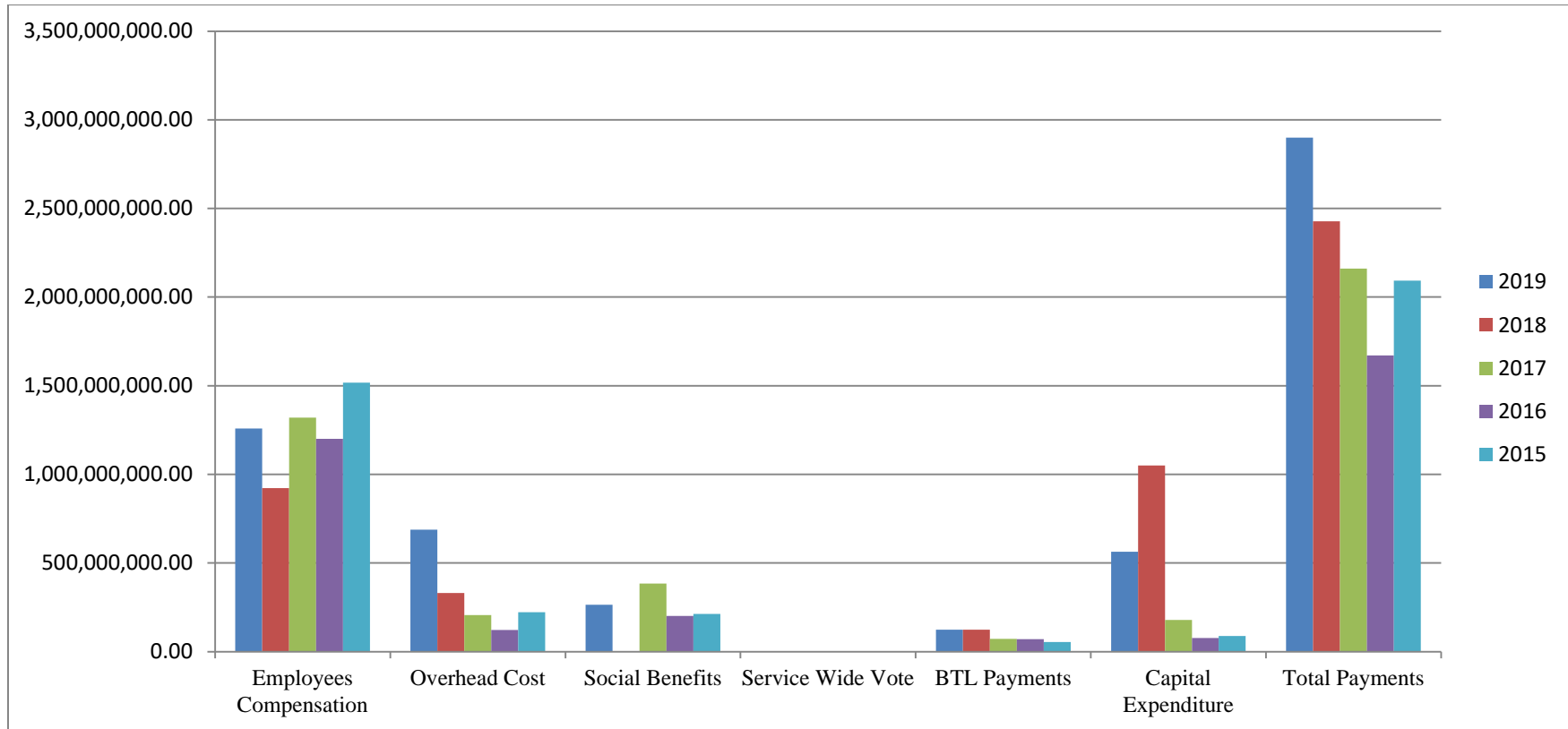
3.2 **FIVE YEARS FINANCIAL SUMMARY**

<b>RECEIPTS:</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocations	2,809,615,359.04	2,557,802,388.36	2,150,830,476.82	1,614,848,815.92	2,028,090,884.90
Internally Generated Revenue (IGR)	12,792,826.60	12,398,000.00	1,912,825.37	999,700.00	3,675,400.00
BTL Receipts	124,114,040.11	124,208,007.08	72,104,763.79	70,134,538.16	54,141,437.00
<b>Total Receipts</b>	<b>2,946,522,225.75</b>	<b>2,694,408,395.44</b>	<b>2,224,848,065.98</b>	<b>1,685,983,054.08</b>	<b>2,085,907,721.90</b>
<b>Payments:</b>					
<b>PAYMENTS:</b>					
Employees Compensation	1,259,055,123.67	922,830,582.27	1,319,389,613.77	1,200,297,748.96	1,516,557,901.35
Overhead Cost	688,183,756.06	330,360,285.83	206,104,633.67	122,489,323.28	222,012,364.92
Social Benefits	264,323,154.27		384,072,727.22	200,809,176.94	212,755,950.68
Settlement of Liabilities		49,000.00			
BTL Payments	124,114,040.11	124,208,007.08	72,104,763.79	70,134,538.16	54,605,736.22
<b>Capital Expenditure</b>	<b>563,915,366.31</b>	<b>1,049,979,277.95</b>	<b>179,529,796.86</b>	<b>77,291,844.75</b>	<b>87,452,133.00</b>
<b>Total Payments</b>	<b>2,899,591,440.42</b>	<b>2,427,427,153.13</b>	<b>2,161,201,535.31</b>	<b>1,671,022,632.09</b>	<b>2,093,384,086.17</b>
<b>CASH BALANCE</b>					
<b>Net Increase/(Decrease) in Cash</b>	<b>46,930,785.33</b>	<b>266,981,242.31</b>	<b>63,646,530.67</b>	<b>14,960,421.99</b>	<b>(7,476,364.27)</b>
Opening Cash Balance	345,769,999.68	78,788,757.37	15,142,226.70	181,804.71	7,658,168.98
<b>Closing Cash Balance</b>	<b>392,700,785.01</b>	<b>345,769,999.68</b>	<b>78,788,757.37</b>	<b>15,142,226.70</b>	<b>181,804.71</b>

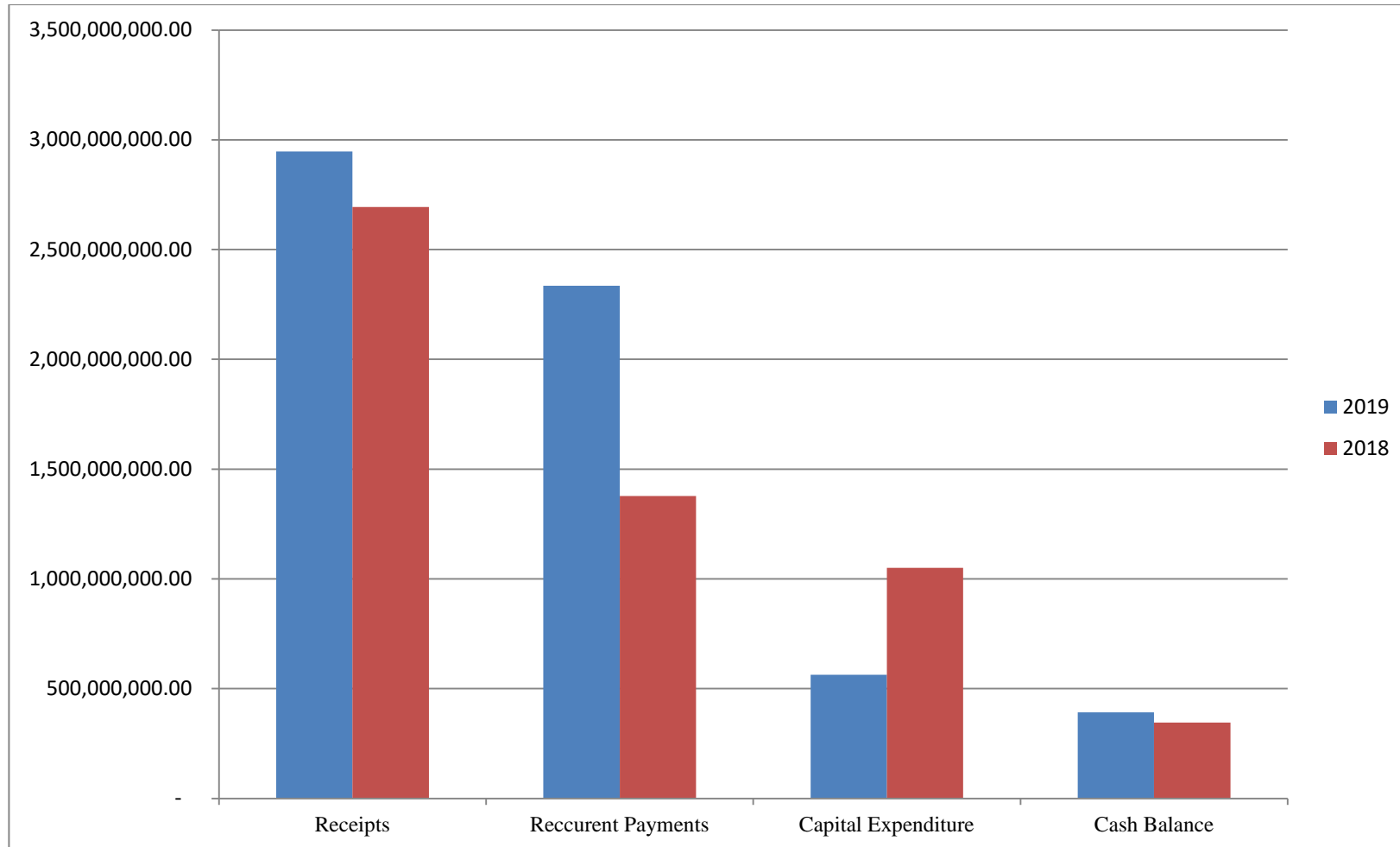
**ACTUAL RECEIPTS FOR 5 YEARS**



**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 Zangon Kataf Local Government of Kaduna State, which underlie the financial information, are set below:

**4.1 BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

**4.2 ASSETS AND LIABILITIES**

Assets are stated at their net values while Liabilities are recognized in full.

**4.3 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

**4.4 INVESTMENTS**

Shares are stated at cost.

**4.5 CONSOLIDATED REVENUE FUND**

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

**4.6 CAPITAL DEVELOPMENT FUND**

Capital Development Fund represents the aggregated balance after the capital receipts and capital expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the Local Government.

**4.7 STATUTORY ALLOCATION**

Statutory allocation is made up of revenue collected on a monthly basis which represents the Local Government's share of the Federation account. The Local Government's share from Federation Account, Share of VAT, Excess Crude receipts etc are all included in Gross Statutory Allocation in the financial statements. Statutory allocations are recognized in the financial statements when received.

**4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE**

Independent Revenue are recurrent revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Buildings, Rent on Government Land, Repayments, Income from Investments, Reimbursements and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditure is expenditure on Personnel, Pension, Gratuities, Salaries of Statutory Office Holders, Other overheads and Public Debt Charges. They are recognized in the financial statements of the State when payments are made.

**4.9 CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only.




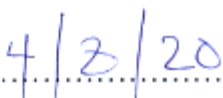
## 5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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


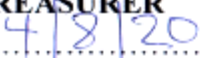
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

  
.....  
**MARY D. LALLAI**  
**TREASURER**

  
.....  
**DATE**

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Zangon Kataf Local Government as at 31<sup>st</sup> December, 2019, and its operation for the year ended on that date.

  
.....  
**MARY D. LALLAI**  
**TREASURER**  
  
.....  
**DATE**

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

***AUDIT CERTIFICATE***

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

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

**BASIS OF OPINION**

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

**OPINION**

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Zangon Kataf Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2019 subject to the recovery of eighty-five million, one hundred and seventy-four thousand, six hundred and twenty-six naira, fifteen kobo (N85,174,626.15) being money paid for works not executed and retirement of outstanding advances to the tune of six million and fifteen thousand, five hundred and thirty naira (6,015,530.00) only.



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

**STATEMENT NO.1**  
**CASH FLOW STATEMENT**

	Note	Actual 2019	Actual 2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	2,257,554,516.87	2,173,476,811.68
Share of Value Added Tax	2	552,060,842.17	384,325,576.68
Independent Revenue	3	12,792,826.60	12,398,000.00
<b>Total Receipts</b>		<b>2,822,408,185.64</b>	<b>2,570,200,388.36</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	1,259,055,123.67	922,830,582.27
Social Benefits	5	264,323,154.27	
Overhead Cost	6	688,183,756.06	330,360,285.83
CRFC - (Excluding Social Benefits and Public Debt)	7		49,000.00
<b>Total Payments</b>		<b>2,211,562,034.00</b>	<b>1,253,239,868.10</b>
<b>Net Cash Flow from Operating Activities</b>		<b>610,846,151.64</b>	<b>1,316,960,520.26</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	40,920,529.10	81,426,490.48
Improvement to Human Health	11	67,654,564.95	68,050,187.62
Enhancing Skills and Knowledge	12	62,429,198.91	56,026,700.80
Housing and Urban Development	13	67,986,155.40	26,581,943.12
Youth	15	27,000.00	
Environmental Improvement	16	30,492,627.77	122,313,114.67
Water Resources and Rural Development	17	34,665,768.30	68,715,491.66
Information and Communication Technology	18	642,717.39	4,783,375.00
Growing the Private Sector	19		15,000,000.00
Reform of Government and Governance	20	82,784,966.55	208,028,224.20
Power	21	123,797,983.58	361,496,247.68
Road	24	52,513,854.36	37,557,502.72
<b>Net Cash Flow from Investing Activities</b>	29	<b>563,915,366.31</b>	<b>1,049,979,277.95</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	124,114,040.11	124,208,007.08
Below-The-Line Payments	37	124,114,040.11	124,208,007.08
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		46,930,785.33	266,981,242.31
Opening Balance		345,769,999.68	78,788,757.37
<b>Closing Balance</b>	38	<b>392,700,785.01</b>	<b>345,769,999.68</b>

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39	392,700,785.01	345,769,999.68
<b>Sub Total</b>		<b>392,700,785.01</b>	<b>345,769,999.68</b>
Investments and Other Assets			
Investments	40	11,727,499.00	11,727,499.00
<b>Sub Total</b>		<b>11,727,499.00</b>	<b>11,727,499.00</b>
<b>Total Assets</b>		<b>404,428,284.01</b>	<b>357,497,498.68</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	392,700,785.01	345,769,999.68
Capital Development Fund	43		
Other Funds	44	11,727,499.00	11,727,499.00
<b>Sub - Total: Public Funds</b>		<b>404,428,284.01</b>	<b>357,497,498.68</b>
<b>LIABILITIES:</b>			
Public Funds + Liabilities		404,428,284.01	357,497,498.68

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>78,788,757.37</b>	<b>345,769,999.68</b>			<b>345,769,999.68</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		2,072,900,403.55	2,169,354,738.06	1,900,496,986.00	2,090,941,593.00	78,413,145.06+	1,500,000,000.00	
Share of VAT		384,325,576.68	552,060,842.17	507,042,022.00	507,042,022.00	45,018,820.17+	500,000,000.00	
Excess Crude		16,146,308.91						
NNPC Refunds		3,875,114.14	3,229,261.78			3,229,261.78+		
Refund from Paris Club			13,552,828.84			13,552,828.84+		
10% IGR State Contribution				80,636,911.00	80,636,911.00	80,636,911.00-	80,000,000.00	
Exchange Rate Difference		24,153,854.11	3,624,942.80			3,624,942.80+		
Solid Minerals			2,809,532.67			2,809,532.67+		
Share of Forex Equalization		50,931,794.34	42,064,965.46			42,064,965.46+		
Excess Bank Charges Recovered		5,469,336.63	5,157,307.46			5,157,307.46+		
Share of Good and Value Consideration			17,760,939.80			17,760,939.80+		
<b>Sub Total: Statutory Allocation</b>		<b>2,557,802,388.36</b>	<b>2,809,615,359.04</b>	<b>2,488,175,919.00</b>	<b>2,678,620,526.00</b>	<b>130,994,833.04+</b>	<b>2,080,000,000.00</b>	
Direct Taxes	49						1,000,000.00	
Licenses	50						300,000.00	
Rates	51			2,000,000.00	2,000,000.00	2,000,000.00-	900,000.00	
Fees	52		12,792,826.60	10,000,000.00	10,000,000.00	2,792,826.60+	27,427,273.00	
Earnings	55			13,000,000.00	13,000,000.00	13,000,000.00-	13,000,000.00	
Miscellaneous	62	12,398,000.00						
<b>Total: Independent Revenue</b>		<b>12,398,000.00</b>	<b>12,792,826.60</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>12,207,173.40-</b>	<b>42,627,273.00</b>	
<b>Total Recurrent Receipts</b>		<b>2,570,200,388.36</b>	<b>2,822,408,185.64</b>	<b>2,513,175,919.00</b>	<b>2,703,620,526.00</b>	<b>118,787,659.64+</b>	<b>2,122,627,273.00</b>	
<b>Total Funds Available</b>		<b>2,648,989,145.73</b>	<b>3,168,178,185.32</b>	<b>2,513,175,919.00</b>	<b>2,703,620,526.00</b>	<b>464,557,659.32+</b>	<b>2,122,627,273.00</b>	
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	922,830,582.27	1,259,055,123.67	994,538,755.00	1,031,592,036.00	227,463,087.67-	1,342,465,693.00	1,413,488,976.00
Social Benefits	64		264,323,154.27	96,453,875.00	196,845,199.00	67,477,955.27-	65,000,000.00	
Overhead Cost	65	330,360,285.83	688,183,756.06	321,200,000.00	374,200,002.00	313,983,754.06-	265,518,810.00	178,034,711.00
CRFC - (Excluding Social Benefits and Public Debts)	66	49,000.00					8,000,000.00	
<b>Total Recurrent Payments</b>		<b>1,253,239,868.10</b>	<b>2,211,562,034.00</b>	<b>1,412,192,630.00</b>	<b>1,602,637,237.00</b>	<b>608,924,797.00-</b>	<b>1,680,984,503.00</b>	<b>1,591,523,687.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	124,208,007.08	124,114,040.11			124,114,040.11+		
Below-The-Line Payments	68	124,208,007.08	124,114,040.11			124,114,040.11-		
<b>Net Movement</b>								
<b>Net Recurrent Funds before Transfers</b>		<b>1,395,749,277.63</b>	<b>956,616,151.32</b>	<b>1,100,983,289.00</b>	<b>1,100,983,289.00</b>	<b>144,367,137.68-</b>	<b>441,642,770.00</b>	<b>1,591,523,687.00</b>
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		1,049,979,277.95	563,915,366.31	1,100,983,289.00	1,100,983,289.00	537,067,922.69+	43,908,278.00	
<b>Total Appropriations/Transfers</b>		<b>1,049,979,277.95</b>	<b>563,915,366.31</b>	<b>1,100,983,289.00</b>	<b>1,100,983,289.00</b>	<b>537,067,922.69+</b>	<b>43,908,278.00</b>	
<b>Closing Balance</b>		<b>345,769,999.68</b>	<b>392,700,785.01</b>			<b>392,700,785.01+</b>	<b>397,734,492.00</b>	<b>1,591,523,687.00</b>

**STATEMENT NO.4**  
**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				233,919,383.00	546,579,728.00	546,579,728.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		1,049,979,277.95	563,915,366.31	1,100,983,289.00	1,100,983,289.00	537,067,922.69-	43,908,278.00	
<b>Sub Total: Capital Receipts</b>		<b>1,049,979,277.95</b>	<b>563,915,366.31</b>	<b>1,100,983,289.00</b>	<b>1,100,983,289.00</b>	<b>537,067,922.69-</b>	<b>43,908,278.00</b>	
<b>Total Capital Funds Available</b>		<b>1,049,979,277.95</b>	<b>563,915,366.31</b>	<b>1,334,902,672.00</b>	<b>1,647,563,017.00</b>	<b>1,083,647,650.69-</b>	<b>43,908,278.00</b>	
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	208,028,224.20	82,784,966.55	159,384,550.00	220,884,550.00	138,099,583.45+	3,363,871.00	
Economic Affairs	74	508,723,300.31	213,190,625.43	659,188,826.00	782,254,367.00	569,063,741.57+	29,561,907.00	
Environmental Protection	75	113,853,430.24	3,545,902.20	19,622,230.00	19,622,230.00	16,076,327.80+	4,766,051.00	
Housing and Community Development	76	95,297,434.78	102,651,923.70	187,619,014.00	242,713,818.00	140,061,894.30+	2,211,671.00	
Health	77	68,050,187.62	67,654,564.95	107,146,124.00	127,146,124.00	59,491,559.05+	1,500,000.00	
Recreation Culture and Religion	78		8,027,000.00		12,000,000.00	3,973,000.00+		
Education	79	56,026,700.80	62,429,198.91	60,000,000.00	86,000,000.00	23,570,801.09+	1,557,682.00	
Social Protection	80		23,631,184.57	141,941,928.00	156,941,928.00	133,310,743.43+	947,096.00	
<b>Total Capital Expenditure</b>		<b>1,049,979,277.95</b>	<b>563,915,366.31</b>	<b>1,334,902,672.00</b>	<b>1,647,563,017.00</b>	<b>1,083,647,650.69+</b>	<b>43,908,278.00</b>	

**NOTES TO CASH FLOW STATEMENT**

	Note	Actual 2019 ₦	Actual 2018 ₦
<b>Note 1 - Statutory Allocation</b>			
Statutory Allocation		2,169,354,738.06	2,072,900,403.55
25001001/11010003 Excess Crude			16,146,308.91
25001001/11010006 NNPC Refunds		3,229,261.78	3,875,114.14
25001001/11010009 Refund from Paris Club		13,552,828.84	
25001001/11010013 Exchange Rate Difference		3,624,942.80	24,153,854.11
25001001/11000018 Solid Minerals		2,809,532.67	
25001001/11010019 Share of Forex Equalization		42,064,965.46	50,931,794.34
25001001/11010020 Excess Bank Charges Recovered		5,157,307.46	5,469,336.63
25001001/11010021 Share of Good and Value Consideration		17,760,939.80	
<b>Total</b>		<b>2,257,554,516.87</b>	<b>2,173,476,811.68</b>
<b>Note 2 - Share of Value Added Tax</b>			
Share of Value Added Tax		552,060,842.17	384,325,576.68
<b>Note 3 - Independent Revenue</b>			
Fees		12,792,826.60	
Miscellaneous Revenue			12,398,000.00
<b>Total</b>		<b>12,792,826.60</b>	<b>12,398,000.00</b>
<b>Note 4 - Employees Compensation</b>			
Contribution for Primary Teachers Salaries		828,831,036.62	446,679,414.40
Local Government Staff	3A	430,224,087.05	476,151,167.87
<b>Total</b>		<b>1,259,055,123.67</b>	<b>922,830,582.27</b>
<b>Note 4A - Local Government Staff</b>			
Zangon Kataf Local Govt		430,224,087.05	476,151,167.87
<b>Total</b>		<b>430,224,087.05</b>	<b>476,151,167.87</b>
<b>Note 5 - Social Benefits</b>			
Contribution to Local Government Pension Fund		102,862,356.75	
Other Pension Requirements (Pension Benefits)		161,460,797.52	
<b>Total</b>		<b>264,323,154.27</b>	
<b>Note 6 - Overhead Costs</b>			
Transport and Travelling		12,075,666.00	25,179,200.00
Utilities		990,974.91	730,776.34
Material and Supplies		5,827,500.00	53,403,230.00
Maintenance Services		2,337,000.00	5,091,000.00
Training		57,885,617.90	23,000,000.00
Other Services		395,786,392.17	75,208,319.00

**Notes to Cash Flow Statement Cont'd**

	Note	Actual 2019	Actual 2018
		₦	₦
Consulting & Professional Services		1,949,000.00	13,493,000.00
Fuel and Lubricants		485,000.00	798,500.00
Financial Charges		1,190,296.85	1,150,000.00
Miscellaneous Expenses		209,656,308.23	132,306,260.49
<b>Total</b>		<b>688,183,756.06</b>	<b>330,360,285.83</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
20001001/22060203 Settlement of Liabilities			49,000.00
<b>Total</b>			<b>49,000.00</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15001001/23020113/01000001 Construction of LG Fertilizer store at LG Secretariat			43,971,280.00
15001001/23030112/01000002 Renovation of Women Home Economics center at Kamuru		4,800,000.00	1,230,000.00
15001001/23030112/01000003 Renovation of Women Home Economics Center at Ugwan Rimi		600,000.00	2,505,000.00
15001001/23020113/01000004 Constr of slaughter slaps & drilling of 1no hand pump G/Maga			1,030,210.48
15001001/23030112/01000005 Renovation of Women Home Economics center at Zango Kataf			9,920,000.00
15001001/23020113/01000006 Construction of Women Home Economics center in Fadan Kamanta		10,760,029.10	7,625,000.00
15001001/23010127/01000008 Procurement of improved Seeds Fertilizer for Dry Season Farm		3,000,000.00	
15001001/23050101/01000009 Food and Nutrition Programme		4,000,000.00	
15001001/23020113/01000012 Purchase of a Hilux truck for Agric. Department		9,760,500.00	5,500,000.00
15001001/23020113/01000013 Purchase of 10Nos Hand Tilling Equipment			5,000,000.00
15001001/23020113/01000017 Procurement of Agric Napsack Sprayers Chemicals etc			4,645,000.00
15001001/23010112/01000024 Purchase of 150 No 3inches Water Pumps and Hoses		8,000,000.00	
<b>Total</b>		<b>40,920,529.10</b>	<b>81,426,490.48</b>
<b>Note 11 - Improvement to Human Health</b>			
21001001/23020106/04000003 Construction of clinic at Kwarkwano			7,275,000.00
21001001/23010122/04000012 SHAWN II Programme		1,800,000.00	250,000.00
21001001/23010122/04000015 Purchase of 40 nos hospital beds/mattresses Ung Juju & Janka			5,125,100.00
21001001/23010122/04000016 Purchase of Medical Test Kits for PHC		20,000,000.00	
21001001/23030105/04000018 Renovation of Cold Chain Room at Zonkwa PHC			6,144,242.65
21001001/23020106/04000019 Completion of Health Clinic at Kangwaza			2,673,236.40
21001001/23030105/04000020 Renovation of Former PHC in Zonkwa		6,559,007.48	14,499,125.00
21001001/23020106/04000021 Contribution to PHC Services			32,083,483.57
21001001/23020106/04000036 Fencing of Health Centres (PHC)		21,075,557.47	
21001001/23020106/04000041 Construction/Renovation of two Clinics at Magamiya and Galad		18,220,000.00	
<b>Total</b>		<b>67,654,564.95</b>	<b>68,050,187.62</b>



**Notes to Cash Flow Statement Cont'd**

	Note	Actual 2019	Actual 2018
<b>Note 12 - Enhancing Skills and Knowledge</b>		₦	₦
17001001/23010124/05000001	Furnishing of Primary school at Ungwan Zomo (desk chairs &		2,461,700.80
17001001/23030110/05000002	Renovation of Former Library in Zonkwa		16,640,000.00
17001001/23010124/05000003	Purchase of Teaching/Learning Aids Equipment		34,925,000.00
17001001/23010124/05000007	Provision of Benches and Desk in some Selected Primary School	5,991,698.91	
17001001/23020107/05000009	Constr of 1 Block of 2 Nos Classrooms (Ongoing) at Zango	7,900,000.00	
17001001/23030106/05000033	Renovation of LGEA primary school at Ungwan Gaiya Samaru I (O		2,000,000.00
17001001/23020107/05000038	Fencing of Primary Schools	36,000,000.00	
17001001/23020107/05000039	Furnishing of WASH Office at Samaru	12,537,500.00	
<b>Total</b>		<b>62,429,198.91</b>	<b>56,026,700.80</b>
<b>Note 13 - Housing and Urban Development</b>			
25001001/23030105/06000002	Renov/convertn of former dispensary to police station Kamaru		11,359,813.51
25001001/23020104/06000003	Renovation of Education Secretary's Office and 1 no block at		14,998,625.00
25001001/23030103/06000005	Renovation of traditional rest house of( former Emirs of za	1,030,471.20	223,504.61
25001001/23020124/06000006	Construction of 5 nos market stalls at Gidan Maga	5,541,051.10	
25001001/23020104/06000007	Building of Cafeteria with furnishing at the Local Govt Secr	18,220,633.10	
25001001/23020104/06000008	Purchase / Acquisition Of Land	4,281,000.00	
25001001/23020104/06000009	Repairs/Renovation of 2 Nos SSQ houses with 2 No Boys Quarte	38,307,375.00	
25001001/23020103/06000010	Provision for Solar Home System	605,625.00	
<b>Total</b>		<b>67,986,155.40</b>	<b>26,581,943.12</b>
<b>Note 15 - Youth</b>			
17001001/23010104/08000003	Purchase of 10 Tricycles and Mattresses for Physical Challe	27,000.00	
<b>Total</b>		<b>27,000.00</b>	
<b>Note 16 - Environmental Improvement</b>		<b>30,492,627.77</b>	<b>122,313,114.67</b>
34001001/23020118/09000004	Constr of double cell box culvert (Mini bridge)@ Dawaki & oth		39,871,718.31
34001001/23020118/09000006	Construction of Double cell box culvert (mini bridge) at Lisu		8,459,684.43
34001001/23020118/09000007	Construction of Double Cell Box (Mini Bridge) At Kanzir Kama		4,000,879.20
34001001/23040102/09000008	Construction of double cell box culvert (mini bridge) Bvongkp		5,887,548.83
34001001/23020118/09000009	Construction of Bridge at Byonfort		17,000,000.00
34001001/23020118/09000010	Construction of Double cell box culvert (mini bridge) at Rama		9,000,000.00
34001001/23020118/09000012	Construction of Double Cell Box Culvert (Mini Bridge) At Rafi	3,545,902.20	4,000,000.00
34001001/23020118/09000013	Construction of 1 No Double Cell Box Culvert at Ungwan Zomo (M		6,973,079.40
34001001/23020116/09000015	Construction of double cell box culvert (Mini bridge) at Ungw		8,746,630.00
34001001/23020116/09000016	Construction of Double cell box culvert (mini bridge) at Kigu		9,152,956.15
34001001/23020118/09000018	Construction of Box Culvert at Mashan		5,368,322.30

**Notes to Cash Flow Statement Cont'd**

	Note	Actual 2019	Actual 2018
		₦	₦
34001001/23020118/09000019 Construction of Ring Culvert at Zaman Chawai(Ongoing)			3,852,296.05
34001001/23020116/09000056 Refuse Evacuation and Waste Management		11,449,017.04	
34001001/23020116/09000057 Construction of box culvert at Rimi and Bakin Kasuwa Junctio		1,403,662.06	
34001001/23020116/09000063 Construction of Double Cell Box Culvet (Mini Bridge) at Rama		2,974,958.98	
34001001/23040105/09000064 Construction of Culverts and Drainages at Various Locations		7,705,459.00	
34001001/23020116/09000066 Construction of Ring Culvert At Magata		98,087.49	
34001001/23040102/09000068 Construction of Box Culvert at Madakiya		3,315,541.00	
<b>Total</b>		<b>30,492,627.77</b>	<b>122,313,114.67</b>
<b>Note 17 - Water Resources and Rural Development</b>			
34001001/23020105/10000001 Drilling of Hand pump Borehole at Akupal			1,557,728.67
34001001/23030104/10000003 Construction / provision of hand pump borehole at unghan Wak			992,372.51
34001001/23020105/10000015 Drilling of boreholes at Marabang (Behind FACM) Around FACM		5,000,000.00	
34001001/23020105/10000022 Drilling of hand pump boreholes at 38 locations in the LG; P			60,664,728.82
34001001/23020105/10000026 Drilling of solar powered borehole with overhead tank at Lis		10,988,008.30	
34001001/23020105/10000027 Drilling of a borehole at Lisuru			1,585,293.17
34001001/23020105/10000031 Drilling of hand pump Borehole at Kwarkwanu			877,935.80
34001001/23020105/10000046 Drilling of 2No Hand Pump Boreholes At Matsirga			2,132,638.80
34001001/23020105/10000057 Drilling of Hand pump Borehole at Normadic Primary School Dok			41,806.67
34001001/23020105/10000058 Drilling of Hand Pump Borehole at Kachechere			862,987.22
34001001/23020105/10000074 Repair/Rehabilitation of overhead tanks at Bakin Rfi Ung Fu		13,725,000.00	
34001001/23020105/10000080 Drilling of borehole at Warkan		1,674,760.00	
34001001/23020105/10000081 Drilling of boreholes at Anphang and Ang Mallam Sidi		3,200,000.00	
34001001/23020105/10000084 Water supply from main source to Anghan Palace		78,000.00	
<b>Total</b>		<b>34,665,768.30</b>	<b>68,715,491.66</b>
<b>Note 18 - Information and Communication Technology</b>			
25001001/2320118/11000002 Installation of CCTV in Chairman's Office		642,717.39	
17001001/23010129/11000001 Purchase of information/communications gadget 1 video camera			4,783,375.00
<b>Total</b>		<b>642,717.39</b>	<b>4,783,375.00</b>
<b>Note 19 - Growing the Private Sector</b>			
25001001/23020124/12000001 Construction of 10no Deck Open Market Stall at Livestock Mkt			15,000,000.00
<b>Total</b>			<b>15,000,000.00</b>
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23010119/13000001 Construction of shades for pigs/other animals apartment at K			4,508,627.93
25001001/23030121/13000002 Repairs/Renovation of 5 nos SSQ and their BQs in the local G			54,585,730.00
25001001/23010112/13000003 Construction of 2 Gate houses & entrance gate at Katsit Mark			12,771,132.98

Notes to Cash Flow Statement Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
25001001/23030124/13000006	Renovation / repair of existing toilet at Katsit market		15,817,824.78
25001001/23030121/13000007	Renovation of civil defence office at Zonkwa		250,000.00
25001001/23010112/13000008	Barb wire Fencing of Orchard and construction of a green hous		13,950,000.00
25001001/23010113/13000009	Purchase of Laptop Computers		800,000.00
25001001/23020118/13000010	Furnishing of WASH Office at Samaru/Yearly Contribution/othe		7,000,000.00
25001001/23020118/13000011	Purchase/ Provision of table tennis badminton snooker tabl		5,000,000.00
25001001/23010132/13000015	Renovation of LG Central Store at the old secretariat		6,000,000.00
25001001/23020101/13000017	Reconstruction of colapsed wall fence of the LG secretariat		14,593,750.00
25001001/23020118/13000018	Completion of 3no Security post & Toilets in the secretariat		2,923,347.40
25001001/23020118/13000019	Reconstruction and rehabilitation of VIP Lodge Road Zonkwa (		5,678,375.00
25001001/23010105/13000020	Purchase of 2 nos 406 for HODs		13,329,263.63
25001001/23020118/13000023	Construction/Provision of Infrastructure(Refunds to State Go		40,000,000.00
25001001/23020104/13000024	Construction of District Head Office and Official Residence	1,125,000.00	
25001001/23020118/13000026	Drilling of solar powered borehole with overhead tank at Lis	15,000,000.00	
25001001/23020108/13000027	Purchase of Legislative Council Bus	3,600,000.00	
25001001/23050101/13000028	Settlement of Capital Liabilities	50,059,966.55	
25001001/23030121/13000030	Renovation of Legislative Chambers Offices and Funishing	6,000,000.00	
25001001/23010121/13000031	Provision of Funiture for Chairman and Vice Chairman Offices	7,000,000.00	
34001001/23020124/13000004	Construction of car park at local govt secretariat (15 nos s		10,220,172.48
34001001/23020103/13000005	Renovation of LG guest house at Ungwan Ruguni (ONGOING)		600,000.00
<b>Total</b>		<b>82,784,966.55</b>	<b>208,028,224.20</b>
<b>Note 21 - Power</b>			
34001001/23020103/09000002	Construction of 8 No Additional Double Cell Ring Culverts; 2	18,508,531.68	14,617,200.30
34001001/23020103/14000001	Provision/installation of 500kva transformer/accessories at		14,241,415.39
34001001/23020114/14000002	Stepping down of eletricity at Tsoriyang & Kankada 2km		8,421,279.75
34001001/23020103/14000003	Steppingdown of Electricity supply to Tagama 4km		10,741,573.00
34001001/23020103/14000004	Provision/installation of 500kva transformer/accessories at		7,280,015.98
34001001/23020103/14000005	Extension of electricity supply (Kurdan to zauru) Est 3km di	2,106,456.60	15,150,127.20
34001001/23020103/14000006	Extension/Stepping down of Electricity supply (Abet - bali-f	12,673,992.90	8,475,802.70
34001001/23020103/14000007	Provision/installation of 500kva transformer/accesories at K		7,230,336.75
34001001/23020103/14000008	Extension of electricity supply (kurfi to magamiya)2KM		6,333,169.60
34001001/23020103/14000009	Step down of electricity from Fanjim junction - Abet Kurmi -		9,567,646.75
34001001/23020103/14000010	extension of electricity from Kwaku to Takanai (2.8km)		11,507,260.11
34001001/23020103/14000011	Provision/installation of 500kva transformer/accessories at		6,797,752.75
34001001/23020103/14000012	Provision/installation of 500kva transformer/accessories at		2,487,295.00
34001001/23020114/14000013	Provision/install of 500kva transformer/accessorie @Ung Doo		28,469,228.00

Notes to Cash Flow Statement Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23020103/14000014	Provision/installation of 500kva transformer/accessories at		7,036,065.00
34001001/23020114/14000015	Provision/installation of 500kva transformer/accessories at		6,041,532.32
34001001/23020103/14000016	Purchase/installation of 500KVA transformer/accessories at U		10,835,829.97
34001001/23020103/14000017	Installation and accessories of 500KVA transformer behind Cu		4,375,000.00
34001001/23020103/14000018	Extension & stepping down of electricity from kurdan to Zutur		4,000,000.00
34001001/23020103/14000019	Stepping down of electricity supply at Ungwan Juju (1.5 km)		5,566,000.00
34001001/23020103/14000020	Extension of electricity to Katsit Gida phase 2 (1km)		5,122,378.00
34001001/23030102/14000021	Extention/stepping down of electricity at Ramai Tsohon Gida		5,000,000.00
34001001/23020103/14000022	Extension & stepping down of electricity at Ungwan Danbaki 3k		10,537,817.06
34001001/23020103/14000023	Extension & stepping down of electricity at Masat along Gora		7,903,042.85
34001001/23020103/14000024	Extention/stepping down of electricity at Sanzuwam phase 1 E	2,150,000.00	5,000,000.00
34001001/23020103/14000025	Extension & stepping down of electricity at Ungwan Kambai ext		10,000,000.00
34001001/23020103/14000026	Extension of electricity supply to Mashan 1km		3,830,192.50
34001001/23020103/14000027	Stepping down of electricity supply at Ungwan Shanu Fadan Kaj	8,400,000.00	5,000,000.00
34001001/23020103/14000028	Construction / provision of electricity supply at unghan Do	2,498,266.15	54,000,000.00
34001001/23020103/14000029	Installation of 8no all in one type of double arms solar st		3,000,000.00
34001001/23020103/14000030	Replacement of vandalized cables concret polls cross arms Ka		27,006,763.25
34001001/23020103/14000031	Replacement of Vandalized Cables/Concrete Poles Crossarms Fa	21,074,052.45	25,846,523.45
34001001/23010119/14000032	Purchase/Provision of Electrical Appliances( 20 Nos each of		10,075,000.00
34001001/23030102/14000040	Repairs/rehabilitation of 5 nos solar power street lights at	964,000.00	
34001001/23020103/14000041	Purchase and Installation of Solar Inverter @ LG Secretariat	5,611,228.50	
34001001/23020103/14000047	Supply of Electricity from Marsa to Rikan	5,065,841.30	
34001001/23020103/14000048	Supply of Electricity to (1) U/Doo behind Mdel Primary Schoo	7,609,414.27	
34001001/23020103/14000049	Supply of Electricity to Kurmin Masara	6,175,829.39	
34001001/23020103/14000050	Installation of Solar Street Light at Local Government Secre	21,294,125.77	
34001001/23020103/14000060	Electricity Project to Be Energised within the LG at Sako W	9,666,244.57	
<b>Total</b>		<b>123,797,983.58</b>	<b>361,496,247.68</b>
<b>Note 24 - Road</b>			
34001001/23020114/17000002	Completion of Bridge in Ashafa Community		21,330,081.19
34001001/23020114/17000006	Construction of Feeder Roads drainages leading to livestock		11,227,421.53
34001001/23020114/17000010	Completion of 17m long span bridge at Makarau		5,000,000.00
34001001/23020114/17000013	Construction of feeder road at Ung Jatau 4km from Junction (	60,480.00	
34001001/23020114/17000018	Grading of Feeder roads from Gora - Boto - Pimbu - Fadan Iku	9,216,900.00	
34001001/23020114/17000023	Grading of Roads/Drainages at Zamawan	6,380,987.00	
34001001/23020114/17000027	Grading of Ung Musa/Sanzuwam road 3km	3,316,700.00	
34001001/23020114/17000030	Rehabilitation of Selected Roads at Katsit Path Road	10,375,000.00	

Notes to Cash Flow Statement Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
34001001/23020114/17000032 Grading of Roads at Mazaki to Magawafan/Bakin Kogi to Sako a		22,665,987.36	
34001001/23020114/17000036 Surface Dressing of 2KM of Roads at Yangal to Kanzir and at		497,800.00	
<b>Total</b>		<b>52,513,854.36</b>	<b>37,557,502.72</b>
<b>Note 29 - Net Cash Flow from Investment Activities By Sector:</b>			
Capital Expenditure by Administrative Sector		151,413,839.34	238,789,994.84
Capital Expenditure by Economic Sector		282,390,763.11	682,329,019.69
Capital Expenditure by Social Sector		130,110,763.86	128,860,263.42
<b>Total</b>	<b>29</b>	<b>563,915,366.31</b>	<b>1,049,979,277.95</b>
<b>Note 29A - Net Cash Flow from Investment Activities By Economic:</b>			
Purchase of Fixed Assets General		49,418,698.91	115,020,732.66
Construction and Provision of Fixed Assets General		429,462,222.17	787,903,383.40
Rehabilitation and Repairs of Fixed Assets General		19,953,478.68	141,167,613.06
Preservation of the Environment General		3,315,541.00	5,887,548.83
Acquisition of Non Tangible Assets		61,765,425.55	
<b>Total - 29A</b>	<b>29</b>	<b>563,915,366.31</b>	<b>1,049,979,277.95</b>
<b>Note 29B - Net Cash Flow from Investment Activities By Location:</b>			
Gora Ward		335,478,949.34	81,952,366.69
Gidan Jatau Ward		70,591,933.88	34,518,147.56
Zonzon Ward		21,074,052.45	58,151,718.54
Kamantan Ward		19,425,493.18	120,289,238.65
Madakiya Ward		10,639,965.06	99,723,282.71
Zonkwa Ward		65,303,979.50	423,965,458.55
Ungwan Rimi Ward		600,000.00	52,203,154.53
Ungwan Gaiye Ward			89,985,946.31
Kamaru/Ikulu Ward		4,800,000.00	28,371,322.46
Zango Urban Ward		27,600,992.90	36,175,995.20
Zaman Dabo Ward		8,400,000.00	14,567,646.75
<b>Total - 29B</b>		<b>563,915,366.31</b>	<b>1,039,904,277.95</b>
<b>Note 36 - BTL Receipts</b>			
25001001/12150001 Withholding Taxes due to FIRS		13,891,625.69	
25001001/12150002 VAT due to FIRS		16,558,947.45	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		12,995,281.00	12,345,441.69
25001001/12150004 Union Deductions			40,912,421.36
25001001/12150005 Deposits		3,920,808.51	
25001001/12150000 Loans deduction for Salary Other Deduction for Payroll		230,200.88	

Notes to Cash Flow Statement Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
25001001/12150000 10% Contract Retention Fees		32,162,205.45	
25001001/12150009 SIGMA Pension Deduction		20,475,024.40	
25001001/12150010 Withholding Tax Due to BIR		1,515,490.09	
25001001/12150000 NULGE Deductions		5,159,564.51	2,742,425.58
25001001/12150000 PDP Contribution		1,442,022.54	
25001001/12150000 Sharp - Sharp Loan			24,329,792.32
25001001/12150000 Personal Loan Deductions			1,000,000.00
25001001/12150030 Refund of Unclaimed Salary		238,144.60	
25001001/12150031 ALGON Dues		1,000,000.00	
25001001/12150032 NUT		3,034,448.99	7,762,431.38
25001001/12150034 ENDWELL		3,034,435.96	20,223,048.88
25001001/12150035 Credit Direct		1,336,932.88	
25001001/12150036 National Housing Fund (NHF)		7,118,907.16	2,510,437.52
25001001/12150039 AOPSHON			12,382,008.35
<b>Total</b>		<b>124,114,040.11</b>	<b>124,208,007.08</b>
<b>Note 37 - Below the Line Payments</b>			
25001001/22000000 WHT		13,891,625.69	
25001001/22080002 Vat due to FIRS		16,558,947.45	
25001001/22080003 PAYE Deductions Remittances to BIR		12,995,281.00	12,345,441.69
25001001/22080004 Union Deductions			40,912,421.36
25001001/22080005 Monthly Net Total Salary Control Accounts		3,920,808.51	
25001001/22080006 Loans Deductions for Salary Other Deduction for Payroll		230,200.88	
25001001/22000000 10% Contract Retention Fees		32,162,205.45	
25001001/22080009 SIGMA Pension Deduction		20,475,024.40	
25001001/22080010 Withholding Tax Due to BIR		1,515,490.09	
25001001/22080012 NULGE Deductions		5,159,564.51	2,742,425.58
25001001/22000000 PDP Contribution		1,442,022.54	
25001001/22000000 Sharp - Sharp Loan			24,329,792.32
25001001/22080021 Personal Loan Remittances			1,000,000.00
25001001/22080030 Refund of Unclaimed Salary		238,144.60	
25001001/22080031 ALGON Dues		1,000,000.00	
25001001/22080032 NUT		3,034,448.99	7,762,431.38
25001001/22080034 ENDWELL		3,034,435.96	20,223,048.88
25001001/22080035 Credit Direct		1,336,932.88	
25001001/22080036 National Housing Fund (NHF)		7,118,907.16	2,510,437.52
25001001/22080039 AOPSHON			12,382,008.35

Notes to Cash Flow Statement Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
<b>Total</b>		<b>124,114,040.11</b>	<b>124,208,007.08</b>
<b>Note 38 - Closing Balance</b>			
20001001/31010101 UBA - Main Account		168,749,322.60	240,956,928.93
20001001/31010109 UBA - Capital Main Accounts		223,951,462.41	104,813,070.75
<b>Sub Total: Cash and Bank</b>		<b>392,700,785.01</b>	<b>345,769,999.68</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>		<b>392,700,785.01</b>	<b>345,769,999.68</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual 2019	Actual 2018
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
UBA - Main Account	168,749,322.60	240,956,928.93
UBA - Capital Main Accounts	223,951,462.41	104,813,070.75
<b>Total</b>	<b>392,700,785.01</b>	<b>345,769,999.68</b>
<b>Note 40 - Investments</b>		
Renovation of Clinics	1,333,333.00	1,333,333.00
Purchase of Hospital Equipment	127,500.00	127,500.00
Purchase of Drug for Outbreak	666,666.00	666,666.00
Urban Development Bank	500,000.00	500,000.00
Jama'a Bakery Kafanchan	100,000.00	100,000.00
Nigerian Universal Bank	2,000,000.00	2,000,000.00
Global Bank	500,000.00	500,000.00
Unity (Former Intercity) Bank Plc	5,500,000.00	5,500,000.00
NUB Int'l Bank Plc	1,000,000.00	1,000,000.00
<b>Total</b>	<b>11,727,499.00</b>	<b>11,727,499.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	345,769,999.68	78,788,757.37
Add/(Less) Net Recurrent Surplus/(Deficit)	46,930,785.33	266,981,242.31
<b>Closing Balance</b>	<b>392,700,785.01</b>	<b>345,769,999.68</b>
<b>Note 43 - Consolidated Revenue Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>



**NOTES TO STATEMENT OF CONSOLIDATED REVENUE Fund**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
<b>Note 50 - Licenses</b>	₦	₦	₦	₦	₦	₦	₦
Bicycle License						300,000.00	
<b>Total</b>						<b>300,000.00</b>	
<b>Note 51 - Rates</b>							
Tenement Rate						900,000.00	
Shops and Kiosk Rates			1,000,000.00	1,000,000.00	1,000,000.00-		
Land use Charges (Private and Commercial Property)			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00-</b>	<b>900,000.00</b>	
<b>Note 52 - Fees</b>							
Slaughter Fees						2,500,000.00	
Naming of Street Registration Fees			500,000.00	500,000.00	500,000.00-		
Contract Registration Fees		12,792,826.60			12,792,826.60+		
Marriage/Divorce Fees			1,500,000.00	1,500,000.00	1,500,000.00-		
Advertising Fees			500,000.00	500,000.00	500,000.00-	2,777,273.00	
Customary Right of Occupancy Fees						2,500,000.00	
Birth/Death Registration Fees						450,000.00	
Kiosk Fees						17,000,000.00	
Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,700,000.00	
Domestic Animal Fee						500,000.00	
Slaughter Slab Fees			400,000.00	400,000.00	400,000.00-		
Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00-		
Public Convenience Sewage and Refuse Disposal Fees			4,100,000.00	4,100,000.00	4,100,000.00-		
<b>Total</b>		<b>12,792,826.60</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>2,792,826.60+</b>	<b>27,427,273.00</b>	
<b>Note 55 - Earnings</b>							
Earning from Market			9,500,000.00	9,500,000.00	9,500,000.00-	10,000,000.00	
Earning from Motor Park			3,500,000.00	3,500,000.00	3,500,000.00-	3,000,000.00	
<b>Total</b>			<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>13,000,000.00-</b>	<b>13,000,000.00</b>	
<b>Note 62 - Miscellaneous</b>							
Recovery of Loses and Overpayment	11,398,000.00						
Unclaimed Salary	1,000,000.00						
<b>Total</b>	<b>12,398,000.00</b>						
<b>Note 63 - Employee Compensation</b>							
Department of Admin. and Finance	350,302,828.18	323,395,106.81	290,983,989.00	328,037,270.00	4,642,163.19+	319,183,189.00	338,742,348.00
Department of Primary Health Care	125,848,339.69	106,828,980.24	108,113,022.00	108,113,022.00	1,284,041.76+	121,918,673.00	128,314,606.00
Contribution to Primary Education	446,679,414.40	828,831,036.62	595,441,744.00	595,441,744.00	233,389,292.62-	901,363,831.00	946,432,022.00
<b>Total</b>	<b>922,830,582.27</b>	<b>1,259,055,123.67</b>	<b>994,538,755.00</b>	<b>1,031,592,036.00</b>	<b>227,463,087.67-</b>	<b>1,342,465,693.00</b>	<b>1,413,488,976.00</b>

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 64 - Social Benefits</b>							
Contribution to Local Government Pension Fund		102,862,356.75	96,453,875.00	146,649,537.00	43,787,180.25+	65,000,000.00	
Other Pension Requirement (Pension Benefits)		161,460,797.52		50,195,662.00	111,265,135.52-		
<b>Total</b>		<b>264,323,154.27</b>	<b>96,453,875.00</b>	<b>196,845,199.00</b>	<b>67,477,955.27-</b>	<b>65,000,000.00</b>	
<b>Note 65 - Overhead Cost</b>							
Department of Admin. and Finance	280,371,353.33	576,225,790.55	228,020,000.00	261,020,002.00	315,205,788.55-	185,322,811.00	123,798,712.00
Department of Agriculture & Forestry	5,037,510.70	30,275,802.10	11,000,000.00	31,000,000.00	724,197.90+	9,700,000.00	3,200,000.00
Department of Works and Infrastructure	2,823,776.34	3,812,974.91	3,880,000.00	3,880,000.00	67,025.09+	3,836,000.00	3,836,000.00
Department of Education and Social Development	20,412,085.46	35,275,307.51	35,500,000.00	35,500,000.00	224,692.49+	21,160,000.00	3,500,000.00
Department of Primary Health Care	21,715,560.00	42,593,880.99	42,800,000.00	42,800,000.00	206,119.01+	45,499,999.00	43,699,999.00
<b>Total</b>	<b>330,360,285.83</b>	<b>688,183,756.06</b>	<b>321,200,000.00</b>	<b>374,200,002.00</b>	<b>313,983,754.06-</b>	<b>265,518,810.00</b>	<b>178,034,711.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liabilities	49,000.00					8,000,000.00	
<b>Total</b>	<b>49,000.00</b>					<b>8,000,000.00</b>	
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS		13,891,625.69			13,891,625.69+		
VAT due to FIRS		16,558,947.45			16,558,947.45+		
PAYE Taxes due to State Board of Internal Revenue	12,345,441.69	12,995,281.00			12,995,281.00+		
Union Deductions	40,912,421.36						
Deposits		3,920,808.51			3,920,808.51+		
Loans deduction for Salary Other Deduction for Payroll		230,200.88			230,200.88+		
10% Contract Retention Fees		32,162,205.45			32,162,205.45+		
SIGMA Pension Deduction		20,475,024.40			20,475,024.40+		
Withholding Tax Due to BIR		1,515,490.09			1,515,490.09+		
NULGE Deductions	2,742,425.58	5,159,564.51			5,159,564.51+		
PDP Contribution		1,442,022.54			1,442,022.54+		
Sharp - Sharp Loan	24,329,792.32						
Personal Loan Deductions	1,000,000.00						
Refund of Unclaimed Salary		238,144.60			238,144.60+		
ALGON Dues		1,000,000.00			1,000,000.00+		
NUT	7,762,431.38	3,034,448.99			3,034,448.99+		
ENDWELL	20,223,048.88	3,034,435.96			3,034,435.96+		
Credit Direct		1,336,932.88			1,336,932.88+		
National Housing Fund (NHF)	2,510,437.52	7,118,907.16			7,118,907.16+		
AOPSHON	12,382,008.35						
<b>Total</b>	<b>124,208,007.08</b>	<b>124,114,040.11</b>			<b>124,114,040.11+</b>		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 68 - Below the Line Payments</b>							
WHT		13,891,625.69			13,891,625.69-		
Vat due to FIRS		16,558,947.45			16,558,947.45-		
PAYE Deductions Remittances to BIR	12,345,441.69	12,995,281.00			12,995,281.00-		
Union Deductions	40,912,421.36						
Monthly Net Total Salary Control Accounts		3,920,808.51			3,920,808.51-		
Loans Deductions for Salary Other Deduction for Payroll		230,200.88			230,200.88-		
10% Contract Retention Fees		32,162,205.45			32,162,205.45-		
SIGMA Pension Deduction		20,475,024.40			20,475,024.40-		
Withholding Tax Due to BIR		1,515,490.09			1,515,490.09-		
NULGE Deductions	2,742,425.58	5,159,564.51			5,159,564.51-		
PDP Contribution		1,442,022.54			1,442,022.54-		
Sharp - Sharp Loan	24,329,792.32						
Personal Loan Remittances	1,000,000.00						
Refund of Unclaimed Salary		238,144.60			238,144.60-		
ALGON Dues		1,000,000.00			1,000,000.00-		
NUT	7,762,431.38	3,034,448.99			3,034,448.99-		
ENDWELL	20,223,048.88	3,034,435.96			3,034,435.96-		
Credit Direct		1,336,932.88			1,336,932.88-		
National Housing Fund (NHF)	2,510,437.52	7,118,907.16			7,118,907.16-		
AOPSHON	12,382,008.35						
<b>Total</b>	<b>124,208,007.08</b>	<b>124,114,040.11</b>			<b>124,114,040.11-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
<b>Note 71 - General Public Services</b>	₦	₦	₦	₦	₦	₦	₦
25001001/23010119/13000001 Construction of shades for pigs/other animals apartment at K	4,508,627.93						
25001001/23030121/13000002 Repairs/Renovation of 5 nos SSQ and their BQs in the local G	54,585,730.00						
25001001/23010112/13000003 Construction of 2 Gate houses & entrance gate at Katsit Mark	12,771,132.98						
25001001/23030124/13000006 Renovation / repair of existing toilet at Katsit market	15,817,824.78						
25001001/23030121/13000007 Renovation of civil defence office at Zonkwa	250,000.00						
25001001/23010112/13000008 Barb wire Fencing of Orchard and construction of a green hous	13,950,000.00						
25001001/23010113/13000009 Purchase of Laptop Computers	800,000.00						
25001001/23020118/13000010 Furnishing of WASH Office at Samaru/Yearly Contribution/othe	7,000,000.00						
25001001/23020118/13000011 Purchase/ Provision of table tennis badminton snooker tabl	5,000,000.00						
25001001/23020101/13000012 Landscaping and beautification of LG secretariate						250,000.00	
25001001/23010132/13000015 Renovation of LG Central Store at the old secretariat	6,000,000.00						
25001001/23020101/13000017 Reconstruction of collapsed wall fence of the LG secretariat	14,593,750.00						
25001001/23020118/13000018 Completion of 3no Security post & Toilets in the secretariat	2,923,347.40						
25001001/23020118/13000019 Reconstruction and rehabilitation of VIP Lodge Road Zonkwa (	5,678,375.00						
25001001/23010105/13000020 Purchase of 2 nos 406 for HODs	13,329,263.63						
25001001/23020118/13000023 Construction/Provision of Infrastructure(Refunds to State Go	40,000,000.00			42,000,000.00	42,000,000.00+		
25001001/2320104/13000024 Construction of District Head Office and Official Residence		1,125,000.00	25,000,000.00	25,000,000.00	23,875,000.00+		
25001001/2320118/13000025 Completion of 17M Local Govt Secretariat At Makarau			11,384,550.00	11,384,550.00	11,384,550.00+	569,227.00	
25001001/2320118/13000026 Drilling of solar powered borehole with overhead tank at Lis		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+		
25001001/2320108/13000027 Purchase of Legislative Council Bus		3,600,000.00	8,000,000.00	8,000,000.00	4,400,000.00+		
25001001/23050101/13000028 Settlement of Capital Liabilities		50,059,966.55	70,000,000.00	70,000,000.00	19,940,033.45+		
25001001/23030121/30000030 Renovation of Legislative Chambers Offices and Funishing		6,000,000.00		8,000,000.00	2,000,000.00+		
25001001/2310112/13000031 Provision of Furniture for Chairman and Vice Chairman Offices		7,000,000.00		9,000,000.00	2,000,000.00+		
34001001/23020124/13000004 Construction of car park at local govt secretariat (15 nos s	10,220,172.48						
34001001/23020103/13000005 Renovation of LG guest house at Ungwan Ruguni (ONGOING)	600,000.00					2,544,644.00	
34001001/23010107/13000006 Purchase of Fire Fighting Truck			25,000,000.00	25,000,000.00	25,000,000.00+		
34001001/23020105/13000007 Purchase of 3no. Peugeot 406 and 1no 508 cars for official				2,500,000.00	2,500,000.00+		
<b>Total</b>	<b>208,028,224.20</b>	<b>82,784,966.55</b>	<b>159,384,550.00</b>	<b>220,884,550.00</b>	<b>138,099,583.45+</b>	<b>3,363,871.00</b>	
<b>Note 74 - Economic Affairs</b>							
25001001/2320118/110000002 Installation of CCTV in Chairman's Office		642,717.39		650,000.00	7,282.61+		
25001001/23020124/12000001 Construction of 10no Deck Open Market Stall at Livestock Mkt	15,000,000.00						
15001001/23020113/01000001 Construction of LG Fertilizer store at LG Secretariat	43,971,280.00						
15001001/23030112/01000002 Renovation of Women Home Economics center at Kamuru	1,230,000.00	4,800,000.00	6,000,000.00	6,000,000.00	1,200,000.00+	300,000.00	
15001001/23030112/01000003 Renovation of Women Home Economics Center at Ugwan Rimi	2,505,000.00	600,000.00	6,000,000.00	6,000,000.00	5,400,000.00+	650,000.00	
15001001/23020113/01000004 Constr of slaughter slaps & drilling of 1no hand pump G/Maga	1,030,210.48						
15001001/23030112/01000005 Renovation of Women Home Economics center at Zango Kataf	9,920,000.00					125,000.00	
15001001/23020113/01000006 Construction of Women Home Economics center in Fadan Kamanta	7,625,000.00	10,760,029.10	15,000,000.00	15,000,000.00	4,239,970.90+	65,000.00	
15001001/23010127/01000008 Procurement of improved Seeds Fertilizer for Dry Season Farm		3,000,000.00		5,000,000.00	2,000,000.00+		
15001001/23050101/01000009 Food and Nutrition Programme		4,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00+		
15001001/23020113/01000012 Purchase of a Hilux truck for Agric. Department	5,500,000.00	9,760,500.00	12,000,000.00	12,000,000.00	2,239,500.00+	111,596.00	
15001001/23020113/01000013 Purchase of 10Nos Hand Tilling Equipment	5,000,000.00						
15001001/23020113/01000017 Procurement of Agric Napsack Sprayers Chemicals etc	4,645,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	250,000.00	
34001001/23020103/09000002 Construction of 8 No Additional Double Cell Ring Culverts; 2	14,617,200.30	18,508,531.68	18,737,709.00	18,737,709.00	229,177.32+	150,000.00	
34001001/23020118/09000006 Construction of Double cell box culvert (mini bridge) at Lisu	8,459,684.43					472,397.00	
34001001/23040102/09000068 Construction of Box Culvert at Madakiya		3,315,541.00		3,915,541.00	600,000.00+		
34001001/23020114/10000090 Drilling of Borehole Overhead Tank and Generator at Kasit				3,000,000.00	3,000,000.00+		
34001001/23020105/10000091 Construction of 14 Hand Pump in the Renovated Primary School				17,000,000.00	17,000,000.00+		

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000001	Provision/installation of 500kva transformer/accessories at	14,241,415.39					
34001001/23020114/14000002	Stepping down of electricity at Tsoriyang & Kankada 2km	8,421,279.75				423,570.00	
34001001/23020103/14000003	Stepping down of Electricity supply to Tagama 4km	10,741,573.00					
34001001/23020103/14000004	Provision/installation of 500kva transformer/accessories at	7,280,015.98					
34001001/23020103/14000005	Extension of electricity supply (Kurdan to zauru) Est 3km di	15,150,127.20	2,106,456.60	20,150,121.00	20,150,121.00	18,043,664.40+	1,007,506.00
34001001/23020103/14000006	Extension/Stepping down of Electricity supply (Abet - bali-f	8,475,802.70	12,673,992.90	13,340,538.00	13,340,538.00	666,545.10+	667,026.00
34001001/23020103/14000007	Provision/installation of 500kva transformer/accessories at K	7,230,336.75					
34001001/23020103/14000008	Extension of electricity supply (kurfi to magamiya)2KM	6,333,169.60		20,000,000.00	20,000,000.00	20,000,000.00+	319,736.00
34001001/23020103/14000009	Step down of electricity from Fanjim junction - Abet Kurmi -	9,567,646.75		20,000,000.00	20,000,000.00	20,000,000.00+	
34001001/23020103/14000010	extension of electricity from Kwaku to Takanai (2.8km)	11,507,260.11					616,119.00
34001001/23020103/14000011	Provision/installation of 500kva transformer/accessories at	6,797,752.75					372,459.00
34001001/23020103/14000012	Provision/installation of 500kva transformer/accessories at	2,487,295.00					372,459.00
34001001/23020114/14000013	Provision/install of 500kva transformer/accessorie @Ung Doo	28,469,228.00					372,459.00
34001001/23020103/14000014	Provision/installation of 500kva transformer/accessories at	7,036,065.00					372,459.00
34001001/23020114/14000015	Provision/installation of 500kva transformer/accessories at	6,041,532.32					372,459.00
34001001/23020103/14000016	Purchase/installation of 500KVA transformer/accessories at U	10,835,829.97					
34001001/23020103/14000017	Installation and accessories of 500KVA transformer behind Cu	4,375,000.00					
34001001/23020103/14000018	Extension & stepping down of electricity from kurdan to Zatur	4,000,000.00					
34001001/23020103/14000019	Stepping down of electricity supply at Ungwan Juju (1.5 km)	5,566,000.00					
34001001/23020103/14000020	Extension of electricity to Katsit Gida phase 2 (1km)	5,122,378.00					
34001001/23030102/14000021	Extention/stepping down of electricity at Ramai Tsohon Gida	5,000,000.00					502,448.00
34001001/23020103/14000022	Extension & stepping down of electricity at Ungwan Danbaki 3k	10,537,817.06					542,680.00
34001001/23020103/14000023	Extension & stepping down of electricity at Masat along Gora	7,903,042.85					545,170.00
34001001/23020103/14000024	Extention/stepping down of electricity at Sanzuwam phase 1 E	5,000,000.00	2,150,000.00	20,160,378.00	20,160,378.00	18,010,378.00+	508,018.00
34001001/23020103/14000025	Extension & stepping down of electricity at Ungwan Kambai ext	10,000,000.00		23,160,378.00	23,160,378.00	23,160,378.00+	1,158,018.00
34001001/23020103/14000026	Extension of electricity supply to Mashan 1km	3,830,192.50					
34001001/23020103/14000027	Stepping down of electricity supply at Ungwan Shanu Fadan Kaj	5,000,000.00	8,400,000.00	10,143,055.00	10,143,055.00	1,743,055.00+	507,152.00
34001001/23020103/14000028	Construction / provision of electricity supply at ungowan Do	54,000,000.00	2,498,266.15	50,892,886.00	50,892,886.00	48,394,619.85+	65,000.00
34001001/23020103/14000029	Installation of 8no all in one type of double arms solar st	3,000,000.00					
34001001/23020103/14000030	Replacement of vandalized cables concret polls cross arms Ka	27,006,763.25					
34001001/23020103/14000031	Replacement of Vandalized Cables/Concrete Poles Crossarms Fa	25,846,523.45	21,074,052.45	21,409,035.00	21,409,035.00	334,982.55+	1,750,000.00
34001001/23010119/14000032	Purchase/Provision of Electrical Appliances( 20 Nos each of	10,075,000.00					
34001001/23020103/14000033	Dropping of power supply to Zonkwa Library			480,000.00	480,000.00	480,000.00+	
34001001/23020103/14000034	Extension of electricity supply from Kamuru - Ung Pah - Fans			15,967,241.00	15,967,241.00	15,967,241.00+	
34001001/23020103/14000035	Provision of converter (Solar Power / Electrical) for LG Sec			451,500.00	451,500.00	451,500.00+	
34001001/23020103/14000036	Provision of Electricity at Hyin Banki Madakiya			20,000,000.00	20,000,000.00	20,000,000.00+	
34001001/23020103/14000037	Provision/installation of 15 nos solar powered street lights			7,500,000.00	14,000,000.00	14,000,000.00+	
34001001/23020103/14000038	Provision/installation of 5 nos solar powered street lights			2,500,000.00	2,500,000.00	2,500,000.00+	
34001001/23010129/14000039	Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+	
34001001/23030102/14000040	Repairs/rehabilitation of 5 nos solar power street lights at		964,000.00	1,000,000.00	1,000,000.00	36,000.00+	
34001001/23020103/14000041	Purchase and Installation of Solar Inverter @ LG Secretariat		5,611,228.50	9,000,000.00	9,000,000.00	3,388,771.50+	
34001001/23020103/14000043	Stepping down of electricity supply at Kolosok 2km			15,150,000.00	15,150,000.00	15,150,000.00+	
34001001/23020103/14000044	Supply of Electricity at Gora Gida			20,000,000.00	20,000,000.00	20,000,000.00+	
34001001/23020103/14000045	Supply of Electricity at Magata			24,000,000.00	24,000,000.00	24,000,000.00+	
34001001/23020103/14000046	Supply of Electricity at Mazaki/Tuyui			21,879,672.00	21,879,672.00	21,879,672.00+	
34001001/23020103/14000047	Supply of Electricity from Marsa to Rikan		5,065,841.30	20,000,000.00	20,000,000.00	14,934,158.70+	
34001001/23020103/14000048	Supply of Electricity to (1) U/Doo behind Mdel Primary Schoo		7,609,414.27	20,000,000.00	20,000,000.00	12,390,585.73+	
34001001/23020103/14000049	Supply of Electricity to Kurmin Masara		6,175,829.39	12,000,000.00	12,000,000.00	5,824,170.61+	

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

		Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000050	Installation of Solar Street Light at Local Government Secre		21,294,125.77	24,000,000.00	24,000,000.00	2,705,874.23+		
34001001/23020103/14000060	Electricity Project to Be Energised within the LG at Sako W		9,666,244.57		25,000,000.00	15,333,755.43+		
34001001/23020114/17000002	Completion of Bridge in Ashafa Community	21,330,081.19					382,324.00	
34001001/23020114/17000006	Construction of Feeder Roads drainages leading to livestock	11,227,421.53						
34001001/23020114/17000010	Completion of 17m long span bridge at Makarau	5,000,000.00						
34001001/23020114/17000013	Construction of feeder road at Ung Jatau 4km from Junction (		60,480.00	6,290,172.00	6,290,172.00	6,229,692.00+		
34001001/23020114/17000014	Construction of feeder road from Tsoriyang main road to UBE			14,677,069.00	14,677,069.00	14,677,069.00+		
34001001/23020114/17000015	Construction of Mini Bridge at Sakwan 8km away from Kmantan			13,130,000.00	13,130,000.00	13,130,000.00+		
34001001/23020114/17000016	Construction of road at Jankasa			8,386,896.00	8,386,896.00	8,386,896.00+		
34001001/23020114/17000017	Construction of road from the LG Secretariat main gate thro			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020114/17000018	Grading of Feeder roads from Gora - Boto - Pimbu - Fadan Iku		9,216,900.00	20,000,000.00	20,000,000.00	10,783,100.00+		
34001001/23020114/17000019	Grading of feeder roads from Zam Awon to Ung Gawayi			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020114/17000020	Grading of Feeder Road from Kurmin Bi to Wawan Rafi II 4.5 K			6,500,000.00	6,500,000.00	6,500,000.00+		
34001001/23020114/17000021	Grading of road from Bptist Church Ung Danbaki 2 throuh Dora			10,830,245.00	10,830,245.00	10,830,245.00+		
34001001/23020114/17000022	Grading of road from Ung Malam Sule to Afana Daji 7km			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020114/17000023	Grading of Roads/Drainages at Zamawan		6,380,987.00	15,791,288.00	15,791,288.00	9,410,301.00+	16,580,852.00	
34001001/23020114/17000024	Grading of Roads/Drainages from Mabuhu tarred road to Wawan			6,290,172.00	6,290,172.00	6,290,172.00+		
34001001/23020114/17000025	Grading of Roads/Drainages from Matyai Junction to District			6,290,127.00	6,290,127.00	6,290,127.00+		
34001001/23020114/17000026	Grading of Ung Abaya Masat road 3km			12,290,172.00	12,290,172.00	12,290,172.00+		
34001001/23020114/17000027	Grading of Ung Musa/Sanzuwam road 3km		3,316,700.00	6,290,172.00	6,290,172.00	2,973,472.00+		
34001001/23020114/17000030	Rehabilitation of Selected Roads at Katsit Path Road		10,375,000.00		15,000,000.00	4,625,000.00+		
34001001/23020114/17000032	Grading of Roads at Mazaki to Magawafan/Bakin Kogi to Sako a		22,665,987.36		25,000,000.00	2,334,012.64+		
34001001/23020114/17000036	Surface Dressing of 2KM of Roads at Yangal to Kanzir and at		497,800.00		20,000,000.00	19,502,200.00+		
34001001/23030111/17000037	Rehabilitation of Ungwar Rohogo Bridge				2,000,000.00	2,000,000.00+		
17001001/23010129/11000001	Purchase of information/communications gadget 1 video camera	4,783,375.00						
<b>Total</b>		<b>508,723,300.31</b>	<b>213,190,625.43</b>	<b>659,188,826.00</b>	<b>782,254,367.00</b>	<b>569,063,741.57+</b>	<b>29,561,907.00</b>	
<b>Note 75 - Environmental Protection</b>								
34001001/23020118/09000004	Constr of double cell box culvert (Mini bridge)@ Dawaki & oth	39,871,718.31						
34001001/23020118/09000007	Construction of Double Cell Box (Mini Bridge) At Kanzir Kama	4,000,879.20					500,219.00	
34001001/23040102/09000008	Construction of double cell box culvert (mini bridge) Bvongkp	5,887,548.83						
34001001/23020118/09000009	Construction of Bridge at Byonfort	17,000,000.00					382,324.00	
34001001/23020118/09000010	Construction of Double cell box culvert (mini bridge) at Rama	9,000,000.00						
34001001/23020118/09000012	Construction of Double Cell Box Culvert (Mini Bridge) At Rafi	4,000,000.00	3,545,902.20	8,210,000.00	8,210,000.00	4,664,097.80+	410,500.00	
34001001/23020118/09000013	Construction of 1No Double Cell Box Culvert at Ungwan Zomo (M	6,973,079.40		11,412,230.00	11,412,230.00	11,412,230.00+	570,611.00	
34001001/23020116/09000015	Construction of double cell box culvert (Mini bridge) at Ungw	8,746,630.00					300,000.00	
34001001/23020116/09000016	Construction of Double cell box culvert (mini bridge) at Kigu	9,152,956.15					472,397.00	
34001001/23020118/09000018	Construction of Box Culvert at Mashan	5,368,322.30					150,000.00	
34001001/23020118/09000019	Construction of Ring Culvert at Zaman Chawai(Ongoing)	3,852,296.05					230,000.00	
34001001/23020116/09000026	Construction of Double Cell Ring Culvert at Hayin Banki Mada						1,750,000.00	
<b>Total</b>		<b>113,853,430.24</b>	<b>3,545,902.20</b>	<b>19,622,230.00</b>	<b>19,622,230.00</b>	<b>16,076,327.80+</b>	<b>4,766,051.00</b>	
<b>Note 76 - Housing and Community Development</b>								
25001001/23030105/06000002	Renov/convertin of former dispensary to police station Kamaru	11,359,813.51						
25001001/23020104/06000003	Renovation of Education Secretary's Office and 1 no block at	14,998,625.00						
25001001/23030101/06000004	Renov/Repairs of 5no Block of 3 bedroom with 8No boys qtrs			1,881,883.00	1,881,883.00	1,881,883.00+		
25001001/23030103/06000005	Renovation of traditional rest house of( former Emirs of za	223,504.61	1,030,471.20	18,000,000.00	18,000,000.00	16,969,528.80+		
25001001/23020124/06000006	Construction of 5 nos market stalls at Gidan Maga		5,541,051.10	5,000,000.00	27,094,804.00	21,553,752.90+		
25001001/23020104/06000007	Building of Cafeteria with furnishing at the Local Govt Secr		18,220,633.10	24,000,000.00	39,000,000.00	20,779,366.90+		

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001/23020104/06000008 Purchase / Acquisition Of Land		4,281,000.00	4,500,000.00	4,500,000.00	219,000.00		
25001001/23020104/06000009 Repairs/Renovation of 2 Nos SSQ houses with 2 No Boys Quarte		38,307,375.00	44,500,012.00	62,500,012.00	24,192,637.00+		
25001001/23020103/06000010 Provision for Solar Home System		605,625.00	12,750,000.00	12,750,000.00	12,144,375.00+		
34001001/23020105/10000001 Drilling of Handpump Borehole at Akupal	1,557,728.67						
34001001/23030104/10000003 Construction / provision of hand pump borehole at ungtwan Wak	992,372.51		1,300,000.00	1,300,000.00	1,300,000.00+	300,000.00	
34001001/23020105/10000015 Drilling of boreholes at Marabang (Behind FACM) Around FACM		5,000,000.00	6,800,000.00	6,800,000.00	1,800,000.00+		
34001001/23020105/10000022 Drilling of hand pump boreholes at 38 locations in the LG; P	60,664,728.82						
34001001/23020105/10000026 Drilling of solar powered borehole with overhead tank at Lis		10,988,008.30	11,250,000.00	11,250,000.00	261,991.70+		
34001001/23020105/10000027 Drilling of a borehole at Lisuru	1,585,293.17						
34001001/23020105/10000031 Drilling of hand pump Borehole at Kwarkwanu	877,935.80					1,000,000.00	
34001001/23020105/10000046 Drilling of 2No Hand Pump Boreholes At Matsirga	2,132,638.80		2,400,000.00	2,400,000.00	2,400,000.00+	120,000.00	
34001001/23020105/10000053 Drilling of boreholes at Bodari Attat Ung Kiyit Madakiya			8,500,000.00	8,500,000.00	8,500,000.00+		
34001001/23020105/10000056 Drilling of Handpump Borehole at Tagama						60,000.00	
34001001/23020105/10000057 Drilling of Handpump Borehole at Normadic Primary School Dok	41,806.67					233,594.00	
34001001/23020105/10000058 Drilling of Hand Pump Borehole at Kachechere	862,987.22		1,200,000.00	1,200,000.00	1,200,000.00+	498,077.00	
34001001/23020105/10000074 Repair/Rehabilitation of overhead tanks at Bakin Rfi Ung Fu		13,725,000.00	17,500,000.00	17,500,000.00	3,775,000.00+		
34001001/23020105/10000078 Drilling of borehole at Jankasa			1,700,000.00	1,700,000.00	1,700,000.00+		
34001001/23020105/10000079 Drilling of Borehole at Majuju (Ung Gaiya)			1,700,000.00	1,700,000.00	1,700,000.00+		
34001001/23020105/10000080 Drilling of borehole at Warkan		1,674,760.00	1,700,000.00	1,700,000.00	25,240.00+		
34001001/23020105/10000081 Drilling of boreholes at Anphang and Ang Mallam Sidi		3,200,000.00	3,400,000.00	3,400,000.00	200,000.00+		
34001001/23020105/10000082 Drilling of boreholes at Chibob Kurmin Gandu U/Mutum Sabo			8,500,000.00	8,500,000.00	8,500,000.00+		
34001001/23030104/10000083 Repair/Rehabilitation of Solar Borehole at Lenak			8,430,000.00	8,430,000.00	8,430,000.00+		
34001001/23020105/10000084 Water supply from main source to Anghan Palace		78,000.00	2,607,119.00	2,607,119.00	2,529,119.00+		
<b>Total</b>	<b>95,297,434.78</b>	<b>102,651,923.70</b>	<b>187,619,014.00</b>	<b>242,713,818.00</b>	<b>140,061,894.30+</b>	<b>2,211,671.00</b>	
<b>Note 77 - Health</b>							
21001001/23020106/04000003 Construction of clinic at Kwarkwanu	7,275,000.00					750,000.00	
21001001/23010122/04000012 SHAWN II Programme	250,000.00	1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	150,000.00	
21001001/23010122/04000015 Purchase of 40 nos hospital beds/mattresses Ung Juju & Janka	5,125,100.00						
21001001/23010122/04000016 Purchase of Medical Test Kits for PHC		20,000,000.00	34,146,124.00	34,146,124.00	14,146,124.00+		
21001001/23030105/04000018 Renovation of Cold Chain Room at Zonkwa PHC	6,144,242.65						
21001001/23020106/04000019 Completion of Health Clinic at Kangwaza	2,673,236.40						
21001001/23030105/04000020 Renovation of Former PHC in Zonkwa	14,499,125.00	6,559,007.48	20,000,000.00	20,000,000.00	13,440,992.52+	600,000.00	
21001001/23020106/04000021 Contribution to PHC Services	32,083,483.57		10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000036 Fencing of Health Centres (PHC)		21,075,557.47	40,000,000.00	40,000,000.00	18,924,442.53+		
21001001/23020106/04000041 Construction/Renovation of two Clinics at Magamiya and Galad		18,220,000.00		20,000,000.00	1,780,000.00+		
<b>Total</b>	<b>68,050,187.62</b>	<b>67,654,564.95</b>	<b>107,146,124.00</b>	<b>127,146,124.00</b>	<b>59,491,559.05+</b>	<b>1,500,000.00</b>	
<b>Note 78 - Recreation Culture and Religion</b>							
15001001/23010112/01000024 Purchase of 150 No 3inches Water Pumps and Hoses		8,000,000.00		11,000,000.00	3,000,000.00+		
17001001/23010104/08000003 Purchase of 10 Tricycles and Mattresses for Physical Challe		27,000.00		1,000,000.00	973,000.00+		
<b>Total</b>		<b>8,027,000.00</b>		<b>12,000,000.00</b>	<b>3,973,000.00+</b>		
<b>Note 79 - Education</b>							
17001001/23010124/05000001 Furnishing of Primary school at Ungwan Zomo (desk chairs &	2,461,700.80					143,000.00	
17001001/23030110/05000002 Renovation of Former Library in Zonkwa	16,640,000.00						
17001001/23010124/05000003 Purchase ofTeaching/Learning Aids Equipment	34,925,000.00						
17001001/23020107/05000004 Constr of 1Block of 2Nos Classrooms with Store at UBE Mabush			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23010124/05000007 Provision of Benches and Desk in some Selected Primary Schoo		5,991,698.91		6,000,000.00	8,301.09+		
17001001/23020107/05000009 Constr of 1Block of 2Nos Classrooms (Ongoing) at Zango		7,900,000.00	10,000,000.00	10,000,000.00	2,100,000.00+		

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000033 Renovation of LGEA primary school at Ungwan Gaiya Samaru1(O)	2,000,000.00					477,797.00	
17001001/23020107/05000038 Fencing of Primary Schools		36,000,000.00	41,000,000.00	41,000,000.00	5,000,000.00+		
17001001/23020107/05000039 Furnishing of WASH Office at Samaru		12,537,500.00	3,000,000.00	13,000,000.00	462,500.00+	936,885.00	
17001001/23030106/05000044 Renovation of 10 no Classrooms In some Selected Primary Sch				10,000,000.00	10,000,000.00+		
<b>Total</b>	<b>56,026,700.80</b>	<b>62,429,198.91</b>	<b>60,000,000.00</b>	<b>86,000,000.00</b>	<b>23,570,801.09+</b>	<b>1,557,682.00</b>	
<b>Note 80 - Social Protection</b>							
34001001/23020116/09000056 Refuse Evacuation and Waste Management		11,449,017.04	18,000,000.00	18,000,000.00	6,550,982.96+		
34001001/23020116/09000057 Construction of box culvert at Rimi and Bakin Kasuwa Junctio		1,403,662.06	20,000,000.00	20,000,000.00	18,596,337.94+		
34001001/23020116/09000058 Construction of box culvert at Tudun Wada			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23040102/09000059 Construction of box culvert behind COA Ung Gaiya			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000060 Construction of box culvert between Kangun Yaron Fada			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000061 Construction of box culvert between Runji and Mate			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000062 Construction of Double Cell Box Culvert by Secondary School			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000063 Construction of Double Cell Box Culvet (Mini Bridge) at Rama		2,974,958.98	6,500,000.00	6,500,000.00	3,525,041.02+	325,000.00	
34001001/23040105/09000064 Construction of Culverts and Drainages at Various Locations		7,705,459.00	10,210,000.00	25,210,000.00	17,504,541.00+	510,500.00	
34001001/23020116/09000065 Construction of ring culvert at Chenfang			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020116/09000066 Construction of Ring Culvert At Magata		98,087.49	2,231,928.00	2,231,928.00	2,133,840.51+	111,596.00	
<b>Total</b>		<b>23,631,184.57</b>	<b>141,941,928.00</b>	<b>156,941,928.00</b>	<b>133,310,743.43+</b>	<b>947,096.00</b>	



**SCHEDULE OF RECURRENT REVENUE**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	2,072,900,403.55	2,169,354,738.06	1,900,496,986.00	2,090,941,593.00	78,413,145.06+	1,500,000,000.00	
25001001/11010002 Share of VAT	384,325,576.68	552,060,842.17	507,042,022.00	507,042,022.00	45,018,820.17+	500,000,000.00	
25001001/11010003 Excess Crude	16,146,308.91						
25001001/11010006 NNPC Refunds	3,875,114.14	3,229,261.78			3,229,261.78+		
25001001/11010009 Refund from Paris Club		13,552,828.84			13,552,828.84+		
25001001/11010011 10% IGR State Contribution			80,636,911.00	80,636,911.00	80,636,911.00-	80,000,000.00	
25001001/11010013 Exchange Rate Difference	24,153,854.11	3,624,942.80			3,624,942.80+		
25001001/11000018 Solid Minerals		2,809,532.67			2,809,532.67+		
25001001/11010019 Share of Forex Equalization	50,931,794.34	42,064,965.46			42,064,965.46+		
25001001/11010020 Excess Bank Charges Recovered	5,469,336.63	5,157,307.46			5,157,307.46+		
25001001/11010021 Share of Good and Value Consideration		17,760,939.80			17,760,939.80+		
<b>Total</b>	<b>2,557,802,388.36</b>	<b>2,809,615,359.04</b>	<b>2,488,175,919.00</b>	<b>2,678,620,526.00</b>	<b>130,994,833.04+</b>	<b>2,080,000,000.00</b>	
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12020012 Bicycle License						300,000.00	
<b>Total</b>						<b>300,000.00</b>	
<b>RATES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12030001 Tenement Rate						900,000.00	
25001001/12030006 Shops and Kiosk Rates			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00-</b>	<b>900,000.00</b>	
<b>FEES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12040003 Slaughter Fees						2,500,000.00	
25001001/12040006 Naming of Street Registration Fees			500,000.00	500,000.00	500,000.00-		
25001001/12040017 Contract Registration Fees		12,792,826.60			12,792,826.60+		
25001001/12040018 Marriage/Divorce Fees			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040022 Advertising Fees			500,000.00	500,000.00	500,000.00-	2,777,273.00	
25001001/12040031 Customary Right of Occupancy Fees						2,500,000.00	
25001001/12040043 Birth/Death Registration Fees						450,000.00	
25001001/12040068 Kiosk Fees						17,000,000.00	
25001001/12040074 Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,700,000.00	
25001001/12040098 Domestic Animal Fee						500,000.00	
25001001/12040099 Slaughter Slab Fees			400,000.00	400,000.00	400,000.00-		
25001001/12040102 Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fees			4,100,000.00	4,100,000.00	4,100,000.00-		
<b>Total</b>		<b>12,792,826.60</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>2,792,826.60+</b>	<b>27,427,273.00</b>	

**Schedule Of Recurrent Revenue – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>EARNING</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12070012 Earning from Market			9,500,000.00	9,500,000.00	9,500,000.00-	10,000,000.00	
25001001/12070013 Earning from Motor Park			3,500,000.00	3,500,000.00	3,500,000.00-	3,000,000.00	
<b>Total</b>			<b>13,000,000.00</b>	<b>13,000,000.00</b>	13,000,000.00-	<b>13,000,000.00</b>	
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12140001 Recovery of Loses and Overpayment	11,398,000.00						
25001001/12140005 Unclaimed Salary	1,000,000.00						
<b>Total</b>	<b>12,398,000.00</b>						
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12150001 Withholding Taxes due to FIRS		13,891,625.69			13,891,625.69+		
25001001/12150002 VAT due to FIRS		16,558,947.45			16,558,947.45+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	12,345,441.69	12,995,281.00			12,995,281.00+		
25001001/12150004 Union Deductions	40,912,421.36						
25001001/12150005 Deposits		3,920,808.51			3,920,808.51+		
25001001/12150000 Loans deduction for Salary Other Deduction for Payroll		230,200.88			230,200.88+		
25001001/12150000 10% Contract Retention Fees		32,162,205.45			32,162,205.45+		
25001001/12150009 SIGMA Pension Deduction		20,475,024.40			20,475,024.40+		
25001001/12150010 Withholding Tax Due to BIR		1,515,490.09			1,515,490.09+		
25001001/12150000 NULGE Deductions	2,742,425.58	5,159,564.51			5,159,564.51+		
25001001/12150000 PDP Contribution		1,442,022.54			1,442,022.54+		
25001001/12150000 Sharp - Sharp Loan	24,329,792.32						
25001001/12150000 Personal Loan Deductions	1,000,000.00						
25001001/12150030 Refund of Unclaimed Salary		238,144.60			238,144.60+		
25001001/12150031 ALGON Dues		1,000,000.00			1,000,000.00+		
25001001/12150032 NUT	7,762,431.38	3,034,448.99			3,034,448.99+		
25001001/12150034 ENDWELL	20,223,048.88	3,034,435.96			3,034,435.96+		
25001001/12150035 Credit Direct		1,336,932.88			1,336,932.88+		
25001001/12150036 National Housing Fund (NHF)	2,510,437.52	7,118,907.16			7,118,907.16+		
25001001/12150039 AOPSHON	12,382,008.35						
<b>Total</b>	<b>124,208,007.08</b>	<b>124,114,040.11</b>			124,114,040.11+		

**SCHEDULE OF PERSONNEL & OVERHEAD COST**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>25001001 - DEPT OF ADMIN &amp; FINANCE</b>							
25001001/21010101 Basic Salary	205,802,828.18	295,485,578.00	290,983,989.00	299,485,578.00	4,000,000.00+	319,183,189.00	338,742,348.00
25001001/21010104 Salary Arrears	144,500,000.00	27,909,528.81		28,551,692.00	642,163.19+		
<b>Sub Total - Personnel Cost</b>	<b>350,302,828.18</b>	<b>323,395,106.81</b>	<b>290,983,989.00</b>	<b>328,037,270.00</b>	<b>4,642,163.19+</b>	<b>319,183,189.00</b>	<b>338,742,348.00</b>
25001001/22020102 Local Travel and Transport - Others	19,279,200.00					1,320,000.00	
25001001/22020106 Duty tour Allowance-Civil Servant	5,900,000.00	12,075,666.00	12,100,000.00	12,100,000.00	24,334.00+	18,100,000.00	18,100,000.00
25001001/22020205 Water Rates	400,000.00					1,000,000.00	
25001001/22020301 Office Stationeries/Computer Consumables	49,510,830.00	54,500.00	2,320,000.00	2,320,000.00	2,265,500.00+	1,824,000.00	1,824,000.00
25001001/22020305 Printing of Non Security Documents	3,892,400.00	3,290,000.00	1,300,000.00	3,300,000.00	10,000.00+	1,300,000.00	1,375,000.00
25001001/22020314 Provision of Service Materials		1,997,000.00	2,000,000.00	2,000,000.00	3,000.00+		
25001001/22020415 Maintenance of Boreholes	2,398,000.00					2,500,000.00	
25001001/22020416 Maintenance of Drainage & Culverts	200,000.00					380,000.00	
25001001/22020501 Local Training	6,000,000.00	14,990,000.00	10,000,000.00	15,000,000.00	10,000.00+	1,260,000.00	
25001001/22020503 Contribution to Training Fund	17,000,000.00	13,795,500.58	14,000,000.00	14,000,000.00	204,499.42+	7,000,000.00	7,000,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		5,991,000.00	6,000,000.00	6,000,000.00	9,000.00+		
25001001/22020601 Security Services		336,275,421.76	18,000,000.00	18,000,000.00	318,275,421.76-		
25001001/22020604 Security Vote (Including Operations)	69,237,019.00	11,998,000.00	12,000,000.00	12,000,000.00	2,000.00+	36,000,000.00	36,000,000.00
25001001/22020605 Cleaning & Fumigation Services		592,000.00	600,000.00	600,000.00	8,000.00+		
25001001/22020606 Physical Security	5,971,300.00	39,950,622.62	40,000,000.00	40,000,000.00	49,377.38+	10,000,000.00	10,000,000.00
25001001/22020701 Financial Consulting	693,000.00	1,000,000.00	1,000,000.00	1,000,000.00		2,000,000.00	2,000,000.00
25001001/22020702 Information Technology Consulting	1,900,000.00					2,000,000.00	
25001001/22020710 Audit Fees		949,000.00	1,000,000.00	1,000,000.00	51,000.00+		
25001001/22020711 Other Consulting Services	5,950,000.00					1,500,000.00	
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,950,000.00					3,000,000.00	
25001001/22020801 Motor Vehicle Fuel Cost	643,500.00					699,099.00	
25001001/22020803 Plant /Generator Fuel Cost	155,000.00					180,000.00	
25001001/22020901 Bank Charges (Other Than interest)	1,150,000.00	1,190,296.85	1,200,000.00	1,200,000.00	9,703.15+	1,200,000.00	1,200,000.00
25001001/22021001 Refreshment & Meals		6,489,000.00	6,500,000.00	6,500,000.00	11,000.00+		
25001001/22021007 Welfare Packages	784,617.00					900,000.00	
25001001/22021013 Promotion	950,000.00	970,000.00	1,000,000.00	1,000,000.00	30,000.00+	2,000,000.00	2,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	10,065,000.00	6,999,856.90	4,000,000.00	7,000,002.00	145.10+	800,000.00	800,000.00
25001001/22021030 Miscellaneous Expenses		990,000.00	1,000,000.00	1,000,000.00	10,000.00+		
25001001/22021034 Benefit to Elected/Appointed Officials	19,900,494.96	67,932,536.45	45,000,000.00	68,000,000.00	67,463.55+	30,000,000.00	
25001001/22021035 Local Government Election	17,360,992.37	24,941,719.69	25,000,000.00	25,000,000.00	58,280.31+	30,000,000.00	30,000,000.00
25001001/22021040 Monitoring of Budget	2,930,000.00					930,000.00	
25001001/22021056 Trade Fairs Exhibition Working and Agric Shows		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	3,000,000.00	3,000,000.00
25001001/22021068 Project Monitoring		2,947,669.70	3,000,000.00	3,000,000.00	52,330.30+		
25001001/22021071 Remuneration of Traditional and Title Holders	11,900,000.00	11,996,000.00	12,000,000.00	12,000,000.00	4,000.00+	4,499,712.00	4,499,712.00

**Schedule Of Personnel & Overhead Cost – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021076 Retirement Bond Redemption Fund	15,850,000.00					15,930,000.00	
25001001/22021077 Local Government Reforms	4,950,000.00	4,960,000.00	5,000,000.00	5,000,000.00	40,000.00+	5,000,000.00	5,000,000.00
25001001/22021078 Statistics/DATA Collection General	450,000.00	900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,000,000.00	1,000,000.00
<b>Sub Total Overhead Cost</b>	<b>280,371,353.33</b>	<b>576,225,790.55</b>	<b>228,020,000.00</b>	<b>261,020,002.00</b>	315,205,788.55-	<b>185,322,811.00</b>	<b>123,798,712.00</b>
<b>Total Recurrent Expenditure</b>	<b>630,674,181.51</b>	<b>899,620,897.36</b>	<b>519,003,989.00</b>	<b>589,057,272.00</b>	310,563,625.36-	<b>504,506,000.00</b>	<b>462,541,060.00</b>
<b>15001001 - DEPT. OF AGRIC &amp; FORESTRY</b>							
15001001/22020316 Veterinary Drugs		486,000.00	500,000.00	500,000.00	14,000.00+		
15001001/22020501 Local Training		19,924,117.32		20,000,000.00	75,882.68+		
15001001/22020605 Cleaning &Fumigation Services		6,970,347.79	7,000,000.00	7,000,000.00	29,652.21+	1,200,000.00	1,200,000.00
15001001/22021001 Refreshment & Meals						6,500,000.00	1,500,000.00
15001001/22021055 Tree Planting Campaign	398,510.70	995,336.99	1,000,000.00	1,000,000.00	4,663.01+	500,000.00	
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	4,000,000.00					1,000,000.00	
15001001/22021057 Annual Disease Control	639,000.00	1,400,000.00	2,000,000.00	2,000,000.00	600,000.00+	500,000.00	500,000.00
15001001/22021062 Promotion of Fruits and Economic Tree Farming		500,000.00	500,000.00	500,000.00			
<b>Sub Total Overhead Cost</b>	<b>5,037,510.70</b>	<b>30,275,802.10</b>	<b>11,000,000.00</b>	<b>31,000,000.00</b>	724,197.90+	<b>9,700,000.00</b>	<b>3,200,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>5,037,510.70</b>	<b>30,275,802.10</b>	<b>11,000,000.00</b>	<b>31,000,000.00</b>	724,197.90+	<b>9,700,000.00</b>	<b>3,200,000.00</b>
<b>34001001 - DEPARTMENT OF WORKS &amp; INFRASTRUC.</b>							
34001001/22020201 Electricity Charges	330,776.34	492,444.91	500,000.00	500,000.00	7,555.09+	500,000.00	500,000.00
34001001/22020205 Water Rates		498,530.00	500,000.00	500,000.00	1,470.00+	500,000.00	500,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,301,000.00	1,071,000.00	1,080,000.00	1,080,000.00	9,000.00+	1,080,000.00	1,080,000.00
34001001/22020404 Maintenance of Office Furniture		490,000.00	500,000.00	500,000.00	10,000.00+		
34001001/22020403 Maintenance of Office Building Residential Qtrs	192,000.00	493,000.00	500,000.00	500,000.00	7,000.00+	1,200,000.00	1,200,000.00
34001001/22020405 Maintenance of Plants & Generators		190,000.00	200,000.00	200,000.00	10,000.00+		
34001001/22020406 Other maintenance Services						56,000.00	56,000.00
34001001/22020410 Maintenance of Street Lightings		93,000.00	100,000.00	100,000.00	7,000.00+		
34001001/22020803 Plant /Generator Fuel Cost		485,000.00	500,000.00	500,000.00	15,000.00+	500,000.00	500,000.00
<b>Sub Total Overhead Cost</b>	<b>2,823,776.34</b>	<b>3,812,974.91</b>	<b>3,880,000.00</b>	<b>3,880,000.00</b>	67,025.09+	<b>3,836,000.00</b>	<b>3,836,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>2,823,776.34</b>	<b>3,812,974.91</b>	<b>3,880,000.00</b>	<b>3,880,000.00</b>	67,025.09+	<b>3,836,000.00</b>	<b>3,836,000.00</b>
<b>17001001 - DEPT OF EDUC. &amp; SOCIAL DEVELOPMENT</b>							
17001001/22020504 Mass Literacy		3,185,000.00	3,200,000.00	3,200,000.00	15,000.00+	3,200,000.00	3,200,000.00
17001001/22021009 Sporting Activities	6,983,085.46	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2,000,000.00	
17001001/22021018 Rural Women & Youth Empowerment		6,990,000.00	7,000,000.00	7,000,000.00	10,000.00+		
17001001/22021021 Local Cultural Festival	2,581,000.00					5,160,000.00	
17001001/22021025 NYSC Allowance	2,816,000.00					3,000,000.00	
17001001/22021030 Miscellaneous Expenses	3,982,000.00					4,000,000.00	
17001001/22021031 Allowance/Rehabilitation of Person with Disability	400,000.00	973,500.00	1,000,000.00	1,000,000.00	26,500.00+	500,000.00	
17001001/22021044 Skill Acquisition Centre	850,000.00					1,000,000.00	

**Schedule Of Personnel & Overhead Cost – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/22021047 Overhead Contribution to Primary School		19,924,707.51	20,000,000.00	20,000,000.00	75,292.49+		
17001001/22021050 Summit for People with Disabilities	2,800,000.00					2,000,000.00	
17001001/22021066 Repatriation Poster and Destitution		293,600.00	300,000.00	300,000.00	6,400.00+	300,000.00	300,000.00
17001001/22021067 Poverty Alleviation		1,958,500.00	2,000,000.00	2,000,000.00	41,500.00+		
<b>Sub Total Overhead Cost</b>	<b>20,412,085.46</b>	<b>35,275,307.51</b>	<b>35,500,000.00</b>	<b>35,500,000.00</b>	<b>224,692.49+</b>	<b>21,160,000.00</b>	<b>3,500,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>20,412,085.46</b>	<b>35,275,307.51</b>	<b>35,500,000.00</b>	<b>35,500,000.00</b>	<b>224,692.49+</b>	<b>21,160,000.00</b>	<b>3,500,000.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/21010101 Basic Salary	125,848,339.69	106,828,980.24	108,113,022.00	108,113,022.00	1,284,041.76+	121,918,673.00	128,314,606.00
<b>Sub Total - Personnel Cost</b>	<b>125,848,339.69</b>	<b>106,828,980.24</b>	<b>108,113,022.00</b>	<b>108,113,022.00</b>	<b>1,284,041.76+</b>	<b>121,918,673.00</b>	<b>128,314,606.00</b>
21001001/22021004 Medical Expenses		18,959,000.00	19,000,000.00	19,000,000.00	41,000.00+		
21001001/22021027 IPDS	11,438,560.00	12,733,000.00	12,800,000.00	12,800,000.00	67,000.00+	13,200,000.00	13,200,000.00
21001001/22021032 Malaria Control	717,000.00					800,000.00	
21001001/22021041 Emergency Relief Materials		1,978,402.73	2,000,000.00	2,000,000.00	21,597.27+	500,000.00	500,000.00
21001001/22021052 System & Services of PHC	800,000.00					1,000,000.00	
21001001/22021054 Community Management of Acute Malnutrition	5,900,000.00	2,980,000.00	3,000,000.00	3,000,000.00	20,000.00+	4,999,999.00	4,999,999.00
21001001/22021080 Infant and Young Child Feeding (IYCF)	2,860,000.00	5,943,478.26	6,000,000.00	6,000,000.00	56,521.74+	25,000,000.00	25,000,000.00
<b>Sub Total Overhead Cost</b>	<b>21,715,560.00</b>	<b>42,593,880.99</b>	<b>42,800,000.00</b>	<b>42,800,000.00</b>	<b>206,119.01+</b>	<b>45,499,999.00</b>	<b>43,699,999.00</b>
<b>Total Recurrent Expenditure</b>	<b>147,563,899.69</b>	<b>149,422,861.23</b>	<b>150,913,022.00</b>	<b>150,913,022.00</b>	<b>1,490,160.77+</b>	<b>167,418,672.00</b>	<b>172,014,605.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution for Primary Education - Basic Salary	446,679,414.40	828,831,036.62	595,441,744.00	595,441,744.00	233,389,292.62-	901,363,831.00	946,432,022.00
<b>Total</b>	<b>446,679,414.40</b>	<b>828,831,036.62</b>	<b>595,441,744.00</b>	<b>595,441,744.00</b>	<b>233,389,292.62-</b>	<b>901,363,831.00</b>	<b>946,432,022.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/22010102 Contribution to Local Government Pension Fund		102,862,356.75	96,453,875.00	146,649,537.00	43,787,180.25+	65,000,000.00	
25001001/22010105 Other Pension Requirements (Pension Benefits)		161,460,797.52		50,195,662.00	111,265,135.52-		
<b>Total</b>		<b>264,323,154.27</b>	<b>96,453,875.00</b>	<b>196,845,199.00</b>	<b>67,477,955.27-</b>	<b>65,000,000.00</b>	

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010101 Transfer from Consolidated Revenue Fund	1,049,979,277.95	563,913,366.31	1,100,983,289.00	1,100,983,289.00	544,677,336.96-	43,908,278.00	
<b>Total</b>	<b>1,049,979,277.95</b>	<b>563,913,366.31</b>	<b>1,100,983,289.00</b>	<b>1,100,983,289.00</b>	<b>544,677,336.96-</b>	<b>43,908,278.00</b>	
<b>MISCELLANEOUS</b>							
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand total</b>	<b>1,049,979,277.95</b>	<b>563,913,366.31</b>	<b>1,100,983,289.00</b>	<b>1,100,983,289.00</b>	<b>544,677,336.96-</b>	<b>43,908,278.00</b>	

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAM**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>25001001 - DEPARTMENT OF ADMIN. AND FINANCE</b>							
25001001/23030105/06000002 Renov/convertn of former dispensary to police station Kamaru	11,359,813.51						
25001001/23020104/06000003 Renovation of Education Secretary's Office and 1 no block at	14,998,625.00						
25001001/23030101/06000004 Renov/Repairs of 5no Block of 3 bedroom with 8No boys qtrs			1,881,883.00	1,881,883.00	1,881,883.00+		
25001001/23030103/06000005 Renovation of traditional rest house of( former Emirs of za	223,504.61	1,030,471.20	18,000,000.00	18,000,000.00	16,969,528.80+		
25001001/23020124/06000006 Construction of 5 nos market stalls at Gidan Maga		5,541,051.10	5,000,000.00	27,094,804.00	21,553,752.90+		
25001001/23020104/06000007 Building of Cafeteria with furnishing at the Local Govt Secretariat		18,220,633.10	24,000,000.00	39,000,000.00	20,779,366.90+		
25001001/23020104/06000008 Purchase / Acquisition Of Land		4,281,000.00	4,500,000.00	4,500,000.00	219,000.00+		
25001001/23020104/06000009 Repairs/Renovation of 2 Nos SSQ houses with 2 No Boys Quarter		38,307,375.00	44,500,012.00	62,500,012.00	24,192,637.00+		
25001001/23020103/06000010 Provision for Solar Home System		605,625.00	12,750,000.00	12,750,000.00	12,144,375.00+		
25001001/23020118/11000002 Installation of CCTV in Chairman's Office		642,717.39		650,000.00	7,282.61+		
25001001/23020124/12000001 Construction of 10no Deck Open Market Stall at Livestock Mkt	15,000,000.00						
25001001/23010119/13000001 Construction of shades for pigs/other animals apartment at K	4,508,627.93						
25001001/23030121/13000002 Repairs/Renovation of 5 nos SSQ and their BQs in the local G	54,585,730.00						
25001001/23010112/13000003 Construction of 2 Gate houses & entrance gate at Katsit Mark	12,771,132.98						
25001001/23030124/13000006 Renovation / repair of existing toilet at Katsit market	15,817,824.78						
25001001/23030121/13000007 Renovation of civil defence office at Zonkwa	250,000.00						
25001001/23010112/13000008 Barb wire Fencing of Orchard and construction of a green house	13,950,000.00						
25001001/23010113/13000009 Purchase of Laptop Computers	800,000.00						
25001001/23020118/13000010 Furnishing of WASH Office at Samaru/Yearly Contribution/othe	7,000,000.00						
25001001/23020118/13000011 Purchase/ Provision of table tennis badminton snooker table	5,000,000.00						
25001001/23020101/13000012 Landscaping and beautification of LG secretariat						250,000.00	
25001001/23010132/13000015 Renovation of LG Central Store at the old secretariat	6,000,000.00						
25001001/23020101/13000017 Reconstruction of collapsed wall fence of the LG secretariat	14,593,750.00						
25001001/23020118/13000018 Completion of 3no Security post & Toilets in the secretariat	2,923,347.40						
25001001/23020118/13000019 Reconstruction and rehabilitation of VIP Lodge Road Zonkwa (	5,678,375.00						
25001001/23010105/13000020 Purchase of 2nos 406 for HODs	13,329,263.63						
25001001/23020118/13000023 Construction/Provision of Infrastructure(Refunds to State Go	40,000,000.00			42,000,000.00	42,000,000.00+		
25001001/23020104/13000024 Construction of District Head Office and Official Residence		1,125,000.00	25,000,000.00	25,000,000.00	23,875,000.00+		
25001001/23020118/13000025 Completion of 17M Local Govt Secretariat At Makarau			11,384,550.00	11,384,550.00	11,384,550.00+	569,227.00	
25001001/23020118/13000026 Drilling of solar powered borehole with overhead tank at Lis		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+		
25001001/23020108/13000027 Purchase of Legislative Council Bus		3,600,000.00	8,000,000.00	8,000,000.00	4,400,000.00+		
25001001/23050101/13000028 Settlement of Capital Liabilities		50,059,966.55	70,000,000.00	70,000,000.00	19,940,033.45+		
25001001/23030121/13000030 Renovation of Legislative Chambers Offices and Finishing		6,000,000.00		8,000,000.00	2,000,000.00+		
25001001/23010112/13000031 Provision of Furniture for Chairman and Vice Chairman Offices		7,000,000.00		9,000,000.00	2,000,000.00+		
<b>Total</b>	<b>238,789,994.84</b>	<b>151,413,839.34</b>	<b>245,016,445.00</b>	<b>359,761,249.00</b>	<b>208,347,409.66+</b>	<b>819,227.00</b>	
<b>15001001 - DEPARTMENT OF AGRIC AND FORESTRY</b>							
15001001/23020113/01000001 Construction of LG Fertilizer store at LG Secretariat	43,971,280.00						
15001001/23030112/01000002 Renovation of Women Home Economics center at Kamuru	1,230,000.00	4,800,000.00	6,000,000.00	6,000,000.00	1,200,000.00+	300,000.00	
15001001/23030112/01000003 Renovation of Women Home Economics Center at Ugwan Rimi	2,505,000.00	600,000.00	6,000,000.00	6,000,000.00	5,400,000.00+	650,000.00	
15001001/23020113/01000004 Constr of slaughter slaps & drilling of 1no hand pump G/Maga	1,030,210.48						
15001001/23030112/01000005 Renovation of Women Home Economics center at Zango Kataf	9,920,000.00					125,000.00	
15001001/23020113/01000006 Construction of Women Home Economics center in Fadan Kamanta	7,625,000.00	10,760,029.10	15,000,000.00	15,000,000.00	4,239,970.90+	65,000.00	
15001001/23010127/01000008 Procurement of improved Seeds Fertilizer for Dry Season Farm		3,000,000.00		5,000,000.00	2,000,000.00+		

**Schedule of Capital Expenditure by Organization by Program – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
15001001/23050101/01000009 Food and Nutrition Programme		4,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00+		
15001001/23020113/01000012 Purchase of a Hilux truck for Agric. Department	5,500,000.00	9,760,500.00	12,000,000.00	12,000,000.00	2,239,500.00+	111,596.00	
15001001/23020113/01000013 Purchase of 10Nos Hand Tilling Equipment	5,000,000.00						
15001001/23020113/01000017 Procurement of Agric Napsack Sprayers Chemicals etc	4,645,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	250,000.00	
15001001/23010112/01000024 Purchase of 150 No 3inches Water Pumps and Hoses		8,000,000.00		11,000,000.00	3,000,000.00+		
<b>Total</b>	<b>81,426,490.48</b>	<b>40,920,529.10</b>	<b>50,000,000.00</b>	<b>66,000,000.00</b>	<b>25,079,470.90+</b>	<b>1,501,596.00</b>	
<b>34001001 - WORKS AND INFRASTRUCTURE</b>							
34001001/23020103/09000002 Construction of 8 No Additional Double Cell Ring Culverts; 2	14,617,200.30	18,508,531.68	18,737,709.00	18,737,709.00	229,177.32+	150,000.00	
34001001/23020118/09000004 Constr of double cell box culvet (Mini bridge)@ Dawaki & oth	39,871,718.31						
34001001/23020118/09000006 Construction of Double cell box culvet (mini bridge) at Lisu	8,459,684.43					472,397.00	
34001001/23020118/09000007 Construction of Double Cell Box (Mini Bridge) At Kanzir Kama	4,000,879.20					500,219.00	
34001001/23040102/09000008 Construction of double cell box culvet (mini bridge) Bvongkp	5,887,548.83						
34001001/23020118/09000009 Construction of Bridge at Byonfort	17,000,000.00					382,324.00	
34001001/23020118/09000010 Construction of Double cell box culvet (mini bridge) at Rama	9,000,000.00						
34001001/23020118/09000012 Construction of Double Cell Box Culvet (Mini Bridge) At Rafi	4,000,000.00	3,545,902.20	8,210,000.00	8,210,000.00	4,664,097.80+	410,500.00	
34001001/23020118/09000013 Construction of 1No Double Cell Box Culvet at Ungwan Zomo (M	6,973,079.40		11,412,230.00	11,412,230.00	11,412,230.00+	570,611.00	
34001001/23020116/09000015 Construction of double cell box culvet (Mini bridge) at Ungw	8,746,630.00					300,000.00	
34001001/23020116/09000016 Construction of Double cell box culvet (mini bridge) at Kigu	9,152,956.15					472,397.00	
34001001/23020118/09000018 Construction of Box Culvert at Mashan	5,368,322.30					150,000.00	
34001001/23020118/09000019 Construction of Ring Culvert at Zaman Chawai(Ongoing)	3,852,296.05					230,000.00	
34001001/23020116/09000026 Construction of Double Cell Ring Culvert at Hayin Banki Mada						1,750,000.00	
34001001/23020116/09000056 Refuse Evacuation and Waste Management		11,449,017.04	18,000,000.00	18,000,000.00	6,550,982.96+		
34001001/23020116/09000057 Construction of box culvert at Rimi and Bakin Kasuwa Junctio		1,403,662.06	20,000,000.00	20,000,000.00	18,596,337.94+		
34001001/23020116/09000058 Construction of box culvert at Tudun Wada			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23040102/09000059 Construction of box culvert behind COA Ung Gaiya			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000060 Construction of box culvert between Kangun Yaron Fada			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000061 Construction of box culvert between Runji and Mate			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000062 Construction of Double Cell Box Culvert by Secondary School			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020116/09000063 Construction of Double Cell Box Culvet (Mini Bridge) at Rama		2,974,958.98	6,500,000.00	6,500,000.00	3,525,041.02+	325,000.00	
34001001/23040105/09000064 Construction of Culverts and Drainages at Various Locations		7,705,459.00	10,210,000.00	25,210,000.00	17,504,541.00+	510,500.00	
34001001/23020116/09000065 Construction of ring culvert at Chenfang			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020116/09000066 Construction of Ring Culvert At Magata		98,087.49	2,231,928.00	2,231,928.00	2,133,840.51+	111,596.00	
34001001/23040102/09000068 Construction of Box Culvert at Madakiya		3,315,541.00		3,915,541.00	600,000.00+		
34001001/23020105/10000001 Drilling of Hand pump Borehole at Akupal	1,557,728.67						
34001001/23030104/10000003 Construction / provision of hand pump borehole at ungan Wak	992,372.51		1,300,000.00	1,300,000.00	1,300,000.00+	300,000.00	
34001001/23020105/10000015 Drilling of boreholes at Marabang (Behind FACM) Around FACM		5,000,000.00	6,800,000.00	6,800,000.00	1,800,000.00+		
34001001/23020105/10000022 Drilling of hand pump boreholes at 38 locations in the LG; P	60,664,728.82						
34001001/23020105/10000026 Drilling of solar powered borehole with overhead tank at Lis		10,988,008.30	11,250,000.00	11,250,000.00	261,991.70+		
34001001/23020105/10000027 Drilling of a borehole at Lisuru	1,585,293.17						
34001001/23020105/10000031 Drilling of hand pump Borehole at Kwarkwanu	877,935.80					1,000,000.00	
34001001/23020105/10000046 Drilling of 2No Hand Pump Boreholes At Matsirga	2,132,638.80		2,400,000.00	2,400,000.00	2,400,000.00+	120,000.00	
34001001/23020105/10000053 Drilling of boreholes at Bodari Attat Ung Kyit Madakiya			8,500,000.00	8,500,000.00	8,500,000.00+		
34001001/23020105/10000056 Drilling of Hand pump Borehole at Tagama						60,000.00	
34001001/23020105/10000057 Drilling of Hand pump Borehole at Normadic Primary School Dok	41,806.67					233,594.00	



**Schedule of Capital Expenditure by Organization by Program – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000058 Drilling of Hand Pump Borehole at Kachechere	862,987.22		1,200,000.00	1,200,000.00	1,200,000.00+	498,077.00	
34001001/23020105/10000074 Repair/Rehabilitation of overhead tanks at Bakin Rfi Ung Fu		13,725,000.00	17,500,000.00	17,500,000.00	3,775,000.00+		
34001001/23020105/10000078 Drilling of borehole at Jankasa			1,700,000.00	1,700,000.00	1,700,000.00+		
34001001/23020105/10000079 Drilling of Borehole at Majuju (Ung Gaiya)			1,700,000.00	1,700,000.00	1,700,000.00+		
34001001/23020105/10000080 Drilling of borehole at Warkan		1,674,760.00	1,700,000.00	1,700,000.00	25,240.00+		
34001001/23020105/10000081 Drilling of boreholes at Anphang and Ang Mallam Sidi		3,200,000.00	3,400,000.00	3,400,000.00	200,000.00+		
34001001/23020105/10000082 Drilling of boreholes at Chibob Kurmin Gandu U/Mutum Sabo			8,500,000.00	8,500,000.00	8,500,000.00+		
34001001/23030104/10000083 Repair/Rehabilitation of Solar Borehole at Lenak			8,430,000.00	8,430,000.00	8,430,000.00+		
34001001/23020105/10000084 Water supply from main source to Anghan Palace		78,000.00	2,607,119.00	2,607,119.00	2,529,119.00+		
34001001/23020114/10000090 Drilling of Borehole Overhead Tank and Generator at Kasit				3,000,000.00	3,000,000.00+		
34001001/23020105/10000091 Construction of 14 Hand Pump in the Renovated Primary School				17,000,000.00	17,000,000.00+		
34001001/23020124/13000004 Construction of car park at local govt secretariat (15 nos s	10,220,172.48						
34001001/23020103/13000005 Renovation of LG guest house at Ungwan Ruguni (ONGOING)	600,000.00					2,544,644.00	
34001001/23010107/13000006 Purchase of Fire Fighting Truck			25,000,000.00	25,000,000.00	25,000,000.00+		
34001001/23020105/13000007 Purchase of 3no. Peugeot 406 and 1no 508 cars for official				2,500,000.00	2,500,000.00+		
34001001/23020103/14000001 Provision/installation of 500kva transformer/accessories at	14,241,415.39						
34001001/23020114/14000002 Stepping down of electricity at Tsoriyang & Kankada 2km	8,421,279.75					423,570.00	
34001001/23020103/14000003 Stepping down of Electricity supply to Tagama 4km	10,741,573.00						
34001001/23020103/14000004 Provision/installation of 500kva transformer/accessories at	7,280,015.98						
34001001/23020103/14000005 Extension of electricity supply (Kurdan to zauru) Est 3km di	15,150,127.20	2,106,456.60	20,150,121.00	20,150,121.00	18,043,664.40+	1,007,506.00	
34001001/23020103/14000006 Extension/Stepping down of Electricity supply (Abet - bali-f	8,475,802.70	12,673,992.90	13,340,538.00	13,340,538.00	666,545.10+	667,026.00	
34001001/23020103/14000007 Provision/installation of 500kva transformer/accessories at K	7,230,336.75						
34001001/23020103/14000008 Extension of electricity supply (kurfi to magamiya)2KM	6,333,169.60		20,000,000.00	20,000,000.00	20,000,000.00+	319,736.00	
34001001/23020103/14000009 Step down of electricity from Fanjim junction - Abet Kurmi -	9,567,646.75		20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020103/14000010 extension of electricity from Kwaku to Takanai (2.8km)	11,507,260.11					616,119.00	
34001001/23020103/14000011 Provision/installation of 500kva transformer/accessories at	6,797,752.75					372,459.00	
34001001/23020103/14000012 Provision/installation of 500kva transformer/accessories at	2,487,295.00					372,459.00	
34001001/23020114/14000013 Provision/install of 500kva transformer/accessories @Ung Doo	28,469,228.00					372,459.00	
34001001/23020103/14000014 Provision/installation of 500kva transformer/accessories at	7,036,065.00					372,459.00	
34001001/23020114/14000015 Provision/installation of 500kva transformer/accessories at	6,041,532.32					372,459.00	
34001001/23020103/14000016 Purchase/installation of 500KVA transformer/accessories at U	10,835,829.97						
34001001/23020103/14000017 Installation and accessories of 500KVA transformer behind Cu	4,375,000.00						
34001001/23020103/14000018 Extension & stepping down of electricity from kurdan to Zutur	4,000,000.00						
34001001/23020103/14000019 Stepping down of electricity supply at Ungwan Juju (1.5 km)	5,566,000.00						
34001001/23020103/14000020 Extension of electricity to Katsit Gida phase 2 (1km)	5,122,378.00						
34001001/23030102/14000021 Extension/stepping down of electricity at Ramai Tsohon Gida	5,000,000.00					502,448.00	
34001001/23020103/14000022 Extension & stepping down of electricity at Ungwan Danbaki 3k	10,537,817.06					542,680.00	
34001001/23020103/14000023 Extension & stepping down of electricity at Masat along Gora	7,903,042.85					545,170.00	
34001001/23020103/14000024 Extension/stepping down of electricity at Sanzuwam phase 1 E	5,000,000.00	2,150,000.00	20,160,378.00	20,160,378.00	18,010,378.00+	508,018.00	
34001001/23020103/14000025 Extension & stepping down of electricity at Ungwan Kambai ext	10,000,000.00		23,160,378.00	23,160,378.00	23,160,378.00+	1,158,018.00	
34001001/23020103/14000026 Extension of electricity supply to Mashan 1km	3,830,192.50						
34001001/23020103/14000027 Stepping down of electricity supply at Ungwan Shanu Fadan Kaj	5,000,000.00	8,400,000.00	10,143,055.00	10,143,055.00	1,743,055.00+	507,152.00	
34001001/23020103/14000028 Construction / provision of electricity supply at ungowan Do	54,000,000.00	2,498,266.15	50,892,886.00	50,892,886.00	48,394,619.85+	65,000.00	
34001001/23020103/14000029 Installation of 8no all in one type of double arms solar st	3,000,000.00						
34001001/23020103/14000030 Replacement of vandalized cables concrete polls cross arms Ka	27,006,763.25						

**Schedule of Capital Expenditure by Organization by Program – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000031 Replacement of Vandalized Cables/Concrete Poles Cross arms Fa	25,846,523.45	21,074,052.45	21,409,035.00	21,409,035.00	334,982.55+	1,750,000.00	
34001001/23010119/14000032 Purchase/Provision of Electrical Appliances( 20 Nos each of	10,075,000.00						
34001001/23020103/14000033 Dropping of power supply to Zonkwa Library			480,000.00	480,000.00	480,000.00+		
34001001/23020103/14000034 Extension of electricity supply from Kamuru - Ung Pah - Fans			15,967,241.00	15,967,241.00	15,967,241.00+		
34001001/23020103/14000035 Provision of converter (Solar Power / Electrical) for LG Sec			451,500.00	451,500.00	451,500.00+		
34001001/23020103/14000036 Provision of Electricity at Hyin Banki Madakiya			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020103/14000037 Provision/installation of 15 nos solar powered street lights			7,500,000.00	14,000,000.00	14,000,000.00+		
34001001/23020103/14000038 Provision/installation of 5 nos solar powered street lights			2,500,000.00	2,500,000.00	2,500,000.00+		
34001001/23010129/14000039 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+		
34001001/23030102/14000040 Repairs/rehabilitation of 5 nos solar power street lights at		964,000.00	1,000,000.00	1,000,000.00	36,000.00+		
34001001/23020103/14000041 Purchase and Installation of Solar Inverter @ LG Secretariat		5,611,228.50	9,000,000.00	9,000,000.00	3,388,771.50+		
34001001/23020103/14000043 Stepping down of electricity supply at Kolosok 2km			15,150,000.00	15,150,000.00	15,150,000.00+		
34001001/23020103/14000044 Supply of Electricity at Gora Gida			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020103/14000045 Supply of Electricity at Magata			24,000,000.00	24,000,000.00	24,000,000.00+		
34001001/23020103/14000046 Supply of Electricity at Mazaki/Tuyui			21,879,672.00	21,879,672.00	21,879,672.00+		
34001001/23020103/14000047 Supply of Electricity from Marsa to Rikan		5,065,841.30	20,000,000.00	20,000,000.00	14,934,158.70+		
34001001/23020103/14000048 Supply of Electricity to (1) U/Doo behind Mdel Primary Schoo		7,609,414.27	20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020103/14000049 Supply of Electricity to Kurmin Masara		6,175,829.39	12,000,000.00	12,000,000.00	5,824,170.61+		
34001001/23020103/14000050 Installation of Solar Street Light at Local Government Secretariat		21,294,125.77	24,000,000.00	24,000,000.00	2,705,874.23+		
34001001/23020103/14000060 Electricity Project to Be Energized within the LG at Sako Ward		9,666,244.57		25,000,000.00	15,333,755.43+		
34001001/23020114/17000002 Completion of Bridge in Ashafa Community	21,330,081.19					382,324.00	
34001001/23020114/17000006 Construction of Feeder Roads drainages leading to livestock	11,227,421.53						
34001001/23020114/17000010 Completion of 17m long span bridge at Makarau	5,000,000.00						
34001001/23020114/17000013 Construction of feeder road at Ung Jatau 4km from Junction (		60,480.00	6,290,172.00	6,290,172.00	6,229,692.00+		
34001001/23020114/17000014 Construction of feeder road from Tsoriyang main road to UBE			14,677,069.00	14,677,069.00	14,677,069.00+		
34001001/23020114/17000015 Construction of Mini Bridge at Sakwan 8km away from Kmantan			13,130,000.00	13,130,000.00	13,130,000.00+		
34001001/23020114/17000016 Construction of road at Jankasa			8,386,896.00	8,386,896.00	8,386,896.00+		
34001001/23020114/17000017 Construction of road from the LG Secretariat main gate throu			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020114/17000018 Grading of Feeder roads from Gora - Boto - Pimbu - Fadan Iku		9,216,900.00	20,000,000.00	20,000,000.00	10,783,100.00+		
34001001/23020114/17000019 Grading of feeder roads from Zam Awon to Ung Gawayi			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23020114/17000020 Grading of Feeder Road from Kurmin Bi to Wawan Rafi II 4.5 K			6,500,000.00	6,500,000.00	6,500,000.00+		
34001001/23020114/17000021 Grading of road from Bptist Church Ung Danbaki 2 throuh Dora			10,830,245.00	10,830,245.00	10,830,245.00+		
34001001/23020114/17000022 Grading of road from Ung Malam Sule to Afana Daji 7km			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020114/17000023 Grading of Roads/Drainages at Zamawan		6,380,987.00	15,791,288.00	15,791,288.00	9,410,301.00+	16,580,852.00	
34001001/23020114/17000024 Grading of Roads/Drainages from Mabuho tarred road to Wawan			6,290,172.00	6,290,172.00	6,290,172.00+		
34001001/23020114/17000025 Grading of Roads/Drainages from Matyai Junction to District			6,290,127.00	6,290,127.00	6,290,127.00+		
34001001/23020114/17000026 Grading of Ung Abaya Masat road 3km			12,290,172.00	12,290,172.00	12,290,172.00+		
34001001/23020114/17000027 Grading of Ung Musa/Sanzuwam road 3km		3,316,700.00	6,290,172.00	6,290,172.00	2,973,472.00+		
34001001/23020114/17000030 Rehabilitation of Selected Roads at Katsit Path Road		10,375,000.00		15,000,000.00	4,625,000.00+		
34001001/23020114/17000032 Grading of Roads at Mazaki to Magawafan/Bakin Kogi to Sako a		22,665,987.36		25,000,000.00	2,334,012.64+		
34001001/23020114/17000036 Surface Dressing of 2KM of Roads at Yangal to Kanzir and at		497,800.00		20,000,000.00	19,502,200.00+		
34001001/23030111/17000037 Rehabilitation of Ungwar Rohogo Bridge				2,000,000.00	2,000,000.00+		
<b>Total</b>	<b>600,902,529.21</b>	<b>241,470,234.01</b>	<b>872,740,103.00</b>	<b>1,007,655,644.00</b>	<b>773,794,824.26+</b>	<b>38,529,773.00</b>	

**Schedule of Capital Expenditure by Organization by Program – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>17001001 - EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23010124/05000001 Furnishing of Primary school at Ungwan Zomo (desk chairs &	2,461,700.80					143,000.00	
17001001/23030110/05000002 Renovation of Former Library in Zonkwa	16,640,000.00						
17001001/23010124/05000003 Purchase of Teaching/Learning Aids Equipment	34,925,000.00						
17001001/23020107/05000004 Constr of 1Block of 2Nos Classrooms with Store at UBE Mabush			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23010124/05000007 Provision of Benches and Desk in some Selected Primary Schools		5,991,698.91		6,000,000.00	8,301.09+		
17001001/23020107/05000009 Constr .of 1Block of 2Nos Classrooms (Ongoing) at Zango		7,900,000.00	10,000,000.00	10,000,000.00	2,100,000.00+		
17001001/23030106/05000033 Renovation of LGEA primary school at Ungwan Gaiya Samaru1(O	2,000,000.00					477,797.00	
17001001/23020107/05000038 Fencing of Primary Schools		36,000,000.00	41,000,000.00	41,000,000.00	5,000,000.00+		
17001001/23020107/05000039 Furnishing of WASH Office at Samaru		12,537,500.00	3,000,000.00	13,000,000.00	462,500.00+	936,885.00	
17001001/23030106/05000044 Renovation of 10 no Classrooms In some Selected Primary Sch				10,000,000.00	10,000,000.00+		
17001001/23010104/08000003 Purchase of 10 Tricycles and Mattresses for Physical Challe		27,000.00		1,000,000.00	973,000.00+		
17001001/23010129/11000001 Purchase of information/communications gadget 1 video camera	4,783,375.00						
<b>Total</b>	<b>60,810,075.80</b>	<b>62,456,198.91</b>	<b>60,000,000.00</b>	<b>87,000,000.00</b>	<b>24,543,801.09+</b>	<b>1,557,682.00</b>	
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23020106/04000003 Construction of clinic at Kwarkwano	7,275,000.00					750,000.00	
21001001/23010122/04000012 SHAWN II Programme	250,000.00	1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	150,000.00	
21001001/23010122/04000015 Purchase of 40 nos hospital beds/mattresses Ung Juju & Janka	5,125,100.00						
21001001/23010122/04000016 Purchase of Medical Test Kits for PHC		20,000,000.00	34,146,124.00	34,146,124.00	14,146,124.00+		
21001001/23030105/04000018 Renovation of Cold Chain Room at Zonkwa PHC	6,144,242.65						
21001001/23020106/04000019 Completion of Health Clinic at Kangwaza	2,673,236.40						
21001001/23030105/04000020 Renovation of Former PHC in Zonkwa	14,499,125.00	6,559,007.48	20,000,000.00	20,000,000.00	13,440,992.52+	600,000.00	
21001001/23020106/04000021 Contribution to PHC Services	32,083,483.57		10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000036 Fencing of Health Centers (PHC)		21,075,557.47	40,000,000.00	40,000,000.00	18,924,442.53+		
21001001/23020106/04000041 Construction/Renovation of two Clinics at Magamiya and Galad		18,220,000.00		20,000,000.00	1,780,000.00+		
<b>Total</b>	<b>68,050,187.62</b>	<b>67,654,564.95</b>	<b>107,146,124.00</b>	<b>127,146,124.00</b>	<b>59,491,559.05+</b>	<b>1,500,000.00</b>	

**PART 2**

**EXTRACT OF THE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

**ON THE ACCOUNTS OF ZANGON KATAF LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

## **PROFILE OF ELECTED OFFICIALS**

Hon. Elias A. G. Manza (Ph.D)	Chairman
Hon. Yakubu Tonak	Vice Chairman
Hon. Elisha D. Sako	Council Secretary

## **MANAGEMENT STAFF**

Haruna Sallah	Director Admin & Finance
Mrs. Mary Duniya	Dep. Director Admin & Finance
Mrs. Asabe E. T. Giwa	Director Agric & Natural Res.
Sunday Musa Jarumi	Director Works
Mrs. Afiniki Dangiwa	Director Education & Social Dev.

**RECORD KEEPING:**

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

**CASH FLOW STATEMENTS****RECEIPTS:**

Total receipts during the year amounted to two billion, nine hundred and forty-six million, five hundred and twenty-two thousand, two hundred and twenty-five naira, seventy-five kobo (N2,946,522,225.75) only. This is made up of the following:

Statutory Allocation	-	N2,257,554,516.87	76.62%
Value Added Tax	-	N552,060,842.17	18.74%
Independent Revenue	-	N12,792,826.60	0.43%
Below the line receipts	-	<u>N124,114,040.11</u>	<u>4.21%</u>
<b>Total</b>	=	<b><u>N2,946,522,225.75</u></b>	<b><u>100%</u></b>

The above analysis shows that statutory allocation and value added tax both from the federation account constitute 95.36% of total receipts. Internally generated revenue on the other hand contributed only 0.43% of total receipts. This indicates that the Local Government solely depends on the federation account. The management and consultant should work harder towards achieving the revenue target.

**PAYMENTS:**

Total payments during the year amounted to two billion, eight hundred and ninety-nine million, five hundred and ninety-one thousand, four hundred and forty naira, forty-two kobo (N2,899,591,440.42) only. This is broken down as follows:

Recurrent Expenditure	-	N2,335,676,074.11	80.55%
Capital Expenditure	-	<u>N563,915,366.31</u>	<u>19.45%</u>
<b>Total</b>	=	<b><u>N2,899,591,440.42</u></b>	<b><u>100%</u></b>

From the above presentation, recurrent expenditure took 80.55% leaving only 19.45% for capital expenditure. The capital expenditure of N563,915,366.31 is a far cry from last year's capital expenditure of N1,049,979,277.95 and constitute only 35% of this year's capital budget of N1,647,563,017.00. In order for the grassroots to feel the impact of Government, efforts should be made to improve the capital component of the expenditure.

**ADVANCES:**

As at 31<sup>st</sup> December, 2019, there were unretired advances to the tune of six million and fifteen thousand, five hundred and thirty naira, (N6,015,530.00). These advances are mainly for purchases and repairs which should have long been retired, but up till now despite the reminder given the beneficiaries they are yet to retire them. The implication of this is that funds were withdrawn and squandered for no specific reasons and therefore, the backup documents for retirement are not available. In view of this, the advances holders should immediately be served with notices to retire these advances. Otherwise immediate recovery should commence from their salaries and/or terminal benefits. See detail below.


S/N	DATE	P.V NO	ADVANCES	DETAILS	AMOUNT	REMARK
1	2/2/18	-	Nuhu Iro Zubairu	Repairs of Skill Acquisition center	60,000.00	Unretired
2	5/2/18	-	Ezekiel Kantiok	Replacement of electrical fittings	119,430.00	Unretired
		-	SUB TOTAL	FEBRUARY, 2018	<b>179,430.00</b>	
3	11/4/18	-	Alisabatu B. Kambai	Furnishing of House	160,000.00	Unretired
		-	SUB TOTAL	APRIL 2018	<b>160,000.00</b>	
4	30/7/18	-	Alisabatu B. Kambai	Miscellaneous items	248,200.00	Unretired
		-	SUB TOTAL	JULY 2018	<b>248,200.00</b>	
5	8/8/18	-	Danjuma musa	Purchase of 2 laser Jet Printers	164,000.00	Unretired
		-	SUB TOTAL	August, 2018	164,000.00	Unretired
6	24/9/18	-	Danjuma Musa	Purchase of electronics	254,000.00	Unretired
		-	SUB TOTAL	SEPTEMBER, 2018	<b>254,000.00</b>	
7	2/10/18	-	Ezekiel Katiok	Repairs of transformer	40,000.00	Unretired
	3/10/18	-	Abdu Jibrin	Video coverage and photograph	352,000.00	Unretired
8	25/10/18	-	Michael Waziri	Repairs/purchase of ignition coil	50,000.00	Unretired
		-	SUB TOTAL	OCTOBER, 2018	<b>442,000.00</b>	

9	12/11/18	-	Danjuma Musa	Purchase of three digital solar light at Chairman's House	29,000.00	Unretired
10	12/11/18	-	Ezekiel Zamani	Purchase of electrical fitting at Chairman, V.C, SEC, DFS and PAS	412,800.00	Unretired
11	16/11/18	-	Ezekiel Kantiok Z.	Replacement of change over switch generator	74,500.00	Unretired
		-	<b>SUB TOTAL</b>	<b>NOVEMBER 2018</b>	<b>516,300.00</b>	
12	24/12/18	-	Ezekiel Kantiok Z.	Replacement of electrical fittings	127,600.00	Unretired
		-	<b>SUB TOTAL</b>	<b>DECEMBER, 2019</b>	<b>127,600.00</b>	<b>Unretired</b>
		-		<b>TOTAL</b>	<b>N2,091,530.00</b>	<b>Unretired</b>
13	8/1/19	-	Sunday Achu	Labour for renovation	4,000.00	Unretired
14	10/1/19	-	Enoch Bigwan	Purchase of items in SSA	394,000.00	Unretired
165	24/1/19	-	Gideon Audu	Out of pocket expenses	75,000.00	Unretired
16	25/1/19	-	Monday Gban	Provision Additional offices in L/G Secretariat	650,000.00	Unretired
17	25/1/19	-	Enoch Bigwam	More funds for items purchase for SSQ1	226,000.00	Unretired
		-	<b>SUB TOTAL</b>	<b>JANUARY 2019</b>	<b>1,349,000.00</b>	



18	11/2/19	-	Gideon Audu	Service of Toyota Hiace vehicle	25,000.00	Unretired
19	18/2/19	-	Abdullahi Jibrin	Construction of Govt. Bill board	500,000.00	Unretired
20	21/2/19	-	Gideon Audu	Repairs and maintenance of VIP mikano standby	90,000.00	Unretired
		-	SUB TOTAL	FEBRUARY 2019	<b>615,000.00</b>	
21	14/3/19	-	Enoch Bigwam	Printing of 60 office name tag	450,000.00	Unretired
22	14/3/19	-	Rifkatu Akau	Purchase of electricity DFA	170,000.00	Unretired
		-	SUB TOTAL	MARCH 2019	<b>620,000.00</b>	
23	8/4/19	-	Danjuma Musa	Purchase of HP Laptop	65,000.00	Unretired
		-	SUB TOTAL	APRIL 2019	<b>65,000.00</b>	
24	9/5/19	-	Gideon Audu	Purchase of 300 litres and service of Mikano Generator	115,000.00	Unretired
25	25/5/19	-	Michael Waziri	Repairs of Director Budget House	110,000.00	Unretired
		-	SUB TOTAL	MAY, 2019	<b>225,000.00</b>	
26	13/6/19	-	Solomon Audu	Renovation of NYSC office	180,000.00	Unretired
		-	SUB TOTAL	JUNE, 2019	<b>180,000.00</b>	Unretired

27	9/7/19	-	Michael Waziri	Repairs of broken, Tables, Chairs, Cushion and Roofing of office	400,000.00	Unretired
28	22/7/19	-	Tijjani Salihu	Printing of L/Govt. letter headed paper	36,000.00	Unretired
29	23/7/19	-	Christiana P. Kantiok	Purchase of electronics for Chairman's office	200,000.00	Unretired
		-	SUB TOTAL	JULY 2019	<b>636,000.00</b>	
30	15/8/19	-	Gideon Audu	Repairs of bore holes	154,000.00	Unretired
			SUB TOTAL	AUGUST 2019	<b>154,000.00</b>	
31	3/9/2019		Enoch Bigwam	Replacement of screen of plasma TV "44"	80,000.00	Unretired
			SUB TOTAL	SEPTEMBER, 2019	<b>80,000.00</b>	
				<b>TOTAL</b>	<b>3,924,000.00</b>	



**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**

# ZANGON KATAF 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	228,570,552.93	132,136,293.51	34,280,308.54	62,153,950.88
FEBRUARY	230,399,833.65	140,072,602.17	57,132,029.28	33,195,202.20
MARCH	216,449,918.43	141,976,321.28	49,094,262.84	25,379,334.31
APRIL	215,522,928.80	133,606,342.31	56,326,859.52	25,589,726.97
MAY	213,782,599.00	130,548,030.17	45,333,288.55	37,901,280.28
JUNE	239,409,753.01	132,495,117.17	57,473,322.05	49,441,313.79
JULY	257,566,525.10	140,883,577.66	66,027,968.29	50,654,979.15
AUGUST	246,893,209.33	137,220,512.01	61,621,756.26	48,050,941.06
SEPTEMBER	244,346,722.45	139,311,731.40	33,777,011.94	71,257,979.11
OCTOBER	249,969,198.00	181,850,368.54	23,605,455.18	44,513,374.28
NOVEMBER	243,622,512.56	184,552,713.82	29,185,862.43	29,883,936.31
DECEMBER	223,081,059.78	188,885,268.95	22,006,539.84	12,189,250.99
<b>TOTAL</b>	<b>2,809,614,813.04</b>	<b>1,783,538,878.99</b>	<b>535,864,664.72</b>	<b>490,211,269.33</b>

*Zango Kataf 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 MINRALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
JANUARY	179,813,772.98	48,432,506.54	324,273.41								228,570,552.93
FEBRUARY	164,017,690.25	49,598,320.19	215,968.15	3,015,026.22					13,552,828.84		230,399,833.65
MARCH	155,744,050.66	44,669,612.21	279,640.54	1,490,893.00			14,265,722.02				216,449,918.43
APRIL	146,832,619.15	43,261,646.69	213,374.95		17,760,393.80	3,229,261.78	4,225,632.43				215,522,928.80
MAY	168,859,048.11	44,663,872.86	259,678.03								213,782,599.00
JUNE	189,299,582.52	49,729,288.47	380,882.02								239,409,753.01
JULY	206,660,341.56	50,563,922.67	342,260.87								257,566,525.10
AUGUST	201,349,327.35	45,210,242.27	333,639.71								246,893,209.33
SEPTEMBER	202,721,089.23	40,634,607.03	339,637.95	651,388.24							244,346,722.45
OCTOBER	197,275,397.11	43,114,467.78	311,276.88				6,458,523.56	2,809,532.67			249,969,198.00
NOVEMBER	194,554,217.39	48,701,786.02	366,509.15								243,622,512.56
DECEMBER	162,227,601.75	43,480,569.44	257,801.14				17,115,087.45				223,081,059.78
<b>TOTAL</b>	<b>2,169,354,738.06</b>	<b>552,060,842.17</b>	<b>3,624,942.80</b>	<b>5,157,307.46</b>	<b>17,760,939.80</b>	<b>3,229,261.78</b>	<b>42,064,965.46</b>	<b>2,809,532.67</b>	<b>13,552,828.84</b>		<b>2,809,614,813.04</b>

*Zango Kataf Local Government of Kaduna State*

From the table above, the sum of two billion, eight hundred and nine million, six hundred and fourteen thousand, eight hundred and thirteen naira and four kobo (N2,809,614,813.04) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, seven hundred and eighty-three million, five hundred and thirty-eight thousand, eight hundred and seventy-eight naira, ninety-nine kobo (N1,783,538,878.99) only went to statutory deductions, five hundred and thirty-five million, eight hundred and sixty-four thousand, six hundred and sixty-four naira, seventy-two kobo (N535,864,664.72) only went to other deduction while the remaining balance of four hundred and ninety million, two hundred and eleven thousand, two hundred and sixty-nine naira, thirty-three kobo (N490,211,269.33) 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 Zangon Kataf Local Government except for the 10% internally generated revenue from the State Government that was not remitted. Also the deductions for the riot act account had a crippling effect on the finances of the Local Government which impacted negatively on infrastructural development.

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



**ATIKU MUSA FCNA**  
**AUDITOR-GENERAL**