



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

ZARIA LOCAL GOVERNMENT

**FOR THE YEAR ENDED
31ST DECEMBER, 2018**

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018

ZARIA LOCAL GOVERNMENT

◆ PROFILE ◆

HON. ENGR ALIYU IDRIS IBRAHIM : EXECUTIVE CHAIRMAN

COUNCILLORS

HON. HASHIMU BAKO : WUCICIRI WARD
HON. HAKILU A. UMAR : KUFENA WARD
HON. ABUBAKAR ABDULLAHI : LIMANCIN KONA WARD
HON. SALISU IBRAHIM : KAURA WARD
HON. SALISU MAGAJI : UNGWAN JUMA WARD
HON. YUSHE'U MOH'D INUWA : UNGWAN FATIKA WARD
HON. SALE HUSSAINI : KWARBAI "A" WARD
HON. ISMAILA SHUAIBU : TUKUR-TUKUR WARD
HON. ALDULAZIZ SANI : DUTSEN ABBA WARD
HON. IBRAHIM SAMBO : KWARBAI "B" WARD
HON. MUSA SALISU : TUDUN WADA WARD
HON. ISIYAKU DALHATU : DAMBO WARD
HON. AMINU SANI (MINISTER) : GYALLESU WARD

MANAGEMENT STAFF

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

RECORD KEEPING

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

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

CASH FLOW STATEMENT

RECEIPTS

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

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

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

PAYMENTS

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

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

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

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

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

INVESTMENTS

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

ADVANCES

All advances have been retired.

DEPOSITS

All third party deposits have been retired.

ZARIA LOCAL GOVERNMENT							
Consolidated Financial Summary							
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance	10,023,852.95	1,513,338.21	90,963,854.00	90,963,854.00	89,450,515.79		
RECEIPTS							
Statutory Allocation	2,265,152,748.81	2,827,862,490.11	2,645,408,011.00	2,821,830,053.00	6,032,437.11	2,349,408,010.00	2,279,408,010.00
Internally Generated Revenue	183,227.04		163,436,422.00	163,436,422.00	163,436,422.00	157,476,763.00	155,476,763.00
Miscellaneous Capital Receipts				337,291,581.00	337,291,581.00		
BTL Receipts	101,209,275.37	54,733,148.97			54,733,148.97		
Total Recurrent Year Receipts	2,366,545,251.22	2,882,595,639.08	2,808,844,433.00	3,322,558,056.00	439,962,416.92	2,506,884,773.00	2,434,884,773.00
Total Projected Funds Available	2,376,569,104.17	2,884,108,977.29	2,899,808,287.00	3,413,521,910.00	529,412,932.71	2,506,884,773.00	2,434,884,773.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	1,736,093,891.28	1,264,070,742.98	1,293,318,788.00	1,276,708,662.00	12,637,919.02	1,398,843,394.00	1,439,807,394.00
Social Benefits	249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98	68,325,957.00	68,325,957.00
Overhead Costs	115,595,219.22	343,115,664.67	185,350,865.00	345,874,817.00	2,759,152.33	122,168,462.00	119,168,462.00
Service Wide Vote	13,536,400.00	7,974,867.00	12,705,603.00	12,705,603.00	4,730,736.00		
BTL Payments	101,209,275.37	54,733,148.97			54,733,148.97		
Total Recurrent Payments	2,215,940,576.25	1,795,709,640.64	1,541,375,256.00	1,787,797,298.00	7,912,342.64	1,589,337,813.00	1,627,301,813.00
Capital Expenditure: Programme Classification:							
01 Economic Empowerment Through Agriculture	1,992,333.00	27,938,571.50	85,750,000.00	85,750,000.00	57,811,428.50	82,250,000.00	82,250,000.00
04 Improvement to Human Health	4,410,819.31	15,394,378.59	50,036,142.00	55,036,142.00	39,641,763.41	19,000,000.00	19,000,000.00
05 Enhancing Skills and Knowledge	27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41	160,000,000.00	165,000,000.00
06 Housing and Urban Development	6,150,502.57						
09 Environmental Improvement		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15		
10 Water Resources and Rural Development	1,437,925.06	113,418,009.21	45,899,999.00	125,899,999.00	12,481,989.79	45,899,999.00	
13 Reform of Government and Governance	28,947,817.48	221,256,589.97	159,193,250.00	599,484,831.00	378,228,241.03	127,661,750.00	127,661,750.00
14 Power	14,363,449.61	244,186,084.30	151,199,999.00	293,699,999.00	49,513,914.70	158,499,999.00	159,499,999.00
17 Road	74,600,000.00	65,353,606.31	635,544,644.00	226,544,644.00	161,191,037.69	626,544,644.00	631,544,644.00
Total Capital Expenditure by Programme	159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68	1,219,856,392.00	1,184,956,393.00
Total Expenditure (Budget Size)	2,375,055,765.96	2,622,031,591.96	2,899,808,287.00	3,413,521,910.00	791,490,318.04	2,809,194,205.00	2,812,258,206.00
Budget Surplus/(Deficit)	1,513,338.21	262,077,385.33			262,077,385.33	302,309,432.00	377,373,433.00
Financing of Deficit by Borrowing							
Closing Balance	1,513,338.21	262,077,385.33			262,077,385.33	302,309,432.00	377,373,433.00

ZARIA LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		2,389,724,775.80		1,781,900,823.97
Value Added Tax		438,137,714.31		483,251,924.84
Independent Revenue	1			183,227.04
BTL Receipts	2	54,733,148.97		101,209,275.37
Total Receipts		2,882,595,639.08		2,366,545,251.22
Payments				
Compensation of Employees	3	1,264,070,742.98		1,736,093,891.28
Social Benefits	4	125,815,217.02		249,505,790.38
Servicewide vote		7,974,867.00		13,536,400.00
Overhead Cost	5	343,115,664.67		115,595,219.22
Below-The-Line Payments	6	54,733,148.97		101,209,275.37
Total Payments		1,795,709,640.64		2,215,940,576.25
Net Cash Flow from Operating Activities		1,086,885,998.44		150,604,674.97
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		27,938,571.50		1,992,333.00
Improvement to Human Health		15,394,378.59		4,410,819.31
Enhancing Skills and Knowledge		68,486,134.59		27,212,342.68
Housing and Urban Development				6,150,502.57
Environmental Improvement		70,288,576.85		
Water Resources and Rural Development		113,418,009.21		1,437,925.06
Reform of Government and Governance		221,256,589.97		28,947,817.48
Power		244,186,084.30		14,363,449.61
Road		65,353,606.31		74,600,000.00
Net Cash Flow from Investment	7	826,321,951.32		159,115,189.71
Cash Flow from Financing Activities				
Net Surplus(Deficit) for the Year		260,564,047.12		8,510,514.74
Opening Balance		1,513,338.21		10,023,852.95
Closing Balance	8	262,077,385.33		1,513,338.21
Note 1 - Independent Revenue				

Miscellaneous Revenue				183,227.04
Total				183,227.04

Note 2 - BTL Receipts			

PAYE Taxes due to State Board of Internal Revenue		10,978,983.16	30,580,300.75
Monthly Net Total Salary Control Accounts		1,620,000.00	
NULGE Local Gov't Deductions		3,326,173.95	3,786,540.29
Medical Union Due			200,000.00
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)			2,000,000.00
Sharp Sharp Loan		11,971,848.45	11,517,851.89
NUT Deduction		8,333,306.50	12,274,644.60
Endwell Deduction		16,797,096.16	33,840,000.00
CREDIT DIRECT LGEA			6,391,315.43
National Housing Fund Deduction		1,505,240.75	105,622.41
AOPSHON		200,500.00	513,000.00
Total		54,733,148.97	101,209,275.37
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		869,668,548.72	1,091,452,091.00
Local Government Staff	3A	394,402,194.26	644,641,800.28
Total		1,264,070,742.98	1,736,093,891.28
Note 3A - Local Government Staff			

Zangon Kataf Local Govt		394,402,194.26	644,641,800.28
Total		394,402,194.26	644,641,800.28
Note 4 - Social Benefits			

15% (Pers. Emolument) Pension Funds		119,950,824.80	8,747,411.90
Total		125,815,217.02	249,505,790.38
Note 5 - Overhead Costs			

Transport and Travelling		48,356,746.61	6,415,692.00
Utilities		2,314,500.00	4,367,500.00
Material and Supplies		28,277,790.00	3,640,500.00
Maintenance Services		53,842,614.58	4,451,700.00
Training		950,000.00	21,864,277.72
Other Services		96,905,000.00	16,896,200.00
Consulting & Professional Services		15,206,000.00	1,108,000.00
Fuel and Lubriants		780,000.00	268,000.00
Financial Charges		710,000.00	2,000,000.00
Miscellaneous Expenses		92,303,013.48	53,348,349.50

Staff Loans and Advances			1,235,000.00
Local Grants and Contributions		3,470,000.00	
Total		343,115,664.67	115,595,219.22
Note 6 - Below the Line Payments			

PAYE Taxes due to State Board of Internal Revenue		10,978,983.16	30,580,300.75
Monthly Net Total Salary Control Account		1,620,000.00	
NULGE L.Gov't - Remittances		3,326,173.95	3,786,540.29
MHWU Remittances			200,000.00
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)			2,000,000.00
Sharp Sharp deductions		11,971,848.45	11,517,851.89
NUT Deduction		8,333,306.50	12,274,644.60
Endwell Deductions		16,797,096.16	33,840,000.00
CREDIT DIRECT LGEA			6,391,315.43
National Housing Fund Deduction		1,505,240.75	105,622.41
AOPSHON		200,500.00	513,000.00
Total		54,733,148.97	101,209,275.37
Note 7 - Net Cash From Investing Activities by Location			

Gora Ward		28,689,005.09	63,751,412.18
Gidan Jatau Ward		361,511,583.73	991,818.69
Zonzon Ward			24,000,000.00
Kamantan Ward		24,586,067.84	
Zonkwa Ward			405,395.00
Ungwan Rimi Ward		6,739,200.00	3,804,451.38
Ungwan Gaiye Ward			3,595,832.46
Kamaru/Ikulu Ward			2,780,731.78
Total		421,525,856.66	99,329,641.49
Note 8 - Closing Balance			

Main Account - Zenith Bank		262,077,385.33	1,513,338.21
Sub Total: Cash and Bank		262,077,385.33	1,513,338.21
Total Consolidated Cash & Bank Balances		262,077,385.33	1,513,338.21

ZARIA LOCAL GOVERNMENT				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31/12/2018				
	Note	Actual		Actual
		2018		2017
ASSETS:				

Liquid Assets				

Treasuries and Banks	8	262,077,385.33		1,513,338.21
Sub Total		262,077,385.33		1,513,338.21
Investments and Other Assets				

Investments	9	13,018,980.00		13,018,980.00
Sub Total		13,018,980.00		13,018,980.00
Total Assets		275,096,365.33		14,532,318.21
Public Funds:				

Consolidated Revenue Fund	11	262,077,385.33		1,513,338.21
Capital Development Fund	12			
Other Funds		13,018,980.00		13,018,980.00
Sub - Total: Public Funds		275,096,365.33		14,532,318.21
LIABILITIES:				

Liability Over Assets				
Public Funds + Liabilities		275,096,365.33		14,532,318.21
Note 8 - Treasuries and Banks				

Main Account - Zenith Bank		262,077,385.33		1,513,338.21
Total		262,077,385.33		1,513,338.21
Note 9 - Investments				

Markarfi Sugar		1,000,000.00		1,000,000.00

Ikara Food Processing Company		260,000.00		260,000.00
Champion Soap Company		375,000.00		375,000.00
Kachia Ginger Processing Limited		674,000.00		674,000.00
First Bank of Nigeria PLC		737,000.00		737,000.00
R.T. Brisco Company		472,980.00		472,980.00
Urban Development Bank		500,000.00		500,000.00
Universal Bank		1,000,000.00		1,000,000.00
Purchase of Shares		2,000,000.00		2,000,000.00
Fin Bank (Former NUB) Plc		5,500,000.00		5,500,000.00
Global Bank Plc		500,000.00		500,000.00
Total		13,018,980.00		13,018,980.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		1,513,338.21		10,023,852.95
Add/(Less) Net Recurent Surplus/(Deficit)		260,564,047.12		8,510,514.74
Closing Balance		262,077,385.33		1,513,338.21
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				

ZARIA LOCAL GOVERNMENT								
STATEMENT OF CONSOLIDATED REVENUE FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
Opening Balance		-10,023,852.95	-1,513,338.21			1,513,338.21		
Add: Recurrent Receipts:								
Statutory Allocation		1,600,402,441.41	2,287,027,566.98	1,823,356,457.00	1,823,356,457.00	463,671,109.98	1,623,356,457.00	1,523,356,457.00
Share of VAT		-483,251,924.84	-438,137,714.31	-800,075,280.00	-800,075,280.00	361,937,565.69	-700,075,280.00	-725,075,280.00
Excess Crude		-28,903,889.76	-16,486,776.39			16,486,776.39		
NNPC Refunds			-3,956,826.33			3,956,826.33		
Stabilization Fund		-5,665,095.71						
Refund from Paris Club					-176,422,042.00	176,422,042.00		
SURE - P		-14,662,151.97						
10% IGR State Contribution				-21,976,274.00	-21,976,274.00	-21,976,274.00	-25,976,273.00	-30,976,273.00
Exchange Rate Difference		-116,457,072.45	-24,911,240.14			24,911,240.14		
Share of Excess PPT		-15,810,172.67						
Share of Forex Equalization			-52,005,762.39			52,005,762.39		
Excess Bank Charges Recovered			-5,336,603.57			5,336,603.57		
Sub Total: Statutory Allocation		2,265,152,748.81	2,827,862,490.11	2,645,408,011.00	2,821,830,053.00	6,032,437.11	2,349,408,010.00	2,279,408,010.00
Direct Taxes	15			-2,300,500.00	-2,300,500.00	-2,300,500.00	-2,300,500.00	-2,300,500.00
Licenses	16			-4,800,000.00	-4,800,000.00	-4,800,000.00	-5,300,000.00	-5,300,000.00
Rates	17			-43,550,896.00	-43,550,896.00	-43,550,896.00	-39,550,896.00	-39,550,896.00
Fees	18			-81,117,451.00	-81,117,451.00	-81,117,451.00	-78,657,792.00	-77,657,792.00
Fines	19			-4,000,000.00	-4,000,000.00	-4,000,000.00	-4,000,000.00	-3,000,000.00
Earnings	21			-27,667,575.00	-27,667,575.00	-27,667,575.00	-27,667,575.00	-27,667,575.00
Miscellaneous	27	-183,227.04						
Sub-Total: Independent Revenue		-183,227.04		-163,436,422.00	-163,436,422.00	163,436,422.00	-157,476,763.00	-155,476,763.00
Below The Line Receipts	29	-101,209,275.37	-54,733,148.97			54,733,148.97		
Total Recurrent Receipts		2,366,545,251.22	2,882,595,639.08	2,808,844,433.00	2,985,266,475.00	102,670,835.92	2,506,884,773.00	2,434,884,773.00
Total Funds Available		2,376,569,104.17	2,884,108,977.29	2,808,844,433.00	2,985,266,475.00	101,157,497.71	2,506,884,773.00	2,434,884,773.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,736,093,891.28	1,264,070,742.98	1,293,318,788.00	1,276,708,662.00	12,637,919.02	1,398,843,394.00	1,439,807,394.00
Social Benefits		249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98	68,325,957.00	68,325,957.00
Service-wide vote		13,536,400.00	7,974,867.00	12,705,603.00	12,705,603.00	4,730,736.00		
Overhead Cost	31	114,360,219.22	343,115,664.67	185,350,865.00	345,874,817.00	2,759,152.33	122,168,462.00	119,168,462.00

Advances Granted		1,235,000.00						
BTL Payments	32	101,209,275.37	54,733,148.97			-54,733,148.97		
Total Recurrent Payments		2,215,940,576.25	1,795,709,640.64	1,541,375,256.00	1,787,797,298.00	-7,912,342.64	1,589,337,813.00	1,627,301,813.00
Net Recurrent Funds before Transfers		-160,628,527.92	1,088,399,336.65	1,267,469,177.00	1,197,469,177.00	109,069,840.35	-917,546,960.00	-807,582,960.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68	1,219,856,392.00	1,184,956,393.00
Total Appropriations/Tranfers		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68	1,219,856,392.00	1,184,956,393.00
Closing Balance		-1,513,338.21	-262,077,385.33			262,077,385.33	302,309,432.00	377,373,433.00
Note 16 - Licenses								
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Radio/Television Station License				-2,300,000.00	-2,300,000.00	-2,300,000.00	-2,300,000.00	-2,300,000.00
Bicycle/License				-2,500,000.00	-2,500,000.00	-2,500,000.00	-3,000,000.00	-3,000,000.00
Total				-4,800,000.00	-4,800,000.00	-4,800,000.00	-5,300,000.00	-5,300,000.00
Note 17 - Rates								
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Tenement Rate				-43,550,896.00	-43,550,896.00	-43,550,896.00	-39,550,896.00	-39,550,896.00
Total				-43,550,896.00	-43,550,896.00	-43,550,896.00	-39,550,896.00	-39,550,896.00
Note 18 - Fees								
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Slaughter Fees				-4,100,000.00	-4,100,000.00	-4,100,000.00	-4,000,000.00	-4,000,000.00
Naming Of Street Registration Fees				-6,000,500.00	-6,000,500.00	-6,000,500.00	-7,000,000.00	-7,000,000.00
Advertising Fees				-1,084,912.00	-1,084,912.00	-1,084,912.00	-1,084,912.00	-1,084,912.00
Customary Right of Occupancy Fees				-24,866,639.00	-24,866,639.00	-24,866,639.00	-24,866,639.00	-24,866,639.00
Birth/Death Registration Fees				-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00
Kiosk Fees				-25,578,882.00	-25,578,882.00	-25,578,882.00	-23,578,882.00	-23,578,882.00
Native Liquor Fees				-1,500,000.00	-1,500,000.00	-1,500,000.00	-2,000,000.00	-2,000,000.00
Domestic Animal Fee				-3,589,734.00	-3,589,734.00	-3,589,734.00	-2,600,000.00	-2,600,000.00
Merriment & Road Closure Levil/Fees				-2,869,425.00	-2,869,425.00	-2,869,425.00	-2,000,000.00	-2,000,000.00
Public Convenience Sewage & Refuse Disposal Fees				-8,527,359.00	-8,527,359.00	-8,527,359.00	-8,527,359.00	-7,527,359.00
Fee Structure for Masts				-2,000,000.00	-2,000,000.00	-2,000,000.00	-2,000,000.00	-2,000,000.00
Total				-81,117,451.00	-81,117,451.00	-81,117,451.00	-78,657,792.00	-77,657,792.00
Note 19 - Fines								
.....								
Fine on Obstruction				-1,500,000.00	-1,500,000.00	-1,500,000.00	-1,500,000.00	-1,500,000.00
Environmental and Sanitation Fines				-2,500,000.00	-2,500,000.00	-2,500,000.00	-2,500,000.00	-1,500,000.00
Total				-4,000,000.00	-4,000,000.00	-4,000,000.00	-4,000,000.00	-3,000,000.00
Note 20 - Sales								
.....								
Note 21 - Earnings								

.....								
Earning from Market			-11,922,748.00	-11,922,748.00	-11,922,748.00	-11,922,748.00	-11,922,748.00	-11,922,748.00
Earning from Motor Park			-15,744,827.00	-15,744,827.00	-15,744,827.00	-15,744,827.00	-15,744,827.00	-15,744,827.00
Total			-27,667,575.00	-27,667,575.00	-27,667,575.00	-27,667,575.00	-27,667,575.00	-27,667,575.00
Note 22 - Rent on Government Property								
.....								
Note 23 - Rent on Government Lands								
.....								
Note 25 - Investment Income								
.....								
Note 26 - Interest								
.....								
Note 27 - Miscellaneous								
.....								
Note 29 - BTL Receipts								
.....								
PAYE Taxes due to State Board of Internal Revenue		-30,580,300.75	-10,978,983.16			10,978,983.16		
Monthly Net Total Salary Control Accounts			-1,620,000.00			1,620,000.00		
NULGE Local Gov't Deductions		-3,786,540.29	-3,326,173.95			3,326,173.95		
Medical Union Due		-200,000.00						
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)		-2,000,000.00						
Sharp Sharp Loan		-11,517,851.89	-11,971,848.45			11,971,848.45		
NUT Deduction		-12,274,644.60	-8,333,306.50			8,333,306.50		
Endwell Deduction		-33,840,000.00	-16,797,096.16			16,797,096.16		
CREDIT DIRECT LGEA		-6,391,315.43						
National Housing Fund Deduction		-105,622.41	-1,505,240.75			1,505,240.75		
AOPSHON		-513,000.00	-200,500.00			200,500.00		
Total		-101,209,275.37	-54,733,148.97			54,733,148.97		
Note 30 - Salaries Wages & Allowances								
.....								
Dept of Admin and Finance		473,306,033.21	365,802,194.26	292,160,191.00	366,074,017.00	271,822.74	178,608,148.00	219,572,148.00
Department of Finance		171,335,767.07						
Department of Health			28,600,000.00	119,271,932.00	28,747,980.00	147,980.00	119,271,932.00	119,271,932.00
Contribution to Primary Education		1,091,452,091.00	869,668,548.72	881,886,665.00	881,886,665.00	12,218,116.28	1,100,963,314.00	1,100,963,314.00
Total		1,736,093,891.28	1,264,070,742.98	1,293,318,788.00	1,276,708,662.00	12,637,919.02	1,398,843,394.00	1,439,807,394.00
Note 31 - Overhead Cost								
.....								
Office of the Chairman		20,997,470.59						
Dept of Admin and Finance		37,747,969.72	308,618,047.47	149,553,415.00	310,077,367.00	1,459,319.53	100,070,702.00	100,070,702.00

Department of Finance		17,688,500.00						
Department of Works and Infrastructure		8,819,200.00	8,317,400.00	8,798,000.00	8,798,000.00	480,600.00	6,798,000.00	6,798,000.00
Department of Planning Research & Statistics		5,702,000.00						
Department of Education		10,779,073.00	6,555,231.20	6,999,450.00	6,999,450.00	444,218.80	4,299,760.00	4,299,760.00
Department of Health		12,626,005.91	19,624,986.00	20,000,000.00	20,000,000.00	375,014.00	11,000,000.00	8,000,000.00
Total		114,360,219.22	343,115,664.67	185,350,865.00	345,874,817.00	2,759,152.33	122,168,462.00	119,168,462.00
Note 32 - BTL Payments								
.....								
PAYE Taxes due to State Board of Internal Revenue		30,580,300.75	10,978,983.16			-10,978,983.16		
Monthly Net Total Salary Control Account			1,620,000.00			-1,620,000.00		
NULGE L.Gov't - Remittances		3,786,540.29	3,326,173.95			-3,326,173.95		
MHWU Remittances		200,000.00						
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)		2,000,000.00						
Sharp Sharp deductions		11,517,851.89	11,971,848.45			-11,971,848.45		
NUT Deduction		12,274,644.60	8,333,306.50			-8,333,306.50		
Endwell Deductions		33,840,000.00	16,797,096.16			-16,797,096.16		
CREDIT DIRECT LGEA		6,391,315.43						
National Housing Fund Deduction		105,622.41	1,505,240.75			-1,505,240.75		
AOPSHON		513,000.00	200,500.00			-200,500.00		
Total		101,209,275.37	54,733,148.97			-54,733,148.97		

ZARIA LOCAL GOVERNMENT								
STATEMENT OF CAPITAL DEVELOPMENT FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance				90,963,854.00	90,963,854.00	90,963,854.00		
Add: Revenue								
Transfer from Consolidated Revenue		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68	1,219,856,392.00	1,184,956,393.00
Other Capital Receipts	36				337,291,581.00	337,291,581.00		
Sub Total: Capital Receipts		159,115,189.71	826,321,951.32	1,267,469,177.00	1,534,760,758.00	708,438,806.68	1,219,856,392.00	1,184,956,393.00
Total Capital Revenue Available		159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68	1,219,856,392.00	1,184,956,393.00
Less: Capital Expenditure								
General Public Services	37	42,111,267.09	193,255,107.14	154,193,250.00	544,484,831.00	351,229,723.86	122,661,750.00	122,661,750.00
Economic Affairs	38	82,951,016.88	243,847,667.85	791,194,643.00	537,194,643.00	293,346,975.15	759,694,643.00	718,794,644.00
Environmental Protection	39		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15		
Housing and Community Development	40	2,429,743.75	235,050,086.30	132,199,999.00	249,699,999.00	14,649,912.70	158,499,999.00	159,499,999.00
Health	41	4,410,819.31	15,394,378.59	50,036,142.00	55,036,142.00	39,641,763.41	19,000,000.00	19,000,000.00
Education	43	27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41	160,000,000.00	165,000,000.00
Total Capital Expenditure		159,115,189.71	826,321,951.32	1,358,433,031.00	1,625,724,612.00	799,402,660.68	1,219,856,392.00	1,184,956,393.00
Note 35 - Aids and Grants:								
.....								
Note 36: Internal Loans								
.....								
Note 37 - General Public Services								
.....								
70111 - Executive and Legislature Organs		20,446,438.25		108,395,350.00	300,159,354.00	300,159,354.00	69,988,850.00	69,988,850.00
70133 - Other General Services		20,817,828.84	193,255,107.14	45,797,900.00	244,325,477.00	51,070,369.86	52,672,900.00	52,672,900.00
Total		200,379,456.80	1,019,577,058.46	1,512,626,281.00	2,170,209,443.00	1,150,632,384.54	1,342,518,142.00	1,307,618,143.00
Note 38 - Economic Affairs								
.....								
70411 - General Economic and Commercial Affairs		2,047,000.00	168,385,413.42	463,675,777.00	284,675,777.00	116,290,363.58	454,675,777.00	413,775,778.00
70421 - Agriculture			21,199,371.50	71,750,000.00	71,750,000.00	50,550,628.50	68,250,000.00	68,250,000.00
70435 - Electricity			9,135,998.00	19,000,000.00	44,000,000.00	34,864,002.00		
70443 - Construction		55,825,350.55						
70451 - Road Transport		23,933,333.33	38,387,684.93	222,768,866.00	122,768,866.00	84,381,181.07	222,768,866.00	222,768,866.00

70482 - R & D Agriculture Forestry Fishing and Hunting		1,992,333.00	6,739,200.00	14,000,000.00	14,000,000.00	7,260,800.00	14,000,000.00	14,000,000.00
Total		83,798,016.88	243,847,667.85	791,194,643.00	537,194,643.00	293,346,975.15	759,694,643.00	718,794,644.00
Note 39 - Environmental Protection								
.....								
70560 - Environmental Protection N.E.C			70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15		
Total			70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15		
Note 40 - Housing and Community Development								
.....								
70650 - R & D Housing and Community Amenities		1,437,925.06						
70660 - Housing and Community Amenities N.E.C		991,818.69	235,050,086.30	132,199,999.00	249,699,999.00	14,649,912.70	158,499,999.00	159,499,999.00
Total		2,429,743.75	235,050,086.30	132,199,999.00	249,699,999.00	14,649,912.70	158,499,999.00	159,499,999.00
Note 41 - Health								
.....								
70731 - General Hospital Services				11,036,142.00	11,036,142.00	11,036,142.00		
70740 - Public Health Services		4,410,819.31	15,394,378.59	39,000,000.00	44,000,000.00	28,605,621.41	19,000,000.00	19,000,000.00
Total		4,410,819.31	15,394,378.59	50,036,142.00	55,036,142.00	39,641,763.41	19,000,000.00	19,000,000.00
Note 42 - Recreation Culture and Religion								
.....								
Note 43 - Education								
.....								
70912 - Primary Education		27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41	160,000,000.00	165,000,000.00
Total		27,212,342.68	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41	160,000,000.00	165,000,000.00
Note 44 - Social Protection								
.....								

ZARIA LOCAL GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,600,402,441.41	2,287,027,566.98	1,823,356,457.00	1,823,356,457.00	463,671,109.98	1,623,356,457.00	1,523,356,457.00
25001001/11010002	Share of VAT	483,251,924.84	438,137,714.31	800,075,280.00	800,075,280.00	361,937,565.69	700,075,280.00	725,075,280.00
25001001/11010003	Excess Crude	28,903,889.76	16,486,776.39			16,486,776.39		
25001001/11010006	NNPC Refunds		3,956,826.33			3,956,826.33		
25001001/11000008	Stabilization Fund	5,665,095.71						
25001001/11000009	Refund from Paris Club				176,422,042.00	176,422,042.00		
25001001/11000010	SURE - P	14,662,151.97						
25001001/11010011	10% IGR State Contribution			21,976,274.00	21,976,274.00	21,976,274.00	25,976,273.00	30,976,273.00
25001001/11010013	Exchange Rate Difference	116,457,072.45	24,911,240.14			24,911,240.14		
25001001/11000017	Share of Excess PPT	15,810,172.67						
25001001/11000019	Share of Forex Equalization		52,005,762.39			52,005,762.39		
25001001/11000020	Excess Bank Charges Recovered		5,336,603.57			5,336,603.57		
Total		2,265,152,748.81	2,827,862,490.11	2,645,408,011.00	2,821,830,053.00	6,032,437.11	2,349,408,010.00	2,279,408,010.00
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

20001001/12020005	Radio/Television Station License			2,300,000.00	2,300,000.00	2,300,000.00	2,300,000.00	2,300,000.00
20001001/12020012	Bicycle/License			2,500,000.00	2,500,000.00	2,500,000.00	3,000,000.00	3,000,000.00
Total				4,800,000.00	4,800,000.00	4,800,000.00	5,300,000.00	5,300,000.00
RATES								
25001001 - Department of Admin & Finance								

20001001/12030001	Tenement Rate			43,550,896.00	43,550,896.00	43,550,896.00	39,550,896.00	39,550,896.00
Total				43,550,896.00	43,550,896.00	43,550,896.00	39,550,896.00	39,550,896.00

FEES								
25001001 - Department of Admin & Finance								

20001001/12040003	Slaughter Fees			4,100,000.00	4,100,000.00	4,100,000.00	4,000,000.00	4,000,000.00
20001001/12040006	Naming Of Street Registration Fees			6,000,500.00	6,000,500.00	6,000,500.00	7,000,000.00	7,000,000.00
20001001/12040022	Advertising Fees			1,084,912.00	1,084,912.00	1,084,912.00	1,084,912.00	1,084,912.00
20001001/12040031	Customary Right of Occupancy Fees			24,866,639.00	24,866,639.00	24,866,639.00	24,866,639.00	24,866,639.00
20001001/12040043	Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
20001001/12040068	Kiosk Fees			25,578,882.00	25,578,882.00	25,578,882.00	23,578,882.00	23,578,882.00
20001001/12040074	Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00	2,000,000.00
20001001/12040098	Domestic Animal Fee			3,589,734.00	3,589,734.00	3,589,734.00	2,600,000.00	2,600,000.00
20001001/12040100	Merriment & Road Closure Levil/Fees			2,869,425.00	2,869,425.00	2,869,425.00	2,000,000.00	2,000,000.00
20001001/12040101	Public Convenience Sewage & Refuse Disposal Fees			8,527,359.00	8,527,359.00	8,527,359.00	8,527,359.00	7,527,359.00
20001001/12040102	Fee Structure for Masts			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Total				81,117,451.00	81,117,451.00	81,117,451.00	78,657,792.00	77,657,792.00
FINES								
25001001 - Department of Admin & Finance								

20001001/12050005	Fine on Obstruction			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
20001001/12050006	Environmental and Sanitation Fines			2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	1,500,000.00
Total				4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	3,000,000.00
SALES								
25001001 - Department of Admin & Finance								

EARNINGS								
25001001 - Department of Admin & Finance								

20001001/12070012	Earning from Market			11,922,748.00	11,922,748.00	11,922,748.00	11,922,748.00	11,922,748.00
20001001/12070013	Earning from Motor Park			15,744,827.00	15,744,827.00	15,744,827.00	15,744,827.00	15,744,827.00
Total				27,667,575.00	27,667,575.00	27,667,575.00	27,667,575.00	27,667,575.00
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

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

ZARIA LOCAL GOVERNMENT								
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								

11001001/22020604	Security Vote (Including Operations)	5,982,000.00						
11001001/22020606	Physical Security	9,899,200.00						
11001001/22020801	Motor Vehicle Fuel Cost	268,000.00						
11001001/22021001	Refreshment & Meals	1,937,500.00						
11001001/22021035	Local Government Election	2,910,770.59						
Sub Total Overhead Cost		20,997,470.59						
Total Recurrent Expenditure		20,997,470.59						
25001001 - DEPT OF ADMIN & FIN								

25001001/21010101	Basic Salary	473,306,033.21	360,302,194.26	219,572,153.00	360,497,896.00	195,701.74	178,608,148.00	219,572,148.00
25001001/21010104	Salary Arrears		5,500,000.00	72,588,038.00	5,576,121.00	76,121.00		
Sub Total - Personnel Cost		473,306,033.21	365,802,194.26	292,160,191.00	366,074,017.00	271,822.74	178,608,148.00	219,572,148.00
25001001/22020101	Local Travel and Transport - Training	1,436,000.00	11,430,523.22	2,000,000.00	11,523,952.00	93,428.78		
25001001/22020102	Local Travel and Transport - Others	2,479,692.00						
25001001/22020103	International Transport and Travels - Training	2,500,000.00	13,985,633.00	3,998,000.00	13,998,000.00	12,367.00	4,998,000.00	4,998,000.00
25001001/22020106	Duty tour Allowance-Civil Servant		22,940,590.39	3,000,000.00	23,000,000.00	59,409.61	1,000,000.00	1,000,000.00
25001001/22020203	Internet Access Charges		550,000.00	609,000.00	609,000.00	59,000.00		
25001001/22020306	Printing of Security Documents		21,925,000.00	2,000,000.00	22,000,000.00	75,000.00	1,000,000.00	1,000,000.00
25001001/22020312	Other Service Material		1,465,000.00	1,500,000.00	1,500,000.00	35,000.00	1,000,000.00	1,000,000.00
25001001/22020402	Maintenance of Office Furniture		51,467,814.58	1,500,000.00	51,500,000.00	32,185.42		
25001001/22020404	Maintenance of Office / IT Equipments		439,000.00	500,000.00	500,000.00	61,000.00		
25001001/22020501	Training Staff Development and Welfare	500,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00		
25001001/22020503	Contribution to Training Fund	16,910,777.72						
25001001/22020507	Nigeria Seafarers Dev. Programme	4,453,500.00						
25001001/22020601	Security Services	1,015,000.00						
25001001/22020604	Security Vote (Including Operations)		89,005,000.00	8,040,000.00	89,040,000.00	35,000.00	8,040,000.00	8,040,000.00
25001001/22020606	Physical Security		5,950,000.00	36,000,000.00	6,000,000.00	50,000.00	36,000,000.00	36,000,000.00
25001001/22020611	5% Incentives For Revenue Officers		1,950,000.00	1,996,000.00	1,996,000.00	46,000.00	2,996,000.00	2,996,000.00
25001001/22020701	Financial Consulting		2,972,000.00	3,000,000.00	3,000,000.00	28,000.00		
25001001/22020702	Information Technology Consulting		440,000.00	500,000.00	500,000.00	60,000.00	500,000.00	500,000.00

25001001/22020703	Legal Services		318,000.00	205,000.00	300,000.00	300,000.00	95,000.00		
25001001/22020711	Consulting Services and Special Committee			4,750,000.00	4,800,110.00	4,800,110.00	50,110.00		
25001001/22020712	Fixed Assets Register Valuation and Tagnation			4,950,000.00	5,000,000.00	5,000,000.00	50,000.00		
25001001/22020901	Bank Charges (Other Than interest)			310,000.00	400,000.00	400,000.00	90,000.00		
25001001/22020902	Insurance for Local Government Property			400,000.00	471,000.00	471,000.00	71,000.00		
25001001/22021001	Refreshment & Meals			10,236,950.43	270,000.00	10,270,000.00	33,049.57	270,000.00	270,000.00
25001001/22021002	Honorarium & Sitting Allowance			1,969,000.00	2,000,000.00	2,000,000.00	31,000.00	3,000,000.00	3,000,000.00
25001001/22021007	Welfare Packages			460,000.00	499,000.00	499,000.00	39,000.00		
25001001/22021008	Subscription to Professional Bodies			710,000.00	742,000.00	742,000.00	32,000.00		
25001001/22021013	Promotion Examination by LGSB		735,000.00						
25001001/22021014	Annual Budget Expenses and Administration			3,975,000.00	3,988,000.00	3,988,000.00	13,000.00	6,988,000.00	6,988,000.00
25001001/22021034	Benefit to Elected/Appointed Officials		800,000.00	19,906,776.00	20,000,000.00	20,000,000.00	93,224.00		
25001001/22021035	Local Government Election			17,384,817.20	17,391,000.00	17,391,000.00	6,182.80		
25001001/22021014	Monitoring of Budget			2,959,942.65	3,000,000.00	3,000,000.00	40,057.35		
25001001/22021071	Remuneration of Traditional & Title Holders		1,800,000.00	2,990,000.00	2,999,808.00	2,999,808.00	9,808.00	2,999,808.00	2,999,808.00
25001001/22021076	Retirement Bond/Redemption bond Scheme			3,500,000.00	13,549,497.00	3,549,497.00	49,497.00	26,279,214.00	26,279,214.00
25001001/22021077	Local Government Reforms - Human Resources - ICT Phase II		4,800,000.00	4,970,000.00	5,000,000.00	5,000,000.00	30,000.00		
25001001/22040109	Grant to Communities/NGO's			3,470,000.00	3,500,000.00	3,500,000.00	30,000.00	4,999,680.00	4,999,680.00
	Sub Total Overhead Cost		37,747,969.72	308,618,047.47	149,553,415.00	310,077,367.00	1,459,319.53	100,070,702.00	100,070,702.00
	Total Recurrent Expenditure		511,054,002.93	674,420,241.73	441,713,606.00	676,151,384.00	1,731,142.27	278,678,850.00	319,642,850.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE									
.....									
20001001 - DEPARTMENT OF FINANCE									
.....									
20001001/21010104	Salary Arrears		171,335,767.07						
	Sub Total - Personnel Cost		171,335,767.07						
20001001/22020305	Printing of Non Security Documents		598,500.00						
20001001/22020306	Printing of Security Documents		190,000.00						
20001001/22020902	Insurance for Local Government Property		2,000,000.00						
20001001/22021071	Remuneration of Traditiona & Title Holders		14,900,000.00						
	Sub Total Overhead Cost		17,688,500.00						
	Total Recurrent Expenditure		189,024,267.07						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE									
.....									
34001001/22020201	Electricity Charges		1,567,500.00	814,500.00	1,000,000.00	1,000,000.00	185,500.00		
34001001/22020205	Settlement of Water Bill		2,800,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00		

34001001/22020301	Office Stationeries/Computer Consumables		1,948,100.00	2,000,000.00	2,000,000.00	51,900.00		
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	879,700.00	955,800.00	1,000,000.00	1,000,000.00	44,200.00	500,000.00	500,000.00
34001001/22020404	Maintenance of Office Furniture	1,238,000.00						
34001001/22020403	Maintenance of Office Building Residential Qtrs	290,000.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00	500,000.00	500,000.00
34001001/22020404	Maintenance of Office / IT Equipments	294,000.00						
34001001/22020415	Maintenance of Boreholes	1,750,000.00						
34001001/22020706	Surveying Services		1,889,000.00	2,000,000.00	2,000,000.00	111,000.00	5,000,000.00	5,000,000.00
34001001/22020801	Motor Vehicle Fuel Cost		780,000.00	798,000.00	798,000.00	18,000.00	798,000.00	798,000.00
Sub Total Overhead Cost		8,819,200.00	8,317,400.00	8,798,000.00	8,798,000.00	480,600.00	6,798,000.00	6,798,000.00
Total Recurrent Expenditure		8,819,200.00	8,317,400.00	8,798,000.00	8,798,000.00	480,600.00	6,798,000.00	6,798,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.								

38001001/22020301	Office Stationeries/Computer Consumables	750,000.00						
38001001/22020312	Other Service Materials	599,000.00						
38001001/22020701	Financial Consulting	790,000.00						
38001001/22021014	Annual Budget Expenses and Administration	980,000.00						
38001001/22021040	Monitoring of Budget	2,583,000.00						
Sub Total Overhead Cost		5,702,000.00						
Total Recurrent Expenditure		5,702,000.00						
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE								

17001001/22020309	Uniforms & Other Clothing		1,674,690.00	2,000,000.00	2,000,000.00	325,310.00	3,000,000.00	3,000,000.00
17001001/22020310	Teaching aids/ Instruction Materials	1,503,000.00	1,265,000.00	1,299,760.00	1,299,760.00	34,760.00	1,299,760.00	1,299,760.00
17001001/22021003	Publicity & Advertisements	293,000.00	640,000.00	699,690.00	699,690.00	59,690.00		
17001001/22021009	Sporting Activities	52,000.00	2,975,541.20	3,000,000.00	3,000,000.00	24,458.80		
17001001/22021021	Local Cultural Festival	1,977,000.00						
17001001/22021031	Allowance/Rehabilitation of Person with Disability	800,000.00						
17001001/22021042	Bursary Award & Edu. Dev.	400,900.00						
17001001/22021047	Overhead to Primary School	4,958,173.00						
17001001/22021066	Repatriation poster and destitution	795,000.00						
Sub Total Overhead Cost		10,779,073.00	6,555,231.20	6,999,450.00	6,999,450.00	444,218.80	4,299,760.00	4,299,760.00
Total Recurrent Expenditure		10,779,073.00	6,555,231.20	6,999,450.00	6,999,450.00	444,218.80	4,299,760.00	4,299,760.00
21001001 - DEPARTMENT OF HEALTH								

21001001/21010101	Basic Salary		28,600,000.00	119,271,932.00	28,747,980.00	147,980.00	119,271,932.00	119,271,932.00
Sub Total - Personnel Cost			28,600,000.00	119,271,932.00	28,747,980.00	147,980.00	119,271,932.00	119,271,932.00

21001001/22021027	IPDS	9,756,005.91	10,928,693.00	11,000,000.00	11,000,000.00	71,307.00	11,000,000.00	8,000,000.00
21001001/22021054	Community Management of Acute Malnutrition		5,857,000.00	6,000,000.00	6,000,000.00	143,000.00		
21001001/22021074	Health Services - Committee Allowances	2,870,000.00						
21001001/22021079	Infant and Young Child Feeding (IYCF)		2,839,293.00	3,000,000.00	3,000,000.00	160,707.00		
Sub Total Overhead Cost		12,626,005.91	19,624,986.00	20,000,000.00	20,000,000.00	375,014.00	11,000,000.00	8,000,000.00
Total Recurrent Expenditure		12,626,005.91	48,224,986.00	139,271,932.00	48,747,980.00	522,994.00	130,271,932.00	127,271,932.00
51001001 - TRADITIONAL OFFICE								
.....								
MANDATORY DEDUCTIONS								
.....								
17001001/21010101	Contribution for Primary Education - Basic Salary	1,091,452,091.00	869,668,548.72	881,886,665.00	881,886,665.00	12,218,116.28	1,100,963,314.00	1,100,963,314.00
Total		1,091,452,091.00	869,668,548.72	881,886,665.00	881,886,665.00	12,218,116.28	1,100,963,314.00	1,100,963,314.00
SOCIAL BENEFITS								
.....								
DEPARTMENT OF ADMIN & FINANCE								
.....								
20001001/22010102	15% (Pers. Emolument) Pension Funds	8,747,411.90	119,950,824.80	50,000,000.00	101,254,108.00	18,696,716.80	68,325,957.00	68,325,957.00
20001001/22010105	10% Contributory Pension Funds	240,758,378.48	5,864,392.22		51,254,108.00	45,389,715.78		
Total		249,505,790.38	125,815,217.02	50,000,000.00	152,508,216.00	26,692,998.98	68,325,957.00	68,325,957.00
DEPARTMENT OF ADMIN AND FINANCE								
.....								

ZARIA LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
DOMESTIC GRANTS								
.....								
FOREIGN GRANTS								
.....								
TRANSFER FROM RECURRENT BUDGET SURPLUS								
.....								
25001001/14010101 Transfer From CRF To CDF		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68	1,219,856,392.00	1,184,956,393.00
Total		159,115,189.71	826,321,951.32	1,267,469,177.00	1,197,469,177.00	371,147,225.68	1,219,856,392.00	1,184,956,393.00
OTHER CAPITAL RECEIPTS								
.....								
MISCELLANEOUS								
.....								
25001001/14020203 Paris Club Debt Recovery					337,291,581.00	337,291,581.00		
Total					337,291,581.00	337,291,581.00		
INTERNAL LOANS AND CREDIT								
.....								
EXTERNAL LOANS AND CREDIT								
.....								
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								
.....								
Grand total		159,115,189.71	826,321,951.32	1,267,469,177.00	1,534,760,758.00	708,438,806.68	1,219,856,392.00	1,184,956,393.00

ZARIA LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								
.....								
25001001 - DEPARTMENT OF ADMIN AND FINANCE								
.....								
25001001/23010104/13000001 Purchase of Motor Cycles			19,200,000.00	498,000.00	20,498,000.00	1,298,000.00	498,000.00	498,000.00
25001001/23010105/13000002 Purchase of motor vehicles		20,817,828.84	76,980,270.00	30,000,000.00	85,000,000.00	8,019,730.00	45,000,000.00	45,000,000.00
25001001/23010112/13000003 Purchase of Office Furniture and Fittings				6,999,900.00	6,999,900.00	6,999,900.00	6,999,900.00	6,999,900.00
25001001/23010113/13000004 Purchase of Computer			2,621,868.84	2,500,000.00	7,500,000.00	4,878,131.16	175,000.00	175,000.00
25001001/23010114/13000005 Purchase of Computer Printers				1,500,000.00	1,500,000.00	1,500,000.00		
25001001/23010115/13000006 Purchase of photocopying machines			2,219,535.00	800,000.00	10,800,000.00	8,580,465.00		
25001001/23020101/13000007 Construction/Provision of Office Buildings			92,233,433.30	3,500,000.00	112,027,577.00	19,794,143.70		
25001001/23020124/13000008 Construction of Markets/Parks				7,500,000.00	7,500,000.00	7,500,000.00		
25001001/23050101/13000009 Research and Development				5,000,000.00	107,508,216.00	107,508,216.00		
25001001/23010101/13000010 Purchase/Acquisition of Land				39,907,000.00	39,907,000.00	39,907,000.00		
25001001/23050101/13000011 Provision of consultancy services				5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
25001001/23030124/13000012 Rehabilitation of market park				7,000,000.00	16,255,788.00	16,255,788.00	7,000,000.00	7,000,000.00
25001001/23020124/13000013 Construction of market stall				17,990,000.00	17,990,000.00	17,990,000.00	17,990,000.00	17,990,000.00
25001001/23020118/13000014 Completion of Shopping Complex				25,998,350.00	105,998,350.00	105,998,350.00	39,998,850.00	39,998,850.00
Total		20,817,828.84	193,255,107.14	154,193,250.00	544,484,831.00	351,229,723.86	122,661,750.00	122,661,750.00
15001001 - AGRIC AND NATURAL RESOURCES DEPT.								
.....								
15001001/23030112/01000002 Rehabilitation/Repairs - Agricultural Facilities				3,300,000.00	3,300,000.00	3,300,000.00	3,300,000.00	3,300,000.00

15001001/23010127/01000003	Purchase of irrigation pump			374,400.00	14,950,000.00	14,950,000.00	14,575,600.00	14,950,000.00	14,950,000.00
15001001/23030113/01000006	Contribution toward food security programe				4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
15001001/23030112/01000008	Provision of fire tracing of plantation and forest				4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
15001001/23030112/01000011	Tree Planting			200,000.00	2,000,000.00	2,000,000.00	1,800,000.00	2,000,000.00	2,000,000.00
15001001/23030112/01000023	Completion of slaughter slabs			20,624,971.50	40,000,000.00	40,000,000.00	19,375,028.50	40,000,000.00	40,000,000.00
15001001/23020113/01000031	Construction of Fencing of Slaughter Slabs				3,500,000.00	3,500,000.00	3,500,000.00		
15001001/23020113/01000043	Plantation farm sample for palm oil production	1,992,333.00	6,739,200.00		14,000,000.00	14,000,000.00	7,260,800.00	14,000,000.00	14,000,000.00
Total		1,992,333.00	27,938,571.50		85,750,000.00	85,750,000.00	57,811,428.50	82,250,000.00	82,250,000.00
20001001 - FINANCE & SUPPLY									
.....									
20001001/23050101/13000004	Survey & Census of Revenue Base and its Potentials.	847,000.00							
Total		847,000.00							
34001001 - WORKS AND INFRASTRUCTURE									
.....									
34001001/23030105/04000001	Rehabilitation/Repairs of PHC Facilities	755,644.65	15,394,378.59		15,000,000.00	20,000,000.00	4,605,621.41	10,000,000.00	10,000,000.00
34001001/23030105/04000002	Renovation of PHC kwaba & PHC kafin mardanni d/abba ward @	1,812,118.38							
34001001/23030105/04000005	Maternity Room at Ang.Dankali PHC clinics kufena ward(on-go	616,702.45							
34001001/23030105/04000006	Renovation of PHC Rubuci Wuciciri Ward.	995,571.33							
34001001/23010122/04000008	purchase of mattresses for health clinic	230,782.50							
34001001/23020107/05000002	Construction of Public Schools Gidan kano primary school gya	3,077,725.87							
34001001/23020107/05000003	Construction/Provision of Public Sch kwarbai (a) bayan gidan	2,780,731.78							
34001001/23020107/05000004	Construction/Provision of Public Sch Limancin Kona	3,251,855.07							
34001001/23020104/06000010	Prov of Motorized Boreholes with Ovhd Tank @ Dorayi Mini-Mod	654,742.50							
34001001/23020104/06000011	Fencing of Slaughter House at Dorayi	337,076.19							
34001001/23020105/06000023	Boreholes @ Tudun Wada central	2,074,887.09							
34001001/23020105/06000024	Boreholes @ Gyallesu; ang/kaya; nagoyi; kwagwaro; k/gayan &	518,106.59							
34001001/23020105/06000025	Boreholes @ kakeyi; dakace; dambo & bizara	148,399.96							

34001001/23020105/06000026	Boreholes @ t/kusa; wuciciri; fanganu & aba	405,395.00						
34001001/23020105/06000028	Boreholes @ kufena; rafin magaji; wusasa; ang/dankali & mada	2,011,895.24						
34001001/23040102/09000001	Erosion Flood control		70,288,576.85	45,808,997.00	95,808,997.00	25,520,420.15		
34001001/23020105/10000007	Construction of Boreholes		113,418,009.21	45,899,999.00	125,899,999.00	12,481,989.79	45,899,999.00	
34001001/23020105/10000028	Provision Of Boreholes @ Marmara 'B' Limanchin Iya K/Kuyam	1,437,925.06						
34001001/23010101/13000003	Construction of Boundary Pillars/Right of Ways		28,001,482.83	5,000,000.00	55,000,000.00	26,998,517.17	5,000,000.00	5,000,000.00
34001001/23010101/13000005	Purchase /acquisition of land	1,200,000.00						
34001001/23010112/13000007	Purchase of Office Furniture and Fittings	1,900,000.00						
34001001/23010119/13000008	Provision of Electric Generating Machines @ Dorayi Mini-Mord	3,687,988.64						
34001001/23010113/13000009	Provision of Laptop Computers to all Departments @ #100 000	495,000.00						
34001001/23010119/14000001	Purchase of Generator		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00	9,000,000.00	9,000,000.00
34001001/23020103/14000002	Rural electrification		178,295,381.85	113,499,999.00	180,499,999.00	2,204,617.15	142,499,999.00	142,499,999.00
34001001/23020103/14000003	Rehabilitation of Rural Electricity		12,730,281.04	5,700,000.00	16,200,000.00	3,469,718.96	5,000,000.00	5,000,000.00
34001001/23020103/14000017	Rehabilitation of Street Light		41,024,423.41	4,000,000.00	44,000,000.00	2,975,576.59	2,000,000.00	3,000,000.00
34001001/23020103/14000029	Purchase of Transformers		9,135,998.00	19,000,000.00	44,000,000.00	34,864,002.00		
34001001/23020103/14000055	Electrification of Kugu Town I & II(on-going)	14,363,449.61						
34001001/23020114/17000001	Construction / Provision of Surfacing (Tarring of Rural Feed		7,056,481.24	276,621,938.00	66,121,938.00	59,065,456.76	277,621,938.00	277,621,938.00
34001001/23020114/17000002	Construction of damage bridge		360,563.87	50,000,000.00	10,000,000.00	9,639,436.13	40,000,000.00	45,000,000.00
34001001/23020114/17000007	Construction of Culverts at Various Drainage		19,548,876.27	86,153,840.00	27,653,840.00	8,104,963.73	86,153,840.00	86,153,840.00
34001001/23020114/17000012	Construction / Provision of Roads		31,495,113.05	158,422,720.00	58,422,720.00	26,927,606.95	158,422,720.00	158,422,720.00
34001001/23010133/17000023	Purchase of Surveying Equipment			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
34001001/23020114/17000027	Completion S/Dressings from road & Const. of drainage from P	23,933,333.33						
34001001/23020114/17000042	Construction of Culvert at various locations		6,892,571.88	59,346,146.00	59,346,146.00	52,453,574.12	59,346,146.00	59,346,146.00
34001001/23020114/17000100	Construction of Drainages Damaged by Erosion	23,866,666.67						
34001001/23020114/17000125	Construct of 5km Road from Mairabo Village to Gabari to Kara	24,000,000.00						
34001001/23030113/17000127	Rehabilitation/Repairs - Roads	2,800,000.00						
Total		117,355,997.91	536,642,138.09	898,453,639.00	816,953,639.00	280,311,500.91	845,944,642.00	806,044,643.00

38001001- PLANNING RESEARCH & STATISTICS								

17001001 - EDUCATION AND SOCIAL WELFARE								

17001001/23020107/05000001 Provision of Vocational and Skills Development			27,462,554.12	120,000,000.00	60,000,000.00	32,537,445.88	120,000,000.00	120,000,000.00
17001001/23020107/05000002 Construction of Public Schools			24,586,067.84	15,000,000.00	25,000,000.00	413,932.16	5,000,000.00	5,000,000.00
17001001/23020118/05000036 internet connectivity webside Design		522,350.00						
17001001/23010124/05000068 Purchase of Teaching/Learning Aid Equipment Teaching Materi			4,077,850.00	45,000,000.00	45,000,000.00	40,922,150.00	30,000,000.00	35,000,000.00
17001001/23010124/05000100 Purchase of Adult Education Materials			12,359,662.63	5,000,000.00	13,500,000.00	1,140,337.37	5,000,000.00	5,000,000.00
17001001/23020107/05000101 Construction/Provision skill aquisition center @dan magaji		17,579,679.96						
Total		18,102,029.96	68,486,134.59	185,000,000.00	143,500,000.00	75,013,865.41	160,000,000.00	165,000,000.00
21001001 - HEALTH DEPARTMENT								

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

Zaria LG 2018 Trial Balance as at the Year Ended				
Classification Code		DR	CR	
25001001/11000000	STATUTORY ALLOCATION - DEPARTMENT OF ADMIN AND FINANCE		2,827,862,490.11	
20001001/12150000	BTL Items - Receipts		54,733,148.97	
25001001/21000000	PERSONNEL COST - ADMIN SECTOR - DEPT OF ADMIN AND FINANCE	365,802,194.26		
21001001/21000000	Personnel Cost - Department of Health	28,600,000.00		
17001001/21000000	Provision for Funding Primary Education	869,668,548.72		
20001001/22000000	Social Benefit - Department of Personnel Management	125,815,217.02		
25001001/22000000	OVERHEAD COST - ADMIN SECTOR - DEPT OF ADMIN AND FINANCE	308,618,047.47		
34001001/22000000	Overhead Cost - Department of Works and Housing	8,317,400.00		
17001001/22000000	Overhead Cost - Department of Education and Social Welfare	6,555,231.20		
21001001/22000000	Overhead Cost- Department of Health	19,624,986.00		
20001001/22060000	Consolidated Revenue Fund Charges - Public Debt Charges	7,974,867.00		
20001001/22070002	Transfer to Other Funds	826,321,951.32		
20001001/22080000	BTL_ Payments	54,733,148.97		
	Net Surplus	260,564,047.12		
0		2,882,595,639.08	2,882,595,639.08	
	Net Surplus		260,564,047.12	
25001001/46010101	Consolidated Revenue Fund		1,513,338.21	
25001001/14020000	Other Funds		13,018,980.00	
25001001/14010000	Transfer from Consolidated Revenue Fund		826,321,951.32	
25001001/23000000/13000000	CAPEX - ADMIN SECTOR - DEPT OF ADMIN AND FINANCE	193,255,107.14		
15001001/23000000/00000000	Capex- Economic Sector - Dept of Agric and Natural Resources	27,938,571.50		
34001001/23000000/00000000	Capex - Economic Sector - Department of Works and Housing	536,642,138.09		
17001001/23000000/00000000	Capex - Social Sector - Department of Education	68,486,134.59		
20001001/31010100	Cash Book Control Accounts	262,077,385.33		
20001001/31090100	Investments	13,018,980.00		
0		1,101,418,316.65	1,101,418,316.65	