



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

LERE LOCAL GOVERNMENT

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

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018 LERE LOCAL GOVERNMENT

◆ PROFILE ◆

HON. ABUBAKAR BUBA - EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

HON. SADIQ ABUBAKAR - COUNCILLOR
HON. SULEIMAN MAIWADA - COUNCILLOR
HON. SALIHU MUSA - COUNCILLOR
HON. LUKA WALI - COUNCILLOR
HON. YAHAYA GIMBA - COUNCILLOR
HON. BALA AYUBA - COUNCILLOR
HON. NAFIU SALEH - COUNCILLOR
HON. GARBA ADA'U - COUNCILLOR
HON. HADI IBRAHIM - COUNCILLOR
HON. ISYAKU MOHAMMED - COUNCILLOR
HON. MAHARAZU YAHUSA - COUNCILLOR

MANAGEMENT STAFF

HON. AHMED YAHAYA - LOCAL GOVERNMENT SECRETARY
MRS. MARYAM U. GAYA - DIRECTOR ADMIN & FINANCE
ALH. SANI ZUBAIRU - DEP. DIR. FINANCE & SUPPLY
ALH. ABDULRAHMAN - DIRECTOR WORKS AND HOUSING
ALH. MUSA AUDU AMWE - DIRECTOR EDUC. & SOCIAL DEVE.
ALH. HUSSAINI HABU - DIR. AGRIC & NAT. RESOURCE
ALH. BELLO ABUBAKAR - DIRECTOR PUBLIC HEALTH CARE

RECORDS 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.

CASH FLOW STATEMENT

RECEIPTS

During the year the receipts of the Local Government amounted to two billion, seven hundred and eighty-three million, nine hundred and seventeen thousand, seven hundred and eighty-six naira and eighty-one kobo (N2,783,917,786.81). This broken down as follows:

Statutory allocation	-	N2,179,274,476.38	78.29%
Value added tax	-	525,755,809.72	18.89%
Independent revenue	-	11,315,978.27	00.40%
Below the line receipts	-	67,371,522.44	02.42%
	=	N2,783,717,786.81	100.00%

The information above indicates that allocation from the federation account is the major source of finance of the Local Government (N2,705,030,286.10) which constitutes 97.17% of the total receipts while internally generated revenue of (N11,315,978.27) accounts for only 0.04% of the total receipts. The management and revenue consultant should wake up to their responsibilities.

PAYMENTS

Total payments during the year amounted to two billion, five hundred and eighty million, six hundred and forty-eight thousand, five hundred and eight-one naira, forty-two kobo (N2,580,648,581.42) only. This is broken down as follows:

Recurrent expenditure	-	N2,129,11,743.50	82.50%
Capital expenditure	-	451,536,837.92	17.50%
	=	N2,580,648,581.42	100.00%

There is need to reconsider the capital component of the expenditure towards improving same in order to reduce the infrastructural deficit.

INVESTMENTS:

The book value of investment of the Local Government has been static at N11,500,000.00 over the years. There has not been growth neither has there been any dividend accruing from the investments. Most of the companies invested in are dead or moribund. The dead companies shares should be written off the books or more viable investment options considered.

ADVANCES AND DEPOSITS:

All advances have been retired and all deposits remitted appropriately to the third parties.

LERE LOCAL GOVERNMENT							
CONSOLIDATED FINANCIAL SUMMARY							
FOR THE PERIOD ENDED 31/12/2018							
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
Opening Balance	20,418,575.39	157,016.59	40,000,000.00	40,000,000.00	39,842,983.41		
RECEIPTS							
Statutory Allocation	2,063,595,672.47	2,705,030,286.10	2,927,675,857.00	3,107,312,930.00	402,282,643.90	3,220,443,444.00	13,276,694,846.00
Internally Generated Revenue		11,315,978.27	36,706,549.00	36,706,549.00	25,390,570.73	40,377,206.00	173,591,216.00
Transfer from CRF	152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
Miscellaneous Capital Receipts				294,474,553.00	294,474,553.00		
BTL Receipts	125,155,254.59	67,371,522.44			67,371,522.44		
Total Current Year Receipts	2,341,644,662.32	3,235,254,624.73	3,996,235,260.00	4,470,346,886.00	1,235,092,261.27	3,405,717,005.00	13,507,919,128.00
Total Funds Available	2,362,063,237.71	3,235,411,641.32	4,036,235,260.00	4,510,346,886.00	1,274,935,244.68	3,405,717,005.00	13,507,919,128.00
Expenditure: Economic Classification							
Employees Compensation	1,569,548,971.81	1,668,082,388.52	1,615,244,594.00	1,698,256,895.00	30,174,506.48	1,745,767,372.00	1,833,055,741.00
Social Benefits	167,168,685.00	144,242,027.58	50,000,000.00	144,605,894.00	363,866.42	60,000,000.00	60,000,000.00
Overhead Costs	186,345,839.20	229,432,853.15	247,284,958.00	249,303,836.00	19,870,982.85	196,140,958.00	199,930,958.00
Service Wide Vote	7,900,000.00	19,982,951.81	20,000,000.00	20,000,000.00	17,048.19		
BTL Payments	125,155,254.59	67,371,522.44			67,371,522.44		
Transfer to Capital Development Fund	152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
Total Recurrent Expenditure	2,209,012,485.86	2,580,648,581.42	2,964,382,406.00	3,144,019,479.00	563,370,897.58	2,146,804,685.00	2,150,619,765.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		760,000.00	13,061,532.00	13,061,532.00	12,301,532.00		
04 Improvement to Human Health		16,163,102.78	29,673,288.00	29,673,288.00	13,510,185.22		
05 Enhancing Skills and Knowledge	2,052,541.75	113,479,770.34	176,753,056.00	183,475,967.00	69,996,196.66	49,289,228.00	30,000,000.00
06 - Housing and Urban Development	13,888,445.00	7,061,839.01	34,903,464.00	48,236,234.00	41,174,394.99		
09 Environmental Improvement	1,807,797.50	21,059,913.50	204,697,124.00	204,697,124.00	183,637,210.50	35,870,890.00	27,633,066.00
10 Water Resources and Rural Development	3,000,000.00	16,177,613.95	33,000,000.00	147,000,000.00	130,822,386.05	2,200,000.00	
12 Growing the Private Sector		1,974,150.00	18,000,000.00	18,000,000.00	16,025,850.00	2,000,000.00	
13 Reform of Government and Governance	16,500,000.00	51,922,523.58	39,021,100.00	215,287,144.00	163,364,620.42	3,000,000.00	
14 Power	1,859,000.00	63,032,169.84	130,287,315.00	159,835,665.00	96,803,495.16	13,623,942.00	
17 Road	113,785,951.01	159,905,754.92	392,455,975.00	347,060,453.00	187,154,698.08	38,912,295.00	
Total Capital Expenditure by Program	152,893,735.26	451,536,837.92	1,071,852,854.00	1,366,327,407.00	914,790,569.08	144,896,355.00	57,633,066.00
Total Expenditure (Budget Size)	2,361,906,221.12	3,032,185,419.34	4,036,235,260.00	4,510,346,886.00	1,478,161,466.66	2,291,701,040.00	2,208,252,831.00
Budget Surplus/(Deficit)	157,016.59	203,226,221.98			203,226,221.98	1,114,015,965.00	11,299,666,297.00
Financing of Deficit by Borrowing							
Closing Balance	157,016.59	203,226,221.98			203,226,221.98	1,114,015,965.00	11,299,666,297.00

LERE LOCAL GOVERNMENT			
CASH FLOW STATEMENT			
FOR THE PERIOD ENDED 31/12/2018			
	Note	Actual	Actual
		2018	2017
Cash Flow from Operating Activities			
Statutory Allocation		2,179,274,476.38	1,629,947,874.57
Value Added Tax		525,755,809.72	433,647,797.90
Independent Revenue	1	11,315,978.27	
BTL Receipts	2	67,371,522.44	125,155,254.59
Total Receipts		2,783,717,786.81	2,188,750,927.06
Payments			
Compensation of Employees	3	1,668,082,388.52	1,569,548,971.81
Social Benefits	4	144,242,027.58	167,168,685.00
Overhead Cost	5	229,432,853.15	186,345,839.20
Servicewide Vote		19,982,951.81	7,900,000.00
Below-The-Line Payments	6	67,371,522.44	125,155,254.59
Total Payments		2,129,111,743.50	2,056,118,750.60
Net Cash Flow from Operating Activities		654,606,043.31	132,632,176.46
Cash Flow from Investing Activities			
Economic Empowerment Through Agriculture		760,000.00	
Improvement to Human Health		16,163,102.78	
Enhancing Skills and Knowledge		113,479,770.34	2,052,541.75
Housing and Urban Development		7,061,839.01	13,888,445.00
Environmental Improvement		21,059,913.50	1,807,797.50
Water Resources and Rural Development		16,177,613.95	3,000,000.00
Growing the Private Sector		1,974,150.00	
Reform of Government and Governance		51,922,523.58	16,500,000.00
Power		63,032,169.84	1,859,000.00
Road		159,905,754.92	113,785,951.01
Net Cash Flow from Investment	7	451,536,837.92	152,893,735.26
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		203,069,205.39	20,261,558.80
Opening Balance		157,016.59	20,418,575.39
Closing Balance	8	203,226,221.98	157,016.59
Note 1 - Independent Revenue			

Repayments General		11,315,978.27	
Total		11,315,978.27	

Note 2 - BTL Receipts				

With holding Taxes due to FIRS		53,631,932.18		
VAT due to FIRS		4,345,288.43		
PAYE Taxes due to State Board of Internal Revenue		222,000.00		34,166,040.21
Monthly Net Total Salary Control Account		6,288,250.24		
Loans deduction for Salary Other Deduction for payroll		1,377,368.31		
10% Contract Retention		1,263,616.15		145,000.00
WHT Due to BIR		220,253.00		
NULGE Deduction		22,814.13		6,672,197.00
MHWU Deduction				513,096.92
Sharp - Sharp Loans				3,483,158.05
NUT Deduction				18,925,576.52
NUT Endwell				55,982,000.00
Credit Direct Deduction				346,000.00
National Housing Fund Deduction				2,910,935.89
Fertilizer Deduction				301,250.00
AOPSHON				1,710,000.00
Total		67,371,522.44		125,155,254.59
Note 3 - Compensation of Employees				

Contribution to Primary Education		1,105,030,011.89		1,037,637,431.55
Local Government Staff	3A	563,052,376.63		531,911,540.26
Total		1,668,082,388.52		1,569,548,971.81
Note 3A - Local Government Staff				

Lere Local Govt		563,052,376.63		531,911,540.26
Total		563,052,376.63		531,911,540.26
Note 4 - Social Benefits				

Contribution to Pension Fund		144,242,027.58		144,568,685.00
Total		144,242,027.58		167,168,685.00
Note 5 - Overhead Costs				

Transport and Travelling		10,922,286.19		8,894,959.00
Utilities		3,036,505.11		15,699,870.00
Material and Supplies		25,436,454.62		9,084,000.00
Maintenance Services		9,265,575.00		10,165,000.00
Training		21,692,463.00		20,261,481.10

Other Services		32,037,000.00		33,196,000.00
Consulting & Professional Services		10,815,677.87		6,158,940.60
Fuel and Lubriants		15,000.00		
Financial Charges		5,923,301.00		4,017,450.00
Miscellaneous Expenses		110,288,590.36		78,868,138.50
Total		229,432,853.15		186,345,839.20
Note 6 - Below the Line Payments				

With - Holding Taxes due to FIRS		53,631,932.18		
Vat due to FIRS		4,345,288.43		
PAYE Taxes due to State Board of Internal Revenue		222,000.00		34,166,040.21
Monthly Net Total Salary Control Account		6,288,250.24		
Loan Deduction for Salary Other Deduction for Payroll		1,377,368.31		
10% Contract Retention		1,263,616.15		145,000.00
WHT Due to BIR		220,253.00		
NULGE Deduction		22,814.13		6,672,197.00
MHWU Remittances				513,096.92
Sharp - Sharp Laons				3,483,158.05
NUT Deduction				18,925,576.52
NUT Endwell				55,982,000.00
Credit Direct Deduction				346,000.00
National Housing Fund Deduction				2,910,935.89
Fertilizer Deduction				301,250.00
AOPSHON				1,710,000.00
Total		67,371,522.44		125,155,254.59
Note 7 - Net Cash From Investing Activities by Location				

Kayarda Ward		53,776,656.81		37,200,000.00
Garu Ward		3,225,354.50		
Lazuru Ward		16,416,641.62		
Dan Alhaji Ward		33,396,562.05		19,880,000.00
Saminaka Ward		181,389,599.57		93,646,937.76
Yarkasuwa Ward		4,255,012.00		807,797.50
Ramin Kura Ward		18,540,380.84		359,000.00
Gure/Kahugu Ward		6,416,485.45		1,000,000.00
Abadawa Ward		18,567,549.75		
Sabon Birnin Ward		48,356,529.64		
Lere Ward		67,196,065.69		
Total		451,536,837.92		152,893,735.26

Note 8 - Closing Balance				

FIRST BANK MAIN		203,131,145.64		157,016.59
FIRST BANK - CAPITAL ACCT		95,076.34		
Sub Total: Cash and Bank		203,226,221.98		157,016.59
Total Consolidated Cash & Bank Balances		203,226,221.98		157,016.59

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

Liquid Assets				

Treasuries and Banks	8	203,226,221.98		157,016.59
Sub Total		203,226,221.98		157,016.59
Investments and Other Assets				

Investments	9	11,500,000.00		11,500,000.00
Advances	10	7,792,353.68		
Sub Total		19,292,353.68		11,500,000.00
Total Assets		222,518,575.66		11,657,016.59
Public Funds:				

Consolidated Revenue Fund	11	203,226,221.98		157,016.59
Capital Development Fund				
Other Funds		11,500,000.00		11,500,000.00
Sub - Total: Public Funds		214,726,221.98		11,657,016.59
LIABILITIES:				

Liability Over Assets		7,792,353.68		
Sub Total: Liabilities		7,792,353.68		
Public Funds + Liabilities		222,518,575.66		11,657,016.59
Note 8 - Treasuries and Banks				

FIRST BANK MAIN		203,131,145.64		157,016.59
FIRST BANK - CAPITAL ACCT		95,076.34		
Total		203,226,221.98		157,016.59
Note 9 - Investments				

Ikara Food Processing Company		500,000.00		500,000.00
Kachia Ginger Processing Company		500,000.00		500,000.00
Urban Development Bank		500,000.00		500,000.00
National Universal Bank Plc		1,000,000.00		1,000,000.00
Intercity Bank (Unity Bank) Plc		2,052,917.70		2,052,917.70
Makarfi Sugar		1,000,000.00		1,000,000.00
First Inland Bank Plc		5,947,082.30		5,947,082.30
Total		11,500,000.00		11,500,000.00
Note 10 - Advances				

ADV/120/2018 ABDULLAHI ADAMU		1,999,187.00		
ADV/111/2018 MANSIR T. MOHAMMED		643,166.68		
ADV/43/2018 SAMUEL BABA		750,000.00		
ADV/2018 ABDULRAHMAN MADAKI		4,400,000.00		
Total		7,792,353.68		
Total Advances		7,792,353.68		
Note 11 - Consolidated Revenue Fund				

Opening Balance		157,016.59		20,418,575.39
Add/(Less) Net Recurent Surplus/(Deficit)		203,069,205.39		20,261,558.80
Closing Balance		203,226,221.98		157,016.59
Note 12 - Capital Development Fund				

Note 13 - Internal Loans				

Note 14 - Outstanding Deposits				

LERE LOCAL GOVERNMENT								
STATEMENT OF CONSOLIDATED REVENUE FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
Opening Balance		20,418,575.39	157,016.59			157,016.59		
Add: Recurrent Receipts:								
Statutory Allocation		1,475,954,530.61	2,110,918,613.73	2,307,665,077.00	2,307,665,077.00	196,746,463.27	2,538,431,585.00	6,353,772,300.00
Share of VAT		433,647,797.90	525,755,809.72	600,333,646.00	600,333,646.00	74,577,836.28	660,367,011.00	6,638,347,423.00
Excess Crude		39,760,545.46						
Stabilization Fund		5,246,833.38						
Paris Refund					179,637,073.00	179,637,073.00		
10% IGR Allocation from State				19,677,134.00	19,677,134.00	19,677,134.00	21,644,848.00	284,575,123.00
Exchange Rate Difference		107,479,439.00						
Share of Excess PPT		1,506,526.12						
Share of Forest Equalization			63,212,473.85			63,212,473.85		
Exchange Bank Charges			5,143,388.80			5,143,388.80		
Sub Total: Statutory Allocation		2,063,595,672.47	2,705,030,286.10	2,927,675,857.00	3,107,312,930.00	402,282,643.90	3,220,443,444.00	13,276,694,846.00
Direct Taxes	15			4,439,100.00	4,439,100.00	4,439,100.00	4,883,010.00	1,581,718.00
Licenses	16			37,500.00	37,500.00	37,500.00	41,250.00	45,375.00
Rates	17			11,303,320.00	11,303,320.00	11,303,320.00	12,433,652.00	48,650,372.00
Fees	18			12,704,404.00	12,704,404.00	12,704,404.00	13,974,846.00	85,969,228.00
Fines	19			127,500.00	127,500.00	127,500.00	140,250.00	
Earnings	21			8,094,725.00	8,094,725.00	8,094,725.00	8,904,198.00	37,344,523.00
Repayments	24		11,315,978.27			11,315,978.27		
Sub-Total: Independent Revenue			11,315,978.27	36,706,549.00	36,706,549.00	25,390,570.73	40,377,206.00	173,591,216.00
Below The Line Receipts	29	125,155,254.59	67,371,522.44			67,371,522.44		
Total Recurrent Receipts		2,188,750,927.06	2,783,717,786.81	2,964,382,406.00	3,144,019,479.00	360,301,692.19	3,260,820,650.00	13,450,286,062.00
Total Funds Available		2,209,169,502.45	2,783,874,803.40	2,964,382,406.00	3,144,019,479.00	360,144,675.60	3,260,820,650.00	13,450,286,062.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,569,548,971.81	1,668,082,388.52	1,615,244,594.00	1,698,256,895.00	30,174,506.48	1,745,767,372.00	1,833,055,741.00
Social Benefits		167,168,685.00	144,242,027.58	50,000,000.00	144,605,894.00	363,866.42	60,000,000.00	60,000,000.00
Overhead Cost	31	186,345,839.20	229,432,853.15	247,284,958.00	249,303,836.00	19,870,982.85	196,140,958.00	199,930,958.00
Service Wide Vote		7,900,000.00	19,982,951.81	20,000,000.00	20,000,000.00	17,048.19		
BTL Payments	32	125,155,254.59	67,371,522.44			67,371,522.44		
Total Recurrent Payments		2,056,118,750.60	2,129,111,743.50	1,932,529,552.00	2,112,166,625.00	16,945,118.50	2,001,908,330.00	2,092,986,699.00
Net Recurrent Funds before Transfers		153,050,751.85	654,763,059.90	1,031,852,854.00	1,031,852,854.00	377,089,794.10	1,258,912,320.00	11,357,299,363.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
Total Appropriations/Tranfers		152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
Closing Balance		157,016.59	203,226,221.98			203,226,221.98	1,114,015,965.00	11,299,666,297.00

Note 16 - Licenses								

Bicycle Truck Canoe Wheelbarrow And Cart Fees			37,500.00	37,500.00	37,500.00	41,250.00	45,375.00	
Total			37,500.00	37,500.00	37,500.00	41,250.00	45,375.00	
Note 17 - Rates								

Tenement Rate			6,898,070.00	6,898,070.00	6,898,070.00	7,587,877.00	30,391,547.00	
Shops And Kiosk Rates			4,405,250.00	4,405,250.00	4,405,250.00	4,845,775.00	18,258,825.00	
Total			11,303,320.00	11,303,320.00	11,303,320.00	12,433,652.00	48,650,372.00	
Note 18 - Fees								

Naming Of Street Registration Fees			200,000.00	200,000.00	200,000.00	220,000.00	470,000.00	
Fee Structure For Outdoor Installation And Advert			2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00	9,200,000.00	
Right Of Occupancy In Local Government Areas			300,000.00	300,000.00	300,000.00	330,000.00	1,030,000.00	
Marriage Birth And Registration Fees			294,750.00	294,750.00	294,750.00	324,225.00		
On And Off Liquor Fees			2,081,880.00	2,081,880.00	2,081,880.00	2,290,068.00	48,650,372.00	
Domestic Animal Fee			30,034.00	30,034.00	30,034.00	33,039.00	36,343.00	
Slaughter Slab Fees			1,668,030.00	1,668,030.00	1,668,030.00	1,834,833.00	6,715,563.00	
Fee Structure For Masts			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00	18,500,000.00	
Other Levies And Fees			1,129,710.00	1,129,710.00	1,129,710.00	1,242,681.00	1,366,950.00	
Total			12,704,404.00	12,704,404.00	12,704,404.00	13,974,846.00	85,969,228.00	
Note 19 - Fines								

Fine on Obstruction/Wrong Parking Charges			127,500.00	127,500.00	127,500.00	140,250.00		
Total			127,500.00	127,500.00	127,500.00	140,250.00		
Note 20 - Sales								

Note 21 - Earnings								

Earning from Motor Park			8,094,725.00	8,094,725.00	8,094,725.00	8,904,198.00	37,344,523.00	
Total			8,094,725.00	8,094,725.00	8,094,725.00	8,904,198.00	37,344,523.00	
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Refunds			11,315,978.27			11,315,978.27		
Total			11,315,978.27			11,315,978.27		
Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS			53,631,932.18			53,631,932.18		
VAT due to FIRS			4,345,288.43			4,345,288.43		
PAYE Taxes due to State Board of Internal Revenue	34,166,040.21		222,000.00			222,000.00		
Monthly Net Total Salary Control Account			6,288,250.24			6,288,250.24		
Loans deduction for Salary Other Deduction for payroll			1,377,368.31			1,377,368.31		
10% Contract Retention	145,000.00		1,263,616.15			1,263,616.15		
WHT Due to BIR			220,253.00			220,253.00		
NULGE Deduction	6,672,197.00		22,814.13			22,814.13		
MHWU Deduction	513,096.92							
Sharp - Sharp Loans	3,483,158.05							
NUT Deduction	18,925,576.52							
NUT Endwell	55,982,000.00							
Credit Direct Deduction	346,000.00							
National Housing Fund Deduction	2,910,935.89							
Fertilizer Deduction	301,250.00							
AOPSHON	1,710,000.00							
Total	125,155,254.59		67,371,522.44			67,371,522.44		
Note 30 - Salaries Wages & Allowances								

Admin & Finance Dept.	384,861,540.26	359,873,157.23	279,795,753.00	362,808,054.00	2,934,896.77	301,546,090.00	316,623,395.00	
Department of Primary Health Care	147,050,000.00	203,179,219.40	203,392,706.00	203,392,706.00	213,486.60	213,562,341.00	224,240,458.00	
Contribution to Primary Education & Social Development	1,037,637,431.55	1,105,030,011.89	1,132,056,135.00	1,132,056,135.00	27,026,123.11	1,230,658,941.00	1,292,191,888.00	
Total	1,569,548,971.81	1,668,082,388.52	1,615,244,594.00	1,698,256,895.00	30,174,506.48	1,745,767,372.00	1,833,055,741.00	
Note 31 - Overhead Cost								

Office of the Chairman	44,336,000.00							
Admin & Finance Dept.	50,598,038.60	159,121,108.05	169,107,958.00	171,126,836.00	12,005,727.95	132,273,958.00	133,563,958.00	

Department of Agriculture & Forestry		4,696,000.00	3,200,000.00	3,500,000.00	3,500,000.00	300,000.00	1,440,000.00	1,440,000.00
Department of Finance		14,987,390.60						
Department of Works & Infrastructure		26,346,870.00	16,733,080.11	19,802,000.00	19,802,000.00	3,068,919.89	17,652,000.00	20,152,000.00
Department of Planning Research & Statistics		6,702,000.00						
Department of Education & Social Development		22,705,000.00	27,864,664.99	28,375,000.00	28,375,000.00	510,335.01	23,275,000.00	23,275,000.00
Department of Primary Health Care		15,974,540.00	22,514,000.00	26,500,000.00	26,500,000.00	3,986,000.00	21,500,000.00	21,500,000.00
Total		186,345,839.20	229,432,853.15	247,284,958.00	249,303,836.00	19,870,982.85	196,140,958.00	199,930,958.00
Note 32 - BTL Payments								

With - Holding Taxes due to FIRS			53,631,932.18			53,631,932.18		
Vat due to FIRS			4,345,288.43			4,345,288.43		
PAYE Taxes due to State Board of Internal Revenue		34,166,040.21	222,000.00			222,000.00		
Monthly Net Total Salary Control Account			6,288,250.24			6,288,250.24		
Loan Deduction for Salary Other Deduction for Payroll			1,377,368.31			1,377,368.31		
10% Contract Retention		145,000.00	1,263,616.15			1,263,616.15		
WHT Due to BIR			220,253.00			220,253.00		
NULGE Deduction		6,672,197.00	22,814.13			22,814.13		
MHWU Remittances		513,096.92						
Sharp - Sharp Laons		3,483,158.05						
NUT Deduction		18,925,576.52						
NUT Endwell		55,982,000.00						
Credit Direct Deduction		346,000.00						
National Housing Fund Deduction		2,910,935.89						
Fertilizer Deduction		301,250.00						
AOPSHON		1,710,000.00						
Total		125,155,254.59	67,371,522.44			67,371,522.44		

LERE 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				40,000,000.00	40,000,000.00	40,000,000.00		
Add: Revenue								
Transfer from Consolidated Revenue		152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
Other Capital Receipts	36				294,474,553.00	294,474,553.00		
Sub Total: Capital Receipts		152,893,735.26	451,536,837.92	1,031,852,854.00	1,326,327,407.00	874,790,569.08	144,896,355.00	57,633,066.00
Total Capital Revenue Available		152,893,735.26	451,536,837.92	1,071,852,854.00	1,366,327,407.00	914,790,569.08	144,896,355.00	57,633,066.00
Less: Capital Expenditure								
General Public Services	37		60,958,512.59	87,403,464.00	277,002,278.00	216,043,765.41	5,000,000.00	
Economic Affairs	38		20,809,990.00	13,061,532.00	42,609,882.00	21,799,892.00		
Housing and Community Development	40	150,841,193.51	240,125,462.21	760,440,414.00	829,044,892.00	588,919,429.79	90,607,127.00	27,633,066.00
Health	41		16,163,102.78	29,673,288.00	29,673,288.00	13,510,185.22		
Education	43	2,052,541.75	113,479,770.34	181,274,156.00	187,997,067.00	74,517,296.66	49,289,228.00	30,000,000.00
Total Capital Expenditure		152,893,735.26	451,536,837.92	1,071,852,854.00	1,366,327,407.00	914,790,569.08	144,896,355.00	57,633,066.00
Note 35 - Aids and Grants:								
.....								
Note 37 - General Public Services								
.....								
70133 - Other General Services			60,958,512.59	87,403,464.00	277,002,278.00	216,043,765.41	5,000,000.00	
Total			60,958,512.59	87,403,464.00	277,002,278.00	216,043,765.41	5,000,000.00	
Note 38 - Economic Affairs								
.....								
70421 - Agriculture			760,000.00	13,061,532.00	13,061,532.00	12,301,532.00		
70435 - Electricity			20,049,990.00		29,548,350.00	9,498,360.00		
Total			20,809,990.00	13,061,532.00	42,609,882.00	21,799,892.00		
Note 39 - Environmental Protection								
.....								
Note 40 - Housing and Community Development								
.....								
70650 - R & D Housing and Community Amenities		14,247,445.00						
70660 - Housing and Community Amenities N.E.C		136,593,748.51	240,125,462.21	760,440,414.00	829,044,892.00	588,919,429.79	90,607,127.00	27,633,066.00

Total		150,841,193.51	240,125,462.21	760,440,414.00	829,044,892.00	588,919,429.79	90,607,127.00	27,633,066.00
Note 41 - Health								
.....								
70731 - General Hospital Services			16,163,102.78	29,673,288.00	29,673,288.00	13,510,185.22		
Total			16,163,102.78	29,673,288.00	29,673,288.00	13,510,185.22		
Note 42 - Recreation, Culture and Religion								
.....								
Note 43 - Education								
.....								
70912 - Primary Education		2,052,541.75	72,877,586.00	181,274,156.00	143,997,067.00	71,119,481.00	49,289,228.00	30,000,000.00
70921 - Lower Secondary Education			40,602,184.34		44,000,000.00	3,397,815.66		
Total		2,052,541.75	113,479,770.34	181,274,156.00	187,997,067.00	74,517,296.66	49,289,228.00	30,000,000.00
Note 44 - Social Protection								
.....								

LERE LOCAL GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	Amt2018	2019	2020
STATUTORY ALLOCATION								
25001001 - Admin & Finance Dept.								

25001001/11010001	Statutory Allocation	1,475,954,530.61	2,110,918,613.73	2,307,665,077.00	2,307,665,077.00	196,746,463.27	2,538,431,585.00	6,353,772,300.00
25001001/11010002	Share of VAT	433,647,797.90	525,755,809.72	600,333,646.00	600,333,646.00	74,577,836.28	660,367,011.00	6,638,347,423.00
25001001/11010003	Excess Crude	39,760,545.46						
25001001/11000008	Stabilization Fund	5,246,833.38						
25001001/11000009	Paris Refund				179,637,073.00	179,637,073.00		
25001001/11010011	10% IGR Allocation from State			19,677,134.00	19,677,134.00	19,677,134.00	21,644,848.00	284,575,123.00
25001001/11010013	Exchange Rate Difference	107,479,439.00						
25001001/11000017	Share of Excess PPT	1,506,526.12						
25001001/11000019	Share of Forest Equalization		63,212,473.85			63,212,473.85		
25001001/11000020	Exchange Bank Charges		5,143,388.80			5,143,388.80		
Total		2,063,595,672.47	2,705,030,286.10	2,927,675,857.00	3,107,312,930.00	402,282,643.90	3,220,443,444.00	13,276,694,846.00
TAXES								
25001001 - Admin & Finance Dept.								

25001001/12010005	Cattle Tax			1,406,280.00	1,406,280.00	1,406,280.00	1,546,908.00	81,718.00
25001001/12010009	Market Roads And Levies			3,032,820.00	3,032,820.00	3,032,820.00	3,336,102.00	1,500,000.00
Total				4,439,100.00	4,439,100.00	4,439,100.00	4,883,010.00	1,581,718.00
LICENSES								
25001001 - Admin & Finance Dept.								

25001001/12020012	Bicycle Truck Canoe Wheelbarrow And Cart Fees			37,500.00	37,500.00	37,500.00	41,250.00	45,375.00
Total				37,500.00	37,500.00	37,500.00	41,250.00	45,375.00
RATES								
25001001 - Admin & Finance Dept.								

25001001/12030001	Tenement Rate			6,898,070.00	6,898,070.00	6,898,070.00	7,587,877.00	30,391,547.00

25001001/12030006	Shops And Kiosk Rates				4,405,250.00	4,405,250.00	4,405,250.00	4,845,775.00	18,258,825.00
Total					11,303,320.00	11,303,320.00	11,303,320.00	12,433,652.00	48,650,372.00
FEES									
25001001 - Admin & Finance Dept.									

25001001/12040006	Naming Of Street Registration Fees				200,000.00	200,000.00	200,000.00	220,000.00	470,000.00
25001001/12040022	Fee Structure For Outdoor Installation And Advert				2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00	9,200,000.00
25001001/12040031	Right Of Occupancy In Local Government Areas				300,000.00	300,000.00	300,000.00	330,000.00	1,030,000.00
25001001/12040043	Marriage Birth And Registration Fees				294,750.00	294,750.00	294,750.00	324,225.00	
25001001/12040074	On And Off Liquor Fees				2,081,880.00	2,081,880.00	2,081,880.00	2,290,068.00	48,650,372.00
25001001/12040098	Domestic Animal Fee				30,034.00	30,034.00	30,034.00	33,039.00	36,343.00
25001001/12040099	Slaughter Slab Fees				1,668,030.00	1,668,030.00	1,668,030.00	1,834,833.00	6,715,563.00
25001001/12040102	Fee Structure For Masts				5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00	18,500,000.00
25001001/12040104	Other Levies And Fees				1,129,710.00	1,129,710.00	1,129,710.00	1,242,681.00	1,366,950.00
Total					12,704,404.00	12,704,404.00	12,704,404.00	13,974,846.00	85,969,228.00
FINES									
25001001 - Admin & Finance Dept.									

25001001/12050005	Fine on Obstruction/Wrong Parking Charges				127,500.00	127,500.00	127,500.00	140,250.00	
Total					127,500.00	127,500.00	127,500.00	140,250.00	
SALES									
25001001 - Admin & Finance Dept.									

EARNINGS									
25001001 - Admin & Finance Dept.									

25001001/12070013	Earning from Motor Park				8,094,725.00	8,094,725.00	8,094,725.00	8,904,198.00	37,344,523.00
Total					8,094,725.00	8,094,725.00	8,094,725.00	8,904,198.00	37,344,523.00
RENT ON GOVERNMENT PROPERTIES									
25001001 - Admin & Finance Dept.									

RENT ON LAND AND OTHER PROPERTIES							
25001001 - Admin & Finance Dept.							
.....							
REPAYMENTS							
25001001 - Admin & Finance Dept.							
.....							
25001001/12100005	Refunds		11,315,978.27			11,315,978.27	
Total			11,315,978.27			11,315,978.27	
INVESTMENT INCOMES							
25001001 - Admin & Finance Dept.							
.....							
INTEREST EARNED							
25001001 - Admin & Finance Dept.							
.....							
MISCELLANEOUS							
25001001 - Admin & Finance Dept.							
.....							
BELOW THE LINE RECEIPTS							
25001001 - Admin & Finance Dept.							
.....							
25001001/12150001	With holding Taxes due to FIRS		53,631,932.18			53,631,932.18	
25001001/12150002	VAT due to FIRS		4,345,288.43			4,345,288.43	
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	34,166,040.21	222,000.00			222,000.00	
25001001/12150005	Monthly Net Total Salary Control Account		6,288,250.24			6,288,250.24	
25001001/12150006	Loans deduction for Salary Other Deduction for payroll		1,377,368.31			1,377,368.31	
25001001/12150008	10% Contract Retention	145,000.00	1,263,616.15			1,263,616.15	
25001001/12150010	WHT Due to BIR		220,253.00			220,253.00	
25001001/12150012	NULGE Deduction	6,672,197.00	22,814.13			22,814.13	
25001001/12150013	MHWU Deduction	513,096.92					
25001001/12150020	Sharp - Sharp Loans	3,483,158.05					
25001001/12150032	NUT Deduction	18,925,576.52					
25001001/12150034	NUT Endwell	55,982,000.00					
25001001/12150035	Credit Direct Deduction	346,000.00					
25001001/12150036	National Housing Fund Deduction	2,910,935.89					
25001001/12150038	Fertilizer Deduction	301,250.00					
25001001/12150039	AOPSHON	1,710,000.00					
Total		125,155,254.59	67,371,522.44			67,371,522.44	

LERE 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	2019	2020
11001001 - OFFICE OF THE CHAIRMAN								

11001001/22020604	Security Vote (Including Operations)	5,995,000.00						
11001001/22020606	Physical Security	26,081,000.00						
11001001/22021001	Refreshment & Meals	9,326,000.00						
11001001/22021035	Local Government Election	2,934,000.00						
Sub Total Overhead Cost		44,336,000.00						
Total Recurrent Expenditure		44,336,000.00						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - ADMIN & FINANCE DEPT.								

25001001/21010101	Basic Salary	349,861,540.26	278,381,578.67	279,795,753.00	279,795,753.00	1,414,174.33	301,546,090.00	316,623,395.00
25001001/21010104	Salary Arrears	35,000,000.00						
25001001/21020106	Leave Allowance		81,491,578.56		83,012,301.00	1,520,722.44		
Sub Total - Personnel Cost		384,861,540.26	359,873,157.23	279,795,753.00	362,808,054.00	2,934,896.77	301,546,090.00	316,623,395.00
25001001/22020101	Local Travel and Transport - Training	8,894,959.00						
25001001/22020102	Local Travel and Transport - Others		6,170,386.19	7,140,000.00	7,140,000.00	969,613.81	7,140,000.00	7,140,000.00
25001001/22020103	International Transport and Travels - Training		1,983,900.00	2,000,000.00	2,000,000.00	16,100.00	2,000,000.00	2,000,000.00
25001001/22020106	Duty tour Allowance-Civil Servant		2,768,000.00	2,780,000.00	2,780,000.00	12,000.00	780,000.00	780,000.00
25001001/22020301	Office Stationeries/Computer Consumables		3,143,483.62	3,438,480.00	3,438,480.00	294,996.38	8,638,480.00	8,638,480.00
25001001/22020305	Printing of Non Security Documents		5,108,971.00	5,170,000.00	5,170,000.00	61,029.00	3,970,000.00	4,170,000.00
25001001/22020306	Printing of Security Documents		1,454,000.00	1,500,000.00	1,500,000.00	46,000.00	1,500,000.00	1,500,000.00
25001001/22020310	Teaching aids/ Instruction Materials		640,000.00	880,000.00	880,000.00	240,000.00	7,880,000.00	7,880,000.00
25001001/22020501	Local Training	1,900,200.00						

25001001/22020503	Contribution to Training Fund		15,244,281.10	14,400,000.00	14,600,000.00	14,600,000.00	200,000.00	15,600,000.00	15,600,000.00
25001001/22020505	Local Training (Seminar Conf. & Workshop)			2,577,463.00	2,592,000.00	2,592,000.00	14,537.00	4,646,000.00	4,646,000.00
25001001/22020507	Training of One Indigene to Nigerian Seafarers Devt Programm		3,117,000.00						
25001001/22020509	Engagement of LGA's IPSAS Budgeting Consultant			2,730,000.00	4,000,000.00	4,000,000.00	1,270,000.00		
25001001/22020604	Security Vote (Including Operations)			3,267,000.00	3,620,000.00	3,620,000.00	353,000.00	3,120,000.00	3,120,000.00
25001001/22020605	Upkeep of Offices /Cleaning Services			1,990,000.00	2,228,050.00	2,228,050.00	238,050.00	2,228,050.00	2,228,050.00
25001001/22020606	Physical Security			25,880,000.00	26,484,500.00	26,484,500.00	604,500.00	27,484,500.00	27,484,500.00
25001001/22020701	Financial Consulting			4,992,000.00	6,100,000.00	6,100,000.00	1,108,000.00	5,100,000.00	5,100,000.00
25001001/22020709	Consulting Services And Special Committees		3,473,000.00						
25001001/22020711	Automation of IPSAS Accounting Document			1,960,121.28	2,000,000.00	2,000,000.00	39,878.72		
25001001/22020712	Fixed Assets Register Valuation and Tagnation			3,863,556.59	5,000,000.00	5,000,000.00	1,136,443.41		
25001001/22020713	5% Incentives for Revenue Officers				1,835,928.00	1,835,928.00	1,835,928.00	1,835,928.00	1,835,928.00
25001001/22020901	Bank Charges (Other Than interest)			3,228,301.00	1,560,000.00	3,578,878.00	350,577.00	120,000.00	1,210,000.00
25001001/22020902	Insurance Premium			2,695,000.00	3,000,000.00	3,000,000.00	305,000.00	5,500,000.00	5,500,000.00
25001001/22021001	Refreshment & Meals			3,864,000.00	4,114,000.00	4,114,000.00	250,000.00	4,114,000.00	4,114,000.00
25001001/22021002	Honorarium & Sitting Allowance			4,082,000.00	4,152,000.00	4,152,000.00	70,000.00	12,152,000.00	12,152,000.00
25001001/22021003	Publicity & Advertisements			2,937,000.00	3,600,000.00	3,600,000.00	663,000.00	3,600,000.00	3,600,000.00
25001001/22021013	Promotion Exercise		960,000.00	960,000.00	1,000,000.00	1,000,000.00	40,000.00	1,000,000.00	1,000,000.00
25001001/22021014	Budget Preparatory Expenses			5,682,705.13	5,782,000.00	5,782,000.00	99,294.87	3,125,000.00	3,125,000.00
25001001/22021034	Elected/Appointed Officials Remuneration Package		7,999,958.00	14,998,220.24	15,000,000.00	15,000,000.00	1,779.76		
25001001/22021035	Local Government General Election			17,195,000.00	17,391,000.00	17,391,000.00	196,000.00		
25001001/22021047	Overhead Cost Payment to Parastatals & Agencies			3,840,000.00	3,900,000.00	3,900,000.00	60,000.00	7,500,000.00	7,500,000.00
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)		4,073,180.00	2,505,000.00	3,240,000.00	3,240,000.00	735,000.00	3,240,000.00	3,240,000.00
25001001/22021076	5% Retirement Bond Redemption Fund			9,900,000.00	10,000,000.00	10,000,000.00	100,000.00		
25001001/22021077	Local Government Reforms		4,935,460.50	4,305,000.00	5,000,000.00	5,000,000.00	695,000.00		
	Sub Total Overhead Cost		50,598,038.60	159,121,108.05	169,107,958.00	171,126,836.00	12,005,727.95	132,273,958.00	133,563,958.00
	Total Recurrent Expenditure		435,459,578.86	518,994,265.28	448,903,711.00	533,934,890.00	14,940,624.72	433,820,048.00	450,187,353.00
	15001001 - AGRICULTURE & FORESTRY DEPT.								

15001001/22020316	Purchase of Veterinary Drugs			2,300,000.00	2,500,000.00	2,500,000.00	200,000.00		
15001001/22020605	Cleaning &Fumigation Services		638,000.00						

15001001/22021024	Formation and Development of Cooperative		400,000.00						
15001001/22021032	Control Of Animal Diseases		1,920,000.00						
15001001/22021055	Tree Planting Campaign		250,000.00	900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,440,000.00	1,440,000.00
15001001/22021056	Trade Fair Exhibition		1,488,000.00						
	Sub Total Overhead Cost		4,696,000.00	3,200,000.00	3,500,000.00	3,500,000.00	300,000.00	1,440,000.00	1,440,000.00
	Total Recurrent Expenditure		4,696,000.00	3,200,000.00	3,500,000.00	3,500,000.00	300,000.00	1,440,000.00	1,440,000.00
	20001001 - FINANCE & SUPPLY DEPT.								

20001001/22020301	Office Stationeries/Computer Consumables		5,229,000.00						
20001001/22020305	Printing of Non Security Documents		2,395,000.00						
20001001/22020306	Printing of Security Documents		1,460,000.00						
20001001/22020710	Audit Fees		1,885,940.60						
20001001/22020902	Insurance Premium		2,960,750.00						
20001001/22020904	Other CRF Bank Charges		1,056,700.00						
	Sub Total Overhead Cost		14,987,390.60						
	Total Recurrent Expenditure		14,987,390.60						
	34001001 - WORKS & INFRASTRUCTURE DEPT.								

34001001/22020201	Electricity Charges		1,500,000.00	1,786,505.11	1,800,000.00	1,800,000.00	13,494.89	1,800,000.00	1,800,000.00
34001001/22020203	Internet Access Charges			250,000.00	600,000.00	600,000.00	350,000.00	600,000.00	600,000.00
34001001/22020205	Water Rates		14,199,870.00	1,000,000.00	1,200,000.00	1,200,000.00	200,000.00	1,200,000.00	1,200,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		1,420,000.00	1,583,000.00	1,622,000.00	1,622,000.00	39,000.00	2,472,000.00	2,472,000.00
34001001/22020402	Maintenance of Office Furniture		1,505,000.00	1,594,075.00	2,000,000.00	2,000,000.00	405,925.00		1,000,000.00
34001001/22020403	Maintenance of Office Building Residential Otrs		2,000,000.00	1,760,000.00	2,000,000.00	2,000,000.00	240,000.00	1,000,000.00	2,500,000.00
34001001/22020404	Maintenance of Office / IT Equipments		1,300,000.00	1,990,000.00	2,100,000.00	2,100,000.00	110,000.00	1,100,000.00	1,100,000.00
34001001/22020405	Maintenance of Plants & Generators			1,101,000.00	1,186,000.00	1,186,000.00	85,000.00	3,186,000.00	3,186,000.00
34001001/22020412	Maintenance of Markets/Public Places			1,237,500.00	2,120,000.00	2,120,000.00	882,500.00	6,120,000.00	6,120,000.00
34001001/22020413	Minor Road Maintenance		1,490,000.00						
34001001/22020415	Maintenance of State L/Govt Proj./B/Hole		2,000,000.00						
34001001/22020416	Maintenance of Drainage & Culverts		450,000.00						
34001001/22020609	Bush Clearing along Highway		482,000.00						
34001001/22020801	Motor Vehicle Fuel Cost			15,000.00	174,000.00	174,000.00	159,000.00	174,000.00	174,000.00
34001001/22021068	Monitoring and Evaluation			4,416,000.00	5,000,000.00	5,000,000.00	584,000.00		
	Sub Total Overhead Cost		26,346,870.00	16,733,080.11	19,802,000.00	19,802,000.00	3,068,919.89	17,652,000.00	20,152,000.00

Total Recurrent Expenditure		26,346,870.00	16,733,080.11	19,802,000.00	19,802,000.00	3,068,919.89	17,652,000.00	20,152,000.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.								

17001001/22020504	Sustenance of Mass Literacy Prog.		1,985,000.00	2,000,000.00	2,000,000.00	15,000.00		
17001001/22021001	Entertainment & Hospitality		4,155,000.00	4,200,000.00	4,200,000.00	45,000.00	6,200,000.00	6,200,000.00
17001001/22021003	Publicity & Advertisements	1,430,000.00						
17001001/22021009	Sporting Activities	1,249,000.00	6,989,773.00	7,000,000.00	7,000,000.00	10,227.00	2,900,000.00	2,900,000.00
17001001/22021021	Special Days/Celebrations		6,110,000.00	6,175,000.00	6,175,000.00	65,000.00	7,175,000.00	7,175,000.00
17001001/22021025	NYSC Allowance	1,428,000.00	2,372,000.00	2,500,000.00	2,500,000.00	128,000.00	4,500,000.00	4,500,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability	1,000,000.00						
17001001/22021041	Emergency Relief Materials	1,920,000.00						
17001001/22021042	Scholarship/Bursary Award	1,000,000.00	2,328,800.00	2,500,000.00	2,500,000.00	171,200.00	2,500,000.00	2,500,000.00
17001001/22021043	Allorance to Religious Teachers	300,000.00						
17001001/22021047	Overhead Cost for Primary Teachers	7,456,000.00						
17001001/22021049	Anniversaries/Festivities/Celebrations	1,000,000.00						
17001001/22021056	Trade Fair Exhibition And Show		3,924,091.99	4,000,000.00	4,000,000.00	75,908.01		
17001001/22021064	Infant & Young Child Feeding (Iycf)	5,922,000.00						
Sub Total Overhead Cost		22,705,000.00	27,864,664.99	28,375,000.00	28,375,000.00	510,335.01	23,275,000.00	23,275,000.00
Total Recurrent Expenditure		22,705,000.00	27,864,664.99	28,375,000.00	28,375,000.00	510,335.01	23,275,000.00	23,275,000.00
21001001 - PRIMARY HEALTH CARE DEPT.								

21001001/21010101	Basic Salary	147,050,000.00	203,179,219.40	203,392,706.00	203,392,706.00	213,486.60	213,562,341.00	224,240,458.00
Sub Total - Personnel Cost		147,050,000.00	203,179,219.40	203,392,706.00	203,392,706.00	213,486.60	213,562,341.00	224,240,458.00
21001001/22020307	Drugs & Medical Supplies		12,790,000.00	16,500,000.00	16,500,000.00	3,710,000.00	20,500,000.00	20,500,000.00
21001001/22020605	Cleaning & Fumigation Services		900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00	1,000,000.00
21001001/22021049	International Childrens Day/National Immunization Day	10,494,540.00						
21001001/22021052	System & Service of PHC	3,880,000.00						
21001001/22021054	Community Management of Acute Malnutrition		5,850,000.00	6,000,000.00	6,000,000.00	150,000.00		
21001001/22021073	Primary Ear/Eye Care	1,600,000.00						
21001001/22021080	Infant and Young Child feeding (IYCF)		2,974,000.00	3,000,000.00	3,000,000.00	26,000.00		
Sub Total Overhead Cost		15,974,540.00	22,514,000.00	26,500,000.00	26,500,000.00	3,986,000.00	21,500,000.00	21,500,000.00
Total Recurrent Expenditure		163,024,540.00	225,693,219.40	229,892,706.00	229,892,706.00	4,199,486.60	235,062,341.00	245,740,458.00
51001001 - TRADITIONAL OFFICE								

.....								
61001001 - LERE DEVELOPMENT AREA								
.....								
61002001 - GARU DEVELOPMENT AREA								
.....								
61003001 - KUDARU DEVELOPMENT AREA								
.....								
61004001 - NEW DEVELOPMENT AREA								
.....								
MANDATORY DEDUCTIONS								
.....								
Contribution to Primary Teachers Board								
17001001/21010101 Contribution to Primary Education Fund		1,037,637,431.55	1,105,030,011.89	1,132,056,135.00	1,132,056,135.00	27,026,123.11	1,230,658,941.00	1,292,191,888.00
Total		1,037,637,431.55	1,105,030,011.89	1,132,056,135.00	1,132,056,135.00	27,026,123.11	1,230,658,941.00	1,292,191,888.00
Social Benefits								
OFFICE OF THE CHAIRMAN								
ADMIN & FINANCE DEPT.								
25001001/22010101 Severance Gratuity							60,000,000.00	60,000,000.00
25001001/22010101 Contribution to Pension Fund		144,568,685.00	144,242,027.58	50,000,000.00	144,605,894.00	363,866.42		
25001001/22010104 Severance Gratuity		22,600,000.00						
Total		167,168,685.00	144,242,027.58	50,000,000.00	144,605,894.00	363,866.42	60,000,000.00	60,000,000.00

LERE LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
Total		152,893,735.26	451,536,837.92	1,031,852,854.00	1,031,852,854.00	580,316,016.08	144,896,355.00	57,633,066.00
MISCELLANEOUS								

25001001/14020203 Paris Club Debt Recovery					294,474,553.00	294,474,553.00		
Total					294,474,553.00	294,474,553.00		
INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand total		152,893,735.26	451,536,837.92	1,031,852,854.00	1,326,327,407.00	874,790,569.08	144,896,355.00	57,633,066.00

LERE LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	2018	Proposed	Proposed
		2017	2018	2018	Budget2018	Variance	2019	2020
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - ADMIN & FINANCE DEPT.								

25001001/23030101/06000001 Rehabilitation of staff quarters at Saminaka			7,061,839.01	34,903,464.00	48,236,234.00	41,174,394.99		
25001001/23030124/12000003 Rehabilitation of Saminaka and Mariri market			1,974,150.00	18,000,000.00	18,000,000.00	16,025,850.00	2,000,000.00	
25001001/23010105/13000001 Purchase of motor vehicles				7,500,000.00	15,000,000.00	15,000,000.00		
25001001/23030121/13000002 Rehabilitation of Council Chambers			5,900,030.00		6,000,000.00	99,970.00		
25001001/23030121/13000003 Rehabilitation of Secretariat fence Toilets Landscaping an			8,606,304.00		9,868,659.00	1,262,355.00		
25001001/23030118/13000004 Refund to Kaduna State Govt on Provision of Infrastructural					94,605,894.00	94,605,894.00		
25001001/23020101/13000006 Construction/provision of office building at sec - Budget Of			1,990,000.00	5,000,000.00	10,000,000.00	8,010,000.00	3,000,000.00	
25001001/23030121/13000007 Rehabilitation of office building at Seceratarat			19,291,515.58	22,000,000.00	22,750,000.00	3,458,484.42		
825001001/23010112/13000000 Provision of Office Furniture for Political Holders			4,400,000.00		6,200,000.00	1,800,000.00		
25001001/23030101/13000010 Rehabilitation of the Chairman's Resident			11,734,674.00		46,341,491.00	34,606,817.00		
Total			60,958,512.59	87,403,464.00	277,002,278.00	216,043,765.41	5,000,000.00	
15001001 - AGRICULTURE & FORESTRY DEPT.								

15001001/23030112/01000016 Rehabilitation of broken down tractors			760,000.00	13,061,532.00	13,061,532.00	12,301,532.00		
Total			760,000.00	13,061,532.00	13,061,532.00	12,301,532.00		
20001001 - FINANCE & SUPPLY								

34001001 - WORKS AND INFRASTRUCTURE DEPT.								

34001001/23020104/06000001 Conversion Of Women Centre To Staff Qtrs		13,888,445.00						
34001001/23020114/09000002 Construction/Provision of drainage at dokan Lere				14,065,623.00	14,065,623.00	14,065,623.00	1,562,847.00	
34001001/23020114/09000005 Construction/Provision of drainage at garu sec sch mariri				5,987,025.00	5,987,025.00	5,987,025.00		
34001001/23040102/09000007 Construction/Provision of drainage at fada street sigau			1,881,500.00	1,900,000.00	1,900,000.00	18,500.00		
34001001/23020114/09000011 Construction/Provision of drainage at ung sarki kayarda			8,977,456.50	12,625,140.00	12,625,140.00	3,647,683.50		
34001001/23020114/09000016 Construction/Provision of drainage ung sarkinkwalliya danalh				6,701,161.00	6,701,161.00	6,701,161.00	744,573.00	
34001001/23020114/09000018 Construction/Provision of drainage at ung mato yarkasuwa		807,797.50		13,755,987.00	13,755,987.00	13,755,987.00	1,528,443.00	
34001001/23020114/09000023 Construction/Provision of drainage Ahmadu Bello way dan alha				7,400,000.00	7,400,000.00	7,400,000.00		
34001001/23020114/09000027 Construction/Provision of drainage ung chiefdom yarkasuwa				13,925,043.00	13,925,043.00	13,925,043.00	1,547,227.00	
34001001/23020114/09000033 Construction/Provision of drainage nasarawa izala saminaka			350,000.00	2,521,155.00	2,521,155.00	2,171,155.00		
34001001/23020114/09000034 Construction/Provision of drainage at gidan dutse lazuru			718,520.00	3,656,780.00	3,656,780.00	2,938,260.00		
34001001/23020114/09000041 Construction/Provision of drainage ung turaki R/kura				8,530,087.00	8,530,087.00	8,530,087.00	947,787.00	
34001001/23020114/09000047 Construction/Provision of drainage agaji street saminaka				5,904,413.00	5,904,413.00	5,904,413.00		
34001001/23020114/09000048 Construction/Provision of drainage Bagu house saminaka				5,138,470.00	5,138,470.00	5,138,470.00		
34001001/23020114/09000049 Construction/Provision of drainage at nasarawa street samina			3,999,650.00	5,047,240.00	5,047,240.00	1,047,590.00		
34001001/23020114/09000054 Construction of drainage Sabon Layi phase 2				7,154,928.00	7,154,928.00	7,154,928.00	794,992.00	
34001001/23020114/09000055 Construction/Provision of drainage at masalacin idi s/birmi				5,876,475.00	5,876,475.00	5,876,475.00		
34001001/23020114/09000057 Construction/Provision of drainage sec sch R/kura				10,007,597.00	10,007,597.00	10,007,597.00	1,111,955.00	

34001001/23020114/09000058 Construction/provision of drainage at Jibrin Sani street Sam			5,132,787.00	8,500,000.00	8,500,000.00	3,367,213.00	27,633,066.00	27,633,066.00
34001001/23020103/10000001 Provision of 12No Solar Motorized Boreholes 15 000 Litre Cap					114,000,000.00	114,000,000.00		
34001001/23020105/10000002 Rehabilitation of water facility at Lere			1,321,000.00	3,000,000.00	3,000,000.00	1,679,000.00	2,200,000.00	
34001001/23020105/10000003 Rehabilitation of water facility at Ramin Kura			1,500,000.00	3,000,000.00	3,000,000.00	1,500,000.00		
34001001/23020105/10000004 Rehabilitation of water facility at Garu			1,234,000.00	3,000,000.00	3,000,000.00	1,766,000.00		
34001001/23020105/10000015 Rehabilitation of water facility at Gure/Kahugu			1,896,242.45	3,000,000.00	3,000,000.00	1,103,757.55		
34001001/23020105/10000016 Rehabilitation of water facility at Lazuru			1,351,000.00	3,000,000.00	3,000,000.00	1,649,000.00		
34001001/23020105/10000017 Rehabilitation of water facility at Abadawa			2,571,000.00	3,000,000.00	3,000,000.00	429,000.00		
34001001/23030104/10000018 Rehabilitation of water facility at Saminaka			1,806,222.20	3,000,000.00	3,000,000.00	1,193,777.80		
34001001/23020105/10000019 Rehabilitation of water facility at Sabon Birni			2,784,149.30	3,000,000.00	3,000,000.00	215,850.70		
34001001/23020105/10000020 Rehabilitation of water facility at Yarkasuwa			1,714,000.00	3,000,000.00	3,000,000.00	1,286,000.00		
34001001/23020105/10000021 Rehabilitation of water facility at Dan Alhaji				3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000022 Rehabilitation of water facility at Kayarda				3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000024 Repr - Wtr Facilities Shuwn 2 And Across Lga		3,000,000.00						
34001001/23020105/09000029 construction of borehole 3No. Each in the 11 wards				66,000,000.00	66,000,000.00	66,000,000.00		
34001001/23020124/12000002 Mariri Market Sand Filling		1,000,000.00						
34001001/23020101/13000003 Rep Of Office Buildings-Local Govt Sec Phase 1 Saminaka		16,500,000.00						
34001001/23020103/14000003 Construction/Provision of rural electricity at kwaftara			353,400.00	13,728,447.00	13,728,447.00	13,375,047.00	1,525,383.00	
34001001/23020118/14000004 Construction/Provision of rural electricity at ungu kauci				13,950,000.00	13,950,000.00	13,950,000.00	1,550,000.00	
34001001/23030102/14000010 Repr - Electricity-Lere/Kauran Dangambo		500,000.00						
34001001/23020103/14000012 Prov Of Rural Electricity-Ramin Kura 1Km Extension		359,000.00						
34001001/23020103/14000017 Rep - Electricity-Snk To Ung Jumare		1,000,000.00						
34001001/23020103/14000018 Construction/Provision of rural electricity at ungu kura				12,600,747.00	12,600,747.00	12,600,747.00	1,400,083.00	

34001001/23020103/14000019								
Construction/Provision of rural electricity at mahanga tabo			10,978,750.00	21,518,501.00	21,518,501.00	10,539,751.00	2,390,944.00	
34001001/23020103/14000020								
Construction/Provision of rural electricity at ung Hakimi				7,962,826.00	7,962,826.00	7,962,826.00	884,758.00	
34001001/23020103/14000021								
Construction/Provision of rural electricity at kauran lazuru			3,200,254.00	3,500,000.00	3,500,000.00	299,746.00		
34001001/23020103/14000022								
Construction/Provision of rural electricity at kahugu gure I			11,409,395.00	12,509,395.00	12,509,395.00	1,100,000.00	2,056,599.00	
34001001/23020103/14000023								
Purchase of transformers at Ramin Kura and Gidan Dutse Lazur			13,103,380.84	16,795,220.00	16,795,220.00	3,691,839.16	1,866,135.00	
34001001/23020103/14000024								
Construction of Electricity 2km extension at Ramin Kura and			3,937,000.00	3,937,819.00	3,937,819.00	819.00		
34001001/23020103/14000025								
Construction of Electricity at Jengre phase 2				17,550,360.00	17,550,360.00	17,550,360.00	1,950,040.00	
34001001/23020103/14000026								
Rehabilitation of Electricity at Lere/Kauran Dan Gambo				734,000.00	734,000.00	734,000.00		
34001001/23030102/14000027								
Extension of electricity at Sabon Layi Bauchi Road				5,500,000.00	5,500,000.00	5,500,000.00		
34001001/23020103/14000059								
Rehabilitation of Damaged 33kv Lines & Poles as a result of			20,049,990.00		23,548,350.00	3,498,360.00		
34001001/23020116/17000001								
Construction/Provision of roads sabon layi saminaka			6,721,221.50	9,652,197.00	9,652,197.00	2,930,975.50	1,072,466.00	
34001001/23020114/17000029								
3No 900Mm Ring Culvert@350000 Each At Gamagira D/Alhaji Tsur		500,000.00						
34001001/23020114/17000036								
3No 900Mm Ring Culvert@350000 Each At Sheni Hayin Gada Feder		500,000.00						
34001001/23020114/17000038								
Jankasa Box Culvert		1,700,000.00						
34001001/23020114/17000039								
3No 900Mm Ring Culvert@350000 Each At Kwafara U/Bawa Malali		900,000.00						
34001001/23020114/17000040								
GSS To Ung Kura 5.5Km R Feeder Road		35,000,000.00						
34001001/23020114/17000041								
M.Danahaji To Danahaji 4Km R Feeder Road		19,380,000.00						
34001001/23020114/17000042								
Construction of feeder road from Jankasa to Kargi		45,105,951.01	36,220,540.00	55,044,000.00	44,294,000.00	8,073,460.00	6,116,000.00	
34001001/23020114/17000043								
Surfare Tarring Of S/Layi Saminaka		10,700,000.00						
34001001/23020114/17000044								
Construction of rural feeder road from Yadi to Jama'alya			31,326,462.05	51,426,459.00	31,426,459.00	99,996.95	8,638,808.00	
34001001/23020114/17000045								
Construction/provision culverts at kawuce/kunkuru abadawa			15,996,549.75	18,926,550.00	18,926,550.00	2,930,000.25	2,325,172.00	

34001001/23020114/17000047	Construction/provision of culverts at tsurutawa meresu			7,215,380.00	7,215,380.00	7,215,380.00		
34001001/23020114/17000047	Construction/provision of culverts at jankasa			6,547,380.00	6,547,380.00	6,547,380.00		
34001001/23020114/17000048	Construction/provision of culverts at jantsauni limoro		8,920,720.00	8,931,939.00	8,931,939.00	11,219.00		
34001001/23020114/17000049	Construction/Provision of culverts at nagunta		1,412,212.00	5,260,980.00	5,260,980.00	3,848,768.00		
34001001/23020114/17000050	Construction/Provision of culverts at gamagira d/alhaji tsur			11,876,520.00	11,876,520.00	11,876,520.00		
34001001/23020114/17000051	Construction/Provision of culverts 33 no 900mm across the LG		7,620,000.00	19,250,000.00	8,250,000.00	630,000.00		
34001001/23020114/17000052	Construction/Provision of culverts at marjire			9,292,047.00	9,292,047.00	9,292,047.00		
34001001/23020114/17000053	Construction/Provision of culverts at maje bakwai garu		1,991,354.50	8,136,480.00	8,136,480.00	6,145,125.50		
34001001/23020114/17000054	Construction/Provision of culverts bikwai garu k/RD			9,832,020.00	9,832,020.00	9,832,020.00		
34001001/23020114/17000055	Construction/Provision of rural feeder road in Mariri		11,346,694.50	25,000,000.00	18,800,000.00	7,453,305.50		
34001001/23020114/17000056	Construction/provision of box culvert at Mariri		3,000,427.12	4,600,000.00	4,600,000.00	1,599,572.88		
34001001/23020114/17000057	Construction of box culvert 2No at Jamaica Gure		3,279,223.00	10,000,000.00	3,794,900.00	515,677.00	6,738,850.00	
34001001/23020114/17000058	Construction of road within Dan Alhaji			17,490,600.00	17,490,600.00	17,490,600.00	1,943,400.00	
34001001/23020114/17000059	Construction of Kargi Rumaya box culvert			10,134,900.00	10,134,900.00	10,134,900.00	1,126,100.00	
34001001/23020114/17000060	Construction of Grosha Goron Dutse box culvert		13,163,006.50	12,196,800.00	18,401,900.00	5,238,893.50	1,355,200.00	
34001001/23020114/17000061	Construction of Ali Maihula box culvert		4,882,570.00	9,722,790.00	9,722,790.00	4,840,220.00	1,080,310.00	
34001001/23020114/17000062	Construction of Kadugu box culvert			16,156,950.00	16,156,950.00	16,156,950.00	1,795,216.00	
34001001/23020114/17000063	Construction of Urana box culvert			7,608,399.00	7,608,399.00	7,608,399.00	845,377.00	
34001001/23020114/17000064	Construction of Ung Sarkin Pawa box culvert			12,073,372.00	12,073,372.00	12,073,372.00	1,341,485.00	
34001001/23020114/17000065	Construction of Adana box culvert			8,312,832.00	8,312,832.00	8,312,832.00	923,648.00	
34001001/23020114/17000066	Construction of Gasu Kora box culvert			8,113,254.00	8,113,254.00	8,113,254.00	901,472.00	
34001001/23020114/17000067	Construction of Ung Tambaya box culvert			18,879,126.00	7,879,126.00	7,879,126.00	2,708,791.00	
34001001/23020114/17000068	Construction of box culvert at Gure		1,241,020.00	5,600,000.00	5,600,000.00	4,358,980.00		

34001001/23020114/17000069	construction of ring culvert at Gamagira			175,000.00	175,000.00	175,000.00		
34001001/23020114/17000070	Completion of box culvert at Dan Daura		2,070,100.00	5,000,000.00	5,000,000.00	2,929,900.00		
34001001/23020114/17000071	Repair of Fuly Section of Road Leading to Saminaka		10,713,654.00		13,554,478.00	2,840,824.00		
Total		150,841,193.51	260,175,452.21	760,440,414.00	852,593,242.00	592,417,789.79	90,607,127.00	27,633,066.00
38001001 - PLANNING RESEARCH & STATISTICS DEPT.								
.....								
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.								
.....								
17001001/23020107/05000002	Women & Youth empowerment Programs Starter packs Gen - Set				20,000,000.00	20,000,000.00		
17001001/23020107/05000003	Repairs Of Public Schools Across The LGA	2,052,541.75						
17001001/23020107/05000004	Rehabilitation of Public Schools 1No each in the 11 Wards N3		32,409,373.84		35,000,000.00	2,590,626.16		
17001001/23010124/05000005	Purchase of Classroom Furniture for Public Schools Across th		8,192,810.50		9,000,000.00	807,189.50		
17001001/23030106/05000007	Rehabilitation of LEA primary school Ung/Jumare		7,553,735.03	7,653,784.00	7,653,784.00	100,048.97	850,420.00	
17001001/23010112/05000008	Purchase of classroom furniture		26,020,188.00	75,949,272.00	26,722,183.00	701,995.00	8,438,808.00	
17001001/23030106/05000009	Rehabilitation of 33 public schools across the local Governm		3,978,970.36	45,000,000.00	41,950,000.00	37,971,029.64	10,000,000.00	
17001001/23010125/05000010	Purchase of teaching/Learning aids		29,701,809.00	35,000,000.00	35,000,000.00	5,298,191.00	30,000,000.00	30,000,000.00
17001001/23030106/05000011	Rahabilitation of Laboratory at GSS Ishe		503,937.50	2,650,000.00	2,650,000.00	2,146,062.50		
17001001/23030106/05000012	Rehabilitation of LEA Primary school Ishame		5,118,946.11	10,500,000.00	5,500,000.00	381,053.89		
17001001/23050101/13000002	SHAWN II Programme			4,521,100.00	4,521,100.00	4,521,100.00		
17001001/23020103/14000001	Purchase of Power Generating set 30KVA at KASU Secretariat				6,000,000.00	6,000,000.00		
Total		2,052,541.75	113,479,770.34	181,274,156.00	193,997,067.00	80,517,296.66	49,289,228.00	30,000,000.00
21001001 - PRIMARY HEALTH CARE DEPT.								
.....								
21001001/23010122/04000041	Purchase of Medical/Health Equipment		8,079,839.78	15,000,000.00	15,000,000.00	6,920,160.22		
21001001/23020106/04000042	Contribution to PHC		5,542,251.00	10,000,000.00	10,000,000.00	4,457,749.00		
21001001/23030105/04000043	Rehabilitation of maternity clinic Yarkasuwa		2,541,012.00	4,673,288.00	4,673,288.00	2,132,276.00		
Total			16,163,102.78	29,673,288.00	29,673,288.00	13,510,185.22		
LERE DEVELOPMENT AREA								
.....								
GARU DEVELOPMENT AREA								
.....								
KUDARU DEVELOPMENT AREA								
.....								



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

MAKARFI LOCAL GOVERNMENT

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

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018 MAKARFI LOCAL GOVERNMENT

◆ PROFILE ◆

OFFICIALS

HON. KABIRU MU'AZU MAYERE	-	EXECUTIVE CHAIRMAN
HON. ABDULLAHI AHMED GAZARA	-	VICE CHAIRMAN
HON. USMAN GARBA	-	SUPERVISOR
HON. AUWAL MOHAMMAD GIMI	-	SUPERVISOR
HON. USMAN IDRIS	-	SUPERVISOR
HON. ALIYU IBRAHIM	-	SPECIAL ADVISER
HON. TUKUR ABBA KASIM	-	SECRETARY
HON. ISAH YAU	-	SPECIAL ADVISER

LEGISLATIVE COUNCIL

HON. YAKUBU BELLO	-	SPEAKER
HON. ABBA MUSA	-	COUNCIL LEADER
HON. UMMAR IDRIS	-	COUNCILLOR
HON. HARUNA ALIYU	-	COUNCILLOR
HON. GAMBO UMAR	-	COUNCILLOR
HON. SULEIMAN ADAMU	-	COUNCILLOR
HON. AMINU NURA	-	COUNCILLOR
HON. LAWAL KABIRU	-	COUNCILLOR
HON. NUHU IBRAHIM	-	COUNCILLOR
HON. SULEIMAN BARAU	-	COUNCILLOR

TOP MANAGEMENT STAFF

ABUBAKAR SHEHU	-	DAF
TUKUR ZAILANI	-	DDF & S
SAADU NUHU	-	DIRECTOR SOCIAL DEVELOPMENT
SHEHU SANI	-	DIRECTOR WORKS AND INFRASTRUCTURE
SHEHU M. TSOHO	-	DIRECTOR AGRIC AND FORESTRY

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.

CASH FLOW STATEMENT

i. RECEIPTS

During the year the receipts of the Local Government amounted to two billion, and seventy-three million, three hundred and sixty-six thousand, seven hundred and eighty-four naira, sixty-six kobo (N2,073,366,784.66) only. This is made up of:

Statutory allocation	-	N1,621,751,525.16	78.22%
Value added tax	-	380,596,718.54	18.36%
Independent revenue	-	3,060,960.00	00.14%
Below the line receipts	-	67,957,580.96	03.28%
	=	N2,073,366,784.66	100.00%

From the above analysis, the statutory allocation and value added tax both from the federation account constitute 96.58% of total receipts while independent revenue on the other hand accounted for only 0.14% of the total receipts. This means the Local Government is solely dependent on the federation account for survival. The most unfortunate thing is that the sum of N61,410,000.00 was budgeted for independent revenue but only N3,060,960.00 was realized, meaning that only 5% of the projected revenue was realized. This means the Local Government revenue staff and the consultant have failed woefully in the discharge of their duties. If the same revenue staff could generate N15,943,287.00 in 2017, I don't see any reason why they cannot collect more this year. This issue must be addressed by the authorities concerned.

ii. PAYMENTS

Total payments during the year amounted to one billion, nine hundred and seventy-seven million, one hundred and seventy-thousand, four hundred and fifty-five naira and ninety-one kobo (N1,977,170,455.91) only. This is broken down as follows:

Recurrent expenditure	-	N1,511,608,191.24	76.45%
Capital expenditure	-	465,562,264.67	23.55%
	=	N1,977,170,455.91	100.00%

From the above, recurrent expenditure took 76.45% of the expenditure leaving only 23.55% to capital. There is need to improve the capital component of the expenditure if the rural populace will feel the impact of the Local Government.

MISSING PAYMENT VOUCHERS

DATE	PAYEE	PARTICULAR	PV. NO	CHQ	AMOUNT
February	Hamziya Ventures	Supply of Bench	64	E-pyt	1,102,100.00
	Garba S. Aliyu	DTA	74	468	25,000.00
April	K. Ibrahim	Sitting allowance	8	495	75,000.00
“	GarbaIdris	Safelight	69	600	50,000.00
“	GarbaIdris	Supply	70	600	2,200,000.00
“	Emmanuel Sule	Printing of 2018 budget	71	e-pyt	51,000.00
May	Mohammed Ibrahim	Purchase of medicines	110	627	215,000.00
“	Tahusa Blocks	Drilling of Borehole	111	e-pyt	1,040,000.00
“	Aliyu Mohammed	DTA	121	625	13,000.00
“	IdrisNadabo	Purchase of flash	123	625	6,243.77
August	GarbaSamaila	DTA	38	e-pyt	90,000.00
September	RilwanuIdris	-	97	693	150,000.00
October	-	Conveyance of Hilux	-	-	96,000.00
December	AbubakarRabiu	Adult Education	57		150,000.00
“	AminuShehu	NHF Logistics	47		10,000.00
“	RufaiSule	C/Man CLYCF	165		500,000.00
“	Usman	Sensitization	180		250,000.00
“	AminuShehu	DTA	190		10,000.00
“	Luka W. Kazah	DTA	236		123,000.00
“	Amul Res. Ltd.	Production of Hijab	289		1,100,000.00
					N7,256,350.00

The above listed payment vouchers were not presented for audit inspection. The Deputy Director Finance and Supply who is the custodian of Local Government payment vouchers should make them available, otherwise, signatories to the accounts including the Chairman would be surcharged the whole amount for spending public funds without supporting documents

STATEMENT OF ASSETS AND LIABILITIES

i. TREASURIES AND BANKS

As at 31st December, 2018 there was nil cash balance in the Treasury. However, there was the sum of one hundred and twenty-four million, and twelve thousand, two hundred and two naira, thirteen kobo (N124,012,202.13) only.

Keystone Bank (main)	-	N121,012,202.13
First City Monument Bank	-	3,000,000.00
	=	N124,012,202.13

These balances have been verified and confirmed in the bank certificate.

ii. INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2018 stood at N13 million. However, the market value of these investments is next to nothing as almost all the companies invested in have either been liquidated or are moribund. No wonder then that nothing by way of dividends is reflected in the consolidated revenue fund. I have in my previous reports emphasized to the Local Government the need to rationalize the investment portfolio by removing the dead companies' shares from the books but to no avail. Also they should consider the option of investing in more viable companies.

ADVANCES

All advances have been retired.

DEPOSITS

All third party deposits have been remitted accordingly.

MAKARFI LOCAL GOVERNMENT							
CONSOLIDATED FINANCIAL SUMMARY							
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance	4,947,082.88	27,815,873.38	12,012,577.00	12,012,577.00	15,803,296.38		
RECEIPTS							
Statutory Allocation	1,457,436,993.41	2,002,348,243.70	2,241,282,350.00	2,366,497,120.00	364,148,876.30	2,321,808,750.00	2,786,270,498.00
Internally Generated Revenue	15,943,287.00	3,060,960.00	61,410,000.00	61,410,000.00	58,349,040.00	71,392,000.00	88,442,411.00
Transfer from CRF	309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67		
BTL Receipts	87,493,409.50	67,957,580.96			67,957,580.96		
Total Current Year Receipts	1,869,979,130.48	2,538,929,049.33	2,302,692,350.00	2,234,227,716.00	304,701,333.33	2,393,200,750.00	2,874,712,909.00
Total Projected Funds Available	1,874,926,213.36	2,566,744,922.71	2,314,704,927.00	2,246,240,293.00	320,504,629.71	2,393,200,750.00	2,874,712,909.00
Expenditure: Economic Classification							
Employees Compensation	817,803,349.28	849,330,842.16	1,008,578,328.00	881,512,637.00	32,181,794.84	746,708,057.00	754,175,137.00
Social Benefits	193,811,472.09	172,456,315.88	20,980,500.00	106,984,981.00	65,471,334.88		
Overhead Costs	100,893,854.43	418,274,802.24	414,906,129.00	581,182,108.00	162,907,305.76	379,019,946.00	324,514,268.00
Service Wide Vote	28,897,373.54	3,588,650.00	6,000,000.00	6,000,000.00	2,411,350.00	6,000,000.00	
BTL Payments	87,493,409.50	67,957,580.96			67,957,580.96		
Transfer to Capital Development Fund	309,105,440.57	465,562,264.67			465,562,264.67		
Total Recurrent Expenditure	1,538,004,899.41	1,977,170,455.91	1,450,464,957.00	1,575,679,726.00	401,490,729.91	1,131,728,003.00	1,078,689,405.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	4,735,402.15	2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00		
04 Improvement to Human Health	126,270,530.35	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30	31,584,971.00	13,584,971.00
05 Enhancing Skills and Knowledge	44,091,770.47	81,837,760.75	92,992,973.00	114,539,116.00	32,701,355.25	8,000,000.00	8,000,000.00
06 - Housing and Urban Development		25,587,444.45	27,000,000.00	67,000,000.00	41,412,555.55	5,000,000.00	
10 Water Resources and Rural Development		7,796,142.13	15,100,000.00	15,100,000.00	7,303,857.87		
11 Information Communication & Technology		18,497,529.45	51,000,000.00	51,000,000.00	32,502,470.55		
12 Growing the Private Sector	797,700.00	6,997,509.48	59,106,810.00	59,106,810.00	52,109,300.52	22,000,000.00	
13 Reform of Government and Governance	31,124,893.30	134,283,504.34	292,605,602.00	459,238,862.00	324,955,357.66	8,500,000.00	
14 Power	17,799,775.00	100,316,955.50	168,739,614.00	193,239,614.00	92,922,658.50		
17 Road	84,285,369.30	48,930,697.87	71,110,000.00	71,110,000.00	22,179,302.13	5,000,000.00	
Total Capital Expenditure by Program	309,105,440.57	465,562,264.67	864,239,970.00	1,116,919,373.00	651,357,108.33	80,084,971.00	21,584,971.00
Total Expenditure (Budget Size)	1,847,110,339.98	2,442,732,720.58	2,314,704,927.00	2,692,599,099.00	249,866,378.42	1,211,812,974.00	1,100,274,376.00
Budget Surplus/(Deficit)	27,815,873.38	124,012,202.13		446,358,806.00	570,371,008.13	1,181,387,776.00	1,774,438,533.00
Financing of Deficit by Borrowing							
Closing Balance	27,815,873.38	124,012,202.13		446,358,806.00	570,371,008.13	1,181,387,776.00	1,774,438,533.00

MAKARFI LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		1,621,751,525.16		1,117,757,125.69
Value Added Tax		380,596,718.54		339,679,867.72
Independent Revenue	1	3,060,960.00		15,943,287.00
BTL Receipts	2	67,957,580.96		87,493,409.50
Total Receipts		2,073,366,784.66		1,560,873,689.91
Payments				
Compensation of Employees	3	849,330,842.16		817,803,349.28
Social Benefits	4	172,456,315.88		193,811,472.09
Overhead Cost	5	418,274,802.24		100,893,854.43
Service Wide Vote		3,588,650.00		28,897,373.54
Below-The-Line Payments	6	67,957,580.96		87,493,409.50
Total Payments		1,511,608,191.24		1,228,899,458.84
Net Cash Flow from Operating Activities		561,758,593.42		331,974,231.07
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		2,633,000.00		4,735,402.15
Improvement to Human Health		38,681,720.70		126,270,530.35
Enhancing Skills and Knowledge		81,837,760.75		44,091,770.47
Housing and Urban Development		25,587,444.45		
Water Resources and Rural Development		7,796,142.13		
Information and Communication Technology		18,497,529.45		
Growing the Private Sector		6,997,509.48		797,700.00
Reform of Government and Governance		134,283,504.34		31,124,893.30
Power		100,316,955.50		17,799,775.00
Road		48,930,697.87		84,285,369.30
Net Cash Flow from Investment	7	465,562,264.67		309,105,440.57
Cash Flow from Financing Activities				
Net Surplus(Deficit) for the Year		96,196,328.75		22,868,790.50
Opening Balance		27,815,873.38		4,947,082.88
Closing Balance	8	124,012,202.13		27,815,873.38
Note 1 - Independent Revenue				

Taxes				9,000.00
Licenses				1,649,500.00

Sales		131,000.00		4,000,000.00
Earnings		2,929,960.00		10,162,293.00
Investment Income				122,494.00
Total		3,060,960.00		15,943,287.00
Note 2 - BTL Receipts				

With holding Taxes due to FIRS		3,160,259.48		1,054,738.64
VAT due to FIRS		3,459,382.08		
PAYE Taxes due to State Board of Internal Revenue		9,247,082.67		16,722,276.73
Deposits		15,053,152.38		
Loans deduction for Salary Other Deduction for payroll		2,247,000.00		
10% Contract Retention Fee		1,406,716.66		
SIGMA Pension Deduction		1,552,241.04		
NULGE Deductions		3,105,695.06		5,923,039.02
MHWU Deduction				8,644,665.40
NANM		53,044.00		
Sharp Sharp Loans		2,509,109.44		4,264,820.12
Personnel Advances Deduction		100,000.00		
Monitization Tax Deduction		5,271,494.88		
Refund of Unclaimed Salary		2,576,416.69		
NUT				5,383,801.93
NUT Deduction		4,303,986.58		
NUT Endwel		13,912,000.00		32,818,561.66
Credit Direct Deduction				11,361,078.05
National Housing Fund Deduction				1,320,427.95
Total		67,957,580.96		87,493,409.50
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries				492,614,850.72
Local Government Staff	3A	849,330,842.16		325,188,498.56
Total		849,330,842.16		817,803,349.28
Note 3A - Local Government Staff				

Makarfi Local Govt		849,330,842.16		325,188,498.56
Total		849,330,842.16		325,188,498.56
Note 4 - Social Benefits				

Gratuity				20,039,577.00
Contribution to Pension Fund		172,456,315.88		173,771,895.09

Total		172,456,315.88		193,811,472.09
Note 5 - Overhead Costs				

Transport and Travelling		22,910,573.07		11,241,881.94
Utilities		8,500,000.00		99,100.00
Material and Supplies		11,254,000.00		11,284,225.00
Maintenance Services		21,875,843.23		4,070,692.00
Training		8,705,381.86		4,031,000.00
Other Services		71,537,415.69		25,218,218.00
Consulting & Professional Services		13,509,224.08		117,000.00
Fuel and Lubriants		200,000.00		
Financial Charges		2,590,032.57		3,273,056.84
Miscellaneous Expenses		257,192,331.74		41,558,680.65
Total		418,274,802.24		100,893,854.43
Note 6 - Below the Line Payments				

WHT		3,160,259.48		1,054,738.64
Vat due to FIRS		3,459,382.08		
PAYE Deductions Remittances to BIR		9,247,082.67		16,722,276.73
Deposits		15,053,152.38		
Loans deduction for Salary Other Deduction for payroll		2,247,000.00		
10% Contract Retention Charges		1,406,716.66		
SIGMA Pension Deduction		1,552,241.04		
NULGE Deductions		3,105,695.06		5,923,039.02
MHWU Deduction				8,644,665.40
NANM		53,044.00		
Sharp Sharp Loans		2,509,109.44		4,264,820.12
Personnel Advances Deduction		100,000.00		
Monitization Tax Deduction		5,271,494.88		
Refund of Uclaimed Salary		2,576,416.69		
NUT				5,383,801.93
NUT Deduction		4,303,986.58		
NUT Endwel		13,912,000.00		32,818,561.66
Credit Direct Deduction				11,361,078.05
National Housing Fund Deduction				1,320,427.95
Total		67,957,580.96		87,493,409.50
Note 7 - Net Cash From Investing Acivities by Location				

Makarfi		372,448,713.93		295,570,038.42
Nasarawa Doya Ward		1,220,000.00		4,735,402.15

Gwanki Ward		7,950,000.00		
Dandamisa Ward		20,316,273.77		8,000,000.00
Tudun Wada Ward		16,742,942.87		
Mayere Ward		14,419,641.99		
Makarfi Ward		1,771,588.12		800,000.00
Danguziri Ward		4,800,000.00		
Gimi Ward		9,895,574.54		
Gubuchi Ward		15,997,529.45		
Total		465,562,264.67		309,105,440.57
Note 8 - Closing Balance				

Key Stone Bank - Main Account		121,012,202.13		3,603,124.18
Consolidated Office Cash Account				24,212,749.20
First City Monument Bank (FCMB)		3,000,000.00		
Sub Total: Cash and Bank		124,012,202.13		27,815,873.38
Total Consolidated Cash & Bank Balances		124,012,202.13		27,815,873.38

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

Liquid Assets				

Treasuries and Banks	8	124,012,202.13		27,815,873.38
Sub Total		124,012,202.13		27,815,873.38
Investments and Other Assets				

Investments	9	13,000,000.00		13,000,000.00
Advances	10			
Sub Total		13,000,000.00		13,000,000.00
Total Assets		137,012,202.13		40,815,873.38
Public Funds:				

Consolidated Revenue Fund	11	124,012,202.13		27,815,873.38
Capital Development Fund	12			
Other Funds		13,000,000.00		13,000,000.00
Sub - Total: Public Funds		137,012,202.13		40,815,873.38
LIABILITIES:				

Public Funds + Liabilities		137,012,202.13		40,815,873.38
Note 8 - Treasuries and Banks				

Key Stone Bank - Main Account		121,012,202.13		3,603,124.18
Consolidated Office Cash Account				24,212,749.20
First City Monument Bank (FCMB)		3,000,000.00		
Total		124,012,202.13		27,815,873.38
Note 9 - Investments				

Urban Development Bank		1,333,333.00		1,333,333.00

Other Investments		500,000.00		500,000.00
Intercity Bank Plc		1,000,000.00		1,000,000.00
NUB International Bank		666,667.00		666,667.00
First Atlantic Bank		2,052,917.70		2,052,917.70
Equity Bank		1,500,000.00		1,500,000.00
Gulf Bank		5,947,082.30		5,947,082.30
Total		13,000,000.00		13,000,000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		27,815,873.38		4,947,082.88
Add/(Less) Net Recurent Surplus/(Deficit)		96,196,328.75		22,868,790.50
Closing Balance		124,012,202.13		27,815,873.38
Note 12 - Capital Development Fund				

Note 13 - Internal Loans				

Note 14 - Outstanding Deposits				

MAKARFI LOCAL GOVERNMENT								
STATEMENT OF CONSOLIDATED REVENUE FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
Opening Balance		4,947,082.88	27,815,873.38			4,947,082.88		
Add: Recurrent Receipts:								
Statutory Allocation		946,763,431.30	1,432,457,025.45	1,586,165,913.00	1,586,165,913.00	946,763,431.30	1,655,669,024.00	1,986,902,829.00
Share of VAT		339,679,867.72	380,596,718.54	640,957,645.00	640,957,645.00	339,679,867.72	649,149,174.00	778,979,007.00
Excess Crude			3,466,751.23					
Refund from Paris Club			138,234,540.36		125,214,770.00			
SURE - P		49,301,694.82				49,301,694.82		
10% Allocation from State (IGR)				14,158,792.00	14,158,792.00		16,990,552.00	20,388,662.00
Exchange Rate Difference		70,656,307.71	15,309,978.92			70,656,307.71		
Excess PPT		51,035,691.86				51,035,691.86		
Forex Equalization			32,283,229.20					
Sub Total: Statutory Allocation		1,457,436,993.41	2,002,348,243.70	2,241,282,350.00	2,366,497,120.00	1,457,436,993.41	2,321,808,750.00	2,786,270,498.00
Direct Taxes	15	9,000.00		12,282,000.00	12,282,000.00	9,000.00	14,738,400.00	17,688,080.00
Licenses	16	1,649,500.00		4,053,060.00	4,053,060.00	1,649,500.00	4,863,672.00	5,836,417.00
Rates	17			2,456,400.00	2,456,400.00		2,947,680.00	3,537,216.00
Fees	18			14,984,040.00	14,984,040.00		15,680,848.00	21,577,018.00
Sales	20	4,000,000.00	131,000.00			4,000,000.00		
Earnings	21	10,162,293.00	2,929,960.00	27,634,500.00	27,634,500.00	10,162,293.00	33,161,400.00	39,803,680.00
Investment Income	25	122,494.00				122,494.00		
Sub-Total: Independent Revenue		15,943,287.00	3,060,960.00	61,410,000.00	61,410,000.00	15,943,287.00	71,392,000.00	88,442,411.00
Below The Line Receipts	29	87,493,409.50	67,957,580.96			87,493,409.50		
Total Recurrent Receipts		1,560,873,689.91	2,073,366,784.66	2,302,692,350.00	2,427,907,120.00	1,560,873,689.91	2,393,200,750.00	2,874,712,909.00
Total Funds Available		1,565,820,772.79	2,101,182,658.04	2,302,692,350.00	2,427,907,120.00	1,565,820,772.79	2,393,200,750.00	2,874,712,909.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	817,803,349.28	849,330,842.16	1,008,578,328.00	881,512,637.00	817,803,349.28	746,708,057.00	754,175,137.00
Social Benefits		193,811,472.09	172,456,315.88	20,980,500.00	106,984,981.00	193,811,472.09		
Servicewide Vote		28,897,373.54	3,588,650.00	6,000,000.00	6,000,000.00	28,897,373.54	6,000,000.00	
Overhead Cost	31	100,893,854.43	418,274,802.24	414,906,129.00	581,182,108.00	100,893,854.43	379,019,946.00	324,514,268.00
BTL Payments	32	87,493,409.50	67,957,580.96			87,493,409.50		
Total Recurrent Payments		1,228,899,458.84	1,511,608,191.24	1,450,464,957.00	1,575,679,726.00	1,228,899,458.84	1,131,728,003.00	1,078,689,405.00
Net Recurrent Funds before Transfers		336,921,313.95	589,574,466.80	852,227,393.00	852,227,394.00	336,921,313.95	1,261,472,747.00	1,796,023,504.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		309,105,440.57	465,562,264.67			309,105,440.57		
Total Appropriations/Tranfers		309,105,440.57	465,562,264.67			309,105,440.57		
Closing Balance		27,815,873.38	124,012,202.13	852,227,393.00	852,227,394.00	27,815,873.38	1,261,472,747.00	1,796,023,504.00
Note 15 - Direct Taxes								
.....								

Cattle Tax		9,000.00				9,000.00		
Cattle Tax		9,000.00				9,000.00		
Note 16 - Licenses								

Radio/Television Station License				122,820.00	122,820.00		147,384.00	176,861.00
Learning Driving Test Fees Liquor		367,000.00				367,000.00		
Bicycle/License				429,870.00	429,870.00		515,844.00	619,013.00
Produce Buying License				122,820.00	122,820.00		147,384.00	176,861.00
Liquor License				307,050.00	307,050.00		368,460.00	442,162.00
Kiosk License		275,250.00		3,070,500.00	3,070,500.00	275,250.00	3,684,600.00	4,421,520.00
Trade Permit License		367,000.00				367,000.00		
Minor Industry License		183,500.00				183,500.00		
Petty Trader License		456,750.00				456,750.00		
Total		1,649,500.00		4,053,060.00	4,053,060.00	1,649,500.00	4,863,672.00	5,836,417.00
Note 17 - Rates								

Tenement Rate				2,456,400.00	2,456,400.00		2,947,680.00	3,537,216.00
Total				2,456,400.00	2,456,400.00		2,947,680.00	3,537,216.00
Note 18 - Fees								

Naming Of Street Registration Fees				1,228,200.00	1,228,200.00		1,473,840.00	1,768,608.00
Customary Right of Occupancy Fees				614,100.00	614,100.00		736,920.00	884,304.00
Billboard Advertisement Fees				1,228,200.00	1,228,200.00		173,840.00	1,768,608.00
Birth/Death Registration Fees				1,535,250.00	1,535,250.00		1,842,300.00	2,210,760.00
Parking Fees				1,228,200.00	1,228,200.00		1,473,840.00	1,768,608.00
Slaughter Slab Fees				6,141,000.00	6,141,000.00		7,369,200.00	8,843,040.00
Merriment and Road Closure Levies				122,820.00	122,820.00		147,384.00	176,861.00
Public Convenience Sewage and Refuse disposal Fee				1,228,200.00	1,228,200.00		1,473,840.00	1,768,608.00
Fee Structure for Masts				921,150.00	921,150.00		105,380.00	1,326,456.00
Religious Places Establishment Fees				122,820.00	122,820.00		147,384.00	176,861.00
Other Levies and Fees				614,100.00	614,100.00		736,920.00	884,304.00
Total				14,984,040.00	14,984,040.00		15,680,848.00	21,577,018.00
Note 19 - Fines								

Note 20 - Sales								

Sales of Indigene Certificate		2,000,000.00	131,000.00			2,000,000.00		
Tractor Hiring		2,000,000.00				2,000,000.00		
Total		4,000,000.00	131,000.00			4,000,000.00		
Note 21 - Earnings								

Earning from Other Commercial Undertakings		7,099,258.00				7,099,258.00		
Earning from Market			1,080,960.00	9,211,500.00	9,211,500.00		11,053,800.00	13,264,560.00
Earning from Motor Park			1,440,000.00	18,423,000.00	18,423,000.00		22,107,600.00	26,539,120.00

Shops & Shopping Centers			4,960.00					
Cattle Market		2,000,000.00	319,000.00			2,000,000.00		
Earning from Abattior /Slaughther House		829,535.00	85,040.00			829,535.00		
Earnings From Tractor Hiring		233,500.00				233,500.00		
Total		10,162,293.00	2,929,960.00	27,634,500.00	27,634,500.00	10,162,293.00	33,161,400.00	39,803,680.00
Note 22 - Rent on Government Property								
.....								
Note 23 - Rent on Government Lands								
.....								
Note 24 - Repayments								
.....								
Note 25 - Investment Incom								
.....								
Dividend Received		122,494.00				122,494.00		
Total		122,494.00				122,494.00		
Note 26 - Interest								
.....								
Note 27 - Miscellaneous								
.....								
Note 29 - BTL Receipts								
.....								
With holding Taxes due to FIRS		1,054,738.64	3,160,259.48			1,054,738.64		
VAT due to FIRS			3,459,382.08					
PAYE Taxes due to State Board of Internal Revenue		16,722,276.73	9,247,082.67			16,722,276.73		
Deposits			15,053,152.38					
Loans deduction for Salary Other Deduction for payroll			2,247,000.00					
10% Contract Retention Fee			1,406,716.66					
SIGMA Pension Deduction			1,552,241.04					
NULGE Deductions		5,923,039.02	3,105,695.06			5,923,039.02		
MHWU Deduction		8,644,665.40				8,644,665.40		
NANM			53,044.00					
Sharp Sharp Loans		4,264,820.12	2,509,109.44			4,264,820.12		
Personnel Advances Deduction			100,000.00					
Monitization Tax Deduction			5,271,494.88					
Refund of Unclaimed Salary			2,576,416.69					
NUT		5,383,801.93				5,383,801.93		
NUT Deduction			4,303,986.58					

NUT Endwel		32,818,561.66	13,912,000.00			32,818,561.66		
Credit Direct Deduction		11,361,078.05				11,361,078.05		
National Housing Fund Deduction		1,320,427.95				1,320,427.95		
Total		87,493,409.50	67,957,580.96			87,493,409.50		
Note 30 - Salaries Wages & Allowances								

Personnel Management		199,579,250.68	242,869,006.76	401,830,065.00	274,764,374.00	199,579,250.68	34,867,124.00	35,215,795.00
Department of Finance		77,156,032.72				77,156,032.72		
Department of Education			606,461,835.40	606,748,263.00	606,748,263.00		711,840,933.00	718,959,342.00
Department of Health		48,453,215.16				48,453,215.16		
Contribution to Primary Education		492,614,850.72				492,614,850.72		
Total		817,803,349.28	849,330,842.16	1,008,578,328.00	881,512,637.00	817,803,349.28	746,708,057.00	754,175,137.00
Note 31 - Overhead Cost								

Office of the Chairman		28,732,142.40				28,732,142.40		
Personnel Management		24,778,637.71	272,770,903.00	248,668,031.00	391,693,998.00	24,778,637.71	197,745,938.00	173,653,538.00
Department of Agriculture & Natural Resources		3,624,353.00	17,917,358.70	31,025,966.00	31,025,966.00	3,624,353.00	33,985,968.00	33,475,970.00
Department of Finance		5,086,481.84				5,086,481.84		
Department of Works and Housing		4,985,642.00	23,041,656.42	28,233,914.00	32,208,854.00	4,985,642.00	21,356,440.00	21,006,440.00
Department of Planning Research & Statistics		8,921,820.67				8,921,820.67		
Department of Education		10,869,948.37	75,300,150.39	77,364,938.00	92,499,920.00	10,869,948.37	96,318,320.00	96,378,320.00
Department of Health		13,644,828.44	29,244,733.73	29,613,280.00	33,753,370.00	13,644,828.44	29,613,280.00	
Gubuchi Development Area		50,000.00				50,000.00		
New Development Area		200,000.00				200,000.00		
Total		100,893,854.43	418,274,802.24	414,906,129.00	581,182,108.00	100,893,854.43	379,019,946.00	324,514,268.00
Note 32 - BTL Payments								

WHT		1,054,738.64	3,160,259.48			1,054,738.64		
Vat due to FIRS			3,459,382.08					
PAYE Deductions Remittances to BIR		16,722,276.73	9,247,082.67			16,722,276.73		
Deposits			15,053,152.38					
Loans deduction for Salary Other Deduction for payroll			2,247,000.00					
10% Contract Retention Charges			1,406,716.66					
SIGMA Pension Deduction			1,552,241.04					
NULGE Deductions		5,923,039.02	3,105,695.06			5,923,039.02		
MHWU Deduction		8,644,665.40				8,644,665.40		
NANM			53,044.00					
Sharp Sharp Loans		4,264,820.12	2,509,109.44			4,264,820.12		
Personnel Advances Deduction			100,000.00					
Monitization Tax Deduction			5,271,494.88					
Refund of Unclaimed Salary			2,576,416.69					
NUT		5,383,801.93				5,383,801.93		
NUT Deduction			4,303,986.58					
NUT Endwel		32,818,561.66	13,912,000.00			32,818,561.66		
Credit Direct Deduction		11,361,078.05				11,361,078.05		
National Housing Fund Deduction		1,320,427.95				1,320,427.95		
Total		87,493,409.50	67,957,580.96			87,493,409.50		

MAKARFI 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				12,012,577.00	12,012,577.00	12,012,577.00		
Add: Revenue								
Transfer from Consolidated Revenue		309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67		
Sub Total: Capital Receipts		309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67		
Total Capital Revenue Available		309,105,440.57	465,562,264.67	12,012,577.00	181,666,827.00	647,229,091.67		
Less: Capital Expenditure								
General Public Services	37	356,192.00	100,762,827.08	282,606,810.00	469,740,070.00	368,977,242.92	30,500,000.00	
Economic Affairs	38	108,151,569.55	186,221,995.79	331,055,216.00	360,055,216.00	173,833,220.21	5,000,000.00	
Housing and Community Development	40	29,968,701.30	35,656,450.50	47,000,000.00	62,000,000.00	26,343,549.50		
Health	41	126,537,207.25	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30	31,584,971.00	13,584,971.00
Education	43	44,091,770.47	104,239,270.60	122,992,973.00	144,539,116.00	40,299,845.40	13,000,000.00	8,000,000.00
Total Capital Expenditure		309,105,440.57	465,562,264.67	864,239,970.00	1,116,919,373.00	651,357,108.33	80,084,971.00	21,584,971.00
Closing Balance				864,239,970.00	1,310,598,777.00	1,310,598,777.00	80,084,971.00	21,584,971.00
Note 35 - Grants And Aids:								
.....								
Note 37 - General Public Services								
.....								
70111 - Executive and Legislature Organs		356,192.00	4,662,712.00	25,000,000.00	25,000,000.00	20,337,288.00		
70133 - Other General Services			96,100,115.08	257,606,810.00	444,740,070.00	348,639,954.92	30,500,000.00	
Total		356,192.00	100,762,827.08	282,606,810.00	469,740,070.00	368,977,242.92	30,500,000.00	
Note 38 - Economic Affairs								
.....								
70411 - General Economic and Commercial Affairs		797,700.00						
70421 - Agriculture		4,735,402.15	2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00		
70435 - Electricity		17,533,098.10	100,316,955.50	168,739,614.00	197,739,614.00	97,422,658.50		
70443 - Construction				5,000,000.00	5,000,000.00	5,000,000.00		
70451 - Road Transport		84,285,369.30	48,903,672.09	79,215,602.00	79,215,602.00	30,311,929.91	5,000,000.00	
70452 - Water Transport			18,370,838.75	27,100,000.00	27,100,000.00	8,729,161.25		
70460 - Communication		800,000.00	15,997,529.45	45,000,000.00	45,000,000.00	29,002,470.55		
Total		108,151,569.55	186,221,995.79	331,055,216.00	360,055,216.00	173,833,220.21	5,000,000.00	
Note 39 - Environmental Protection								

.....								
Note 40 - Housing and Community Development								
.....								
70650 - R & D Housing and Community Amenities		9,747,140.27	10,000,000.00	10,000,000.00	252,859.73			
70660 - Housing and Community Amenities N.E.C	29,968,701.30	25,909,310.23	37,000,000.00	52,000,000.00	26,090,689.77			
Total	29,968,701.30	35,656,450.50	47,000,000.00	62,000,000.00	26,343,549.50			
Note 41 - Health								
.....								
70721 - General Medical Services	125,537,207.25	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30	31,584,971.00	13,584,971.00	
70740 - Public Health Services	1,000,000.00							
Total	126,537,207.25	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30	31,584,971.00	13,584,971.00	
Note 42 - Recreation Culture and Religion								
.....								
Note 43 - Education								
.....								
70912 - Primary Education		27,178,382.17	57,342,973.00	57,342,973.00	30,164,590.83	8,000,000.00	8,000,000.00	
70922 - Upper Secondary Education	1,385,322.00							
70950 - Education not Definable by Level	42,706,448.47	77,060,888.43	65,650,000.00	87,196,143.00	10,135,254.57	5,000,000.00		
Total	44,091,770.47	104,239,270.60	122,992,973.00	144,539,116.00	40,299,845.40	13,000,000.00	8,000,000.00	
Note 44 - Social Protection								
.....								

MAKARFI LOCAL GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	2012	Proposed	Proposed
		2017	2018	2018	Budget2018	Variance	2019	2020
STATUTORY ALLOCATION								
20001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	946,763,431.30	1,432,457,025.45	1,586,165,913.00	1,586,165,913.00	153,708,887.55	1,655,669,024.00	1,986,902,829.00
25001001/11010002	Share of VAT	339,679,867.72	380,596,718.54	640,957,645.00	640,957,645.00	260,360,926.46	649,149,174.00	778,979,007.00
25001001/11010003	Excess Crude		3,466,751.23			3,466,751.23		
25001001/11010009	Refund from Paris Club		138,234,540.36		125,214,770.00	13,019,770.36		
25001001/11010010	SURE - P	49,301,694.82						
25001001/11010011	10% Allocation from State (IGR)			14,158,792.00	14,158,792.00	14,158,792.00	16,990,552.00	20,388,662.00
25001001/11010013	Exchange Rate Difference	70,656,307.71	15,309,978.92			15,309,978.92		
25001001/11000017	Excess PPT	51,035,691.86						
25001001/11000019	Forex Equalization		32,283,229.20			32,283,229.20		
Total		1,457,436,993.41	2,002,348,243.70	2,241,282,350.00	2,366,497,120.00	364,148,876.30	2,321,808,750.00	2,786,270,498.00
TAXES								
20001001 - Department of Admin & Finance								

LICENSES								
20001001 - Department of Admin & Finance								

25001001/12020005	Radio/Television Station License			122,820.00	122,820.00	122,820.00	147,384.00	176,861.00
25001001/12020008	Learning Driving Test Fees Liquor	367,000.00						
25001001/12020012	Bicycle/License			429,870.00	429,870.00	429,870.00	515,844.00	619,013.00
25001001/12020022	Produce Buying License			122,820.00	122,820.00	122,820.00	147,384.00	176,861.00
25001001/12020031	Liquor License			307,050.00	307,050.00	307,050.00	368,460.00	442,162.00
25001001/12020033	Kiosk License	275,250.00		3,070,500.00	3,070,500.00	3,070,500.00	3,684,600.00	4,421,520.00

25001001/12020037	Trade Permit License		367,000.00					
25001001/12020043	Minor Industry License		183,500.00					
25001001/12020044	Petty Trader License		456,750.00					
Total			1,649,500.00		4,053,060.00	4,053,060.00	4,053,060.00	4,863,672.00
RATES								
20001001 - Department of Admin & Finance								

25001001/12030001	Tenement Rate				2,456,400.00	2,456,400.00	2,456,400.00	2,947,680.00
Total					2,456,400.00	2,456,400.00	2,456,400.00	2,947,680.00
FEES								
20001001 - Department of Admin & Finance								

25001001/12040006	Naming Of Street Registration Fees				1,228,200.00	1,228,200.00	1,228,200.00	1,473,840.00
25001001/12040031	Customary Right of Occupancy Fees				614,100.00	614,100.00	614,100.00	736,920.00
20001001/12040036	Billboard Advertisement Fees				1,228,200.00	1,228,200.00	1,228,200.00	173,840.00
25001001/12040043	Birth/Death Registration Fees				1,535,250.00	1,535,250.00	1,535,250.00	1,842,300.00
25001001/12040054	Parking Fees				1,228,200.00	1,228,200.00	1,228,200.00	1,473,840.00
25001001/12040099	Slaughter Slab Fees				6,141,000.00	6,141,000.00	6,141,000.00	7,369,200.00
25001001/12040100	Merriment and Road Closure Levies				122,820.00	122,820.00	122,820.00	147,384.00
25001001/12040101	Public Convenience Sewage and Refuse disposal Fee				1,228,200.00	1,228,200.00	1,228,200.00	1,473,840.00
25001001/12040102	Fee Structure for Masts				921,150.00	921,150.00	921,150.00	105,380.00
25001001/12040103	Religious Places Establishment Fees				122,820.00	122,820.00	122,820.00	147,384.00
25001001/12040104	Other Levies and Fees				614,100.00	614,100.00	614,100.00	736,920.00
Total					14,984,040.00	14,984,040.00	14,984,040.00	15,680,848.00
FINES								
20001001 - Department of Admin & Finance								

SALES								

20001001 - Department of Admin & Finance								

25001001/12060018 Sales of Indigene Certificate		2,000,000.00	131,000.00			131,000.00		
25001001/12060020 Tractor Hiring		2,000,000.00						
Total		4,000,000.00	131,000.00			131,000.00		
EARNINGS								
20001001 - Department of Admin & Finance								

25001001/12070011 Earning from Other Commercial Undertakings		7,099,258.00						
25001001/12070012 Earning from Market			1,080,960.00	9,211,500.00	9,211,500.00	8,130,540.00	11,053,800.00	13,264,560.00
25001001/12070013 Earning from Motor Park			1,440,000.00	18,423,000.00	18,423,000.00	16,983,000.00	22,107,600.00	26,539,120.00
25001001/12070014 Shops & Shopping Centers			4,960.00			4,960.00		
25001001/12070015 Cattle Market		2,000,000.00	319,000.00			319,000.00		
25001001/12070016 Earning from Abattior /Slaughter House		829,535.00	85,040.00			85,040.00		
25001001/12070020 Earnings From Tractor Hiring		233,500.00						
Total		10,162,293.00	2,929,960.00	27,634,500.00	27,634,500.00	24,704,540.00	33,161,400.00	39,803,680.00
RENT ON GOVERNMENT PROPERTIES								
20001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
20001001 - Department of Admin & Finance								

REPAYMENTS								
20001001 - Department of Admin & Finance								

INVESTMENT INCOMES								
20001001 - Department of Admin & Finance								

20001001/12110002 Dividend Received		122,494.00						
Total		122,494.00						
INTEREST EARNED								

20001001 - Department of Admin & Finance								

MISCELLANEOUS								
20001001 - Department of Admin & Finance								

BELOW THE LINE RECEIPTS								
20001001 - Department of Admin & Finance								

20001001/12150001 With holding Taxes due to FIRS	1,054,738.64	3,160,259.48			3,160,259.48			
20001001/12150002 VAT due to FIRS		3,459,382.08			3,459,382.08			
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	16,722,276.73	9,247,082.67			9,247,082.67			
20001001/12150005 Deposits		15,053,152.38			15,053,152.38			
20001001/12150006 Loans deduction for Salary Other Deduction for payroll		2,247,000.00			2,247,000.00			
20001001/12150008 10% Contract Retention Fee		1,406,716.66			1,406,716.66			
20001001/12150009 SIGMA Pension Deduction		1,552,241.04			1,552,241.04			
20001001/12150012 NULGE Deductions	5,923,039.02	3,105,695.06			3,105,695.06			
20001001/12150013 MHWU Deduction	8,644,665.40							
20001001/12150014 NANM		53,044.00			53,044.00			
20001001/12150020 Sharp Sharp Loans	4,264,820.12	2,509,109.44			2,509,109.44			
20001001/12150021 Personnel Advances Deduction		100,000.00			100,000.00			
20001001/12150025 Monitization Tax Deduction		5,271,494.88			5,271,494.88			
20001001/12150030 Refund of Unclaimed Salary		2,576,416.69			2,576,416.69			
20001001/12150031 NUT	5,383,801.93							
20001001/12150032 NUT Deduction		4,303,986.58			4,303,986.58			
20001001/12150034 NUT Endwel	32,818,561.66	13,912,000.00			13,912,000.00			
20001001/12150035 Credit Direct Deduction	11,361,078.05							
20001001/12150036 National Housing Fund Deduction	1,320,427.95							
Total	87,493,409.50	67,957,580.96			67,957,580.96			

MAKARFI 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	2019	2020
11001001 - OFFICE OF THE CHAIRMAN								

11001001/22020604	Security Vote (Including Operations)	5,428,000.00						
11001001/22020606	Physical Security	15,307,015.00						
11001001/22021001	Refreshment & Meals	6,670,000.00						
11001001/22021036	Local Government Election	1,327,127.40						
Sub Total Overhead Cost		28,732,142.40						
Total Recurrent Expenditure		28,732,142.40						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - ADMIN & FINANCE DEPT.								

25001001/21010101	Basic Salary	199,579,250.68	242,869,006.76	401,830,065.00	242,948,014.00	79,007.24	34,867,124.00	35,215,795.00
25001001/21020202	Contributory Pension				31,816,360.00	31,816,360.00		
Sub Total - Personnel Cost		199,579,250.68	242,869,006.76	401,830,065.00	274,764,374.00	31,895,367.24	34,867,124.00	35,215,795.00
25001001/22020101	Local Travel and Transport - Training	499,600.00	116,000.00	200,000.00	200,000.00	84,000.00	200,000.00	200,000.00
25001001/22020102	Local Travel and Transport - Others	9,999,281.94						
25001001/22020103	International Transport and Travels - Training		3,079,565.23	8,050,000.00	8,050,000.00	4,970,434.77	48,300,000.00	24,150,000.00
25001001/22020106	Duty tour Allowance-Civil Servant		19,715,007.84	16,777,225.00	19,777,225.00	62,217.16	21,930,000.00	21,930,000.00
25001001/22020201	Electricity Charges		8,500,000.00		16,250,304.00	7,750,304.00		
25001001/22020301	Office Stationeries/Computer Consumables		2,400,000.00	2,400,000.00	2,400,000.00		2,400,000.00	2,400,000.00
25001001/22020303	Newspapers			408,000.00	408,000.00	408,000.00	600,000.00	657,600.00
25001001/22020305	Printing of Non Security Documents		7,934,000.00	7,974,000.00	7,974,000.00	40,000.00	10,599,000.00	10,599,000.00
25001001/22020306	Printing of Security Documents		920,000.00	7,200,000.00	16,572,000.00	15,652,000.00	9,700,000.00	9,700,000.00
25001001/22020403	Maintenance of Office Building Residential Qtrs		3,662,795.51	3,679,576.00	3,679,576.00	16,780.49	3,679,576.00	3,679,576.00

25001001/22020501	Local Training		2,132,000.00	6,944,920.00	6,944,920.00	4,812,920.00	300,000.00	300,000.00
25001001/22020503	Contribution to Training Fund		6,280,381.86	13,797,240.00	13,797,240.00	7,516,858.14	13,797,240.00	13,797,240.00
25001001/22000505	Workshop on NDLEA		293,000.00	5,256,000.00	5,256,000.00	4,963,000.00	4,200,048.00	4,200,048.00
25001001/22020507	Nigeria Seafarers Dev. Programme	2,995,000.00						
25001001/22020509	Engagement of LGA's IPSAS Budgeting Consultant			4,000,000.00	4,000,000.00	4,000,000.00		
25001001/22020604	Security Vote (Including Operations)		18,994,361.81		46,335,874.00	27,341,512.19		
25001001/22020605	Cleaning &Fumigation Services		6,076,250.00	6,200,000.00	6,200,000.00	123,750.00	6,200,000.00	6,200,000.00
25001001/22020606	Physical Security		37,877,625.77	33,060,000.00	38,060,000.00	182,374.23	35,820,000.00	35,820,000.00
25001001/22000608	Casual Staff	2,968,000.00						
25001001/22020701	Financial Consulting			1,849,998.00	1,849,998.00	1,849,998.00	3,349,998.00	3,349,998.00
25001001/22020702	Information Technology Consulting			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/22020711	Consulting Services and Special Committees		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00	1,000,000.00	1,000,000.00
25001001/22020901	Bank Charges (Other Than interest)		2,590,032.57	2,869,992.00	6,058,934.00	3,468,901.43	2,394,996.00	2,394,996.00
25001001/22020902	Insurance Premium			5,010,000.00	5,010,000.00	5,010,000.00	6,500,000.00	6,500,000.00
25001001/22021002	Honorarium & Sitting Allowance		22,311,142.00	19,360,000.00	21,876,142.00	435,000.00	22,260,000.00	22,260,000.00
25001001/22021014	Annual Budget Expenses and Administration		6,527,560.35	6,590,080.00	6,590,080.00	62,519.65	4,265,080.00	4,265,080.00
25001001/22021023	ALGON/WALGON Activity		173,652.17	200,000.00	200,000.00	26,347.83	250,000.00	250,000.00
25001001/22021034	Benefit to Elected/Appointed Officials	5,639,755.77	46,150,973.33	57,250,000.00	57,250,000.00	11,099,026.67		
25001001/22021035	Local Government General Election		16,312,576.76	17,391,000.00	17,391,000.00	1,078,423.24		
25001001/22021042	Promotion Exmination by LGBS	498,000.00						
25001001/22021071	Contribution To Emirate/Traditional Council	2,179,000.00	11,956,053.47	12,000,000.00	12,000,000.00	43,946.53		
25001001/22021076	Retirement Bond Redemption Fund 2010		47,174,759.11	2,000,000.00	59,362,705.00	12,187,945.89		
25001001/22021077	Local Government Reform		443,165.22	5,000,000.00	5,000,000.00	4,556,834.78		
	Sub Total Overhead Cost	24,778,637.71	272,770,903.00	248,668,031.00	391,693,998.00	118,923,095.00	197,745,938.00	173,653,538.00
	Total Recurrent Expenditure	224,357,888.39	515,639,909.76	650,498,096.00	666,458,372.00	150,818,462.24	232,613,062.00	208,869,333.00
	15001001 - AGRICULTURE & FORESTRY DEPT.							
							
15001001/22020105	Fertilizer Transportation & Handling	493,000.00						
15001001/22020307	Drugs & Medical Supplies	1,733,000.00						
15001001/22020605	Cleaning &Fumigation Services	699,353.00	8,589,178.11	12,050,000.00	12,050,000.00	3,460,821.89	11,000,000.00	8,200,000.00
15001001/22020707	Agricultural Consulting		7,370,615.38	14,975,966.00	14,975,966.00	7,605,350.62	22,985,968.00	25,275,970.00
15001001/22021055	Tree Planting	699,000.00						

15001001/22021056	Trade Fair		1,957,565.21	4,000,000.00	4,000,000.00	2,042,434.79		
Sub Total Overhead Cost		3,624,353.00	17,917,358.70	31,025,966.00	31,025,966.00	13,108,607.30	33,985,968.00	33,475,970.00
Total Recurrent Expenditure		3,624,353.00	17,917,358.70	31,025,966.00	31,025,966.00	13,108,607.30	33,985,968.00	33,475,970.00
20001001 - FINANCE & SUPPLY DEPT.								
.....								
20001001/21010101	Basic Salary	77,156,032.72						
Sub Total - Personnel Cost		77,156,032.72						
20001001/22020305	Printing of Non Security Documents	1,169,625.00						
20001001/22020306	Printing of Security Documents	546,800.00						
20001001/22020710	Audit Fees	97,000.00						
20001001/22020901	Bank Charges (Other Than interest)	2,353,056.84						
20001001/22020902	Insurance Premium	920,000.00						
Sub Total Overhead Cost		5,086,481.84						
Total Recurrent Expenditure		82,242,514.56						
34001001 - WORKS & INFRASTRUCTURE DEPT.								
.....								
34001001/22020201	Electricity Charges	99,100.00						
34001001/22020205	Settlement of Water Bill for PSP			3,729,972.00	3,729,972.00	3,729,972.00	5,039,952.00	5,039,952.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	1,557,792.00	8,179,126.01	5,214,000.00	9,188,940.00	1,009,813.99	5,214,000.00	5,214,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs	498,000.00						
34001001/22020405	Maintenance of Plants & Generators		1,731,000.00	4,656,372.00	4,656,372.00	2,925,372.00	4,156,368.00	4,156,368.00
34001001/22020406	Other maintenance Services		7,942,921.71	8,067,570.00	8,067,570.00	124,648.29	5,017,620.00	4,667,620.00
34001001/22020418	Maintenance of Electrification Projects	2,014,900.00						
34001001/22020603	Residential Rent	615,850.00						
34001001/22020609	Bush Clearing Along Highway	200,000.00						
34001001/22020712	Fixed Assets Register Valuation and Tagnation		4,988,608.70	5,000,000.00	5,000,000.00	11,391.30		
34001001/22020801	Motor Vehicle Fuel Cost		200,000.00	1,566,000.00	1,566,000.00	1,366,000.00	1,928,500.00	1,928,500.00
Sub Total Overhead Cost		4,985,642.00	23,041,656.42	28,233,914.00	32,208,854.00	9,167,197.58	21,356,440.00	21,006,440.00
Total Recurrent Expenditure		4,985,642.00	23,041,656.42	28,233,914.00	32,208,854.00	9,167,197.58	21,356,440.00	21,006,440.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.								
.....								
17001001/21010101	Basic Salary		606,461,835.40	606,748,263.00	606,748,263.00	286,427.60	711,840,933.00	718,959,342.00
Sub Total - Personnel Cost			606,461,835.40	606,748,263.00	606,748,263.00	286,427.60	711,840,933.00	718,959,342.00

17001001/22020310	Teaching aids/ Instruction Materials		1,205,000.00						
17001001/22020414	Maint. Of dumpsites & Evacuation of cacases			360,000.00	3,002,400.00	3,002,400.00	2,642,400.00	3,002,400.00	3,002,400.00
17001001/22020504	Mass Literacy & Formal Adult Education		1,036,000.00						
17001001/22021003	Publicity Advert and Briefing		1,500,000.00	13,771,091.48	26,936,490.00	26,936,490.00	13,165,398.52	4,219,872.00	4,219,872.00
17001001/22021007	Welfare Packages			21,770,631.26	21,960,048.00	21,960,048.00	189,416.74	73,030,048.00	73,090,048.00
17001001/22021009	Sporting Activities		998,100.00	5,996,000.00	7,000,000.00	7,000,000.00	1,004,000.00		
17001001/22021018	Rural Women And Youth Empowerment Prog.		233,100.00						
17001001/22021021	Local Cultural Festival			22,684,223.30	7,666,000.00	22,800,982.00	116,758.70	8,766,000.00	8,766,000.00
17001001/22021022	Cultural and Festival of Arts		1,197,000.00	3,945,804.35	4,000,000.00	4,000,000.00	54,195.65		
17001001/22021025	NYSC/IT Student/Adult Education Institution		1,499,500.00	6,772,400.00	6,800,000.00	6,800,000.00	27,600.00	7,300,000.00	7,300,000.00
17001001/22021042	Bursary Award & Edu. Dev.		230,000.00						
17001001/22021047	Overhead to Primary School		2,439,248.37						
17001001/22021056	Trade Fair Exhibition Working & Agric Shows		190,000.00						
17001001/22021066	Repatriation of Destitute		342,000.00						
	Sub Total Overhead Cost		10,869,948.37	75,300,150.39	77,364,938.00	92,499,920.00	17,199,769.61	96,318,320.00	96,378,320.00
	Total Recurrent Expenditure		10,869,948.37	681,761,985.79	684,113,201.00	699,248,183.00	17,486,197.21	808,159,253.00	815,337,662.00
	21001001 - PRIMARY HEALTH CARE DEPT.								
								
21001001/21010101	Basic Salary		48,453,215.16						
	Sub Total - Personnel Cost		48,453,215.16						
21001001/22020902	Insurance Premium				2,764,800.00	2,764,800.00	2,764,800.00	2,764,800.00	
21001001/22021001	Refreshment & Meals		1,510,000.00						
21001001/22021004	Medical Assistance		995,000.00						
21001001/22021022	Integrated Maternal Neonatal And Child Health (Mnch)			8,718,000.00	7,848,480.00	9,314,285.00	596,285.00	7,848,480.00	
21001001/22021027	IPDS			11,106,485.91	10,000,000.00	11,200,000.00	93,514.09	10,000,000.00	
21001001/22021052	System & Services of PHC		1,140,000.00						
21001001/22021068	Monitoring and Evaluation			2,920,247.82	3,000,000.00	3,000,000.00	79,752.18	3,000,000.00	
21001001/22021074	Support of Health Care Facilities (CHV/FNC/M&E)		9,999,828.44	6,500,000.00	6,000,000.00	7,474,285.00	974,285.00	6,000,000.00	
	Sub Total Overhead Cost		13,644,828.44	29,244,733.73	29,613,280.00	33,753,370.00	4,508,636.27	29,613,280.00	
	Total Recurrent Expenditure		62,098,043.60	29,244,733.73	29,613,280.00	33,753,370.00	4,508,636.27	29,613,280.00	
	51001001 - TRADITIONAL OFFICE								
								
	61001001 - GUBUCHI DEVELOPMENT AREA								
61001001/22020102	Travel & Transport		50,000.00						
	Sub Total Overhead Cost		50,000.00						

Total Recurrent Expenditure		50,000.00					
61002001 - NEW DEVELOPMENT AREA							
61001001/22020102 Travel and transport		200,000.00					
Sub Total Overhead Cost		200,000.00					
Total Recurrent Expenditure		200,000.00					
MANDATORY DEDUCTIONS							
.....							
Contribution to Primary Teachers Board							
17001001/21000000 Contribution for Primary Education - Basic Salary		492,614,850.72					
Total		492,614,850.72					
Social Benefits							
OFFICE OF THE CHAIRMAN							
11001001/22010101 Gratuity		20,039,577.00					
ADMIN & FINANCE DEPT.							
25001001/22010100 15% Contribution to Pension Fund				20,980,500.00	52,796,860.00	52,796,860.00	
25001001/22010102 Contribution to Pension Fund		173,771,895.09	98,775,253.19		54,188,121.00	44,587,132.19	
25001001/22010105 10% Contributory Pension Funds			73,681,062.69			73,681,062.69	
Total		193,811,472.09	172,456,315.88	20,980,500.00	106,984,981.00	65,471,334.88	

MAKARFI LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

20001001/14010101 Transfer from CRF to CDF		309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67		
Total		309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67		
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand total		309,105,440.57	465,562,264.67		193,679,404.00	659,241,668.67		

MAKARFI LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	2017	Proposed	Proposed
		2017	2018	2018	Budget2018	Variance	2019	2020
11001001 - OFFICE OF THE CHAIRMAN								

15001001 - AGRIC AND NATURAL RESOURCES DEPT.								

1500000/23010127/01000006 Purchase of three (3) Nos Tractors			2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00		
Total			2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00		
20001001 - DEPT OF FINANCE								

20001001/23010112/04000002 Purchase of Health/Medical Equipment		125,270,530.35						
Total		125,270,530.35						
34001001 - WORKS AND HOUSING								

34001001/23030112/01000003 Renovation of Vet Clinic at Nass.DOYA		4,735,402.15						
34001001/23020106/04000002 Contruction of PHC at Kofar Fada Makarfi		1,000,000.00						
34001001/23030106/05000003 Renov. & ext. Of 2Blk of Classes at Govt Jnr Sec. Sch Gazara		1,385,322.00						
34001001/23030124/06000020 Rehabilition of Slaughter Slab at Makarfi T/Wada.			5,871,310.23	7,000,000.00	7,000,000.00	1,128,689.77		
34001001/23020105/10000003 Constr. Of B/hole at a) T/wada Gubuchi Ang. Mai Turawa etc			4,240,000.00	9,000,000.00	9,000,000.00	4,760,000.00		
34001001/23020105/10000038 Construction of new borehole within Baptist church premises			1,558,714.04	3,500,000.00	3,500,000.00	1,941,285.96		
34001001/23020105/10000039 Construction of new borehole at Ang. Liman N/Doya			1,220,000.00	1,300,000.00	1,300,000.00	80,000.00		
34001001/23020105/20000040 Construction of Borehole at Ang. Rinau Mayere			777,428.09	1,300,000.00	1,300,000.00	522,571.91		
34001001/23020127/11000002 Construction of ICT Centre at Gubuchi			15,997,529.45	45,000,000.00	45,000,000.00	29,002,470.55		
34001001/23030124/12000002 Rehabilitation /Lateritefilling of T/Yari Motor Park		797,700.00						
34001001/23010105/13000005 Purchase of 2no Hilux Vehicle for LGEAS			1,950,000.00		15,000,000.00	13,050,000.00		
34001001/23010101/13000009 Land Compensation For 1 000 Units Housing Est		29,968,701.30	18,088,000.00	30,000,000.00	30,000,000.00	11,912,000.00		

34001001/23010129/13000010	Provision/Replacement of Vandalized Equipment	356,192.00					
34001001/23010123/13000011	Purchase of Fire Extinguishers to Fixe at LG Secretariate.		4,662,712.00	25,000,000.00	25,000,000.00	20,337,288.00	
34001001/23010104/12000012	Purchase of 6 no. motor cycle (BAJAJ)		1,842,750.00	2,175,000.00	2,175,000.00	332,250.00	
34001001/23020126/13000013	Fencing of Grave Yard at Kandahar .T/Wada Ward Makarfi		3,202,920.84	3,930,602.00	3,930,602.00	727,681.16	
34001001/23020101/13000014	Construction of Police Station Outpost at Nassarawa Doya			7,000,000.00	7,000,000.00	7,000,000.00	
34001001/23010105/13000015	Purchase of Peugeot 508 for chairman		4,700,000.00	20,000,000.00	20,000,000.00	15,300,000.00	
34001001/23010105/13000016	Purchase of Toyota corolla S model for v/c		6,877,500.00	8,000,000.00	23,000,000.00	16,122,500.00	
34001001/23010105/13000017	Purchase of Toyota corolla for HOD		5,502,000.00	14,000,000.00	14,000,000.00	8,498,000.00	
34001001/23020114/13000018	Purchase and Supply of 2nos Vehicles (506 & 2002 Model) Peog				4,500,000.00	4,500,000.00	
34001001/23010113/13000019	Purchase of Laptop for HOD			1,500,000.00	60,500,000.00	60,500,000.00	
34001001/23020125/14000003	Extension of L. T/H. T & TON & Supply of T/transformers at Mkrfi			2,500,000.00	2,500,000.00	2,500,000.00	
34001001/23020103/14000010	Constructin of Electrificatn Pjects @ Gimi N/Doya Durum etc		1,604,992.85	1,700,000.00	1,700,000.00	95,007.15	
34001001/23020103/14000012	Extension of Electrifi. Of 3 Communities Fadama Gimi Gari &			20,000,000.00	20,000,000.00	20,000,000.00	
34001001/23020103/14000014	Electrification of T/Mudi S/Gazara & S/gida	6,114,269.00	24,930,627.07	25,000,000.00	25,000,000.00	69,372.93	
34001001/23030102/14000019	Rehab. Of 33KV Over Head Main Line From Tasha Yari - Makarfi	1,000,000.00					
34001001/23020114/14000032	Repairs of Rain storm Damage of 33Kv lines at Dorayi	498,715.00					
34001001/23020114/14000033	Prov. of Electri.to Danwaya Danbasa ang. Sona & Ang. Yaro		1,771,588.12	3,000,000.00	3,000,000.00	1,228,411.88	
34001001/23020103/14000034	Instal. of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.	4,005,110.50	2,861,625.35	3,000,000.00	3,000,000.00	138,374.65	
34001001/23030102/14000035	Energizing Replac. of Vandal. & Comm. of Electr. at Ang . Kwallo	915,003.60					
34001001/23010119/14000036	Purch. & Installa. of Transformer at Sabon Gari Danguziri		4,800,000.00	12,000,000.00	12,000,000.00	7,200,000.00	
34001001/23010119/14000037	Supply & Instal. of 300/33 Kva T/formr at Shagari Low-Cost	5,000,000.00		12,500,000.00	12,500,000.00	12,500,000.00	
34001001/23020114/17000005	Provision and installation 60 KVA Maikano GEN. set at LGA			5,000,000.00	5,000,000.00	5,000,000.00	
34001001/23010119/14000039	Purchase and Installation of 1 No. of 300 KVA Transformer at			12,500,000.00	12,500,000.00	12,500,000.00	
34001001/23020125/14000040	Construction of Electricity at Ang. Hudu Makarfi Ward		40,122,119.21	40,200,000.00	40,200,000.00	77,880.79	
34001001/23020125/14000041	Energizing of Electricity at Ang. Kwalo		1,365,887.20	1,373,505.00	1,373,505.00	7,617.80	

34001001/23020125/14000042	Extention of Electrification at Ang. Kurmi Ruma and ang.Isah			18,929,728.00	18,929,728.00	18,929,728.00		
34001001/23020125/14000043	Extention of Electrification at Rahama Kadin Gimi Ward		3,860,115.70	11,036,381.00	11,036,381.00	7,176,265.30		
34001001/23020103/14000044	Completion of Electrification works from Dandamisa Abamalan		19,000,000.00		24,500,000.00	5,500,000.00		
34001001/23020114/17000015	Constr. Of Drainage at A/Mahauta Mayere & Durum	4,362,832.36	16,550,978.90	20,000,000.00	20,000,000.00	3,449,021.10		
34001001/23020114/17000018	Constuction Of Mini - Bridge Linking Ang. Geri to Ang. Hudu		10,574,696.62	12,000,000.00	12,000,000.00	1,425,303.38		
34001001/23020114/17000025	Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.	3,050,000.00	3,417,603.03	3,500,000.00	3,500,000.00	82,396.97		
34001001/23020114/17000026	Construction Of Culverts Linking Rahama to Nasarwa Doya	4,132,519.20						
34001001/23020114/17000035	Const. of Bridge linking Dandamisa To Muriga.			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	
34001001/23020114/17000038	Const. of mini Bridge linking Gidan kaya to Ang. Lili.		12,530,649.32	15,000,000.00	15,000,000.00	2,469,350.68		
34001001/23020114/17000046	Const. of Feeder Roads From Gimi Tasha to Rahama	72,740,017.74						
34001001/23020114/17000054	Construction of Drainage at Gimi gari to Gimi tasha at Gimi		3,463,374.49	10,000,000.00	10,000,000.00	6,536,625.51		
34001001/23020114/17000055	Construction of Culvert and Drainage at Kandahar Grave yard		1,292,881.76	4,350,000.00	4,350,000.00	3,057,118.24		
34001001/23020114/17000056	Construction of Single cell culvert at T/yari behind Distric		185,278.51	260,000.00	260,000.00	74,721.49		
34001001/23020114/17000057	Construction of 2 No of Culvert at Babashi		915,235.24	1,000,000.00	1,000,000.00	84,764.76		
Total		140,061,784.85	225,738,518.02	418,555,216.00	477,555,216.00	251,816,697.98	5,000,000.00	
17001001 - EDUCATION AND SOCIAL WELFARE								

17001001/23010112/05000002	Purch. Of Furn. For distrib to the above constructed pri. Sc		20,316,273.77		21,546,143.00	1,229,869.23		
17001001/23020107/05000003	Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc		4,416,224.17	4,600,000.00	4,600,000.00	183,775.83		
17001001/23030106/05000097	Renovation Of Hauwa Maimashi Primary School		2,976,762.44	3,500,000.00	3,500,000.00	523,237.56		
17001001/23020107/05000099	Const. of 2 BLK of Class Rm with Prin. Office at JNR Sec. SC	8,714,272.82						
17001001/23010124/05000101	Const. of 1 Blk of Class Rm at JNR SEC. SCH Dandamisa	8,000,000.00						
17001001/23010124/05000102	Purchase of Teaching Aid	4,980,360.00	19,927,630.43	20,000,000.00	20,000,000.00	72,369.57		
17001001/23030106/05000103	Gen.Renov.Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,329,329.66	1,220,312.56	1,250,000.00	1,250,000.00	29,687.44		
17001001/23030106/05000104	Renov of 1 Blk of 2Classrooms at UBE Pri.Sch Ang.Makera	1,643,482.26						
17001001/23030106/05000105	Re-Const.of 2 Blks of 2 C/rms With off at LGEA Pri.Sch D/Ko	5,020,141.22						

17001001/23030106/05000106	Re-Constr. of 2 Blks of 2 C/rms/off at LGEA Pri.Sch.Makaurata	7,295,827.00						
17001001/23030106/05000108	Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,106,324.10	1,218,500.20	1,300,000.00	1,300,000.00	81,499.80		
17001001/23030106/05000111	Renov. of L.G.E.A Pm Sch .Gwanki		4,583,675.01	5,000,000.00	5,000,000.00	416,324.99		
17001001/23030106/05000114	Renov. of 1 Blk of 2 C/rms at LGEAPrim Sch Makarfi Centrl	3,934,503.41						
17001001/23030106/05000116	Renov. of 1Blk of 2 Classrooms at LGEA Prim.Sch Karaufi	40,000.00						
17001001/23030106/05000117	Totalrenov of 1Blk of 3 C/rms/off at L.G.E.A Nass. Doya.	642,208.00						
17001001/23020107/05000120	Construction of 1 Block of 2 Classrooms Office and Toilet a		3,283,006.52	8,000,000.00	8,000,000.00	4,716,993.48	8,000,000.00	8,000,000.00
17001001/23030106/05000121	Renovation of education department		381,116.45	5,000,000.00	5,000,000.00	4,618,883.55		
17001001/23020107/05000122	Construction of one Block of two class room with office and		7,850,349.92	8,000,000.00	8,000,000.00	149,650.08		
17001001/23030106/05000123	Renovetion of one block of two class room with toilet/office		2,499,476.71	2,500,000.00	2,500,000.00	523.29		
17001001/23020107/05000124	Construction of 2 BLKS. Of 2 Class room with office and Toil		2,438,073.34	16,000,000.00	16,000,000.00	13,561,926.66		
17001001/23020107/05000125	Construction of 1 Block of 2 Classrooms Office and Toilet		7,950,000.00	8,000,000.00	8,000,000.00	50,000.00		
17001001/23020107/05000126	Renovation of 1 BLK. Of 2 Class room with Office and Toilets		204,274.88	1,842,973.00	1,842,973.00	1,638,698.12		
17001001/23020107/05000127	Construction of one Block of two class room with office and		2,572,084.35	8,000,000.00	8,000,000.00	5,427,915.65		
17001001/23020126/06000003	Fencing of Cemetary		9,968,993.95	10,000,000.00	10,000,000.00	31,006.05	5,000,000.00	
17001001/23050101/13000002	Assistance to Community Development Projects		12,432,515.90	20,000,000.00	20,000,000.00	7,567,484.10		
Total		42,706,448.47	104,239,270.60	122,992,973.00	144,539,116.00	40,299,845.40	13,000,000.00	8,000,000.00
21001001 - HEALTH DEPARTMENT								

21001001/23010122/04000013	Comple. Towards the Constr. Of Fence at K/Fada Clinic Mkrf		2,559,276.78	2,584,971.00	2,584,971.00	25,694.22	2,584,971.00	2,584,971.00
21001001/23020106/04000066	Completion Toward Renovation & Const. Of Fence @ Makarfi PHC		500,000.00	3,000,000.00	3,000,000.00	2,500,000.00	3,000,000.00	
21001001/23020106/04000069	Conversion of old Gwanki clinic to Police station		1,221,730.02	7,000,000.00	7,000,000.00	5,778,269.98		
21001001/23010122/04000070	Purchase of medical equipment		10,800,000.00	12,000,000.00	12,000,000.00	1,200,000.00		
21001001/23020106/04000071	Construction of Shades at Gimi D/guzuri Gubuchi N/Doya and		13,642,213.90	20,000,000.00	20,000,000.00	6,357,786.10		
21001001/23020106/04000072	Contribution to PHC Services		9,958,500.00	10,000,000.00	10,000,000.00	41,500.00		

21001001/23020106/04000073	Construction of fence at Tudun wada Kasuwan Mata PHC			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
21001001/23020106/04000074	Construction of fence at Dan guziri PHC			6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
21001001/23020106/04000075	Construction of fence at Gazara PHC			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
21001001/23020106/04000076	Construction of fence at Mayere PHC			4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	
21001001/23020106/04000077	Construction of fence at Dan Damisa PHC			2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	
21001001/23020106/04000078	Construction of fence at Gwanki PHC			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
21001001/23020106/04000079	Construction of fence at Nasarawan Doya PHC			2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	
21001001/23020106/14000001	Purchase of Generating Set to Mlg Cold Room	266,676.90						
Total		266,676.90	38,681,720.70	80,584,971.00	80,584,971.00	41,903,250.30	31,584,971.00	13,584,971.00
RIGACHIKUN DEVELOPMENT AREA								
.....								
RIGASA DEVELOPMENT AREA								
.....								
ZANGON AYA DEVELOPMENT AREA								
.....								
Grand Total		309,105,440.57	465,562,264.67	864,239,970.00	1,057,919,373.00	592,357,108.33	80,084,971.00	21,584,971.00

Prepared by: Mold Computers and Communications Ltd				
Trial Balance : 01/01/2018 to 31/12/2018				
EXTERNAL REFERENCE	ACCOUNT CODE		DR	CR
25001001/11000000	600000/00000	STATUTORY ALLOCATION - DEPARTMENT OF ADMIN AND FINANCE		2,002,348,243.70
25001001/12060000	600600/00000	SALES - DEPARTMENT OF FINANCE AND SUPPLY		131,000.00
25001001/12070001	600700/00000	EARNINGS - DEPARTMENT OF FINANCE AND SUPPLY		2,929,960.00
20001001/12150000	700000/00000	BTL ITEMS -DEPARTMENT OF FINANCE AND SUPPLY		67,957,580.96
25001001/21000000	800015/00000	PERSONNEL COST - DEPARTMENT OF ADMIN. & GENERAL SERVICES	242,869,006.76	
17001001/21000000	800045/00000	PERSONNEL COST - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	606,461,835.40	
25001001/22010100	810015/00000	SOCIAL BENEFITS- PERSONNEL MGT PROVISION FOR FUNDING PENSION	172,456,315.88	
25001001/22000000	820015/00000	OVERHEAD COST - DEPARTMENT OF ADMIN. & GENERAL SERVICES	272,770,903.00	
15001001/22000000	820020/00000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE	17,917,358.70	
34001001/22000000	820030/00000	OVERHEAD COST - DEPARTMENT OF WORKS AND HOUSING	23,041,656.42	
17001001/22000000	820045/00000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	75,300,150.39	
21001001/22000000	820050/00000	OVERHEAD COST- DEPARTMENT OF HEALTH	29,244,733.73	
20001001/22000000	830000/00000	CONSOLIDATED REVENUE FUND CHARGES - PUBLIC DEBT CHARGES	3,588,650.00	
20001001/22070000	860000/00000	TRANSFER TO OTHER FUNDS	465,562,264.67	
20001001/22080000	870000/00000	BTL_ PAYMENTS	67,957,580.96	
		Net Surplus	96,196,328.75	
0			2,073,366,784.66	2,073,366,784.66
		Net Surplus		96,196,328.75
20001001/46010101	001000/00000	CONSOLIDATED REVENUE FUND		27,815,873.38
20001001/46010101	001030/00000	Other Fund		13,000,000.00
20001001/14000000	110000/00000	CAPITAL RECEIPTS - TRANSFER FROM CONSOLIDATED REVENUE FUND		465,562,264.67
25001001/23000000/00000000	200015/00000	DEPARTMENT OF ADMIN & FINANCE	94,269,755.35	
15000000/23000000/00000000	200020/00000	CAPEX - ECONOMIC - DEPARTMENT OF AGRIC. & NATURAL RESOURCES	2,633,000.00	
34001001/23020114/00000000	200030/00000	CAPEX - ECONOMIC - WORKS	225,738,518.02	
17001001/23020107/00000000	200045/00000	CAPEX - SOCIAL - EDUCATION	104,239,270.60	
21001001/23020106/00000000	200050/00000	CAPEX - SOCIAL - HEALTH SERVICES	38,681,720.70	
20001001/31000000	500000/00000	CASH BOOK CONTROL ACCOUNTS	124,012,202.13	
21001001/31090100	520000/00000	INVESTMENT CONTROL ACCOUNTS	13,000,000.00	
			602,574,466.80	602,574,466.80