

**KADUNA SOUTH LOCAL GOVERNMENT  
OF KADUNA STATE**



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

**TABLE OF CONTENTS**

<b>DETAIL</b>	<b>PAGE</b>
Table of Contents .....	2
<b>PART 1 – REPORT OF THE TREASURER</b>	
Profile .....	4 - 5
Chairman’s Report .....	6
Report of the Treasurer .....	7 - 15
Statement of Accounting Policies.....	16
Responsibility for Financial Statement .....	17
Audit Certificate .....	18
Cash Flow Statement .....	19
Statement of Assets and Liabilities .....	20
Statement of Consolidated Revenue Fund .....	21
Statement of Capital Development Fund .....	22
Notes to Cash Flow Statement .....	23 - 27
Notes to Statement of Assets and Liabilities .....	28
Notes to Statement of Consolidated Revenue Fund .....	29 - 31
Notes to Statement of Capital Development Fund .....	32 - 33
Schedule of Detailed Recurrent Revenue .....	34 - 35
Schedule of Detailed Recurrent Expenditure .....	36 - 38
Schedule of Detailed Capital Receipts .....	39
Schedule of Detailed Capital Expenditure by Programme .....	40 – 41
<b>PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT</b>	
Extract from Report of the Auditor General on the Financial Statements of Kaduna South Local Government for the year ended 31 <sup>st</sup> Dec., 2018.....	42 - 43

**PART 1**  
**REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

**PROFILE**

ALHAJI KABIRU YAKUBU JARIMI : **EXECUTIVE CHAIRMAN**

**MANAGEMENT STAFF**

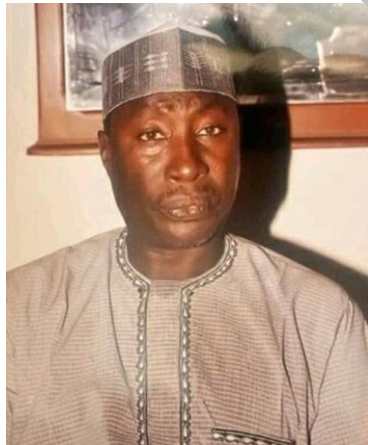
LAWAL UMARU AWWAL : DIRECTOR ADMIN & FINANCE  
HADIZA YAHAYA : DEPUTY DIRECTOR BUDGET PLANNING, RESEARCH & STATISTICS  
GRACE SARKI YADA : DIRECTOR EDUCATION & SOCIAL DEVELOPMENT  
HASSANA MUSA : DIRECTOR WORKS AND HOUSING  
RHODA SHEKARAU : DIRECTOR AGRIC & NATURAL RESOURCES  
ABDULMUTALIB ADAMU : DIRECTOR PRIMARY HEALTH CARE (PHC)

**QUALITY ASSURANCE CONSULTANTS** : **MOLD COMPUTERS & COMMUNICATIONS LTD**  
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)  
5B, Kukawa Avenue,  
Kaduna - Nigeria  
Mobile Phone: 0803-327-8803, 0803-491-2489  
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**PROFILE**



**ALHAJI KABIRU YAKUBU JARIMI  
EXECUTIVE CHAIRMAN**



**LAWAL UMARU AWWAL  
DIR. ADMIN AND FINANCE**



**MRS. MARY D. LALAI  
LOCAL GOVT TREASURER**

## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Kaduna South Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Kaduna South Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

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

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

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



.....  
**HON. KABIRU YAKUBU JARIMI**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Kaduna South Local Government together with the Financial Statements for the year ended 31<sup>st</sup>December, 2018 provide the record of the financial activities of Kaduna South Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

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

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

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

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Kaduna South Local Government are contained on pages 16 to 41 of this Report and consist of the following financial statements converted to International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 42 to 50.

**2.3.1 CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.397 Billion. The total recurrent payment charged to the Fund in line with Kaduna South Local Government Appropriation Act 2018 was ₦2.307 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦0.089 Billion for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦0.104 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		15,405,801.51		48,833,221.71
Recurrent Receipts	2,397,479,766.44		2,373,859,512.80	
Recurrent Expenditure	2,307,970,919.20		2,407,286,933.00	
Net Recurrent Surplus/(Deficit)		89,508,847.24		- 33,427,420.20
<b>Closing Balance</b>		<b>104,914,648.75</b>		<b>15,405,801.51</b>

**2.3.2 CAPITAL DEVELOPMENT FUND**

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.162 Billion and total capital expenditure charged to the fund amounted to ₦0.162 Billion.

	2018		2017	
Opening Balance	=N=	=N= -	=N=	=N= -
Capital Receipts		162,811,123.83		58,206,869.25
Capital Expenditure	162,811,123.83		58,206,809.25	
<b>Net Capital Surplus/(Deficit)</b>		-		
<b>Closing Balance</b>		<b>162,811,123.83</b>		<b>58,206,869.25</b>

**2.3.3 CASH FLOWS AND LIQUIDITY POSITION**

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2, 397, 479, 766.44 and total payment was ₦2,307,970,919.20. An overall net positive cash flow of ₦89,508,847.24 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦104, 914,648.75:

	2018		2017	
Opening Balance	=N=	=N= 15,405,801.51	=N=	=N= 48,833,221.71
Total Receipts	2,397,479,766.44		2,373,859,512.80	
Total Payments	2,307,970,919.20		2,407,286,933.00	
<b>Net Cash Surplus/(Deficit)</b>		<b>89,508,847.24</b>		<b>33,427,420.20</b>
<b>Closing Cash/Bank Balance</b>		<b>104,914,648.75</b>		<b>15,405,801.51</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	104,914,648.75		15,405,801.51	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>104,914,648.75</b>		<b>15,405,801.51</b>

### **3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT**

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

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

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



Participants during the production of the Annual Accounts of Kaduna South Local Government at Mold Computers and Communication Ltd Kaduna

## 3.1

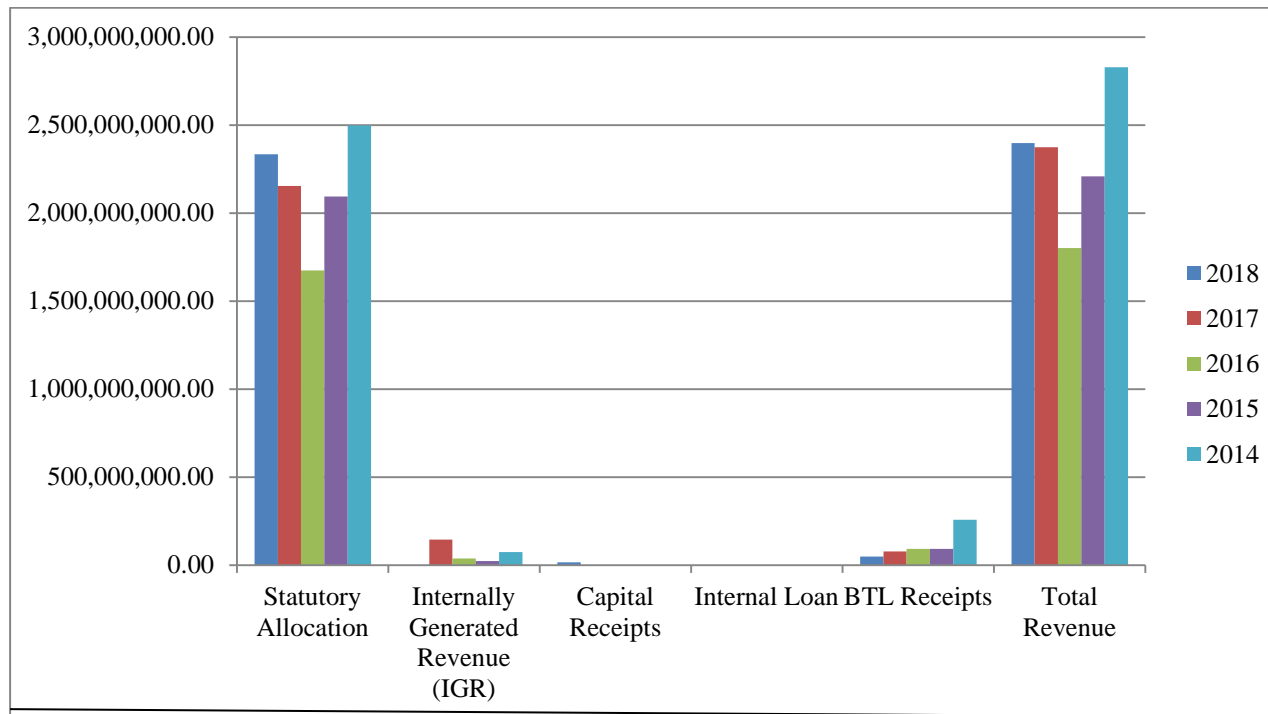
**CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	<b>48,833,221.71</b>	<b>15,405,801.51</b>	<b>77,504,841.00</b>	<b>77,504,841.00</b>	<b>62,099,039.49-</b>	<b>89,130,567.00</b>	<b>102,500,152.00</b>
<b>RECEIPTS</b>							
Statutory Allocation	2,153,129,037.21	2,333,760,136.81	2,072,413,496.00	2,325,288,420.00	8,471,716.81+	2,627,738,034.00	2,981,468,308.00
Internally Generated Revenue	144,228,389.87	15,174,155.69	566,113,786.00	566,113,786.00	550,939,630.31-	598,656,986.00	636,081,666.00
Transfer from CRF	58,206,869.25	162,811,123.83	763,926,400.00	763,926,400.00	601,115,276.17-	794,372,235.00	825,177,789.00
Miscellaneous Capital Receipts				238,362,269.00	238,362,269.00-		
BTL Receipts	76,502,085.72	48,545,473.94			48,545,473.94+		
<b>Total Current Year Receipts</b>	<b>2,432,066,382.05</b>	<b>2,560,290,890.27</b>	<b>3,402,453,682.00</b>	<b>3,893,690,875.00</b>	<b>1,333,399,984.73-</b>	<b>4,020,767,255.00</b>	<b>4,442,727,763.00</b>
<b>Total Funds Available</b>	<b>2,480,899,603.76</b>	<b>2,575,696,691.78</b>	<b>3,479,958,523.00</b>	<b>3,971,195,716.00</b>	<b>1,395,499,024.22-</b>	<b>4,109,897,822.00</b>	<b>4,545,227,915.00</b>
Expenditure: Economic Classification							
Employees Compensation	2,123,590,398.13	1,577,609,526.94	1,432,174,874.00	1,586,820,192.00	9,210,665.06+	2,148,262,311.00	3,222,393,467.00
Social Benefits		184,000,000.00	86,438,400.00	184,668,006.00	668,006.00+	54,657,600.00	81,986,400.00
Overhead Costs	139,511,813.91	329,004,794.49	349,667,510.00	349,667,510.00	20,662,715.51+	522,773,859.00	784,160,788.00
Repayment of Internal Loans	9,425,765.99						
Service Wide Vote	50,000.00	6,000,000.00	6,320,098.00	6,320,098.00	320,098.00+	9,480,147.00	14,220,220.00
BTL Payments	76,502,085.72	48,545,473.94			48,545,473.94-		
Transfer to Capital Development Fund	58,206,869.25	162,811,123.83	763,926,400.00	763,926,400.00	601,115,276.17+	794,372,235.00	825,177,789.00
<b>Total Recurrent Expenditure</b>	<b>2,407,286,933.00</b>	<b>2,307,970,919.20</b>	<b>2,638,527,282.00</b>	<b>2,891,402,206.00</b>	<b>583,431,286.80+</b>	<b>3,529,546,152.00</b>	<b>4,927,938,664.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture	1,185,000.00	18,000,000.00	52,395,000.00	52,395,000.00	34,395,000.00+	55,014,750.00	57,765,487.00
03 Poverty Alleviation	19,000,000.00						
04 Improvement to Human Health	8,181,500.00		72,000,000.00	72,000,000.00	72,000,000.00+	75,600,000.00	79,380,000.00
05 Enhancing Skills and Knowledge	15,380,000.00	81,540,173.07	212,748,000.00	243,550,514.00	162,010,340.93+	223,385,400.00	234,554,670.00
06 - Housing and Urban Development	5,900,000.00		63,520,000.00	212,732,672.00	212,732,672.00+	66,696,000.00	70,030,800.00
11 Information Communication & Technology	500,000.00						
13 Reform of Government and Governance	2,040,000.00		209,387,457.00	209,387,457.00	209,387,457.00+	219,856,829.00	230,849,670.00
14 Power	3,195,000.00	15,000,000.00	60,000,000.00	60,000,000.00	45,000,000.00+	63,000,000.00	66,150,000.00
17 Road	2,825,369.25	48,270,950.76	171,380,784.00	229,727,867.00	181,456,916.24+	179,949,823.00	188,947,314.00
<b>Total Capital Expenditure by Program</b>	<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>841,431,241.00</b>	<b>1,079,793,510.00</b>	<b>916,982,386.17+</b>	<b>883,502,802.00</b>	<b>927,677,941.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>2,465,493,802.25</b>	<b>2,470,782,043.03</b>	<b>3,479,958,523.00</b>	<b>3,971,195,716.00</b>	<b>1,500,413,672.97+</b>	<b>4,413,048,954.00</b>	<b>5,855,616,605.00</b>
Budget Surplus/(Deficit)	15,405,801.51	104,914,648.75			104,914,648.75+	303,151,132.00	1,310,388,690.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>15,405,801.51</b>	<b>104,914,648.75</b>			<b>104,914,648.75+</b>	<b>303,151,132.00</b>	<b>1,310,388,690.00</b>

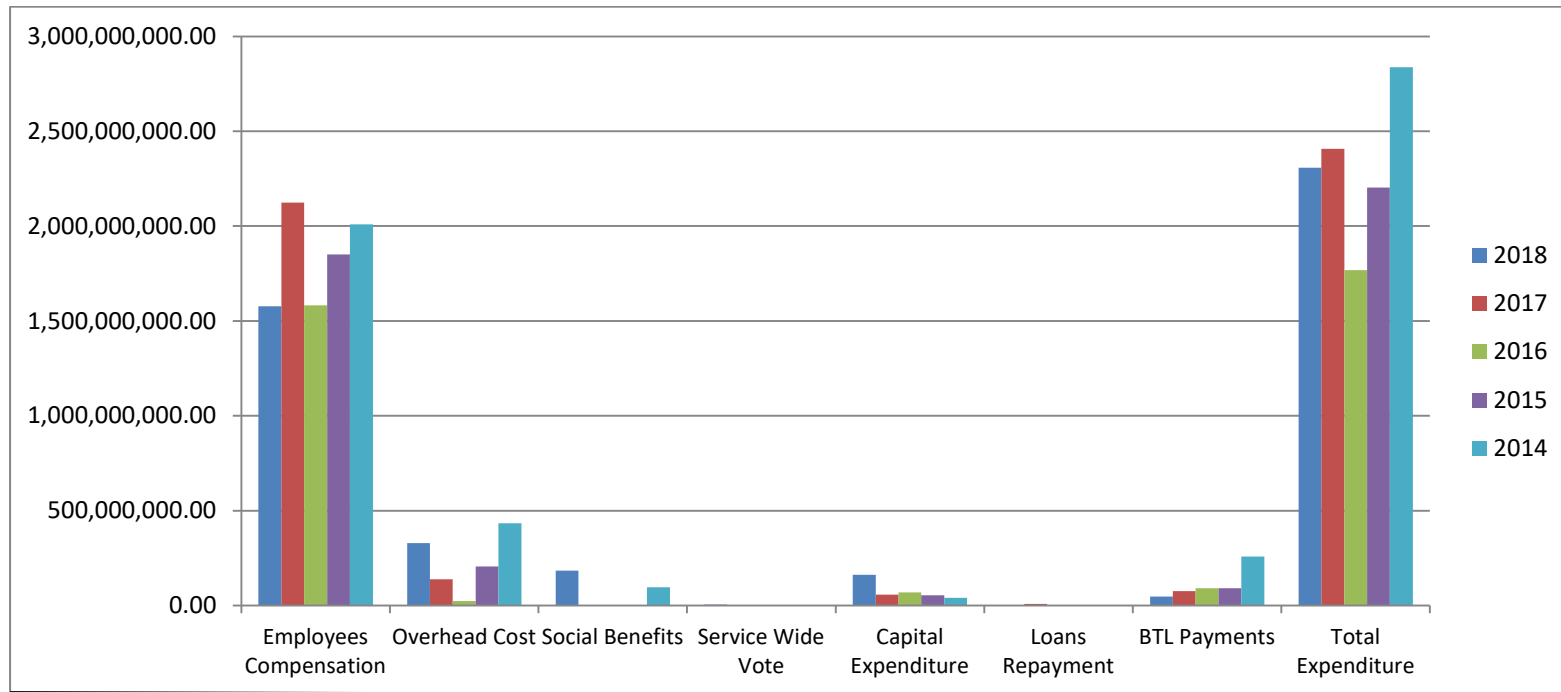
### 3.2 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
<b>RECEIPTS:</b>					
Statutory Allocation	2,333,760,136.81	2,153,129,037.21	1,672,957,547.97	2,093,544,332.88	2,497,083,909.06
Internally Generated Revenue (IGR)		144,228,389.87	37,060,649.57	23,408,504.00	73,790,906.19
Capital Receipts	15,174,155.69				
Internal Loan					
BTL Receipts	48,545,473.94	76,502,085.72	91,046,160.61	92,094,381.55	257,942,056.63
<b>Total Receipts</b>	<b>2,397,479,766.44</b>	<b>2,373,859,512.80</b>	<b>1,801,064,358.15</b>	<b>2,209,047,218.43</b>	<b>2,828,816,871.88</b>
<b>PAYMENTS:</b>					
Employees Compensation	1,577,609,526.94	2,123,590,398.13	1,582,388,846.54	1,849,928,586.96	2,008,436,425.18
Overhead Cost	329,004,794.49	139,511,813.91	23,689,595.14	206,380,938.90	433,791,838.14
Social Benefits	184,000,000.00				96,071,982.30
Service Wide Vote	6,000,000.00	50,000.00			
Capital Expenditure	162,811,123.83	58,206,869.25	70,360,019.20	55,240,618.58	40,724,013.70
Loans Repayment		9,425,765.99			
BTL Payments	48,545,473.94	76,502,085.72	91,046,160.61	92,094,381.55	257,942,056.63
<b>Total Payments</b>	<b>2,307,970,919.20</b>	<b>2,407,286,933.00</b>	<b>1,767,484,621.49</b>	<b>2,203,644,525.99</b>	<b>2,836,966,315.95</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	<b>89,508,847.24</b>	<b>(33,427,420.20)</b>	<b>33,579,736.66</b>	<b>5,402,692.44</b>	<b>(8,149,444.07)</b>
Opening Cash Balance	15,405,801.51	48,833,221.71	15,253,485.05	9,850,792.61	18,000,236.68
<b>Closing Cash Balance</b>	<b>104,914,648.75</b>	<b>15,405,801.51</b>	<b>48,833,221.71</b>	<b>15,253,485.05</b>	<b>9,850,792.61</b>

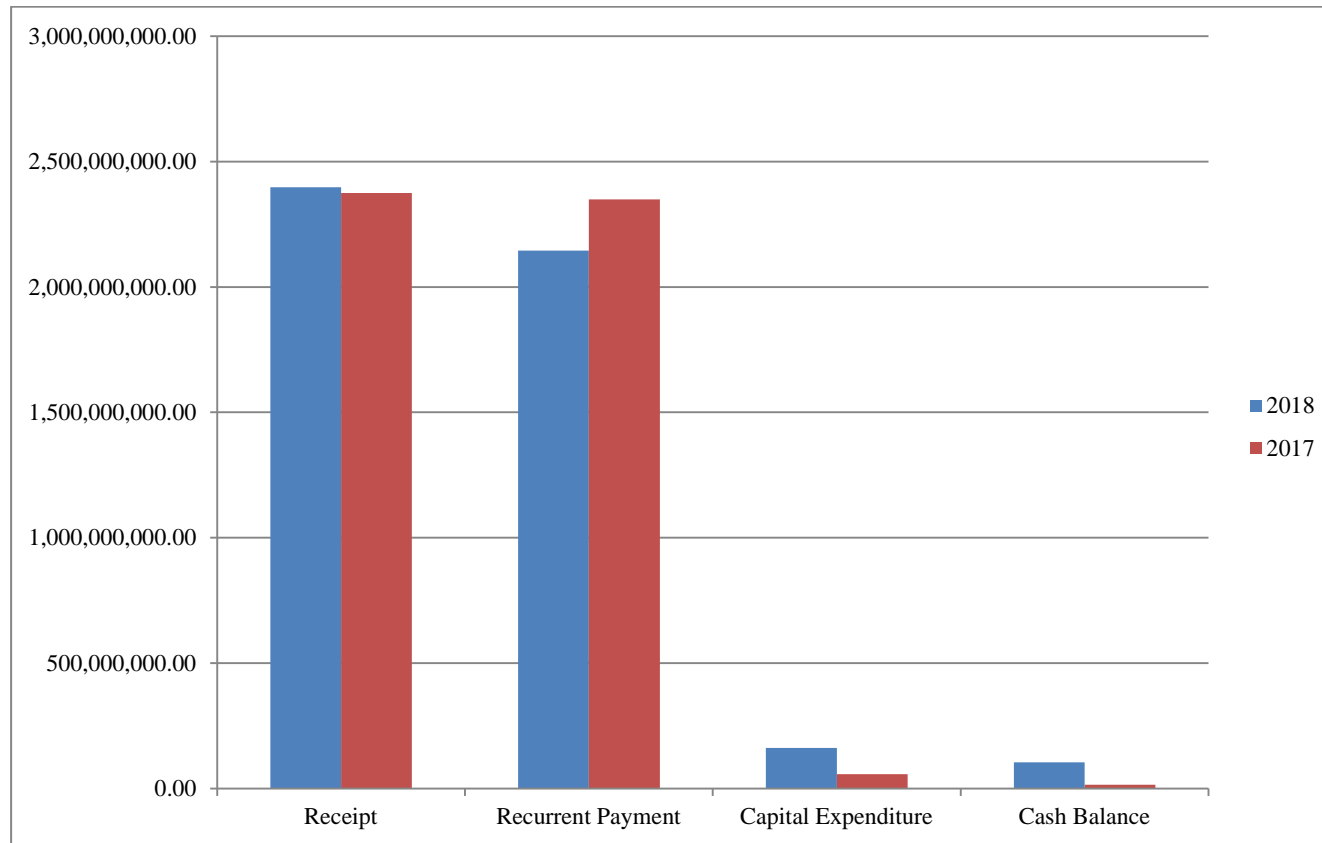
**ACTUAL RECEIPT FOR FIVE YEARS**



**ACTUAL PAYMENT FOR FIVE YEARS**



**ACTUAL RECEIPT AND PAYMENT 2018 AND 2017**



**4.4.0 STATEMENT OF ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Kaduna South Local Government of Kaduna State, which underlie the financial information, are set below:

**4.1 BASIS OF PREPARATION**

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

**4.2 ASSETS AND LIABILITIES**

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

**4.3 CASH AND CASH EQUIVALENTS**

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

**4.4 INVESTMENTS**

Shares are stated at cost.

**4.3 CONSOLIDATED REVENUE FUND**

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

**4.6 CAPITAL DEVELOPMENT FUND**

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

**4.7 STATUTORY ALLOCATION**

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

**4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE**

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

**4.9 CAPITAL COSTS**


Capital costs are recognized in their year of occurrence only.

## **5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2018 and its operation for the year ended on that date.


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


.....  
  
.....  
**MRS. MARY D. LALAI**  
**TREASURER**

.....  
**DATE**

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

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

.....  
  
.....  
**MRS. MARY D. LALAI**  
**TREASURER**  
.....  
**DATE**

.....  
  
.....  
**HON. KABIRU YAKUBU JARIMI**  
**EXECUTIVE CHAIRMAN**  
.....  
**DATE**

**AUDIT CERTIFICATE**

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

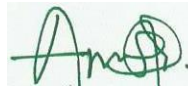
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

**BASIS OF OPINION**

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

**OPINION**

**Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Kaduna South Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018 subject to the presentation of outstanding payment vouchers to the tune of one hundred and nine million, seven hundred and twenty thousand, six hundred and ninety- nine naira (N109,720,699.00) only.**



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

**STATEMENT NO. 1**  
**CASHFLOW STATEMENT**

	Note	Actual 2018	Actual 2017
<b>Cash Flow from Operating Activities:</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,858,062,461.01	1,724,723,073.04
Share of Value Added Tax	2	475,697,675.80	428,405,964.17
Independent Revenue	3	15,174,155.69	144,228,389.87
<b>Total Receipts</b>		<b>2,348,934,292.50</b>	<b>2,297,357,427.08</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	1,577,609,526.94	2,123,590,398.13
Social Benefits	5	184,000,000.00	
Overhead Cost	6	329,004,794.49	139,511,813.91
CRFC - (Excluding Social Benefits and Public Debt)	7	6,000,000.00	50,000.00
<b>Total Payments</b>		<b>2,096,614,321.43</b>	<b>2,263,152,212.04</b>
<b>Net Cash Flow from Operating Activities</b>		<b>252,319,971.07</b>	<b>34,205,215.04</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	18,000,000.00	1,185,000.00
Poverty Alleviation	10		19,000,000.00
Improvement to Human Health	11		8,181,500.00
Enhancing Skills and Knowledge	12	81,540,173.07	15,380,000.00
Housing and Urban Development	13		5,900,000.00
Information and Communication Technology	18		500,000.00
Reform of Government and Governance	20		2,040,000.00
Power	21	15,000,000.00	3,195,000.00
Road	24	48,270,950.76	2,825,369.25
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>162,811,123.83</b>	<b>58,206,869.25</b>
<b>Cash Flow from Financing Activities:</b>			
Repayment of Internal Loans	35		9,425,765.99
<b>Net Cash Flow from Financing Activities</b>			<b>9,425,765.99</b>
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	48,545,473.94	76,502,085.72
Below-The-Line Payments	37	48,545,473.94	76,502,085.72
<b>Net Movement</b>			
<b>Net Surplus(Deficit) for the Year</b>		<b>89,508,847.24</b>	<b>(33,427,420.20)</b>
<b>Opening Balance</b>		<b>15,405,801.51</b>	<b>48,833,221.71</b>
<b>Closing Balance</b>	<b>38</b>	<b>104,914,648.75</b>	<b>15,405,801.51</b>

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

	Note	Actual 2018	Actual 2017
<b>ASSETS:</b>		<b>₦</b>	<b>₦</b>
Liquid Assets			
Treasuries and Banks	39	104,914,648.75	15,405,801.51
<b>Sub Total</b>		<b>104,914,648.75</b>	<b>15,405,801.51</b>
Investments and Other Assets			
Investments	40	10,806,666.66	10,806,666.66
<b>Sub Total</b>		<b>10,806,666.66</b>	<b>10,806,666.66</b>
<b>Total Assets</b>		<b>115,721,315.41</b>	<b>26,212,468.17</b>
Public Funds:			
Consolidated Revenue Fund	42	104,914,648.75	15,405,801.51
Capital Development Fund	43		
Other Funds	44	10,806,666.66	10,806,666.66
<b>Sub - Total: Public Funds</b>		<b>115,721,315.41</b>	<b>26,212,468.17</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>115,721,315.41</b>	<b>26,212,468.17</b>

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

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>48,833,221.71</b>	<b>15,405,801.51</b>			<b>15,405,801.51+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,487,754,733.75	1,791,257,977.00	1,495,452,362.00	1,495,452,362.00	295,805,615.00+	1,964,232,730.00	2,218,437,208.00
Share of VAT		428,405,964.17	475,697,675.80	576,961,134.00	576,961,134.00	101,263,458.20-	663,505,304.00	763,031,100.00
Excess Crude		43,662,164.66	15,798,631.82			15,798,631.82+		
Refund from Paris Club					252,874,924.00	252,874,924.00-		
Sure - P		67,890,698.89						
Exchange Rate Difference		111,829,437.71	23,288,852.38			23,288,852.38+		
Share of Excess PPT		13,586,038.03						
Share of Forex Equalization			27,716,999.81			27,716,999.81+		
<b>Sub Total: Statutory Allocation</b>		<b>2,153,129,037.21</b>	<b>2,333,760,136.81</b>	<b>2,072,413,496.00</b>	<b>2,325,288,420.00</b>	<b>8,471,716.81+</b>	<b>2,627,738,034.00</b>	<b>2,981,468,308.00</b>
Direct Taxes	49			24,500,000.00	24,500,000.00	24,500,000.00-	24,500,000.00	24,500,000.00
Licenses	50			41,200,000.00	41,200,000.00	41,200,000.00-	41,200,000.00	41,200,000.00
Rates	51			326,954,667.00	326,954,667.00	326,954,667.00-	359,497,867.00	396,922,547.00
Fees	52	39,000.00		60,500,000.00	60,500,000.00	60,500,000.00-	60,500,000.00	60,500,000.00
Earnings	55	141,862,257.86		103,459,119.00	103,459,119.00	103,459,119.00-	103,459,119.00	103,459,119.00
Repayments	58	1,500,000.00	15,174,155.69	9,000,000.00	9,000,000.00	6,174,155.69+	9,000,000.00	9,000,000.00
Miscellaneous	62	827,132.01		500,000.00	500,000.00	500,000.00-	500,000.00	500,000.00
<b>Total: Independent Revenue</b>		<b>144,228,389.87</b>	<b>15,174,155.69</b>	<b>566,113,786.00</b>	<b>566,113,786.00</b>	<b>550,939,630.31-</b>	<b>598,656,986.00</b>	<b>636,081,666.00</b>
<b>Total Recurrent Receipts</b>		<b>2,297,357,427.08</b>	<b>2,348,934,292.50</b>	<b>2,638,527,282.00</b>	<b>2,891,402,206.00</b>	<b>542,467,913.50-</b>	<b>3,226,395,020.00</b>	<b>3,617,549,974.00</b>
<b>Total Funds Available</b>		<b>2,346,190,648.79</b>	<b>2,364,340,094.01</b>	<b>2,638,527,282.00</b>	<b>2,891,402,206.00</b>	<b>527,062,111.99-</b>	<b>3,226,395,020.00</b>	<b>3,617,549,974.00</b>
Less Recurrent Payments:								
Employees Compensation	63	2,123,590,398.13	1,577,609,526.94	1,432,174,874.00	1,586,820,192.00	9,210,665.06+	2,148,262,311.00	3,222,393,467.00
Social Benefits	64		184,000,000.00	86,438,400.00	184,668,006.00	668,006.00+	54,657,600.00	81,986,400.00
Overhead Cost	65	139,511,813.91	329,004,794.49	349,667,510.00	349,667,510.00	20,662,715.51+	522,773,859.00	784,160,788.00
CRFC - (Excluding Social Benefits and Public Debts)	66	50,000.00	6,000,000.00	6,320,098.00	6,320,098.00	320,098.00+	9,480,147.00	14,220,220.00
<b>Total Recurrent Payments</b>		<b>2,263,152,212.04</b>	<b>2,096,614,321.43</b>	<b>1,874,600,882.00</b>	<b>2,127,475,806.00</b>	<b>30,861,484.57+</b>	<b>2,735,173,917.00</b>	<b>4,102,760,875.00</b>
Other Cash Movement								
Below-The-Line Receipts	67	76,502,085.72	48,545,473.94			48,545,473.94+		
Below-The-Line Payments	68	76,502,085.72	48,545,473.94			48,545,473.94-		
Net Recurrent Funds before Transfers		83,038,436.75	267,725,772.58	763,926,400.00	763,926,400.00	496,200,627.42-	491,221,103.00	485,210,901.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		58,206,869.25	162,811,123.83	763,926,400.00	763,926,400.00	601,115,276.17+	794,372,235.00	825,177,789.00
<b>Total Appropriations/Transfers</b>		<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>763,926,400.00</b>	<b>763,926,400.00</b>	<b>601,115,276.17+</b>	<b>794,372,235.00</b>	<b>825,177,789.00</b>
<b>Closing Balance</b>		<b>24,831,567.50</b>	<b>104,914,648.75</b>			<b>104,914,648.75+</b>	<b>303,151,132.00</b>	<b>1,310,388,690.00</b>

**STATEMENT NO.4**  
**STATEMENT OF CAPITAL DEVELOPMENT**

	Note	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised Budget 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
<b>Opening Balance</b>				77,504,841.00	77,504,841.00	77,504,841.00-	89,130,567.00	102,500,152.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		58,206,869.25	162,811,123.83	763,926,400.00	763,926,400.00	601,115,276.17-	794,372,235.00	825,177,789.00
Other Capital Receipts	70				238,362,269.00	238,362,269.00-		
<b>Sub Total: Capital Receipts</b>		<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>763,926,400.00</b>	<b>1,002,288,669.00</b>	<b>839,477,545.17-</b>	<b>794,372,235.00</b>	<b>825,177,789.00</b>
<b>Total Capital Funds Available</b>		<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>841,431,241.00</b>	<b>1,079,793,510.00</b>	<b>916,982,386.17-</b>	<b>883,502,802.00</b>	<b>927,677,941.00</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	31,060,369.25	63,270,950.76	504,288,241.00	711,847,996.00	648,577,045.24+	529,502,652.00	555,977,784.00
Economic Affairs	74	1,185,000.00	18,000,000.00	52,395,000.00	52,395,000.00	34,395,000.00+	55,014,750.00	57,765,487.00
Health	77	8,181,500.00		72,000,000.00	72,000,000.00	72,000,000.00+	75,600,000.00	79,380,000.00
Education	79	17,780,000.00	81,540,173.07	212,748,000.00	243,550,514.00	162,010,340.93+	223,385,400.00	234,554,670.00
<b>Total Capital Expenditure</b>		<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>841,431,241.00</b>	<b>1,079,793,510.00</b>	<b>916,982,386.17+</b>	<b>883,502,802.00</b>	<b>927,677,941.00</b>

**NOTES TO STATEMENT OF CASHFLOW**

	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
	<b>₦</b>	<b>₦</b>
<b>Note 1 - Statutory Allocation</b>		
20001001/11010001 Statutory Allocation from FAAC	1,791,257,977.00	1,487,754,733.75
20001001/11010003 Excess Crude	15,798,631.82	43,662,164.66
20001001/11000010 Sure - P		67,890,698.89
20001001/11010013 Exchange Rate Difference	23,288,852.38	111,829,437.71
20001001/11000017 Share of Excess PPT		13,586,038.03
20001001/11010019 Share of Forex Equalization	27,716,999.81	
<b>Total</b>	<b>1,858,062,461.01</b>	<b>1,724,723,073.04</b>
<b>Note 2 - Share of Value Added Tax</b>		
This represent Share of VAT from FAAC	475,697,675.80	428,405,964.17
<b>Note 3 - Independent Revenue</b>		
Fees		39,000.00
Earnings		141,862,257.86
Repayments General	15,174,155.69	1,500,000.00
Miscellaneous Revenue		827,132.01
<b>Total</b>	<b>15,174,155.69</b>	<b>144,228,389.87</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	744,452,976.88	1,271,031,057.92
Local Government Staff	833,156,550.06	852,559,340.21
<b>Total</b>	<b>1,577,609,526.94</b>	<b>2,123,590,398.13</b>
<b>Note 4A - Local Government Staff</b>		
Kaduna South Local Government	833,156,550.06	852,559,340.21
<b>Total</b>	<b>833,156,550.06</b>	<b>852,559,340.21</b>
<b>Note 5 - Social Benefits</b>		
Contribution to Pension Fund	135,000,000.00	
<b>Total</b>	<b>184,000,000.00</b>	
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	49,549,064.49	12,741,500.00
Utilities	2,209,000.00	1,375,409.41
Material and Supplies	40,838,840.00	7,266,700.00
Maintenance Services	26,648,140.00	8,166,825.70

**Notes To Statement Of Cashflow – Cont'd**

	Actual 2018	Actual 2017
	₦	₦
Training	12,000,000.00	
Other Services	45,080,000.00	47,277,450.00
Consulting & Professional Services	7,650,000.00	2,300,000.00
Fuel and Lubricants	150,000.00	165,000.00
Financial Charges	4,500,000.00	5,000,000.00
Miscellaneous Expenses	140,379,750.00	55,218,928.80
<b>Total</b>	<b>329,004,794.49</b>	<b>139,511,813.91</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>		
20001001/22060201 Domestic Loans & Interest Repayment		9,425,765.99
20001001/22060203 Settlement of Liability (Capital)	6,000,000.00	50,000.00
<b>Total</b>	<b>6,000,000.00</b>	<b>9,475,765.99</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>		
15001001/23010127/01000014 Purchase of Agricultural Equipment KSLG		850,000.00
15001001/23030112/01000016 Rehabilitation and Repairs of Agricultural Facilities		335,000.00
15001001/23020113/01000020 Construction of Boreholes	18,000,000.00	
<b>Total</b>	<b>18,000,000.00</b>	<b>1,185,000.00</b>
<b>Note 9 - Societal Re-Orientation</b>		
<b>Note 10 - Poverty Alleviation</b>		
34001001/23020113/03000001 Construction / Provision of Boreholes 3 Each In 13 Ward Of		19,000,000.00
<b>Total</b>		<b>19,000,000.00</b>
<b>Note 11 - Improvement to Human Health</b>		
21001001/23020106/04000012 Construction of Hospitals / Health centers PHC Barnawa Ugand		2,500,000.00
21001001/23030105/04000013 Rehabilitation of Hospitals / Health centers PHC Clinic Kakur		81,500.00
21001001/23030105/04000019 Rehabilitation of Hospitals / Health Centers PHC Clinic Kaba		5,600,000.00
<b>Total</b>		<b>8,181,500.00</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>		
17001001/23010124/05000015 Purchase of Sewing Machine		100,000.00
17001001/23030106/05000016 Rehabilitation Public Schools At Ung/Muazu New Primary School		6,000,000.00
17001001/23010124/05000031 Purchase of teaching Equipment Kslg Primary Education		9,280,000.00
17001001/23030106/05000032 Rehabilitation /Repairs- Public Schools(One Block of Three C	81,540,173.07	
<b>Total</b>	<b>81,540,173.07</b>	<b>15,380,000.00</b>

**Notes To Statement Of Cashflow – Cont'd**

	<b>Actual 2018</b>	<b>Actual 2017</b>
<b>Note 13 - Housing and Urban Development</b>	<b>₦</b>	<b>₦</b>
34001001/23020104/06000005 Construction / Provision of Fencing Cemetary Christain & Muslim		2,500,000.00
34001001/23020104/06000006 Construction / Provision of Fencing Cemetary kakuri		250,000.00
34001001/23020104/06000007 Construction / Provision of Fencing Makera Ward U/Mission Ce		750,000.00
17001001/23030103/06000001 Rehabilitation Housing Phc Kurmin Gwari Quarters		2,400,000.00
<b>Total</b>		<b>5,900,000.00</b>
<b>Note 18 - Information and Communication Technology</b>		
38000000/23010113/11000002 Purchase of Computers		500,000.00
<b>Total</b>		<b>500,000.00</b>
<b>Note 19 - Growing the Private Sector</b>		
<b>Note - 20 Reform of Government and Governance</b>		
25001001/23020101/13000005 L.G. Secretariat		450,000.00
25001001/23020101/13000006 L.G. Secretariat./Annex		700,000.00
34001001/23010123/13000001 Purchase of Fire Fighting Equipment		890,000.00
<b>Total</b>		<b>2,040,000.00</b>
<b>Note 21 - Power</b>		
34001001/23010119/14000006 Purchase of Transformers Rahama Close		3,000,000.00
34001001/23010119/14000009 Purchase of Transformers U/Muazu New Ext.Before Bridge (Masa		195,000.00
34001001/23020103/14000015 Purchase of transformers	15,000,000.00	
<b>Total</b>	<b>15,000,000.00</b>	<b>3,195,000.00</b>
<b>Note 24 - Road</b>		
34001001/23020114/17000029 Construction of Drainage India Road Barnawa RD		2,500,000.00
34001001/23020114/17000037 Construction and Provision of Culverts Sokoto Rd/Express		325,369.25
34001001/23020114/17000049 Construction of road (850ms)(Bahago Rd Television & Randavou	26,274,547.80	
34001001/23020114/17000050 Construction of Culverts (3 Rings Culverts)	20,000,000.00	
34001001/23020114/17000051 Construction of Drainages	1,996,402.96	
<b>Total</b>	<b>48,270,950.76</b>	<b>2,825,369.25</b>
<b>Note 29 - Net Cash Flow from Investing Activities</b>		
Capital Expenditure by Administrative Sector		1,150,000.00
Capital Expenditure by Economic Sector	81,270,950.76	31,095,369.25
Capital Expenditure by Social Sector	81,540,173.07	25,961,500.00
<b>Total</b>	<b>162,811,123.83</b>	<b>58,206,869.25</b>

**Notes To Statement Of Cashflow – Cont'd**

	Actual 2018	Actual 2017
	₦	₦
<b>Note 29A - Net Cash Flow From Investment Activities:</b>		
Purchase of Fixed Assets General		14,815,000.00
Construction and Provision of Fixed Assets General	81,270,950.76	28,975,369.25
Rehabilitation and Repairs of Fixed Assets General	81,540,173.07	14,416,500.00
<b>Total - 29A</b>	<b>162,811,123.83</b>	<b>58,206,869.25</b>
<b>Note 29B - Net Cash From Investing Activities by Location</b>		
Television Ward	18,000,000.00	1,185,000.00
Kakuri Hausa Ward		1,400,000.00
Kakuri Gwari Ward	81,540,173.07	18,280,000.00
Tudun Nupawa Ward		2,825,369.25
Makera Ward	26,274,547.80	890,000.00
Ungwan Sanusi Ward		8,181,500.00
Tudun Wada West Ward	36,996,402.96	25,445,000.00
<b>Total - 29B</b>	<b>162,811,123.83</b>	<b>58,206,869.25</b>
<b>Note 36 - BTL Receipts</b>		
20001001/12150001 Withholding Taxes due to FIRS	5,586,248.33	
20001001/12150002 VAT due to FIRS	7,757,155.74	
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	13,458,337.19	15,454,083.78
20001001/12150004 Union Deductions		3,371,887.36
20001001/12150005 Rice Loan Scheme	5,792,638.08	
20001001/12150007 Monthly Net Total Salary Control Accounts	8,701,094.60	
20001001/12150009 SIGMA Pension Deduction		5,904,089.79
20001001/12150012 NULGE Deduction	140,000.00	5,091,937.25
20001001/12150021 Personnel Advances Deduction	7,110,000.00	
20001001/12150032 Nut Deduction		6,285,730.04
20001001/12150033 Leadway Deduction		10,474,633.41
20001001/12150034 NUT Endwel Deduction		20,762,000.00
20001001/12150036 National Housing Fund		9,157,724.09
<b>Total</b>	<b>48,545,473.94</b>	<b>76,502,085.72</b>
<b>Note 37 - Below the Line Payments</b>		
20001001/22080000 WHT	5,586,248.33	
20001001/22080002 Vat due to FIRS	7,757,155.74	
20001001/2080003 PAYE Taxes due to State Board of Internal Revenue	13,458,337.19	15,454,083.78
20001001/22080004 Union Deductions		3,371,887.36

**Notes To Statement Of Cashflow – Cont'd**

	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
	<b>₦</b>	<b>₦</b>
20001001/22080000 Monthly net Total Salary Control	5,792,638.08	
20001001/22080007 Monthly Net Total Salary Control Account	8,701,094.60	
20001001/22080009 SIGMA Pension Deduction		5,904,089.79
20001001/22080012 NULGE Deduction	140,000.00	5,091,937.25
20001001/22080021 Personnel Advances Deduction	7,110,000.00	
20001001/22080032 NUT Deduction		6,285,730.04
20001001/22080033 Leadway Deduction		10,474,633.41
20001001/22080034 NUTENDWELL Deduction		20,762,000.00
20001001/22080036 National Housing Funds		9,157,724.09
<b>Total</b>	<b>48,545,473.94</b>	<b>76,502,085.72</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010101 Unity Bank main	733,216.41	733,216.41
20001001/31010104 Unity Bank Excess Crude ACCT.	52,236.05	52,236.05
20001001/31010105 FCMB Revenue ACCT.	5,388.11	5,388.11
20001001/31010111 Keystone Bank	108,654.81	108,654.81
20001001/31010113 Sterling Bank	14,200,065.29	14,200,065.29
20001001/31010114 FBN Account	116,322.66	116,322.66
20001001/31010115 Unity Bank Rev Acct	35,857.91	35,857.91
20001001/31010116 UBA Acct	89,662,907.51	154,060.27
<b>Sub Total: Cash and Bank</b>	<b>104,914,648.75</b>	<b>15,405,801.51</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>104,914,648.75</b>	<b>15,405,801.51</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual 2018	Actual 2017
<b>Note 39 - Treasuries and Banks</b>	<b>₦</b>	<b>₦</b>
Unity Bank main	733,216.41	733,216.41
Unity Bank Excess Crude ACCT.	52,236.05	52,236.05
FCMB Revenue ACCT.	5,388.11	5,388.11
Keystone Bank	108,654.81	108,654.81
Sterling Bank	14,200,065.29	14,200,065.29
FBN Account	116,322.66	116,322.66
Unity Bank Rev Acct	35,857.91	35,857.91
UBA Acct	89,662,907.51	154,060.27
<b>Total</b>	<b>104,914,648.75</b>	<b>15,405,801.51</b>
<b>Note 40 - Investments</b>		
Kachia Ginger Company	1,016,666.66	1,016,666.66
Kaduna South Food Processing Company	130,000.00	130,000.00
Flour Mills Ltd - Lagos	500,000.00	500,000.00
Nigeria Universal Bank	1,000,000.00	1,000,000.00
Intercity (Unity) Bank Plc	2,500,000.00	2,500,000.00
Fisrt Atlantic Bank Plc	5,000,000.00	5,000,000.00
CBN- Development Bank Stock	10,000.00	10,000.00
RIMS Merchant Bank	50,000.00	50,000.00
Mutunchi Community Bank	100,000.00	100,000.00
Oceanic Bank Plc	500,000.00	500,000.00
<b>Total</b>	<b>10,806,666.66</b>	<b>10,806,666.66</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	15,405,801.51	48,833,221.71
Add/(Less) Net Recurrent Surplus/(Deficit)	89,508,847.24	(33,427,420.20)
Closing Balance	104,914,648.75	15,405,801.51
<b>Note 43 - Capital Development Fund</b>		
<b>Note 44 - Other Funds</b>	<b>10,806,666.66</b>	<b>10,806,666.66</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 – Licenses</b>							
Radio/Television Station License			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00
Animal Health Certificate License			1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,000.00
Liquor License			20,000,000.00	20,000,000.00	20,000,000.00-	20,000,000.00	20,000,000.00
Advertising Rate License			14,700,000.00	14,700,000.00	14,700,000.00-	14,700,000.00	14,700,000.00
<b>Total</b>			<b>41,200,000.00</b>	<b>41,200,000.00</b>	<b>41,200,000.00-</b>	<b>41,200,000.00</b>	<b>41,200,000.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate			110,000,000.00	110,000,000.00	110,000,000.00-	110,000,000.00	110,000,000.00
State Grant in Lieu of Tenement Rate			216,954,667.00	216,954,667.00	216,954,667.00-	249,497,867.00	286,922,547.00
<b>Total</b>			<b>326,954,667.00</b>	<b>326,954,667.00</b>	<b>326,954,667.00-</b>	<b>359,497,867.00</b>	<b>396,922,547.00</b>
<b>Note 52 - Fees</b>							
Slaughter Fees	39,000.00		25,000,000.00	25,000,000.00	25,000,000.00-	25,000,000.00	25,000,000.00
Naming Of Street Registration Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
Night Soil Disposal/Deport Fees			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
Marriage/Divorce Fees			3,500,000.00	3,500,000.00	3,500,000.00-	3,500,000.00	3,500,000.00
Customary Right of Occupancy Fees			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
Dispensary & Maternity Fees			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	8,000,000.00
Parking Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
<b>Total</b>	<b>39,000.00</b>		<b>60,500,000.00</b>	<b>60,500,000.00</b>	<b>60,500,000.00-</b>	<b>60,500,000.00</b>	<b>60,500,000.00</b>
<b>Note 55 - Earnings</b>							
Earning from Other Commercial Undertakings			32,959,119.00	32,959,119.00	32,959,119.00-	32,959,119.00	32,959,119.00
Earning from Market			15,000,000.00	15,000,000.00	15,000,000.00-	15,000,000.00	15,000,000.00
Earning from Motor Park			5,500,000.00	5,500,000.00	5,500,000.00-	5,500,000.00	5,500,000.00
Shops & Shopping Centers			50,000,000.00	50,000,000.00	50,000,000.00-	50,000,000.00	50,000,000.00
Earning from Abattoir /Slaughter House	141,862,257.86						
<b>Total</b>	<b>141,862,257.86</b>		<b>103,459,119.00</b>	<b>103,459,119.00</b>	<b>103,459,119.00-</b>	<b>103,459,119.00</b>	<b>103,459,119.00</b>
<b>Note 62 - Miscellaneous</b>							
Other Sources	827,132.01		500,000.00	500,000.00	500,000.00-	500,000.00	500,000.00
<b>Total</b>	<b>827,132.01</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00-</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>Note 63 - Employee Compensation</b>							
Personnel Management	718,758,413.64	715,656,550.06	721,253,980.00	721,253,980.00	5,597,429.94+	1,081,880,969.00	1,622,821,454.00
Department of Health	133,800,926.57	117,500,000.00	118,789,860.00	118,789,860.00	1,289,860.00+	178,184,790.00	267,277,185.00
Contribution to Primary Education	1,271,031,057.92	744,452,976.88	592,131,034.00	746,776,352.00	2,323,375.12+	888,196,552.00	1,332,294,828.00
<b>Total</b>	<b>2,123,590,398.13</b>	<b>1,577,609,526.94</b>	<b>1,432,174,874.00</b>	<b>1,586,820,192.00</b>	<b>9,210,665.06+</b>	<b>2,148,262,311.00</b>	<b>3,222,393,467.00</b>

**Notes To Statement Of Consolidated Revenue Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 64 - Social Benefits</b>							
Contribution to Pension Fund		135,000,000.00	86,438,400.00	135,553,203.00	553,203.00+	54,657,600.00	81,986,400.00
<b>Total</b>		<b>184,000,000.00</b>	<b>86,438,400.00</b>	<b>184,668,006.00</b>	<b>668,006.00+</b>	<b>54,657,600.00</b>	<b>81,986,400.00</b>
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	41,514,000.00						
Personnel Management	29,059,225.00	249,652,814.49	263,822,610.00	263,822,610.00	14,169,795.51+	394,006,509.00	591,009,763.00
Department of Agriculture & Natural Resources	18,567,115.80						
Department of Works and Housing	18,531,235.11	19,298,140.00	20,184,500.00	20,184,500.00	886,360.00+	30,276,750.00	45,415,125.00
Department of Planning Research & Statistics	10,531,000.00						
Department of Education	9,417,400.00	36,703,840.00	41,560,400.00	41,560,400.00	4,856,560.00+	62,340,600.00	93,510,900.00
Department of Health	11,891,838.00	23,350,000.00	24,100,000.00	24,100,000.00	750,000.00+	36,150,000.00	54,225,000.00
<b>Total</b>	<b>139,511,813.91</b>	<b>329,004,794.49</b>	<b>349,667,510.00</b>	<b>349,667,510.00</b>	<b>20,662,715.51+</b>	<b>522,773,859.00</b>	<b>784,160,788.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Domestic Loans & Interest Repayment	9,425,765.99						
Settlement of Liability (Capital)	50,000.00	6,000,000.00	6,320,098.00	6,320,098.00	320,098.00+	9,480,147.00	14,220,220.00
<b>Total</b>	<b>9,475,765.99</b>	<b>6,000,000.00</b>	<b>6,320,098.00</b>	<b>6,320,098.00</b>	<b>320,098.00+</b>	<b>9,480,147.00</b>	<b>14,220,220.00</b>
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS		5,586,248.33			5,586,248.33+		
VAT due to FIRS		7,757,155.74			7,757,155.74+		
PAYE Taxes due to State Board of Internal Revenue	15,454,083.78	13,458,337.19			13,458,337.19+		
Union Deductions	3,371,887.36						
Rice Loan Scheme		5,792,638.08			5,792,638.08+		
Monthly Net Total Salary Control Accounts		8,701,094.60			8,701,094.60+		
SIGMA Pension Deduction	5,904,089.79						
NULGE Deduction	5,091,937.25	140,000.00			140,000.00+		
Personnel Advances Deduction		7,110,000.00			7,110,000.00+		
Nut Deduction	6,285,730.04						
Leadway Deduction	10,474,633.41						
NUT Endwel Deduction	20,762,000.00						
National Housing Fund	9,157,724.09						
<b>Total</b>	<b>76,502,085.72</b>	<b>48,545,473.94</b>			<b>48,545,473.94+</b>		

**Notes To Statement Of Consolidated Revenue Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 68 - Below the Line Payments</b>							
WHT		5,586,248.33			5,586,248.33-		
Vat due to FIRS		7,757,155.74			7,757,155.74-		
PAYE Taxes due to State Board of Internal Revenue	15,454,083.78	13,458,337.19			13,458,337.19-		
Union Deductions	3,371,887.36						
Monthly net Total Salary Control		5,792,638.08			5,792,638.08-		
Monthly Net Total Salary Control Account		8,701,094.60			8,701,094.60-		
SIGMA Pension Deduction	5,904,089.79						
NULGE Deduction	5,091,937.25	140,000.00			140,000.00-		
Personnel Advances Deduction		7,110,000.00			7,110,000.00-		
NUT Deduction	6,285,730.04						
Leadway Deduction	10,474,633.41						
NUTENDWELL Deduction	20,762,000.00						
National Housing Funds	9,157,724.09						
<b>Total</b>	<b>76,502,085.72</b>	<b>48,545,473.94</b>			<b>48,545,473.94-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 70 - Other Capital Receipts</b>							
20001001/14020203 Paris Club Debt Recovery				238,362,269.00	238,362,269.00-		
<b>Total</b>				<b>238,362,269.00</b>	<b>238,362,269.00-</b>		
<b>Note 71 - General Public Services</b>							
25001001/23020101/13000005 L.G. Secretariat	450,000.00						
25001001/23020101/13000006 L.G. Secretariat/Annex	700,000.00						
25001001/23010102/13000009 Procurement Of Office Building			27,195,052.00	27,195,052.00	27,195,052.00+	28,554,804.00	29,982,544.00
25001001/23010105/13000010 Procurement Of Motor Vehicles			56,500,000.00	56,500,000.00	56,500,000.00+	59,325,000.00	62,291,250.00
25001001/23010112/13000011 Procurement Of Office Furniture & fittings			4,525,000.00	4,525,000.00	4,525,000.00+	4,751,250.00	4,988,812.00
25001001/23010113/13000012 Procurement Of Computers & Accessories			3,600,000.00	3,600,000.00	3,600,000.00+	3,780,000.00	3,969,000.00
25001001/23030121/13000013 Rehabilitation /Repairs of KSLG Secretariat & LG Annex			25,000,000.00	25,000,000.00	25,000,000.00+	26,250,000.00	27,562,500.00
25001001/23050107/13000014 Settlement of capital liabilities			30,000,000.00	30,000,000.00	30,000,000.00+	31,500,000.00	33,075,000.00
25001001/23030121/13000015 Rehabilitation of KSLG Quarters			47,567,405.00	47,567,405.00	47,567,405.00+	49,945,775.00	52,443,064.00
34001001/23020113/03000001 Construction / Provision of Boreholes 3 Each In 13 Ward Of	19,000,000.00						
34001001/23020104/06000005 Construction / Provision of Fencing Cemetery Christain & Muslim	2,500,000.00						
34001001/23020104/06000006 Construction / Provision of Fencing Cemetery kakuri	250,000.00						
34001001/23020104/06000007 Construction / Provision of Fencing Makera Ward U/Mission Ce	750,000.00						
34001001/23020104/06000009 Construction of fencing of cemetery Christian & Muslim at			52,000,000.00	52,000,000.00	52,000,000.00+	54,600,000.00	57,330,000.00
34001001/23020110/06000010 Construction of fencing Fire Fighting Station			11,520,000.00	11,520,000.00	11,520,000.00+	12,096,000.00	12,700,800.00
34001001/23020118/06000011 Construction / Provision of Infrastructure (REFUNDS TO KDSDG)				149,212,672.00	149,212,672.00+		
34001001/23010123/13000001 Purchase of Fire Fighting Equipment	890,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	15,750,000.00	16,537,500.00
34001001/23010119/14000006 Purchase of Transformers Rahama Close	3,000,000.00						
34001001/23010119/14000009 Purchase of Transformers U/Muazu New Ext.Before Bridge(Masa	195,000.00						
34001001/23020103/14000015 Purchase of transformers		15,000,000.00	60,000,000.00	60,000,000.00	45,000,000.00+	63,000,000.00	66,150,000.00
34001001/23020114/17000029 Construction of Drainage India Road Bamawa RD	2,500,000.00						
34001001/23020114/17000037 Construction and Provision of Culverts Sokoto Rd/Express	325,369.25						
34001001/23020114/17000049 Construction of road (850ms)(Bahago Rd Television & Randavou		26,274,547.80	77,100,000.00	77,100,000.00	50,825,452.20+	80,955,000.00	85,002,750.00
34001001/23020114/17000050 Construction of Culverts (3 Rings Culverts)		20,000,000.00	34,280,784.00	34,280,784.00	14,280,784.00+	35,994,823.00	37,794,564.00
34001001/23020114/17000051 Construction of Drainages		1,996,402.96	28,000,000.00	28,000,000.00	26,003,597.04+	29,400,000.00	30,870,000.00
34001001/23020114/17000052 Construction Of Bridges			32,000,000.00	32,000,000.00	32,000,000.00+	33,600,000.00	35,280,000.00
34001001/23020100/17000053 Construction / Provision of Road at Atiku Auwal RD. U/Sanusi				22,914,204.00	22,914,204.00+		
34001001/23020100/17000054 Construction / Provision of Road at Farawkwai RD U/Sanusi				16,733,700.00	16,733,700.00+		
34001001/23020100/17000055 Construction / Provision of Road at Markaz Avenue T/Nupawa				18,699,179.00	18,699,179.00+		
38000000/23010113/11000002 Purchase of Computers	500,000.00						
<b>Total</b>	<b>31,060,369.25</b>	<b>63,270,950.76</b>	<b>504,288,241.00</b>	<b>711,847,996.00</b>	<b>648,577,045.24+</b>	<b>529,502,652.00</b>	<b>555,977,784.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23010127/01000014 Purchase of Agricultural Equipment KSLG	850,000.00						
15001001/23030112/01000016 Rehabilitation and Repairs of Agricultural Facilities	335,000.00						
15001001/23030112/01000019 Rehabilitation /Repairs of slaughter slab Makera			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00

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

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
15001001/23020113/01000020 Construction of Boreholes		18,000,000.00	38,100,000.00	38,100,000.00	20,100,000.00+	40,005,000.00	42,005,250.00
15001001/23010127/01000021 Procurement Of Agriculture Equipment			4,295,000.00	4,295,000.00	4,295,000.00+	4,509,750.00	4,735,237.00
<b>Total</b>	<b>1,185,000.00</b>	<b>18,000,000.00</b>	<b>52,395,000.00</b>	<b>52,395,000.00</b>	<b>34,395,000.00+</b>	<b>55,014,750.00</b>	<b>57,765,487.00</b>
<b>Note 77 - Health</b>							
21001001/23020106/04000012 Construction of Hospitals / Health centers Phc Barnawa Ugand	2,500,000.00						
21001001/23030105/04000013 Rehabilitation of Hospitals / Health centers Phc Clinic Kakur	81,500.00						
21001001/23030105/04000019 Rehabilitation of Hospitals / Health Centers Phc Clinic Kaba	5,600,000.00						
21001001/23010122/04000021 Purchase of medical equipment & drugs for IPDs			20,000,000.00	20,000,000.00	20,000,000.00+	21,000,000.00	22,050,000.00
21001001/23020106/04000022 Contribution to PHC Services			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
21001001/23030105/04000023 Rehabilitation /Repairs- PHC Clinics			42,000,000.00	42,000,000.00	42,000,000.00+	44,100,000.00	46,305,000.00
<b>Total</b>	<b>8,181,500.00</b>		<b>72,000,000.00</b>	<b>72,000,000.00</b>	<b>72,000,000.00+</b>	<b>75,600,000.00</b>	<b>79,380,000.00</b>
<b>Note 79 - Education</b>							
17001001/23010124/05000015 Purchase of Sewing Machine	100,000.00						
17001001/23030106/05000016 Rehabilitation Public Schools At Ung/Muazu New Pri Sch	6,000,000.00						
17001001/23010124/05000031 Purchase of teaching Equipment Kslg Primary Education	9,280,000.00						
17001001/23030106/05000032 Rehabilitation /Repairs- Public Schools(One Block of Three C		81,540,173.07	160,500,000.00	160,500,000.00	78,959,826.93+	168,525,000.00	176,951,250.00
17001001/23030106/05000033 Rehabilitation / Repairs of Primary Education Computer Room			2,248,000.00	2,248,000.00	2,248,000.00+	2,360,400.00	2,478,420.00
17001001/23010124/05000034 Procurement of Teaching / Learning Aid Equipment			50,000,000.00	50,000,000.00	50,000,000.00+	52,500,000.00	55,125,000.00
17001001/23030106/05000035 Rehabilitation / Repairs of Public School LEA U/Muazu 1 & 2				14,202,359.00	14,202,359.00+		
17001001/23030106/05000036 Rehabilitation / Repairs of Public School LEA Kagoro Road				16,600,155.00	16,600,155.00+		
17001001/23030103/06000001 Rehabilitation Housing Phc Kurmin Gwari Quarters	2,400,000.00						
<b>Total</b>	<b>17,780,000.00</b>	<b>81,540,173.07</b>	<b>212,748,000.00</b>	<b>243,550,514.00</b>	<b>162,010,340.93+</b>	<b>223,385,400.00</b>	<b>234,554,670.00</b>

**SCHEDULE RECURRENT REVENUE**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	2018 Variance	Proposed 2018	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/11010001 Statutory Allocation	1,487,754,733.75	1,791,257,977.00	1,495,452,362.00	1,495,452,362.00	295,805,615.00+	1,964,232,730.00	2,218,437,208.00
20001001/11010002 Share of VAT	428,405,964.17	475,697,675.80	576,961,134.00	576,961,134.00	101,263,458.20-	663,505,304.00	763,031,100.00
20001001/11010003 Excess Crude	43,662,164.66	15,798,631.82			15,798,631.82+		
20001001/11010009 Refund from Paris Club				252,874,924.00	252,874,924.00-		
20001001/11000010 Sure - P	67,890,698.89						
20001001/11010013 Exchange Rate Difference	111,829,437.71	23,288,852.38			23,288,852.38+		
20001001/11000017 Share of Excess PPT	13,586,038.03						
20001001/11010019 Share of Forex Equalization		27,716,999.81			27,716,999.81+		
<b>Total</b>	<b>2,153,129,037.21</b>	<b>2,333,760,136.81</b>	<b>2,072,413,496.00</b>	<b>2,325,288,420.00</b>	<b>8,471,716.81+</b>	<b>2,627,738,034.00</b>	<b>2,981,468,308.00</b>
<b>TAXES</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/12100002 Repayment of Bicycle Advances(Principal)			9,000,000.00	9,000,000.00	9,000,000.00-	9,000,000.00	9,000,000.00
20001001/12100005 Refunds	<b>1,500,000.00</b>	15,174,155.69			15,174,155.69+		
<b>Total</b>	<b>1,500,000.00</b>	<b>15,174,155.69</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>6,174,155.69+</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>
<b>LICENSES</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/12020005 Radio/Television Station License			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00
20001001/12020023 Animal Health Certificate License			1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,000.00
20001001/12020031 Liquor License			20,000,000.00	20,000,000.00	20,000,000.00-	20,000,000.00	20,000,000.00
20001001/12020070 Advertising Rate License			14,700,000.00	14,700,000.00	14,700,000.00-	14,700,000.00	14,700,000.00
<b>Total</b>			<b>41,200,000.00</b>	<b>41,200,000.00</b>	<b>41,200,000.00-</b>	<b>41,200,000.00</b>	<b>41,200,000.00</b>
<b>RATES</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/12030001 Tenement Rate			110,000,000.00	110,000,000.00	110,000,000.00-	110,000,000.00	110,000,000.00
20001001/12030005 State Grant in Lieu of Tenement Rate			216,954,667.00	216,954,667.00	216,954,667.00-	249,497,867.00	286,922,547.00
<b>Total</b>			<b>326,954,667.00</b>	<b>326,954,667.00</b>	<b>326,954,667.00-</b>	<b>359,497,867.00</b>	<b>396,922,547.00</b>
<b>FEES</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/12040003 Slaughter Fees	<b>39,000.00</b>		25,000,000.00	25,000,000.00	25,000,000.00-	25,000,000.00	25,000,000.00
20001001/12040006 Naming Of Street Registration Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
20001001/12040010 Night Soil Disposal/Deport Fees			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
20001001/12040018 Marriage/Divorce Fees			3,500,000.00	3,500,000.00	3,500,000.00-	3,500,000.00	3,500,000.00
20001001/12040031 Customary Right of Occupancy Fees			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
20001001/12040033 Dispensary & Maternity Fees			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	8,000,000.00
20001001/12040054 Parking Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
<b>Total</b>	<b>39,000.00</b>		<b>60,500,000.00</b>	<b>60,500,000.00</b>	<b>60,500,000.00-</b>	<b>60,500,000.00</b>	<b>60,500,000.00</b>

**SCHEDULE RECURRENT REVENUE – CONT'D**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	2018 Variance	Proposed 2018	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
<b>20001001 - Department Admin &amp; Finance</b>							
<b>EARNINGS</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/12070011 Earning from Other Commercial Undertakings			32,959,119.00	32,959,119.00	32,959,119.00-	32,959,119.00	32,959,119.00
20001001/12070012 Earning from Market			15,000,000.00	15,000,000.00	15,000,000.00-	15,000,000.00	15,000,000.00
20001001/12070013 Earning from Motor Park			5,500,000.00	5,500,000.00	5,500,000.00-	5,500,000.00	5,500,000.00
20001001/12070014 Shops & Shopping Centers			50,000,000.00	50,000,000.00	50,000,000.00-	50,000,000.00	50,000,000.00
20001001/12070016 Earning from Abattoir /Slaughter House	141,862,257.86						
<b>Total</b>	<b>141,862,257.86</b>		<b>103,459,119.00</b>	<b>103,459,119.00</b>	<b>103,459,119.00-</b>	<b>103,459,119.00</b>	<b>103,459,119.00</b>
<b>REPAYMENTS</b>							
20001001 - Department Admin & Finance							
20001001/12100002 Repayment of Bicycle Advances(Principal)			9,000,000.00	9,000,000.00	9,000,000.00-	9,000,000.00	9,000,000.00
20001001/12100005 Refunds	1,500,000.00	15,174,155.69			15,174,155.69+		
<b>Total</b>	<b>1,500,000.00</b>	<b>15,174,155.69</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>6,174,155.69+</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>
<b>MISCELLANEOUS</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/13140005 Other Sources	827,132.01		500,000.00	500,000.00	500,000.00-	500,000.00	500,000.00
<b>Total</b>	<b>827,132.01</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00-</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>BELOW THE LINE RECEIPTS</b>							
<b>20001001 - Department Admin &amp; Finance</b>							
20001001/12150001 Withholding Taxes due to FIRS		5,586,248.33			5,586,248.33+		
20001001/12150002 VAT due to FIRS		7,757,155.74			7,757,155.74+		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	15,454,083.78	13,458,337.19			13,458,337.19+		
20001001/12150004 Union Deductions	3,371,887.36						
20001001/12150005 Rice Loan Scheme		5,792,638.08			5,792,638.08+		
20001001/12150007 Monthly Net Total Salary Control Accounts		8,701,094.60			8,701,094.60+		
20001001/12150009 SIGMA Pension Deduction	5,904,089.79						
20001001/12150012 NULGE Deduction	5,091,937.25	140,000.00			140,000.00+		
20001001/12150021 Personnel Advances Deduction		7,110,000.00			7,110,000.00+		
20001001/12150032 Nut Deduction	6,285,730.04						
20001001/12150033 Lead-way Deduction	10,474,633.41						
20001001/12150034 NUT Endwell Deduction	20,762,000.00						
20001001/12150036 National Housing Fund	9,157,724.09						
<b>Total</b>	<b>76,502,085.72</b>	<b>48,545,473.94</b>			<b>48,545,473.94+</b>		

**SCHEDULE OF RECURRENT EXPENDITURE**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
<b>11001001 - OFFICE OF THE CHAIRMAN</b>	₦	₦	₦	₦	₦	₦	₦
11001001/22020103 International Transport and Travels - Training	524,000.00						
11001001/22020604 Security Vote (Including Operations)	8,300,000.00						
11001001/22020606 Physical Security	30,690,000.00						
11001001/22020701 Financial Consulting	2,000,000.00						
<b>Sub Total Overhead Cost</b>	<b>41,514,000.00</b>						
<b>Total Recurrent Expenditure</b>	<b>41,514,000.00</b>						
<b>25001001 - DEPARTMENT OF PERSONNEL MANAGEMENT</b>							
25001001/21010101 Basic Salary	507,502,963.43	349,574,728.56	351,636,784.00	351,636,784.00	2,062,055.44+	527,455,176.00	791,182,764.00
25001001/21010104 Salary Arrears	211,255,450.21	211,523,321.50	213,693,715.00	213,693,715.00	2,170,393.50+	320,540,572.00	480,810,858.00
25001001/21020105 Entertainment Allowance		19,558,500.00	19,700,000.00	19,700,000.00	141,500.00+	29,550,000.00	44,325,000.00
25001001/21020201 NHIS Contribution		135,000,000.00	136,223,481.00	136,223,481.00	1,223,481.00+	204,335,221.00	306,502,832.00
<b>Sub Total - Personnel Cost</b>	<b>718,758,413.64</b>	<b>715,656,550.06</b>	<b>721,253,980.00</b>	<b>721,253,980.00</b>	<b>5,597,429.94+</b>	<b>1,081,880,969.00</b>	<b>1,622,821,454.00</b>
25001001/22020101 Local Travel and Transport - Training	6,481,500.00	39,131,000.00	39,602,000.00	39,602,000.00	471,000.00+	57,984,000.00	86,976,000.00
25001001/22020102 Local Travel and Transport - Others	5,736,000.00	6,918,064.49	8,420,000.00	8,420,000.00	1,501,935.51+	12,630,000.00	18,945,000.00
25001001/22020103 International Transport and Travels - Training		3,500,000.00	3,650,000.00	3,650,000.00	150,000.00+	5,475,000.00	8,212,500.00
25001001/22020201 Electricity Charges		1,545,000.00	1,800,000.00	1,800,000.00	255,000.00+	2,700,000.00	4,050,000.00
25001001/22020203 Internet Access Charges			600,000.00	600,000.00	600,000.00+	900,000.00	1,350,000.00
25001001/22020205 Settlement of Water Bill		664,000.00	2,400,000.00	2,400,000.00	1,736,000.00+	3,600,000.00	5,400,000.00
25001001/22020301 Office Stationeries/Computer Consumables		7,900,000.00	7,938,480.00	7,938,480.00	38,480.00+	13,407,720.00	20,111,580.00
25001001/22020302 Books	3,577,700.00						
25001001/22020303 Newspapers			4,000.00	4,000.00	4,000.00+	6,000.00	9,000.00
25001001/22020304 Magazines & Periodicals			40,000.00	40,000.00	40,000.00+	60,000.00	90,000.00
25001001/22020305 Printing of Non Security Documents		3,915,000.00	4,390,000.00	4,390,000.00	475,000.00+	6,585,000.00	9,877,500.00
25001001/22020306 Printing of Security Documents		7,000,000.00	7,350,000.00	7,350,000.00	350,000.00+	11,025,000.00	16,537,500.00
25001001/22020309 Uniforms & Other Clothing		400,000.00	500,000.00	500,000.00	100,000.00+	750,000.00	1,125,000.00
25001001/22020402 Maintenance of Office Furniture		1,900,000.00	2,000,000.00	2,000,000.00	100,000.00+	3,000,000.00	4,500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		2,450,000.00	2,500,000.00	2,500,000.00	50,000.00+	3,750,000.00	5,625,000.00
25001001/22020404 Maintenance of Office / IT Equipments		500,000.00	528,902.00	528,902.00	28,902.00+	793,353.00	1,190,029.00
25001001/22020405 Maintenance of Plants & Generators		3,000,000.00	3,160,000.00	3,160,000.00	160,000.00+	5,490,000.00	8,235,000.00
25001001/22020406 Other maintenance Services		2,000,000.00	2,230,000.00	2,230,000.00	230,000.00+	3,345,000.00	5,017,500.00
25001001/22020503 Contribution to Training Fund		12,000,000.00	12,256,196.00	12,256,196.00	256,196.00+	18,384,294.00	27,576,441.00
25001001/22020601 Security Services	6,000,000.00						
25001001/22020604 Security Vote (Including Operations)		12,080,000.00	12,120,000.00	12,120,000.00	40,000.00+	18,180,000.00	27,270,000.00
25001001/22020606 Physical Security		30,500,000.00	30,972,500.00	30,972,500.00	472,500.00+	46,458,750.00	69,688,125.00
25001001/22020701 Financial Consulting		550,000.00	600,000.00	600,000.00	50,000.00+	900,000.00	1,350,000.00
25001001/22020702 Information Technology Consulting		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	750,000.00	1,125,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	7,500,000.00	11,250,000.00
25001001/22020713 5% Incentives for Revenue Officers		1,600,000.00	1,835,928.00	1,835,928.00	235,928.00+	2,753,892.00	4,130,838.00
25001001/22020801 Motor Vehicle Fuel Cost		150,000.00	174,000.00	174,000.00	24,000.00+	261,000.00	391,500.00
25001001/22020803 Plant /Generator Fuel Cost	165,000.00						

**SCHEDULE OF RECURRENT ECXPENDITURE – CONT'D**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22020901 Bank Charges (Other Than interest)		100,000.00	120,000.00	120,000.00	20,000.00+	180,000.00	270,000.00
25001001/22020902 Insurance for Local Government Property		3,000,000.00	3,280,000.00	3,280,000.00	280,000.00+	4,920,000.00	7,380,000.00
25001001/22020904 Other CRF Bank Charges		1,400,000.00	1,440,000.00	1,440,000.00	40,000.00+	2,160,000.00	3,240,000.00
25001001/22021001 Refreshment & Meals		4,050,000.00	4,140,000.00	4,140,000.00	90,000.00+	6,210,000.00	9,315,000.00
25001001/22021002 Honorarium & Sitting Allowance	549,025.00	6,992,000.00	7,652,000.00	7,652,000.00	660,000.00+	11,478,000.00	17,217,000.00
25001001/22021003 Publicity Advert & Briefing		4,150,000.00	4,200,000.00	4,200,000.00	50,000.00+	6,300,000.00	9,450,000.00
25001001/22021007 Welfare Packages	150,000.00						
25001001/22021008 Subscription To Professional Bodies		3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+	6,000,000.00	9,000,000.00
25001001/22021009 Sporting Activities		6,500,000.00	7,000,000.00	7,000,000.00	500,000.00+	10,500,000.00	15,750,000.00
25001001/22021013 Promotion	400,000.00	6,490,000.00	7,000,000.00	7,000,000.00	510,000.00+	10,500,000.00	15,750,000.00
25001001/22021014 Annual Budget Expenses and Administration		5,771,000.00	5,782,000.00	5,782,000.00	11,000.00+	8,673,000.00	13,009,500.00
25001001/22021018 Gender Women Empowerment	3,000,000.00						
25001001/22021021 Local Cultural Festival		3,000,000.00	3,240,000.00	3,240,000.00	240,000.00+	4,860,000.00	7,290,000.00
25001001/22021030 Miscellaneous Expenses		3,796,750.00	4,000,000.00	4,000,000.00	203,250.00+	6,000,000.00	9,000,000.00
25001001/22021034 Benefit to Elected/ Appointed Officials		14,200,000.00	14,505,604.00	14,505,604.00	305,604.00+	21,450,000.00	32,175,000.00
25001001/22021035 Local Government General Election		17,000,000.00	17,391,000.00	17,391,000.00	391,000.00+	26,086,500.00	39,129,750.00
25001001/22021037 Human Resources	3,000,000.00						
25001001/22021056 Trade Fair Exhibition and Show		3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+	6,000,000.00	9,000,000.00
25001001/22021068 Project Monitoring		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	4,500,000.00	6,750,000.00
25001001/22021076 Retirement Bond Redemption Fund		15,800,000.00	16,000,000.00	16,000,000.00	200,000.00+	24,000,000.00	36,000,000.00
25001001/22021077 Local Government Reform		4,700,000.00	5,000,000.00	5,000,000.00	300,000.00+	7,500,000.00	11,250,000.00
<b>Sub Total Overhead Cost</b>	<b>29,059,225.00</b>	<b>249,652,814.49</b>	<b>263,822,610.00</b>	<b>263,822,610.00</b>	<b>14,169,795.51+</b>	<b>394,006,509.00</b>	<b>591,009,763.00</b>
<b>Total Recurrent Expenditure</b>	<b>747,817,638.64</b>	<b>965,309,364.55</b>	<b>985,076,590.00</b>	<b>985,076,590.00</b>	<b>19,767,225.45+</b>	<b>1,475,887,478.00</b>	<b>2,213,831,217.00</b>
<b>15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE</b>							
15001001/22020605 Cleaning &Fumigation Services	2,287,450.00						
15001001/22021055 Tree Planting Campaign	1,550,000.00						
15001001/22021063 Promotion of Agric Prod. Preservation packaging & Processing	14,729,665.80						
<b>Sub Total Overhead Cost</b>	<b>18,567,115.80</b>						
<b>Total Recurrent Expenditure</b>	<b>18,567,115.80</b>						
<b>34001001 - DEPARTMENT OF WORKS AND HOUSING</b>							
34001001/22020201 Electricity Charges	675,409.41						
34001001/22020205 Settlement of Water Bill	700,000.00						
34001001/22020305 Printing of Non Security Documents	3,097,000.00						
34001001/22020306 Printing of Security Documents	592,000.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,886,000.00	2,148,140.00	2,622,000.00	2,622,000.00	473,860.00+	3,933,000.00	5,899,500.00
34001001/22020404 Maintenance of Office Furniture	250,000.00						
34001001/22020405 Maintenance of Plants & Generators	50,000.00						
34001001/22020415 Maintenance of Boreholes	4,980,825.70	14,650,000.00	15,000,000.00	15,000,000.00	350,000.00+	22,500,000.00	33,750,000.00

**SCHEDULE OF RECURRENT ECXPENDITURE – CONT'D**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/22020605 Cleaning &Fumigation Services		2,500,000.00	2,562,500.00	2,562,500.00	62,500.00+	3,843,750.00	5,765,625.00
34001001/22020703 Legal Services	300,000.00						
34001001/22020901 Bank Charges (Other Than interest)	2,500,000.00						
34001001/22020902 Insurance for Local Government Property	2,500,000.00						
<b>Sub Total Overhead Cost</b>	<b>18,531,235.11</b>	<b>19,298,140.00</b>	<b>20,184,500.00</b>	<b>20,184,500.00</b>	<b>886,360.00+</b>	<b>30,276,750.00</b>	<b>45,415,125.00</b>
<b>Total Recurrent Expenditure</b>	<b>18,531,235.11</b>	<b>19,298,140.00</b>	<b>20,184,500.00</b>	<b>20,184,500.00</b>	<b>886,360.00+</b>	<b>30,276,750.00</b>	<b>45,415,125.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE</b>							
17001001/22020310 Teaching aids/ Instruction Materials		6,673,840.00	7,380,000.00	7,380,000.00	706,160.00+	11,070,000.00	16,605,000.00
17001001/22021003 Publicity Advert & Briefing	1,906,000.00						
17001001/22021020 Foreign Scholarship Scheme		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00+	3,750,000.00	5,625,000.00
17001001/22021021 Local Cultural Festival		10,600,000.00	10,680,400.00	10,680,400.00	80,400.00+	16,020,600.00	24,030,900.00
17001001/22021022 Cultural and Festival of Arts	4,000,000.00						
17001001/22021025 NYSC Allowance	850,000.00	2,430,000.00	3,500,000.00	3,500,000.00	1,070,000.00+	5,250,000.00	7,875,000.00
17001001/22021031 Allowance/Rehabilitation of Person with Disability	2,191,400.00						
17001001/22021046 LEEDS		15,000,000.00	15,500,000.00	15,500,000.00	500,000.00+	23,250,000.00	34,875,000.00
17001001/22021048 Youth Summit/National Youth Council	470,000.00						
17001001/22021067 Poverty Alleviation Programme			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	4,500,000.00
<b>Sub Total Overhead Cost</b>	<b>9,417,400.00</b>	<b>36,703,840.00</b>	<b>41,560,400.00</b>	<b>41,560,400.00</b>	<b>4,856,560.00+</b>	<b>62,340,600.00</b>	<b>93,510,900.00</b>
<b>Total Recurrent Expenditure</b>	<b>9,417,400.00</b>	<b>36,703,840.00</b>	<b>41,560,400.00</b>	<b>41,560,400.00</b>	<b>4,856,560.00+</b>	<b>62,340,600.00</b>	<b>93,510,900.00</b>
<b>21001001 - DEPARTMENT OF HEALTH</b>							
21001001/21010101 Basic Salary	133,800,926.57	117,500,000.00	118,789,860.00	118,789,860.00	1,289,860.00+	178,184,790.00	267,277,185.00
<b>Sub Total - Personnel Cost</b>	<b>133,800,926.57</b>	<b>117,500,000.00</b>	<b>118,789,860.00</b>	<b>118,789,860.00</b>	<b>1,289,860.00+</b>	<b>178,184,790.00</b>	<b>267,277,185.00</b>
21001001/22020307 Drugs & Medical Supplies		14,950,000.00	15,100,000.00	15,100,000.00	150,000.00+	22,650,000.00	33,975,000.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	4,500,000.00	6,750,000.00
21001001/22021027 IPDS	6,611,788.00						
21001001/22021028 TBL & Leprosy Control	5,280,050.00						
21001001/22021074 Health Services Committee Allowance		5,900,000.00	6,000,000.00	6,000,000.00	100,000.00+	9,000,000.00	13,500,000.00
<b>Sub Total Overhead Cost</b>	<b>11,891,838.00</b>	<b>23,350,000.00</b>	<b>24,100,000.00</b>	<b>24,100,000.00</b>	<b>750,000.00+</b>	<b>36,150,000.00</b>	<b>54,225,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>145,692,764.57</b>	<b>140,850,000.00</b>	<b>142,889,860.00</b>	<b>142,889,860.00</b>	<b>2,039,860.00+</b>	<b>214,334,790.00</b>	<b>321,502,185.00</b>
<b>MANDATORY DEDUCTIONS</b>							
<b>CONTRIBUTION TO PRIMARY EDUCATION</b>							
17001001/21000000 Contribution for Primary Education Fund (LGEA)	1,271,031,057.92	744,452,976.88	592,131,034.00	746,776,352.00	2,323,375.12+	888,196,552.00	1,332,294,828.00
<b>Total</b>	<b>1,271,031,057.92</b>	<b>744,452,976.88</b>	<b>592,131,034.00</b>	<b>746,776,352.00</b>	<b>2,323,375.12+</b>	<b>888,196,552.00</b>	<b>1,332,294,828.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>							
25001001/22010102 Contribution to Pension Fund		135,000,000.00	86,438,400.00	135,553,203.00	553,203.00+	54,657,600.00	81,986,400.00
25001001/22010105 15% Contribution on Employer (Contribution)		49,000,000.00		49,114,803.00	114,803.00+		
<b>Total</b>		<b>184,000,000.00</b>	<b>86,438,400.00</b>	<b>184,668,006.00</b>	<b>668,006.00+</b>	<b>54,657,600.00</b>	<b>81,986,400.00</b>

**SCHEDULE OF CAPITAL RECEIPT**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
20001001/14010000 Transfer from CRF to CDF	58,206,869.25	162,811,123.83	763,926,400.00	763,926,400.00	601,115,276.17-	794,372,235.00	825,177,789.00
<b>Total</b>	<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>763,926,400.00</b>	<b>763,926,400.00</b>	<b>601,115,276.17-</b>	<b>794,372,235.00</b>	<b>825,177,789.00</b>
<b>OTHER CAPITAL RECEIPTS</b>							
<b>MISCELLANEOUS</b>							
20001001/14020203 Paris Club Debt Recovery				238,362,269.00	238,362,269.00-		
<b>Total</b>				<b>238,362,269.00</b>	<b>238,362,269.00-</b>		
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand Total</b>	<b>58,206,869.25</b>	<b>162,811,123.83</b>	<b>763,926,400.00</b>	<b>1,002,288,669.00</b>	<b>839,477,545.17-</b>	<b>794,372,235.00</b>	<b>825,177,789.00</b>

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
<b>15001001 - AGRIC AND NATURAL RESOURCES DEPT.</b>							
15001001/23010127/01000014 Purchase of Agricultural Equipment KSLG	850,000.00						
15001001/23030112/01000016 Rehabilitation and Repairs of Agricultural Facilities	335,000.00						
15001001/23030112/01000019 Rehabilitation /Repairs of slaughter slab Makera			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
15001001/23020113/01000020 Construction of Boreholes		18,000,000.00	38,100,000.00	38,100,000.00	20,100,000.00+	40,005,000.00	42,005,250.00
15001001/23010127/01000021 Procurement Of Agriculture Equipment			4,295,000.00	4,295,000.00	4,295,000.00+	4,509,750.00	4,735,237.00
<b>Total</b>	<b>1,185,000.00</b>	<b>18,000,000.00</b>	<b>52,395,000.00</b>	<b>52,395,000.00</b>	<b>34,395,000.00+</b>	<b>55,014,750.00</b>	<b>57,765,487.00</b>
<b>25001001 - DEPARTMENT OF ADMIN &amp; GEN SERVICES</b>							
25001001/23020101/13000005 L.G. Secretariat	450,000.00						
25001001/23020101/13000006 L.G. Secretariat./Annex	700,000.00						
25001001/23010102/13000009 Procurement Of Office Building			27,195,052.00	27,195,052.00	27,195,052.00+	28,554,804.00	29,982,544.00
25001001/23010105/13000010 Procurement Of Motor Vehicles			56,500,000.00	56,500,000.00	56,500,000.00+	59,325,000.00	62,291,250.00
25001001/23010112/13000011 Procurement Of Office Furniture & fittings			4,525,000.00	4,525,000.00	4,525,000.00+	4,751,250.00	4,988,812.00
25001001/23010113/13000012 Procurement Of Computers & Accessories			3,600,000.00	3,600,000.00	3,600,000.00+	3,780,000.00	3,969,000.00
25001001/23030121/13000013 Rehabilitation /Repairs of KSLG Secretariat & LG Annex			25,000,000.00	25,000,000.00	25,000,000.00+	26,250,000.00	27,562,500.00
25001001/23050107/13000014 Settlement of capital liabilities			30,000,000.00	30,000,000.00	30,000,000.00+	31,500,000.00	33,075,000.00
25001001/23030121/13000015 Rehabilitation of KSLG Quarters			47,567,405.00	47,567,405.00	47,567,405.00+	49,945,775.00	52,443,064.00
<b>Total</b>	<b>1,150,000.00</b>		<b>194,387,457.00</b>	<b>194,387,457.00</b>	<b>194,387,457.00+</b>	<b>204,106,829.00</b>	<b>214,312,170.00</b>
<b>34001001 - WORKS AND HOUSING</b>							
34001001/23020113/03000001 Construction / Provision of Boreholes 3 Each In 13 Ward Of	19,000,000.00						
34001001/23020104/06000005 Construction / Provision of Fencing Cemetery Christain & Muslim	2,500,000.00						
34001001/23020104/06000006 Construction / Provision of Fencing Cemetery kakuri	250,000.00						
34001001/23020104/06000007 Construction / Provision of Fencing Makera Ward U/Mission Ce	750,000.00						
34001001/23020104/06000009 Construction of fencing of cemetery Christian & Muslim at			52,000,000.00	52,000,000.00	52,000,000.00+	54,600,000.00	57,330,000.00
34001001/23020110/06000010 Construction of fencing Fire Fighting Station			11,520,000.00	11,520,000.00	11,520,000.00+	12,096,000.00	12,700,800.00
34001001/23020118/06000011 Construction / Provision of Infrastructure (REFUNDS TO KDSG)				149,212,672.00	149,212,672.00+		
34001001/23010123/13000001 Purchase of Fire Fighting Equipment	890,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	15,750,000.00	16,537,500.00
34001001/23010119/14000006 Purchase of Transformers Rahama Close	3,000,000.00						
34001001/23010119/14000009 Purchase of Transformers U/Muazu New Ext.Before Bridge(Masa	195,000.00						
34001001/23020103/14000015 Purchase of transformers		15,000,000.00	60,000,000.00	60,000,000.00	45,000,000.00+	63,000,000.00	66,150,000.00
34001001/23020114/17000029 Construction of Drainage India Road Barnawa RD	2,500,000.00						
34001001/23020114/17000037 Construction and Provision of Culverts Sokoto Rd/Express	325,369.25						
34001001/23020114/17000049 Construction of road (850ms)(Bahago Rd Television & Randavou		26,274,547.80	77,100,000.00	77,100,000.00	50,825,452.20+	80,955,000.00	85,002,750.00
34001001/23020114/17000050 Construction of Culverts (3 Rings Culverts)		20,000,000.00	34,280,784.00	34,280,784.00	14,280,784.00+	35,994,823.00	37,794,564.00
34001001/23020114/17000051 Construction of Drainages		1,996,402.96	28,000,000.00	28,000,000.00	26,003,597.04+	29,400,000.00	30,870,000.00
34001001/23020114/17000052 Construction Of Bridges			32,000,000.00	32,000,000.00	32,000,000.00+	33,600,000.00	35,280,000.00
34001001/23020100/17000053 Construction / Provision of Road at Atiku Auwal RD. U/Sanusi				22,914,204.00	22,914,204.00+		
34001001/23020100/17000054 Construction / Provision of Road at Farawkwai RD U/Sanusi				16,733,700.00	16,733,700.00+		
34001001/23020100/17000055 Construction / Provision of Road at Markaz Avenue T/Nupawa				18,699,179.00	18,699,179.00+		
<b>Total</b>	<b>29,410,369.25</b>	<b>63,270,950.76</b>	<b>309,900,784.00</b>	<b>517,460,539.00</b>	<b>454,189,588.24+</b>	<b>325,395,823.00</b>	<b>341,665,614.00</b>
<b>17001001 - EDUCATION AND SOCIAL WELFARE</b>							
17001001/23010124/05000015 Purchase of Sewing Machine	100,000.00						
17001001/23030106/05000016 Rehabilitation Public Schools At Ung/Muazu New Pri Sch	6,000,000.00						
17001001/23010124/05000031 Purchase of teaching Equipment Kslg Primary Education	9,280,000.00						

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

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	N	N	N	N	N	N	N
17001001/23030106/05000032 Rehabilitation /Repairs- Public Schools(One Block of Three C		81,540,173.07	160,500,000.00	160,500,000.00	78,959,826.93+	168,525,000.00	176,951,250.00
17001001/23030106/05000033 Rehabilitation / Repairs of Primary Education Computer Room			2,248,000.00	2,248,000.00	2,248,000.00+	2,360,400.00	2,478,420.00
17001001/23010124/05000034 Procurement of Teaching / Learning Aid Equipment			50,000,000.00	50,000,000.00	50,000,000.00+	52,500,000.00	55,125,000.00
17001001/23030106/05000035 Rehabilitation / Repairs of Public School LEA U/Muazu 1 & 2				14,202,359.00	14,202,359.00+		
17001001/23030106/05000036 Rehabilitation / Repairs of Public School LEA Kagoro Road				16,600,155.00	16,600,155.00+		
17001001/23030103/06000001 Rehabilitation Housing Phc Kurmin Gwari Quarters	2,400,000.00						
<b>Total</b>	<b>17,780,000.00</b>	<b>81,540,173.07</b>	<b>212,748,000.00</b>	<b>243,550,514.00</b>	<b>162,010,340.93+</b>	<b>223,385,400.00</b>	<b>234,554,670.00</b>
<b>21001001 - PRIMARY HEALTH CARE DEPARTMENT</b>							
21001001/23020106/04000012 Construction of Hospitals / Health centers PHC Barnawa Ugand	2,500,000.00						
21001001/23030105/04000013 Rehabilitation of Hospitals / Health centers PHC Clinic Kakur	81,500.00						
21001001/23030105/04000019 Rehabilitation of Hospitals / Health Centers PHC Clinic Kara	5,600,000.00						
21001001/23010122/04000021 Purchase of medical equipment & drugs for IPDs			20,000,000.00	20,000,000.00	20,000,000.00+	21,000,000.00	22,050,000.00
21001001/23020106/04000022 Contribution to PHC Services			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
21001001/23030105/04000023 Rehabilitation /Repairs- PHC Clinics			42,000,000.00	42,000,000.00	42,000,000.00+	44,100,000.00	46,305,000.00
<b>Total</b>	<b>8,181,500.00</b>		<b>72,000,000.00</b>	<b>72,000,000.00</b>	<b>72,000,000.00+</b>	<b>75,600,000.00</b>	<b>79,380,000.00</b>
<b>38001001 - DEPARTMENT OF PLANNING RES &amp; STATISTICS</b>							
38000000/23010113/11000002 Purchase of Computers	500,000.00						
<b>Total</b>	<b>500,000.00</b>						

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

**ANNUAL ACCOUNTS 2018  
KADUNA SOUTH LOCAL GOVERNMENT**

**PROFILE**

ALHAJI KABIRU YAKUBU JARIMI : **EXECUTIVE CHAIRMAN**

**MANAGEMENT STAFF**

LAWAL UMARU AWWAL : DIRECTOR ADMIN & FINANCE

HADIZA YAHAYA : DEPUTY DIRECTOR BUDGET PLANNING, RESEARCH & STATISTICS

GRACE SARKI YADA : DIRECTOR EDUCATION & SOCIAL DEVELOPMENT

HASSANA MUSA : DIRECTOR WORKS AND HOUSING

RHODA SHEKARAU : DIRECTOR AGRIC & NATURAL RESOURCES

ABDULMUTALIB ADAMU : DIRECTOR PRIMARY HEALTH CARE (PHC)

**RECORD KEEPING**

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration Law 2018 of Kaduna State and other relevant legislations. However, there were cases of missing payment vouchers and unvouched payments which have not been resolved.

**CASH FLOW STATEMENT****RECEIPTS**

The total receipts during the year amounted to two billion, three hundred and ninety-seven million, four hundred and seventy-nine thousand, seven hundred and sixty- six naira, forty-four kobo (N2,397,479.766.44) only. This is made up of:

Statutory allocation	-	N 1,858,062,461.01	77.50%
Value added tax	-	475,697,675.80	19.84%
Independent revenue	-	15,174,155.69	00.63%
Below the line receipts	-	48,545,473.94	02.03%
	=	<b>N2,397,479,766.44</b>	<b>100%</b>

From the analysis above, statutory allocation and value added tax both from the federation account constitute 97.34% of total receipts while internally generated revenue constitute only 0.63% of total receipts. In other words, the Local Government is solely dependent on the federation account for survival. Ironically however, N566,113,786.00 was budgeted for internally generated revenue. This is scandalous considering the fact that last year the sum of N144,228,389.87 was realized.

The House is called upon to investigate why the management and revenue consultant derelicted in their duties.

**PAYMENTS**

Total payments during the year amounted to two billion, three hundred and seven million, nine hundred and seventy thousand, nine hundred and nineteen naira, twenty kobo (N2,307,970,919.20) only. This is broken down as follows:

Recurrent expenditure	-	N2,145,159,795.37	92.95%
Capital expenditure	-	162,811,123.83	7.05%
	=	<b>N2,307,970,919.20</b>	<b>100%</b>

From the analysis above, recurrent expenditure took the lion share of 92.95% of funds expended, leaving only 7.05% for capital expenditure. Under these circumstances, the people will hardly feel the impact of governance. The Local Government should make conscious efforts to inject more funds into infrastructure so as to improve the lives of the grassroots.

**MISSING PAYMENT VOUCHERS**

Payment vouchers to the tune of one hundred and nine million, seven hundred and twenty thousand, six hundred and ninety-nine naira (N109,720,699.00) were not presented for audit inspection. These vouchers should be made available for audit inspection, otherwise, signatories to the Local Government's cheques including the Chairman should be surcharged the whole amount. See details below:

MISSING PAYMENT VOUCHERS							
S/N	DATE	PAYEE	PARTICULAR	CHEQUE NO	P.V NO	AMOUNT	REMARK
1	18/1/2018	Abdulmutalif Ahmed	Immunization plus ages (IPDS)	0000367/368	1	1,519,072.00	
2	19/1/2018	SahibaKhair	Renovation of B9 Dikko Development Area	0000369	5	2,000,000.00	
3	19/1/2018	HafsatKasim	Purchase of Chemical to Fumigate the Local Government	"	10	150,000.00	
4	19/1/2018	Fatima Umar	Part payment of baseline survey in (CO) LGA	"	11	200,000.00	
5	19/1/2018	Mammam S. Kundi	Part payment for Christmas to staff	"	12	400,000.00	
6	19/1/2018	Hannatu Mohammed	Kadfesti 2017	"	13	150,000.00	
7	19/1/2018	Tajudeen O. Oladoja	Percentage realize for tenement rate	0000370	14	2,000,000.00	
8	18/1/2018	Abubakar T. Habiba	Salaries for Education August 2018	00000367	4	1,522,908.32	
						<b>N7,941,980.00</b>	

## OUTSTANDING PAYMENT VOUCHERS FOR THE MONTH OF FEBRUARY, 2018

S/N	DATE	PAYEE	PARTICULAR	CHEQUE NO	P.V NO	AMOUNT	REMARK
1	6/2/2018	Abubakar Zailani	Wash Overhead January 2018	0000384	26	80,000.00	Outstanding
2	8/2/2018	Theresa Akali	Printing of 200 copies of K/South News letter	0000392	65	150,000.00	"
3	8/2/2018	Abdullahi B. Ibrahim	Purchase of stationeries	"	71	339,000.00	"
4	8/2/2018	"	Purchase of Account Book	"	72	130,000.00	"
5	8/2/2018	A.S. Suleiman	Tenancy Agreement	"	79	400,000.00	"
6	8/2/2018	Itiya Gambo A.	Civil Defence vehicle	"	80	248,000.00	"
7	8/2/2018	Sani Gideon	Repairs of immigration car	"	81	170,000.00	"
8	8/2/2018	Concept Communication	Printing of Treasury document	"	82	400,000.00	"
9	8/2/2018	Jibrin Abdulkarim	Sport and Game	"	83	400,000.00	"
10	"	Fatima Umar	Baseline survey 10 non shown L.G.A	"	84	150,000.00	
11	"	Lami Usman	Nutrition programme December 2017	"	89	250,000.00	

12	"	Fymina Venture	Installation of solar at Badikko	"	91	500,000.00
13	"	Idtris O	Photograph	0000391	95	150,000.00
14	8/2/2018	YakubuGarba	Training Funds	"	96	300,000.00
15	"	Sani Musa	Nagarta Radio	"	100	289,000.00
16	"	Abubakar Z. Adamu	KSMC Radio	0000391	101	169,000.00
17	"	Mal. Ibrahim A.	Presidential Visit	"	104	300,000.00
18	"	HussainiLadan	Printing of certificate	00000393	107	120,000.00
19	"	Alh. Bashir Aliyu	Construction of one block of two classroom	"	112	1,000,000.00
20	13/2/2018	Hauwa M.A.	Balance payment	0000393	115	100,000.00
21	"	Alh. Dan Shehu	Furniture supplied LPO No 2302	"	117	242,000.00
22	"	O. Machwery	Supply & installation and Energize	0000394	121	2,250,000.00
23	15/2/2018	IshaqBuhari	Production of receipts 1 – 3	"	122	200,000.00
24	"	Zubairu F. Zubairu	P.A.S allowances January, 2018	00000403	156	60,000.00
25	"				157	50,000.00
26	"	TukurSa'adu	Security allowance	00000403	188	20,000.00
27	"	Nimen N Shadon	Production of staff list	"		30,000.00
28	"	Musa Bashari	Office material	"	210	305,000.00
29	"	The Manager UBA	Bank charged	"	212	1,293,000.00
30	28/2/2018	NIL	NIL	00000401	194	53,308,826.16
			Grand Total			<b>N70,054,099.00</b>

S/N	DATE	PAYEE	PARTICULAR	CHEQUE NO	P.V NO	AMOUNT	REMARK
1	2/8/2018	Theresa Alkali	ESD	3	0000516	100,000.00	Outstanding
2	"	Chairman & Co	DTA to Abuja	5	0000518	288,000.00	
3	10/8/2018	Hon. Kabiru Y. Jarimi	Physical Security for the month of July, 2018	10	0000519	3,000,000.00	
4	"	"	Security vote for July, 2018	11	"	350,000.00	
5	"	Chairman wife	DTA Umar Musa	15	"	20,000.00	
6	14/8/2018	Council members	Remuneration package	16	0000520	9,037,620.00	
7	17/8/2018	NIL	E.S	32	0000526	60,000.00	
8	23/8/2018	Patient Madaki	Physical security	33	0000527	3,000,000.00	
9	"	"	Security surveillance	34	0000527	2,000,000.00	
10	"	Alh. Abbas Lokoto	NIL	35	0000528	5,000,000.00	
11	28/8/2018	Sundry Person	Monthly office maintenance	42	00000529	1,670,000.00	
12	29/8/2018	Dr. Muhammed Lawal	Transition committee	45	"	500,000.00	
13	28/8/2018	Hon. Kabiru Y. Jarimi	NIL	48	0000531	4,500,000.00	
14	"	Patience Madaki	Logistic during visit of the Governor	49	"	650,000.00	
15	"	"	Security surveillance	50	"	700,000.00	
16	28/8/2018	Patience Madaki	Entertainment of Governor visit	51	0000531	650,000.00	
17	"	Hon. Kabiru Y. Jarimi	DTA to office of National president	53	0000515	199,000.00	
						<b>N31,723,620.00</b>	

**UNVOUCHED PAYMENTS**

Seven (7) cheques all amounting to three million, eight hundred and eighty-four thousand naira (N3,884,000.00) were cashed but not accounted for. The details of these withdrawals should be made available for inspection and certification, otherwise, signatories to the accounts would be surcharged for spending public funds without supporting documents. See details below:

**UNVOUCHED PAYMENTS**

S/N	DATE	CHEQUE NO	ACCOUNTED WITHDRAWN	UNACCOUNTED AMOUNT N
1	18/2/0281	0000392	5,731,000.00	100,000.00
2	18/2/2018	0000391	500,000,00.00	50,000.00
3	22/2/2018	0000399	6,910,000.00	240,000.00
4	28/3/2018	0000430	1,450,000.00	1,000,000.00
5	23/3/2018	0000425	1,500,000.00	460,000.00
				<b>N1,850,000.00</b>

S/N	DATE	PAYEE	PARTICULAR	PV. CHEQUENO NO	AMOUNTN	REMARKS
1	21/8/0 281	HADIZAMUH'D	NIL	52 00000531	500,000.00	NOTACCOUNTED FOR
2	21/8/0281	MUSTAPHAGARBA	NIL	53 00000531	500,000.00	NOTACCOUNTED FOR
3	21/8/0281	MARYAMH.YAHAYA	NIL	54 00000531	500,000.00	NOTACCOUNTED FOR
4	21/8/0281	HANNATU ABDULLAHI	NIL	55 00000531	500,000.00	NOTACCOUNTED FOR
5	16/8/2018	NIL	NIL	23 0000522	34,000.00	
					<b>N2,034,000.00</b>	

## **STATEMENTS OF ASSETS AND LIABILITIES**

### **Treasuries and banks**

There was a nil cash balance in the Local Government treasury and the sum of N104,914,648.75 in the Local Government's bank accounts. Only the bank certificate of UBA account No 1014729426 with a balance of N89,662,907.51 was attached to the financial statements. I could not sight the certificates of the other seven accounts with a total credit balance of N15,251,741.24. The bank certificates should be obtained and presented to me for verification.

### **INVESTMENTS**

The book value of the Local Government's investments as at 31st December, 2018 stood at N10,806,666.66 only. However, the market value of these investments is next to nothing because most of the companies invested in have gone extinct and practically of no value. I have over emphasized in my previous reports the need for the Local Government to rationalize the investment portfolio by writing off the value of the dead companies shares from the books.

### **ADVANCES**

All advances have been retired

### **DEPOSITS**

All third party deposits have been remitted accordingly.



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