

SOBA LOCAL GOVERNMENT OF KADUNA STATE



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

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. MOHAMMED MAHMOUD ALIYU : **EXECUTIVE CHAIRMAN**

ELECTED COUNCILLORS

HON. ISAH ABDULHAMID : COUNCILLOR

HON. HUDU DAYYABU ALARAMMA : COUNCILLOR

HON. RABI'U IBRAHIM : COUNCILLOR

HON. SALISU ALIYU NAKOFA : COUNCILLOR

HON. TANIMU SHEHU : COUNCILLOR

HON. YAHAYA MUSA : COUNCILLOR

HON. MUSA UMAR : COUNCILLOR

HON. SA'IDU UMAR : COUNCILLOR

HON. GAMBO YUNUSA : COUNCILLOR

HON. SALISU LIMAN : COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. AHMED ISAH LERE : DIRECTOR ADMIN AND FINANCE

ALH. ABUBAKAR RUFA'I : LOCAL GOVERNMENT TREASURER

ALH. IBRAHIM LEO SHEKARI : DIRECTOR WORKS & INFRASTRUCTURE

ALH. USMAN ZUBAIRU : DIRECTOR EDUCATION AND SOCIAL DEVELOPMENT

ALH. NASIRU MUHAMMED : DIRECTOR AGRICULTURE AND FORESTRY

ALH. ABDULRAHAMAN YUSUF : DIRECTOR PRIMARY HEALTH CARE

QUALITY ASSURANCE CONSULTANTS : **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)
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PROFILE



HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN



ALH. SALISU LIMAN
SECRETARY



ALH. AHMED ISAH LERE
DIR. ADMIN AND FINANCE



ALH. ABUBAKAR RUF'A'I
LOCAL GOVT. TREASURER

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Soba Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Soba 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 Zaria 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 Soba 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, Soba Local Government of Kaduna State's financial position as at 31st December, 2018. Therefore, the report is hereby recommended for public use.



HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Soba Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Soba 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 Soba Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 48.

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 ₦2,634,508,267.88 Billion. The total recurrent payment charged to the Fund in line with Soba Local Government Appropriation Act 2018 was ₦2,356,184,982.29. The operation of the Fund resulted into a net recurrent Surplus of ₦278,323,285.59 for the year. The closing balance of the fund as at 31st December, 2018 was ₦297,075,484.35.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		18,752,198.76		26,482,841.79
Recurrent Receipts	2,634,508,267.88		2,193,842,273.57	
Recurrent Expenditure	2,356,184,982.29		2,201,572,916.60	
Net Recurrent Surplus/(Deficit)		278,323,285.59		(7,730,643.03)
Closing Balance		297,075,484.35		18,752,198.76

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 ₦716,803,447.47 and total capital expenditure charged to the fund amounted to ₦716,803,447.47.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	716,803,447.47		380,060,823.40	
Capital Expenditure	716,803,447.47		380,060,823.40	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,634,508,267.88 and total payment was ₦2,356,184,982.29. An overall net Positive cash flow of ₦278,323,285.59 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦297,075,484.35:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		18,752,198.76		26,482,841.79
Total Receipts	2,634,508,267.88		2,193,842,273.57	
Total Payments	2,356,184,982.29		2,201,572,916.60	
Net Cash Surplus/(Deficit)		278,323,285.59		(7,730,643.03)
Closing Cash/Bank Balance		297,075,484.35		18,752,198.76
Represented by:				
Consolidated Revenue Fund	297,075,484.35		18,752,198.76	
Capital Development Fund	-		-	
Total Public Funds		297,075,484.35		18,752,198.76

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 Soba Local Government at Mold Computers and Communication Ltd Kaduna.

3.1

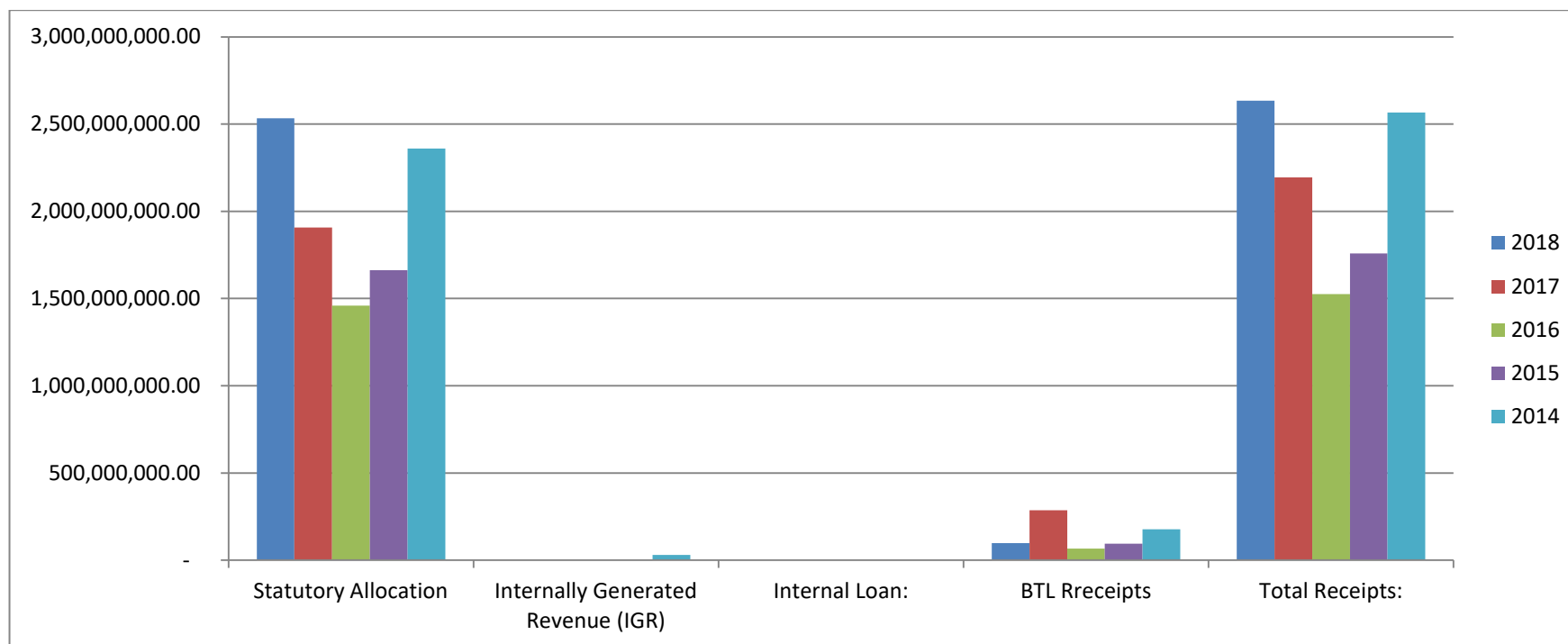
CONSOLIDATED FINANCIAL SUMMARY

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	26,482,841.79	18,752,198.76	164,125,095.00	164,125,095.00	145,372,896.24	164,125,104.00	164,125,104.00
RECEIPTS:							
Statutory Allocation	1,907,857,523.86	2,532,731,797.17	2,233,277,703.00	2,441,168,964.00	91,562,833.17	2,257,132,318.00	2,257,132,318.00
Internally Generated Revenue		3,823,313.11	30,844,837.00	30,844,837.00	27,021,523.89	30,844,837.00	30,844,837.00
Transfer from CRF	380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00
Miscellaneous Capital Receipts				241,792,035.00	241,792,035.00		
BTL Receipts	285,984,749.71	97,953,157.60			97,953,157.60		
Total Current Year Receipts	2,573,903,096.97	3,351,311,715.35	2,981,232,724.00	3,507,916,020.00	156,604,304.65	3,139,941,555.00	2,964,612,330.00
Total Funds Available	2,600,385,938.76	3,370,063,914.11	3,145,357,819.00	3,672,041,115.00	301,977,200.89	3,304,066,659.00	3,128,737,434.00
Recur. Expenditure: Economic Classification							
Employees Compensation	1,403,137,025.67	949,170,440.70	1,067,559,255.00	980,719,136.00	31,548,695.30	1,213,915,179.00	1,335,306,698.00
Social Benefits	35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66	20,000,000.00	20,000,000.00
Overhead Costs	97,167,051.53	501,802,112.18	412,063,312.00	530,063,312.00	28,261,199.82	370,454,981.00	364,454,981.00
Service Wide Vote			47,389,789.00	57,389,789.00	57,389,789.00	52,389,788.00	52,389,788.00
BTL Payments	285,984,749.71	97,953,157.60			97,953,157.60		
Transfer to Capital Development Fund	380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00
Total Recurrent Expenditure	2,201,572,916.60	2,356,184,982.29	2,264,122,540.00	2,472,013,801.00	115,828,818.71	2,508,724,348.00	2,448,786,642.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	4,535,517.52	107,148,521.94	123,300,000.00	123,300,000.00	16,151,478.06	142,400,000.00	173,300,000.00
04 Improvement to Human Health		25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00	51,500,000.00	36,000,000.00
05 Enhancing Skills and Knowledge	14,260,680.47	149,826,449.37	100,261,200.00	152,261,200.00	2,434,750.63	13,582,200.00	13,582,200.00
06 - Housing and Urban Development	141,501,668.48	29,843,200.00	49,146,000.00	138,138,035.00	108,294,835.00	58,900,000.00	60,700,000.00
09 Environmental Improvement	12,062,357.93	50,353,123.61	31,000,000.00	51,000,000.00	646,876.39	18,000,000.00	18,000,000.00
10 Water Resources and Rural Development	2,300,000.00	56,429,590.20	91,992,224.00	89,992,224.00	33,562,633.80	160,944,449.00	88,722,224.00
11 Information Communication & Technology		500,000.00	8,000,000.00	8,000,000.00	7,500,000.00	11,000,000.00	5,000,000.00
13 Reform of Government and Governance	21,333,573.40	71,056,467.30	91,687,200.00	169,887,200.00	98,830,732.70	148,614,200.00	87,057,200.00
14 Power	128,644,728.34	90,152,193.90	179,646,025.00	181,646,025.00	91,493,831.10	197,646,025.00	192,196,025.00
17 Road	55,422,297.26	135,699,586.15	172,702,630.00	252,302,630.00	116,603,043.85	213,502,630.00	166,202,630.00
Total Capital Expenditure by Program	380,060,823.40	716,803,447.47	881,235,279.00	1,200,027,314.00	483,223,866.53	1,016,089,504.00	840,760,279.00
Total Expenditure (Budget Size)	2,581,633,740.00	3,072,988,429.76	3,145,357,819.00	3,672,041,115.00	599,052,685.24	3,524,813,852.00	3,289,546,921.00
Budget Surplus/(Deficit)	18,752,198.76	297,075,484.35			297,075,484.35	220,747,193.00	160,809,487.00
Financing of Deficit by Borrowing							
Closing Balance	18,752,198.76	297,075,484.35			297,075,484.35	220,747,193.00	160,809,487.00

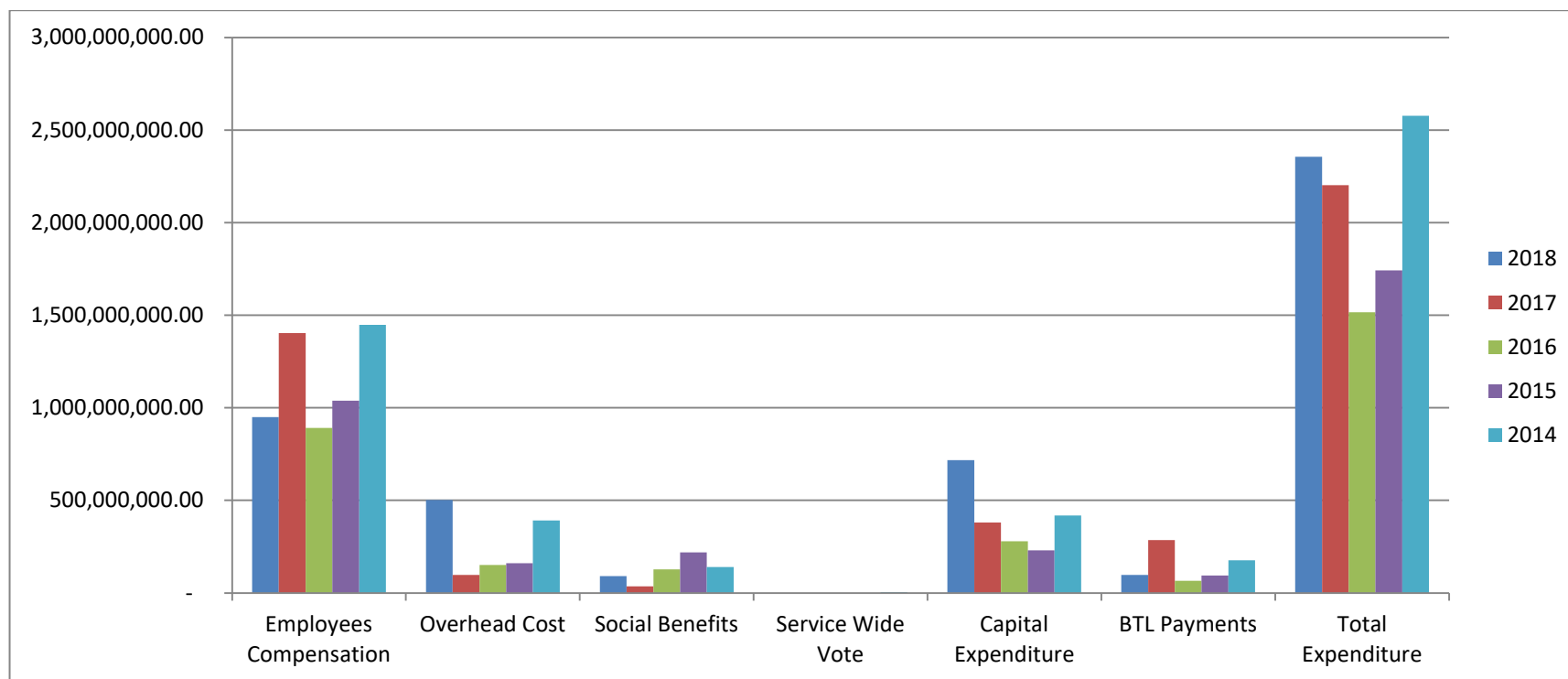
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
RECIEPTS:					
Statutory Allocation	2,532,731,797.17	1,907,857,523.86	1,459,721,142.81	1,663,118,013.86	2,359,726,384.07
Internally Generated Revenue (IGR)	3,823,313.11		715,160.00	206,944.49	30,237,721.62
BTL Receipts	97,953,157.60	285,984,749.71	65,753,582.75	94,520,376.49	176,719,129.94
Total Receipts:	2,634,508,267.88	2,193,842,273.57	1,526,189,885.56	1,757,845,334.84	2,566,683,235.63
EXPENDITRE:					
Employees Compensation	949,170,440.70	1,403,137,025.67	891,389,415.97	1,039,013,233.29	1,447,192,196.51
Overhead Cost	501,802,112.18	97,167,051.53	151,523,896.19	160,030,052.95	391,033,599.54
Social Benefits	90,455,824.34	35,223,266.29	127,817,269.83	218,672,693.92	140,617,612.10
Settlement of Liabilities					4,030,000.00
Capital Expenditure	716,803,447.47	380,060,823.40	279,398,840.31	230,267,032.00	418,076,384.42
BTL Payments	97,953,157.60	285,984,749.71	65,753,582.75	94,520,376.49	176,719,129.94
Total Expenditure	2,356,184,982.29	2,201,572,916.60	1,515,883,005.05	1,742,503,388.65	2,577,668,922.51
CASH BALANCES:					
Net Cash Surplus/(Deficit)	278,323,285.59	(7,730,643.03)	10,306,880.51	15,341,946.19	(10,985,686.88)
Opening Cash Balance	18,752,198.76	26,482,841.79	16,175,961.28	834,015.09	11,819,701.97
Closing Cash Balance	297,075,484.35	18,752,198.76	26,482,841.79	16,175,961.28	834,015.09

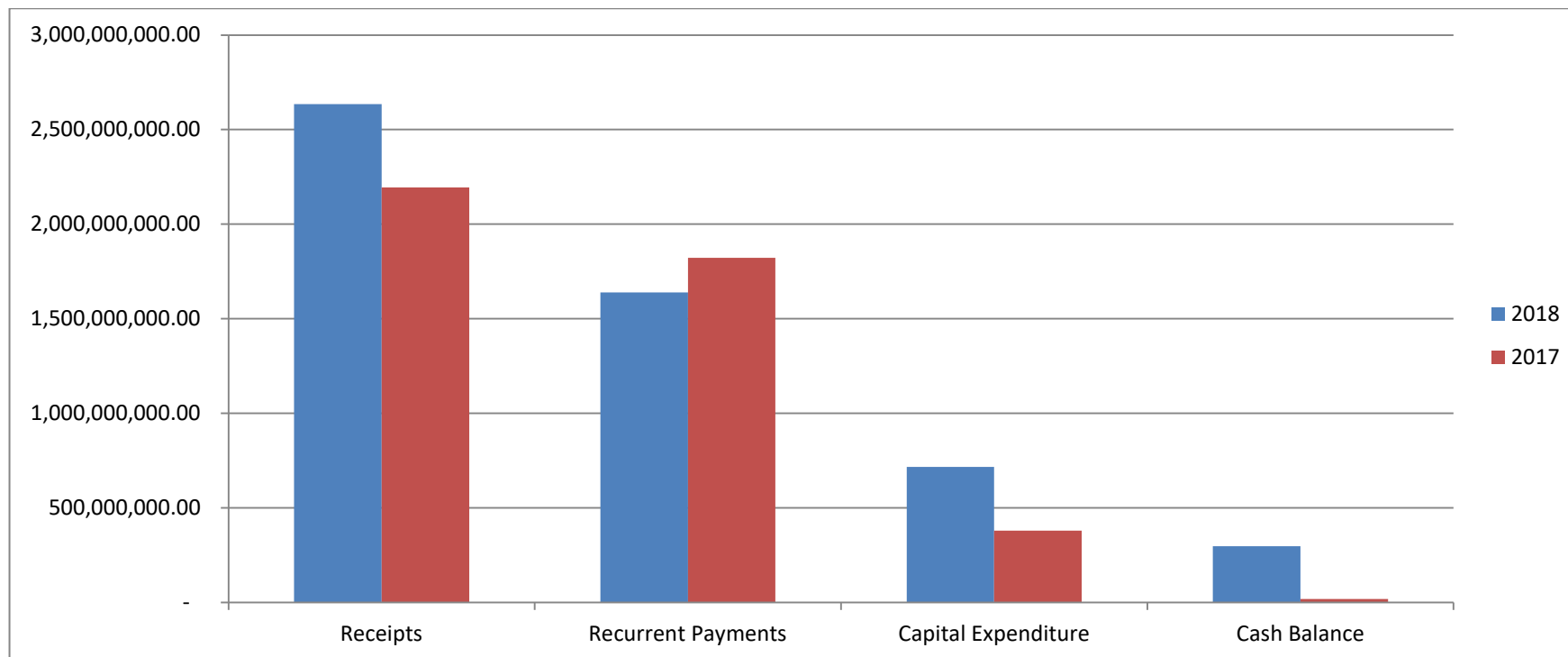
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAY MENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS


Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 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.



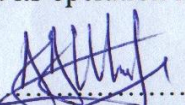
ALH. ABUBAKAR RUFA'I
TREASURER

4 / 11 / 19

DATE

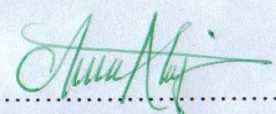
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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



ALH. ABUBAKAR RUFA'I
TREASURER
 4 / 11 / 19

DATE



HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN
 7 / 11 / 2019

DATE

AUDIT CERTIFICATE

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

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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Soba Local Government Council of Kaduna State for the year ended 31st December, 2018.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2018 N	Actual 2017 N
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,087,700,643.72	1,497,522,627.57
Share of Value Added Tax	2	445,031,153.45	410,334,896.29
Independent Revenue	3	3,823,313.11	
Total Receipts		2,536,555,110.28	1,907,857,523.86
Recurrent Payments:			
Employees Compensation	4	949,170,440.70	1,403,137,025.67
Social Benefits	5	90,455,824.34	35,223,266.29
Overhead Cost	6	501,802,112.18	97,167,051.53
Total Payments		1,541,428,377.22	1,535,527,343.49
Net Cash Flow from Operating Activities		995,126,733.06	372,330,180.37
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	107,148,521.94	4,535,517.52
Improvement to Human Health	11	25,794,315.00	
Enhancing Skills and Knowledge	12	149,826,449.37	14,260,680.47
Housing and Urban Development	13	29,843,200.00	141,501,668.48
Environmental Improvement	16	50,353,123.61	12,062,357.93
Water Resources and Rural Development	17	56,429,590.20	2,300,000.00
Information and Communication Technology	18	500,000.00	
Reform of Government and Governance	20	71,056,467.30	21,333,573.40
Power	21	90,152,193.90	128,644,728.34
Road	24	135,699,586.15	55,422,297.26
Net Cash Flow from Investing Activities	29	716,803,447.47	380,060,823.40
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	97,953,157.60	285,984,749.71
Below-The-Line Payments	37	97,953,157.60	285,984,749.71
Net Movement			
Net Surplus(Deficit) for the Year		278,323,285.59	(7,730,643.03)
Opening Balance		18,752,198.76	26,482,841.79
Closing Balance	38	297,075,484.35	18,752,198.76

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2018	Actual 2017
		N	N
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	297,075,484.35	18,752,198.76
Sub Total		297,075,484.35	18,752,198.76
Investments and Other Assets			
Investments	40	14,000,000.00	14,000,000.00
Sub Total		14,000,000.00	14,000,000.00
Total Assets		311,075,484.35	32,752,198.76
Public Funds:			
Consolidated Revenue Fund	42	297,075,484.35	18,752,198.76
Capital Development Fund	43		
Other Funds	44	14,000,000.00	14,000,000.00
Sub - Total: Public Funds		311,075,484.35	32,752,198.76
LIABILITIES:			
Public Funds + Liabilities		311,075,484.35	32,752,198.76

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		26,482,841.79	18,752,198.76			18,752,198.76+		
Add: Recurrent Receipts:								
Statutory Allocation		1,215,882,129.93	1,996,885,805.46	1,650,139,837.00	1,650,139,837.00	346,745,968.46+	1,650,139,837.00	1,650,139,837.00
Share of VAT		410,334,896.29	445,031,153.45	564,591,711.00	564,591,711.00	119,560,557.55-	564,591,711.00	564,591,711.00
Excess Crude		42,864,787.21	17,895,469.94			17,895,469.94+		
Special Allocation		4,976,493.31						
Refund From Paris Club					207,891,261.00	207,891,261.00-		
SURE - P		72,004,631.42						
10% IGR State Contribution				18,546,155.00	18,546,155.00	18,546,155.00-	42,400,770.00	42,400,770.00
Exchange Rate Difference		147,955,025.54	22,435,756.98			22,435,756.98+		
Share of Excess PPT		13,839,560.16						
Share of Forex Equalization			45,523,656.99			45,523,656.99+		
Excess Bank Charges Recovered			4,959,954.35			4,959,954.35+		
Sub Total: Statutory Allocation		1,907,857,523.86	2,532,731,797.17	2,233,277,703.00	2,441,168,964.00	91,562,833.17+	2,257,132,318.00	2,257,132,318.00
Direct Taxes	49			2,120,000.00	2,120,000.00	2,120,000.00-	2,120,000.00	2,120,000.00
Licenses	50			625,800.00	625,800.00	625,800.00-	625,800.00	625,800.00
Rates	51			7,310,437.00	7,310,437.00	7,310,437.00-	7,310,437.00	7,310,437.00
Fees	52			1,225,100.00	1,225,100.00	1,225,100.00-	1,225,100.00	1,225,100.00
Earnings	55			19,563,500.00	19,563,500.00	19,563,500.00-	19,563,500.00	19,563,500.00
Repayments	58		3,823,313.11			3,823,313.11+		
Sub-Total: Independent Revenue			3,823,313.11	30,844,837.00	30,844,837.00	27,021,523.89-	30,844,837.00	30,844,837.00
Total Recurrent Receipts		1,907,857,523.86	2,536,555,110.28	2,264,122,540.00	2,472,013,801.00	64,541,309.28+	2,287,977,155.00	2,287,977,155.00
Total Funds Available		1,934,340,365.65	2,555,307,309.04	2,264,122,540.00	2,472,013,801.00	83,293,508.04+	2,287,977,155.00	2,287,977,155.00
Less Recurrent Payments:								
Employees Compensation	63	1,403,137,025.67	949,170,440.70	1,067,559,255.00	980,719,136.00	31,548,695.30+	1,213,915,179.00	1,335,306,698.00
Social Benefits	64	35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66+	20,000,000.00	20,000,000.00
Overhead Cost	65	97,167,051.53	501,802,112.18	412,063,312.00	530,063,312.00	28,261,199.82+	370,454,981.00	364,454,981.00
CRFC - (Excluding Social Benefits and Public Debts)	66			47,389,789.00	57,389,789.00	57,389,789.00+	52,389,788.00	52,389,788.00
Total Recurrent Payments		1,535,527,343.49	1,541,428,377.22	1,547,012,356.00	1,677,903,617.00	136,475,239.78+	1,656,759,948.00	1,772,151,467.00
Other Cash Movement								
Below-The-Line Receipts	67	285,984,749.71	97,953,157.60			97,953,157.60+		
Below-The-Line Payments	68	285,984,749.71	97,953,157.60			97,953,157.60-		
Net Recurrent Funds before Transfers		398,813,022.16	1,013,878,931.82	717,110,184.00	794,110,184.00	219,768,747.82+	631,217,207.00	515,825,688.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53+	851,964,400.00	676,635,175.00
Total Appropriations/Transfers		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53+	851,964,400.00	676,635,175.00
Closing Balance		18,752,198.76	297,075,484.35			297,075,484.35+	220,747,193.00	160,809,487.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				164,125,095.00	164,125,095.00	164,125,095.00-	164,125,104.00	164,125,104.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53-	851,964,400.00	676,635,175.00
Other Capital Receipts	70				241,792,035.00	241,792,035.00-		
Sub Total: Capital Receipts		380,060,823.40	716,803,447.47	717,110,184.00	1,035,902,219.00	319,098,771.53-	851,964,400.00	676,635,175.00
Total Capital Funds Available		380,060,823.40	716,803,447.47	881,235,279.00	1,200,027,314.00	483,223,866.53-	1,016,089,504.00	840,760,279.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	51,423,630.40	147,263,768.96	179,687,200.00	257,887,200.00	110,623,431.04+	236,114,200.00	216,057,200.00
Economic Affairs	74	134,871,633.61	210,106,352.15	318,298,655.00	406,698,655.00	196,592,302.85+	351,398,655.00	348,298,655.00
Environmental Protection	75	12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39+	18,000,000.00	18,000,000.00
Housing and Community Development	76	167,442,520.99	152,759,638.38	213,488,224.00	313,680,259.00	160,920,620.62+	340,494,449.00	203,822,224.00
Health	77		25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00+	51,500,000.00	36,000,000.00
Education	79	14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63+	18,582,200.00	18,582,200.00
Total Capital Expenditure		380,060,823.40	716,803,447.47	881,235,279.00	1,200,027,314.00	483,223,866.53+	1,016,089,504.00	840,760,279.00

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2018	2017
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,996,885,805.46	1,215,882,129.93
25001001/11010003 Excess Crude	17,895,469.94	42,864,787.21
25001001/11010007 Special Allocation		4,976,493.31
25001001/11010010 SURE - P		72,004,631.42
25001001/11010013 Exchange Rate Difference	22,435,756.98	147,955,025.54
25001001/11000017 Share of Excess PPT		13,839,560.16
25001001/11000019 Share of Forex Equalization	45,523,656.99	
25001001/11000020 Excess Bank Charges Recovered	4,959,954.35	
Total	2,087,700,643.72	1,497,522,627.57
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	445,031,153.45	410,334,896.29
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Repayments General	3,823,313.11	
Total	3,823,313.11	
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	716,560,927.26	763,750,100.00
Local Government Staff	232,609,513.44	639,386,925.67
Total	949,170,440.70	1,403,137,025.67
Note 4A - Local Government Staff		
Soba Local Government	232,609,513.44	639,386,925.67
Total	232,609,513.44	639,386,925.67
Note 5 - Social Benefits		
Contribution to Pension Fund	46,727,911.67	23,223,266.29
Severance Gratuity		12,000,000.00
Other Pension Requirement	43,727,912.67	
Total	90,455,824.34	35,223,266.29
Note 6 - Overhead Costs		
Transport and Travelling	82,494,632.00	27,265,649.89
Utilities	2,517,000.00	
Material and Supplies	53,731,900.00	5,191,300.00
Maintenance Services	22,297,742.19	3,249,600.60
Training	13,198,000.00	7,832,934.41
Other Services	143,981,999.35	28,838,117.59
Consulting & Professional Services	22,298,000.00	1,030,361.50
Fuel and Lubricants	1,843,217.00	

Notes to Cash Flow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Financial Charges	2,935,664.65	2,109,115.54
Miscellaneous Expenses	153,532,956.99	21,109,972.00
Local Grants and Contributions	2,971,000.00	540,000.00
Total	501,802,112.18	97,167,051.53
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
Note 8 - Economic Empowerment Through Agriculture		
25001001/23020113/01000001 Construction of Loading and Up-Loading of Cattle at Soba and	14,176,515.54	
15001001/23010127/01000012 Supply of Irrigation Pumps for Dry Season Farming Prog.	10,220,100.00	
15001001/23010127/01000013 Provision of Fuel Plantation / Economic Trees	3,950,000.00	
15001001/23010124/01000014 Purchase of Agro Chemicals	5,230,000.00	
15001001/23050101/01000018 Vocational and Skill Development	11,000,000.00	
15001001/23030112/01000019 Rehabilitation / Repairs of Veterinary Clinic at Kwasallo	2,005,300.00	
15001001/23010127/01000022 Purchase Of Agricultural Equipment	9,884,000.00	
15001001/23020104/01000023 Provision for Demarcation of Livestock Route Soba & Maigana	10,839,000.00	
15001001/23020113/01000024 Mini Slaughter House at Dinya & Gamagira	11,610,400.00	
15001001/23020118/01000025 Construction of Rice Milling Industry at Soba & Maigana	19,500,206.40	
15001001/23050101/01000026 SHAWN II Programme	6,233,000.00	
15001001/23020113/01000027 Mini Slaughter House at Dinya & Gamagira	2,500,000.00	
34001001/23020113/01000003 Constr/ Prov. of Slaughter Slabs mini Slaught at Soba Town		4,535,517.52
Total	107,148,521.94	4,535,517.52
Note 11 - Improvement to Human Health		
21001001/23010112/04000011 Furn. & Purch of Hospital Equip to 5No Clinic (Access the LG	9,074,715.00	
21001001/23010122/04000017 Purchase of Test Kits for PHC	3,200,000.00	
21001001/23020106/04000029 Construction of Primary Health Care Agency Across the L.G	4,520,100.00	
21001001/23020106/04000030 Construction of Primary Health Care Agency Office at the L.G	8,999,500.00	
Total	25,794,315.00	
Note 12 - Enhancing Skills and Knowledge		
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	34,258,000.00	2,430,665.50
17001001/23030106/05000027 Rehab./Repairs of LEA Primary Schools in the [II] Wards	101,880,216.87	
17001001/23010124/05000028 Purchase of Classroom Furniture across the Local Govt 11 Wards		11,830,014.97
17001001/23010124/05000030 Purchase of Comm. Dev. Materials	5,108,500.00	
17001001/23020107/05000031 Constr of 1 Block of 2 Class Rooms at Soba District	4,779,732.50	
17001001/23020107/05000032 Constr of 1 Block of Class Rooms at Maigana District	3,800,000.00	
Total	149,826,449.37	14,260,680.47

Notes to Cash Flow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Note 13 - Housing and Urban Development		
25001001/23020118/06000002 Construction / Provision of Public/ V.I.P Toilets	4,200,000.00	141,501,668.48
25001001/23030124/06000003 Rehabilitation & Repairs of Market	10,500,000.00	
25001001/23020104/06000004 Fencing of Cemetery	5,000,000.00	
15001001/23010101/06000001 Land Compensation	3,243,200.00	
15001001/23030103/06000002 Rehab/Rep of Fertilizer Store renovation of Damaged Fertilizer	3,400,000.00	
15001001/23020104/06000003 Construction / Provision of Cafeteria for local Government Staff	3,500,000.00	
Total	29,843,200.00	141,501,668.48
Note 16 - Environmental Improvement	50,353,123.61	12,062,357.93
34001001/23020114/09000024 Construction / Provision of Drainage across the Local Gov't	30,552,923.61	12,062,357.93
34001001/23020114/09000025 Construction Provision of Drainage 750M at Gimba & Yakasai	19,800,200.00	
Total	50,353,123.61	12,062,357.93
Note 17 - Water Resources and Rural Development	56,429,590.20	2,300,000.00
15001001/23030104/10000001 Rehabilitation and Repairs of Earth DAM at Maigana	7,698,600.00	
34001001/23020105/10000001 Construction/Provision of Boreholes	1,624,668.55	
34001001/23020105/10000003 Construction/Provision of Boreholes at Ang. Danbaba		750,000.00
34001001/23020118/10000006 Construction/Provision of Boreholes at Ang. Fudu		750,000.00
34001001/23020105/10000078 Construction / Provision Of Tube Wells	1,500,000.00	800,000.00
34001001/23020105/10000081 Construction of Bore Holes Across the L.G	25,469,837.05	
34001001/23020105/10000082 Water Facilities	9,697,000.00	
34001001/23020105/10000083 Construction of Earth DAM at Garu Ward	10,439,484.60	
Total	56,429,590.20	2,300,000.00
Note 18 - Information and Communication Technology		
17001001/23050101/11000001 Information Gadget	500,000.00	
Total	500,000.00	
Note - 20 Reform of Government and Governance		
25001001/23010105/13000001 Purchase Of Toyota Camry & 46 Peugeot For Official Used		9,726,050.00
25001001/23010112/13000002 Supply of Office Furniture & Fittings for Offices in the L/G	3,697,700.00	
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planning etc	25,250,000.00	1,641,756.40
25001001/23020104/13000006 Fencing of Local Government Secretariat	13,394,000.00	
25001001/23030121/13000007 Rehab / Repairs Of Local Govt. Secretariat		9,965,767.00
25001001/23030121/13000008 Local Government Secretariat	6,797,719.90	
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building	4,000,000.00	
34001001/23020101/13000011 Reconstruction of Local Government Secretariat Phase I	14,047,647.40	
34001001/23010105/13000029 Purchase of Motor Vehicle 8 No Hilux for Budget Office and S	3,869,400.00	
Total	71,056,467.30	21,333,573.40

Notes to Cash Flow Statement – Cont'd

		Actual 2018	Actual 2017
		₦	₦
Note 21 - Power			
34001001/23020103/14000001	Completion of Electrical Project at Ang. Idi Soba		1,150,000.00
34001001/23020103/14000002	Completion of Electrical Project at Ang. Kingu Dankande		850,000.00
34001001/23020103/14000003	Completion of Electrical Project at Chidau		6,045,952.00
34001001/23020103/14000004	Electrifying Local Govt. Secretariat		5,000,000.00
34001001/23010119/14000005	Rural Electrification Across the Local Government	50,656,447.30	
34001001/23014015/14000015	Power Generation	4,119,856.00	
34001001/23020123/14000018	Install. Of Solar Street Lights @ LG Secretariat		23,640,852.51
34001001/23010119/14000039	Purchase of Transformers to Supply 7 NOS Sets of 300KVA	13,895,264.00	
34001001/23020103/14000042	Construction / Provision of Rural Electricity awai-Richifa		20,274,193.42
34001001/23020103/14000049	Constr/Prov Of Rural Electricity tudun Wadan Garu Kagadam/D		71,683,730.41
34001001/23020103/14000051	Vandalization of Electrification	21,480,626.60	
Total		90,152,193.90	128,644,728.34
Note 24 - Road			
34001001/23020114/17000001	Construction of Feeder Road at Bye Pass Phase 1 Soba	35,975,994.62	
34001001/23020118/17000003	Construction of Feeder Road at Tashan Nabargi		19,970,969.82
34001001/23020118/17000006	Construction of Small Bridge at Ang. Dna'Iya Bayaro		2,472,800.00
34001001/23020118/17000009	Construction of Small Bridge at Ang. Maidoki Farinkasa		2,888,470.44
34001001/23020114/17000035	Construction of Small Bridge at Sobawa	3,719,597.69	
34001001/23020114/17000058	Const. of Feeder Road at Bye Pass Phase 1 Soba	13,026,750.52	
34001001/23020118/17000065	Const. of [2Nos] Single Rings Culverts at N18 Each	9,814,469.21	
34001001/23020114/17000087	Construction / Provision of Roads tashan Maigana to Kwadaro		30,090,057.00
34001001/23030113/17000092	Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu	45,807,201.66	
34001001/23030113/17000093	Rehabilitation and Repairs of Pot Holes From Yakasai to Raha	7,630,000.00	
34001001/23020114/17000094	Construction of Feeder Road at Tudun Wadan Garu Alhazawa D	19,725,572.45	
Total		135,699,586.15	55,422,297.26
Note 29 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		87,015,935.44	162,835,241.88
Capital Expenditure by Economic Sector		453,666,747.66	202,964,901.05
Capital Expenditure by Social Sector		176,120,764.37	14,260,680.47
Total		716,803,447.47	380,060,823.40
Note 29A - Net Cash Flow From Investment Activities:			
Purchase of Fixed Assets General		156,287,326.30	23,986,730.47
Construction and Provision of Fixed Assets General		353,064,082.74	346,108,325.93
Rehabilitation and Repairs of Fixed Assets General		189,719,038.43	9,965,767.00
Acquisition of Non Tangible Assets		17,733,000.00	
Total - 29A		716,803,447.47	380,060,823.40

Notes to Cash Flow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Note 29B - Net Cash From Investing Activities by Location		
Gamagira Ward		2,472,800.00
Kwassallo Ward		1,150,000.00
Gima Ward	19,800,200.00	
Dan Wata Ward	9,814,469.21	2,888,470.44
Rahama Ward	7,630,000.00	
Soba Ward	601,581,219.55	251,501,572.13
Richifa Ward		20,274,193.42
Maigana Ward	2,005,300.00	30,090,057.00
Garu Gwanki Ward	75,972,258.71	71,683,730.41
Total - 29B	716,803,447.47	380,060,823.40
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	1,519,482.90	
25001001/12150002 VAT due to FIRS	10,036,481.32	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	18,723,871.36	20,503,481.96
25001001/12150004 Union Deductions	1,851,396.00	43,069,090.11
25001001/12150006 Other Deduction		196,329,425.70
25001001/12150008 10% Contract Retention Fee	10,040,150.00	
25001001/12150010 WHT to due BIR	10,030,381.02	
25001001/12150012 NULGE Deduction	25,408,303.48	383,740.00
25001001/12150013 MHWU Deductions		11,215,877.71
25001001/12150015 Party Deduction		3,004,600.00
25001001/12150020 Sharp - Sharp Loan Deduction		11,478,534.23
25001001/12150026 NULGE Loan Deduction	123,540.86	
25001001/12150036 National Housing Fund Deduction	19,920,050.66	
25001001/12150039 AOPSHON	299,500.00	
Total	97,953,157.60	285,984,749.71
Note 37 - Below the Line Payments		
25001001/22080001 WHT	1,519,482.90	
25001001/22080002 Vat due to FIRS	10,036,481.32	
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	18,723,871.36	20,503,481.96
25001001/22080004 Union Deductions	1,851,396.00	43,069,090.11
25001001/22080006 Other Deduction		196,329,425.70
25001001/22080008 10% Contract Retention Charges	10,040,150.00	
25001001/22080010 WHT to due BIR	10,030,381.02	

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
25001001/22080012 NULGE Deduction	25,408,303.48	383,740.00
25001001/22080013 MHWU Deduction		11,215,877.71
25001001/22080015 Party Deduction		3,004,600.00
25001001/22080020 Sharp - Sharp Loans Deduction		11,478,534.23
25001001/22080026 NULGE Loan Deduction	123,540.86	
25001001/22080036 National Housing Fund Deduction	19,920,050.66	
25001001/22080039 AOPSHON	299,500.00	
Total	97,953,157.60	285,984,749.71
Note 38 - Closing Balance		
20001001/31010117 UBA - Revenue /Capital Project Acct	292,905,923.23	
20001001/31010119 First Bank - Main Account	171,836.14	1,241,331.54
20001001/00000020 First Bank - Operational Account - Capital Project	413,856.67	17,441,544.73
20001001/00000021 First Bank - Operational Account - Salaries	3,583,868.31	69,322.49
Sub Total: Cash and Bank	297,075,484.35	18,752,198.76
Total Consolidated Cash & Bank Balances	297,075,484.35	18,752,198.76

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
UBA - Revenue /Capital Project Acct	292,905,923.23	
First Bank - Main Account	171,836.14	1,241,331.54
First Bank - Operational Account - Capital Project	413,856.67	17,441,544.73
First Bank - Operational Account - Salaries	3,583,868.31	69,322.49
Total	297,075,484.35	18,752,198.76
Note 40 - Investments		
Ikara Food Processing	2,000,000.00	2,000,000.00
Universal Bank	1,000,000.00	1,000,000.00
Kachia Ginger Company	2,000,000.00	2,000,000.00
Intercity Bank Plc (Unity bank Plc)	2,000,000.00	2,000,000.00
Makarfi Sugar	1,000,000.00	1,000,000.00
First Inland Bank (Former NUB)	5,500,000.00	5,500,000.00
Global Bank	500,000.00	500,000.00
Total	14,000,000.00	14,000,000.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	18,752,198.76	26,482,841.79
Add/(Less) Net Recurrent Surplus/(Deficit)	(278,323,285.59)	7,730,643.03
Closing Balance	297,075,484.35	18,752,198.76

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Bicycle/License			500,500.00	500,500.00	500,500.00-	500,500.00	500,500.00
Abattoir/Slaughter License			125,300.00	125,300.00	125,300.00-	125,300.00	125,300.00
Total			625,800.00	625,800.00	625,800.00-	625,800.00	625,800.00
Note 51 - Rates							
Tenement Rate			7,310,437.00	7,310,437.00	7,310,437.00-	7,310,437.00	7,310,437.00
Total			7,310,437.00	7,310,437.00	7,310,437.00-	7,310,437.00	7,310,437.00
Note 52 - Fees							
Slaughter Fees			1,100,100.00	1,100,100.00	1,100,100.00-	1,100,100.00	1,100,100.00
Marriage/Divorce Fees			55,000.00	55,000.00	55,000.00-	55,000.00	55,000.00
Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00-	70,000.00	70,000.00
Total			1,225,100.00	1,225,100.00	1,225,100.00-	1,225,100.00	1,225,100.00
Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
Earning from Motor Park			9,563,500.00	9,563,500.00	9,563,500.00-	9,563,500.00	9,563,500.00
Total			19,563,500.00	19,563,500.00	19,563,500.00-	19,563,500.00	19,563,500.00
Note 63 - Employee Compensation							
Dept of Admin and Finance	512,084,090.17	232,609,513.44	187,865,632.00	232,865,632.00	256,118.56+	206,652,195.00	227,317,415.00
Department of Health	127,302,835.50		174,183,944.00	1,183,944.00	1,183,944.00+	231,202,338.00	254,322,572.00
Contribution to Primary Education	763,750,100.00	716,560,927.26	705,509,679.00	746,669,560.00	30,108,632.74+	776,060,646.00	853,666,711.00
Total	1,403,137,025.67	949,170,440.70	1,067,559,255.00	980,719,136.00	31,548,695.30+	1,213,915,179.00	1,335,306,698.00
Note 64 - Social Benefits							
Contribution to Pension Fund	23,223,266.29	46,727,911.67	20,000,000.00	64,865,690.00	18,137,778.33+	20,000,000.00	20,000,000.00
Severance Gratuity	12,000,000.00						
Other Pension Requirement		43,727,912.67		44,865,690.00	1,137,777.33+		
Total	35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66+	20,000,000.00	20,000,000.00
Note 65 - Overhead Cost							
Office of the Chairman	32,838,117.59						
Dept of Admin and Finance	35,628,584.30	385,896,365.26	291,508,963.00	406,508,963.00	20,612,597.74+	260,593,132.00	254,593,132.00
Dept of Agriculture & Natural Resources		39,844,100.00	41,455,250.00	41,455,250.00	1,611,150.00+	36,762,750.00	36,762,750.00

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Department of Finance	6,090,777.04						
Department of Works and Housing	3,249,600.60	17,688,434.93	19,904,500.00	19,904,500.00	2,216,065.07+	14,904,500.00	14,904,500.00
Department of Planning Research & Statistics	1,710,000.00						
Department of Education	11,649,972.00	28,926,601.99	28,539,999.00	31,539,999.00	2,613,397.01+	30,539,999.00	30,539,999.00
Department of Health		29,446,610.00	30,654,600.00	30,654,600.00	1,207,990.00+	27,654,600.00	27,654,600.00
Traditional Office	6,000,000.00						
Total	97,167,051.53	501,802,112.18	412,063,312.00	530,063,312.00	28,261,199.82+	370,454,981.00	364,454,981.00
Note 66 – CRFC(Excluding S./Benefits & Pub Debts)							
Settlement of Liabilities			47,389,789.00	57,389,789.00	57,389,789.00+	52,389,788.00	52,389,788.00
Total			47,389,789.00	57,389,789.00	57,389,789.00+	52,389,788.00	52,389,788.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS		1,519,482.90			1,519,482.90+		
VAT due to FIRS		10,036,481.32			10,036,481.32+		
PAYE Taxes due to State Board of Internal Revenue	20,503,481.96	18,723,871.36			18,723,871.36+		
Union Deductions	43,069,090.11	1,851,396.00			1,851,396.00+		
Other Deduction	196,329,425.70						
10% Contract Retention Fee		10,040,150.00			10,040,150.00+		
WHT to due BIR		10,030,381.02			10,030,381.02+		
NULGE Deduction	383,740.00	25,408,303.48			25,408,303.48+		
MHWU Deductions	11,215,877.71						
Party Deduction	3,004,600.00						
Sharp - Sharp Loan Deduction	11,478,534.23						
NULGE Loan Deduction		123,540.86			123,540.86+		
National Housing Fund Deduction		19,920,050.66			19,920,050.66+		
AOPSHON		299,500.00			299,500.00+		
Total	285,984,749.71	97,953,157.60			97,953,157.60+		
Note 68 - Below the Line Payments							
WHT		1,519,482.90			1,519,482.90-		
Vat due to FIRS		10,036,481.32			10,036,481.32-		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
PAYE Taxes due to State Board of Internal Revenue	20,503,481.96	18,723,871.36			18,723,871.36-		
Union Deductions	43,069,090.11	1,851,396.00			1,851,396.00-		
Other Deduction	196,329,425.70						
10% Contract Retention Charges		10,040,150.00			10,040,150.00-		
WHT to due BIR		10,030,381.02			10,030,381.02-		
NULGE Deduction	383,740.00	25,408,303.48			25,408,303.48-		
MHWU Deduction	11,215,877.71						
Party Deduction	3,004,600.00						
Sharp - Sharp Loans Deduction	11,478,534.23						
NULGE Loan Deduction		123,540.86			123,540.86-		
National Housing Fund Deduction		19,920,050.66			19,920,050.66-		
AOPSHON		299,500.00			299,500.00-		
Total	285,984,749.71	97,953,157.60			97,953,157.60-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 70 - Other Capital Receipts							
25001001/14020203 Paris Club Debt Recovery				241,792,035.00	241,792,035.00-		
Total				241,792,035.00	241,792,035.00-		
Note 71 - General Public Services							
25001001/23020127/11000001 Construction/Provision of ICT Rooms & Purchase of Computer			3,000,000.00	3,000,000.00	3,000,000.00+	6,000,000.00	
25001001/23010105/13000001 Purchase Of Toyota Camry & 46 Peugeot For Official Used	9,726,050.00						
25001001/23010112/13000002 Supply of Office Furniture & Fittings for Offices in the L/G		3,697,700.00	4,400,000.00	4,400,000.00	702,300.00+	8,800,000.00	4,400,000.00
25001001/23010113/13000004 To Purchase Computers for Keeping & Updating Information			3,500,000.00	3,500,000.00	3,500,000.00+	7,000,000.00	3,500,000.00
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planning etc	1,641,756.40	25,250,000.00	11,130,000.00	31,130,000.00	5,880,000.00+	28,260,000.00	14,130,000.00
25001001/23020104/13000006 Fencing of Local Government Sectarat		13,394,000.00	20,000,000.00	20,000,000.00	6,606,000.00+	40,000,000.00	20,000,000.00
25001001/23030121/13000007 Rehab / Repairs Of Local Govt. Secretariat	9,965,767.00						
25001001/23030121/13000008 Local Government Secretariat		6,797,719.90	7,630,000.00	7,630,000.00	832,280.10+		
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building		4,000,000.00	5,027,200.00	5,027,200.00	1,027,200.00+	10,054,200.00	5,027,200.00
25001001/23020101/13000010 Construction of 3No Police Outpost at Richifa Kinkiba & Danw				33,200,000.00	33,200,000.00+		
25001001/23010105/13000011 Purchase of Toyota Hilux for Project Monitoring & Motor Cycyl				25,000,000.00	25,000,000.00+		
15001001/23010127/01000012 Supply of Irrigation Pumps for Dry Season Farming Prog.		10,220,100.00	12,000,000.00	12,000,000.00	1,779,900.00+	9,000,000.00	9,000,000.00
15001001/23010127/01000013 Provision of Fuel Plantation / Economic Trees		3,950,000.00	8,000,000.00	8,000,000.00	4,050,000.00+	8,000,000.00	16,000,000.00
15001001/23010124/01000014 Purchase of Agro Chemicals		5,230,000.00	6,000,000.00	6,000,000.00	770,000.00+	6,000,000.00	
15001001/23050101/01000018 Vocational and Skill Development		11,000,000.00	13,000,000.00	13,000,000.00	2,000,000.00+	26,000,000.00	39,000,000.00
34001001/23020101/13000011 Reconstr of Local Government Secretariat Phase I		14,047,647.40	14,500,000.00	14,500,000.00	452,352.60+	29,000,000.00	14,500,000.00
34001001/23010105/13000029 Purchase of Motor Vehicle 8 No Hilux for Budget Office and S		3,869,400.00	25,500,000.00	25,500,000.00	21,630,600.00+	25,500,000.00	25,500,000.00
34001001/23020114/17000087 Construction / Provision of Roads tashan Maigana to Kwadaro	30,090,057.00						
34001001/23030113/17000092 Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu		45,807,201.66	46,000,000.00	46,000,000.00	192,798.34+	32,500,000.00	65,000,000.00
Total	51,423,630.40	147,263,768.96	179,687,200.00	257,887,200.00	110,623,431.04+	236,114,200.00	216,057,200.00
Note 74 - Economic Affairs							
25001001/23020113/01000001 Construction of Loading and Up-Loading of Cattle at Soba and		14,176,515.54	15,000,000.00	15,000,000.00	823,484.46+	15,000,000.00	30,000,000.00
15001001/23030112/01000019 Rehabilitation / Repairs of Veterinary Clinic at Kwasallo		2,005,300.00	2,500,000.00	2,500,000.00	494,700.00+	2,500,000.00	2,500,000.00
15001001/23010127/01000022 Purchase Of Agricultural Equipment		9,884,000.00	10,000,000.00	10,000,000.00	116,000.00+	20,000,000.00	20,000,000.00
15001001/23020104/01000023 Provision for Demacation of Livestock Route Soba & Maigana		10,839,000.00	11,800,000.00	11,800,000.00	961,000.00+	5,900,000.00	11,800,000.00
15001001/23020113/01000024 Mini Slaughter House at Dinya & Gamagira		11,610,400.00	15,000,000.00	15,000,000.00	3,389,600.00+		15,000,000.00
15001001/23020118/01000025 Construction of Rice Milling Industry at Soba & Maigana		19,500,206.40	20,000,000.00	20,000,000.00	499,793.60+	40,000,000.00	20,000,000.00
15001001/23050101/01000026 SHAWN II Programme		6,233,000.00	7,000,000.00	7,000,000.00	767,000.00+	7,000,000.00	7,000,000.00
15001001/23020113/01000027 Mini Slaughter House at Dinya & Gamagira		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,000,000.00	3,000,000.00
34001001/23020113/01000003 Constr/ Prov. of Slaughter Slabs mini Slaught at Soba Town	4,535,517.52						
34001001/23020103/14000001 Completion of Electrical Project at Ang. Idi Soba	1,150,000.00						
34001001/23020103/14000002 Completion of Electrical Project at Ang. Kingu Dankande	850,000.00						
34001001/23020103/14000003 Completion of Electrical Project at Chidau	6,045,952.00						
34001001/23020103/14000004 Electrifying Local Govt. Secretariat	5,000,000.00						
34001001/23010119/14000005 Rural Electrification Across the Local Government		50,656,447.30	131,289,898.00	140,089,898.00	89,433,450.70+	131,289,898.00	131,289,898.00
34001001/23010119/14000039 Purchase of Transformers to Supply 7 NOS Sets of 300KVA		13,895,264.00	15,000,000.00	15,000,000.00	1,104,736.00+	20,000,000.00	20,000,000.00
34001001/23020103/14000042 Construction / Provision of Rural Electricity awai-Richifa	20,274,193.42						
34001001/23020103/14000049 Constr/Prov Of Rural Electricity tudun Wadan Garu Kagadam/D	71,683,730.41						
34001001/23020103/14000051 Vandalization of Electrification		21,480,626.60	21,806,127.00	21,806,127.00	325,500.40+	21,806,127.00	21,806,127.00
34001001/23020114/17000001 Construction of Feeder Road at Bye Pass Phase 1 Soba		35,975,994.62	31,451,315.00	36,451,315.00	475,320.38+	31,451,315.00	31,451,315.00
34001001/23020118/17000003 Construction of Feeder Road at Tashan Nabargi	19,970,969.82						

Notes to Statement of Capital Development Fund – Cont'd

		Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23020118/17000006	Construction of Small Bridge at Ang. Dna'Iya Bayaro	2,472,800.00						
34001001/23020118/17000009	Construction of Small Bridge at Ang. Maidoki Farinkasa	2,888,470.44						
34001001/23020114/17000035	Construction of Small Bridge at Sobawa		3,719,597.69	15,451,315.00	15,451,315.00	11,731,717.31+	15,451,315.00	15,451,315.00
34001001/23030113/17000093	Rehabilitation and Repairs of Pot Holes From Yakasai to Raha		7,630,000.00	19,000,000.00	19,000,000.00	11,370,000.00+	38,000,000.00	19,000,000.00
34001001/23020114/17000095	Construction of Small Bridge at Turawa				4,500,000.00	4,500,000.00+		
34001001/23020114/17000096	Construction/Provision of Roads (3Kil) at Gamagira				70,100,000.00	70,100,000.00+		
Total		134,871,633.61	210,106,352.15	318,298,655.00	406,698,655.00	196,592,302.85+	351,398,655.00	348,298,655.00
Note 75 - Environmental Protection								
34001001/23020114/09000024	Construction / Provision of Drainage across the Local Gov't	12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39+	18,000,000.00	18,000,000.00
Total		12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39+	18,000,000.00	18,000,000.00
Note 76 - Housing and Community Development								
25001001/23020118/06000002	Constr / Prov.Of Public Toilets provision Of V.I.P Toilet	141,501,668.48	4,200,000.00	5,000,000.00	5,000,000.00	800,000.00+	5,000,000.00	5,000,000.00
25001001/23030124/06000003	Rehabilitation & Repairs of Market		10,500,000.00	12,000,000.00	12,000,000.00	1,500,000.00+	24,000,000.00	24,000,000.00
25001001/23020104/06000004	Fencing of Cemetery		5,000,000.00	9,500,000.00	9,500,000.00	4,500,000.00+	9,500,000.00	9,500,000.00
15001001/23010101/06000001	Land Compensation		3,243,200.00	6,000,000.00	6,000,000.00	2,756,800.00+	12,000,000.00	18,000,000.00
15001001/23030103/06000002	Rehab/Rep of Fertilizer Store renovation of Damaged Fertilizer		3,400,000.00	6,446,000.00	6,446,000.00	3,046,000.00+		
15001001/23020104/06000003	Constr / Provision of Careteria for local Government Staff		3,500,000.00	10,200,000.00	10,200,000.00	6,700,000.00+	8,400,000.00	4,200,000.00
15001001/23030104/10000001	Rehabilitation and Repairs of Earth DAM at Maigana		7,698,600.00	20,000,000.00	20,000,000.00	12,301,400.00+	20,000,000.00	20,000,000.00
34001001/23020118/06000002	Construction/Provision of Infrastructure(Refurmd to State Go				88,992,035.00	88,992,035.00+		
34001001/23020114/09000025	Construction/Provision of Drianage 750M at Gimba & Yakasai		19,800,200.00		20,000,000.00	199,800.00+		
34001001/23020105/10000001	Construction/Provision of Boreholes		1,624,668.55	1,750,000.00	1,750,000.00	125,331.45+		
34001001/23020105/10000003	Construction/Provision of Boreholes at Ang. Danbaba	750,000.00						
34001001/23020118/10000006	Construction/Provision of Boreholes at Ang. Fudu	750,000.00						
34001001/23020105/10000078	Construction / Provision Of Tube Wells	800,000.00	1,500,000.00	1,500,000.00	1,500,000.00		1,500,000.00	
34001001/23020105/10000081	Construction of Bore Holes Across the L.G		25,469,837.05	26,000,000.00	26,000,000.00	530,162.95+	52,000,000.00	26,000,000.00
34001001/23020105/10000082	Water Facilities		9,697,000.00	10,000,000.00	10,000,000.00	303,000.00+	20,000,000.00	10,000,000.00
34001001/23020105/10000083	Construction of Earth DAM at Garu Ward		10,439,484.60	32,742,224.00	30,742,224.00	20,302,739.40+	67,444,449.00	32,722,224.00
34001001/23014015/14000015	Power Generation		4,119,856.00	4,550,000.00	4,550,000.00	430,144.00+	4,550,000.00	9,100,000.00
34001001/23020123/14000018	Install. Of Solar Street Lights @ LG Secretariat	23,640,852.51		7,000,000.00	200,000.00	200,000.00+	20,000,000.00	10,000,000.00
34001001/23020114/17000058	Const. of Feeder Road at Bye Pass Phase 1 Soba		13,026,750.52	17,800,000.00	17,800,000.00	4,773,249.48+	25,600,000.00	12,800,000.00
34001001/23020118/17000065	Const. of [2Nos] Single Rings Culverts at N18 Each		9,814,469.21	20,500,000.00	20,500,000.00	10,685,530.79+	25,500,000.00	
34001001/23020114/17000094	Construction of Feeder Road at Tudun Wadan Garu Alhazawa D		19,725,572.45	22,500,000.00	22,500,000.00	2,774,427.55+	45,000,000.00	22,500,000.00
Total		167,442,520.99	152,759,638.38	213,488,224.00	313,680,259.00	160,920,620.62+	340,494,449.00	203,822,224.00
Note 77 - Health								
21001001/23010112/04000011	Furn. & Purch of Hospital Equip to 5No Clinic (Access the LG		9,074,715.00	10,000,000.00	10,000,000.00	925,285.00+	20,000,000.00	10,000,000.00
21001001/23010122/04000017	Purchase of Test Kits for PHC		3,200,000.00	5,500,000.00	5,500,000.00	2,300,000.00+	5,500,000.00	
21001001/23020106/04000029	Construction of Primary Health Care Agency Across the L.G		4,520,100.00	8,000,000.00	8,000,000.00	3,479,900.00+	26,000,000.00	26,000,000.00
21001001/23020106/04000030	Construction of Primary Health Care Agency Office at the L.G		8,999,500.00	10,000,000.00	10,000,000.00	1,000,500.00+		
Total			25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00+	51,500,000.00	36,000,000.00
Note 79 - Education								
17001001/23010124/05000001	Purchase of Teaching/Learning Aid Equipment	2,430,665.50	34,258,000.00	35,000,000.00	35,000,000.00	742,000.00+		
17001001/23030106/05000027	Rehab./Repairs of LEA Primary Schools in the [II] Wards		101,880,216.87	50,555,000.00	102,555,000.00	674,783.13+		
17001001/23010124/05000028	Purch of Classroom Furniture across the Local Govt 11 Wards	11,830,014.97						

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23010124/05000030 Purchase of Comm. Dev. Materials		5,108,500.00	5,240,000.00	5,240,000.00	131,500.00+		
17001001/23020107/05000031 Construction of 1 Block of 2 Class Rooms at Soba District		4,779,732.50	5,350,200.00	5,350,200.00	570,467.50+	5,350,200.00	5,350,200.00
17001001/23020107/05000032 Construction of 1 Block of Class Rooms at Maigana District		3,800,000.00	4,116,000.00	4,116,000.00	316,000.00+	8,232,000.00	8,232,000.00
17001001/23050101/11000001 Information Gadget		500,000.00	5,000,000.00	5,000,000.00	4,500,000.00+	5,000,000.00	5,000,000.00
Total	14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63+	18,582,200.00	18,582,200.00

SCHEDULE OF RECURRENT REVENUE

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	2018 Variance	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Admin & Finance Department							
25001001/11010001 Statutory Allocation	1,215,882,129.93	1,996,885,805.46	1,650,139,837.00	1,650,139,837.00	346,745,968.46+	1,650,139,837.00	1,650,139,837.00
25001001/11010002 Share of VAT	410,334,896.29	445,031,153.45	564,591,711.00	564,591,711.00	119,560,557.55-	564,591,711.00	564,591,711.00
25001001/11010003 Excess Crude	42,864,787.21	17,895,469.94			17,895,469.94+		
25001001/11010007 Special Allocation	4,976,493.31						
25001001/11010009 Refund From Paris Club				207,891,261.00	207,891,261.00-		
25001001/11010010 SURE - P	72,004,631.42						
25001001/11010011 10% IGR State Contribution			18,546,155.00	18,546,155.00	18,546,155.00-	42,400,770.00	42,400,770.00
25001001/11010013 Exchange Rate Difference	147,955,025.54	22,435,756.98			22,435,756.98+		
25001001/11000017 Share of Excess PPT	13,839,560.16						
25001001/11000019 Share of Forex Equalization		45,523,656.99			45,523,656.99+		
25001001/11000020 Excess Bank Charges Recovered		4,959,954.35			4,959,954.35+		
Total	1,907,857,523.86	2,532,731,797.17	2,233,277,703.00	2,441,168,964.00	91,562,833.17+	2,257,132,318.00	2,257,132,318.00
TAXES							
25001001 - Admin & Finance Department							
25001001/12100002 Repayment of Bicycle Advances(Principal)		1,401,624.00			1,401,624.00+		
25001001/12100005 Refunds		2,421,689.11			2,421,689.11+		
Total		3,823,313.11			3,823,313.11+		
LICENSES							
25001001 - Admin & Finance Department							
25001001/12020012 Bicycle/License			500,500.00	500,500.00	500,500.00-	500,500.00	500,500.00
25001001/12020024 Abattoir/ Slaughter License			125,300.00	125,300.00	125,300.00-	125,300.00	125,300.00
Total			625,800.00	625,800.00	625,800.00-	625,800.00	625,800.00
RATES							
25001001 - Admin & Finance Department							
25001001/12030001 Tenement Rate			7,310,437.00	7,310,437.00	7,310,437.00-	7,310,437.00	7,310,437.00
Total			7,310,437.00	7,310,437.00	7,310,437.00-	7,310,437.00	7,310,437.00
FEES							
25001001 - Admin & Finance Department							
25001001/12040003 Slaughter Fees			1,100,100.00	1,100,100.00	1,100,100.00-	1,100,100.00	1,100,100.00
25001001/12040018 Marriage/Divorce Fees			55,000.00	55,000.00	55,000.00-	55,000.00	55,000.00
25001001/12040031 Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00-	70,000.00	70,000.00
Total			1,225,100.00	1,225,100.00	1,225,100.00-	1,225,100.00	1,225,100.00
FINES							
25001001 - Admin & Finance Department							

Schedule of Recurrent Revenue – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	2018 Variance	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
SALES							
25001001 - Admin & Finance Department							
EARNINGS							
25001001 - Admin & Finance Department							
25001001/12070012 Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
25001001/12070013 Earning from Motor Park			9,563,500.00	9,563,500.00	9,563,500.00-	9,563,500.00	9,563,500.00
Total			19,563,500.00	19,563,500.00	19,563,500.00-	19,563,500.00	19,563,500.00
RENT ON GOVERNMENT PROPERTIES							
25001001 - Admin & Finance Department							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Admin & Finance Department							
REPAYMENTS							
25001001 - Admin & Finance Department							
25001001/12100002 Repayment of Bicycle Advances(Principal)		1,401,624.00			1,401,624.00+		
25001001/12100005 Refunds		2,421,689.11			2,421,689.11+		
Total		3,823,313.11			3,823,313.11+		
INVESTMENT INCOMES							
25001001 - Admin & Finance Department							
INTEREST EARNED							
25001001 - Admin & Finance Department							
REIMBURSEMENT							
25001001 - Admin & Finance Department							
MISCELLANEOUS							
25001001 - Admin & Finance Department							
BELOW THE LINE RECEIPTS							
25001001 - Admin & Finance Department							
25001001/12150001 Withholding Taxes due to FIRS		1,519,482.90			1,519,482.90+		
25001001/12150002 VAT due to FIRS		10,036,481.32			10,036,481.32+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	20,503,481.96	18,723,871.36			18,723,871.36+		
25001001/12150004 Union Deductions	43,069,090.11	1,851,396.00			1,851,396.00+		
25001001/12150006 Other Deduction	196,329,425.70						
25001001/12150008 10% Contract Retention Fee		10,040,150.00			10,040,150.00+		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget2018	Variance	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/12150010 WHT to due BIR		10,030,381.02			10,030,381.02+		
25001001/12150012 NULGE Deduction	383,740.00	25,408,303.48			25,408,303.48+		
25001001/12150013 MHWU Deductions	11,215,877.71						
25001001/12150015 Party Deduction	3,004,600.00						
25001001/12150020 Sharp - Sharp Loans Deduction	11,478,534.23						
25001001/12150026 NULGE Loan Deduction		123,540.86			123,540.86+		
25001001/12150036 National Housing Fund Deduction		19,920,050.66			19,920,050.66+		
25001001/12150039 AOPSHON		299,500.00			299,500.00+		
Total	285,984,749.71	97,953,157.60			97,953,157.60+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020604 Security Vote (Including Operations)	7,199,995.00						
11001001/22020606 Physical Security	21,638,122.59						
11001001/22021001 Refreshment & Meals	1,000,000.00						
11001001/22021035 Local Government Election	3,000,000.00						
Sub Total Overhead Cost	32,838,117.59						
Total Recurrent Expenditure	32,838,117.59						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT							
12003001 - THE COUNCIL							
25001001 - ADMIN & FINANCE DEPT.							
25001001/21010101 Basic Salary	512,084,090.17	232,609,513.44	187,865,632.00	232,865,632.00	256,118.56+	206,652,195.00	227,317,415.00
Sub Total - Personnel Cost	512,084,090.17	232,609,513.44	187,865,632.00	232,865,632.00	256,118.56+	206,652,195.00	227,317,415.00
25001001/22020101 Local Travel and Transport - Training	3,500,000.00	41,949,132.00	32,681,240.00	42,681,240.00	732,108.00+	32,681,240.00	32,681,240.00
25001001/22020102 Local Travel and Transport - Others	23,765,649.89						
25001001/22020106 Duty tour Allowance-Civil Servant		40,545,500.00	31,187,297.00	41,187,297.00	641,797.00+	32,687,297.00	32,687,297.00
25001001/22020203 Internet Access Charges		385,000.00	400,000.00	400,000.00	15,000.00+	400,000.00	400,000.00
25001001/22020301 Office Stationeries/Computer Consumables		7,698,000.00	7,775,000.00	7,775,000.00	77,000.00+	7,775,000.00	7,775,000.00
25001001/22020305 Printing of Non Security Documents		5,717,500.00	6,078,600.00	6,078,600.00	361,100.00+	6,078,600.00	6,078,600.00
25001001/22020306 Printing of Security Documents		9,207,300.00	9,882,600.00	9,882,600.00	675,300.00+	11,882,600.00	11,882,600.00
25001001/22020402 Maintenance of Office Furniture		6,556,275.00	7,507,499.00	7,507,499.00	951,224.00+	8,507,499.00	8,507,499.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		6,282,249.26	1,700,000.00	6,700,000.00	417,750.74+	1,700,000.00	1,700,000.00
25001001/22020501 Training Staff Dev. And Welfare	566,946.00	325,000.00	500,000.00	500,000.00	175,000.00+	500,000.00	500,000.00
25001001/22020503 Contribution to Training Fund	7,265,988.41	5,997,000.00	6,500,000.00	6,500,000.00	503,000.00+	6,500,000.00	6,500,000.00
25001001/22020505 Workshops & Seminars		6,876,000.00	5,000,000.00	7,000,000.00	124,000.00+	5,000,000.00	5,000,000.00
25001001/22020601 Security Services		128,425,999.35	40,816,000.00	128,816,000.00	390,000.65+	40,816,000.00	40,816,000.00
25001001/22020604 Security Vote (Including Operations)		8,142,000.00	8,199,965.00	8,199,965.00	57,965.00+	8,199,965.00	8,199,965.00
25001001/22020605 Cleaning &Fumigation Services		2,914,000.00	3,500,000.00	3,500,000.00	586,000.00+	3,500,000.00	3,500,000.00
25001001/22020701 Financial Consulting	530,000.00	4,095,000.00	11,400,000.00	11,400,000.00	7,305,000.00+	2,400,000.00	2,400,000.00
25001001/22020706 Surveying Services		3,865,000.00	4,000,000.00	4,000,000.00	135,000.00+	4,000,000.00	4,000,000.00
25001001/22020709 Consulting Services and Special Committees		3,918,000.00	4,644,831.00	4,644,831.00	726,831.00+	1,000,000.00	1,000,000.00
25001001/22020711 Automation of IPSAS Accounting Document		1,722,000.00	2,000,000.00	2,000,000.00	278,000.00+	4,000,000.00	2,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,760,664.65	2,094,431.00	2,094,431.00	333,766.35+	2,094,431.00	2,094,431.00
25001001/22020902 Insurance for Local Government Property		1,175,000.00	2,000,000.00	2,000,000.00	825,000.00+	2,000,000.00	2,000,000.00
25001001/22021008 Subscription To Professional Bodies		1,460,675.00	1,500,000.00	1,500,000.00	39,325.00+	1,500,000.00	1,500,000.00
25001001/22021013 Promotion Examination By LGSB		3,175,000.00	4,000,000.00	4,000,000.00	825,000.00+	4,000,000.00	4,000,000.00
25001001/22021014 Annual Budget Expenses and Administration		10,641,300.00	12,000,000.00	12,000,000.00	1,358,700.00+	12,000,000.00	12,000,000.00
25001001/22021034 Benefit to Elected/Appointed Officials		26,657,270.00	27,380,000.00	27,380,000.00	722,730.00+	8,000,000.00	4,000,000.00
25001001/22021035 Local Government Election		16,907,000.00	17,391,000.00	17,391,000.00	484,000.00+	5,000,000.00	5,000,000.00
25001001/22021068 Monitoring and Evaluation		5,220,000.00	5,870,500.00	5,870,500.00	650,500.00+	12,870,500.00	12,870,500.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021071 Remuneration of Traditional and Title Holders		14,752,000.00	15,500,000.00	15,500,000.00	748,000.00+	15,500,000.00	15,500,000.00
25001001/22021076 Retirement Bond Redemption Fund		14,546,500.00	15,000,000.00	15,000,000.00	453,500.00+	15,000,000.00	15,000,000.00
25001001/22021077 Local Government Reform		4,980,000.00	5,000,000.00	5,000,000.00	20,000.00+	5,000,000.00	5,000,000.00
Sub Total Overhead Cost	35,628,584.30	385,896,365.26	291,508,963.00	406,508,963.00	20,612,597.74+	260,593,132.00	254,593,132.00
Total Recurrent Expenditure	547,712,674.47	618,505,878.70	479,374,595.00	639,374,595.00	20,868,716.30+	467,245,327.00	481,910,547.00
15001001 - DEPARTMENT OF AGRIC & FORESTRY							
15001001/22020314 Provision of Service Materials		16,048,100.00	16,307,000.00	16,307,000.00	258,900.00+	14,807,000.00	14,807,000.00
15001001/22020316 Purchase of Agro Chemicals/Purchase of Veterinary Drugs		1,750,000.00	1,874,500.00	1,874,500.00	124,500.00+	1,874,500.00	1,874,500.00
15001001/22020318 Control of Keeping Animals		3,800,000.00	4,000,000.00	4,000,000.00	200,000.00+	4,000,000.00	4,000,000.00
15001001/22020605 Cleaning &Fumigation Services		4,500,000.00	4,773,750.00	4,773,750.00	273,750.00+	4,773,750.00	4,773,750.00
15001001/22021063 Promotion of Agric Prod. Preserva. packaging & Procesg		10,775,000.00	11,500,000.00	11,500,000.00	725,000.00+	8,307,500.00	8,307,500.00
15001001/22040109 Grant To Communities/NGOs		2,971,000.00	3,000,000.00	3,000,000.00	29,000.00+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		39,844,100.00	41,455,250.00	41,455,250.00	1,611,150.00+	36,762,750.00	36,762,750.00
Total Recurrent Expenditure		39,844,100.00	41,455,250.00	41,455,250.00	1,611,150.00+	36,762,750.00	36,762,750.00
20001001 - DEPARTMENT OF FINANCE							
20001001/22020301 Office Stationeries/Computer Consumables	1,600,300.00						
20001001/22020305 Printing of Non Security Documents	361,000.00						
20001001/22020306 Printing of Security Documents	1,520,000.00						
20001001/22020710 Audit Fees	500,361.50						
20001001/22020901 Bank Charges (Other Than interest)	890,171.81						
20001001/22020902 Insurance for Local Government Property	1,218,943.73						
Sub Total Overhead Cost	6,090,777.04						
Total Recurrent Expenditure	6,090,777.04						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges		1,434,000.00	2,300,000.00	2,300,000.00	866,000.00+	2,300,000.00	2,300,000.00
34001001/22020205 Settlement of Water Bill		698,000.00	1,000,000.00	1,000,000.00	302,000.00+	1,000,000.00	1,000,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,749,600.60	6,112,500.00	6,200,000.00	6,200,000.00	87,500.00+	6,200,000.00	6,200,000.00
34001001/22020403 Maintenance of Office Building Residential Quarters	1,500,000.00						
34001001/22020405 Maintenance of Plants & Generators		1,894,875.90	2,000,000.00	2,000,000.00	105,124.10+	2,000,000.00	2,000,000.00
34001001/22020406 Other maintenance Services		1,451,842.03	1,500,000.00	1,500,000.00	48,157.97+	1,500,000.00	1,500,000.00
34001001/22020712 Fixed Assets Register Valuation and Tagnation		4,254,000.00	5,000,000.00	5,000,000.00	746,000.00+		
34001001/22020801 Motor Vehicle Fuel Cost		300,000.00	304,500.00	304,500.00	4,500.00+	304,500.00	304,500.00
34001001/22020803 Plant /Generator Fuel Cost		1,543,217.00	1,600,000.00	1,600,000.00	56,783.00+	1,600,000.00	1,600,000.00
Sub Total Overhead Cost	3,249,600.60	17,688,434.93	19,904,500.00	19,904,500.00	2,216,065.07+	14,904,500.00	14,904,500.00
Total Recurrent Expenditure	3,249,600.60	17,688,434.93	19,904,500.00	19,904,500.00	2,216,065.07+	14,904,500.00	14,904,500.00
38001001 - DEPARTMENT OF BUDGET & PLANNING							
38001001/22020301 Office Stationeries/Computer Consumables	1,710,000.00						
Sub Total Overhead Cost	1,710,000.00						
Total Recurrent Expenditure	1,710,000.00						

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
17001001 - DEPARTMENT OF EDUCATN & SOCIAL DEVELOPMENT							
17001001/22021001 Refreshment & Meals		4,644,940.00	5,039,999.00	5,039,999.00	395,059.00+	5,039,999.00	5,039,999.00
17001001/22021003 Publicity Advert & Briefing	358,000.00	3,684,936.99	4,000,000.00	4,000,000.00	315,063.01+	4,000,000.00	4,000,000.00
17001001/22021009 Sporting Activities		6,157,750.00	7,000,000.00	7,000,000.00	842,250.00+	9,000,000.00	9,000,000.00
17001001/22021018 Rural Women And Youth Empowerment Prog.	2,309,200.00						
17001001/22021021 Local Cultural Festival	2,000,000.00	3,580,000.00	4,500,000.00	4,500,000.00	920,000.00+	4,500,000.00	4,500,000.00
17001001/22021022 Cultural and Festival of Arts		2,924,000.00	3,000,000.00	3,000,000.00	76,000.00+	3,000,000.00	3,000,000.00
17001001/22021025 NYSC Allowance	2,839,700.00	2,453,000.00	2,500,000.00	2,500,000.00	47,000.00+	2,500,000.00	2,500,000.00
17001001/22021042 Bursary Award & Edu. Dev.	1,777,072.00	5,481,975.00	2,500,000.00	5,500,000.00	18,025.00+	2,500,000.00	2,500,000.00
17001001/22021043 Allowances to Religious Preachers	850,000.00						
17001001/22021045 Allowance to Adult Education Inst.	976,000.00						
17001001/22040109 Grant to Communities/NGOs	540,000.00						
Sub Total Overhead Cost	11,649,972.00	28,926,601.99	28,539,999.00	31,539,999.00	2,613,397.01+	30,539,999.00	30,539,999.00
Total Recurrent Expenditure	11,649,972.00	28,926,601.99	28,539,999.00	31,539,999.00	2,613,397.01+	30,539,999.00	30,539,999.00
21001001 - PRIMARY HEALTH CARE DEPT.							
21001001/21010101 Basic Salary	127,302,835.50		174,183,944.00	1,183,944.00	1,183,944.00+	231,202,338.00	254,322,572.00
Sub Total - Personnel Cost	127,302,835.50		174,183,944.00	1,183,944.00	1,183,944.00+	231,202,338.00	254,322,572.00
21001001/22020307 Drugs & Medical Supplies		9,511,000.00	9,654,600.00	9,654,600.00	143,600.00+	9,654,600.00	9,654,600.00
21001001/22020708 Medical Consulting		4,444,000.00	5,000,000.00	5,000,000.00	556,000.00+	5,000,000.00	5,000,000.00
21001001/22021027 IPDS		9,573,360.00	10,000,000.00	10,000,000.00	426,640.00+	10,000,000.00	10,000,000.00
21001001/22021054 Comm. Direct Intervention		5,918,250.00	6,000,000.00	6,000,000.00	81,750.00+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		29,446,610.00	30,654,600.00	30,654,600.00	1,207,990.00+	27,654,600.00	27,654,600.00
Total Recurrent Expenditure	127,302,835.50	29,446,610.00	204,838,544.00	31,838,544.00	2,391,934.00+	258,856,938.00	281,977,172.00
51001001 - TRADITIONAL OFFICE							
51003002/22021030 Miscellaneous Expenses	6,000,000.00						
Sub Total Overhead Cost	6,000,000.00						
Total Recurrent Expenditure	6,000,000.00						
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution to Primary Education - Basic Salary	763,750,100.00	716,560,927.26	705,509,679.00	746,669,560.00	30,108,632.74+	776,060,646.00	853,666,711.00
Total	763,750,100.00	716,560,927.26	705,509,679.00	746,669,560.00	30,108,632.74+	776,060,646.00	853,666,711.00
SOCIAL BENEFITS							
ADMIN & FINANCE DEPARTMENT							
25001001/22010102 Contribution to Pension Fund	23,223,266.29	46,727,911.67	20,000,000.00	64,865,690.00	18,137,778.33+	20,000,000.00	20,000,000.00
25001001/22010104 Severance Gratuity	12,000,000.00						
25001001/22010105 Other Pension Requirement		43,727,912.67		44,865,690.00	1,137,777.33+		
Total	35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66+	20,000,000.00	20,000,000.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53-	851,964,400.00	676,635,175.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
25001001/14020203 Paris Club Debt Recovery				241,792,035.00	241,792,035.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOP AREAS							
Grand Total Capital Receipts	380,060,823.40	716,803,447.47	717,110,184.00	1,035,902,219.00	319,098,771.53-	851,964,400.00	676,635,175.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - ADMIN & FINANCE DEPT.							
25001001/23020113/01000001 Construction of Loading and Up-Loading of Cattle at Soba and		14,176,515.54	15,000,000.00	15,000,000.00	823,484.46+	15,000,000.00	30,000,000.00
25001001/23020118/06000002 Constr / Prov.of Public Toilets provision of V.I.P Toilet	141,501,668.48	4,200,000.00	5,000,000.00	5,000,000.00	800,000.00+	5,000,000.00	5,000,000.00
25001001/23030124/06000003 Rehabilitation & Repairs of Market		10,500,000.00	12,000,000.00	12,000,000.00	1,500,000.00+	24,000,000.00	24,000,000.00
25001001/23020104/06000004 Fencing of Cemetery		5,000,000.00	9,500,000.00	9,500,000.00	4,500,000.00+	9,500,000.00	9,500,000.00
25001001/23020127/11000001 Construction/Provision of ICT Rooms & Purchase of Computer &			3,000,000.00	3,000,000.00	3,000,000.00+	6,000,000.00	
25001001/23010105/13000001 Purchase Of Toyota Camry & 46 Peugeot For Official Used	9,726,050.00						
25001001/23010112/13000002 Supply of Office Furniture & Fittings for Offices in the L/G		3,697,700.00	4,400,000.00	4,400,000.00	702,300.00+	8,800,000.00	4,400,000.00
25001001/23010113/13000004 To Purchase Computers for Keeping & Updating Information			3,500,000.00	3,500,000.00	3,500,000.00+	7,000,000.00	3,500,000.00
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planning etc	1,641,756.40	25,250,000.00	11,130,000.00	31,130,000.00	5,880,000.00+	28,260,000.00	14,130,000.00
25001001/23020104/13000006 Fencing of Local Government Secretariat		13,394,000.00	20,000,000.00	20,000,000.00	6,606,000.00+	40,000,000.00	20,000,000.00
25001001/23030121/13000007 Rehab / Repairs Of Local Govt. Secretariat	9,965,767.00						
25001001/23030121/13000008 Local Government Secretariat		6,797,719.90	7,630,000.00	7,630,000.00	832,280.10+		
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building		4,000,000.00	5,027,200.00	5,027,200.00	1,027,200.00+	10,054,200.00	5,027,200.00
25001001/23020101/13000010 Construction of 3No Police Outpost at Richifa Kinkiba & Danw				33,200,000.00	33,200,000.00+		
25001001/23010105/13000011 Purchase of Toyota Hilux for Project Monitoring & Motor Cycle				25,000,000.00	25,000,000.00+		
Total	162,835,241.88	87,015,935.44	96,187,200.00	174,387,200.00	87,371,264.56+	153,614,200.00	115,557,200.00
15001001 - AGRICULTURE & FORESTRY DEPT.							
15001001/23010127/01000012 Supply of Irrigation Pumps for Dry Season Farming Prog.		10,220,100.00	12,000,000.00	12,000,000.00	1,779,900.00+	9,000,000.00	9,000,000.00
15001001/23010127/01000013 Provision of Fuel Plantation / Economic Trees		3,950,000.00	8,000,000.00	8,000,000.00	4,050,000.00+	8,000,000.00	16,000,000.00
15001001/23010124/01000014 Purchase of Agro Chemicals		5,230,000.00	6,000,000.00	6,000,000.00	770,000.00+	6,000,000.00	
15001001/23050101/01000018 Vocational and Skill Development		11,000,000.00	13,000,000.00	13,000,000.00	2,000,000.00+	26,000,000.00	39,000,000.00
15001001/23030112/01000019 Rehabilitation / Repairs of Veterinary Clinic at Kwasallo		2,005,300.00	2,500,000.00	2,500,000.00	494,700.00+	2,500,000.00	2,500,000.00
15001001/23010127/01000022 Purchase Of Agricultural Equipment		9,884,000.00	10,000,000.00	10,000,000.00	116,000.00+	20,000,000.00	20,000,000.00
15001001/23020104/01000023 Provision for Demarcation of Livestock Route Soba & Maigana		10,839,000.00	11,800,000.00	11,800,000.00	961,000.00+	5,900,000.00	11,800,000.00
15001001/23020113/01000024 Mini Slaughter House at Dinya & Gamagira		11,610,400.00	15,000,000.00	15,000,000.00	3,389,600.00+		15,000,000.00
15001001/23020118/01000025 Construction of Rice Milling Industry at Soba & Maigana		19,500,206.40	20,000,000.00	20,000,000.00	499,793.60+	40,000,000.00	20,000,000.00
15001001/23050101/01000026 SHAWN II Programme		6,233,000.00	7,000,000.00	7,000,000.00	767,000.00+	7,000,000.00	7,000,000.00
15001001/23020113/01000027 Mini Slaughter House at Dinya & Gamagira		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,000,000.00	3,000,000.00
15001001/23010101/06000001 Land Compensation		3,243,200.00	6,000,000.00	6,000,000.00	2,756,800.00+	12,000,000.00	18,000,000.00
15001001/23030103/06000002 Rehab/Rep of Fertilizer Store renovatn of Damaged Fertilizer		3,400,000.00	6,446,000.00	6,446,000.00	3,046,000.00+		
15001001/23020104/06000003 Constr / Provision of Cafeteria for local Government Staff		3,500,000.00	10,200,000.00	10,200,000.00	6,700,000.00+	8,400,000.00	4,200,000.00
15001001/23030104/10000001 Rehabilitation and Repairs of Earth DAM at Maigana		7,698,600.00	20,000,000.00	20,000,000.00	12,301,400.00+	20,000,000.00	20,000,000.00
Total		110,813,806.40	150,946,000.00	150,946,000.00	40,132,193.60+	167,800,000.00	185,500,000.00
34001001 - WORKS & INFRASTRUCTURE DEPT.							
34001001/23020113/01000003 Constr/ Prov. of Slaughter Slabs mini Slaughter at Soba Town	4,535,517.52						
34001001/23020118/06000002 Construction/Provision of Infrastructure(Refund to State Go				88,992,035.00	88,992,035.00+		
34001001/23020114/09000024 Construction /Provision of Drainage across the Local Gov't	12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39+	18,000,000.00	18,000,000.00
34001001/23020114/09000025 Construction/Provision of Drainage 750M at Gimba & Yakasai		19,800,200.00		20,000,000.00	199,800.00+		
34001001/23020105/10000001 Construction/Provision of Boreholes		1,624,668.55	1,750,000.00	1,750,000.00	125,331.45+		
34001001/23020105/10000003 Construction/Provision of Boreholes at Ang. Danbaba	750,000.00						
34001001/23020118/10000006 Construction/Provision of Boreholes at Ang. Fudu	750,000.00						

Schedule of Capital Expenditure by Organisation by Programme – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000078	Construction / Provision Of Tube Wells	800,000.00	1,500,000.00	1,500,000.00	1,500,000.00		1,500,000.00	
34001001/23020105/10000081	Construction of Bore Holes Across the L.G		25,469,837.05	26,000,000.00	26,000,000.00	530,162.95+	52,000,000.00	26,000,000.00
34001001/23020105/10000082	Water Facilities		9,697,000.00	10,000,000.00	10,000,000.00	303,000.00+	20,000,000.00	10,000,000.00
34001001/23020105/10000083	Construction of Earth DAM at Garu Ward		10,439,484.60	32,742,224.00	30,742,224.00	20,302,739.40+	67,444,449.00	32,722,224.00
34001001/23020101/13000011	Reconstruction of Local Government Secretariat Phase I		14,047,647.40	14,500,000.00	14,500,000.00	452,352.60+	29,000,000.00	14,500,000.00
34001001/23010105/13000029	Purchase of Motor Vehicle 8 No Hilux for Budget Office and S		3,869,400.00	25,500,000.00	25,500,000.00	21,630,600.00+	25,500,000.00	25,500,000.00
34001001/23020103/14000001	Completion of Electrical Project at Ang. Idi Soba	1,150,000.00						
34001001/23020103/14000002	Completion of Electrical Project at Ang. Kingu Dankande	850,000.00						
34001001/23020103/14000003	Completion of Electrical Project at Chidau	6,045,952.00						
34001001/23020103/14000004	Electrifying Local Govt. Secretariat	5,000,000.00						
34001001/23010119/14000005	Rural Electrification Across the Local Government		50,656,447.30	131,289,898.00	140,089,898.00	89,433,450.70+	131,289,898.00	131,289,898.00
34001001/23014015/14000015	Power Generation		4,119,856.00	4,550,000.00	4,550,000.00	430,144.00+	4,550,000.00	9,100,000.00
34001001/23020123/14000018	Install. Of Solar Street Lights @ LG Secretariat	23,640,852.51		7,000,000.00	200,000.00	200,000.00+	20,000,000.00	10,000,000.00
34001001/23010119/14000039	Purchase of Transformers to Supply 7 NOS Sets of 300KVA		13,895,264.00	15,000,000.00	15,000,000.00	1,104,736.00+	20,000,000.00	20,000,000.00
34001001/23020103/14000042	Construction / Provision of Rural Electricity awai-Richifa	20,274,193.42						
34001001/23020103/14000049	Constr/Prov Of Rural Electricity tudun Wadan Garu Kagadam/D	71,683,730.41						
34001001/23020103/14000051	Vandalization of Electrification		21,480,626.60	21,806,127.00	21,806,127.00	325,500.40+	21,806,127.00	21,806,127.00
34001001/23020114/17000001	Construction of Feeder Road at Bye Pass Phase 1 Soba		35,975,994.62	31,451,315.00	36,451,315.00	475,320.38+	31,451,315.00	31,451,315.00
34001001/23020118/17000003	Construction of Feeder Road at Tashan Nabargi	19,970,969.82						
34001001/23020118/17000006	Construction of Small Bridge at Ang. Dna'Iya Bayaro	2,472,800.00						
34001001/23020118/17000009	Construction of Small Bridge at Ang. Maidoki Farinkasa	2,888,470.44						
34001001/23020114/17000035	Construction of Small Bridge at Sobawa		3,719,597.69	15,451,315.00	15,451,315.00	11,731,717.31+	15,451,315.00	15,451,315.00
34001001/23020114/17000058	Const. of Feeder Road at Bye Pass Phase 1 Soba		13,026,750.52	17,800,000.00	17,800,000.00	4,773,249.48+	25,600,000.00	12,800,000.00
34001001/23020118/17000065	Const. of [2Nos] Single Rings Culverts at N18 Each		9,814,469.21	20,500,000.00	20,500,000.00	10,685,530.79+	25,500,000.00	
34001001/23020114/17000087	Construction / Provision of Roads tashan Maigana to Kwadaro	30,090,057.00						
34001001/23030113/17000092	Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu		45,807,201.66	46,000,000.00	46,000,000.00	192,798.34+	32,500,000.00	65,000,000.00
34001001/23030113/17000093	Rehabilitation and Repairs of Pot Holes From Yakasai to Raha		7,630,000.00	19,000,000.00	19,000,000.00	11,370,000.00+	38,000,000.00	19,000,000.00
34001001/23020114/17000094	Construction of Feeder Road at Tudun Wadan Garu Alhazawa D		19,725,572.45	22,500,000.00	22,500,000.00	2,774,427.55+	45,000,000.00	22,500,000.00
34001001/23020114/17000095	Construction of Small Bridge at Turawa				4,500,000.00	4,500,000.00+		
34001001/23020114/17000096	Construction/Provision of Roads (3Kil) at Gamagira				70,100,000.00	70,100,000.00+		
Total		202,964,901.05	342,852,941.26	495,340,879.00	683,932,914.00	341,079,972.74+	624,593,104.00	485,120,879.00
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								
17001001/23010124/05000001	Purchase of Teaching/Learning Aid Equipment	2,430,665.50	34,258,000.00	35,000,000.00	35,000,000.00	742,000.00+		
17001001/23030106/05000027	Rehab./Repairs of LEA Primary Schools in the [II] Wards		101,880,216.87	50,555,000.00	102,555,000.00	674,783.13+		
17001001/23010124/05000028	Purch of Classroom Furniture across the Local Govt 11 Wards	11,830,014.97						
17001001/23010124/05000030	Purchase of Comm. Dev. Materials		5,108,500.00	5,240,000.00	5,240,000.00	131,500.00+		
17001001/23020107/05000031	Construction of 1 Block of 2 Class Rooms at Soba District		4,779,732.50	5,350,200.00	5,350,200.00	570,467.50+	5,350,200.00	5,350,200.00
17001001/23020107/05000032	Construction of 1 Block of Class Rooms at Maigana District		3,800,000.00	4,116,000.00	4,116,000.00	316,000.00+	8,232,000.00	8,232,000.00
17001001/23050101/11000001	Information Gadget		500,000.00	5,000,000.00	5,000,000.00	4,500,000.00+	5,000,000.00	5,000,000.00
Total		14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63+	18,582,200.00	18,582,200.00
21001001 - PRIMARY HEALTH CARE DEPARTMENT								
21001001/23010112/04000011	Furm. & Purch of Hospital Equip to 5No Clinic (Access the LG		9,074,715.00	10,000,000.00	10,000,000.00	925,285.00+	20,000,000.00	10,000,000.00
21001001/23010122/04000017	Purchase of Test Kits for PHC		3,200,000.00	5,500,000.00	5,500,000.00	2,300,000.00+	5,500,000.00	
21001001/23020106/04000029	Construction of Primary Health Care Agency Across the L.G		4,520,100.00	8,000,000.00	8,000,000.00	3,479,900.00+	26,000,000.00	26,000,000.00
21001001/23020106/04000030	Construction of Primary Health Care Agency Office at the L.G		8,999,500.00	10,000,000.00	10,000,000.00	1,000,500.00+		
Total			25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00+	51,500,000.00	36,000,000.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF SOBA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

ANNUAL ACCOUNTS 2018

SOBA LOCAL GOVERNMENT

PROFILE

HON. MOHAMMED MAHMOUD ALIYU - EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

HON. ISAH ABDULHAMID	-	COUNCILLOR
HON. HUDU DAYYABU ALARAMMA	-	COUNCILLOR
HON. RABI'U IBRAHIM	-	COUNCILLOR
HON. SALISU ALIYU NAKOFA	-	COUNCILLOR
HON. TANIMU SHEHU	-	COUNCILLOR
HON. YAHAYA MUSA	-	COUNCILLOR
HON. MUSA UMAR	-	COUNCILLOR
HON. SA'IDU UMAR	-	COUNCILLOR
HON. GAMBO YUNUSA	-	COUNCILLOR

MANAGEMENT STAFF

ALH. SADISU LIMAN	-	LOCAL GOVERNMENT SECRETARY
ALH. AHMED ISAH LERE	-	DIRECTOR ADMIN AND FINANCE LOCAL
ALH. ABUBAKAR RUFA'I	-	GOVERNMENT TREASURER DIRECTOR
ALH. IBRAHIM LUO SHAKARI	-	WORK & INFRASTRUCTURE DIRECTOR
ALH. USMAN ZUBAIRU	-	EDUC. AND SOCIAL DEV. DIRECTOR
ALH. NASIRU MUHAMMED	-	AGRIC. AND FORESTRY DIRECTOR
ALH. ABDULRAHAMAN YUSUF	-	PRIMARY HEALTH CARE

RECORD KEEPING

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

CASH FLOW STATEMENT

RECEIPTS

During the year the sum of two billion, six hundred and thirty-four million, five hundred and eight thousand, two hundred and sixty-seven naira, eighty-eight kobo (N2,634,508,267.88) only was received. This is made up of:

Statutory allocation	-	N2,087,700,643.72	79.24%
Value added Tax	-	445,031,153.45	16.89%
Independent revenue	-	3,823,313.11	00.15%
Below the line receipts	-	97,953,157.60	00.72%
Total	=	N2,634,508,267.88	100.00%

From the above analysis, statutory allocation and value added tax both from the federation account constitute 96.13% of total receipts. Independent revenue on the other hand contributed only 0.15% of the total receipts.

PAYMENTS

Total payments during the year amounted to two billion, three hundred and fifty-six million, one hundred and eighty-four thousand, nine hundred and eighty-two naira, twenty-nine kobo (N2, 356, 184, 982, 29) only. This is broken down as follows:

Recurrent expenditure	-	N1,639,381,534.82	69.58%
Capital expenditure	-	716,803,447.47	30.42%
Total	=	N2,356,184,982.29	100.00%

From the above presentation, recurrent expenditure took 69.58% of the total resources applied while capital expenditure took 30.42%. This is fair but more resources could be applied to infrastructural development for the betterment of the rural populace.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

There was nil cash balance in the Treasury and the four bank accounts had a total of N297,075,48.35 credit balances. However, I could sight bank certificates for three accounts only, and the other first bank account with a credit balance of N171,836.14 could not be sighted. If this account has been closed, then management should recover the sum of N171, 836.14 back to its active accounts.

INVESTMENTS

The total book value of the Local Government's investments stood at fourteen million naira (N14,000,000.00) only. Unfortunately however, virtually all the investments are in moribund companies. In other words, the market value of these investments is nothing to write home about. I have advised management to write off the value of the dead companies shares from their books but they are yet to heed my advice.

ADVANCES

All advances have been retired

DEPOSITS

All third party deposits have been remitted accordingly



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