

CONSOLIDATED FINANCIAL STATEMENT

**And Report of the Auditor General For
Local Governments**

FOR THE YEAR ENDED, 31ST DECEMBER, 2020



**NIGER STATE
GOVERNMENT**

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And Auditor General's Report for the year ended, 31st December, 2020

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BRIEF NOTE ON NIGER STATE

CREATION

Created 3rd February, 1976 from then North-Western State during the regime of General Murtala Ramat Mohammed, Niger State came into being from April 1st 1976. There were originally eight (8) Local Government Areas, namely: Chanchaga, Etswan, Gbako, Lavun, Magama, Mariga, Rafi, and Suleja. Agaie and Lapai Local Government Areas later came out of Etswan Local Government which made it to nine (9) Local Government Councils.

Between 1979 and 1983 when Mallam Muhammadu Awwal Ibrahim was Executive Governor of the State, eighteen (18) Local Government Areas were being managed by the administration: Agaie, Auna, Bangi, Chanchaga, Gbako, Jima-Doko, Kagara, Katcha, Kuta, Lapai, Lavun, Lemu, Magama, Mariga, Mokwa, Paikoro, Rafi, and Suleja. But when the Military came into power in 1984, it was returned to the original Local Government Areas Structure. Chanchaga was splitted into two-Minna Municipal Council with Minna as headquarters. Kuta remained the headquarters of Shiroro Local Government Area, the former name of Chanchaga Local Government.

The Local Government Areas in Niger State became nineteen (19) in 1991 when President Ibrahim Babangida created nine (9) states and additional Local Government Areas in Nigeria. By 1996 when Late General Sani Abacha created six (6) additional states and One Hundred and Eighty Two (182) Local Government Areas in the entire country, Niger State got additional six (6) Local Government Areas namely, Edati, Katcha, Mariga, Mashegu, Munya, and Tafa bringing the total to Twenty Five (25) Local Government Councils.

In the year 2002, the civilian administration of Late Engr. Abdulkadir Abdullahi Kure responded to the clarion call of the people for the creation of additional Local Government Areas. To this end, seventeen (17) additional Local Government Areas were created out of the existing ones, bringing the total new Local Governments to forty two (42).

However, because this was not gazetted by the National Assembly as enshrined in the Constitution, the new Local Government Areas were dissolved and converted to Area Development Councils. Thus, the Status Quo of twenty five (25) Local Governments was maintained.

LOCATION

The State lies on Latitude 3.20 Degree East and Longitude 11.30 Degree North. Kaduna State and FCT are her borders to the North-East and South-East respectively; Zamfara State borders the North, Kebbi State in the West, Kogi State in the South and Kwara State in the South-West. The Republic of Benin along Agwara Local Government Council borders her North-West.

LAND MASS

As at 26th August 1991 (before the emergence of Borgu and Agwara Local Government Council), the state covered a land area of 74,244 square kilometers which is 8% of the total land area of Nigeria. With the merger, the land mass is now 76,481.1 square kilometers about 10% of the total land area of Nigeria.

SOIL

The soil types in Niger State are two (2) Ku soil and Ya soil. The Ku soil has little erosion hazards, while the Ya Soil has better water holding capacity.

POPULATION

As at 1961, the population of Niger State Was 1,194,508. The 1991 population figure indicate Niger State as provisionally containing 2,421,581 people. The 2006 population and housing census put the state population at 3,950,249.

RELIGION Predominantly, the people are Muslims and Christian while others are traditional religionist and atheists.

TRIBES AND ETHNICS DIVISION

Though there are three most pronounced ethnic groups (Nupe, Gbagyi, and Hausa), there are many other groups living happily with one another - Kadara, koro, Baraba, Kakanda, GanaGana, Dibo, Kambari, Kamuku, Pangu, Dukkawa, and Igwai. Niger State also has numerous settlers from other parts of the country living peacefully and contributing their quota to the development of the state. Tribes like Igbo, Yoruba, and numerous others from other States also settle in Niger State.

ECONOMY

Niger State possesses fertile land as a cherished and the potentials are yet to be fully explored. The even climate rich annual and rainfall and availability of wide variety of mineral and agricultural resources all attest to the economic potential of the state. Every government that has come to power endeavored to provide good infrastructure such as roads, electricity, water and communication facilities, to make way for interested investors. Some natural and mineral resources found in the state include Talc, Gold, Ball Claysa, Silica, Sand, Marble, Copper, Iron, Lead, Kaolin, Cassertrite, Columbite, Mica, Quartzite and Limestone. Niger State also a home of electricity power supply to the nation and abroad as evident in the three hydro-electricity power state situated at Kainji, Jebba, and Shiroro.

TOURISM

Niger state is one of the richest in the country in terms of tourism. Some of the attractions are Zuma Rock, Gurara Water Falls, Baro Empire Hill, Lord Lugard Colonial Ruins at Zungeru and Nagwamaste Well. One of the prominent festivals is the Gani festival, while Kainji Lake National Park is one of the best in Nigeria.

CLIMATE

Niger State experience distinct dry and wet seasons with annual rainfall varying from 1,100mm in the Northern Part to 1,600mm in the Southern Part. The maximum temperature (usually not more than 940 degrees centigrade) is recorded between March and June; while the minimum is usually between December and January. The rainy season lasts for about 150 days in the Northern Part to

about 120 days in the Southern Part of the State. Generally, the fertile soil and hydrology of the State permit the cultivation of most of Nigeria's staple crops and still allows sufficient opportunities for grazing, fresh water fishing and forestry development.

INDUSTRIALIZATION

The government of Niger State is aware that the true development of any nation depends on her level of Industrialization. For this reason, concerted efforts have been made to ensure rapid industrialization. Being largely an agrarian State, Niger State can support a large variety of agro-allied industries. Also, the State has a lot of mineral resources that can serve as basis for many other industries; such resources includes Gold, Clay, Silica, Sand, Kyanite, Marble, Copper, Iron, Feldsper, Lead, Columbite, kaolin, and Tantalite.

In order to induce industrialists to invest heavily in tapping these resources, government has put in place many incentives such as provision of well-services industrial layout, guaranteed accelerated processing of application for industrial plot and even financial assistance in form of loans and equity participation by government in certain cases. Other facilities like telecommunication, postal services, etc. are adequately provided in the State for effective business contacts. The State has an international airport and is well linked to all parts of Nigeria by road and rail.

MINERAL RESOURCES

The geological location of Niger State endows it with abundant mineral resources. Rich commercial deposit of various types of industrial minerals of high quality are available in the state which can be used for domestic and export purposes.

ELECTRICITY

Niger State is the acclaimed "Power house" of the Shiroro Hydro Electric Power Station commissioned in June 1990 by President Ibrahim Babangida with initial capacity of 600 Watts, the renowned 500mw Kainji generating plant and the Jebba Hydro Electric Dam. It is a fact that all major towns in the State and indeed all Local Government Headquarters except few have been connected to the national grid. Similarly, other smaller towns that cannot readily enjoy electricity from the national grid are being served by the State Rural Electrification efforts. Therefore, electricity supply does not pose a problem to the potential investors in Niger State.

LOCAL GOVERNMENT AREAS AND THEIR HEADQUARTERS

S/NO	LOCAL GOVERNMENT AREAS	HEADQUARTER
1	AGAIE	AGAIE
2	AGWARA	AGWARA
3	BIDA	BIDA
4	BORGU	NEW-BUSSA
5	BOSSO	MAIKUNKELE
6	CHANCHAGA	MINNA
7	EDATI	ENAGI
8	GBAKO	LEMU
9	GURARA	GAWU BABANGIDA
10	KATCHA	KATCHA
11	KONTAGORA	KONTAGORA
12	LAPAI	LAPAI
13	LAVUN	KUTIGI
14	MAGAMA	NASKO
15	MARIGA	BANGI
16	MASHEGU	MASHEGU
17	MOKWA	MOKWA
18	MUNYA	SARKIN PAWA
19	PAIKORO	PAIKO
20	RAFI	KAGARA
21	RIJAU	RIJAU
22	SHIRORO	KUTA
23	SULEJA	SULEJA
24	TAFA	SABON WUSE
25	WUSHISHI	WUSHISHI

STATEMENT OF FINANCIAL RESPONSIBILITY

The Financial Statements of Niger State Local Government Councils have been consolidated by the Director Finance Niger State Local Governments Joint Account in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice and the International Public Sector Accounting Standard (IPSAS) cash basis and General Purpose Financial Statements (GPFS) reporting Format.

The respective treasuries of Local Government Councils are responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions consolidated are within Statutory Authority, proper records, and use of all Public Financial Resources by Local Government Councils.

To the best of our knowledge, the system of Internal Control has operated adequately throughout the period under review.

We accept responsibility for the preparation of the Consolidated Financial Statements, information they contain, their compliance with relevant Act and with the financial position of Niger State Local Governments as at 31st December, 2020.

In our opinion, these Consolidated Financial Statements reflect the financial position of Niger State Local Governments as at 31st December, 2020 and its operation for the year ended on that date.



Director Finance

*Ministry for Local Governments,
Community Development and Chieftaincy Affairs*



Honourable Commissioner

*Ministry for Local Governments,
Community Development and Chieftaincy Affairs*

NIGER STATE

LOCAL GOVERNMENTS ACCOUNTING POLICIES (IPSAS CASH)

ISSUED BY

**OFFICE OF THE DIRECTOR FINANCE
NIGER STATE LOCAL GOVERNMENT JOINT ACCOUNT**

2020

LIST OF ABBREVIATIONS/ACRONYMS

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
LGC	Local Government Council
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
PPE	Properties, Plants and Equipment

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Niger State Government Local Government Councils to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Niger State Local Government Councils. These policies shall form part of the universally agreed framework for financial reporting in Niger State.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the Local Government. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore Bank Reconciliation Statement shall form integral part of periodic Reports in Niger State Local Government Councils.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Director Finance of Niger State. Local Government Joint Account.

S/N	ACCOUNTING POLICIES:
1	<p>ACCOUNTING TERMINOLOGIES / DEFINITIONS</p> <ul style="list-style-type: none"> • Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Niger State Local Governments in preparing and presenting Financial Statements. • Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. • Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. • Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. • Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. • Cash receipts are cash inflows. • Cash payments are cash outflows. • Cash Controlled by Niger State Local Government Councils: Cash is deemed to be controlled by Niger State Local Government Councils when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. • Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

S/N	ACCOUNTING POLICIES:
2	<p data-bbox="309 244 1102 276">GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)</p> <p data-bbox="309 320 2033 483">The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Niger State Local Government Councils and Accounting Policies and Notes to the Financial Statements. In Niger State Local Government Councils, the GPFS Accounting Policy include the following:</p> <ul data-bbox="342 523 2033 986" style="list-style-type: none"> • Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul data-bbox="405 568 1921 643" style="list-style-type: none"> ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ separately identifies payments made by third parties on behalf of the State government. • Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); • Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); • Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); • Notes to the Accounts: Additional disclosures to explain the GPFS; and • Accounting Policies and Explanatory Notes.
3	<p data-bbox="309 1038 1061 1070">BASIS OF PREPARATION AND LEGAL PROVISIONS</p> <p data-bbox="309 1114 2033 1273">The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of Niger State.</p>

S/N	ACCOUNTING POLICIES:
4	<p>FUNDAMENTAL ACCOUNTING CONCEPTS</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Niger State Local Government Councils</p> <ul style="list-style-type: none"> • Cash Basis of Accounting; • Understability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
5	<p>ACCOUNTING PERIOD</p> <p>The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>REPORTING CURRENCY</p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7	<p>LGC FOR CONSOLIDATION</p> <ul style="list-style-type: none"> • The Consolidation of the GPFS are based on the Cash transactions of all Local Government Councils of Niger State except Government Business Enterprises (GBEs).

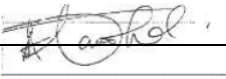


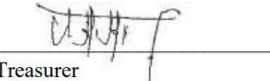




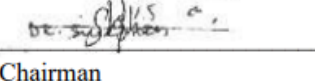
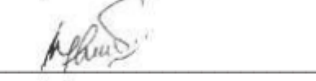
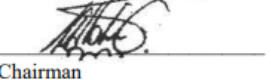

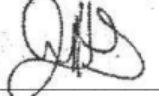

S/N	ACCOUNTING POLICIES:
8	<p>COMPARATIVE INFORMATION</p> <ul style="list-style-type: none"> The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>BUDGET FIGURES</p> <ul style="list-style-type: none"> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Niger State.
10	<p>RECEIPTS</p> <ul style="list-style-type: none"> These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	<p>EXTERNAL ASSISTANCE</p> <ul style="list-style-type: none"> Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year. The Local Governments did not receive external assistance during the two year.

S/N	ACCOUNTING POLICIES:
12	<p>OTHER BORROWINGS / GRANTS & AID RECEIVED</p> <ul style="list-style-type: none"> • These shall be categorised as either short or long term loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	<p>INTEREST RECEIVED</p> <ul style="list-style-type: none"> • Interest actually received during the financial year shall be treated as a receipt under item ‘Other Receipts’.
14	<p>GOVERNMENT BUSINESS ACTIVITIES</p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under ‘Trading Activities’ item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head ‘Government Business Activities’ in the Statement of Receipts and Payments.</p>
15	<p>PAYMENTS</p> <ul style="list-style-type: none"> • These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. • Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

S/N	ACCOUNTING POLICIES:
16	<p>LOANS GRANTED</p> <ul style="list-style-type: none"> • Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year. • The Local Governments did not give any loan during the two year.
17	<p>LOAN REPAYMENTS</p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p>INTEREST ON LOANS</p> <ul style="list-style-type: none"> • Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	<p>FOREIGN CURRENCY TRANSACTIONS</p> <ul style="list-style-type: none"> • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively. • Hence the Local Governments did not have foreign currency transactions during the two year.

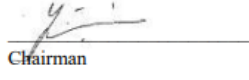
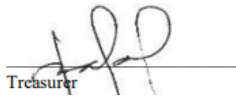
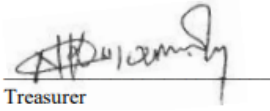

S/N	ACCOUNTING POLICIES:
20	PREPAYMENTS <ul style="list-style-type: none">• Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.• The Local Governments did not make prepayment to contractors during the two year.
21	CASH BALANCES <p>This includes Cash in Hand, at Bank and Cash Equivalentents at the end of the Financial year.</p>

CHAIRMEN AND DIRECTOR, FINANCE

S/N	LOCAL GOVERNMENT	CHAIRMAN	DIRECTOR FINANCE
1	AGAIE	 _____	 _____
2	AGWARA	 Chairman	 Treasurer
3	BOSSO	 _____	 Treasurer
4	BORGU	 _____	 _____
5	BIDA	 Chairman	 Treasurer
6	CHANCHAGA	 Chairman	 Treasurer
7	EDATI	 Chairman	 Treasurer

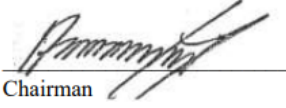
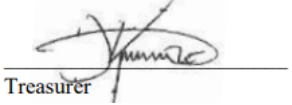
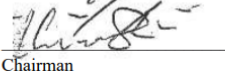
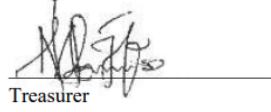
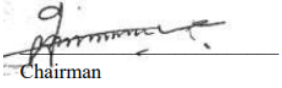
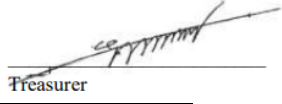
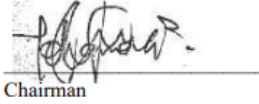
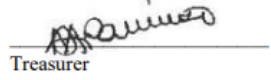

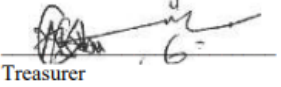
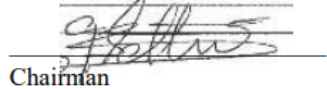
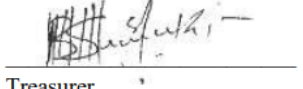
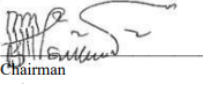
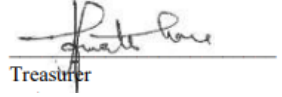
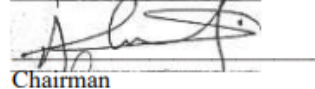
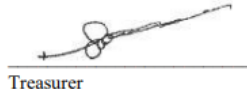
CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

8	GBAKO	 Chairman	 Treasurer
9	GURARA	 Chairman	 Treasurer
10	KATCHA	 Chairman	 Treasurer
11	KONTAGORA	 Chairman	 Treasurer
12	LAPAI	 Chairman	 Treasurer
13	LAVUN	 Chairman	 Treasurer
14	MAGAMA	 Chairman	 Treasurer
15	MARIGA	 Chairman	 Treasurer




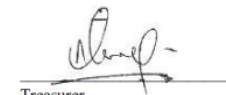
CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

16	MASHEGU	 Chairman	 Treasurer
17	MOKWA	 Chairman	 Treasurer
18	MUNYA	 Chairman	 Treasurer
19	PAIKORO	 Chairman	 Treasurer
20	RAFI	 Chairman	 Treasurer
21	RIJAU	 Chairman	 Treasurer
22	SHIRORO	 Chairman	 Treasurer
23	SULEJA	 Chairman	 Treasurer

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

24	TAFa	 Chairman	 Treasurer
25	WUSHISHI	 Chairman	 Treasurer

AUDIT CERTIFICATE

In compliance with section 125 of the Constitution of the Federal Republic of Nigeria 1999 and Niger State Local Government Law (N.S.L.N. No.14) of 2001. I have examined the Accounts and Financial Statements of Niger State Local Governments for the year ended 31st December 2020. The Audit was conducted in accordance with International Standard on Auditing INTOSA/Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Cash basis as described in Note 1-16, I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purpose of the audit. This has provided me reasonable evidence and assurances which formed the basis for my independent opinion.

Special opinion on State Local Government Joint Account Allocation Committee

Niger State Local Governments is eligible to receive revenue comprising Statutory Allocation, Value Added Taxes and Exchange Difference from the Federation Account. The revenues received by Niger State Local Governments from the State Local Government Joint Account Allocation Committee are indicated in the Supplementary Note 1 to the Accounts. In my opinion, the Supplementary Note 1 to accounts presents fairly, in all material respects, the revenue from Federation Account received by Niger State Local Governments during the year ended December 31st, 2020.

In my opinion, the Financial Statements which are in agreement with the books of accounts and record shows a true and fair view of the Financial position of the Niger State Local Governments for the year ended 31st December, 2019 and the transaction for the year ended at that date



Ibrahim Ahmed B. Sc, MPA, FCNA, FCTI, CPA
Auditor General for Local Governments

STATEMENT ONE:

Cash Flow Statement for the Year Ended 31st December, 2020

ANNUAL BUDGET 2019		NOTES	ACTUAL YEAR 2019	PREVIOUS YEAR 2018
₦			₦	₦
	Cash Flows from Operating Activities:	-	-	
	<u>Receipts:</u>	-	-	
52,736,299,349.00	Statutory Allocations: FAAC	1	48,259,239,997.83	55,290,710,235.44
-	Value Added Tax Allocation	1	-	-
52,736,299,349.00	Sub-total - Statutory Allocation		48,259,239,997.83	55,290,710,235.44
27,980,000.00	Direct Taxes	2	2,948,400.00	18,785,240.00
422,004,050.00	Licenses	2	217,317,270.99	244,963,452.01
-	Mining Rents:	2	-	-
-	Royalties	2	-	-
-	Fees:	2	-	-
-	Fines	2	-	-
-	Sales	2	-	-
458,229,080.00	Earnings :	2	246,901,423.97	258,231,446.45
49,180,140.00	Sales/Rent of Government Buildings:	2	29,262,750.00	30,484,962.22
-	Sale/Rent on Lands and Others:	2	-	-
220,003,141.00	RATES	2	197,966,842.20	66,869,910.15
-	Repayments-General:	2	-	-
-	Investment Income	2	-	-
1,439,000.00	Interest Earned	2	10,254.51	358,551.84
-	Re-imburement	2	-	-
550,062,708.19	10% IGR From State	2	550,062,708.19	-
1,728,898,119.19	Sub-total - Independent Revenue		1,244,469,649.86	619,693,562.67
543,638,729.54	Other Revenue Sources of L/Govt. (Domestic Grants)	3	543,688,729.52	-
55,008,836,197.73	Total Receipts		50,047,398,377.21	55,910,403,798.11

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

ANNUAL BUDGET 2019		NOTES	ACTUAL YEAR 2019	PREVIOUS YEAR 2018
₦			₦	₦
	Payments:			
31,792,119,669.00	Personnel Costs	4	31,236,725,978.77	31,569,555,230.53
-	Federal/ States/ LGC Govt. Contribution to Pension:	5	-	-
5,109,854,403.00	Overhead Charges:	6	3,691,896,868.51	2,805,662,002.55
4,448,654,120.00	Consolidated Revenue Fund Charges	7	3,273,066,739.53	3,381,628,470.85
3,650,000,000.00	Subvention to Parastatals:	8	2,550,000,000.00	4,807,092,894.79
7,209,435,220.00	Other Operating Activities	9	6,607,672,883.15	8,706,018,667.90
370,800,000.00	Other Transfers	10	1,702,000,000.00	2,186,454,227.50
-	Financial Charges		-	-
52,580,863,412.00	Total Payments		49,061,362,469.96	53,456,411,494.11
2,427,972,785.73	Net Cash Flow from Operating Activities		986,035,907.25	2,453,992,304.00
	Cash Flows from Investment Activities:			
2,785,686,305.00	Capital Expenditure: Administrative Sector:	12	1,769,250,338.22	456,211,710.65
3,205,975,633.00	Capital Expenditure: Economic Sector:	12	2,066,143,516.86	790,204,093.62
-	Capital Expenditure: Law and Justice:	12	-	-
-	Capital Expenditure: Regional Development	12	-	-
3,335,132,817.00	capital expenditure: Social Service Sector:	12	2,024,178,678.90	499,220,970.06
-	Capital Expenditure: Funded from Aid and Grants:	11	-	-
9,326,794,755.00	Net Cash Flow from Investment Activities:		5,859,572,533.98	1,745,636,774.33
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants	11	-	-
-	Proceeds from External Loan :	20	-	-
-	Proceeds from Internal Loans: FGN/Treasury Bonds :	21	-	-
5,024,000,000.00	Proceeds from Internal Loan:	22	5,024,000,000.00	-
-	Proceeds from Development of Nat Resources	23	-	-
	Proceeds of Loans from Other Funds	24	-	-
	Repayment of External Loans (Including Servicing)	20	-	-
	Repayment of FGN/Treasury Bonds :	21	-	-
-936,000,000.00	Repayment of Internal Loan:	22	- 936,504,644.34	-
	Repayment of Loans from Development of Nat Resources	23		-

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

ANNUAL BUDGET 2019		NOTES	ACTUAL YEAR 2019	PREVIOUS YEAR 2018
₦			₦	₦
	Repayment of Loans from Other Funds	24	-	-
4,088,000,000.00	Net Cash Flow from Financing Activities:		4,087,495,355.66	-
-111,471.66	936,393,172.68			
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Investments		-	-
	Net (Increase)/Decrease in Other Cash Equivalents:		-	-
	Total Cash flow from other Cash equivalent Accounts		-	-
			786,041,271.07	
2,810,821,969.27	Net Cash for the year		- 786,041,271.07	708,355,529.67
	Cash & Its Equivalent as at 1st January, 2020		916,152,025.90	207,796,496.23
	Cash & Its Equivalent as at 31st December, 2020		130,110,754.83	916,152,025.90

STATEMENT TWO:
Asset and Liabilities as at 31st December, 2020

	NOTES	CURRENT YEAR 2019	PREVIOUS YEAR 2018
		₦	₦
CURRENT ASSETS:-			
LIQUID ASSETS:-			
Cash Held by AGF:			
-CRF Bank Balance(CBN/ CRF Bank):		-	-
-Pension Account (CBN/ Bank):		-	-
-Other Bank of the Treasury		-	-
-Cash Balances of Trust & Other Funds of the FGN/ States/LGC:	13	-	-
-Cash Balances with Federal Pay Offices/ Sub-Treasury:	14	-	-
Cash Held by Ministries, Department & Agencies:-	15	130,110,754.83	916,152,025.90
TOTAL LIQUID ASSETS		130,110,754.83	916,152,025.90
Investments and Other Cash Assets:			
Federal/ State/ Local Government Investments	16	-	-
Imprests:-	17	-	-
Advances:-	18	-	-
Revolving Loans Granted:-	19	-	-
Intangible Assets		-	-
TOTAL INVESTMENTS AND OTHER CASH ASSETS		-	-
TOTAL ASSETS		<u>130,110,754.83</u>	<u>916,152,025.90</u>
LIABILITIES OVER ASSETS		<u>4,447,200,771.32</u>	<u>376,210,643.46</u>
TOTAL		<u>4,577,311,526.15</u>	<u>1,292,236,926.96</u>

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

	NOTES	CURRENT YEAR 2019	PREVIOUS YEAR 2018
<u>LIABILITIES:-</u>			
-			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		130,110,754.83	916,152,025.90
Capital Development Fund:		-	-
Trust & Other Public Funds:		-	-
Police Reward Fund		-	-
TOTAL PUBLIC FUNDS		<u>130,110,754.83</u>	<u>916,152,025.90</u>
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: FGN/States/ LGC	20	-	-
FGN/ States/LGC Bonds & Treasury Bonds.	21	-	-
Internal Loans	22	4,181,028,604.72	93,823,721.66
Development Loan Stock	23	-	-
Loan From other Funds	24	-	-
Internal Loans from Other Funds		-	-
TOTAL EXTERNAL AND INTERNAL LOANS		<u>4,181,028,604.72</u>	<u>93,823,721.66</u>
<u>OTHER LIABILITIES</u>			
Deposits:-	25	262,620,426.30	281,882,593.72
Overdrawn Accounts	26	<u>3,551,740.30</u>	<u>504,328.08</u>
TOTAL - OTHER LIABILITIES		<u>266,172,166.60</u>	<u>282,386,921.80</u>
TOTAL LIABILITIES		<u>4,577,311,526.15</u>	<u>1,292,362,669.36</u>

STATEMENT THREE:

Statement of **Consolidated Revenue Funds** for the Year Ended 31st December, 2020

ACTUAL PREVIOUS YEAR(2019)		NOTES	ACTUAL YEAR 2020	FINAL BUDGET 2020	INITIAL/ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
			N	N	N	N	%
207,796,496.23	Opening Balance:		916,152,025.90				
	ADD: REVENUE						
55,290,710,235.44	Statutory Allocations: FAAC	1	48,259,239,997.83	52,736,299,349.00	52,736,299,349.00	-	8.49
-	Value Added Tax Allocation	1	-	-	-	-	-
55,290,710,235.44	Sub-Total - Statutory Allocation		48,259,239,997.83	52,736,299,349.00	52,736,299,349.00		8.49
18,785,240.00	Direct Taxes	2	2,948,400.00	27,980,000.00	27,980,000.00	-	89.46
244,963,452.01	Licenses	2	217,317,270.99	422,004,050.00	422,004,050.00	-	48.50
-	Mining Rents:	2	-	-	-	-	-
-	Royalties	2	-	-	-	-	-
-	Fees:	2	-	-	-	-	-
-	Fines	2	-	-	-	-	-
-	Sales	2	-	-	-	-	-
258,231,446.45	Earnings :	2	246,901,423.97	458,229,080.00	458,229,080.00	-	46.12
30,484,962.22	Sales/Rent of Government Buildings:	2	29,262,750.00	49,180,140.00	49,180,140.00	-	40.50
-	Sale/Rent on Lands and Others:	2	-	-	-	-	-
66,869,910.15	RATES		197,966,842.20	220,003,141.00	220,003,141.00		10.02
-	Repayment: General:	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
358,551.84	Interest Earned	2	10,254.51	1,439,000.00	1,439,000.00	-	99.29
-	10% IGR From State	2	550,062,708.19	550,062,708.19	550,062,708.19	-	-
619,693,562.67	Sub-Total - Independent Revenue		1,244,469,649.86	1,728,898,119.19	1,728,898,119.19		28.02

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

ACTUAL PREVIOUS YEAR(2019)		NOTES	ACTUAL YEAR 2020	FINAL BUDGET 2020	INITIAL/ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	%
-	Other Revenue Sources of L/Govt. (Domestic Grants)	3	543,688,729.52	543,688,729.52	543,688,729.52	-	0.00
56,118,200,294.34	TOTAL REVENUE:		50,963,550,403.11	55,008,886,197.71	55,008,886,197.71	-	7.35
							-
	LESS:EXPENDITURE						-
31,569,555,230.53	Personnel Costs	4	31,236,725,978.77	31,792,119,669.00	31,792,119,669.00	-	1.75
-	Federal/ States/ LGC Govt. Contribution to Pension:	5	-	-	-	-	-
2,805,662,002.55	Overhead Charges:	6	3,691,896,868.51	5,109,854,403.00	5,109,854,403.00	-	27.75
3,381,628,470.85	Consolidated Revenue Fund Charges	7	3,273,066,739.53	4,448,654,120.00	4,448,654,120.00	-	26.43
4,807,092,894.79	Subvention to Parastatals:	8	2,550,000,000.00	3,650,000,000.00	3,650,000,000.00	-	30.14
8,706,018,667.90	Other Operating Activities	9	6,607,672,883.15	7,209,435,220.00	7,209,435,220.00	-	8.35
-	Financial Charges.		-	-	-	-	-
2,186,454,227.50	Other Transfers	10	1,702,000,000.00	1,900,000,000.00	1,900,000,000.00	-	10.42
53,456,411,494.11	TOTAL EXPENDITURE:		49,061,362,469.96	54,110,063,412.00	54,110,063,412.00		9.33
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
-	Repayments: External Loans: FGN/States/ LGC	20	-	-	-	-	-
-	Repayments: FGN/ States/LGC Bonds & Treasury Bonds.	21	-	-	-	-	-
-	Repayments :Nigerian Treasury Bills (NTB)	21	-	-	-	-	-
-	Repayments: Internal Loans	22	936,504,644.34	936,504,644.34	936,504,644.34	-	-
-	Repayments: Internal Development Loans Stock	23				-	-
-	Repayments: Other Internal Loans(Promissory Notes)	24				-	-
2,661,788,800.23	TOTAL EXPENDITURE:		49,997,867,114.30	55,046,568,056.34	55,046,568,056.34	-	
-	OPERATING BALANCE:		965,683,288.81	37,681,858.63	398,271,348.00	-	-
	APPROPRIATIONS/TRANSFERS:						
1,745,636,774.33	Transfer to Capital Development Fund:		835,572,533.98	4,302,794,755.00	4,302,794,755.00	-	-
916,152,025.90	Closing Balance:		130,110,754.83	4,340,476,613.63	3,904,523,407.00	-	

STATEMENT FOUR:

Statement of **Capital Development Fund** for the Year Ended 31st December, 2020

ACTUAL PREVIOUS YEAR 2019		NOTES	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020	INITIAL/ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	PERFORMANCE ON TOTAL
₦			₦	₦	₦	₦	%
-	Opening Balance:		-				
	ADD: REVENUE						
1,745,636,774.33	Transfer from Consolidated Revenue Fund:		835,572,533.98	4,302,794,755.00	4,302,794,755.00	-	-
-	Aid and Grants	11	-	-	-	-	-
-	External Loans: FGN/States/ LGC	20	-	-	-	-	-
-	FGN/ States/LGC Bonds & Treasury Bonds.	21	-	-	-	-	-
-	Internal Loan	22	5,024,000,000.00	5,024,000,000.00	5,024,000,000.00	-	-
-	Development Loan Stock	23	-	-	-	-	-
-	Loan From Other Funds	24	-	-	-	-	-
1,745,636,774.33	TOTAL REVENUE AVAILABLE:		5,859,572,533.98	9,326,794,755.00	9,326,794,755.00	-	-
	LESS: CAPITAL EXPENDITURE						
456,211,710.65	Capital Expenditure: Administrative Sector:	12	1,769,250,338.22	2,785,686,305.00	2,785,686,305.00	-	36.49
790,204,093.62	Capital Expenditure: Economic Sector:	12	2,066,143,516.86	3,205,975,633.00	3,205,975,633.00	-	35.55
-	Capital Expenditure: Law and Justice:	12	-	-	-	-	-
-	Capital Expenditure: Regional Development	12	-	-	-	-	-
499,220,970.06	Capital Expenditure: Social Service Sector:	12	2,024,178,678.90	3,335,132,817.00	3,335,132,817.00	-	39.31
-	Capital Expenditure: Funded from Aid and Grants:	11	-	-	-	-	-
1,745,636,774.33	TOTAL CAPITAL EXPENDITURE:		5,859,572,533.98	9,326,794,755.00	9,326,794,755.00	-	37.17
	Intangible Assets		-				
	CLOSING BALANCE:		-				

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTE 1			
Details			
	REF. NOTE	AMOUNT	AMOUNT
		₦	₦
A- Share of Statutory Allocation from FAAC			
Net Share of Statutory Allocation from FAAC	A	48,259,239,997.83	
Add :Deduction at source for Loan Repayment	B	-	48,259,239,997.83
Share of Statutory Allocation - Other Agencies	C		-
Share of Federal Accounts Allocation- Excess Crude Oil	D		-
Total(GROSS) FAAC Allocation to FGN/SG/LG			48,259,239,997.83
B. Value Added Tax			
Share of Value Added Tax (VAT)	E		-
Total			<u>48,259,239,997.83</u>

NOTE 2			
INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL	BUDGET	VARIANCE
	₦	₦	₦
DIRECT TAXES			
ZONE A			
AGAIE	-	-	-
BIDA	-	200,000.00	200,000.00
EDATI	-	100,000.00	100,000.00
GBAKO	350,000.00	4,950,000.00	4,600,000.00
KATCHA	-	350,000.00	350,000.00
LAPAI	-	-	-
LAVUN	-	2,000,000.00	2,000,000.00
MOKWA	562,500.00	500,000.00	- 62,500.00
TOTAL - DIRECT TAXES ZONE A	912,500.00	8,100,000.00	7,187,500.00

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	860,000.00	860,000.00
GURARA	-	1,300,000.00	1,300,000.00
MINNA	40,000.00	2,000,000.00	1,960,000.00
MUNYA	-	1,100,000.00	1,100,000.00
PAIKORO	-	200,000.00	200,000.00
SHIRORO	-	2,000,000.00	2,000,000.00
SULEJA	-	700,000.00	700,000.00
TAFA	-	300,000.00	300,000.00
TOTAL - DIRECT TAXES ZONE B	40,000.00	8,460,000.00	8,420,000.00
ZONE C			
AGWARA	-	-	0
BORGU	-	-	-
KONTAGORA	124,000.00	1,540,000.00	1,416,000.00
MAGAMA	-	350,000.00	350,000.00
MARIGA	1,468,900.00	6,000,000.00	4,531,100.00
MASHEGU	143,000.00	700,000.00	557,000.00
RAFI	-	800,000.00	800,000.00
RIJAU	190,000.00	680,000.00	490,000.00
WUSHISHI	70,000.00	1,350,000.00	1,280,000.00
Total - Direct Taxes ZONE C	1,995,900.00	11,420,000.00	9,424,100.00
Total - Direct Taxes FOR ALL ZONES	2,948,400.00	27,980,000.00	25,031,600.00
LICENCES			
ZONE A			
AGAIE	2,754,710.00	5,048,000.00	2,293,290.00
BIDA	11,600,367.00	14,073,700.00	2,473,333.00
EDATI	3,348,950.00	6,148,500.00	2,799,550.00
GBAKO	947,200.00	9,685,000.00	8,737,800.00
KATCHA	1,896,194.41	16,432,000.00	14,535,805.59
LAPAI	3,782,150.36	10,419,930.00	6,637,779.64
LAVUN	1,748,090.00	4,598,760.00	2,850,670.00
MOKWA	814,400.00	4,817,600.00	4,003,200.00
TOTAL LICENSES ZONE A	26,892,061.77	71,223,490.00	44,331,428.23

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	19,766,499.77	63,040,000.00	43,273,500.23
GURARA	2,715,200.00	10,856,000.00	8,140,800.00
MINNA	29,086,891.71	62,700,000.00	33,613,108.29
MUNYA	3,916,060.00	7,210,000.00	3,293,940.00
PAIKORO	4,146,220.00	20,000,000.00	15,853,780.00
SHIRORO	7,222,510.00	13,000,000.00	5,777,490.00
SULEJA	74,444,950.00	77,930,000.00	3,485,050.00
TAFI	8,556,190.00	8,953,000.00	396,810.00
TOTAL LICENSES ZONE B	149,854,521.48	263,689,000.00	113,834,478.52
ZONE C			
AGWARA	9,910,120.00	6,430,000.00	- 3,480,120.00
BORGU	2,549,900.00	10,690,000.00	8,140,100.00
KONTAGORA	8,023,507.20	17,065,456.00	9,041,948.80
MAGAMA	4,437,288.00	11,034,000.00	6,596,712.00
MARIGA	8,400,300.00	22,305,000.00	13,904,700.00
MASHEGU	4,326,000.00	8,702,104.00	4,376,104.00
RAFI	1,721,122.54	4,550,000.00	2,828,877.46
RIJAU	956,450.00	2,300,000.00	1,343,550.00
WUSHISHI	246,000.00	4,015,000.00	3,769,000.00
TOTAL LICENSES ZONE C	40,570,687.74	87,091,560.00	46,520,872.26
TOTAL LICENSES FOR ALL ZONES	217,317,270.99	422,004,050.00	204,686,779.01
FEES			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	-	-
GBAKO	-	-	-
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	-	-	-
MOKWA	-	-	-
TOTAL FEES ZONE A	-	-	-

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	-	-
GURARA	-	-	-
MINNA	-	-	-
MUNYA	-	-	-
PAIKORO	-	-	-
SHIRORO	-	-	-
SULEJA	-	-	-
TAFA	-	-	-
TOTAL FEES ZONE B	-	-	-
ZONE C			
AGWARA	-	-	-
BORGU	-	-	-
KONTAGORA	-	-	-
MAGAMA	-	-	-
MARIGA	-	-	-
MASHEGU	-	-	-
RAFI	-	-	-
RIJAU	-	-	-
WUSHISHI	-	-	-
TOTAL FEES ZONE C	-	-	-
TOTAL FEES FOR ALL ZONES	-	-	-
FINE			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	-	-
GBAKO	-	-	-
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	-	-	-
MOKWA	-	-	-
TOTAL FINE ZONE A	-	-	-

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	-	-
GURARA	-	-	-
MINNA	-	-	-
MUNYA	-	-	-
PAIKORO	-	-	-
SHIRORO	-	-	-
SULEJA	-	-	-
TAFA	-	-	-
TOTAL FINE ZONE B	-	-	-
ZONE C			
AGWARA	-	-	-
BORGU	-	-	-
KONTAGORA	-	-	-
MAGAMA	-	-	-
MARIGA	-	-	-
MASHEGU	-	-	-
RAFI	-	-	-
RIJAU	-	-	-
WUSHISHI	-	-	-
TOTAL FINE ZONE C	-	-	-
TOTAL FINE FOR ALL ZONES	-	-	-
SALES			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	-	-
GBAKO	-	-	-
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	-	-	-
MOKWA	-	-	-
TOTAL SALES ZONE A	-	-	-

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	-	-
GURARA	-	-	-
MINNA	-	-	-
MUNYA	-	-	-
PAIKORO	-	-	-
SHIRORO	-	-	-
SULEJA	-	-	-
TAFA	-	-	-
TOTAL SALES ZONE B	-	-	-
ZONE C			
AGWARA	-	-	-
BORGU	-	-	-
KONTAGORA	-	-	-
MAGAMA	-	-	-
MARIGA	-	-	-
MASHEGU	-	-	-
RAFI	-	-	-
RIJAU	-	-	-
WUSHISHI	-	-	-
TOTAL SALES ZONE C	-	-	-
TOTAL SALES FOR ALL ZONES	-	-	-
EARNINGS			
ZONE A			
AGAIE	3,332,211.83	4,199,220.00	867,008.17
BIDA	16,718,643.00	31,349,399.00	14,630,756.00
EDATI	1,154,994.31	7,580,000.00	6,425,005.69
GBAKO	4,105,018.00	13,315,000.00	9,209,982.00
KATCHA	4,792,024.14	13,194,000.00	8,401,975.86
LAPAI	5,913,821.04	3,849,210.00	- 2,064,611.04
LAVUN	2,668,820.00	9,555,000.00	6,886,180.00
MOKWA	15,546,704.66	15,956,780.00	410,075.34
TOTAL EARNINGS ZONE A	54,232,236.98	98,998,609.00	44,766,372.02

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And Auditor General's Report for the year ended, 31st December, 2020

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	5,995,940.00	11,720,000.00	5,724,060.00
GURARA	7,132,640.00	14,862,000.00	7,729,360.00
MINNA	38,022,463.54	71,850,000.00	33,827,536.46
MUNYA	3,143,020.00	5,046,966.00	1,903,946.00
PAIKORO	16,335,310.00	26,000,000.00	9,664,690.00
SHIRORO	2,229,450.00	13,200,000.00	10,970,550.00
SULEJA	65,447,461.00	126,600,000.00	61,152,539.00
TAFI	1,487,260.00	2,450,000.00	962,740.00
TOTAL EARNINGS ZONE B	139,793,544.54	271,728,966.00	131,935,421.46
ZONE C			
AGWARA	1,315,550.00	9,250,000.00	7,934,450.00
BORGU	4,095,245.11	23,960,100.00	19,864,854.89
KONTAGORA	18,740,710.33	9,327,000.00	- 9,413,710.33
MAGAMA	4,651,055.59	7,400,000.00	2,748,944.41
MARIGA	10,429,689.33	11,005,500.00	575,810.67
MASHEGU	4,243,790.55	10,673,905.00	6,430,114.45
RAFI	2,967,200.00	5,200,000.00	2,232,800.00
RIJAU	3,076,716.54	4,500,000.00	1,423,283.46
WUSHISHI	3,355,685.00	6,185,000.00	2,829,315.00
TOTAL EARNINGS ZONE C	52,875,642.45	87,501,505.00	34,625,862.55
TOTAL EARNINGS FOR ALL ZONES	246,901,423.97	458,229,080.00	211,327,656.03
SALES/RENT OF GOVERNMENT BUILDINGS			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	650,000.00	650,000.00
GBAKO	897,200.00	2,840,000.00	1,942,800.00
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	239,000.00	1,191,240.00	952,240.00
MOKWA	402,500.00	1,500,000.00	1,097,500.00
TOTAL SALES/RENT OF GOVERNMENT BUILDINGS ZONE A	1,538,700.00	6,181,240.00	4,642,540.00

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	250,000.00	250,000.00
GURARA	40,000.00	1,700,000.00	1,660,000.00
MINNA	342,000.00	3,500,000.00	3,158,000.00
MUNYA	-	-	-
PAIKORO	1,037,000.00	5,600,000.00	4,563,000.00
SHIRORO	-	1,000,000.00	1,000,000.00
SULEJA	13,566,500.00	17,000,000.00	3,433,500.00
TAFA	-	-	-
TOTAL SALES/RENT OF GOVERNMENT BUILDINGS ZONE B	14,985,500.00	29,050,000.00	14,064,500.00
ZONE C			
AGWARA	-	-	-
BORGU	920,000.00	3,669,900.00	2,749,900.00
KONTAGORA	6,379,400.00	3,100,000.00	- 3,279,400.00
MAGAMA	434,650.00	500,000.00	65,350.00
MARIGA	1,000.00	600,000.00	599,000.00
MASHEGU	500,000.00	3,379,000.00	2,879,000.00
RAFI	-	-	-
RIJAU	918,000.00	1,200,000.00	282,000.00
WUSHISHI	3,585,500.00	1,500,000.00	- 2,085,500.00
TOTAL SALES/RENT OF GOVERNMENT BUILDINGS ZONE C	12,738,550.00	13,948,900.00	1,210,350.00
TOTAL SALES/RENT OF GOVERNMENT BUILDINGS ALL ZONES	29,262,750.00	49,180,140.00	19,917,390.00
SALE/RENT ON LANDS AND OTHERS:			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	-	-
GBAKO	-	-	-
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	-	-	-
MOKWA	-	-	-
TOTAL SALES OF LACAL GOVERNMENT LAND & OTHER ZONE A	-	-	-

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	-	-
GURARA	-	-	-
MINNA	-	-	-
MUNYA	-	-	-
PAIKORO	-	-	-
SHIRORO	-	-	-
SULEJA	-	-	-
TAFI	-	-	-
TOTAL SALES OF LOCAL GOVERNMENT LAND & OTHER ZONE B	-	-	-
ZONE C			
AGWARA	-	-	-
BORGU	-	-	-
KONTAGORA	-	-	-
MAGAMA	-	-	-
MARIGA	-	-	-
MASHEGU	-	-	-
RAFI	-	-	-
RIJAU	-	-	-
WUSHISHI	-	-	-
TOTAL SALES OF LOCAL GOVERNMENT LAND & OTHER ZONE C	-	-	-
TOTAL SALES OF LOCAL GOVT FOR ALL ZONES	-	-	-
RATES			
ZONE A			
AGAIE	60,000.00	1,600,000.00	1,540,000.00
BIDA	19,275,994.00	6,714,000.00	- 12,561,994.00
EDATI	69,500.00	200,000.00	130,500.00
GBAKO	530,150.00	2,276,000.00	1,745,850.00
KATCHA	695,200.00	2,000,000.00	1,304,800.00
LAPAI	-	1,673,160.00	1,673,160.00
LAVUN	420,000.00	2,250,000.00	1,830,000.00
MOKWA	17,847,800.00	30,000,000.00	12,152,200.00
TOTAL RATES ZONE A	38,898,644.00	46,713,160.00	7,814,516.00

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	5,895,200.00	17,230,000.00	11,334,800.00
GURARA	11,568,867.00	15,720,181.00	4,151,314.00
MINNA	12,474,072.00	35,500,000.00	23,025,928.00
MUNYA	-	3,000,000.00	3,000,000.00
PAIKORO	1,767,000.00	5,000,000.00	3,233,000.00
SHIRORO	100,988,550.00	25,000,000.00	- 75,988,550.00
SULEJA	8,948,500.00	17,000,000.00	8,051,500.00
TAFA	3,959,010.00	7,953,800.00	3,994,790.00
TOTAL RATES ZONE B	145,601,199.00	126,403,981.00	- 19,197,218.00
ZONE C			
AGWARA	-	-	-
BORGU	734,500.00	21,680,000.00	20,945,500.00
KONTAGORA	4,705,499.20	5,450,000.00	744,500.80
MAGAMA	-	6,656,000.00	6,656,000.00
MARIGA	-	300,000.00	300,000.00
MASHEGU	560,000.00	2,500,000.00	1,940,000.00
RAFI	6,804,000.00	3,000,000.00	- 3,804,000.00
RIJAU	190,000.00	300,000.00	110,000.00
WUSHISHI	473,000.00	7,000,000.00	6,527,000.00
TOTAL RATES ZONE C	13,466,999.20	46,886,000.00	33,419,000.80
TOTAL RATES FOR ALL ZONES	197,966,842.20	220,003,141.00	22,036,298.80
INVESTMENT INCOME			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	-	-
GBAKO	-	-	-
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	-	-	-
MOKWA	-	-	-
TOTAL INVESTMENT INCOME ZONE A	-	-	-

CONSOLIDATED FINANCIAL STATEMENT

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	-	-
GURARA	-	-	-
MINNA	-	-	-
MUNYA	-	-	-
PAIKORO	-	-	-
SHIRORO	-	-	-
SULEJA	-	-	-
TAFA	-	-	-
TOTAL INVESTMENT INCOME ZONE B	-	-	-
ZONE C			
AGWARA	-	-	-
BORGU	-	-	-
KONTAGORA	-	-	-
MAGAMA	-	-	-
MARIGA	-	-	-
MASHEGU	-	-	-
RAFI	-	-	-
RIJAU	-	-	-
WUSHISHI	-	-	-
TOTAL INVESTMENT INCOME ZONE C	-	-	-
TOTAL INVESTMENT INCOME FOR ALL ZONES	-	-	-
INTEREST EARNED			
ZONE A			
AGAIE	-	-	-
BIDA	-	-	-
EDATI	-	-	-
GBAKO	-	-	-
KATCHA	-	-	-
LAPAI	-	-	-
LAVUN	-	325,000.00	325,000.00
MOKWA	42.00	4,000.00	3,958.00
TOTAL INTEREST EARNED ZONE A	42.00	329,000.00	328,958.00

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	-	190,000.00	190,000.00
GURARA	-	30,000.00	30,000.00
MINNA	-	-	-
MUNYA	-	20,000.00	20,000.00
PAIKORO	6,302.07	20,000.00	13,697.93
SHIRORO	-	300,000.00	300,000.00
SULEJA	-	200,000.00	200,000.00
TAFI	-	-	-
TOTAL INTEREST EARNED ZONE B	6,302.07	760,000.00	753,697.93
ZONE C			
AGWARA	-	-	-
BORGU	-	-	-
KONTAGORA	-	150,000.00	150,000.00
MAGAMA	-	-	-
MARIGA	-	200,000.00	200,000.00
MASHEGU	-	-	-
RAFI	3,910.44	-	- 3,910.44
RIJAU	-	-	-
WUSHISHI	-	-	-
TOTAL INTEREST EARNED ZONE C	3,910.44	350,000.00	346,089.56
TOTAL INTEREST EARNED FOR ALL ZONES	10,254.51	1,439,000.00	1,428,745.49
10% IGR FROM STATE			
ZONE A			
AGAIE	22,002,508.32	22,002,508.32	-
BIDA	22,002,508.32	22,002,508.32	-
EDATI	22,002,508.32	22,002,508.32	-
GBAKO	22,002,508.32	22,002,508.32	-
KATCHA	22,002,508.32	22,002,508.32	-
LAPAI	22,002,508.32	22,002,508.32	-
LAVUN	22,002,508.32	22,002,508.32	-
MOKWA	22,002,508.32	22,002,508.32	-
TOTAL 10% IGR FROM STATE ZONE A	176,020,066.56	176,020,066.56	-

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INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO	22,002,508.32	22,002,508.32	-
GURARA	22,002,508.32	22,002,508.32	-
MINNA	22,002,508.51	22,002,508.51	-
MUNYA	22,002,508.32	22,002,508.32	-
PAIKORO	22,002,508.32	22,002,508.32	-
SHIRORO	22,002,508.32	22,002,508.32	-
SULEJA	22,002,508.32	22,002,508.32	-
TAFA	22,002,508.32	22,002,508.32	-
TOTAL 10% IGR FROM STATE ZONE B	176,020,066.75	176,020,066.75	-
ZONE C			
AGWARA	22,002,508.32	22,002,508.32	-
BORGU	22,002,508.32	22,002,508.32	-
KONTAGORA	22,002,508.32	22,002,508.32	-
MAGAMA	22,002,508.32	22,002,508.32	-
MARIGA	22,002,508.32	22,002,508.32	-
MASHEGU	22,002,508.32	22,002,508.32	-
RAFI	22,002,508.32	22,002,508.32	-
RIJAU	22,002,508.32	22,002,508.32	-
WUSHISHI	22,002,508.32	22,002,508.32	-
TOTAL 10% IGR FROM STATE ZONE C	198,022,574.88	198,022,574.88	-
TOTAL 10% IGR FROM STATE FOR ALL ZONES	550,062,708.19	550,062,708.19	-
TOTAL - INDEPENDENT REVENUE	1,244,469,649.86	1,728,898,119.19	484,428,469.33

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NOTE 3			
OTHER REVENUE SOURCES OF LOCAL GOVERNMENT (DOMESTIC GRANTS)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE	21,747,549.18	21,747,549.18	-
BIDA	21,747,549.18	21,747,549.18	-
EDATI	21,747,549.18	21,747,549.18	-
GBAKO	21,747,549.18	21,747,549.18	-
KATCHA	21,747,549.18	21,747,549.18	-
LAPAI	21,747,549.18	21,747,549.18	-
LAVUN	21,747,549.18	21,747,549.18	-
MOKWA	21,747,549.18	21,747,549.18	-
TOTAL OTHER REVENUE SOURCES OF THE L/GOVT(DOMESTIC GRANT) ZONE A	173,980,393.45	173,980,393.45	-
ZONE B			
BOSSO	21,747,549.18	21,747,549.18	-
GURARA	21,747,549.18	21,747,549.18	-
MINNA	21,747,549.18	21,747,549.18	-
MUNYA	21,747,549.18	21,747,549.18	-
PAIKORO	21,747,549.18	21,747,549.18	-
SHIRORO	21,747,549.18	21,747,549.18	-
SULEJA	21,747,549.18	21,747,549.18	-
TAFA	21,747,549.18	21,747,549.18	-
TOTAL OTHER REVENUE SOURCES OF L/GOVT(DOMESTIC GRANTS) ZONE B	173,980,393.45	173,980,393.45	-
ZONE C			
AGWARA	21,747,549.18	21,747,549.18	-
BORGU	21,747,549.18	21,747,549.18	-
KONTAGORA	21,747,549.18	21,747,549.18	-
MAGAMA	21,747,549.18	21,747,549.18	-
MARIGA	21,747,549.18	21,747,549.18	-
MASHEGU	21,747,549.18	21,747,549.18	-
RAFI	21,747,549.18	21,747,549.18	-
RIJAU	21,747,549.18	21,747,549.18	-
WUSHISHI	21,747,549.18	21,747,549.18	-
TOTAL OTHER REVENUE SOURCES OF L/GOVT(DOMESTIC GRANTS) ZONE C	195,727,942.63	195,727,942.63	-
TOTAL OTHER REVENUE SOURCES OF L/GOVT(DOMESTIC GRANTS) FOR ALL ZONES	543,688,729.52	543,688,729.52	-

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NOTE 4

A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
ZONE A				
AGAIE LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	193,824,572.70	194,635,109.00	810,536.30	CRF Charges in Note 3
ECONOMIC SECTOR	368,414,197.01	370,360,574.00	1,946,376.99	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	917,126,684.55	920,915,158.00	3,788,473.45	
TOTAL PERSONNEL COST	1,479,365,454.26	1,485,910,841.00	6,545,386.74	
BIDA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	115,703,646.07	121,234,912.00	5,531,265.93	CRF Charges in Note 3
ECONOMIC SECTOR	295,532,862.83	300,180,421.00	4,647,558.17	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	931,126,933.67	940,813,229.00	9,686,295.33	
TOTAL PERSONNEL COST	1,342,363,442.57	1,362,228,562.00	19,865,119.43	
EDATI LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	98,061,828.92	101,711,956.00	3,650,127.08	CRF Charges in Note 3
ECONOMIC SECTOR	220,960,793.27	224,488,981.00	3,528,187.73	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	642,355,647.42	644,961,801.00	2,606,153.58	
TOTAL PERSONNEL COST	961,378,269.61	971,162,738.00	9,784,468.39	
GBAKO LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	190,557,628.52	191,042,017.00	484,388.48	CRF Charges in Note 3
ECONOMIC SECTOR	343,226,232.27	344,441,164.00	1,214,931.73	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	742,830,211.80	754,946,174.00	12,115,962.20	
TOTAL PERSONNEL COST	1,276,614,072.59	1,290,429,355.00	13,815,282.41	

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A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
KATCHA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	157,415,297.83	161,788,848.00	4,373,550.17	CRF Charges in Note 3
ECONOMIC SECTOR	465,130,207.44	470,612,824.00	5,482,616.56	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	1,136,484,903.35	1,140,131,995.00	3,647,091.65	
TOTAL PERSONNEL COST	1,759,030,408.62	1,772,533,667.00	13,503,258.38	
LAPAI LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	346,692,485.65	351,331,431.00	4,638,945.35	CRF Charges in Note 3
ECONOMIC SECTOR	471,315,038.66	476,673,173.00	5,358,134.34	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	885,185,577.38	887,077,768.00	1,892,190.62	
TOTAL PERSONNEL COST	1,703,193,101.69	1,715,082,372.00	11,889,270.31	
LAVAN LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	131,940,174.96	140,129,400.00	8,189,225.04	CRF Charges in Note 3
ECONOMIC SECTOR	402,882,702.48	406,470,619.00	3,587,916.52	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	1,258,961,077.32	1,262,573,508.00	3,612,430.68	
TOTAL PERSONNEL COST	1,793,783,954.76	1,809,173,527.00	15,389,572.24	
MOKWA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	133,147,100.35	134,462,157.00	1,315,056.65	CRF Charges in Note 3
ECONOMIC SECTOR	442,534,843.27	450,507,506.00	7,972,662.73	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	932,824,862.27	942,451,763.00	9,626,900.73	
TOTAL PERSONNEL COST	1,508,506,805.89	1,527,421,426.00	18,914,620.11	
TOTAL PERSONNEL COST FOR ZONE A	11,824,235,509.99	11,933,942,488.00	109,706,978.01	

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A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
ZONE B				
BOSSO LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	95,506,345.47	98,575,556.00	3,069,210.53	CRF Charges in Note 3
ECONOMIC SECTOR	317,276,873.01	320,482,130.00	3,205,256.99	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	1,078,910,535.07	1,080,284,549.00	1,374,013.93	
TOTAL PERSONNEL COST	1,491,693,753.55	1,499,342,235.00	7,648,481.45	
GURARA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	96,657,459.69	98,906,357.00	2,248,897.31	CRF Charges in Note 3
ECONOMIC SECTOR	203,210,953.81	210,269,018.00	7,058,064.19	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	614,294,672.09	617,588,348.00	3,293,675.91	
TOTAL PERSONNEL COST	914,163,085.59	926,763,723.00	12,600,637.41	
MINNA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	191,547,427.44	200,104,087.00	8,556,659.56	CRF Charges in Note 3
ECONOMIC SECTOR	567,721,757.87	576,216,675.00	8,494,917.13	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	1,906,139,554.11	1,921,550,003.00	15,410,448.89	
TOTAL PERSONNEL COST	2,665,408,739.42	2,697,870,765.00	32,462,025.58	
MUNYA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	102,143,852.68	114,760,398.00	12,616,545.32	CRF Charges in Note 3
ECONOMIC SECTOR	209,969,560.80	216,638,065.00	6,668,504.20	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	448,958,276.31	453,244,612.00	4,286,335.69	
TOTAL PERSONNEL COST	761,071,689.79	784,643,075.00	23,571,385.21	

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A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
PAIKORO LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	112,425,560.24	114,691,664.00	2,266,103.76	CRF Charges in Note 3
ECONOMIC SECTOR	370,262,365.36	379,348,865.00	9,086,499.64	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	1,048,216,359.44	1,078,193,811.00	29,977,451.56	
TOTAL PERSONNEL COST	1,530,904,285.04	1,572,234,340.00	41,330,054.96	
SHIRORO LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	326,152,958.93	329,301,471.00	3,148,512.07	CRF Charges in Note 3
ECONOMIC SECTOR	502,374,011.27	504,310,950.00	1,936,938.73	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	1,359,246,684.79	1,360,914,440.00	1,667,755.21	
TOTAL PERSONNEL COST	2,187,773,654.99	2,194,526,861.00	6,753,206.01	
SULEJA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	114,920,104.78	123,921,870.00	9,001,765.22	CRF Charges in Note 3
ECONOMIC SECTOR	220,629,440.05	223,385,531.00	2,756,090.95	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	728,319,386.10	731,174,440.00	2,855,053.90	
TOTAL PERSONNEL COST	1,063,868,930.93	1,078,481,841.00	14,612,910.07	
TAFA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	111,844,830.31	114,888,425.00	3,043,594.69	CRF Charges in Note 3
ECONOMIC SECTOR	143,123,271.84	152,109,258.00	8,985,986.16	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	447,853,532.79	453,863,204.00	6,009,671.21	
TOTAL PERSONNEL COST	702,821,634.94	720,860,887.00	18,039,252.06	
TOTAL PERSONNEL COST FOR ZONE B	11,317,705,774.25	11,474,723,727.00	157,017,952.75	

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A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
ZONE C				
AGWARA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	113,115,398.78	120,926,952.00	7,811,553.22	CRF Charges in Note 3
ECONOMIC SECTOR	222,173,891.56	230,544,996.00	8,371,104.44	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	412,588,579.44	423,532,335.00	10,943,755.56	
TOTAL PERSONNEL COST	747,877,869.78	775,004,283.00	27,126,413.22	
BORGU LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	163,537,937.70	176,878,468.00	13,340,530.30	CRF Charges in Note 3
ECONOMIC SECTOR	298,966,447.89	305,731,819.00	6,765,371.11	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	860,472,203.26	872,337,779.00	11,865,575.74	
TOTAL PERSONNEL COST	1,322,976,588.85	1,354,948,066.00	31,971,477.15	
KONTAGORA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	120,840,829.50	128,528,914.00	7,688,084.50	CRF Charges in Note 3
ECONOMIC SECTOR	253,851,837.95	259,834,320.00	5,982,482.05	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	527,483,661.75	533,388,097.00	5,904,435.25	
TOTAL PERSONNEL COST	902,176,329.20	921,751,331.00	19,575,001.80	
MAGAMA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	123,077,323.51	124,218,772.00	1,141,448.49	CRF Charges in Note 3
ECONOMIC SECTOR	215,914,443.09	223,246,183.00	7,331,739.91	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	524,927,199.51	530,430,445.00	5,503,245.49	
TOTAL PERSONNEL COST	863,918,966.11	877,895,400.00	13,976,433.89	

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A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
MAARIGA LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	109,437,071.70	120,170,802.00	10,733,730.30	CRF Charges in Note 3
ECONOMIC SECTOR	243,536,193.78	247,645,625.00	4,109,431.22	
LAW AND JUSTICE SECTOR			-	
REGIONAL SECTOR			-	
SOCIAL SECTOR	633,329,064.86	686,459,651.00	53,130,586.14	
TOTAL PERSONNEL COST	986,302,330.34	1,054,276,078.00	67,973,747.66	
MASHEGU LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	114,478,951.75	126,344,457.00	11,865,505.25	CRF Charges in Note 3
ECONOMIC SECTOR	178,936,487.52	182,656,394.00	3,719,906.48	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	462,113,744.51	503,474,699.00	41,360,954.49	
TOTAL PERSONNEL COST	755,529,183.78	812,475,550.00	56,946,366.22	
RAFI LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	163,998,914.05	170,550,731.00	6,551,816.95	CRF Charges in Note 3
ECONOMIC SECTOR	274,070,697.56	288,820,932.00	14,750,234.44	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	555,506,641.07	569,980,351.00	14,473,709.93	
TOTAL PERSONNEL COST	993,576,252.68	1,029,352,014.00	35,775,761.32	
RIJAU LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	141,077,747.76	143,309,694.00	2,231,946.24	CRF Charges in Note 3
ECONOMIC SECTOR	243,920,086.81	245,622,584.00	1,702,497.19	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	585,638,335.34	590,432,267.00	4,793,931.66	
TOTAL PERSONNEL COST	970,636,169.91	979,364,545.00	8,728,375.09	

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A - PERSONNEL COSTS	ACTUAL ₦	BUDGET ₦	VARIANCE ₦	REMARKS
WUSHISHI LOCAL GOVERNMENT				
ADMINISTRATIVE SECTOR	86,028,769.04	98,050,050.00	12,021,280.96	CRF Charges in Note 3
ECONOMIC SECTOR	138,000,079.41	150,268,712.00	12,268,632.59	
LAW AND JUSTICE SECTOR	-	-	-	
REGIONAL SECTOR	-	-	-	
SOCIAL SECTOR	327,762,155.43	330,067,425.00	2,305,269.57	
TOTAL PERSONNEL COST	551,791,003.88	578,386,187.00	26,595,183.12	
TOTAL PERSONNEL COST ZONE C	8,094,784,694.53	8,383,453,454.00	288,668,759.47	
TOTAL PERSONNEL COST ZONE FOR ALL ZONES	31,236,725,978.77	31,792,119,669.00	555,393,690.23	

NOTE 5

EMPLOYERS CONTRIBUTION TO PENSION ACCORDING TO SECTOR	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
LIST OF MDA: ADMINISTRATIVE SECTOR	-	-	-
LIST OF MDA: ECONOMIC SECTOR	-	-	-
LIST OF MDA: LAW AND JUSTICE SECTOR	-	-	-
LIS OF MDA: REGIONAL SECTOR	-	-	-
LIST OF MDA: SECTOR	-	-	-
TOTAL EMPLOYERS CONTRIBUTION TO PENSION	-	-	-

NOTE 6

OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE LOOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	126,404,002.00	203,248,630.00	76,844,628.00
ECONOMIC SECTOR	16,657,136.96	32,057,830.00	15,400,693.04
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,525,000.00	16,393,540.00	7,868,540.00
TOTAL OVERHEAD COST	151,586,138.96	251,700,000.00	100,113,861.04

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OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
BIDA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	94,642,752.38	100,409,267.42	5,766,515.04
ECONOMIC SECTOR	16,457,671.75	59,205,252.66	42,747,580.91
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	5,312,346.00	19,093,065.92	13,780,719.92
TOTAL OVERHEAD COST	116,412,770.13	178,707,586.00	62,294,815.87
EDATI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	80,728,500.00	143,218,860.00	62,490,360.00
ECONOMIC SECTOR	19,925,366.96	30,164,140.00	10,238,773.04
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	12,445,000.00	31,317,000.00	18,872,000.00
TOTAL OVERHEAD COST	113,098,866.96	204,700,000.00	91,601,133.04
GBAKO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	81,644,749.29	120,994,959.50	39,350,210.21
ECONOMIC SECTOR	11,208,500.00	18,332,641.50	7,124,141.50
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	6,584,000.00	17,817,399.00	11,233,399.00
TOTAL OVERHEAD COST	99,437,249.29	157,145,000.00	57,707,750.71
KATCHA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	70,871,116.53	110,877,120.00	40,006,003.47
ECONOMIC SECTOR	87,878,830.02	137,494,640.00	49,615,809.98
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	1,303,500.00	22,060,240.00	20,756,740.00
TOTAL OVERHEAD COST	160,053,446.55	270,432,000.00	110,378,553.45

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OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
LAPAI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	102,640,215.53	143,314,500.00	40,674,284.47
ECONOMIC SECTOR	9,294,420.52	22,039,550.00	12,745,129.48
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	492,000.00	1,145,950.00	653,950.00
TOTAL OVERHEAD COST	112,426,636.05	166,500,000.00	54,073,363.95
LAVUN LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	71,182,000.00	100,171,556.13	28,989,556.13
ECONOMIC SECTOR	19,609,208.00	32,713,072.49	13,103,864.49
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	1,768,000.00	7,455,496.38	5,687,496.38
TOTAL OVERHEAD COST	92,559,208.00	140,340,125.00	47,780,917.00
MOKWA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	89,225,572.77	104,432,000.00	15,206,427.23
ECONOMIC SECTOR	20,056,660.23	45,946,092.00	25,889,431.77
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	2,260,000.00	5,161,908.00	2,901,908.00
TOTAL OVERHEAD COST	111,542,233.00	155,540,000.00	43,997,767.00
TOTAL OVERHEAD COST ZONE A	957,116,548.94	1,525,064,711.00	567,948,162.06
ZONE B			
BOSSO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	146,579,875.86	157,050,250.00	10,470,374.14
ECONOMIC SECTOR	27,165,770.76	44,315,525.00	17,149,754.24
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	15,879,560.25	25,884,225.00	10,004,664.75
TOTAL OVERHEAD COST	189,625,206.87	227,250,000.00	37,624,793.13

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OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
GURARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	80,587,100.00	91,136,413.14	10,549,313.14
ECONOMIC SECTOR	79,306,046.78	89,692,704.17	10,386,657.39
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	1,695,000.00	1,918,853.69	223,853.69
TOTAL OVERHEAD COST	161,588,146.78	182,747,971.00	21,159,824.22
CHANCHAGA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	125,398,442.38	161,515,648.00	- 19,923,626.38
ECONOMIC SECTOR	73,384,146.54	105,474,816.00	32,090,669.46
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	16,525,000.00	30,529,536.00	14,004,536.00
TOTAL OVERHEAD COST	215,307,588.92	297,520,000.00	82,212,411.08
MUNYA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	83,912,800.00	120,518,345.50	36,605,545.50
ECONOMIC SECTOR	11,877,712.45	38,306,930.00	26,429,217.55
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	4,906,800.00	15,809,724.50	10,902,924.50
TOTAL OVERHEAD COST	100,697,312.45	174,635,000.00	73,937,687.55
PAIKORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	98,745,449.23	110,504,650.00	11,759,200.77
ECONOMIC SECTOR	56,444,655.92	60,317,750.00	3,873,094.08
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	5,396,000.00	7,677,600.00	2,281,600.00
TOTAL OVERHEAD COST	160,586,105.15	178,500,000.00	17,913,894.85

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OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
SHIRORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	137,798,406.07	147,999,520.00	10,201,113.93
ECONOMIC SECTOR	25,360,269.74	30,927,000.00	5,566,730.26
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	3,188,000.00	3,873,480.00	685,480.00
TOTAL OVERHEAD COST	166,346,675.81	182,800,000.00	16,453,324.19
SULEJA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	145,859,272.57	168,081,150.00	22,221,877.43
ECONOMIC SECTOR	48,688,498.24	72,797,550.00	24,109,051.76
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	13,788,800.00	20,621,300.00	6,832,500.00
TOTAL OVERHEAD COST	208,336,570.81	261,500,000.00	53,163,429.19
TAFA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	161,590,278.49	182,422,062.73	20,831,784.24
ECONOMIC SECTOR	86,432,328.19	108,286,958.65	21,854,630.46
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	4,133,000.00	5,180,589.62	1,047,589.62
TOTAL OVERHEAD COST	252,155,606.68	295,889,611.00	43,734,004.32
TOTAL OVERHEAD COST ZONE B	1,454,643,213.47	1,800,842,582.00	346,199,368.53
ZONE C			
AGWARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	83,921,000.00	126,951,000.00	43,030,000.00
ECONOMIC SECTOR	20,127,570.06	44,019,450.00	23,891,879.94
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	5,510,000.00	17,529,550.00	12,019,550.00
TOTAL OVERHEAD COST	109,558,570.06	188,500,000.00	78,941,429.94

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And Auditor General's Report for the year ended, 31st December, 2020

OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
BORGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	67,456,000.00	90,817,369.45	23,361,369.45
ECONOMIC SECTOR	41,616,897.98	65,553,238.53	23,936,340.55
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	3,123,873.67	13,907,738.02	10,783,864.35
TOTAL OVERHEAD COST	112,196,771.65	170,278,346.00	58,081,574.35
KONTAGORA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	97,563,284.41	132,597,720.00	35,034,435.59
ECONOMIC SECTOR	69,919,247.30	92,689,530.00	22,770,282.70
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	5,622,000.00	13,412,750.00	7,790,750.00
TOTAL OVERHEAD COST	173,104,531.71	238,700,000.00	65,595,468.29
MAGAMA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	84,149,400.00	110,726,330.00	26,576,930.00
ECONOMIC SECTOR	15,373,636.25	30,419,970.00	15,046,333.75
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	5,130,000.00	12,153,700.00	7,023,700.00
TOTAL OVERHEAD COST	104,653,036.25	153,300,000.00	48,646,963.75
MARIGA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	130,163,827.16	136,800,000.00	6,636,172.84
ECONOMIC SECTOR	116,815,472.58	122,778,000.00	5,962,527.42
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	24,200,000.00	25,422,000.00	1,222,000.00
TOTAL OVERHEAD COST	271,179,299.74	285,000,000.00	13,820,700.26

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

OVERHEAD COST	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
MASHEGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	74,047,000.00	121,761,925.25	47,714,925.25
ECONOMIC SECTOR	26,217,634.05	60,830,491.78	34,612,857.73
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	985,000.00	8,645,002.97	7,660,002.97
TOTAL OVERHEAD COST	101,249,634.05	191,237,420.00	89,987,785.95
RAFI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	130,552,846.00	169,946,648.00	39,393,802.00
ECONOMIC SECTOR	39,116,005.61	80,884,488.00	41,768,482.39
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	2,203,000.00	4,548,864.00	2,345,864.00
TOTAL OVERHEAD COST	171,871,851.61	255,380,000.00	83,508,148.39
RIJAU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	116,022,457.12	130,804,400.00	14,781,942.88
ECONOMIC SECTOR	3,814,440.91	8,843,920.00	5,029,479.09
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	1,840,000.00	5,713,840.00	3,873,840.00
TOTAL OVERHEAD COST	121,676,898.03	145,362,160.00	23,685,261.97
WUSHISHI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	65,523,500.00	102,652,505.28	37,129,005.28
ECONOMIC SECTOR	48,473,013.00	65,127,697.70	16,654,684.70
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	650,000.00	1,821,731.02	1,171,731.02
TOTAL OVERHEAD COST	114,646,513.00	169,601,934.00	54,955,421.00
TOTAL OVERHEAD COST ZONE C	1,280,137,106.10	1,797,359,860.00	517,222,753.90
TOTAL OVERHEAD COST FOR ALL ZONE	3,691,896,868.51	5,123,267,153.00	1,431,370,284.49

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And Auditor General's Report for the year ended, 31st December, 2020

NOTE 7

CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE LOCAL GOVERNMENT			
MONTHLY PENSION	150,845,394.43	205,082,954.00	54,237,559.57
TOTAL CONSOLIDATED REVENUE FUND CHARGES	150,845,394.43	205,082,954.00	54,237,559.57
BIDA LOCAL GOVERNMENT			
MONTHLY PENSION	277,137,876.89	376,801,003.00	99,663,126.11
TOTAL CONSOLIDATED REVENUE FUND CHARGES	277,137,876.89	376,801,003.00	99,663,126.11
EDATI LOCAL GOVERNMENT			
MONTHLY PENSION	82,960,385.12	112,550,949.00	29,590,563.88
TOTAL CONSOLIDATED REVENUE FUND CHARGES	82,960,385.12	112,550,949.00	29,590,563.88
GBAKO LOCAL GOVERNMENT			
MONTHLY PENSION	135,051,803.65	183,729,415.00	48,677,611.35
TOTAL CONSOLIDATED REVENUE FUND CHARGES	135,051,803.65	183,729,415.00	48,677,611.35
KATCHA LOCAL GOVERNMENT			
MONTHLY PENSION	126,353,206.81	171,718,049.00	45,364,842.19
TOTAL CONSOLIDATED REVENUE FUND CHARGES	126,353,206.81	171,718,049.00	45,364,842.19
LAPAI LOCAL GOVERNMENT			
MONTHLY PENSION	172,315,428.01	233,999,206.00	61,683,777.99
TOTAL CONSOLIDATED REVENUE FUND CHARGES	172,315,428.01	233,999,206.00	61,683,777.99
LAVUN LOCAL GOVERNMENT			
MONTHLY PENSION	246,375,201.18	334,983,655.00	88,608,453.82
TOTAL CONSOLIDATED REVENUE FUND CHARGES	246,375,201.18	334,983,655.00	88,608,453.82

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And Auditor General's Report for the year ended, 31st December, 2020

CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
MOKWA LOCAL GOVERNMENT			
MONTHLY PENSION	177,946,164.80	242,006,784.00	64,060,619.20
TOTAL CONSOLIDATED REVENUE FUND CHARGES	177,946,164.80	242,006,784.00	64,060,619.20
TOTAL CONSOLIDATED REVENUE FUND CHARGES ZONE A	1,368,985,460.89	1,860,872,015.00	491,886,554.11
ZONE B			
BOSSO LOCAL GOVERNMENT			
MONTHLY PENSION	116,479,344.16	158,372,090.00	41,892,745.84
TOTAL CONSOLIDATED REVENUE FUND CHARGES	116,479,344.16	158,372,090.00	41,892,745.84
GURARA LOCAL GOVERNMENT			
MONTHLY PENSION	93,683,720.67	127,231,507.00	33,547,786.33
TOTAL CONSOLIDATED REVENUE FUND CHARGES	93,683,720.67	127,231,507.00	33,547,786.33
MINNA LOCAL GOVERNMENT			
MONTHLY PENSION	273,569,292.72	371,907,484.00	98,338,191.28
TOTAL CONSOLIDATED REVENUE FUND CHARGES	273,569,292.72	371,907,484.00	98,338,191.28
MUNYA LOCAL GOVERNMENT			
MONTHLY PENSION	36,106,972.19	48,935,195.00	12,828,222.81
TOTAL CONSOLIDATED REVENUE FUND CHARGES	36,106,972.19	48,935,195.00	12,828,222.81
PAIKORO LOCAL GOVERNMENT			
MONTHLY PENSION	169,425,329.34	230,440,287.00	61,014,957.66
TOTAL CONSOLIDATED REVENUE FUND CHARGES	169,425,329.34	230,440,287.00	61,014,957.66
SHIRORO LOCAL GOVERNMENT			
MONTHLY PENSION	214,219,712.13	290,941,979.00	76,722,266.87
TOTAL CONSOLIDATED REVENUE FUND CHARGES	214,219,712.13	290,941,979.00	76,722,266.87

CONSOLIDATED FINANCIAL STATEMENT

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CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
SULEJA LOCAL GOVERNMENT			
MONTHLY PENSION	122,649,722.11	166,824,529.00	44,174,806.89
TOTAL CONSOLIDATED REVENUE FUND CHARGES	122,649,722.11	166,824,529.00	44,174,806.89
TAFAL LOCAL GOVERNMENT			
MONTHLY PENSION	63,553,147.66	86,303,889.00	22,750,741.34
TOTAL CONSOLIDATED REVENUE FUND CHARGES	63,553,147.66	86,303,889.00	22,750,741.34
TOTAL CONSOLIDATED REVENUE FUND CHARGES ZONE B	1,089,687,240.98	1,480,956,960.00	391,269,719.02
ZONE C			
AGWARA LOCAL GOVERNMENT			
MONTHLY PENSION	41,980,494.18	56,942,772.00	14,962,277.82
TOTAL CONSOLIDATED REVENUE FUND CHARGES	41,980,494.18	56,942,772.00	14,962,277.82
BORGU LOCAL GOVERNMENT			
MONTHLY PENSION	175,811,252.45	238,892,726.00	63,081,473.55
TOTAL CONSOLIDATED REVENUE FUND CHARGES	175,811,252.45	238,892,726.00	63,081,473.55
KONTAGORA LOCAL GOVERNMENT			
MONTHLY PENSION	94,686,314.12	128,566,104.00	33,879,789.88
TOTAL CONSOLIDATED REVENUE FUND CHARGES	94,686,314.12	128,566,104.00	33,879,789.88
MAGAMA LOCAL GOVERNMENT			
MONTHLY PENSION	114,365,044.90	155,702,894.00	41,337,849.10
TOTAL CONSOLIDATED REVENUE FUND CHARGES	114,365,044.90	155,702,894.00	41,337,849.10
MARIGA LOCAL GOVERNMENT			
MONTHLY PENSION	68,736,652.87	93,421,736.00	24,685,083.13
TOTAL CONSOLIDATED REVENUE FUND CHARGES	68,736,652.87	93,421,736.00	24,685,083.13

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And Auditor General's Report for the year ended, 31st December, 2020

CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
MASHEGU LOCAL GOVERNMENT			
MONTHLY PENSION	55,505,554.14	75,627,120.00	20,121,565.86
TOTAL CONSOLIDATED REVENUE FUND CHARGES	55,505,554.14	75,627,120.00	20,121,565.86
RAFI LOCAL GOVERNMENT			
MONTHLY PENSION	104,546,447.65	141,912,066.00	37,365,618.35
TOTAL CONSOLIDATED REVENUE FUND CHARGES	104,546,447.65	141,912,066.00	37,365,618.35
RIJAU LOCAL GOVERNMENT			
MONTHLY PENSION	88,004,398.67	119,668,795.00	31,664,396.33
TOTAL CONSOLIDATED REVENUE FUND CHARGES	88,004,398.67	119,668,795.00	31,664,396.33
WUSHISHI LOCAL GOVERNMENT			
MONTHLY PENSION	70,757,878.68	96,090,928.00	25,333,049.32
TOTAL CONSOLIDATED REVENUE FUND CHARGES	70,757,878.68	96,090,932.00	25,333,053.32
TOTAL CONSOLIDATED REVENUE FUND CHARGES ZONE C	814,394,037.66	1,106,825,145.00	292,431,107.34
TOTAL CONSOLIDATED REVENUE FUND CHARGES FOR ALL ZONES	3,273,066,739.53	4,448,654,120.00	1,175,587,380.47

NOTE 8

SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00

CONSOLIDATED FINANCIAL STATEMENT

And Auditor General's Report for the year ended, 31st December, 2020

SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
BIDA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
EDATI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
GBAKO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
KATCHA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00

CONSOLIDATED FINANCIAL STATEMENT

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SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
LAPAI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
LAVUN LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
MOKWA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
TOTAL SUBVENTIONS TO PARASTATALS ZONE A	816,000,000.00	1,168,000,000.00	352,000,000.00
ZONE B			
BOSSO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00

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SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
GURARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
MINNA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
MUNYA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
PAIKORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00

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SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
SHIRORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
SULEJA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
TAFAL LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
TOTAL SUBVENTIONS TO PARASTATALS ZONE B	816,000,000.00	1,168,000,000.00	352,000,000.00
ZONE C			
AGWARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00

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SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
BORGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
KONTAGORA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
MAGAMA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
MARIGA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00

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SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
MASHEGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
RAFI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
RIJAU LOCAL GOVERNMENT	Actual	Total Budget	Variance
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
WUSHISHI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	28,800,000.00	28,800,000.00	-
ECONOMIC SECTOR	73,200,000.00	117,200,000.00	44,000,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL SUBVENTIONS TO PARASTATALS	102,000,000.00	146,000,000.00	44,000,000.00
TOTAL SUBVENTIONS TO PARASTATALS ZONE C	918,000,000.00	1,314,000,000.00	396,000,000.00
TOTAL SUBVENTIONS TO PARASTATALS FOR ALL ZONES	2,550,000,000.00	3,650,000,000.00	1,100,000,000.00

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NOTE 9

OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	82,256,960.00	89,721,901.00	7,464,941.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	183,189,733.92	201,016,598.00	17,826,864.08
TOTAL OTHER OPERATING ACTIVITIES	265,446,693.92	290,738,499.00	25,291,805.08
BIDA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	48,283,626.66	52,682,022.00	4,398,395.34
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	198,558,361.97	216,653,466.00	18,095,104.03
TOTAL OTHER OPERATING ACTIVITIES	246,841,988.63	269,335,488.00	22,493,499.37
EDATI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	47,683,626.66	62,723,492.00	15,039,865.34
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	231,747,471.35	242,055,382.00	10,307,910.65
TOTAL OTHER OPERATING ACTIVITIES	279,431,098.01	304,778,874.00	25,347,775.99
GBAKO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	21,669,715.29	52,123,283.00	30,453,567.71
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	31,180,000.00	34,002,432.00	2,822,432.00
TOTAL OTHER OPERATING ACTIVITIES	52,849,715.29	86,125,715.00	33,275,999.71

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OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
KATCHA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	47,803,626.66	52,143,573.00	4,339,946.34
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	101,180,000.00	110,348,085.00	9,168,085.00
TOTAL OTHER OPERATING ACTIVITIES	148,983,626.66	162,491,658.00	13,508,031.34
LAPAI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	82,136,960.00	89,615,399.00	7,478,439.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	101,180,000.00	110,374,334.00	9,194,334.00
TOTAL OTHER OPERATING ACTIVITIES	183,316,960.00	199,989,733.00	16,672,773.00
LAVUN LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	48,225,091.11	52,607,093.00	4,382,001.89
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	168,180,000.00	183,510,922.00	15,330,922.00
TOTAL OTHER OPERATING ACTIVITIES	216,405,091.11	236,118,015.00	19,712,923.89
MOKWA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	47,923,626.66	52,279,850.00	4,356,223.34
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	101,180,000.00	110,383,032.00	9,203,032.00
TOTAL OTHER OPERATING ACTIVITIES	149,103,626.66	162,662,882.00	13,559,255.34
TOTAL OTHER OPERATING ACTIVITIES ZONE A	1,542,378,800.28	1,712,240,864.00	169,862,063.72

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OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE B			
BOSSO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	207,888,960.38	117,661,305.00	- 90,227,655.38
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	101,180,000.00	110,364,479.00	9,184,479.00
TOTAL OTHER OPERATING ACTIVITIES	309,068,960.38	228,025,784.00	- 81,043,176.38
GURARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	54,945,588.20	59,991,263.00	5,045,674.80
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	214,180,000.00	233,795,529.00	19,615,529.00
TOTAL OTHER OPERATING ACTIVITIES	269,125,588.20	293,786,792.00	24,661,203.80
MINNA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	47,456,960.00	51,746,135.00	4,289,175.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	161,180,000.00	110,315,049.00	- 50,864,951.00
TOTAL OTHER OPERATING ACTIVITIES	208,636,960.00	162,061,182.00	- 46,575,778.00
MUNYA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	47,336,960.00	51,633,873.00	4,296,913.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	268,760,261.09	293,051,532.00	24,291,270.91
TOTAL OTHER OPERATING ACTIVITIES	316,097,221.09	344,685,405.00	28,588,183.91

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OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
PAIKORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	47,456,960.00	51,727,954.00	4,270,994.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	31,180,000.00	33,985,309.00	2,805,309.00
TOTAL OTHER OPERATING ACTIVITIES	78,636,960.00	85,713,263.00	7,076,303.00
SHIRORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	48,062,702.40	52,302,926.00	4,240,223.60
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	31,180,000.00	160,656,869.00	129,476,869.00
TOTAL OTHER OPERATING ACTIVITIES	79,242,702.40	212,959,795.00	133,717,092.60
SULEJA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	215,968,282.91	220,915,552.00	4,947,269.09
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	398,180,000.00	434,254,585.00	36,074,585.00
TOTAL OTHER OPERATING ACTIVITIES	614,148,282.91	655,170,137.00	41,021,854.09
TAFAL LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	53,656,960.04	58,509,380.00	4,852,419.96
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	120,196,979.74	156,282,765.00	36,085,785.26
TOTAL OTHER OPERATING ACTIVITIES	173,853,939.78	214,792,145.00	40,938,205.22
TOTAL OTHER OPERATING ACTIVITIES ZONE B	2,048,810,614.76	2,197,194,503.00	148,383,888.24

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OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE C			
AGWARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	69,136,960.00	75,319,392.00	6,182,432.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	256,450,536.38	279,458,717.00	23,008,180.62
TOTAL OTHER OPERATING ACTIVITIES	325,587,496.38	354,778,109.00	29,190,612.62
BORGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	69,136,960.00	75,423,611.00	6,286,651.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	223,088,142.97	243,357,500.00	20,269,357.03
TOTAL OTHER OPERATING ACTIVITIES	292,225,102.97	318,781,111.00	26,556,008.03
KONTAGORA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	46,376,960.00	50,586,582.00	4,209,622.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	265,651,799.90	363,378,900.00	97,727,100.10
TOTAL OTHER OPERATING ACTIVITIES	312,028,759.90	413,965,482.00	101,936,722.10
MAGAMA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	46,256,960.00	50,444,255.00	4,187,295.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	246,644,062.20	309,871,854.00	63,227,791.80
TOTAL OTHER OPERATING ACTIVITIES	292,901,022.20	360,316,109.00	67,415,086.80

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OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
MARIGA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	46,256,960.00	50,465,923.00	4,208,963.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	286,300,271.82	369,383,684.00	83,083,412.18
TOTAL OTHER OPERATING ACTIVITIES	332,557,231.82	419,849,607.00	87,292,375.18
MASHEGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	46,016,960.00	50,184,627.00	4,167,667.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	264,735,860.00	288,671,733.00	23,935,873.00
TOTAL OTHER OPERATING ACTIVITIES	310,752,820.00	338,856,360.00	28,103,540.00
RAFI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	82,256,960.00	89,732,488.00	7,475,528.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	197,952,383.49	215,895,874.00	17,943,490.51
TOTAL OTHER OPERATING ACTIVITIES	280,209,343.49	305,628,362.00	25,419,018.51
RIJAU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	46,256,960.00	50,458,792.00	4,201,832.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	236,220,343.34	257,592,444.00	21,372,100.66
TOTAL OTHER OPERATING ACTIVITIES	282,477,303.34	308,051,236.00	25,573,932.66

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OTHER OPERATING ACTIVITIES	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
WUSHISHI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	236,564,388.00	258,011,947.00	21,447,559.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	351,180,000.01	383,011,525.00	31,831,524.99
TOTAL OTHER OPERATING ACTIVITIES	587,744,388.01	641,023,472.00	53,279,083.99
TOTAL OTHER OPERATING ACTIVITIES ZONE C	3,016,483,468.11	3,461,249,848.00	444,766,379.89
TOTAL OTHER OPERATING ACTIVITIES FOR ALL ZONES	6,607,672,883.15	7,370,685,215.00	763,012,331.85

NOTE 10

OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
BIDA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00

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OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
EDATA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
GBAKO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
KATCHA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
LAPAI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00

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OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
LAVUN LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
MOKWA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
TOTAL OTHER TRANSFER ZONE A	544,640,000.00	608,000,000.00	63,360,000.00
ZONE B			
BOSSO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
GURARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00

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OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
MINNA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
MUNYA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
PAIKORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
SHIRORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00

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OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
SULEJA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
TAFA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
TOTAL OTHER TRANSFER ZONE B	544,640,000.00	608,000,000.00	63,360,000.00
ZONE C			
AGWARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
BORGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00

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OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
KONTAGORA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
MAGAMA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
MARIGA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
MASHEGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00

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OTHER TRANSFER	ACTUAL ₦	BUDGET ₦	VARIANCE ₦
RAFI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
RIJAU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
WUSHISHI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	19,200,000.00	19,200,000.00	-
ECONOMIC SECTOR	40,080,000.00	48,000,000.00	7,920,000.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	8,800,000.00	8,800,000.00	-
TOTAL OTHER TRANSFER	68,080,000.00	76,000,000.00	7,920,000.00
TOTAL OTHER TRANSFER ZONE C	612,720,000.00	684,000,000.00	71,280,000.00
TOTAL OTHER TRANSFER FOR ALL ZONES	1,702,000,000.00	1,900,000,000.00	198,000,000.00

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NOTE 11

DETAILS OF AID & GRANTS RECEIVED	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
BILATERAL	-	-	-
MULTI LATERAL	-	-	-
ETC	-	-	-
TOTAL DETAILS OF AID & GRANTS RECEIVED	-	-	-

NOTE 12

A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
ZONE A			
AGAIE LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	51,304,537.00	80,863,405.00	29,558,868.00
ECONOMIC SECTOR	43,940,230.00	69,276,019.00	25,335,789.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	79,770,233.00	125,750,734.00	45,980,501.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	175,015,000.00	275,890,158.00	100,875,158.00
BIDA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	35,000,000.00	55,182,242.00	20,182,242.00
ECONOMIC SECTOR	133,229,000.00	206,580,558.00	73,351,558.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	50,140,000.00	82,480,756.00	32,340,756.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	218,369,000.00	344,243,556.00	125,874,556.00
EDATI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	58,914,049.00	92,993,311.00	34,079,262.00
ECONOMIC SECTOR	97,836,304.00	154,428,649.00	56,592,345.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	79,849,647.00	126,045,149.00	46,195,502.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	236,600,000.00	373,467,109.00	136,867,109.00

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
GBAKO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	36,472,000.00	57,464,898.00	20,992,898.00
ECONOMIC SECTOR	113,000,000.00	178,083,433.00	65,083,433.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	33,753,000.00	53,220,004.00	19,467,004.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	183,225,000.00	288,768,335.00	105,543,335.00
KATCHA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	23,950,000.00	37,741,179.00	13,791,179.00
ECONOMIC SECTOR	90,000,000.00	141,873,567.00	51,873,567.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	67,979,000.00	107,172,331.00	39,193,331.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	181,929,000.00	286,787,077.00	104,858,077.00
LAPAI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	59,380,077.00	90,364,676.00	30,984,599.00
ECONOMIC SECTOR	81,776,004.10	128,921,564.00	47,145,559.90
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	63,867,922.90	103,906,451.00	40,038,528.10
TOTAL DETAILS OF CAPITAL EXPENDITURES	205,024,004.00	323,192,691.00	118,168,687.00
LAVUN LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	55,556,630.40	87,552,999.00	31,996,368.60
ECONOMIC SECTOR	77,643,369.60	122,682,794.00	45,039,424.40
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	50,800,000.00	80,070,828.00	29,270,828.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	184,000,000.00	290,306,621.00	106,306,621.00

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
MOKWA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	37,586,250.00	59,255,262.00	21,669,012.00
ECONOMIC SECTOR	91,071,190.00	143,548,374.00	52,477,184.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	58,000,000.00	91,413,158.00	33,413,158.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	186,657,440.00	294,216,794.00	107,559,354.00
TOTAL DETAILS OF CAPITAL EXPENDITURES ZONE A	1,570,819,444.00	2,476,872,341.00	906,052,897.00
SUMMARY OF CAPITAL EXPENDITURE ZONE A			
ADMINISTRATIVE SECTOR	358,163,543.40	561,417,972.00	203,254,428.60
ECONOMIC SECTOR	728,496,097.70	1,145,394,958.00	416,898,860.30
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	484,159,802.90	770,059,411.00	285,899,608.10
SUMMARY TOTAL	1,570,819,444.00	2,476,872,341.00	906,052,897.00
ZONE B			
BOSSO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	27,700,000.00	43,689,216.00	15,989,216.00
ECONOMIC SECTOR	192,230,750.00	303,206,293.00	110,975,543.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	27,824,850.00	43,884,606.00	16,059,756.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	247,755,600.00	390,780,115.00	143,024,515.00
GURARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	169,645,691.00	267,227,285.00	97,581,594.00
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	45,857,809.00	72,238,269.00	26,380,460.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	215,503,500.00	339,465,554.00	123,962,054.00

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
MINNA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	40,000,000.00	62,092,771.00	22,092,771.00
ECONOMIC SECTOR	37,103,000.00	58,518,639.00	21,415,639.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	162,576,206.50	256,415,974.00	93,839,767.50
TOTAL DETAILS OF CAPITAL EXPENDITURES	239,679,206.50	377,027,384.00	137,348,177.50
MUNYA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	139,977,443.00	220,695,483.00	80,718,040.00
ECONOMIC SECTOR	65,508,495.00	103,272,072.00	37,763,577.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	53,938,062.00	85,030,747.00	31,092,685.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	259,424,000.00	408,998,302.00	149,574,302.00
PAIKORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	40,286,972.00	63,491,748.00	23,204,776.00
ECONOMIC SECTOR	23,286,072.00	36,700,264.00	13,414,192.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	120,776,956.00	190,388,073.00	69,611,117.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	184,350,000.00	290,580,085.00	106,230,085.00
SHIRORO LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	59,500,000.00	94,850,081.00	35,350,081.00
ECONOMIC SECTOR	41,000,000.00	64,678,208.00	23,678,208.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	110,874,000.00	174,864,536.00	63,990,536.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	211,374,000.00	334,392,825.00	123,018,825.00

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
SULEJA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	120,086,497.45	189,295,223.00	69,208,725.55
ECONOMIC SECTOR	88,207,747.00	139,071,083.00	50,863,336.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	98,327,035.55	155,022,927.00	56,695,891.45
TOTAL DETAILS OF CAPITAL EXPENDITURES	306,621,280.00	483,389,233.00	176,767,953.00
TAFAL LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	101,080,000.00	159,381,083.00	58,301,083.00
ECONOMIC SECTOR	129,920,000.00	204,877,360.00	74,957,360.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	30,093,698.09	47,472,587.00	17,378,888.91
TOTAL DETAILS OF CAPITAL EXPENDITURES	261,093,698.09	411,731,030.00	150,637,331.91
TOTAL DETAILS OF CAPITAL EXPENDITURES ZONE B	1,925,801,284.59	3,036,364,528.00	1,110,563,243.41
SUMMARY OF CAPITAL EXPENDITURE ZONE B			
ADMINISTRATIVE SECTOR	698,276,603.45	1,100,722,890.00	402,446,286.55
ECONOMIC SECTOR	577,256,064.00	910,323,919.00	333,067,855.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	650,268,617.14	1,025,317,719.00	375,049,101.86
SUMMARY TOTAL	1,925,801,284.59	3,036,364,528.00	1,110,563,243.41
ZONE C			
AGWARA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	93,648,000.00	147,556,332.00	53,908,332.00
ECONOMIC SECTOR	105,467,740.00	58,688,082.00	- 46,779,658.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	53,560,000.00	191,910,824.00	138,350,824.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	252,675,740.00	398,155,238.00	145,479,498.00

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
BORGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	57,012,000.00	89,894,850.00	32,882,850.00
ECONOMIC SECTOR	99,464,500.00	156,864,783.00	57,400,283.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	87,035,500.00	137,242,285.00	50,206,785.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	243,512,000.00	384,001,918.00	140,489,918.00
KONTAGORA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	116,694,952.50	183,887,754.00	67,192,801.50
ECONOMIC SECTOR	67,084,545.10	104,706,677.00	37,622,131.90
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	148,292,737.10	233,705,952.00	85,413,214.90
TOTAL DETAILS OF CAPITAL EXPENDITURES	332,072,234.70	522,300,383.00	190,228,148.30
MAGAMA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	-	-	-
ECONOMIC SECTOR	145,056,676.76	288,651,130.00	143,594,453.24
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	114,628,403.96	120,677,782.00	6,049,378.04
TOTAL DETAILS OF CAPITAL EXPENDITURES	259,685,080.72	409,328,912.00	149,643,831.28
MARIGA LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	89,800,000.00	141,660,393.00	51,860,393.00
ECONOMIC SECTOR	49,221,520.00	77,648,652.00	28,427,132.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	133,676,020.00	210,877,391.00	77,201,371.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	272,697,540.00	430,186,436.00	157,488,896.00

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
MASHEGU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	117,893,316.00	185,914,883.00	68,021,567.00
ECONOMIC SECTOR	28,745,372.97	45,319,749.00	16,574,376.03
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	106,810,311.00	168,410,428.00	61,600,117.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	253,448,999.97	399,645,060.00	146,196,060.03
RAFI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	69,289,215.87	109,045,372.00	39,756,156.13
ECONOMIC SECTOR	83,118,036.33	130,805,728.00	47,687,691.67
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	105,527,997.80	166,125,710.00	60,597,712.20
TOTAL DETAILS OF CAPITAL EXPENDITURES	257,935,250.00	405,976,810.00	148,041,560.00
RIJAU LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	137,750,000.00	217,168,542.00	79,418,542.00
ECONOMIC SECTOR	39,150,000.00	61,742,443.00	22,592,443.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	74,450,000.00	117,381,974.00	42,931,974.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	251,350,000.00	396,292,959.00	144,942,959.00
WUSHISHI LOCAL GOVERNMENT			
ADMINISTRATIVE SECTOR	30,722,707.00	48,417,317.00	17,694,610.00
ECONOMIC SECTOR	143,082,964.00	225,544,625.00	82,461,661.00
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	65,769,289.00	193,708,228.00	127,938,939.00
TOTAL DETAILS OF CAPITAL EXPENDITURES	239,574,960.00	467,670,170.00	228,095,210.00
TOTAL DETAILS OF CAPITAL EXPENDITURES ZONE C	2,362,951,805.39	3,813,557,886.00	1,450,606,080.61

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A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)	ACTUAL ₦	TOTAL BUDGET ₦	VARIANCE ₦
SUMMARY OF CAPITAL EXPENDITURE ZONE C			
ADMINISTRATIVE SECTOR	712,810,191.37	1,123,545,443.00	410,735,251.63
ECONOMIC SECTOR	760,391,355.16	1,149,971,869.00	389,580,513.84
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	889,750,258.86	1,540,040,574.00	650,290,315.14
SUMMARY TOTAL	2,362,951,805.39	3,813,557,886.00	1,450,606,080.61
TOTAL DETAILS OF CAPITAL EXPENDITURES FOR ALL ZONES			
	5,859,572,533.98	9,326,794,755.00	3,467,222,221.02
SUMMARY OF CAPITAL EXPENDITURE FOR ALL ZONES			
ADMINISTRATIVE SECTOR	1,769,250,338.22	2,785,686,305.00	1,016,435,966.78
ECONOMIC SECTOR	2,066,143,516.86	3,205,690,746.00	1,139,547,229.14
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	2,024,178,678.90	3,335,417,704.00	1,311,239,025.10
SUMMARY TOTAL	5,859,572,533.98	9,326,794,755.00	3,467,222,221.02
B - DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (INCLUDED IN 12A ABOVE)			
ADMINISTRATIVE SECTOR	-	-	-
ECONOMIC SECTOR	-	-	-
LAW AND JUSTICE SECTOR	-	-	-
REGIONAL SECTOR	-	-	-
SOCIAL SECTOR	-	-	-
TOTAL DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS	-	-	-

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NOTE 13

CLOSING BOOK BALANCES OF <i>OTHER FUNDS</i> OF THE GOVERNMENT	AMOUNT 2020 ₦	AMOUNT 2019 ₦
LIST ALL THE OTHER FUNDS CASH BOOK BALANCES	-	-

NOTE 14

CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB-TREASURY OFFICES	AMOUNT 2020 ₦	AMOUNT 2019 ₦
LIST ALL THE FPO/SUB-TREASURIES CASH BOOK BALANCES	-	-

NOTE 15

CLOSING CASH BOOK BALANCE OF LOCAL GOVERNMENTS	AMOUNT 2020 ₦	AMOUNT 2019 ₦
AGAIE	125,122.24	35,917,305.92
BIDA	2,414,235.90	40,215,289.67
EDATI	504,626.29	35,804,262.41
GBAKO	1,260,735.44	37,652,808.35
KATCHA	8,196,514.37	38,893,589.82
LAPAI	3,733,081.97	36,601,146.51
LAVUN	158,577.83	37,157,434.93
MOKWA	81,311.93	533,307.71
TOTAL DETAILS OF CASH BOOK BALANCES ZONE A	16,474,205.97	262,775,145.32
BOSSO	3,259,849.48	47,055,420.89
GURARA	449,139.34	30,812,354.56
MINNA	24,230,987.46	12,383,215.97
MUNYA	13,098.57	1,137,392.70
PAIKORO	901,014.61	37,636,346.25
SHIRORO	4,924,455.58	92,565,569.35
SULEJA	50,946,818.34	56,821,759.96
TAFA	1,135,019.42	35,861,065.84
TOTAL DETAILS OF CASH BOOK BALANCES ZONE B	85,860,382.80	314,273,125.52

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CLOSING CASH BOOK BALANCE OF LOCAL GOVERNMENTS	AMOUNT 2020 ₦	AMOUNT 2019 ₦
AGWARA	10,124,406.12	50,201,497.87
BORGU	524,983.06	37,812,060.43
KONTAGORA	902,551.66	47,527,751.78
MAGAMA	26,996.31	18,721,646.13
MARIGA	2,204,517.63	37,581,604.26
MASHEGU	4,714,512.80	38,247,668.75
RAFI	1,954,045.66	37,386,834.77
RIJAU	7,164,005.92	35,758,925.25
WUSHISHI	160,146.90	35,865,765.82
TOTAL DETAILS OF CASH BOOK BALANCES ZONE C	27,776,166.06	339,103,755.06
TOTAL DETAILS OF CASH BOOK BALANCES FOR ALL ZONES	130,110,754.83	916,152,025.90

NOTE 16

INVESTMENTS	AMOUNT 2020 ₦	AMOUNT 2019 ₦
INVESTMENTS IN QUOTED COMPANIES	-	-
INVESTMENTS IN UNQUOTED COMPANIES	-	-
LOANS TO GOVERNMENT COMPANIES	-	-
LOANS TO OTHER GOVERNMENT	-	-
TOTAL INVESTMENTS	-	-

NOTE 17

LIST OF OUTSTANDING IMPRESTS	AMOUNT 2020 ₦	AMOUNT 2019 ₦
ADMINISTRATIVE SECTOR	-	-
ECONOMIC SECTOR	-	-
LAW AND JUSTICE SECTOR	-	-
REGIONAL SECTOR	-	-
SOCIAL SECTOR	-	-
TOTAL OUTSTANDING IMPRESTS	-	-

NOTE 18

LIST OF OUTSTANDING ADVANCES	AMOUNT 2020 ₦	AMOUNT 2019 ₦
ADMINISTRATIVE SECTOR	-	-
ECONOMIC SECTOR	-	-
LAW AND JUSTICE SECTOR	-	-
REGIONAL SECTOR	-	-
SOCIAL SECTOR	-	-
TOTAL OUTSTANDING ADVANCES	-	-

NOTE 19

REVOLVING LOAN ACCOUNT				
LIST THE LOANS	BALANCE AS AT 01/01/2020	ADDITIONAL LOAN	LOAN PAID BACK	BALANCE AS AT 31/12/2020
LOAN 1	-	-	-	-
LOAN 2	-	-	-	-
LOAN 3	-	-	-	-
LOAN 4	-	-	-	-
TOTAL	-	-	-	-

NOTE 20

EXTERNAL LOANS: FGN/STATES/ LGC				
LIST THE LOANS	BALANCE AS AT 01/01/2020	ADDITIONAL LOAN	LOAN PAID BACK	BALANCE AS AT 31/12/2020
LOAN 1	-	-	-	-
LOAN 2	-	-	-	-
LOAN 3	-	-	-	-
LOAN 4	-	-	-	-
TOTAL	-	-	-	-

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NOTE 21

FGN/ STATES/LGC BONDS & TREASURY BONDS.	BALANCE AS AT 31/12/2020	ADDITIONAL LOAN	LOAN PAID BACK	BALANCE AS AT 31/12/2020
LIST THE LOANS				
LOAN 1	-	-	-	-
LOAN 2	-	-	-	-
LOAN 3	-	-	-	-
LOAN 4	-	-	-	-
TOTAL	-	-	-	0

NOTE 22

INTERNAL LOAN	AMOUNT 2020 ₦	AMOUNT 2019 ₦
OPENING BALANCE AT AS 1ST JANUARY, 2020	93,533,249.06	93,533,249.06
ADD: ADDITIONAL LOAN ISSUED	5,024,000,000.00	-
LESS: REPAID	936,504,644.34	-
LOANS AS AT 31ST DECEMBER, 2020	4,181,028,604.72	93,533,249.06
DETAILS CLOSING BALANCE OF INTERNAL LOAN		
AGAIE	142,000,000.00	-
BIDA	134,000,000.00	-
EDATI	184,000,000.00	-
GBAKO	142,000,000.00	-
KATCHA	134,000,000.00	57,919.03
LAPAI	242,616,033.94	76,616,033.94
LAVUN	150,412,570.78	16,859,296.09
MOKWA	142,000,000.00	-
TOTAL CLOSING BALANCE OF INTERNAL LOAN ZONE A	1,271,028,604.72	93,533,249.06
BOSSO	110,000,000.00	-
GURARA	158,000,000.00	-
MINNA	142,000,000.00	-
MUNYA	184,000,000.00	-
PAIKORO	142,000,000.00	-
SHIRORO	142,000,000.00	-
SULEJA	192,000,000.00	-
TAFA	184,000,000.00	-
TOTAL CLOSING BALANCE OF INTERNAL LOAN ZONE B	1,254,000,000.00	-

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INTERNAL LOAN	AMOUNT 2020 ₦	AMOUNT 2019 ₦
AGWARA	184,000,000.00	-
BORGU	184,000,000.00	-
KONTAGORA	184,000,000.00	-
MAGAMA	184,000,000.00	-
MARIGA	184,000,000.00	-
MASHEGU	184,000,000.00	-
RAFI	184,000,000.00	-
RIJAU	184,000,000.00	-
WUSHISHI	184,000,000.00	-
TOTAL CLOSING BALANCE OF INTERNAL LOAN ZONE C	1,656,000,000.00	-
TOTAL CLOSING BALANCE OF INTERNAL LOAN FOR ALL ZONES	4,181,028,604.72	93,533,249.06

NOTE 23

DEVELOPMENT LOAN STOCK		
LIST THE LOANS	BALANCE AS AT 01/01/2020	ADDITIONAL LOAN
LOAN 1	-	-
LOAN 2	-	-
LOAN 3	-	-
LOAN 4	-	-
TOTAL	-	-

NOTE 24

LOANS FROM OTHER FUNDS		
LIST THE LOANS:	BALANCE AS AT 01/01/2020	ADDITIONAL LOAN
LOAN 1	-	-
LOAN 2	-	-
LOAN 3	-	-
LOAN 4	-	-
TOTAL	-	-

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NOTE 25

SCHEDULE OF DEPOSIT	AMOUNT 2020 N	AMOUNT 2019 N
AGAIE	6,706,981.00	6,631,631.00
BIDA	4,666,827.40	8,256,050.80
EDATI	11,718,121.70	11,017,121.70
GBAKO	2,955,177.50	3,296,227.50
KATCHA	1,250,394.16	1,963,510.16
LAPAI	5,197,886.72	7,016,436.72
LAVUN	8,207,400.00	7,644,900.00
MOKWA	360,148.82	11,922,221.76
TOTAL OUTSTANDING DEPOSITS ZONE A	41,062,937.30	57,748,099.64
BOSSO	24,273,709.95	7,794,771.04
GURARA	1,188,410.00	2,800,220.00
MINNA	20,651,588.23	19,476,875.52
MUNYA	24,336,510.27	21,020,105.12
PAIKORO	12,633,212.67	11,265,821.10
SHIRORO	20,746,749.75	15,701,259.75
SULEJA	5,750,387.75	5,136,012.75
TAFA	4,489,006.93	4,744,351.35
TOTAL OUTSTANDING DEPOSITS ZONE B	114,069,575.55	87,939,416.63
AGWARA	7,234,270.41	5,565,315.73
BORGU	4,993,152.92	3,722,432.92
KONTAGORA	12,407,623.56	4,203,363.95
MAGAMA	17,442,710.24	14,362,023.92
MARIGA	18,354,265.67	15,343,954.38
MASHEGU	6,142,203.10	52,122,203.10
RAFI	21,480,406.71	19,431,529.21
RIJAU	9,390,673.64	11,259,903.64
WUSHISHI	10,168,349.60	10,184,350.60
TOTAL OUTSTANDING DEPOSITS ZONE C	107,613,655.85	136,195,077.45
TOTAL OUTSTANDING DEPOSITS ALL ZONES	262,746,168.70	281,882,593.72

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NOTE 26

SCHEDULE OF OVERDRAWN ACCOUNTS	AMOUNT 2020 ₦	AMOUNT 2019 ₦
AGAIE	-	-
BIDA	2,186,804.08	-
EDATI	-	-
GBAKO	-	-
KATCHA	659,446.01	504,328.08
LAPAI	0.50	-
LAVUN	-	-
MOKWA	-	-
TOTAL OVERDRAWN ACCOUNTS ZONE A	2,846,250.59	504,328.08
BOSSO	-	-
GURARA	-	-
MINNA	-	-
MUNYA	-	-
PAIKORO	-	-
SHIRORO	88,742.40	-
SULEJA	-	-
TAFA	-	-
TOTAL OVERDRAWN ACCOUNTS ZONE B	88,742.40	-
AGWARA	-	-
BORGU	-	-
KONTAGORA	-	-
MAGAMA	-	-
MARIGA	95,895.88	-
MASHEGU	-	-
RAFI	520,851.43	-
RIJAU	-	-
WUSHISHI	-	-
TOTAL OVERDRAWN ACCOUNTS ZONE C	616,747.31	-
TOTAL OVERDRAWN ACCOUNTS FOR ALL ZONES	3,551,740.30	504,328.08

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NOTE 27

CONTINGENT LIABILITES AS AT YEAR END	AMOUNT 2020 ₦	AMOUNT 2019 ₦
... PENSION AND GRATUITY DUE	-	-
....OUTSTANDING CONTRACTORS LIABILITIES (ACCORDING TO MDA)	-	-
.....PENDING LITIGATIONS (ACCORDING TO MDA)	-	-
.....GUARANTEES (ACCORDING TO MDA)	-	-
..... OTHERS	-	-
TOTAL CONTINGENT LIABILITIES	-	-

SUPPLEMENTARY NOTES TO THE ACCOUNT

SUPPLEMENTARY NOTE 1

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	LOCAL GOVERNMENT COUNCILS	2020 ₦	2019 ₦
	AGAIE	1,800,696,216.33	2,756,523,713.76
	AGWARA	1,529,385,174.42	1,520,884,987.66
	BIDA	1,834,605,937.88	2,373,641,774.20
	BORGU	2,663,185,895.81	2,364,198,344.50
	BOSSO	1,761,821,190.01	2,452,650,247.16
	CHANCHAGA	1,844,475,632.49	3,883,919,614.43
	EDATI	1,845,154,258.68	1,953,206,387.81
	GURARA	1,560,969,905.37	1,788,006,890.67
	GBAKO	1,738,186,440.54	2,005,492,588.39
	KATCHA	1,685,772,302.32	2,638,392,455.58
	KONTAGORA	1,844,548,637.60	1,903,234,949.78
	LAPAI	1,769,195,765.43	2,426,484,314.43
	LAVUN	2,094,561,471.23	2,850,745,694.89
	MAGAMA	2,104,087,284.16	1,793,075,969.21
	MARIGA	2,296,408,976.83	1,969,166,076.49
	MASHEGU	2,635,707,127.17	1,466,184,686.70
	MOKWA	2,368,912,996.22	2,353,531,560.34
	MUNYA	1,632,232,811.61	1,719,594,226.40
	PAIKORO	1,873,946,388.33	2,459,854,214.20
	RAFI	2,115,758,282.48	2,035,707,580.32
	RIJAU	2,012,875,921.91	1,753,806,191.52
	SHIRORO	2,353,902,140.92	3,650,470,498.86
	SULEJA	1,846,356,346.34	2,198,283,894.23
	TAFA	1,462,136,582.32	1,601,683,707.65
	WUSHISHI	1,584,356,311.43	1,371,969,666.26
	TOTAL	48,259,239,997.83	55,290,710,235.44

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SUPPLEMENTARY NOTE 2

INTERNELLY GENERATED REVENUE 2020								
A	TAXES	RATES	LICENSES	EARNING	RENT	INTEREST	10% IGR FROM STATE	TOTAL
AGAIE		60,000.00	2,754,710.00	3,332,211.83			22,002,508.32	28,149,430.15
BIDA		19,275,994.00	11,600,367.00	16,718,643.00			22,002,508.32	69,597,512.32
EDATI		69,500.00	3,348,950.00	1,154,994.31			22,002,508.32	26,575,952.63
GBAKO	350,000.00	530,150.00	947,200.00	4,105,018.00	897,200.00		22,002,508.32	28,832,076.32
KATCHA		695,200.00	1,896,194.41	4,792,024.14			22,002,508.32	29,385,926.87
LAPAI			3,782,150.36	5,913,821.04			22,002,508.32	31,698,479.72
LAVUN		420,000.00	1,748,090.00	2,668,820.00	239,000.00		22,002,508.32	27,078,418.32
MOKWA	562,500.00	17,847,800.00	814,400.00	15,546,704.66	402,500.00	42.00	22,002,508.32	57,176,454.98
TOTAL ZONE A	912,500.00	38,898,644.00	26,892,061.77	54,232,236.98	1,538,700.00	42.00	176,020,066.56	298,494,251.31
BOSSO	-	5,895,200.00	19,766,499.77	5,995,940.00			22,002,508.32	53,660,148.09
GURARA	-	11,568,867.00	2,715,200.00	7,132,640.00	40,000.00		22,002,508.32	43,459,215.32
MINNA	40,000.00	12,474,072.00	29,086,891.71	38,022,463.54	342,000.00		22,002,508.51	101,967,935.76
MUNYA	-		3,916,060.00	3,143,020.00			22,002,508.32	29,061,588.32
PAIKORO	-	1,767,000.00	4,146,220.00	16,335,310.00	1,037,000.00	6,302.07	22,002,508.32	45,294,340.39
SHIRORO	-	100,988,550.00	7,222,510.00	2,229,450.00			22,002,508.32	132,443,018.32
SULEJA	-	8,948,500.00	74,444,950.00	65,447,461.00	13,566,500.00		22,002,508.32	184,409,919.32
TAFA	-	3,959,010.00	8,556,190.00	1,487,260.00			22,002,508.32	36,004,968.32
TOTAL ZONE B	40,000.00	145,601,199.00	149,854,521.48	139,793,544.54	14,985,500.00	6,302.07	176,020,066.75	626,301,133.84
AGWARA			9,910,120.00	1,315,550.00			22,002,508.32	33,228,178.32
BORGU		734,500.00	2,549,900.00	4,095,245.11	920,000.00		22,002,508.32	30,302,153.43
KONTAGORA	124,000.00	4,705,499.20	8,023,507.20	18,740,710.33	6,379,400.00		22,002,508.32	59,975,625.05
MAGAMA			4,437,288.00	4,651,055.59	434,650.00		22,002,508.32	31,525,501.91
MARIGA	1,468,900.00		8,400,300.00	10,429,689.33	1,000.00		22,002,508.32	42,302,397.65
MASHEGU	143,000.00	560,000.00	4,326,000.00	4,243,790.55	500,000.00		22,002,508.32	31,775,298.87
RAFI		6,804,000.00	1,721,122.54	2,967,200.00		3,910.44	22,002,508.32	33,498,741.30
RIJAU	190,000.00	190,000.00	956,450.00	3,076,716.54	918,000.00		22,002,508.32	27,333,674.86
WUSHISHI	70,000.00	473,000.00	246,000.00	3,355,685.00	3,585,500.00		22,002,508.32	29,732,693.32
TOTAL ZONE C	1,995,900.00	13,466,999.20	40,570,687.74	52,875,642.45	12,738,550.00	3,910.44	198,022,574.88	319,674,264.71
TOTAL FOR ALL ZONES	2,948,400.00	197,966,842.20	217,317,270.99	246,901,423.97	29,262,750.00	10,254.51	550,062,708.19	1,244,469,649.86

MANAGEMENT LETTER

1.1 INTRODUCTION

In compliance with the provision of section 125 (2) of 1999 Constitution of the Federal Republic of Nigeria and Niger State Local Government Law (N.S.L.N. No. 14) of 2001, I have examined the Accounts and Financial Statement of Niger State Local Governments for the year ended 31st December, 2020 in accordance with the Public Finance (Control Management Act. 1958).

I have therefore certified the individual accounts as correct subject to various observations raised and contained in this report while the irregularities discovered thereon had been forwarded through Audit Inspection reports to the attached Accounting officers for their comments and necessary actions.

2.0 FINANCIAL HIGHLIGHTS

RECEIPTS DESCRIPTION	AMOUNT (₦)	PERCENTAGE
INTERNALLY GENERATED REVENUE	694,406,941.67	1.27%
10% IGR FROM STATE	550,062,708.19	1.09%
DOMESTIC GRANTS	543,688,729.52	1.00%
STATUTORY ALLOCATION	48,259,239,997.83	87.52%
PROJECT FINANCING LOAN	<u>5,024,000,000.00</u>	<u>9.12%</u>
	<u>₦55,071,398,377.21</u>	<u>100.00%</u>

2.1 ANALYSIS OF REVENUE AND EXPENDITURE

2.1.1 REVENUE

The sum of ₦55,071,398,377.21 accrued to the Niger State Local Government Councils as total receipts for the year ended 31st December, 2020

2.1.1.1 INTERNALLY GENERATED REVENUE

The Internally Generated Revenue (IGR) for Niger State Local Governments amounted to ₦694,406,941.67 only for the year ended 31st December, 2020 which represented 1.27% of the total accrued revenue of ₦55,071,398,377.21 This shows that the councils solely depend on statutory allocation from the Federation Account for survival despite several advices to improve and explore other source of revenue for the council. This could result to non-survival of the councils if there is a decline of revenue from the Federation Account. Also, I advise that the Council should make up extra efforts to generate more in the years ahead.

2.1.1.2 FEDERAL STATUTORY ALLOCATION

The sum of ₦48,259,239,997.83 which is 87.63% of the total receipts of ₦55,073,990,402.21 was disbursed to Local Governments Councils for the year under review. This sum comprises the followings:

- i. 10% share of State Revenue
- ii. VAT
- iii. Excess Crude
- iv. Statutory Allocation

It is however noted that these classes of revenue are only identified at the Ministry for Local Government (Joint Account) while the disbursement to Local Government are only classified as Statutory Allocation.

2.1.2 EXPENDITURE**2.1.2.1 ANALYSIS OF EXPENDITURE**

The total sum of ₦55,860,031,673.28 was allocated directly to Local Government Councils and expended as follows:

DETAILS	AMOUNT (₦)	PERCENTAGE %
i. PERSONNEL COST	31,236,725,978.77	55.92%
ii. OVERHEAD COST	3,691,896,739.51	6.61%
iii. CONSOLIDATED FUND CHARGES	3,273,066,739.53	5.86%
iv. OPERATING ACTIVITIES	6,607,672,883.15	11.83%
v. OTHER TRANSFERS	1,702,000,000.00	3.05%
vi. CONTRIBUTIONS	2,550,000,000.00	4.56%
vii. REPAYMENT OF LOANS	936,504,644.34	1.68%
viii. CAPITAL EXPENDITURE	5,859,572,533.98	10.49%
	<u>55,860,031,673.28</u>	<u>100.00%</u>

3.0 WEAKNESSES IN THE INTERNAL CONTROL SYSTEM

The pattern and manner of keeping and rendering accounting books and records as observed in the Local Government Councils were inadequate as highlighted in this report and are stated below:

3.1. UNSUPPORTED PAYMENTS BY THIRD PARTY DOCUMENTATION

I observed that most of the payment vouchers raised were not having documentary evidences such as delivery notes, Stores Received Vouchers, Stores Issues Vouchers, receipts etc. to justify the payments made. This implies some of the payments were made for goods not delivered or services not rendered. I advised the Councils to ensure that all payments are supported appropriately.

3.2. UNREMITTED WHT AND VAT DEDUCTIONS

During the course of my audit I observed that some of the WHT and VAT deduction were in some cases not remitted to the appropriate tax authorities. For example, Niger State Local Government Councils had not remitted ₦262,620,426.30 to the appropriate authorities as at 31 December 2020. In addition, I also observed that the Council did not make statutory deductions on some transactions.

This exposes the Local Government Councils to the risk of payment of fines and penalties for late remittance. I advised the Councils to remit the outstanding deductions immediately and in future, the Councils should ensure all deductions are made and remitted in accordance with the relevant guidelines.

3.3. PAYMENT VOUCHERS NOT CHECKED NOR PASSED BY THE INTERNAL AUDIT UNIT.

During the course of our audit exercise, it was observed that despite being raised in our previous reports on the Payments Vouchers not being subjected to proper internal audit checks, the trend still continued in some cases. The non-compliance was evidenced by the Payment Vouchers which were prepared and paid out without endorsement by the Internal Audit Unit and Officer Controlling the Vote and Checks by the Accounting Officer. This exposes the Council to fraudulent practices.

3.4. NON-MAINTENANCE OF FIXED/MOVEABLE ASSET REGISTER.

A Fixed Assets Register is a management tool to monitor and control use of assets. However, as pointed out in my previous reports, Most of the Local Government Councils did not maintain an up-to-date Fixed Assets Register during the year under review.

I advised the Councils to ensure that an up-to-date Fixed Assets/Movable Assets Register is maintained.

3.5. NON-MAINTENANCE OF LOAN/OVERDRAFT REGISTER/LEDGER.

We observed that Niger State Local Government Councils did not maintain Loans/Overdraft Register/Ledger during the year. The risk is that the Councils may not be able to reconcile loan balances with the lenders leading to overpayments or fines and penalties for under payments.

We recommend that the Councils should immediately open and maintain Loans Register. In order to ensure Accountability and Transparency, the affected Accounting Officers are advised to comply and ensure that henceforth all Payment Vouchers raised are passed through Internal Audit Unit for certification before such payment are effected and equally ensure the maintenance of Asset Register before my next audit, this will enable the Local Government Councils to comply with the new Accounting System/Standard.

4.0 BUDGETARY CONTROL

4.1 REVENUE COMPARISON

During the year under review, there were short falls in the target of Internally Generated Revenue across the Local Government Councils in the state in all revenue codes as shown below:

CONSOLIDATED LOCAL GOVERNMENTS BUDGETED INTERNALLY GENERATED REVENUE COMPARED WITH ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	CODES	DETAILS	BUDGET ₦	ACTUAL ₦	SHORTFALL ₦
1	12010000	TAXES	27,980,000.00	2,948,400.00	25,031,600.00
2	12020700	RATES	220,003,141.00	197,966,842.20	22,036,298.80
3	12020300	LOCAL LICENSES, FEES, AND FINE	458,229,080.00	246,901,423.97	204,686,779.01
4	12020500	EARNING FROM COMMERCIAL UNDERTAKINGS	414,473,386.00	224,463,378.07	211,327,656.03
5	12020600	RENT ON LOCAL GOVERNMENT PROPERTIES	49,180,140.00	29,262,750.00	19,917,390.00
6	12021100	INTEREST	1,439,000.00	10,254.51	1,428,745.49
TOTAL			1,178,835,411.00	694,406,941.67	484,428,469.33

From the above table, it clearly shows that the councils rely solely on Statutory Allocation from the Federation Account for survival when comparing the total budgeted amount of ₦1,178,835,411.00 with actual Internally Generated Revenue of ₦694,406,941.67 leaving a short fall of ₦484,428,469.33 during the year under review.

This implies that the Councils could not fully implement its planned programs during the financial year or the budget was not realistic.

I advised the Local Government Councils to take the following measures to boost their internally generated revenue collection.

- i. Carry out awareness campaign to sensitize the public on their tax obligations toward the Councils.
- ii. Build the capacity of staff, investing in relevant technology and equipment can as well help in boosting IGR.
- iii. Bank revenue collection intact to avoid spending at source and abuse of the revenues collected.
- iv. Control over issuance of revenue receipts
- v. Print revenue receipts using the Government Printer to minimize forgery of revenue receipts.
- vi. The Councils should ensure that realistic budgets are prepared.

4.2 RECURRENT EXPENDITURE**4.2.1 PERSONNEL COST**

As regards to the personnel cost, it was observed that, the sum of ₦31,569,555,230.53 and ₦31,236,725,978.77 was spent as personnel cost in 2019 and 2020 respectively with a decrease of ₦332,829,251.76 over the previous year. over the previous year. The decrease represents 1.05% of personnel cost for the year under review. The decrease was due to retirements and death of personnel during the year under review.

4.2.2 CAPITAL EXPENDITURE**4.2.2.1 CAPITAL PROJECT FINANCING LOAN**

During the year under review it was discovered that a sum of ₦5,024,000.00 (Five Billion and Twenty-Four Million Naira only), was obtained as capital project financing loan for the 25 Local Government Councils in the state and disbursed as follows: -

S/NO	NAME OF LOCAL GOVT.	AMOUNT GRANTED ₦
1	AGAIE	174,000,000.00
2	AGWARA	224,000,000.00
3	BIDA	174,000,000.00
4	BORGU	224,000,000.00
5	BOSSO	150,000,000.00
6	EDATI	224,000,000.00
7	GBAKO	174,000,000.00
8	GURARA	198,000,000.00
9	KATCHA	174,000,000.00
10	KONTAGORA	224,000,000.00

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11	LAPAI	198,000,000.00
12	LAVUN	174,000,000.00
13	MAGAMA	224,000,000.00
14	MARIGA	224,000,000.00
15	MASHEGU	224,000,000.00
16	CHANCHAGA	174,000,000.00
17	MOKWA	174,000,000.00
18	MUNYA	224,000,000.00
19	PAIKORO	174,000,000.00
20	RAFI	224,000,000.00
21	RIJAU	224,000,000.00
22	SHIRORO	174,000,000.00
23	SULEJA	224,000,000.00
24	TAFA	224,000,000.00
25	WUSHISHI	224,000,000.00
		<u>5,024,000,000.00</u>

The capital project financing loan was made to the Council to boost the developmental activities of the rural arrears in which various projects were executed during the year under review and some are still in progress.

However, we observed that the capital project financing loan was not disbursed to the Local Government Councils through their designated Commercial Bank Accounts contrary to the provisions of Model Financial Memoranda, thereby stifling transparency and accountability of Public Funds. We also observed that there is inadequate monitoring of the projects which may lead to loss of funds and failure to achieve value for money. In a bid to account for the loan granted to Local Government Councils in its books of accounts for probity and accountability of public funds, the loan was receipted by the Councils.

We recommend that the Councils should adhere strictly to provisions in the Model Financial Memoranda to accounts for loans should such a privilege arise again. We also recommend that the Councils should follow up the outstanding issues observed in the Outstanding Inspections Report

5.0 ANALYSIS OF ASSETS AND LIABILITIES

5.1 ASSETS

5.1.1 CASH AND ITS EQUIVALENTS

The consolidated closing cash and its equivalents amounted to the sum of ₦130,110,754.83k for the 25 Local Governments as at 31st December, 2020.

5.2 LIABILITIES

5.2.1 DEPOSITS

Deposits comprise unremitted statutory deductions and other deductions as explained below.

5.2.1.1 UNREMITTED DEDUCTIONS

The balance on the unremitted deductions account was ₦262,620,426.30 as at 31st December, 2020. The unremitted deductions include deductions from payments made on behalf of Government Agencies and various other bodies by the Local Government Councils which ought to be promptly remitted to the appropriate authorities.

The management of Niger State Local Government Councils has been advised to ensure that all Deposits are remitted timely to avoid accumulating liabilities and attracting fines and penalties for the Local Governments.

5.2.1.2 BANK OVERDRAFTS

The total sum of ₦3,551,740.30 stood as consolidated bank overdraft owed to various banks by some Local Governments during the year under review as follows: -

BIDA	2,186,804.08
KATCHA	659,446.01
LAPAI	.50
SHIRORO	88,742.40
MARIGA	95,895.88
RAFI	520,851.43
	<u>3,551,740.30</u>

We recommend that appropriate action be taken towards the clearance of outstanding Bank overdraft as it will continue to attract further interest if it remains unclear.

6.0 AUDIT INSPECTION REPORTS

During the year under review, Audit Inspection was conducted across the 25 Local Government Councils of the State. Some of the Audit Observation raised in respect of the Financial Transaction and other related activities were issued as Inspection Reports to individual Local Government Councils. Responses were received by the Office of the Auditor General for Local Governments in respect of each Local Government for the year under review.

However, some of the responses were certified satisfactory while others were outstanding and outlined in the respective Audited Individual Local Government Financial Statement for the year under review.

7.0 CONCLUSION

We wish to use this medium to express our appreciation to the councils Chairmen, and the entire staff of the Local Government Council for the cooperation given to the staffs of this office to carry out the Audit of the Accounts and the Committee engaged in the Consolidation of Audited Account of the Local Government Councils.

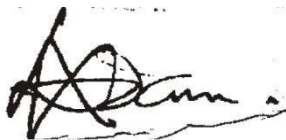
With a heart full of gratitude, I express my appreciation to His Excellency, Alhaji Abubakar Sani Bello, the Executive Governor of Niger State for his immeasurable support towards the Auditing of the Financial Statements in respect of Niger State Local Governments.

More so, my sincere thanks goes to those functionaries outside my office who cooperated with me in the course of discharging my Statutory responsibility for the year under review.

It is important to appreciate Director Finance Niger State Joint Account and Members of his staffs for their cooperation during the process of producing the report which I wish to thank them.

May I therefore assure this administration of my continued preparedness to promptly discharge the statutory responsibilities of this Office as enshrined in 1999 Constitution and Niger State Local Government Law (N.S.L.N. NO. 14) of 2001, so long as the Niger State Local Government Councils perform their expected role promptly.

It is my sincere hope that you would not hesitate to contact this Office for further clarification and explanations you might require in connection with the Audited Consolidated Annual Financial Statement and Management Reports.



LAWAL ADAMU

*Director Statutory and Special Operations,
For: Auditor General*