

**A LAW TO MAKE PROVISION FOR APPROPRIATION OF FUNDS
FOR THE 23 LOCAL GOVERNMENT COUNCILS IN KADUNA STATE THE
SUM OF SIXTY TWO BILLION, FOUR HUNDRED AND FIFTY TWO MILLION,
FIVE HUNDRED AND THIRTY EIGHT THOUSAND, FIVE HUNDRED AND
THIRTY ONE NAIRA ONLY (N62,452,538,531.00)**



Kaduna State of Nigeria

Law No. 11 2017

(1st July 2017)

Date of Commencement

BE IT ENACTED by the House of Assembly of Kaduna State as follows:

Enactment

1. This Law may be cited as the Kaduna State Local Government Councils Appropriation Law, 2017.

Short Title

2. This Law shall come into operation on the 1st day of July 2017.

Commencement

3. Any sum not exceeding the amount specified in the column of the Schedules in respect of the 23 Local Government Councils totalling Sixty Two Billion, Four Hundred and Fifty Two Million, Five Hundred and Thirty Eight Thousand, Five Hundred and Thirty One Naira Only (N62,452,538,531.00) set forth opposite the heads of expenditure specified in the Schedule herein shall be expended during the year ending the Thirty First December, 2017 in the manner as provided under the Kaduna State Local Government Law.

Warrant to incur Expenditure of **N62,452,538,531.00** by the 23 Local Government Councils

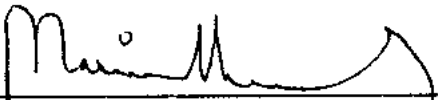
2017 RECURRENT AND CAPITAL EXPENDITURE

S/N	Local Government	Recurrent Expenditure	Capital Expenditure	Total
	Birnin Gwari	1,036,707,828.00	1,940,986,775.00	2,977,694,603.00
	Chikun	1,975,864,291.00	1,351,501,384.00	3,327,365,675.00
	Giwa	1,607,606,125.00	1,226,097,889.00	2,833,704,015.00
	Igabi	1,930,089,190.00	1,503,679,360.00	3,433,768,549.00
	Ikara	1,209,804,935.00	1,489,433,620.00	2,699,238,555.00
	Jaba	1,051,393,964.00	874,060,504.00	1,925,454,468.00
	Jema'a	1,684,735,177.00	1,025,569,714.00	2,710,304,890.00
	Kachia	1,659,774,941.00	1,086,121,510.00	2,745,896,451.00
	Kaduna North	2,099,489,488.00	757,157,356.00	2,856,646,844.00
	Kaduna South	2,324,987,234.00	778,863,836.00	3,103,851,070.00
	Kagarko	1,362,962,522.00	1,069,079,207.00	2,432,041,729.00
	Kajuru	1,260,922,802.00	927,653,164.00	2,188,575,966.00
	Kaura	1,458,458,103.00	753,131,084.00	2,211,589,186.00
	Kauru	1,076,667,970.00	1,219,509,355.00	2,296,177,324.00
	Kubau	1,774,470,214.00	1,398,856,979.00	3,173,327,193.00
	Kudan	909,668,094.00	1,010,262,440.00	1,919,930,535.00
	Lere	1,986,455,781.00	1,061,983,972.00	3,048,439,754.00
	Makarfi	1,228,599,571.00	1,280,114,110.00	2,508,713,681.00
	Sabon Gari	1,640,163,697.00	1,160,006,483.00	2,800,170,180.00
	Sanga	1,131,608,587.00	807,463,456.00	1,939,072,043.00
	Soba	1,682,342,126.00	1,204,865,984.00	2,887,208,110.00
	Zangon Kataf	1,661,746,221.00	1,227,189,105.00	2,888,935,325.00
	Zaria	2,085,214,134.00	1,459,218,253.00	3,544,432,387.00
	TOTAL	35,839,732,994.00	26,612,805,537.00	62,452,538,531.00

SUMMARY

Recurrent Expenditure	35,839,732,994.00
Capital Expenditure	26,612,805,537.00
GRAND TOTAL	62,452,538,531.00

DATED AT KADUNA this ^{25th} day of ^{June} 2017.

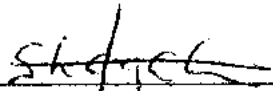

Malam Nasir Ahmad el-Rufai,
Governor, Kaduna State.

EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect).

The purpose of this Law is to make provision for appropriation of funds for the twenty three (23) Local Government Councils in Kaduna State.

This printed impression has been carefully compared with the Bill which has passed the Kaduna State House of Assembly and found to be true and correctly printed copy of the said Bill.


HON. AMINU ABDULLAHI SHAGALI
(Speaker)


BELLO ZUBAIRU IDRIS Esq.
(Clerk to the Legislature)



**KADUNA STATE HOUSE OF ASSEMBLY
FEDERAL REPUBLIC OF NIGERIA**

**REPORT OF THE APPROPRIATION AND
IMPLEMENTATION COMMITTEE IN
RESPECT OF THE YEAR 2017 BUDGET
FOR THE 23 LOCAL GOVERNMENT
COUNCILS OF KADUNA STATE**

9TH JUNE, 2017

1.0 PREAMBLE:

1.1 The Kaduna State House of Assembly at its 198th Sitting on Wednesday, 24th May, 2017 PASSED a RESOLUTION mandated the Appropriation and Implementation Committee to examine the Year 2017 Draft Estimates of the 23 Local Government Councils of Kaduna State and recommend as appropriate.

2.0 COMPOSITION:

- | | | |
|-----|----------------------------------|---------------|
| (a) | Hon. Ahmed Mohammed | Chairman |
| (b) | Hon. Dcn Samuel Ubankato Tanko | Dep. Chairman |
| (c) | Hon. Barr. Kantiok Irmiya Ishaku | Member |
| (d) | Hon. Yusuf Ibrahim Zailani | Member |
| (e) | Hon. Abdulwahab Idris | Member |
| (f) | Hon. Nasiru Abdullahi Maikano | Member |
| (g) | Hon. Bityong Yakubu Nkom Ph.D | Member |
| (h) | Hon. Aliyu AbdulRahman Haruna | Member |
| (i) | Hon. Idris Abubakar Abdullahi | Member |
| (j) | Hon. Bello Sani Gimi | Member |

2.1 SECRETARIAT

- | | | |
|-----|----------------------------|-----------------------------|
| (k) | Mr. John Hassan | DDBPRS/Budget Analyst |
| (l) | Barr. Suleiman A. Balarabe | Legal Counsel |
| (m) | Mrs. Amina Umoru | DDOP (II)/Official Reporter |
| (n) | Mal. Mohammed Lawal Aliyu | DLM/Secretary |

2.1 The underlisted Staff of the Legislative Department assisted the Committee in the course of the assignment

- (a) Mr. Sunday Sani Dickson Legislative Officer
- (b) Mal. Garba Mohammed Ahmed Legislative Officer
- (c) Miss Larai Diana Gwani Legislative Officer

3.0 TERM OF REFERENCE

3.1 The Committee had the following Terms of Reference

- (a) To examine Draft Estimates of the 23 Local Government Councils of Kaduna State for the 2017 Financial Year;
- (b) To submit a Report the Plenary Session of the Honourable House.

4.0 METHODOLOGY

4.1 The Committee used the following methods to discharge the assignment:

- (a) Held series of meetings at Committee level;
- (b) Collected inputs from Honourable Members, following the meeting/harmonization exercise with their respective Local Government Councils;
- (c) Harmonization of the Sub-reports from Honourable Members with the:
 - (i) The Honourable Commissioner and Directors of the Ministry for Local Governments and Chieftaincy Affairs.

- (ii) The Chairman Kaduna State Internal Revenue Service
- (iii) The Accountant-General of Kaduna State
- (iv) All the 23 Local Government Councils of the State in the following order.

(A) DAY ONE: MONDAY, 5TH JUNE, 2017

- Birnin Gwari Local Government Council
- Chikun Local Government Council
- Kagarko Local Government Council
- Makarfi Local Government Council
- Zangon Kataf Local Government Council
- Giwa Local Government Council
- Igabi Local Government Council
- Kachia Local Government Council
- Kubau Local Government Council
- Lere Local Government Council
- Soba Local Government Council
- Kajuru Local Government Council

(B) DAY TWO: TUESDAY, 6TH JUNE, 2017

- Ikara Local Government Council
- Jema'a Local Government Council
- Kaduna North Local Government Council
- Kaduna South Local Government Council
- Kaura Local Government Council
- Sanga Local Government Council

- Jaba Local Government Council
- Kauru Local Government Council
- Sabon Gari Local Government Council
- Kudan Local Government Council
- Zaria Local Government Council

5.0 SUMMARY OF THE YEAR 2017 BUDGET

5.1 The summary of the Budget Estimates representing both Revenue and Expenditure for the 23 Local Government Councils of Kaduna State submitted by the Executive for the 2017 Financial Year are as follows:

**SUMMARY OF 2017 DRAFT REVENUE PROFILE OF THE 23 LOCAL GOVERNMENT
COUNCIL OF KADUNA STATE
(SCHEDULE I)**

LOCAL GOVERNMENT COUNCIL	OPENING BALANCE	STATUTORY ALLOCATION	SHARE OF VAT	10% STATE IGR	LOCAL GOVERNMENT REVENUE	PARIS CLUB DEBT RECOVERY	TOTAL REVENUE
BIRNIN GWARI	185,060,351	1,515,756,014	408,034,000	214,178,807	112,327,761	542,337,670	2,977,694,603
CHIKUN	74,289,689	1,546,528,002	536,319,716	256,942,064	262,564,593	650,621,611	3,327,365,675
GIWA	61,730,651	1,399,233,160	404,511,347	226,747,879	167,316,252	574,164,726	2,833,704,015
KAJURU	47,339,251	1,135,509,866	383,016,872	161,972,032	50,596,830	410,141,114	2,188,575,966
IGABI	77,823,543	1,712,675,556	419,342,230	279,807,077	235,600,376	708,519,766	3,433,768,549
IKARA	52,134,754	1,214,832,184	726,464,627	192,617,501	25,448,764	487,740,725	2,699,238,555
JABA	45,461,403	931,192,790	278,582,879	178,393,725	40,100,000	451,723,671	1,925,454,468
JEMA'A	60,574,338	1,294,754,487	360,907,220	223,906,466	203,192,599	566,969,780	2,710,304,890
KACHIA	66,819,796	1,408,258,795	449,393,995	211,195,324	75,445,564	534,782,977	2,745,896,451
KADUNA NORTH	63,124,721	1,238,723,847	443,525,569	253,047,658	217,464,747	640,760,302	2,856,646,844
KADUNA SOUTH	67,395,514	1,281,434,043	501,705,334	269,536,207	301,267,820	682,512,152	3,103,851,070
KAGARKO	58,244,741	1,220,651,270	372,344,541	209,966,831	39,162,125	531,672,221	2,432,041,729
KAURA	50,910,426	1,040,359,120	395,401,810	203,189,227	7,218,086	514,510,518	2,211,589,186
KAURU	51,955,709	1,233,775,933	315,034,330	183,792,408	46,224,875	465,394,069	2,296,177,324
KUBAU	60,143,820	1,687,660,644	399,909,180	225,134,959	80,398,053	570,080,536	3,023,327,193
KUDAN	46,649,565	940,512,423	275,221,672	172,351,545	48,771,500	436,423,830	1,919,930,534
LERE	64,909,279	1,507,675,638	532,778,038	243,253,142	83,864,758	615,958,899	3,048,439,754
MAKARFI	43,658,897	973,962,046	337,216,358	175,034,172	92,408,797	886,433,411	2,508,713,681
SABON GARI	57,607,859	1,451,293,177	395,150,462	226,915,021	94,615,703	574,587,959	2,800,170,180
SANGA	48,299,989	895,876,711	334,103,396	176,162,380	38,556,044	446,073,522	1,939,072,043
SOBA	61,564,686	1,464,544,285	513,356,101	229,271,721	37,915,785	580,555,532	2,887,208,110
ZANGON KATAF	68,878,673	1,486,630,586	411,089,737	237,795,959	82,400,000	602,140,370	2,888,935,325
ZARIA	70,331,076	1,723,357,456	827,702,285	271,675,623	163,436,423	687,929,523	3,544,432,387
GRAND TOTAL	1,484,908,731	30,305,298,032	9,821,111,699	5,022,887,730	2,506,297,456	13,162,034,884	62,302,583,532

SUMMARY OF 2017 DRAFT REVENUE PROFILE OF THE 23 LOCAL GOVERNMENT COUNCIL OF KADUNA STATE (SCHEDULE II)

LOCAL GOVERNMENT COUNCIL	PERSONNEL COST	OTHER RECURRENT COSTS	TOTAL RECURRENT	%	CAPITAL	%	BUDGET SIZE
BIRNIN GWARI	873,527,050	163,180,778	1,036,707,828	35	1,940,986,775	65	2,977,694,603
CHIKUN	1,766,726,127	209,138,164	1,975,864,291	59	1,351,501,384	41	3,327,365,675
GIWA	1,372,534,944	235,071,181	1,607,606,125	57	1,226,097,889	43	2,833,704,015
KAJURU	1,110,162,456	150,760,346	1,260,922,802	58	927,653,164	42	2,188,575,966
IGABI	1,550,007,971	380,081,218	1,930,089,190	56	1,503,679,360	44	3,433,768,549
IKARA	955,616,936	254,187,999	1,209,804,935	45	1,489,433,620	55	2,699,238,555
JABA	840,093,217	211,300,747	1,051,393,964	55	874,060,504	45	1,925,454,468
JEMA'A	1,457,366,758	227,368,419	1,684,735,177	62	1,025,569,714	38	2,710,304,890
KACHIA	1,388,952,112	270,822,829	1,659,774,941	60	1,086,121,510	40	2,745,896,451
KADUNA NORTH	1,936,932,408	230,557,080	2,167,489,488	76	689,157,356	24	2,856,646,844
KADUNA SOUTH	2,156,114,779	168,872,455	2,324,987,234	75	778,863,836	25	3,103,851,070
KAGARKO	1,124,895,735	238,066,787	1,362,962,522	56	1,069,079,207	44	2,432,041,729
KAURA	1,294,599,213	163,858,890	1,458,458,103	66	753,131,084	34	2,211,589,186
KAURU	886,847,327	189,820,643	1,076,667,970	47	1,219,509,355	53	2,296,177,324
KUBAU	1,401,674,353	222,795,861	1,624,470,214	54	1,398,856,979	46	3,023,327,193
KUDAN	688,873,151	220,794,943	909,668,094	47	1,010,262,440	53	1,919,930,535
LERE	1,762,583,337	223,872,444	1,986,455,781	65	1,061,983,972	35	3,048,439,754
MAKARFI	1,017,003,721	211,595,850	1,228,599,571	49	1,280,114,110	51	2,508,713,681
SABON GARI	1,426,346,058	213,817,639	1,640,163,697	59	1,160,006,483	41	2,800,170,180
SANGA	894,118,347	237,490,240	1,131,608,587	58	807,463,456	42	1,939,072,043
SOBA	1,421,501,005	260,841,122	1,682,342,126	58	1,204,865,984	42	2,887,208,110
ZANGON KATAF	1,406,368,331	255,377,889	1,661,746,221	58	1,227,189,105	42	2,888,935,325
ZARIA	1,836,904,356	248,309,778	2,085,214,134	59	1,459,218,253	41	4,544,432,387
TOTAL	30,569,049,692	5,187,983,302	35,757,732,995	57	26,544,805,537	43	62,302,538,532

6.0 PROPOSED AMENDMENTS

1. Birnin Gwari Local Government Council

- (a) The monthly contribution to Primary Healthcare is N8,892,380.00 x 10 months = N88,923,800.00. However, N54,286,708.00 was captured in the 2017 Proposed Budget therefore additional sum of N34,637,092.00 is requested to meet up the actual contribution.

Therefore savings be made for the said amount from the Capital Expenditure of N1,940,986,775.00 and the Capital to now read N1,906,349,683.00 while the total Recurrent to now read N1,089,129,680.00

- (b) Below are the details of adjustment for consideration.

Expenditure		Proposed Provision 2017	Initial Size	Adjustment
Personnel Cost	Staff			
Local Govt.	Strength	275,887,079		
Traditional	362			
Primary Healthcare	207	88,923,800	54,286,708	34,637,092
Teachers Salary	231	489,845,273		(Additional)
Salary Arrears	1,058	53,507,090		
Total Personnel Cost	1,858	908,164,142		
Overhead Cost		163,180,778		
Total Recurrent Cost		1,071,344,920		
Capital		1,906,349,683	1,940,998,775	34,637,092
				(Additional)
Total Expenditure		2,977,694,603		

- (c) That, the sum of N30,000,000.00 be also deducted from the sum of N191,311,490.00 provided under Code 23050121 (Contribution to PHC) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

2. Makarfi Local Government Council

(a) Makarfi Local Government Council Budget size has an Estimate of N2,508,713,681.00 with breakdown summary as follows:

(i) Total Personnel Cost	N017,003,721.00
(ii) Other Recurrent (Overhead Cost)	N211,295,850.00
(iii) Capital Expenditure	-N1,280,114,110.00

(b) After careful consideration and review of activities on other Recurrent Expenditure (Overhead) quite a number of the Economic Codes were grossly under Estimated. Therefore, the same be reviewed as follows:

(i) Total Personnel Cost	-N949,003,721.00
(ii) Other Recurrent (Overhead Cost)	-N279,295,850.00
(iii) Capital Expenditure	-N1,280,114,110.00
	N2,508,713,681.00

(c) That, the sum of N15,000,000.00 be also deducted from the sum of N80,000,000.00 provided under Code 23020112 (Rehabilitation/Repairs of Market) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

3. Lere Local Government Council

(a) Savings Quoted

(a) S/N	Recurrent			Recurrent		
	Economic Code	Description	Saving Quoted	Economic Code	Description	Amount Re-allocated
1	21010101	Salary LGEA	15,000,000.00	22929295	Water Rate	5,000,000.00
2	21010101	Salary Local Govt.	5,000,000.00	22020101	Local Travel & Transport/ Training	5,000,000.00
3	21010101	Salary PHC	5,000,000.00	22020310	Teaching Aids/ Instructional Materials	20,000,000.00
4	22010106	Pension Arrears	10,000,000.00	22020401	Maint. of Motor Vehicle/ Transport Equipment	500,000.00
5	22010104	Severance Gratuity	10,000,000.00	22020402	Maint. of Office Furniture	1,500,000.00
6	22010105	Elected/Appointed Official Remuneration Package	2,000,000.00	22020327	Budget Preparatory Expenses	1,000,000.00
7	22021043	Primary Ear/Eye Care	2,000,000.00	22020327	Production of Harmonized Budget	500,000.00
8	22021043	Scholarship/Bursary Award	2,000,000.00	22020415	Maint. of Boreholes	1,000,000.00
9	22021003	Publicity & Advertisement	500,000.00	22020403	Maint. of Office Building/ Residential Quarters	1,000,000.00
				22020709	Consultancy Service & Special Committees	3,000,000.00
				22021023	Settlement of Liabilities	8,000,000.00
				22021086	Entertainment & Hospitality	5,000,000.00
		TOTAL	51,500,000.00		TOTAL	51,500,000.00

(a) Recurrent				Recurrent		
S/N	Economic Code	Description	Saving Quoted	Economic Code	Description	Amount Re-allocated
1	23050121	Contribution to PHC Agency	32,000,000.00	23010105	Purchase of Motor Vehicle for DAGS, DFS & D Works	7,500,000.00
					Rehabilitation of Skill Acquisition Centre at Saminaka	5,000,000.00
					Rehabilitation of Office Building	6,500,000.00
					Repairs of Public Schools	11,000,000.00
					Repairs of Market/Parks Saminaka and Mariri	2,000,000.00
		TOTAL	32,000,000.00		TOTAL	32,000,000.00

(b) That, the sum of N30,000,000.00 be also deducted from the sum of N49,434,000.00 provided under Code 23020112 (Construction/Provision of Roads) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

4. Soba Local Government Council

(a) Savings Quoted from Recurrent

S/N	Description	Economic Code	Initial Provision (N)	New Provision (N)	Saving Quoted (N)
1	Salaries Education	21010101	763,939,922	652,197,364.00	111,742,957.92
2	Salaries PHC	21010101	156,200,297	142,719,247.00	13,481,049.80
	Total				125,223,607.72

(b) Reallocation to Recurrent Expenditure

S/N	Description	Economic Code	Initial Provision (N)	New Provision (N)
1	Local Travelling & Training	22020101	1,500,000.000	3,500,000.00
2	Local Travelling & Others	22020102	-	29,000,000.00
3	Budget Monitoring	22020120	1,000,000.00	1,500,000.00
4	Control of Animal Disease	22021059	1,000,000.00	2,000,000.00
5	Monitoring and Evaluation	22021038	-	2,000,000.00
6	Budget Preparation Expenses	22021077	500,000.00	2,000,000.00
7	Statistic/Data Collection	22021078	300,000.00	2,500,000.00
8	Entertainment & Official Hospitality	22021086	2,000,000.00	3,000,000.00
9	Publicity & Advertisement	22021002	500,000.00	2,000,000.00

10	Adult Non-Formal Education	22021033	-	2,000,000.00
11	Provision of Service Materials	22021088	-	2,000,000.00
12	Other Maintenance	22020406	-	2,000,000.00
13	Maintenance of Office Building and Resident Quarters	22020403	1,000,000.00	1,500,000.00
	Total Saving			55,000,000.00

(c) Reallocation to Capital Expenditure

S/N	Description	Economic Code	Initial Provision (N)	New Provision (N)
1	Contribution to PHC Agency	23050121	221,442,322.00	291,665,929.00

(d) That, the sum of N30,000,000.00 be also deducted from the sum of N51,772,749.00 provided under Code 23020132 (Construction of Drainage) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

5. Giwa Local Government Council

(a) Savings Quoted

S/N	Description	Economic Code	Initial Provision (N)
1	Const./Provision of Surface Tarring	23020133	148,871,189.00
2	Const./Provision of Surface Tarring	23020133	78,128,811.00
3	Severance Gratuity	22010104	14,000,000.00
4	Admin & General Services	22010101	70,000,000.00
5	Primary Education	22010101	161,263,688.00
6	Primary Healthcare	22010101	242,860,832.00
	Total		715,124,520.00

(b) Reallocation of Savings

S/N	Description	Economic Code	Initial Provision (N)
1	Water Pollution prevention & Control (Fumigation)	23040105	25,000,000.00
2	Const./Provision of Boreholes 2Nos with Motorize Pump	23020139	5,000,000.00
3	Provision of Landscaping & Beautification	23040114	4,000,000.00
4	Purchase of Public Address System	23040115	500,000.00

5	Rehab/Repair of Agricultural Facilities (Tractors)	23040112	2,000,000.00
6	Rehab./Repair of Electricity (Falling Pole)	23030102	10,000,000.00
7	Const./Provision of Rural Elect. (Energizing/Installation of Transformers)	23020103	6,000,000.00
8	Rehab/Repair of Fertilizer Store 3Nos	23030128	3,000,000.00
9	Const./Provision of Bridge at Shika	23030132	5,000,000.00
10	Const./Provision of Bridge at G/Aminu Maska	23030132	6,000,000.00
11	Const./Provision of Bridge at Rafi/B	23030132	5,000,000.00
12	Const./Provision of Bridge at Mal. Sani Danja	23030132	7,000,000.00
13	Const./Provision of Fencing at T/Zomo	23030134	20,000,000.00
14	Const./Provision of Culvert 33Nos	23030129	8,415,000.00
15	Const./Provision of Cottage/Blowing Industry at Giwa		20,000,000.00
16	Construction of Earth Dam at Fatika		70,000,000.00
17	Demonstration Farm	23040109	5,000,000.00
18	Tree Planting	23040101	10,000,000.00
19	Construction of Earth Dam at Giwa		70,000,000.00
20	Const. of Primary Healthcare Agency	23050121	242,860,832.00

21	Prov. for Community Direct Intervention	23050111	120,000,000.00
22	Provision of Replacement of Vandalize Equipment	23050104	20,263,688.00
23	Research and Development	23050101	15,080,000.00
24	Provision of Consultancy Services	23050108	35,005,000.00
	Total		715,124,520.00

(c) That, the sum of N30,000,000.00 be also deducted from the sum of N309,708,289.00 provided under Code 23020133 (Construction/Provision of Surfacing) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

6. Kagarko Local Government Council

S/N	Description	Economic Code	Old Provision (N)	New Provision (N)	Savings
1	Rehab./Repair of Office Building	230301121	5,544,850.76	5,836,976	107,875
2	30No Borehole across the Local Govt.	23302019	36,000,000.00	12,000,000	24,000,000
3	Provision of 100No. Street Light	20302144	40,800,000.00	36,771,000	4,029,000
4	Const./Provision of Roads	23040102	16,815,910.00	10,909,500	5,906,410
5	Const. of Office Building Cold Chain Kagarko	23020101	6,000,000.00		6,000,000.00
6	Provision of Abattoir	23020125	10,000,000.00		10,000,000.00
7	Provision of Market Shops (Issah & Iddah)	23020128	11,000,000.00		11,000,000.00
8	Construction of Roads (Kagarko)	23020112	15,693,041.00		15,693,041.00
9	Purchase of Transformer (Dullu)	23010161	10,000,000.00		10,000,000.00
10	Provision of Culverts (Babuchi)	23020129	5,858,162.00		5,858,162.00
11	Provision of Bridge (Katugal Gari)	23020131	15,500,000.00		15,500,000.00
12	Rehabilitation of Health Clinic (Dogon Kurmi)	23030136	6,000,000.00		6,000,000.00
13	Construction/Provision of Bridge (Dumale)	23020131	17,001,361.00		17,001,361.00

(a) Allocated to the following

S/N	Description	Economic Code	Old Provision (N)	New Provision (N)	Savings
1	Electrification of Gidan Jibo Bakin Ruwa	23020103		4,652,000.00	4,652,000.00
2	Electrification of Gantan	23020103		6,000,000.00	6,000,000.00
3	Electrification of Ung. Galadima	23020103		3,500,000.00	3,500,000.00
4	Rehabilitation of Solar Powered Street Light 8No. Local Govt. Secretariat	23020144		3,500,000.00	3,500,000.00
5	Provision of Solar Powered Street Light 76No. (Across the Local Govt.)	23020144		31,008,000.00	31,008,000.00
6	Provision of Solarised Water Pumping System	23020144		23,500,000.00	23,500,000.00
7	Rehabilitation of Health Clinic (Katugal, K/Dangana, Shadalafiya)	23020136		31,011,349.00	31,011,349.00
8	Construction/Provision Fencing of Kagarko Police Station	23020134		3,500,000.00	3,500,000.00
9	Construction/Provision of 10No. Boreholes (Across the Local Govt.)	23020139		12,000,000.00	12,000,000.00
10	Purchase/Repairs of 10No. Transformer	23010161		12,424,500.00	12,424,500.00
				131,095,849.00	131,095,849.00

(b) That, the sum of N15,000,000.00 be also deducted from the sum of N34,316,625.00 provided under Code 23020133 (Surfacing) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

7. Zangon Kataf Local Government Council

(a) Summary of 2017 Proposed Revenue and Expenditure Estimates

S/N	Description		2017 Proposed Provision	2016 Proposed Provision	2016 Actual
A	REVENUE				
1	Opening Balance		68,878,673.00	193,495,101.00	-
2	Statutory Allocation from the Federation Account		1,486,630,586.00	1,202,764,212.00	1,196,095,803.00
3	10% Allocation from State Govt.		237,795,959.00	55,352,100.00	29,977,446.00
4	Share of VAT		411,089,737.00	384,541,548.00	365,295,424.00
5	Paris Club Debt Recovery		602,140,370.00	-	1,500,000.00
6	Local Revenue		82,400,000.00	75,801,686.00	1,835,307.00
	Total Revenue		2,888,935,325.00	1,911,954,647.00	1,594,763,980.00
B	RECURRENT EXPENDITURE				
1	Personnel Cost				
		Staff Strength			
(a)	Local Government	267/632	367,245,828.00	356,010,831.00	341,418,187.00
(b)	Primary Healthcare (60% Contribution)	157	101,664,451.00	164,565,716.00	169,440,751.00
(c)	Teachers Salary	1,731	927,118,197.00	732,590,432.00	836,550,643.00
(d)	Salary Arrears		285,503,894.00	1,000,000.00	780,000.00
	Total Personnel Cost		1,681,532,370.00	1,254,166,979.00	1,348,189,581.00
2	Overhead Cost		315,897,153.00	213,194,371.00	130,069,651.00
	Total Recurrent Cost		1,997,429,523.00	1,467,361,350.00	1,478,259,231.00

C	CAPITAL EXPENDITURE					
1	Capital			891,505,802.00	444,593,296.00	116,504,748.00
	Total Expenditure			2,888,935,325.00	1,911,954,646.00	1,594,763,980.00

(b) Personnel Cost

S/N	Admin Code	Economic Code	Particulars	Initial Proposal	Additional Requirement	Current Proposal
1	012500100100	21010104	Salary Arrears (LG Staff & Primary Education)	75,810,891.00	44,314,595.00	120,125,486.00
2	012500100100	21010104	District/Village Admin Salary Arrears Jan-Dec. 2016	-	165,378,408.00	165,378,408.00
3	051703300100	21010101	Teachers Leave Grant	-	65,471,036.00	65,471,036.00
			Additional Personnel Cost needed	75,810,891.00	275,164,039.00	350,974,930.00
			Overhead Cost			
1	012500100100	22020102	Traveling & Transport	5,000,000.00	15,000,000.00	20,500,000.00
2	012500100100	22020604	Security Vote	6,000,000.00	4,000,000.00	10,000,000.00
3	052200100100	22021045	Medical Assistance	-	2,000,000.00	2,000,000.00
4	051700100100	22021086	Entertainment & Official Hospitality	2,000,000.00	7,000,000.00	9,000,000.00
5	022000100100	22020305	Printing of Non-security Documents	700,000.00	1,300,000.00	2,000,000.00
6	021500100100	22020419	Bush Clearing along Highways	500,000.00	2,000,000.00	2,500,000.00
7	052200100100	22021011	Polio Immunization (IPDS)	10,000,000.00	7,504,264.00	17,504,264.00
8	022100100100	22021077	Budget Preparatory Expenses	700,000.00	1,300,000.00	2,000,000.00
9	051700100100	22020310	Teaching Aids	-	10,915,000.00	10,915,000.00

10	023400100100	23020113	Repairs of 3No. Toyota Hiace 18 Seater Buses	2,447,588.00	3,000,000.00	5,447,588.00
11	023400100100	22020401	Repairs/Refurbishing of 3No Tractors at the LG Secretariat	-	6,000,000.00	6,000,000.00
			Additional Personnel Cost needed	24,900,000.00	60,519,264.00	87,866,852.00

(c) Capital Expenditure

S/N	Admin Code	Economic Code	Particulars	Initial Proposal	Additional Requirement	Current Proposal
1	012500100100	23030121	Renovation/Repairs of 5No Block of 3 Bedroom with 8No Boys-quarters of LG Staff Quarters, Longspan, Fittings, Ceiling, Rendering Painting, Changing of Damage Wooding Flush Doors etc	12,000,000.00	29,500,000.00	41,500,000.00
2	023400100100	23020135	Construction of 10No Deck open Market Stall at Livestock Market at Katsit	18,000,000.00	-	18,000,000.00
3	022000100100	23050121	Contribution to Primary Healthcare Agency	91,260,256.00	-	91,260,256.00
4	022000100100	23010113	Purchase of Computes and Accessories 4No for use at the LG Secretariat	2,250,000.00	-	2,250,000.00
5	023400100100	23020103	Step-down of Electricity at Tagama Phase I & II	16,181,496.00	10,000,000.00	26,161,496.00
6	023400100100	23030102	Replacement of Vandalised Cables/Concrete Poles, Cross Arms/Insulators from Fadiya	-	30,554,238.00	30,554,238.00

			Bakur-Zulurung Gada Biyu, Zagam-Anchune, Sarki, Fadan Kamantan-Lenak			
7	023400100100	23020139	Drilling of Hand-pump Borehole at Livestock Market	-	1,300,000.00	1,300,000.00
8	023400100100	23050104	Replacement of Vandalised Cables/Concrete Poles, Cross Arms, Insulators from Kamurum-Abet, Marban, from Abet Kufai-Abet Gidan Maga	-	18,000,000.00	18,000,000.00
9	023400100100	23020103	Extension of Electricity from Kurfi to Magamiya	14,165,552.00	-	14,165,552.00
10	023400100100	23020103	Extension/Step-down of Electricity at Kanem I & II	14,165,552.00	-	14,165,552.00
11	023400100100	23020103	Extension of Electricity from Kurdan-Zauru	-	22,000,000.00	22,000,000.00
12	023400100100	23020103	Extension/Step-down of Electricity from Kolosok-Zagum, Zahu	13,214,567.00	10,000,000.00	23,214,567.00
13	023400100100	23020103	Step-down of Electricity at Kamuru Rail Cross-Ang. Jatau	19,114,177.00	-	19,114,177.00
14	023400100100	23020103	Extension/Step-down of Electricity at Abet-Kufai	19,572,198.00	-	19,572,198.00
15	023400100100	23020109	Step-down of Electricity at Tsoriyang and Kankada	1,792,956.00	-	1,792,956.00
16	023400100100	23020110	Step-down of Electricity at Ung. Juju	4,856,250.00	2,000,000.00	6,856,250.00
17	023400100100	23020111	Extension of Electricity to Katsit Gida Phase I & II	-	35,000,000.00	35,000,000.00
18	012500100100	23020105	Purchase of Vehicles 1No Toyota Hilux and 2No Peugeot 406	-	15,000,000.00	15,000,000.00
19	012500100100	23020105	Construction of Car Park 15No	-	3,000,000.00	3,000,000.00

			stand at the LG Secretariat			
20	023400100100	23020129	Construction of 2No. Box Culverts along Zankwai Road	-	16,000,000.00	16,000,000.00
21	021500100100	23020129	Construction of 1No. Box Culverts at Kanzir	-	8,000,000.00	8,000,000.00
22	021500100100	23020129	Construction of 2No. Box Culverts at Rafin Juma	-	8,000,000.00	8,000,000.00
23	023400100100	23020129	Construction of 2No Box Culvert at Bvongkpang	-	16,000,000.00	16,000,000.00
24	023400100100	23020129	Construction and Filling of 1No Box Culvert along Bvofurt	-	10,000,000.00	10,000,000.00
25	023400100100	23020129	Construction of 1No. Box Culvert at H/Banki Madakiya	-	8,000,000.00	8,000,000.00
26	052200100100	23020139	Procurement of Agric Napsack Sprayers, Chemicals and other Farming Inputs	-	5,000,000.00	5,000,000.00
27	021500100100	23040116	Contribution to Shawn II	3,000,000.00	-	3,000,000.00
28	022000100100	23030129	Renovation of Slaughter Slap and Drilling of 1No. Hand-pump Borehole at Gidan Maga	-	1,800,000.00	1,800,000.00
29	052200100100	23010161	Purchase of 500KVA Transformer and Transportation at Ung. Rohogo	9,565,350.00	-	9,565,350.00
30	021500100100	23010167	Purchase of Hospital Beds for Ung. Juju and Jankasa Health Centres	540,000.00	-	540,000.00
31	023400100100	23030121	Renovation of L.G Guest House at Zonkwa	1,500,000.00	3,500,000.00	1,500,000.00
32	052200100100	23020139	Drilling of 53No. Hand-pump Borehole across the L.G	70,015,780.00	-	70,015,780.00
33	023400100100	23010154	Purchase of Information Gadget, Video Camera, Steel Digital Camera, Printer, 10No.	-	4,730,000.00	4,730,000.00

			Sets of Plasma T.V 32" Projector			
34	023400100100	23010154	Purchase of Canopy and 120No. Plastic Chairs	-	1,500,000.00	1,500,000.00
35	051700100100	23030121	Renovation/Conversion of former Dispensary to Police Station, Roofing, Ceiling, Block work, Fencing Gate House, Entrance Culvert, Decking of 2No. Cells, Armoury at Kamuru	-	10,347,914.00	10,347,914.00
36	051700100100	23030121	Renovation of Traditional Rest House former Emir House, Re-roofing, Ceiling, Fencing and Installation of Gate	-	3,546,088.00	3,546,088.00
37	012500100100	23020112	Construction of Feeder Road leading to Livestock Market at Katsit	-	25,000,000.00	25,000,000.00
38	023400100100	23020132	Construction of Sides Drainages along Katsit Livestock Market Graded Feeder Road	-	25,000,000.00	25,000,000.00
39	022000100100	23020101	Construction of Sarkin Kasuwa Office at Livestock Market at Katsit with Convenience	-	2,500,000.00	2,500,000.00
40	022000100100	23010161	Purchase of 500KVA Transformer and Accessories at the L.G Secretariat	-	7,000,000.00	7,000,000.00
41	022000100100	23020101	Drainage of 1km Road from the entrance of the L.G Gate through the L.G Staff Quarters via the L.G Staff Quarters Exit Gate	-	25,000,000.00	25,000,000.00
42	012500100100	23030121	Complete Renovation of L.G Secretariat, Replacement of			

43	012500100100	23020101	Damage Roof, P.V Ceiling, Rendering of Walls, Painting, Decking of Computer Room, Replacement of Damage Flush Doors, Provision of Private Office of Hon. Chairman	-	19,586,608.00	19,586,608.00
			Provision of Toilet and Fittings for 4No. Directors Offices and 6No. of VIP Toilets of 2 Compartment	-	10,800,000.00	10,800,000.00
44	012500100100	23020133	Construction and Tarring of 1km Road (ASPHALT) from the Entrance of L.G Secretariat through the L.G Staff Quarters to the Exit Gate	-	90,000,000.00	90,000,000.00
45	012500100100	23030121	Re-construction of Collapsed Wall Fence of the L.G Secretariat and the Staff Quarters including Plastering	-	1,000,000.00	1,000,000.00
46	023400100100	23020112	Landscaping and Beautification of L.G Secretariat Hogging	-	2,000,000.00	2,000,000.00
47	023400100100	23020103	Step-down of Electricity at Marabang I and II	14,165,552.00	4,000,000.00	18,165,552.00
48	023400100100	23020103	Step-down of Electricity at Ung. Shanu Fadan Kaje	-	14,165,552.00	14,165,552.00
49	023400100100	23030121	Re-construction of Falling part of Fertilizer Store at Zonkwa	-	2,000,000.00	2,000,000.00
50	021500100100	23030123	Completion of 3No. Security Post in the Secretariat and L.G Quarters	-	3,000,000.00	3,000,000.00
51	021500100100	23020139	Purchase of 1No. Solar Panel, Control Switch and Cables at the L.G Secretariat Borehole	-	150,000.00	150,000.00
52	023400100100	23020139	Drilling of Hand-pump	-	1,300,000.00	1,300,000.00

53	022000100100	23020124	Borehole at Akupal Construction of Slaughter Slap at Livestock Market Katsit	-	1,500,000.00	1,500,000.00
54	012500100100	23020132	Construction of 2No. Blocks of 4 Compartment each VIP Toilets at Katsit Livestock Market	-	6,000,000.00	6,000,000.00
55	023400100100	23020103	Step-down of Electricity at Kwaku	-	16,181,496.00	16,181,496.00
56	023400100100	23010161	Purchase of 8No. 500KVA Transformer for distribution in needed locations within the Local Government	-	57,000,000.00	57,000,000.00
Total Capital Expenditure				305,543,906.00	585,961,896.00	891,505,802.00

(d) That, the sum of N30,000,000.00 be also deducted from the sum of N83,937,815.00 provided under Code 23020112 (Construction/Provision of Road) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

8. Kajuru Local Government Council

(a) Savings

S/N	Details	Initial Provision N	Amount Required Savings N	Balance/New Provision
1	Construction of Maraban Kajuru to Kajuru Road	195,000,000.00	195,000,000.00	-
2	Construction of Gyengyere to Kajuru Station – Kujeni Road	20,000,000.00	20,000,000.00	-
3	Construction of Idon Hanya to Iri Rail Station Road	20,000,000.00	20,000,000.00	-
4	Construction of Culverts along Idon Hanya – Iri Rail Station Road	7,000,000.00	7,000,000.00	-
	Total	242,000,000.00	242,000,000.00	

(b) Allocations

S/N	Details	Admin Code	Economic Code	Initial Provision N	Amount Required Savings N	Balance/New Provision
1	Provision of Solar Powered Borehole and Overhead Tank at Iburu Hanya	023400100100	23020139	-	10,000,000.00	10,000,000.00
2	Step-down of Electricity at Kampanin Iburu	023400100100	23020103	-	5,000,000.00	5,000,000.00
3	Construction of 3No. VIP Toilets at Local Govt. Secretariat	023400100100	23020135	-	9,000,000.00	9,000,000.00
4	Construction of Fadama Kororo to Kutura Road	023400100100	23020112	30,000,000.00	25,000,000.00	25,000,000.00
5	Renovation of Local Govt. Secretariat Offices	023400100100	23020121	7,884,668.00	13,000,000.00	13,000,000.00
6	Fencing of Local Govt. Secretariat	023400100100	23020134	15,000,000.00	5,000,000.00	5,000,000.00
7	Construction of Bridges at Kwatagiya Kasuwan Magani	023400100100	23020112	-	2,000,000.00	2,000,000.00
8	Construction of Box Culverts at Isabe Road Rimau	023400100100	23020129	-	3,000,000.00	3,000,000.00
9	Rehabilitation of 1 Block of 2 Classrooms at LEA Idon Gida	023400100100	23020106	-	3,000,000.00	3,000,000.00
10	Rehabilitation of 1 Block of 2 Classrooms at LEA Asilikio Buda	023400100100	23020106	-	2,000,000.00	2,000,000.00

11	Rehabilitation of 1 Block of 2 Classrooms at LEA Kikwari Tantatu Ward	023400100100	23020124	-	2,000,000.00	2,000,000.00
12	Construction of Slaughter Slabs at Kufana and Maraban Kajuru	023400100100	23020124	-	2,000,000.00	2,000,000.00
13	Construction of Feeder Road from Buda Hausa-Buda Adara	023400100100	23020112	-	10,000,000.00	10,000,000.00
14	Construction of Road Kasuwa Magani Market – Ung. Mairigiya Road	023400100100	23020112	-	20,000,000.00	20,000,000.00
15	Construction of Bye-pass from Kasuwan Magani GDSS – Kasuwan Magani Market	023400100100	23020112	-	20,000,000.00	20,000,000.00
16	Construction of Road from Sabon-garin Kufana – Danbagudu	023400100100	23020112	-	15,000,000.00	15,000,000.00
17	Step-down of Electricity at Janwuriya	023400100100	23020103	-	2,000,000.00	2,000,000.00
18	Purchase of Transformer/ Installation and Step-down of Electricity at Sabon Gidan Rimau	023400100100	23020161	-	10,000,000.00	10,000,000.00
19	Installation/Repairs of Transformers at Buda and Gyengyere	023400100100	23020161	-	2,000,000.00	2,000,000.00

20	Drilling of 1No. Borehole at Dutsen Gaiya	023400100100	23020139		2,000,000.00	2,000,000.00
21	Provision of Solar Powered Borehole and Overhead Tank at Edarako Kallah	023400100100	23020139		10,000,000.00	10,000,000.00
22	Rehabilitation of 2 Block of 2 Classrooms at LEA Gefe	023400100100	23020106		7,000,000.00	7,000,000.00
23	Construction of 1 Block of 2 Classrooms with an Office at LEA II Kallah	023400100100	23020107		7,000,000.00	7,000,000.00
24	Construction of 1 Block of 2 Classrooms with an Office at LEA U/Maisahuru Hayin Kogi Kallah	023400100100	23020107		7,000,000.00	7,000,000.00
25	Rehabilitation of 2 Block of 4 Classrooms at LEA Aduma	023400100100	23030106		7,400,000.00	7,400,000.00
26	Rehabilitation of Borehole at Idon	023400100100	23030104		300,000.00	300,000.00
27	Rehabilitation/Repairs of Borehole at Ung. Azana Gefe	023400100100	23030104		300,000.00	300,000.00
28	Construction of Rafin Kunu Road	023400100100	23020112		10,000,000.00	10,000,000.00
29	Purchase of Office Furniture and Fittings at Local Govt. Secretariat	023400100100	23020112	5,000,000.00	5,000,000.00	5,000,000.00

30	Rehabilitation/Repairs of 30No. Borehole across the Local Govt. 3 per Ward	023400100100	23030104		15,000,000.00	15,000,000.00
31	Repair/Rehabilitation of Fertilizer Central Store Kajuru	021500100100	23030128		6,000,000.00	6,000,000.00
32	Repair/Rehabilitation of Tractors and Agricultural Facilities	021500100100	23030112		5,000,000.00	5,000,000.00
	TOTAL				242,000,000.00	

(c) Summary of Proposed Revenue and Expenditure Budget, 2017

(i) Revenue

S/N	Description	Proposed Provision 2017	Approved Budget 2016	Actual Budget 2016
1	Opening Balance	47,339,251.00	119,769,309.00	-
2	Statutory Allocation from the Federation Account	1,135,509,866.00	847,655,160.00	898,682,875.00
3	10% Allocation from State Govt.	161,972,032.00	37,556,096.00	16,293,173.00
4	Share of VAT	383,016,872.00	260,987,794.00	252,064,391.00
5	Paris Club Debt Recovery	410,141,114.00	-	-
6	Local Revenue	50,596,830.00	47,597,830.00	6,377,307.00
	TOTAL	2,188,575,966.00	1,313,566,179.00	1,173,417,746.00

(ii) Expenditure

1	PERSONNEL COST	Staff Strength				
		2017	2016			
	Local Government	658	672	325,331,901	275,814,154	276,375,032
	Primary Healthcare (60% Contribution)	256	258	131,740,992	129,794,897	216,768,820
	Teachers Salary	1,279	1,282	584,925,514	495,744,397	546,283,320
	Salary Arrears	-		68,164,049	-	6,000,000
	Total Personnel Cost			1,110,162,456	901,353,448	1,045,427,172
2	OVERHEAD COST			150,760,346	104,825,926	82,500,000
	Total Recurrent Cost			1,260,922,802	1,006,179,374	1,127,677,172

(iii) Capital

1	CAPITAL			927,653,164	310,386,805	45,739,221
	Total Expenditure			2,188,575,966	1,313,566,179	1,173,416,393

(d) That, the sum of N15,000,000.00 be also deducted from the sum of N195,000,000.00 provided under Code 23020112 (Construction/Provision of Road) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

9. Kaura Local Government Council

(a) Savings

S/N	Description	Economic Code	Amount Required Savings N
1	Purchase of Motor Vehicle	23010105	5,100,000.00
	Less Purchase of Motorcycles	23010105	2,100,000.00
	Purchase of Motor Vehicle Balance		3,000,000.00
2	Purchase of Motor Vehicle to be Replaced with Purchase of Chairman's Official Vehicle	23010105	12,000,000.00

(b) That, the sum of N15,000,000.00 be also deducted from the sum of N78,333,293.00 provided under Code 23030133 (Rehabilitation/Repairs of Roads) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

10. Kachia Local Government Council

(a) Capital

Economic code	Description	Initial Provision	Savings Quoted	Balance	Economic Code	Description	Initial Provision 2017	Amount Transferred	New Provision 2017
23020112	Construction/Provision of Road	304,223,618	4,000,000	300,223,618	23010101	Purchase/Acquisition of Land	1,000,000	4,000,000	5,000,000
23020112	Construction/Provision of Road	304,223,618	4,000,000	296,223,618	23010124	Tech/Learning Equipments	1,000,000	4,000,000	5,000,000
23020112	Construction/Provision of Road	304,223,618	2,000,000	294,223,618	23020127	Const/Provision of Market Stalls	5,000,000	2,000,000	7,000,000
23020112	Construction/Provision of Road	304,223,618	10,000,000	284,223,618	23050104	Replacement of Electricity	5,000,000	10,000,000	15,000,000
23020112	Construction/Provision of Road	304,223,618	10,000,000	274,223,618	23050104	Replacement of Vandalised Equip.	3,000,000	10,000,000	13,000,000
23020112	Construction/Provision of Road	304,223,618	2,000,000	272,223,618	23050104	Purchase of Photocopier	1,000,000	2,000,000	3,000,000
				39,000,000				39,000,000	
23020129	Provision of Culverts	30,000,000	7,000,000	23,000,000	23030121	Repairs of Office Building	3,000,000	7,000,000	10,000,000
				RECURRENT					
22021107	Infants/Young Child Feeding	6,000,000	2,000,000	4,000,000	23020327	Budget Preparatory Expenses	1,000,000	2,000,000	3,000,000

- (b) That, the sum of N15,000,000.00 be also deducted from the sum of N30,000,000.00 provided under Code 23020129 (Construction/Provision of Culvert) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

11. Kudan Local Government Council

(a) Details of Savings

S/N	Economic Code	Details of Expenditure	Draft Estimate	New Draft Estimate	Savings
1	21010101	Salary of Local Govt.	213,393,599.00	192,693,599.00	21,000,000.00
2	22010104	Severance Gratuity	30,364,920.00	-	26,000,000.00
3	22020103	International Travel & Transport	3,000,000.00	-	3,000,000.00
4	22040114	Overhead to Primary Health	6,000,000.00	3,000,000.00	3,000,000.00
		TOTAL			53,000,000.00

(b) Allocation of the Savings

S/N	Economic Code	Details of Expenditure	Draft Estimate	New Draft Estimate
1	22020102	Local Travel & Transport Other	-	11,000,000.00
2	22020301	Office Stationary/Computer	1,500,000.00	9,000,000.00
3	22020415	Maintenance of Boreholes	-	2,000,000.00
4	22020606	Physical Security	10,000,000.00	24,000,000.00
	22020709	Consultancy Services	-	3,000,000.00
	22021023	Settlement of Liability	3,000,000.00	5,000,000.00
	22021033	Adult & Non-formal Education	-	1,000,000.00
	22020310	Teaching Aids/Instructional Materials	-	15,000,000.00
	22021062	Promotion of Fruits and Economic Trees	-	500,000.00

NOTE:

Teacher's salary/allowance has been grossly under estimated based on the Budget ceiling given by the Ministry of Budget and Planning.

Analysis:

Existing Teacher's actual monthly salary	-	N35,000,282.69
Add newly recruited Teacher's salary	-	N7,456,270.25
Actual monthly salary	-	N42,450,552.28

N42,450,552.28 x 12

Actual Teacher's Salary - N509,406,627.36

Add 10% LTG N50,940,662.74

Grand Total for 2017 N560,347,290.10

Deficit – N560,347,290.10 - N320,912,261.00 =

N239,435,029.10

- (c) That, the sum of N15,000,000.00 be also deducted from the sum of N56,584,689.00 provided under Code 23020112 (Construction/Provision of Roads) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

12. Kubau Local Government Council

- (a) Statutory allocation be increased by N150,000,000.00 as funds provided for were not sufficient
- (b) Funds amounting to N76,000,000.00 be reallocated under Capital Expenditure

Details of allocations are provided as follows

S/N	Economic Code	Details of Expenditure	Saving	Before Defence	Amount Required	Proposed Budget 2017
1	11010101	Statutory Allocation	-	1,687,660,644.00	150,000,000.00	1,837,660,644.00

(i) Recurrent Expenditure

S/N	Economic Code	Details of Expenditure	Saving	Before Defence	Amount Required	Proposed Budget 2017
1	22020703	Legal Services	-	1,000,000.00	3,000,000.00	4,000,000.00
2	22020102	Local Travel/Transport others	-	2,000,000.00	13,000,000.00	15,000,000.00
3	22020215	Upkeep of Traditional Rulers	-	-	2,000,000.00	2,000,000.00
4	22020305	Printing of Non-security Document	-	700,000.00	6,300,000.00	7,000,000.00
5	22020401	Maintenance of Motor Vehicles and Transport Equipment	-	1,000,000.00	2,000,000.00	3,000,000.00
6	22020401	Maintenance of Office Furniture and Fittings	-	1,000,000.00	6,000,000.00	7,000,000.00
7	22020401	Maintenance of Office Building and Residential Quarters	-	1,000,000.00	4,000,000.00	5,000,000.00
8	22020406	Other Maintenance Services	-	-	3,000,000.00	3,000,000.00
9	22020421	Repairs of Tractors	-	2,000,000.00	1,000,000.00	3,000,000.00
10	22020604	Security Vote (including operations)	-	6,500,000.00	1,500,000.00	8,000,000.00

11	22020606	Physical Security	-	20,000,000.00	40,000,000.00	60,000,000.00
12	22020709	Consulting/Special Committees	-	-	4,000,000.00	4,000,000.00
13	22021003	Publicity and Adverts	-	1,000,000.00	1,000,000.00	2,000,000.00
14	22021006	Welfare Packages	-	1,000,000.00	4,000,000.00	5,000,000.00
15	22021023	Settlement of Liabilities	-	24,982,415.00	7,000,000.00	31,982,415.00
16	22021028	Sports and Games	-	3,000,000.00	1,000,000.00	4,000,000.00
17	22021030	Cultural/Local Festivities	-	2,000,000.00	1,000,000.00	3,000,000.00
18	22021040	Financial Assistance	-	-	1,000,000.00	1,000,000.00
19	22021045	Medical Assistance	-	-	3,000,000.00	3,000,000.00
20	22021047	Roll Back Malaria	-	-	2,000,000.00	2,000,000.00
21	22021088	Provision of Service Materials	-	1,000,000.00	9,000,000.00	10,000,000.00
22	22021092	Poverty Alleviation	-	500,000.00	2,000,000.00	2,500,000.00
23	22021066	Entertainment and Hospitality	-	2,000,000.00	8,200,000.00	10,200,000.00
24	22021018	Local Government Election	-	3,000,000.00	7,000,000.00	10,000,000.00
25	22040115	Overhead to Primary Education	-	6,000,000.00	18,000,000.00	24,000,000.00
		TOTAL	-	73,682,415.00	150,000,000.00	223,682,415.00

(ii) Reallocation of Economic Codes Capital Expenditure

S/N	Economic Code	Details of Expenditure	Saving	Before Defence	Amount Required	Proposed Budget 2017
1	23020120	Construction of Market Stall at Anchau Market	-	5,000,000.00	21,000,000.00	26,000,000.00
2	23020120	Construction of Market Stalls at Pambegua Market	-	5,000,000.00	10,000,000.00	15,000,000.00

3	23020132	Construction of Drainage behind Primary School Anchau Gari	-	5,000,000.00	5,000,000.00	10,000,000.00
4	23020129	Construction of 10No. Culverts at Anchau	2,500,000	2,500,000.00	-	-
5	23020132	Construction of Drainage of D/Wai Market	2,500,000	10,000,000.00	-	7,500,000.00
6	23030102	Repairs of Electricity from Pambegua-Zuntu-D/Wai-boundary with Soba Local Govt.	-	-	30,000,000.00	30,000,000.00
7	23020106	Construction of Health Clinic at Danhauya	-	-	5,000,000.00	5,000,000.00
8	23020107	Construction of 1 Block of 2 Classroom and Office at Danhauya	-	-	5,000,000.00	5,000,000.00
9	23020112	Construction of Road from Pambegua-Danmaliki	46,000,000	46,000,000.00	-	-
10	23020112	Construction of Road from Gidan Alh. Yunusa-Market at Pambegua	20,000,000	20,000,000.00	-	-
11	23020108	Construction of Health Clinic at Nasarawa Pambegua	5,000,000	5,000,000.00	-	-
			76,000,000	98,500,000.00	76,000,000	98,500,000.00

(iii) In view of the above, the Proposed 2017 Budget size will be viz:

S/N	Details of Expenditure	Saving	Before Defence	
1	Revenue	3,023,327,193.00	150,000,000.00	3,173,327,193.00
2	Expenditure			
	(a) Recurrent Expenditure	1,624,470,214.00	150,000,000.00	1,774,470,214.00
	(b) Capital Expenditure	1,398,656,979.00	-	1,398,656,979.00
	Total Expenditure	3,023,327,193.00	150,000,000.00	3,173,327,193.00

(c) Summary of 2017 Draft Estimates

S/N	Particulars	Approved Requested N	Draft Estimates 2017 N
A	REVENUE		
1	Opening Balance	150,000,000.00	60,143,820.00
2	Statutory Allocation from Federal Account		1,837,660,644.00
3	Statutory Allocation from 10% (State Govt.) IGR		225,134,959.00
4	Share of Value Added Tax (VAT)		399,909,180.00
5	Independent Local Government Revenue		80,398,054.00
6	Refund from Paris Club		570,080,536.00
7	SURE-P		
	Total Anticipated Revenue	150,000,000.00	3,173,327,193.00

B	EXPENDITURE		
1	Staff Strength		
(a)	Local Government		210
(b)	Primary Healthcare		264
(c)	Primary Education		2,306
	Total Expenditure		2,780
2	Personnel Cost		
(a)	Local Government		301,204,656.00
(b)	Primary Healthcare		115,168,820.00
(c)	Primary Education Authority		900,596,522.00
(d)	Salary Arrears		84,704,355
	Total Personnel Cost		1,401,674,353
3	Overhead Cost		
(a)	Local Government	132,000,000.00	348,795,801
(b)	Primary Education	18,000,000.00	24,000,000.00
	Total		372,795,851.00
	Total Recurrent Expenditure		1,774,470,214.00
4	Capital Expenditure		
(a)	Local Government		1,398,856,979.00
	Total Capital Expenditure		1,398,856,979.00
	Total Proposed Expenditure		3,173,327,193.00

(d) That, the sum of N15,000,000.00 be also deducted from the sum of N15,000,000.00 provided under Code 23030106 (Rehabilitation/Repair of Public Schools) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

13. Sabon Gari Local Government Council

(a) Savings

S/N	Details of Expenditure	Economic Code	Approved Requested N	Draft Estimates 2017 N
1	Construction of Drainage both side from Rail Track to Basawa Joint	23020132	12,381,506.00	-
2	Construction of Drainage from Tsauni at H/Dogo to Leather Research	23020132	9,000,000.00	10,000,000.00
3	Construction of Drainage both side from Railway to Cinema Sarki Street	23020132	30,000,000.00	-
4	Rehabilitation of Pit holes from Union Bank to Park Road	23020113	5,000,000.00	-
5	Rehabilitation of Pit holes from Kasuwan Mata S/Gari to *** Roundabout	23020113	5,000,000.00	-
6	Electrification and Replacement of Poles of Ang. Rimi Sakadadi	23020103	10,000,000.00	10,000,000.00
7	Construction of Road from Yan Mashin Ang. Gwado to Ang. Mal. Sule	23020112	2,000,000.00	13,000,000.00
8	Laterite filling Hayin Liman	23020113	5,000,000.00	-
	TOTAL		73,381,506.00	

(b) Allocation

S/N	Details of Expenditure	Economic Code	Approved Requested N
1	Construction of Fertilizer Store	23020102	30,000,000.00
2	Rehabilitation of 5No from NEPA to Timau *** Galadima Street	23020113	10,000,000.00
3	Purchase of Land for Staff Quarters	23040108	10,000,000.00
4	Construction of Staff Quarters Phase I	23020102	15,000,000.00
5	Establishment of Fruit Tree Nursery	23010127	6,000,000.00
6	Refuse Evacuation	23011105	5,000,000.00
7	Purchase of Safe for Cashier Office	23010112	2,381,506.00
8	TOTAL		78,381,506.00

(c) Adjustment and Saving within Overheads to cater for provision of:

- (i) Teaching Aid/Instructional Materials Code 22020310 N20,000,000.00
- (ii) Purchase of Veterinary Drugs Code 2202320 N3,000,000.00
- (iii) Provision of Fruit and Economic Tree Code 22021062 N3,000,000.00

Saving from Recurrent	
Severance Gratuity Code 22010104	N15,000,000.00
Overheads to Primary Education Code 22040114	N3,000,000.00
Elected & Appointed Officials Repaid Code 22010105	<u>N8,000,000.00</u>
Total	<u>N26,000,000.00</u>

Adjustment and Saving within Capital	
Purchase of 508 Vehicle Code 23010105	N6,000,000.00
Purchase of 4 Official's Vehicle for Directors Code 23010105	N6,000,000.00
Purchase of Agro-chemical Code 23010078	N3,000,000.00
Purchase of Irrigation Pumps Code 23010141	N5,000,000.00

Saving from Capital	
Purchase of Furniture and Fittings Code 23010113	N5,000,000.00
Purchase of Computer Code 23010113	N1,000,000.00
Land Compensation Code 23040108	N11,000,000.00
Repairs & Markets/Ranks Code 23030124	N2,000,000.00
Construction & Resident Staff Code 23020102	<u>N1,000,000.00</u>
Total	<u>N20,000,000.00</u>

(b) That, the sum of N30,000,000.00 be also deducted from the sum of N115,590,522.00 provided under Code 23020132 (Construction of Drainage) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

14. Jema'a Local Government Council

(a) Summary of Proposed Revenue and Expenditure Budget Year, 2017

S/N	Particulars	Staff Strength	Proposed Provision 2017 N	Approved Budget 2016 N	Actual Budget 2016 N
A	REVENUE				
1	Opening Balance		60,574,338.00	179,847,804.00	179,845,804.00
2	Statutory Allocation from Federal Account		1,294,754,487.00	1,031,241,936.00	1,467,459,711.00
3	10% Allocation from State Govt.		223,906,466.00	52,312,464.00	33,939,514.00
4	Share of VAT		360,907,220.00	361,907,220.00	335,573,029.00
5	Paris Club Debt Recovery		566,969,780.00	-	-
6	Local Revenue		203,192,599.00	203,192,598.00	2,476,990.00
	Total Revenue		2,710,304,890.00	1,828,503,022.00	2,019,295,048.00
B	EXPENDITURE				
1	Personnel Cost				
	Local Government	996		411,884,792.00	185,625,077.00
	Primary Healthcare 60% Contribution	154		82,451,484.00	137,419,140.00
	Teachers Salary	1,769		820,432,500.00	765,432,500.00
	Total Personnel Cost	2,921		1,314,768,776.00	1,088,476,717.00
2	SALARY ARREARS				
(i)	District Heads		60,179,840.00		
(ii)	Local Government		18,064,262.00		
(iii)	Primary Education		40,281,944.00		
(iv)	Pension Arrears		24,071,936.00		
	Total Salary Arrears		142,597,982.00		
3	OVERHEAD COST		227,368,419.00	175,764,443.00	110,498,163.00
	Total Recurrent Expenditure		1,684,735,177.00	1,344,629,994.00	1,198,924,829.00
C	CAPITAL		1,025,569,714.00	483,873,028.00	26,663,000.00
	Total Expenditure		2,710,304,890.00	1,828,503,022.00	1,225,637,829.00

(b) Areas of Savings

S/N	Details	Economic Code	Amount N
1	Construction/Provision of Rural Electricity	23020103	21,000,000.00
2	Salary Primary Education	21010101	14,657,563.00
	TOTAL		35,657,563.00

(c) Areas of Allocation

S/N	Details	Proposed	Additional Provision N	New Provision N
1	Salaries			
1	Local Government	411,884,792.00	-	411,884,792.00
2	SUBEB	820,432,500.00	21,000,000.00	805,774,937.00
3	Primary Healthcare	82,451,484.00	-	82,451,484.00
4	Overhead	227,368,419.00	14,657,563.00	242,025,982.00
5	Salaries Arrears	142,597,982.00	-	142,597,982.00
6	Capital	1,025,569,714.00	-	1,025,569,714.00
	Total Revenue	2,710,304,890.00	35,657,563.00	2,710,304,890.00

(d) That, the sum of N15,000,000.00 be also deducted from the sum of N146,099,249.00 provided under Code 23050121 (Construction to PHC) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

15. Jaba Local Government Council

(a) Proposed Adjustment of Capital Expenditure Year, 2017

(i) Head to declare Savings

S/N	Transaction	Economic Code	Provision N	Savings N
1	Rehabilitation/Repairs of Public Sch.	23030106	71,054,555.00	20,500,000.00
	TOTAL			20,500,000.00

(ii) Head to apply Savings

S/N	Transaction	Economic Code	Provision N	Savings N
1	Construction/Rehabilitation of 2No. Block of Classrooms at Kurmin Bauna	23020139	12,000,000.00	-
2	Rehabilitation of Primary School at Ung. Sambo	23030106	3,500,000.00	-
3	Construction/Provision of Clinic at Ung. Sanyi	23030137	500,000.00	-
	TOTAL		20,500,000.00	20,500,000.00

(b) That, the sum of N15,000,000.00 be also deducted from the sum of N60,000,000.00 provided under Code 23020133 (Construction/Provision of Surfacing) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

16. Chikun Local Government Council

(a) Adjustment for Personnel and Overhead Cost Proposed Budget Year, 2017

S/N	LGA Code	Admin Code	Economic Code	Detail of Expenditure	Old Proposed Expenditure N	New Proposed Expenditure N
1	02	21	21010101	Local Government Salaries	442,218,532.00	417,208,532
2	02	21	21010101	Primary Education Salaries	1,025,132,848.00	1,000,132,848
3	02	22	21010101	Overhead Cost	209,138,164.00	259,138,164
4	02	22	14040301	Capital Expenditure	1,351,501,384.00	1,371,501,384
5	02	22	22010104	Severance Gratuity	34,925,376.00	14,000,000.00
6	02	22	22020215	Upkeep Traditional Rulers	1,000,000.00	8,000,000.00
7	02	22	22020301	Office Stationeries and Consumables	1,700,000.00	2,000,000.00
8	02	22	22020216	Allowance for Traditional Rulers	800,000.00	1,800,000.00
9	02	22	22020305	Printing of Non-security Document	500,000.00	5,500,000.00
10	02	22	22020306	Printing of Security Document	100,000.00	2,100,000.00
11	02	22	22021088	Provision of Service Materials	1,000,000.00	3,500,000.00
12	02	22	22020314	Purchase of Emergency Relief Materials	2,000,000.00	3,000,000.00
13	02	22	22020401	Maintenance of Vehicles	1,000,000.00	3,000,000.00
14	02	22	22020604	Physical Security	7,000,000.00	15,700,000.00

(b) That, the sum of N15,000,000.00 be also deducted from the sum of N264,056,289.00 provided under Code 23020112 (Construction/ Provision of Road) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

17. Kaduna North Local Government Council

(a) Summary of Proposed Revenue and Expenditure Budget Year, 2017

S/N	Particulars	Staff Strength		Proposed Provision 2017 N	Approved Budget 2016 N	Actual Budget 2016 N
A	REVENUE					
1	Opening Balance			63,124,721.00	127,226,860.00	8,540,000.00
2	Statutory Allocation from Federal Account			1,238,723,847.00	1,039,042,560.00	982,411,982.00
3	10% Allocation from State Govt.			253,047,658.00	58,929,696.00	37,772,454.00
4	Share of VAT			443,525,569.00	409,395,732.00	381,688,124.00
5	Paris Club Debt Recovery (Capital Dev. Fund)			640,760,302.00	-	-
6	Internal Revenue Generation (IGR)			217,464,747.00	149,260,737.00	34,547,449.00
	Total Revenue			2,856,646,844.00	1,783,855,585.00	1,444,960,010.00
B	EXPENDITURE	No of Staff				
	Personnel Cost	2016	2017			
	Local Government	890	776	314,479,123.00	334,987,824.00	299,503,704.00
	Primary Healthcare	500	381	126,321,635.00	254,125,000.00	216,998,256.00
	Primary Education	2556	2332	1,104,282,207.00	881,785,391.00	1,166,352,064.00
	Total Staff Strength	3946	3449	-	-	-
	SALARY ARREARS			287,849,443.00	-	-
	Total Personnel Cost			1,832,932,408.00	1,470,899,215.00	1,702,854,034.00
	Overhead Cost			266,552,080.00	108,460,754.00	65,987,724.00
	Total Recurrent Cost			2,099,489,488	1,579,359,970.00	1,852,274,631.00
C	CAPITAL			757,157,356.00	204,495,615.00	66,224,721.00
	Total Expenditure			2,856,646,844.00	1,783,855,585.00	1,835,066,469.00

- (b) That, the sum of N30,000,000.00 be also deducted from the sum of N48,907,691.00 provided under Code 23020163 (Purchase of Classroom Furniture) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

18. Igabi Local Government Council

- (a) That, the sum of N35,000,000.00 be sourced from the sum of N124,000,000.00 provided under Code 23020112 – Construction/Provision of Roads to cater for the “Construction of Road from Tsohon Kwalta - Sabon Garin Kangimi - Babban Rafi at Kangimi Village” thereby leaving a balance of N89,000,000.00.
- (b) That, the sum of N30,000,000.00 be also deducted from the sum of N151,059,782.00 provided under Code 23050121 (Contribution to PHC) to cater for the “Purchase of Teaching/Learning Aid Equipment” under Code 23010124.

19. Sanga Local Government Council

(a) That adjustment be made to take care of some vital items that are not provided for in the Draft. The total provision now required is N110,676,258.00.

(i) Details of Allocation are provided
Initial Allocation (Saving)

S/N	Description of Project	Economic Code	Initial Provision	Savings Quoted	New Provision
1	Contribution to Primary Healthcare	23050121	110,676,258.00	110,676,258.00	-

(ii) Re-allocation from Saving

S/N	Description of Project	Economic Code	Old Provision	New Provision	Savings
1	Repairs of 3No. of Tractors at Gwantu	23030112	-	5,000,000.00	5,000,000.00
2	Repairs of 3No. Motor Vehicles at Gwantu	23030113	-	5,000,000.00	5,000,000.00
3	Completion of Supply of Educational Materials at Gwantu	23010124	-	3,500,000.00	3,500,000.00
4	Completion of 22No. of Boreholes	23020116	-	9,000,000.00	9,000,000.00
5	Construction of Mini Stadium (Phase 1 Grading and Consultancy)	23020116	-	8,000,000.00	8,000,000.00
6	Construction of 3No. Lateral Culvert at Numbu	23020129	-	18,676,258.00	18,676,258.00
7	Protection of 1No. Borehole at Gidan Dakaci Fatu (Ayu Ward)	23030104	-	1,500,000.00	1,500,000.00
8	Completion of LGA Secretariat Gwantu	23020101	-	60,000,000.00	60,000,000.00
	TOTAL				110,676,258.00

- (b) That, the sum of N15,000,000.00 be also deducted from the sum of N87,776,393.00 provided under Code 23020112 (Construction/Provision of Roads) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

20. Ikara Local Government Council

That, the sum of N15,000,000.00 be deducted from the sum of N428,900,510.00 provided under Code 23020112 (Construction/Provision of Road) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

21. Kaduna South Local Government Council

That, the sum of N45,000,000.00 be deducted from the sum of N60,000,000.00 provided under Code 23030106 (Rehabilitation/Repairs of Public Schools) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

22. Kauru Local Government Council

That, the sum of N15,000,000.00 be deducted from the sum of N38,517,347.00 provided under Code 23020132 (Construction of Drainage) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

23. Zaria Local Government Council

That, the sum of N30,000,000.00 be deducted from the sum of N40,000,000.00 provided under Code 23020112 (Construction/Provision of Road) to cater for the "Purchase of Teaching/Learning Aid Equipment" under Code 23010124.

7.0 THE AMENDED BUDGET ESTIMATES

7.1 Mr. Chairman Sir, Honourable Members, from the foregoing amendments, our Committee was able to arrive at Budget Estimates for the 23 Local Government Councils of Kaduna State as follows:

8.0 SUMMARY OF 2017 DRAFT REVENUE PROFILE OF THE 23 LOCAL GOVERNMENT COUNCILS OF KADUNA STATE AS AMENDED (SCHEDULE I)

LOCAL GOVERNMENT COUNCIL	OPENING BALANCE	STATUTORY ALLOCATION	SHARE OF VAT	10% STATE IGR	LOCAL GOVERNMENT REVENUE	PARIS CLUB DEBT RECOVERY	TOTAL REVENUE
BIRNIN GWARI	185,060,351	1,515,756,014	408,034,000	214,178,807	112,327,761	542,337,670	2,977,694,603
CHIKUN	74,289,689	1,546,528,002	536,319,716	256,942,064	262,564,593	650,621,611	3,327,365,675
GIWA	61,730,651	1,399,233,160	404,511,347	226,747,879	167,316,252	574,164,726	2,833,704,015
KAJURU	47,339,251	1,135,509,866	383,016,872	161,972,032	50,596,830	410,141,114	2,188,575,966
IGABI	77,823,543	1,712,675,556	419,342,230	279,807,077	235,600,376	708,519,766	3,433,768,549
IKARA	52,134,754	1,214,832,184	726,464,627	192,617,501	25,448,764	487,740,725	2,699,238,555
JABA	45,461,403	931,192,790	278,582,879	178,393,725	40,100,000	451,723,671	1,925,454,468
JEMA'A	60,574,338	1,294,754,487	360,907,220	223,906,466	203,192,599	566,969,780	2,710,304,890
KACHIA	66,819,796	1,408,258,795	449,393,995	211,195,324	75,445,564	534,782,977	2,745,896,451
KADUNA NORTH	63,124,721	1,238,723,847	443,525,569	253,047,658	217,464,747	640,760,302	2,856,646,844
KADUNA SOUTH	67,395,514	1,281,434,043	501,705,334	269,536,207	301,267,820	682,512,152	3,103,851,070
KAGARKO	58,244,741	1,220,651,270	372,344,541	209,966,831	39,162,125	531,672,221	2,432,041,729
KAURA	50,910,426	1,040,359,120	395,401,810	203,189,227	7,218,086	514,510,518	2,211,589,186
KAURU	51,955,709	1,233,775,933	315,034,330	183,792,408	46,224,875	465,394,069	2,296,177,324
KUBAU	60,143,820	1,837,660,644	399,909,180	225,134,959	80,398,053	570,080,536	3,173,327,193
KUDAN	46,649,565	940,512,423	275,221,672	172,351,545	48,771,500	436,423,830	1,919,930,534
LERE	64,909,279	1,507,675,638	532,778,038	243,253,142	83,864,758	615,958,899	3,048,439,754
MAKARFI	43,658,897	973,962,046	337,216,358	175,034,172	92,408,797	886,433,411	2,508,713,681
SABON GARI	57,607,859	1,451,293,177	395,150,462	226,915,021	94,615,703	574,587,959	2,800,170,180
SANGA	48,299,989	895,876,711	334,103,396	176,162,380	38,556,044	446,073,522	1,939,072,043
SOBA	61,564,686	1,464,544,285	513,356,101	229,271,721	37,915,785	580,555,532	2,887,208,110
ZANGON KATAF	68,878,673	1,486,630,586	411,089,737	237,795,959	82,400,000	602,140,370	2,888,935,325
ZARIA	70,331,076	1,723,357,456	827,702,285	271,675,623	163,436,423	687,929,523	3,544,432,387
GRAND TOTAL	1,484,908,731	30,455,298,032	9,821,111,699	5,022,887,730	2,506,297,456	13,162,034,884	62,452,583,531

(A) Pre-Defense Proposal:

(Submitted by the Executive)

(i)	RECURRENT EXPENDITURE	-	<u>N35,757,732,995.00</u>
(ii)	CAPITAL EXPENDITURE	-	<u>N26,544,805,537.00</u>
	TOTAL	-	<u>N62,302,538,532.00</u>

(B) Post-Defense Proposal:

(Amendments arising from the Defense/Harmonization Exercise)

(i)	RECURRENT EXPENDITURE	-	<u>N35,839,732,994.00</u>
(ii)	CAPITAL EXPENDITURE	-	<u>N26,612,805,537.00</u>
	TOTAL	-	<u>N62,452,538,531.00</u>

7.2 That, with Amendments as Contained in Paragraph 7.1 (b) above, the Proposed Recurrent and Capital Expenditures for the 23 Local Government Councils of Kaduna State do now read the sum of **N35,839,732,994.00** and **N26,612,805,537.00** respectively instead of **N35,757,732,995.00** and **N26,544,805,537.00** submitted by the Executive. This shows an increase of the sum of **N150,000,000.00**.

9.0 OBSERVATION

In the course of the Budget Defense Exercise and the Harmonization thereafter, the Committee observed as follows:

- a. That, the involvement of the stakeholders of Local Government Councils in the preparation of the Draft Budget Estimates before submission to the Honourable House allowed for a speedy examination of same by this Committee. However, the Estimates ought to have reached the Honourable House latest by month of December of each financial year.
- b. That, the disparity in budgetary allocation between Recurrent and Capital Expenditure Estimates by Local Government Councils was still observed, hence the slow in Capital development.
- c. That little or no effort is made by Local Government Councils to improve their Internal Revenues. This situation is very disturbing as there is overdependence on Statutory Allocation from the Federal Government.
- d. That identical provisions for salary arrears across the Local Government Councils has been observed without any criteria leading to the provisions. This is not suppose to be so as the Councils have different staff strengths.

10.0 RECOMMENDATION

Mr. Chairman Sir, Honourable Members, after careful examination of the draft Budget Estimates, the Harmonization and defense exercise that followed, our Committee hereby recommend as follows:

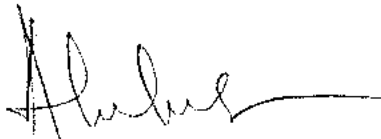
- (a) That, the Ministry for Local Government Council and Chieftaincy Affairs be **COMMENDED** for its role in ensuring that all stakeholders of Local Government Councils were involved in their Budget Preparation especially now that harmonized presentation/ submission have taken the centre stage. This is evident of the fact that the provisions are under unique coding arrangement.
- (b) That, despite the fact that there are still disparity in budgetary allocation between Recurrent and Capital Expenditures by Local Government Councils, the Ministry for Local Government and Chieftaincy Affairs be **ADVISED** to ensure that all the 23 Local Government Councils in the State are **CLOSELY MONITORED** in order to avoid waste of Public Funds particularly in the execution of Capital Projects. The Honourable House should also pursue the monitoring of the activities of the Councils through its relevant Committees with vigour in order to ensure probity and good governance.

- (c) That, all the 23 Local Government Councils be ADVISED to use their revenue generation machineries effectively to allow for the enhancement/improvement of their Internal Revenue Generation. Through this process, Capital Development of the areas would be achieved.
- (d) That, the Ministry for Local Government and Chieftaincy Affairs be DIRECTED to ensure that, adequate data/details of the criteria used to arrive at provisions for salary arrears in respect of each Council are provided. This should be made as authentic as possible and details forwarded to the Honourable House for records and action where necessary.
- (e) That, this Honourable House do RESOLVE and CONSIDER the Amendments Contained on Paragraphs 6.1 – 6.23 and 7.1 – 7.3 and the Recommendations on Paragraph 9.0 (a) - (d) above and ADOPT same.

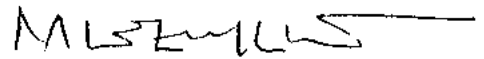
11.0 CONCLUSION

Mr. Chairman Sir, Honourable Members, permit me to thank this Hon. House for allowing our Committee to serve with the hope that, the Report will be accepted.

I hereby present.



(Hon. Ahmed Mohammed)
CHAIRMAN



(Mohammed Lawal Aliyu)
SECRETARY