

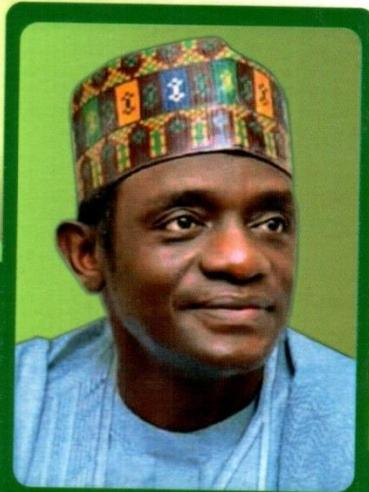


JAKUSKO

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. BABANGIDA JABA
CHAIRMAN
LOCAL GOVERNMENT JAKUSKO

FOR THE YEAR ENDED
31ST DECEMBER, 2018

Statement of Accounting Policies

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

Yobe State Financial Memorandum specifies the basic content of the Financial Statements however, the FAAC in 2004 recommended a framework for the standardization of Account Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Jakusko Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2018.

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Jakusko Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, Treasurer of the Local Government Council is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public and Private Agencies with interest in the Financial Resources of the Local Government Council. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.


GALADIMA HARUNA DAWAKI

Treasurer

31-12-2019

Date

STATEMENT NO 2:- Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2018.


GALADIMA HARUNA DAWAKI

Treasurer

Jakusko Local Govt.

Date: 31/12/2019



Chairman

Jakusko Local Govt.

Date: 31/12/19

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable to all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

Basis of Opinion

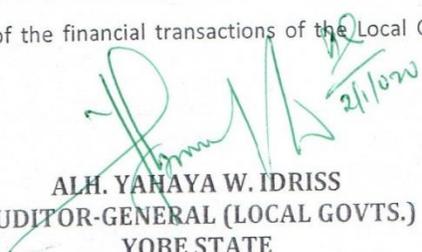
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

In accordance to the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No.6 of 2000). Observations and opinion on the accounts were raised in compliance to the generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for Assets and Services. The basic test for material evidence was systematically planned to give reasonable assurance that the financial statements are free from material misrepresentation.

Opinion

Observations arising from field inspections and areas of under utilization of resources have been forwarded for response.

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions of the Local Government for the year ended 31st December, 2018.


ALH. YAHAYA W. IDRIS
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE

**IAKUSKO LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018**

S/N	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	100,979,370.73	133,301,046.48	32,321,675.75
	Federation Account (Note 1:)	2,293,559,676.69	2,517,271,647.35	223,711,970.66
	TOTAL INCOME	<u>2,394,539,047.42</u>	<u>2,650,572,693.83</u>	<u>256,033,646.41</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	5,084,745.48	(5,084,745.48)
2	Contribution to Pension	-	185,889,181.95	(185,889,181.95)
3	Contribution to YSUBEB	-	289,814,505.14	(289,814,505.14)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,647.08	(2,117,647.08)
7	Contribution to PHCMB	-	124,520,614.24	(124,520,614.24)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to YTV	-	1,697,142.84	(1,697,142.84)
12	Contribution to NEADP	-	6,000,000.00	(6,000,000.00)
13	Contribution to Water Corporation	-	1,968,000.00	(1,968,000.00)
14	Miscellaneous Cont.	-	9,863,999.88	(9,863,999.88)
	TOTAL	-	<u>676,469,954.13</u>	<u>(676,469,954.13)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	635,282,893.77	499,574,082.78	135,708,810.99
	Over Head	120,000,000.00	193,301,046.48	(73,301,046.48)
	TOTAL	<u>755,282,893.77</u>	<u>692,875,129.26</u>	<u>62,407,764.51</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account		<u>1,281,227,610.44</u>	
	CAPITAL EXPENDITURE			
	Economic Sector	591,260,834.10	367,459,847.31	223,800,986.79
	Social Sector	292,396,021.63	311,462,912.33	(19,066,890.70)
	Area Development Sector	195,091,000.00	310,621,500.12	(115,530,500.12)
	Administrator Sector	262,000,000.00	280,015,828.85	(18,015,828.85)
	Loan Repayment	-	-	-
	TOTAL	<u>1,340,747,855.73</u>	<u>1,269,560,088.61</u>	<u>71,187,767.12</u>

BUDGET SURPLUS/DEFICIT - 11,667,521.83

Opening Balance Cash 1/1/2018 - Nil
 Bank - 830,782.89
830,782.89

Represented by:

Closing Balance Cash 31/12/2018 - Nil
 Bank - 12,498,304.72
12,498,304.72

First Bank - Main: - 5,822,047.10

Rev. A/C: - 6,662,632.01

Project: 12,675,61

JAKUSKO LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1001	Tax	-	-	-
1002	Rate	32,450,000.00	28,886,929.80	(3,563,070.20)
1003	Local Licence Fines	30,341,502.15	39,244,266.11	8,902,763.96
1004	Earning from Undertaking	22,233,456.26	27,602,710.37	5,369,254.11
1005	Rent on Local Government Property	10,346,750.12	14,799,340.20	4,452,590.08
1006	Interest Payment Dividend	1,234,780.00	-	(1,234,780.00)
1007	Grants	-	-	-
1008	Miscellaneous	4,372,882.20	22,767,800.00	18,394,917.80
	TOTAL INT. GEN. REVENUE	<u>100,979,370.73</u>	<u>133,301,046.48</u>	<u>32,321,675.75</u>
1009	Federation Accounts	2,293,559,676.69	2,517,271,647.35	223,711,970.66
	GRAND TOTAL	<u>2,394,539,047.42</u>	<u>2,650,572,693.83</u>	<u>256,033,646.41</u>

JAKUSKO LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	158,143,803.00	32,712,798.18				8,866,331.51	642,143.92	200,365,076.61
2	FEBRUARY	156,788,993.06	37,876,140.79						194,665,133.85
3	MARCH	161,954,660.21	34,664,307.54					216,786.73	196,835,754.48
4	APRIL	139,828,903.11	33,047,311.65		5,550,328.00	12,468,238.62			190,894,781.38
5	MAY	173,732,594.80	33,817,466.14					138,742.98	207,688,803.92
6	JUNE	168,989,132.29	36,772,746.39						205,761,878.68
7	JULY	175,851,233.61	33,134,815.08			12,059,267.00		2,424,640.53	223,469,956.22
8	AUGUST	169,652,046.86	31,137,450.19	3,457,996.65		7,212,049.99			211,459,543.69
9	SEPTEMBER	172,836,540.14	45,173,933.88						218,010,474.02
10	OCTOBER	165,582,667.45	30,996,944.69		80,103.10			1,458,303.14	198,118,018.38
11	NOVEMBER	176,623,748.00	35,769,848.69		314,555.07	7,893,254.21	12,278,392.92		232,879,798.89
12	DECEMBER	178,813,978.78	40,652,682.96						219,466,661.74
13	Additional FAAC Mar/Oct. 2018	17,655,765.49							17,655,765.49
TOTAL		<u>2,016,454,066.80</u>	<u>425,756,446.18</u>	<u>3,457,996.65</u>	<u>5,944,986.17</u>	<u>39,632,809.82</u>	<u>21,144,724.43</u>	<u>4,880,617.30</u>	<u>2,517,271,647.35</u>

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
TOTAL		-	-	-

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	7,346,900.00	-	(7,346,900.00)
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	1,196,967.70	-	(1,196,967.70)
4	Ground Rent	20,346,132.50	28,886,929.80	8,540,797.30
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	3,560,000.00	-	(3,560,000.00)
TOTAL		<u>32,450,000.20</u>	<u>28,886,929.80</u>	<u>(3,563,070.40)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	920,724.11	722,851.11	(197,873.00)
4	Canoe licence fees	560,000.00	379,920.50	(180,079.50)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	2,150,500.12	2,020,100.12	(130,400.00)
8	Hackney permit fees	250,000.00	300,000.00	50,000.00
9	Bus/Commercial Vehicle/Tax permit fees	3,220,133.00	3,105,600.20	(114,532.80)
10	Leaning Driving test fees	150,000.00	724,330.33	574,330.33
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	100,000.00	-	(100,000.00)
15	Squatters/Hawkers Permit fees	300,000.00	460,377.50	160,377.50
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	750,366.00	1,251,372.22	501,006.22
19	Abattoir fees	450,000.00	650,170.00	200,170.00
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	620,115.00	410,891.15	(209,223.85)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	250,000.00	521,330.00	(271,330.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	1DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
25	Dried fish/dried Meat licence fees	310,400.00	1,780,900.27	1,470,500.27
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	100,000.00	250,000.00	150,000.00
	D. SECURITY			
28	Auctioneer licence fees	3,600,000.00	4,200,000.00	600,000.00
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	220,100.00	210,000.00	(10,100.00)
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph license fees	-	-	-
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion license fees	400,000.00	333,250.00	(66,750.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television license fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio license fees	350,116.00	420,910.00	70,794.00
	F. HEALTH			
43	Dislodging of septic Tank Charges	550,350.00	427,000.00	(123,350.00)
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging license fees	1,000,000.00	762,110.19	(237,889.81)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
46	Registration of Night soil Contractors	782,314.00	724,137.11	(58,176.89)
47	Impounding of Animals fines	640,370.00	1,230,500.00	590,130.00
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	350,110.00	550,314.00	200,204.00
53	Laboratory test fees	200,000.00	150,000.00	(50,000.00)
54	Earning from Environmental Sanitation	670,345.00	1,350,741.00	680,396.00
	G. ECONOMIC			
55	General Contractors Registration fees	2,500,000.00	3,250,920.00	750,920.00
56	Tender fees	1,000,000.00	1,755,340.13	755,340.13
57	Sand dredging fees	560,891.00	621,553.25	60,662.25
58	Minor Industry license fees	-	-	-
59	Trader license fees	2,340,000.00	2,100,505.00	(239,495.00)
60	Petty traders license fees	672,500.00	784,250.00	111,750.00
61	Sand. Granile. Iron rod sellers license	-	-	-
62	Pit sawing license fees	-	-	-
63	Forestry and Fuel Exploitation fees	405,700.00	320,000.00	(85,700.00)
64	Falling of trees fees	-	-	-
65	Sawmill license fees	-	-	-
66	Produce buying fees	377,800.00	281,791.00	(96,009.00)
67	Rice Mill/Cassava Grinding license fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill license	-	-	-
69	Corn Grinding Mill license	-	-	-
70	Brown Sugar Machine license	-	-	-
71	Painting spraying and sign writing workshop license fees	300,000.00	150,000.00	(150,000.00)
72	Photo studio license fees	150,200.00	-	(150,200.00)
73	Welding machine license fees	130,780.00	-	(130,780.00)
74	Electric (Radio/TV) workshop	500,000.00	420,970.00	(79,030.00)
75	Blacksmith workshop license	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges license fees	50,000.00	300,000.00	250,000.00
78	Printing press license fees	-	-	-
79	Panel beaters license fees	250,133.00	-	(250,133.00)
80	Vulcanizes license fees	50,000.00	-	(50,000.00)
81	Vehicle spare parts licenses	-	2,355,170.00	2,355,170.00
82	Clock/watch repairs licenses	-	-	-
83	Cloth dyers license fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	370,125.00	500,000.00	129,875.00
86	Building materials license fees	-	-	-
87	Surface Tank kerosene license	-	-	-
88	Photostat typing institute license	100,000.00	350,112.00	250,112.00
89	Block making machine fees	-	-	-
90	Hair dressing barbing saloon	150,340.00	256,772.00	106,432.00
91	Sewing institute license fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate license fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	1,170,299.92	1,352,700.00	(182,400.08)
96	Hire Charges	-	-	-
97	Sale of stores	366,790.00	-	366,790.00
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	1,507,177.03	(1,507,177.03)
101	Commission on transfer of Plots	-	-	-
	TOTAL	30,341,502.15	39,244,266.11	(8,902,763.96)

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Market	2,500,000.00	3,725,120.12	1,225,120.12
2	Motor Park	3,000,000.00	4,250,621.50	1,250,621.50
3	Shops and Shopping Centers	3,355,710.00	5,972,150.10	2,616,440.10
4	Cattle Market	4,000,000.00	6,341,700.20	2,341,700.20
5	Abattoir/Slaughter House	3,724,100.00	1,208,867.95	(2,515,232.05)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	3,476,346.26	4,782,750.50	1,306,404.24
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	2,177,300.00	1,321,500.00	(855,800.00)
TOTAL		<u>22,233,456.26</u>	<u>27,602,710.37</u>	<u>5,369,254.11</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Rent on Local Government Quarters	5,780,000.00	9,324,605.00	3,544,605.00
2	Rent on Local Government Building	4,566,750.12	5,474,735.20	907,985.08
3	Rent on other Local Government landed property	-	-	-
TOTAL		<u>10,346,750.12</u>	<u>14,799,340.20</u>	<u>4,452,590.08</u>

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	1,234,780.00	-	(1,234,780.00)
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
TOTAL		<u>1,234,780.00</u>	-	<u>(1,234,780.00)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	-	-	-
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
TOTAL			-	-

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	1,200,521.00	4,627,060.00	3,426,539.00
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	609,580.07	-	(609,580.07)
5	Tractor hiring	2,562,781.13	15,790,622.00	13,227,840.87
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	2,350,118.00	2,350,118.00
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges	-	-	-
TOTAL		<u>4,372,882.20</u>	<u>22,767,800.00</u>	<u>18,394,917.80</u>

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1009 – STATUTORY ALLOCATION

NOTE 1

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,437,505,591.41	2,016,454,066.80	578,948,475.39
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	418,527,042.64	425,756,446.18	7,229,403.54
4	Excess Crude Oil Account	418,527,042.64	3,457,996.65	(415,069,045.99)
5	Excess Gain	-	5,944,986.17	5,944,986.17
6	Bank Charges	-	4,880,617.30	4,880,617.30
7	Excess PPT	-	21,144,724.43	21,144,724.43
8	Exchange Diff.	-	39,632,809.82	39,632,809.82
	TOTAL	<u>2,293,559,676.69</u>	<u>2,517,271,647.35</u>	<u>223,711,970.66</u>

JAKUSKO LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
2001	Office of the Chairman			
	Personnel Cost	62,341,530.12	38,420,500.00	23,921,030.12
	Overhead	15,000,000.00	19,734,802.00	(4,734,802.00)
	Office of the Secretary			
	Personnel Cost	14,751,372.20	11,781,788.21	2,969,583.99
	Overhead	15,000,000.00	20,352,179.00	(5,352,179.00)
2003	The Council			
	Personnel Cost	53,007,180.11	52,894,615.17	112,564.94
	Overhead	10,000,000.00	18,467,918.00	(8,467,918.00)
2004	Personnel Management			
	Personnel Cost	82,344,750.25	48,384,156.31	33,960,593.94
	Overhead	13,000,000.00	18,792,347.00	(5,792,347.00)
2005	Treasury			
	Personnel Cost	153,730,441.15	72,351,944.15	81,378,497.00
	Overhead	11,250,000.00	20,635,610.00	(9,385,610.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	5,410,000.00	-	5,410,000.00
2007	Primary Health Care			
	Personnel Cost	147,348,950.33	121,634,210.35	25,714,739.98
	Overhead	17,340,000.00	22,473,100.00	(5,133,100.00)
2008	General Agric			
	Personnel Cost	41,257,532.72	75,250,138.18	(33,992,605.46)
	Overhead	15,000,000.00	19,611,887.48	(4,611,887.48)
2009	Works			
	Personnel Cost	36,720,990.14	62,133,620.25	(25,412,630.11)
	Overhead	13,000,000.00	18,277,992.00	(5,277,992.00)
2010	Traditional Council			
	Personnel Cost	43,780,150.75	16,723,110.16	27,057,040.59
	Overhead	5,000,000.00	16,972,711.00	(11,972,711.00)
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	17,982,500.00	(17,982,500.00)
TOTAL		<u>755,282,897.77</u>	<u>692,875,129.26</u>	<u>62,407,768.51</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	62,341,530.12	38,420,500.00	23,921,030.12
2	Travel and Transport	2,700,000.00	4,654,101.00	(1,954,101.00)
3	Utility Services	1,000,000.00	1,500,000.00	(500,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,852,100.00	3,567,820.00	(715,720.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	2,361,901.00	(1,361,901.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,255,700.00	4,718,133.00	(1,462,433.00)
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	1,346,000.00	972,506.11	373,493.89
11	Entertainment and Hospitality	746,200.00	883,144.00	(136,944.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,100,000.00	1,077,196.89	1,022,803.11
TOTAL		<u>77,341,530.12</u>	<u>58,155,302.00</u>	<u>19,186,228.12</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	14,751,372.20	11,781,788.21	2,969,583.99
2	Travel and Transport	2,700,000.00	4,382,600.00	(1,682,600.00)
3	Utility Services	1,000,000.00	1,520,371.00	(520,371.00)
4	Telephone and Postal Services	852,000.00	710,500.00	141,500.00
5	Stationery and Printing	2,000,100.00	2,752,619.00	(752,519.00)
6	Maintenance of Office Furniture and Equipment	3,255,700.00	4,177,351.00	(921,651.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,000,000.00	2,488,907.00	(1,488,907.00)
8	Consultancy Services and special committees	746,200.00	-	746,200.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,100,000.00	2,314,673.00	(214,673.00)
11	Entertainment and Hospitality	-	300,000.00	(300,000.00)
12	Miscellaneous Expenses	-	410,775.00	(410,775.00)
13	Provision and Service Materials	1,346,000.00	1,294,383.00	51,617.00
TOTAL		<u>29,751,372.20</u>	<u>32,133,967.21</u>	<u>(2,382,595.01)</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	53,007,180.11	52,894,615.17	112,564.94
2	Travel and Transport	2,000,000.00	3,567,890.00	(1,567,890.00)
3	Utility Services	500,000.00	782,177.13	(282,177.13)
4	Telephone and Postal Services	300,000.00	623,100.00	(323,100.00)
5	Stationery and Printing	1,500,000.00	2,713,601.00	(1,213,601.00)
6	Maintenance of Office Furniture and Equipment	3,000,000.00	4,325,550.00	(1,325,550.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	976,225.00	2,689,340.00	(1,713,115.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	750,925.00	2,157,897.00	(1,406,972.00)
11	Entertainment and Hospitality	-	466,350.00	(466,350.00)
12	Miscellaneous Expenses	-	582,133.00	(582,133.00)
13	Provision and Service Materials	972,850.00	559,879.87	412,970.13
TOTAL		<u>63,007,180.11</u>	<u>71,362,533.17</u>	<u>(8,355,353.06)</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	82,344,750.25	48,384,156.31	33,960,593.94
2	Travel and Transport	1,000,000.00	3,270,644.00	(2,270,644.00)
3	Utility Services	500,000.00	780,170.00	(280,170.00)
4	Telephone and Postal Services	1,000,000.00	1,367,119.00	(367,119.00)
5	Stationery and Printing	2,500,000.00	3,472,200.00	(972,200.00)
6	Maintenance of Office Furniture and Equipment	3,500,000.00	4,747,113.00	(1,247,113.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	1,562,732.00	(562,732.00)
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,410,012.00	(410,012.00)
11	Entertainment and Hospitality	1,000,000.00	952,180.00	47,820.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	1,230,177.00	(230,177.00)
TOTAL		<u>95,344,750.25</u>	<u>67,176,503.31</u>	<u>28,168,246.94</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	153,730,441.15	72,351,944.15	81,378,497.00
2	Travel and Transport	1,200,000.00	4,188,344.00	(2,988,344.00)
3	Utility Services	1,000,000.00	972,890.00	27,110.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,500,000.00	3,724,611.00	(1,224,611.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	4,562,349.00	(3,062,349.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	2,367,188.00	(1,367,188.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	2,003,179.14	(3,179.14)
11	Entertainment and Hospitality	250,000.00	666,329.86	(416,329.86)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,800,000.00	2,150,719.00	(350,719.00)
TOTAL		<u>164,980,441.15</u>	<u>92,987,554.15</u>	<u>71,992,887.00</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	1,200,000.00	-	1,200,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	750,346.00	-	750,346.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,040,434.00	-	1,040,434.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,572,880.00	-	1,572,880.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	846,340.00	-	846,340.00
TOTAL		<u>5,410,000.00</u>	-	<u>5,410,000.00</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	147,348,950.33	121,634,210.35	25,714,739.98
2	Travel and Transport	2,560,100.00	4,582,950.00	(2,022,850.00)
3	Utility Services	1,000,000.00	2,354,200.00	(1,354,200.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,741,720.00	3,950,627.12	(1,208,907.12)
6	Maintenance of Office Furniture and Equipment	3,955,872.00	5,262,351.13	(1,306,479.13)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,082,308.00	4,361,213.18	(1,278,905.18)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	835,532.57	664,467.43
11	Entertainment and Hospitality	1,000,000.00	377,800.00	622,200.00
12	Miscellaneous Expenses	1,500,000.00	415,710.00	1,084,290.00
13	Provision and Service Materials	-	332,716.00	(332,716.00)
	TOTAL	<u>164,688,950.33</u>	<u>144,107,310.35</u>	<u>20,581,639.98</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	41,257,532.72	75,250,138.18	(33,992,605.46)
2	Travel and Transport	3,000,000.00	4,332,792.00	(1,332,792.00)
3	Utility Services	500,000.00	728,119.00	(228,119.00)
4	Telephone and Postal Services	500,000.00	893,552.00	(393,552.00)
5	Stationery and Printing	2,000,000.00	3,440,263.11	(1,440,263.11)
6	Maintenance of Office Furniture and Equipment	3,000,000.00	4,271,692.12	(1,271,692.12)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,000,000.00	3,561,712.50	(1,561,712.50)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,250,267.00	(250,267.00)
11	Entertainment and Hospitality	1,000,000.00	460,369.00	539,631.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	673,120.75	1,326,879.25
TOTAL		<u>56,257,532.72</u>	<u>94,862,025.66</u>	<u>(38,604,492.94)</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	36,720,990.14	62,133,620.25	(25,412,630.11)
2	Travel and Transport	1,620,000.00	2,350,719.00	(730,719.00)
3	Utility Services	400,000.00	1,560,139.00	(1,160,139.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,040,000.00	3,155,177.00	(1,115,177.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,029,146.00	(1,029,146.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,500,000.00	4,290,678.00	(2,790,678.00)
8	Consultancy Services and special committees	539,900.00	-	539,900.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	2,000,000.00	(1,000,000.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	700,000.00	600,000.00	100,000.00
13	Provision and Service Materials	3,200,100.00	1,292,133.00	1,907,967.00
TOTAL		<u>49,720,990.14</u>	<u>80,411,612.25</u>	<u>(30,690,622.11)</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	43,780,150.75	16,723,110.16	27,057,040.59
2	Travel and Transport	1,000,000.00	3,271,890.00	(2,271,890.00)
3	Utility Services	1,000,000.00	1,562,718.00	(562,718.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	1,736,500.00	(1,236,500.00)
6	Maintenance of Office Furniture and Equipment	-	4,352,120.00	(4,352,120.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	1,788,681.00	(1,788,681.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	2,346,712.00	(1,346,712.00)
11	Entertainment and Hospitality	500,000.00	629,200.00	(129,200.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	1,284,890.00	(284,890.00)
	TOTAL	<u>48,780,150.75</u>	<u>33,695,821.16</u>	<u>15,084,329.59</u>

JAKUSKO LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	-	3,277,000.00	(3,277,000.00)
3	Utility Services	-	1,000,000.00	(1,000,000.00)
4	Telephone and Postal Services	-	500,000.00	(500,000.00)
5	Stationery and Printing	-	2,352,170.00	(2,352,170.00)
6	Maintenance of Office Furniture and Equipment	-	2,297,505.00	(2,297,505.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	1,562,179.00	(1,562,179.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,471,891.00	(2,471,891.00)
11	Entertainment and Hospitality	-	1,672,900.00	(1,672,900.00)
12	Miscellaneous Expenses	-	713,667.00	(713,667.00)
13	Provision and Service Materials	-	2,135,188.00	(2,135,188.00)
TOTAL		-	<u>17,982,500.00</u>	<u>(17,982,500.00)</u>

JAKUSKO LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	84,875,000.00	53,620,112.13	31,254,887.87
4002	Livestock Development	10,899,713.10	9,721,818.50	1,177,894.60
4003	Forestry Development	6,025,000.00	5,780,202.22	244,797.78
4004	Fisheries	5,800,000.00		5,800,000.00
4005	Manufacturing & Craft	24,076,000.00	23,135,890.19	940,109.81
4006	Rural Electrification	400,444,121.00	217,677,250.62	182,766,870.38
4007	Commerce/Finance & Supply	20,000,000.00	19,524,223.10	475,776.90
4008	Transportation Roads/Bridges	39,141,000.00	38,000,350.55	1,140,649.45
	TOTAL ECONOMIC SECTOR	<u>591,260,834.10</u>	<u>367,459,847.31</u>	<u>223,800,986.79</u>
	SOCIAL SECTOR			
5001	Education Development	56,835,008.63	68,340,901.00	(11,505,892.37)
5002	Health and Services	221,421,013.00	221,189,176.75	231,836.25
5003	Information	6,200,000.00	10,649,822.50	(4,449,822.50)
5004	Social Development & Culture	6,440,000.00	7,357,800.73	(917,800.73)
5005	Fire Service	1,500,000.00	3,925,211.35	(2,425,211.35)
	TOTAL SOCIAL SECTOR	<u>292,396,021.63</u>	<u>311,462,912.33</u>	<u>(19,066,890.70)</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	160,360,000.00	157,519,002.12	2,840,997.88
6002	Environmental Sewage & Drainage	15,775,000.00	63,241,746.75	(47,466,746.75)
6003	Town & Community Planning	8,456,000.00	32,520,700.12	(24,064,700.12)
6004	Community Development	10,500,000.00	57,340,051.13	(46,840,051.13)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>195,091,000.00</u>	<u>310,621,500.12</u>	<u>(115,530,500.12)</u>
	ADMIN SECTOR			
7001	General Admin office	257,000,000.00	272,515,828.85	(15,515,828.85)
7002	Staff Housing	-	-	-
7003	Workshops	5,000,000.00	7,500,000.00	(2,500,000.00)
	TOTAL ADMIN SECTOR	<u>262,000,000.00</u>	<u>280,015,828.85</u>	<u>(18,015,828.85)</u>
	GRAND TOTAL	<u>1,340,747,855.73</u>	<u>1,269,560,088.61</u>	<u>71,187,767.12</u>

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of (10) Threshing Machines	-	-	-
2	Construction of Agric Extension Office at Muguram and Dachia	15,000,000.00	12,500,000.00	2,500,000.00
3	Agricultural Youth Empowerment to Farmers to boost farming.	-	-	-
4	Purchase of (50) Irrigation Water Pump for seasonal farming at various Wards	17,370,000.00	7,825,110.00	9,544,890.00
5	Purchase of drilling materials (wash Borehole materials)	13,200,000.00	9,748,300.00	3,451,700.00
6	Purchase of (50) completed set of Ox Plough Team	14,305,000.00	8,269,702.13	6,035,297.87
7	Renovation and fencing of Local Government Central Store.	25,000,000.00	15,277,000.00	9,723,000.00
TOTAL		<u>84,875,000.00</u>	<u>53,620,112.13</u>	<u>31,254,887.87</u>

HEAD 4002: LIVESTOCK UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of loading pit at Jakusko and Gidgid	3,086,913.10	3,450,177.25	(363,264.15)
2	Rehabilitation of Veterinary Clinics at Amshi	1,374,800.00	1,285,021.25	89,778.75
3	Construction of Veterinary Clinic at Gwayo and Jaba	2,788,000.00	2,672,980.00	115,020.00
4	Purchase of Veterinary drugs and equipment	1,200,000.00	1,025,300.00	174,700.00
5	Vaccination stand at Nasari Grazing Reserve/Kuka Maiwa and Jaba	450,000.00	310,000.00	140,000.00
6	Establishment of Fish Pond and Poultry for the Youth Empowerment at Jakusko	-	-	-
7	Purchase of (5) Refrigerators across the LGA	2,000,000.00	978,340.00	1,021,660.00
TOTAL		<u>10,899,713.10</u>	<u>9,721,818.50</u>	<u>1,177,894.60</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Central Nursery Tree at Jakusko	2,100,000.00	2,084,559.55	15,440.45
2	Purchase of (1) Toyota Hilux Vehicle for Forestry and Boundary Supervision	3,155,782.11	3,002,750.37	153,031.74
3	Re-demarcation of Local Government Cattle route	769,217.77	692,892.30	76,325.47
TOTAL		<u>6,024,999.88</u>	<u>5,780,202.22</u>	<u>244,797.66</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Seasonal Loan to empower Fishermen across the LGA	2,560,800.00	-	2,560,800.00
2	Establishment of Fish Pond	2,452,170.00	-	2,452,170.00
3	Purchase of Finger Lean (gear)	787,030.00	-	787,030.00
TOTAL		<u>5,800,000.00</u>	-	<u>5,800,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of (50) pieces of Sewing Machina	9,735,000.00	9,680,189.19	54,810.81
2	Local Government Agric show	14,341,000.00	13,455,701.00	885,299.00
3	Loan to small industries	-	-	-
TOTAL		<u>24,076,000.00</u>	<u>23,135,890.19</u>	<u>940,109.81</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Extension of Electricity from Jammel to Jaba with step down at Lafiya, Gamgam, Maguram and Jab	147,061,171.00	53,747,650.72	93,313,520.28
2	Procurement of seven (7) Units of electrification.	120,782,550.00	110,320,412.00	10,462,138.00
3	Electrification of Arfani and Katanaga	132,600,400.00	53,609,188.90	78,991,211.10
	TOTAL	<u>400,444,121.00</u>	<u>217,677,251.62</u>	<u>182,766,869.38</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Seven (7) additional Mass Transits	10,209,400.00	5,805,857.72	4,403,542.28
2	Construction of Pure Water Company and registration with NAFDAC and purchase of equipments	5,270,000.00	4,371,466.20	898,533.80
3	Construction of (2) Market Staffs at Gada and Buduwa	4,520,600.00	9,346,899.18	(4,826,299.18)
	TOTAL	<u>20,000,000.00</u>	<u>19,524,223.10</u>	<u>475,776.90</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Culvert at Adiya, Tarja Kunu	10,436,551.00	11,379,590.00	(943,039.00)
2	Rehabilitation of Jakusko Township Road	5,000,000.00	4,900,000.00	100,000.00
3	Construction of embankments at Damasa, Kurkushe, Gwayo and Adiya	10,125,763.00	9,799,655.55	326,107.45
4	Dredging Rivers at Kurkushe, Adiya, Damasa, Dachia, Iyim, Kazir, Karage and Tarja.	7,232,506.00	5,920,744.00	1,311,762.00
5	Access Road at Gwayo, Garin Gawo and Kinguya	6,346,180.00	6,000,361.00	345,819.00
	TOTAL	<u>39,141,000.00</u>	<u>38,000,350.55</u>	<u>1,140,649.45</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction Higher Islamic College at Jakusko	13,248,646.63	12,026,300.00	1,222,346.63
2	Supply of writing materials to Primary Schools across the Local Government Area	3,340,100.00	2,150,000.00	1,190,100.00
3	Construction of three (3) new Classrooms	5,341,700.00	4,277,340.00	1,064,360.00
4	Supply of free exercise Books and Textbooks across the LGA		17,438,429.85	(17,438,429.85)
5	Construction of seven (7) new Primary Schools across the Local Government Area	10,250,662.00	10,102,231.15	148,430.85
6	Introduction of free education, uniforms exercise Books and Textbooks across the Local Government Area	4,233,600.00	3,735,000.00	498,600.00
7	Maintenance of Boarding Primary School.	4,780,000.00	4,260,000.00	520,000.00
8	Refund of registration fees to various students of Jakusko LGA at Higher Institutions	-	-	-
9	Fencing of GSS Amshi Education assistance	-	-	-
10	Fencing of Local Government Education Authority	15,640,300.00	14,351,600.00	1,288,700.00
	TOTAL	<u>56,835,008.63</u>	<u>68,340,901.00</u>	<u>(11,505,892.37)</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		#	#	#
1	Standardization in line with MSF requirements Maguram Jaba MCH Gogaram	29,782,000.00	27,257,104.00	2,524,896.00
2	Foundation Year Programme (FTP)	20,000,000.00	18,886,410.00	1,113,590.00
3	Fencing of Gir-gir Health Clinic	24,929,211.00	21,780,130.00	3,149,081.00
4	Purchase of Hospital equipment	-	-	-
5	Construction of Orphanage Home at Jakusko	-	-	-
6	Repairs of Ambulance Motor Vehicle	3,000,000.00	-	3,000,000.00
7	Fencing of new MCH at Jakusko and construction of incinerator	-	-	-
8	Purchase of equipment/drugs to General Health facilities Medical Labs	43,321,710.00	35,634,614.00	7,687,096.00
9	Purchase of five (5) Solar Batteries at Muguram, Lafiya, and Jakusko MCH	-	-	-
10	Purchase of 20KVA Generator for NPI Office	7,000,000.00	6,730,000.00	270,000.00
11	Construction of Dispensary at Gurbana, Adiya, Kunjum, Tarja and Bayam.	-	-	-
12	Supply of Drugs/equipment to all Health Facilities	17,970,800.00	16,377,135.00	1,593,665.00
13	Renovation and fencing of Muguram Health Clinic	-	-	-
14	Renovation of Child Health Centre at Amshi and Buduwa	21,047,292.00	21,284,234.00	(236,942.00)
15	Renovation of Maternity and Child Health Clinic at Gasamu	-	-	-
16	Renovation of General Hospital at Jakusko	35,370,000.00	57,689,438.75	(22,319,438.75)
17	Renovation of Federal Health Centre at Gorgoram	-	-	-
18	Women for Health Medical Assistance	10,000,000.00	6,710,000.00	3,290,000.00
19	Eye Treatment	-	-	-
20	MCH2 Health	4,000,000.00	3,890,000.00	110,000.00
21	Contribution to Women for Health	5,000,000.00	4,950,111.00	49,889.00
	TOTAL	<u>221,421,013.00</u>	<u>221,189,176.75</u>	<u>231,836.25</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₺	₺	₺
1	Printing of yearly Almanac Calendar	-	4,817,002.50	(4,817,002.50)
2	Purchase of Information Gadget (Camera) and Public Addressing System	2,627,440.00	2,372,500.00	254,940.00
3	Procurement of ICT materials and Computer accessories	3,572,560.00	3,460,320.00	112,240.00
TOTAL		<u>3,572,560.00</u>	<u>3,460,320.00</u>	<u>112,240.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₺	₺	₺
1	Purchase of Government Chairman Cup Competition	826,000.00	2,107,800.73	(1,281,800.73)
2	Procurement of material/equipment for Youth Empowerment Programme	2,177,000.00	2,000,000.00	177,000.00
3	Special assistance for self reliance programme.	3,437,000.00	3,250,000.00	187,000.00
TOTAL		<u>6,440,000.00</u>	<u>7,357,800.73</u>	<u>(917,800.73)</u>

JAKUSKO LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2018

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Furnishing of Fire Service Office and purchase of Fire Extinguishers	1,500,000.00	3,925,211.35	(2,425,211.35)
TOTAL		<u>1,500,000.00</u>	<u>3,925,211.35</u>	<u>(2,425,211.35)</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of three (3) Solar Boreholes (Complete Package)	63,200,000.00	59,326,786.70	3,873,213.30
2	Drilling of Hand Pumps at various locations across the LGA	-	-	-
3	Drilling of (10) Single Phase Boreholes	40,332,800.00	35,346,170.76	4,986,629.24
4	Extension of Pipeline (water) reticulation at Jaba and Jakusko	5,000,000.00	3,000,000.00	2,000,000.00
5	Purchase of Hand Pumps accessories and submersible Pumps	25,346,000.00	29,940,484.66	(4,594,484.66)
6	Purchase of 10 Nos of Parking Generators 30KVA	15,725,900.00	20,132,710.00	(4,406,810.00)
7	Purchase of Cement and Rod for renovation of Cement Wells at various location across the LGA	10,755,300.00	9,772,850.00	982,450.00
TOTAL		<u>160,360,000.00</u>	<u>157,519,002.12</u>	<u>2,840,997.88</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Construction/Excavation way River along the River Reservoir Villages	15,775,000.00	63,241,746.75	(47,466,746.75)
TOTAL		<u>15,775,000.00</u>	<u>63,241,746.75</u>	<u>(47,466,746.75)</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Layout of Plot at Jakusko, Muguram, and Gir-gir	3,780,560.17	3,450,977.00	329,583.17
2	Landscaping and installation of Street light at Jakusko and Buduwa with 100KVA and 250KVA Generator	4,675,439.83	29,069,723.12	(24,394,283.29)
3	Land Compensation	-	-	-
TOTAL		<u>8,456,000.00</u>	<u>32,520,700.12</u>	<u>(24,064,700.12)</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of Jakusko Police Station	-	-	-
2	Completion at District Head Palace at Dachia and Mugura	-	-	-
3	Purchase of Motor Vehicle to Vice Chairman, Secretary and Vigilante Group	3,000,000.00	7,372,800.12	(4,372,800.12)
4	Renovation of Senior Staff Quarters	780,640.00	6,530,766.15	(5,750,126.15)
5	Construction of one (1) dumping refuse at Jakusko Town	-	5,346,740.30	(5,346,740.30)
6	Purchase of Community Development materials	-	9,825,275.00	(9,825,275.00)
7	Procurement and construction of faring Boat and engine	2,120,000.00	9,426,315.31	(7,306,315.31)
8	Purchase of furniture to Legislature Quarters	3,400,620.00	11,375,162.25	(7,974,542.25)
9	Construction of mini Mosque at Jammel, Garin Maje and Bayam	1,198,740.00	7,462,992.00	(6,264,252.00)
TOTAL		<u>10,500,000.00</u>	<u>57,340,051.13</u>	<u>(46,840,051.13)</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of Jakusko Police Station	-	-	-
2	Purchase of two (2) Toyota Hilux 4 Wheel Drive	39,755,370.00	63,742,112.00	(23,986,742.00)
3	Completion at District Head Palace at Dachia and Muguram	-	-	-
4	Purchase of Motor Vehicle to Vice Chairman Secretary/Fery Board to various Water lodge Community	62,371,825.00	51,990,988.85	10,380,836.15
5	Re-construction of Mai Bade Palace front view	64,048,205.00	67,780,100.00	(3,731,895.00)
6	Procurement and construction of Ferry Boart and engine	19,925,000.00	19,719,125.00	205,875.00
7	Renovation of Senior Staff Quarter/fencing	43,007,600.00	42,342,133.00	665,467.00
8	Purchase of furniture to Legislative Quarters	27,892,000.00	26,941,370.00	950,630.00
9	Construction of Mosque at Jammel and Garin Maje	-	-	-
TOTAL		<u>257,000,000.00</u>	<u>272,515,828.85</u>	<u>(15,515,828.85)</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Legislative Quarters (2) Bedrooms and Pallor as well as Council Secretary and Vice Chairman	-	-	-
2	Renovation and tripping of Motor Park with Nangere literate sand	-	-	-
3	Supply of Sanitation tools	-	-	-
4	Slaughter slab at Gir-gir, Buduwa, Gwayo, Karage, Lafiya Loiloi and Iyim Villages	-	-	-
TOTAL		-	-	-

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Workshop and Seminar	3,000,000.00	4,707,009.63	(1,707,009.63)
2	ICT Training	2,000,000.00	2,792,990.37	(792,990.37)
TOTAL		<u>5,000,000.00</u>	<u>7,500,000.00</u>	<u>(2,500,000.00)</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Loan Repayment	-	-	-
TOTAL		-	-	-

