

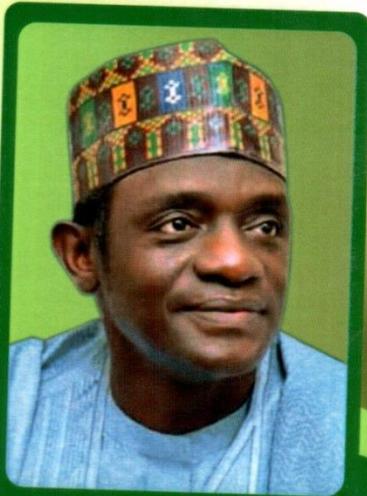


KARASUWA

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. UBALIYO MUSA
CHAIRMAN
LOCAL GOVERNMENT KARASUWA

**FOR THE YEAR ENDED
31ST DECEMBER, 2018**

**Karasuwa Local Government Council,
Updated Financial Statements 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

Karasuwa 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 Karasuwa 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.

..... ABBA GANA MOH'D  30/12/2019
Treasurer 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.

ABBA GANA MOH'D 
Treasurer
Karasuwa Local Government
Date: 30/12/2019


Chairman
Karasuwa Local Government
Date: 30/12/2019

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for 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

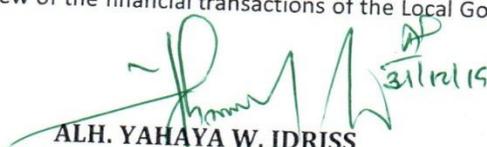
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

In compliance 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). The audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for acquisition of Assets and Services. The basic audit test for material evidence was systematically planned to give reasonable assurance that, the financial statements are free from material misrepresentation.

Opinion

Observations arising from audit field inspections for areas of under utilization of resources have been forwarded to the Council for response.

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents 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

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

S/N	Income	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	Internal Generated Revenue	102,956,349.10	98,341,300.00	(4,615,049.10)
	Statutory Allocation NOTE (1)	1,400,482,980.85	1,805,156,547.58	404,673,566.73
	Total Income	1,503,439,329.95	1,903,497,847.58.	400,058,517.63
	LESS: STATUTORY DEDUCTION			
1	1% Admin Charges		3,586,040.11	(3,586,040.11)
2	Contribution to Pension		156,422,898.69	(156,422,898.69)
3	Contribution to YSUBEB		113,812,292.58	(113,812,292.58)
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 P.H.C.M.B.		127,536,099.31	(127,536,099.31)
8	Contribution to Training		2,823,529.32	(2,823,529.32)
9	Contribution to Y.M.I.C.		1,800,000.00	(1,800,000.00)
10	Contribution to Security		8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance		-	-
12	Contribution to YTV		1,697,142.84	(1,697,142.84)
13	Contribution to NEAZAP		6,000,000.00	(6,000,000.00)
14	Miscellaneous.		9,863,999.88	(9,863,999.88)
15	Water cooperation		2,952,000.00	(2,952,000.00)
	Total		473,502,238.06	(473,502,238.06)
	TOTAL			
	RECURRENT EXPENDITURE			
	Personnel Cost	480,395,743.51	348,605,047.73	131,790,695.78
	Over Head	120,000,000.00	158,341,300.00	38,341,300.00
	Total	600,395,743.51	506,946,347.73	93,449,395.78
	Special Imprest Advances NOTE (2)		6,000,000.00	
	Transfer to C.D. Fund Account		917,049,261.80	
	CAPITAL EXPENDITURE			
	Economic Sector	264,300,000.00	257,800,201.00	6,499,799.00
	Social Sector	373,500,000.00		
	Area Development Sector	195,000,000.00	182,750,640.00	12,249,360.00
	Administrator Sector	448,850,000.00	224,901,416.45	223,948,583.55
	Loan repayment			
	Total	1,281,650,000.00	916,261,057.46	365,388,942.54

KARASUWA 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	111,531,643.16	25,330,515.82				6,253,021.00	452,874.95	143,568,054.93
2	FEBRUARY	110,576,157.23	29,378,776.59						139,954,933.82
3	MARCH	114,219,267.70	26,799,932.69					152,889.84	141,172,090.23
4	APRIL	98,614,975.92	25,688,205.62		3,914,394.30	8,793,282.54			137,010,858.38
5	MAY	122,525,710.15	26,179,104.65					97,849.12	148,802,663.92
6	JUNE	119,180,361.43	28,558,769.76						147,739,131.19
7	JULY	124,019,889.90	25,631,310.88			8,504,853.44		1,709,988.87	159,866,043.09
8	AUGUST	119,647,884.97	24,120,665.41	2,438,768.02		5,086,331.37			151,293,649.77
9	SEPTEMBER	121,893,763.49	35,103,126.42		33,308.91				157,030,198.82
10	OCTOBER	116,777,936.46	24,037,474.35		56,493.08			1,028,474.99	141,900,378.88
11	NOVEMBER	124,564,709.22	27,674,085.06		221,841.40	5,566,753.77	8,659,392.99		166,686,782.44
12	DECEMBER	126,109,379.53	31,405,766.64		164,806.26				157,679,952.43
13	Additional FAAC Mar/Oct. 2018	12,451,809.68							12,451,809.68
TOTAL		<u>1,422,113,488.84</u>	<u>329,907,733.89</u>	<u>2,438,768.02</u>	<u>4,390,843.95</u>	<u>27,951,221.12</u>	<u>14,912,413.99</u>	<u>3,442,077.77</u>	<u>1,805,156,547.58</u>

**LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018**

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018 N	ACTUAL 2018 N	VARIANCE N
1	Community or Pool Tax	4,000,150.00	-	(4,000,150.00)
2	Arrears: Community or Poll	2,500,000.00	-	(2,500,000.00)
3	Development Tax or Levy	2,500,000.00	-	(2,500,000.00)
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears: Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard rate)	-	-	-
	TOTAL	9,000,000.00		(9,000,000.00)

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018 N	ACTUAL 2018 N	VARIANCE N
1	Tenement Rate	2,800,150.00	-	(2,800,150.00)
2	Penalty for Tenement Rate	5,740,000.00	-	(5,740,000.00)
3	Arrears of Tenement Rate	2,000,000.00	-	(2,000,000.00)
4	Ground Rent	3,809,850.00	13,372,100.11	9,562,250.11
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	14,350,000.00	13,372,100.11	(977,899.89)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	A. FINE	-	-	-
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on Overdue lost library book	-	-	-
	B. GENERAL LICENCE	-	-	-
3	Bicycle licence fees	780,340.00	4,120,340.12	3,340,000.12
4	Canoe licence fees			
5	Dog licence fees			
6	Cattle Track licence fees	6,213,340.00	2,350,132.50	(3,863,207.50)
7	Motor Cycle licence fees	-	-	-
8	Hackney permit fees	820,000.00	-	(820,000.00)
9	Bus/Commercial Vehicle/Tax Permit fees	-		
10	Leaning Driving Test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-Wine Tappers/Selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki Cigarettes licence fees	-	-	-
15	Squatters/Hawkers Permit fees	-	-	-
16	What Landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees			
19	Abattoir fees	1,345,000.00	1,988,120.11	643,120.11
20	Eating House licence fees	-		
21	Kiosk licence fees	1,430,000.00	1,340,600.00	(89,400.00)
22	Bake House licence fees	470,000.00	460,000.00	(10,000.00)
23	Registration of Meat Van fees			
24	Cattle Dealers licence fees	4,972,300.00	3,725,102.15	(1,247,197.85)
25	Dried Fish/Dried Meat licence fees	1,972,000.00	780,500.00	(1,191,500.00)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	-	-	-
	D. SECURITY	-	-	-
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	300,000.00	-	(300,000.00)
30	Dane Gum licence fees	350,000.00	340,000.00	(10,000.00)
31	Hunting licence fees	-	-	-
	E. SOCIAL	-	-	-
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	70,000.00	-	(70,000.00)
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	670,155.13	670,155.13
36	Naming of Street Registration fees			
37	Mobile Sales Promotion licence fees	72,000.00	-	(72,000.00)
38	Tent at Sea Beach Permit fees			
39	Radio/Television licence fees	300,000.00		(300,000.00)
	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH	-	-	-
43	Dislodging of Septic Tank Charges	-	905,113.10	905,113.10
44	Night Soil Disposal/Depot fees	-		
45	Registration of Septic Tank Dislodging licence fess	-	1,120,450.22	1,120,450.22

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
46	Registration of Night Soil Contractors	-	460,000.00	460,000.00
47	Impounding of Animals fines	88,500.00	420,000.00	331,500.00
48	Pest Control and Disinfectant Charges	205,000.00	-	(205,000.00)
49	Birth and Death Registration fees			
50	Burial fees			
51	Vault fees			
52	Dispensary and Maternity fees	850,000.00	1,200,025.15	350,025.15
53	Laboratory Test fees	-		
54	Earning from Environmental Sanitation	35,000.00	320,000.00	285,000.00
	G. ECONOMIC			
55	General Contractors Registration fees	2,345,100.00	2,297,520.00	(47,580.00)
56	Tender fees	850,200.00	1,830,440.00	980,240.00
57	Sand Dredging fees	100,000.00	500,000.00	400,000.00
58	Minor Industry licence fees			
59	Trader licence fees			
60	Petty Traders licence fees	425,000.00	810,341.12	385,341.12
61	Sand, Granile, Iron Rod sellers licence fees	-		
62	Pit Sawing licence fees	-		
63	Forestry and Fuel Exploitation fees	60,000.00	313,560.22	253,560.22
64	Falling of Trees fees	372,120.00	-	(372,120.00)
65	Sawmill licence fees	177,200.00	100,000.00	(77,200.00)
66	Produce Buying fees	-	-	-
67	Rice Mill/Cassava Grinding licence fees	940,290.00	250,122.00	(690,168.00)
68	Ingredient Grinding Mill licence fees	100,000.00	-	(100,000.00)
69	Corn Grinding Mill licence fees	-	-	-

**HEAD 1003 – LOCAL LICENCES FEES
AND FINES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
70	Brown Sugar Machine licence fees	-	-	-
71	Painting Spraying and Sign Writing Workshop licence fees	45,892.00	310,000.00	264,108.00
72	Photo studio licence fees	-	-	-
73	Welding Machine licence fees	630,122.00		(630,122.00)
74	Electric (Radio/TV) Workshop	200,000.00		(200,000.00)
75	Blacksmith Workshop licence fees	-	-	-
76	Wood Making/Carpentry	877,000.00	450,221.00	(426,779.00)
77	Battery Charges licence fees	200,000.00	188,900.00	(11,100.00)
78	Printing Press licence fees	-	-	-
79	Panel Beaters licence fees	250,000.00		(250,000.00)
80	Vulcanizes licence fees	70,000.00	45,380.00	(24,620.00)
81	Vehicle Spare parts licence fees	62,000.00	59,790.00	(2,210.00)
82	Clock/Watch Repairs licence fees	-	-	-
83	Cloth Dyers licence fees	-	-	-
84	Registration of Laundries and Dry	47,350.00	330,120.00	282,770.00
85	Motor Mechanics and Car Wash	350,000.00	562,900.00	212,900.00
86	Building Materials licence fees			
87	Surface Tank Kerosene licence fees	-	-	-
88	Photostat typing Institute licence fees	-	-	-
89	Block Making Machine licence fees	-	-	-
90	Hair Dressing Barbing Saloon			
91	Sewing Institute licence fees			
92	Local Hair Barbing Salon licence fees	-	-	-
93	Advertisement rate licence fees	-	-	-

**HEAD 1003 – LOCAL LICENCES FEES
AND FINES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	H. ENGR WORKS AND	-	-	-
94	Workshop receipt	-	-	-
95	Sales of Unserviceable Stores	820,000.00	250,000.00	570,000.00
96	Approval for Building fees	-		
97	Sale of Stores	6,340.00	530,977.30	524,637.30
98	Survey fees	1,217,906.00	1,101,340.00	116,566.00
99	Customary Right of Occup.	-	-	-
100	Gum Arabic fees	-	-	-
101	Commission on Transfer of Plots	-	-	-
	TOTAL	30,420,000.00	29,932,150.12	(487,849.88)

**HEAD 1004 – EARNING FROM COMMERCIAL
UNDERTAKINGS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Market	5,720,133.12	5,372,110.20	(348,022.92)
2	Motor Park	4,600,000.00	3,255,211.00	(1,344,789.00)
3	Shops and Shopping Centers	2,560,000.00	2,420,000.00	(140,000.00)
4	Cattle Market	2,220,135.15	2,132,500.00	(87.635.15)
5	Abattoir/Slaughter House	-	-	-
6	Proceeds from Sale of Con	-	-	-
7	Transportation Services Earnings	1,316,080.83	3,161,519.30	(1,845,438.47)
8	Earning from Industrial			
9	Earning form other Commercial undertaking	-	-	-
	TOTAL	16,416,349.10	16,341,340.50	(75,008.60)

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Interest on Local Government Quarters	13,550,000.00	5,969,957.21	(7,580,042.79)
2	Rent on Local Government Building	-	4,242,700.00	4,242,700.00
3	Rent on other Local Government Landed Property	-	3,250,133.00	3,250,133.00
4	Divided on L.S.W.T.	-		
	TOTAL	13,550,000.00	13,462,790.21	(87,209.79)

HEAD 1006 – INTEREST PAYMENT AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Government Dividend	-	-	-
5	Interest on Staff Housing and other loans	2,000,000.00		(2,000,000.00)
	TOTAL	2,000,000.00		(2,000,000.00)

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Grants from State Government	6,780,000.00		(6,780,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	6,780,000.00	=	(6,780,000.00)

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	3,647,297.06	3,647,297.06
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor Hiring	6,090,000.00	15,250,122.00	9,160,122.00
6	Sales of Agric Fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme Charges	-	-	-
9	Fishing Charges	-	-	-
10	Vet. Clinic Charges	-	-	-
11	Animal Grazing fees	-	-	-
12	Patent Medicine licence fees	-	-	-
13	Hide/Kin Buyer licence fees	-	-	-
14	Miscellaneous	4,350,000.00	6,335,500.00	1,985,500.00
	TOTAL	<u>10,440,000.00</u>	<u>25,232,919.06</u>	<u>14,792,919.06</u>

HEAD 1009 – STATUTORY ALLOCATION **NOTE (1)**

HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		N	N	N
1	Allocation from Federal Account Statutory	1,013,807,418.37	1,422,113,488.84	408,306,070.47
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	32,062,089.61	329,907,733.89	(4,845,644.28)
4	Excess Crude Oil Account	42,613,472.87	2,438,768.02	40,174,704.85
5	Share of solid Excess Gain		4,390,843.95	4,390,843.95
6	Excess Charge		3,442,077.77	3,442,077.77
7	Share of PPT		14,912,413.99	14,912,413.99
8	Exchange Diff.		27,951,221.12	27,951,221.12
	TOTAL	<u>1,400,482,980.85</u>	<u>1,805,156,547.58</u>	<u>404,673,566.73</u>

SUMMARY OF RECURRENT EXPENDITURE 2018 KARASUWA

HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
2001	Office of the Chairman	-	-	-
	Personnel Cost	48,719,030.50	31,110,576.03	17,608,454.47
	Overhead	13,700,000.00	17,593,477.77	(3,893,477.77)
2002	Office of the Secretary			
	Personnel Cost	59,243,720.12	23,366,575.27	35,877,144.85
	Overhead	4,600,000.00	15,934,613.00	(11,334,613)
2003	The Council			
	Personnel Cost	42,150,331.19	15,186,419.03	26,963,912.16
	Overhead	19,000,000.00	18,752,930.00	247,070.00
2004	Personnel Management			
	Personnel Cost	54,950,100.00	57,481,822.83	2,531,722.83
	Overhead	17,700,000.00	18,854,220.00	(1,154,220.00)
2005	Treasure			
	Personnel Cost	10,550,000.00	58,643,162.96	41,906,837.04
	Overhead	19,000,000.00	19,530,644.00	(530,644.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care	179,632,061.70	50,783,002.83	128,849,058.87
	Personnel Cost	18,000,000.00	17,025,610.00	(374,390.00)
	Overhead			
2008	General Agric	56,780,500.00	56,342,552.94	437,947.06
	Personnel Cost	8,000,000.00	15,676,017.00	(7,676,017.00)
	Overhead			
2009	Works			
	Personnel Cost	43,000,000.00	46,077,595.01	3,077,595.01
	Overhead	15,000,000.00	17,362,500.00	(2,362,500.00)
2010	Traditional Council			
	Personnel Cost	15,370,000.00	9,613,340.83	5,756,659.17
	Overhead	5,000,000.00	17,011,288.23	(12,011,288.23)
2011	Miscelious	-	-	-
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	600,395,743.51	506,946,347.73	93,449,395.78

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Personnel Cost	48,719,030.50	31,110,576.03	18,608,454.47
2	Travel and Transport	3,000,000.00	3,462,172.00	(462,172.00)
3	Utility Services	500,000.00	1,332,106.00	(832,106.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000.00	2,782,560.00	(1,282,560.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	2,220,137.10	(220,137.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,700,000.00	3,979,370	(2,279,370.00)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	1,817,132.67	182,867.33
11	Entertainment and Hospitality	1,000,000.00	410,577.00	589,423.00
12	Miscellaneous Expenses	1,000,000.00	342,900.00	657,100.00
13	Provision and Service Materials	1,000,000.00	1,246,523.00	(246,523.00)
	TOTAL			
	GRAND TOTAL	62,419,030.05	48,704,053.80	13,714,976.25

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Personnel Cost	59,243,720.12	23,366,575.27	35,877,144.85
2	Travel and Transport	1,100,000.00	3,262,557.00	(2,162,557.00)
3	Utility Services		530,000.00	530,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	500,000.00	1,710,243.00	(1,210,243.00)
6	Maintenance of Office Furniture and Equipment		1,385,837.00	1,385,837.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	2,462,713.00	(1,462,713.00)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	888,899.17	2,837,866.00	(1,948,966.83)
11	Entertainment and Hospitality		477,000.00	477,000.00
12	Miscellaneous Expenses	562,000.00	925,807.00	(363,807.00)
13	Provision and Service Materials	-	2,342,590.00	2,342,590.00
	TOTAL	-		
	TOTAL	63,843,720.12	39,301,188.27	24,542,531.85

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	42,150,331.19	15,186,419.03	26,963,912.16
2	Travel and Transport	3,000,000.00	2,840,962.00	159,038.00
3	Utility Services	1,000,000.00	784,309.00	215,691.00
4	Telephone and Postal Services			
5	Stationery and Printing	2,000,000.00	1,799,135.00	200,865.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,950,000.00	50,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	2,798,758.00	201,242.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	4,000,000.00	3,746,386.00	253,614.00
11	Entertainment and Hospitality	2,000,000.00	1,898,550.00	101,450.00
12	Miscellaneous Expenses		1,002,130.00	1,002,130.00
13	Provision and Service Materials	2,000,000.00	1,932,700.00	67,300.00
	TOTAL	<u>61,150,331.19</u>	<u>33,939,349.03</u>	<u>27,210,982.16</u>
	GRAND TOTAL			

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	54,950,100.00	57,481,822.83	2,531,722.83
2	Travel and Transport	2,000,000.00	2,460,719.00	(460,719.00)
3	Utility Services	1,000,000.00	1,362,730.00	(364,730.00)
4	Telephone and Postal Services	-		
5	Stationery and Printing	3,700,000.00	2,201,120.00	1,498,880.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,788,552.00	211,448.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	2,635,715.00	364,285.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,000,000.00	2,000,000.00
11	Entertainment and Hospitality	1,000,000.00	972,350.00	27,650.00
12	Miscellaneous Expenses	2,000,000.00	1,825,509.00	174,491.00
13	Provision and Service Materials	3,000,000.00	3,607,525.00	(607,525.00)
14	payment of counterpart to dev Agences (UNDP)	-	-	-
	TOTAL	<u>72,650,100.00</u>	<u>76,336,042.83</u>	<u>3,685,942.83</u>
	GRAND TOTAL			

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	100,550,000	58,643,162.96	41,906,837.04
2	Travel and Transport	3,000,000.00	2,859,632.00	140,368.00
3	Utility Services	2,000,000.00	1,700,000.00	300,000.00
4	Telephone and Postal Services	-		
5	Stationery and Printing	1,000,000.00	1,332,715.00	(332,715.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	732,126.00	267,874.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,710,517.00	289,483.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	1,577,900.00	422,100.00
11	Entertainment and Hospitality	3,000,000.00	3,725,502.00	(725,502.00)
12	Miscellaneous Expenses	2,000,000.00	1,362,130.00	637,870.00
13	Provision and Service Materials	3,000,000.00	4,530,122.00	(1,530,122.00)
	TOTAL OVERHEAD COSTS			
	TOTAL	<u>119,955,000.00</u>	<u>78,173,806.96</u>	<u>41,781,193.04</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	=	=	=

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	179,633,061.70	50,783,002.83	128,849,058.87
2	Travel and Transport	3,000,000.00	2,720,115.00	279,885.00
3	Utility Services	1,000,000.00	732,624.00	267,376.00
4	Telephone and Postal Services	-		
5	Stationery and Printing	2,000,000.00	1,272,633.00	727,367.00
6	Maintenance of Office Furniture and Equipment	3,000,000.00	2,591,724.00	408,276.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	1,300,000.00	1,300,000.00
8	Consultancy Services and Special Committees	-		
9	Grants, Contributions and Subventions	-		
10	Training Staff Development and Welfare	3,000,000.00	3,853,021.00	(853,021.00)
11	Entertainment and Hospitality	2,000,000.00	1,915,139.00	84,861.00
12	Miscellaneous Expenses	2,000,000.00	1,780,033.00	219,967.00
13	Provision and Service Materials	2,000,000.00	1,460,321.00	539,679.00
14	Sanitation (NP)	-		
	TOTAL	-		
	TOTAL	<u>197,632,061.70</u>	<u>68,408,612.83</u>	<u>129,223,448.87</u>

HEAD 2008: AGRICULTURAL NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	56,780,500.00	56,342,552.94	437,947.06
2	Travel and Transport	2,000,000.00	3,271,300.00	(1,271,300.00)
3	Utility Services	1,000,000.00	891,617.00	18,383.00
4	Telephone and Postal Services	-		
5	Stationery and Printing	1,000,000.00	1,515,982.00	(515,982.00)
6	Maintenance of Office Furniture and Equipment	-	3,479,800.00	3,479,800.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	3,979,311.00	3,979,311.00
8	Consultancy Services and Special Committees	-		
9	Grants, Contributions and Subventions	-		
10	Training Staff Development and Welfare	1,500,000.00	2,335,617.00	(835,617)
11	Entertainment and Hospitality	-		
12	Miscellaneous Expenses	500,000.00	742,500.00	(242,500.00)
13	Provision and Service Materials	2,000,000.00	2,369,890.00	(369,890.00)
	TOTAL OVERHEAD COSTS			
	GRAAND TOTAL	<u>64,780,500.00</u>	<u>72,018,569.94</u>	<u>7,238,069.94</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		-N	-N	-N
1	Personnel Cost	43,000,000.00	46,077,595.01	3,077,595.01
2	Travel and Transport	3,000,000.00	3,262,700.00	(262,700.00)
3	Utility Services	1,000,000.00	707,355.00	292,645.00
4	Telephone and Postal Services	-	350,000.00	350,000.00
5	Stationery and Printing	2,000,000.00	2,150,378.00	150,378.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,982,378.00	17,622.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,500,000.00	1,400,300.00	99,700.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	2,367,892.00	1,867,892.00
11	Entertainment and Hospitality	2,000,000.00	1,861,941.00	138,059.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	3,279,556.00	(1,279,556.00)
	TOTAL OVERHEAD COSTS			
	TOTAL	<u>58,000,000.00</u>	<u>63,440,095.01</u>	<u>5,440,095.01</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		-N	-N	-N
1	Personnel Cost	15,370,000.00	9,613,340.83	5,756,659.17
2	Travel and Transport	2,000,000.00	3,732,810.00	(1,732,810.00)
3	Utility Services	-	1,520,627.00	1,520,627.00
4	Telephone and Postal Services	-		
5	Stationery and Printing	500,000.00	1,578,901.00	(1,078,901.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	3,625,135.00	(2,652,135.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	500,000.00	2,972,370.00	(2,472,370.00)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	1,288,939.23	1,288,939.23
11	Entertainment and Hospitality	-	560,000.00	560,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	1,732,506.00	1,732,506.00
	TOTAL OVERHEAD COSTS			
	GRAND TOTAL	<u>20,370,000.00</u>	<u>26,624,629.06</u>	<u>6,254,629.06</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

**KARASUWA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	67,000,000.00	56,224,100.00	10,775,900.00
4002	Livestock Development	8,300,000.00	4,342,170.00	3,957,830.00
4003	Forestry Development	12,000,000.00	9,753,267.00	2,246,733.00
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	90,000,000.00	100,829,864.00	10,829,864.00
4007	Commerce/Finance & Supply	55,000,000.00	54,910,300.00	89,700.00
4008	Transportation Roads/Bridges	32,000,000.00	31,740,500.00	259,500.00
	TOTSL ECONOMIC SECTOR	264,300,000.00	257,800,201.00	6,499,799.00
	SOCIAL SECTOR			
5001	Education Development	108,000,000.00	2,000,870.01	105,999,129.99
5002	Health and Services	197,000,000.00	180,706,530.00	16,293,470.00
5003	Information	3,500,000.00	3,400,000.00	100,000.00
5004	Social Development & Culture	65,000,000.00	64,701,400.00	298,600.00
5005	Fire Service	-	-	-
	TOTAL SOCIAL SECTOR	373,500,000.00	250,808,800.01	122,691,199.99
	AREA DEV. SECTOR			
6001	Rural water Supply	183,000,000.00	171,810,363.00	11,189,637.00
6002	Environmental Sewage & Drainage	5,000,000.00	4,720,112.00	279,888.00
6003	Town & Community Planning	-	-	-
6004	Community Development	7,000,000.00	6,220,165.00	779,835.00
6005	Area/Ward Dev.			
	TOTAL AREA DEV. SECTOR	<u>195,000,000.00</u>	<u>182,750,640.00</u>	<u>12,249,360.00</u>
	ADMIN SECTOR			
7001	General Admin Office	221,850,000.00	101,905,700.00	119,944,300.00
7002	Staff Housing	227,000,000.00	69,904,663.00	157,095,337.00
7003	Workshops	-	-	-
	TOTAL ADMIN SECTOR	<u>448,850,000.00</u>	<u>224,901,416.45</u>	<u>223,948,583.55</u>
8001	Loan Repayment			
	GRAND TOTAL	<u>1,281,650,000.00</u>	<u>916,261,057.46</u>	<u>365,388,942.54</u>

KARASUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Purchase of ox-team plough set	31,909,410.00	27,350,110.00	4,559,300.00
2	Supply of Agro chemical	3,000,000.00	2,255,890.00	744,110.00
3	provision of 400 irrigation Machine youth empowerment	22,740,590.00	18,975,945.00	3,764,645.00
4	Purchase of granding Machine 100 unit	-	-	-
5	Landscape	-	-	-
	Purchase and repairs of tractors implements	9,350,000.00	7,642,155.00	1,707,845.00
	TOTAL	<u>67,000,000.00</u>	<u>56,224,100.00</u>	<u>10,775,900.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Construction of veterinary clinic at (Bukarti/Wachakl)			
2	Purchase of Vet. Drugs and vaccines	997,850.00	560,344.00	437,506.00
3	Fencing and Renovation of veterinary clinic at Jiji-Maji	2,100,000.00	1,240,620.00	859,380.00
4	Establishment of International cattle market at Nguru (Joint Project)	1,000,000.00	487,956.00	512,044.00
5	Establishment of vaccination centre (joint Project)	-	-	-
6	Mounting of Solar panels and battery at Jajimaji Clinic	1,000,000.00	997,850.00	2,150.00
7	Construction of Slaughter slab at (Bukarti, Karasuwa, Wachakal and Jajeri)	3,202,150.00	1,055,400.00	2,146,750.00
	TOTAL	<u>8,300,000.00</u>	<u>4,342,170.00</u>	<u>3,957,830.00</u>

HEAD 4003 FORESTRY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Tree Planting Campaign	-	-	-
2	Establishment of Nursery Standard at Jajimaji.	3,000,000.00	2,562,710.00	437,290.00
3	Establishment of Arabic Gum Plantation	-	-	-
4	Establishment of orchard at (Kwanar Karasuwa Gulu)	1,489,900.00	1,155,640.00	334,260.00
5	Maintenance of GGW Orchard at Karasuwa Garun Guna	1,500,000.00	1,220,422.00	279,578.00
6	Purchase of forestry survey equipment	2,740,000.00	2,375,120.00	364,880.00
7	Nursery/orchard fencing at Jajimaji	-	-	-
8	Establishment of shelter belt at Karasuwa Gula, Jajimaji and Jajeri	3,270,100.00	2,439,375.00	830,725.00
9		-	-	-
	TOTAL	12,000,000.00	9,753,267.00	2,246,733.00

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
		-	-	-
		-	-	-
	TOTAL	-	-	-

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
		-	-	-
		-	-	-
	TOTAL	-	-	-

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Completion of electrification of project at Wachakal, Karasuwa galu, Tabawa and Local government Secretariat	35,234,120.00	39,062,799.00	(3,828,679.00)
2	Electrification of shekke from Garin Gyada	30,000,000.00	32,420,155.00	(2,420,155.00)
3	Electrocution of Garun Guna and Kafetowa from Karasuwa Garun Guna 33KVAITC (14KM)	24,765,880.00	29,346,910.00	(4,581,030.00)
49				
	TOTAL	<u>90,000,000.00</u>	<u>100,829,864.00</u>	<u>10,829,864.00</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Establishment of small medium scale and investment company	12,200,000.00	12,100,000.00	100,000.00
2	Purchase of 2 ten wheel tippers for commercial purpose	4,362,000.00	4,210,409.00	151,591.00
3	construction of market at jaji maji and isari villages	-	-	-
4	construction of 2 potash stores at zangon kanwa	13,750,000.00	13,620,100.00	129,900.00
5	construction of shopping complex with shade and vip toilet at k/garin gunu motor park	13,188,000.00	12,722,420.00	465,580.00
6	construction of 2 block of 5 shops each at G/gawo and wachakal	6,000,000.00	6,924,422.00	(924,422.00)
7	Rehabilitation of jaji maji motor park and passenger park shade	3,500,000.00	3,412,616.00	87,384.00
8	provision of furniture loan to staff	-	-	-
9	construction of modern abattoir at Jaji maji	-	-	-
10	fencing of sheep/ goat market at Jaji maji	-	-	-
11	construction of passenger shade/bus stop at vomon village	2,000,000.00	1,920,333.00	79,667.00
	TOTAL	<u>55,000,000.00</u>	<u>54,910,300.00</u>	<u>89,700.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of drainage and box culvert at wachakal and karasuwa garin guna	15,000,320.00	14,721,350.00	278,970.00
2	construction of township road at jaji maji	16,999,680.00	17,019,150.00	(19,470.00)
3	Excavation of drainage			
	TOTAL	<u>32,000,000.00</u>	<u>31,740,500.00</u>	<u>259,500.00</u>

HEAD 5001: EDUCATION DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of (100) pieces of furniture to (20) primary Schools	11,605,000.00		11,605,000.00
2	Purchase of instructional material to (20) primary School	57,720,500.00	2,000,870.01	105,999,129.99
3	Construction of staff Quarters at Mailawuri, Wachakal, Dogon Jeji, Shekke, Jajeri, Karaukawu, Garin Amadu, Wachakal Ngurodi.	30,882,401.00		30,882,401.00
4	Construction of (3) Clasrooms at Nurul Albab Islamiyya School Jajimaji.	69,556,901.00		69,556,901.00
	TOTAL	<u>108,000,000.00</u>	<u>2,000,870.01</u>	<u>105,999,129.99</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of furnishing of (2) blocks of 2 Bedroom each (Doctors Quarters) at Bukarti and Karasuwa Galu	25,445,000.00	30,854,318.00	5,409,318.00
2	Construction of Furnishing of (5) Number of (1) blocks of (2) Bedroom staff quarters to the five newly constructed clinics	55,720,000.00	51,220,107.00	4,499,893.00
4	Standardization, renovation rehabilitation and upgrading Jareri Gasma, Shekke and one Dispensary in each ward	10,000,000.00	9,000,000.00	1,000,000.00
7	Purchase of essential drugs and equipment	46,370,000.00	40,038,600.00	6,331,400.00
8	Construction of (7) VIP toilet at MCH jajimaji, Tabawa, Kilbuwa, Zoro Ladandi, Bukarti Mustapari Health Clinic	32,691,530.00	7,000,000.00	25,691,530.00
9	Upgrade of major health clinic within the LG Area foundation year program/operation action plan	26,773,470.00	42,593,505.00	(15,820,035.00)
10	Purachas of (1) Hilux 4WD for			
	TOTAL	197,000,000.00	180,706,520.00	16,293,470.00

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of (5) company	1,364,650.00	1,252,300.00	112,350.00
2	Purchase of (500) plastic chairs	-	-	-
3	Purchase of information Van and Accessories	2,135,350.00	2,147,700.00	(12,350.00)
	Total	3,500,000.00	3,400,000.00	100,000.00

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
1	Training of (100) youths on various skills acquisition	34,653,660.00	35,140,270.00	(486,610.00)
2	Purchase of youths empowerment	15,346,340.00	15,221,000.00	125,340.00
3	Material/tools at Jajimaji skill acquisition centre	15,000,000.00	14,340,130.00	659,870.00
4	Fencing of sport centre jajimaji	65,000,000.00	64,701,400.00	298,600.00

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		N	N	N
1		-	-	-
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	TOTAL	-	-	-

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		N	N	N
1	Sinking of cement of walls (50) at various location	57,873,400.00	56,520,881.00	1,352,519.00
2	Reticulation of pipe bomo water (20,000 meters across the LG			
3	Drilling of hand pump (100) at various locations			
4	Installations of (3) full package borehole	22,450,000.00	20,642,100.00	1,807,900.00
5	Drilling of (10) single phase borehole	18,227,600.00	17,105,000.00	1,122,600.00
6	Purchase (15) 30KVA generator set.	10,000,000.00	9,342,130.00	657,870.00
7	Purchase of (20) sub-mersible pumps	25,720,000.00	22,950,130.00	2,769,870.00
8	Procurement of hand pums/borehole accessories.	48,729,000.00	45,250,122.00	3,478,878.00
	TOTAL	183,000,000.00	171,810,363.00	11,189,637.00

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Land compensation			
2	Completion of 5KM Drainage at Gasma Bukarti and Jajimaji	5,000,000.00	4,720,112.00	279,888.00
3	Bukarti, Tabawa & Gadan Diniya	-	-	-
	TOTAL	5,000,000.00	4,720,112.00	279,888.00

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Town planning activate in Jajimaji	-	-	-
2	Purchase of (3) motorcycle Machine	-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	TOTAL	-	-	-

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Sure-P programme	-	-	-
2	upgrade and improvement of skills acquisition centre jajimaji	-	-	-
3	Provision of additional classes and training equipment at skills acquisition centre Jajimaji	4,000,000.00	3,241,665.00	758,335.00
4	Purchase of Grains/Relief	3,230,000.00	2,978,500.00	251,500.00
	TOTAL	7,000,000.00	6,220,165.00	779,835.00

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Sure-p programs	-	-	-
2	upgrade and improvement of skills acquisition center at Jaji Maji	-	-	-
3	Provision of additional classes and training equipment at skill acquisition at Jaji maji	-	-	-
4	Purchase of grains/relief material	-	-	-
		-	-	-
	TOTAL	=	=	=

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Purchase of official utility vehicle (4WD) 2 Hilux	40,780,000.00	5,250,878.00	35,529,142.00
2	Purchase of (2) Peugeot 406 cars (fairly used)	10,892,000.00	-	10,892,000.00
3	Purchase of councils Bus (18 slitter)			
4	Const. of Jummat Mosque (10)	17,950,000.00	2,020,112.00	15,929,888.00
5	Purchase of (3) vehicles (4WD) to District Heads (fairly Used)	62,428,000.00	33,727,100.00	28,700,900.00
6	Purchase of office furniture and Equipment	25,000,000.00	15,992,340.00	9,007,660.00
7	Fencing of grave yard at Jajimaji	3,570,000.00	2,782,120.00	787,880.00
8	Settlement to contract Liability/variation for the construction of LG Staff quarters at jajimaji	61,230,000.00	42,133,150.00	19,096,850.00
	Total	<u>221,850,000.00</u>	<u>101,905,700.00</u>	<u>119,944,300.00</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		≠	≠	≠
1	Furnishing of Govt. Lodge	14,370,000.00	-	14,370,000.00
2	Renovation of Govt. Lodge	10,771,200.00	5,000,000.00	5,771,200.00
3	Renovation of Local Govt Secretariat	30,000,000.00	14,377,440.00	15,622,560.00
4	Construction of staff quarters at Jajimaji (3) blocks of 2 bedrooms each and 1 block of 10 bedrooms, kitchen and toilets)	55,100,000.00	10,699,393.00	44,400,607.00
5	Provision for settlement of variation of govt. Lodge construction	45,000,000.00	22,481,700.00	22,518,300.00
6	Construction of (3) district Head official residence across the LG Area	18,394,614.00	-	18,394,614.00
7	Residence across the LG Area	-	-	-
8	Construction of VIP toilets at Local Govt. Secretariat and Guest House Nguru	20,113,416.00	17,346,130.00	2,767,286.00
9	Construction of Multipurpose store construction of sport centre at Jajimaji	33,250,770.00	-	33,250,770.00
	. TOTAL	227,000,000.00	69,904,663.00	157,095.337.00

HEAD 8001: REPAYMENT OF LOAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
1	Repayment of loan and interest	-	-	-
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	TOTAL	-	-	-

KARASUWA LOCAL GOVERNMENT AREA JAJI-MAJI

UN-RETIRED ADVANCE FOR THE PERIOD OF JANUARY DECEMBER 2018 TREASURER

S/NO	NAME	PURPOSE	DATE	PV NO	ADVANCE NO	AMOUNT	REMARKS
1	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	8 th July 2018	103	A/28	1,500,000.00	Note Retired
2	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	October 26 th 2018	135	A/31	1,500,000.00	Note Retired
3	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	September 28 th 2018	1	A/30	1,500,000.00	Note Retired
4	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	October 26 th 2018	5	A/	1,500,000.00	Note Retired
	TOTAL					6,000,000.00	