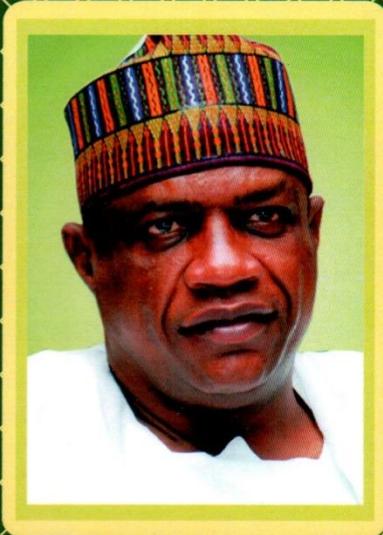




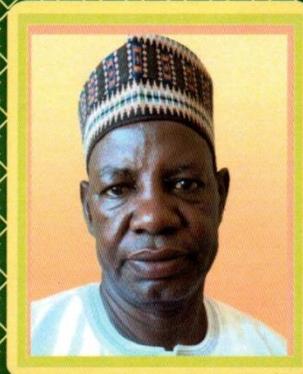
YUSUFARI

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



His Excellency
ALH. IBRAHIM GAIDAM (FCNA, CPA)
(Executive Governor, Yobe State)



ALH. BALLAMA A. BUDU
CHAIRMAN, YUSUFARI LOCAL GOVERNMENT

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

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 Accounting 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

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Yusufari 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 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 Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

Bukar Mustapha

Treasurer Yusufari L.G

.....
Date

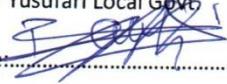
STATEMENT NO 2:- Integrity Assurance

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 reflect the financial position of the Local Government as at 31st December, 2017 and it operations for the year.

Bukar Mustpha

Treasurer Yusufari Local Govt

Sign/Date:  08/09/2018

Alh. Ballama Budu

Chairman Yusufari L.G

Sign/Date:  

YUSUFARI LOCAL GOVERNMENT

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, 2017.


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

BUDGET SIZE AND PERFORMANCE 2017

S/N	Income	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	99,385,046.00	88,245,618.25	(11,130,427.75)
	Statutory Allocation	2,253,681,555.00	1,539,095,071.00	714,586,484.00
	Total Income	2,353,066,601.00	1,627,349,689.25	(725,716,911.75)
	LESS: STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,250,128.56	(4,250,128.56)
2	Contribution to Pension	-	98,915,771.12	(98,915,771.12)
3	Contribution to YSUBEB	-	195,256,954.03	(195,256,954.03)
4	Contribution to Emirate Council	-	21,764,704.88	(21,764,704.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to P.H.C.M.B.	-	65,068,643.71	(65,068,643.71)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to Y.M.I.C.	-	1,828,000.00	(1,828,000.00)
10	Contribution to Political Comm.	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEAZAP	-	6,999,999.98	(6,999,999.98)
14	Miscellaneous Cont.	-	2,481,617.56	(2,481,617.56)
15	Water Project	-	5,4123,000.00	(5,4123,000.00)
	Total	-	<u>436,078,091.75</u>	<u>(436,078,091.75)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	671,010,551.00	308,749,586.03	362,260,904.97
	Over Head	120,000,000.00	57,000,00.00	63,000,000.00
	Total	<u>791,010,551.00</u>	<u>365,749,586.03</u>	<u>425,260,964.97</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account	825,522,011.47		
	CAPITAL EXPENDITURE			
1	Economic Sector	576,157,100.00	248,206,553.00	327,505,547.00
2	Social Sector	445,448,428.00	191,897,694.00	253,507,734.00
3	Area Development Sector	339,510,443.00	146,259,964.00	193,250,479.00
4	Administrator Sector	292,050,961.00	125,814,578.00	166,236,383.00
5	Payment of Loans & Interest	12,666,731.00	5,456,773.19	7,209,957.81
	Total	<u>1,665,833,663.00</u>	<u>825,635,563.19</u>	<u>825,522,011.47</u>

Budget Surplus/Deficit - (113,551.72)

ADD:

Opening Balance as at 1/1/2017

N151,794.48 Cr

Closing Balance 31ST /12/2017

N 38,242.76 Cr

YUSUFARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1001	Tax	26,044,300.00	-	(26,044,300.00)
1002	Rate	-	6,997,140.00	6,997,140.00
1003	Local Licence Fines	27,314,726.00	33,450,963.25	6,136,237.25
1004	Earning from Commercial Undertaking	28,740,000.00	36,999,010.00	8,259,010.00
1005	Rent on Local Government Property	735,000.00	810,000.00	75,000.00
1006	Interest Payment/Dividend	8,100,000.00	6,700,000.00	(1,400,000.00)
1007	Grants	5,000,000.00	-	(5,000,000.00)
1008	Miscellaneous	3,451,020.00	3,297,505.00	(153,515.00)
	Total Int. Gen. Revenue	99,385,046.00	88,254,618.25	(11,130,427.75)
1009	Federation Accounts	2,253,681,555.00	1,539,095,071.00	(714,586,484.00)
	GRAND TOTAL	<u>2,353,066,601.00</u>	<u>1,627,349,689.25</u>	<u>(725,716,911.75)</u>

YUSUFARI LOCAL GOVERNMENT

SCHEDULE OF MONTHLY REVENUE 2017

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE OIL	EXCHNGEDIFF	NON OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY	55,582,398.98	24,496,539.11	10,356,655.37	13,039,836.24	5,791,101.13		
2	FEBRUARY	69,996,372.63	22,600,865.86	8,865,617.65	11,870,796.26	2,643,776.43		
3	MARCH	61,764,520.23	21,398,854.80	12,024,985.68	9,840,713.04	5,361,561.57		
4	APRIL	71,740,832.64	4,245,887.20		16,401,441.42	4,919,683.62		
5	MAY	65,400,727.24	25,576,897.64		9,408,265.47			
6	JUNE	77,613,907.40	24,000,981.67		16,155,685.94			
7	JULY	144,468,945.20	25,646,081.13					
8	AUGUST	95,361,230.72	24,863,347.76					
9	SEPTEMBER	138,961,899.07	26,706,276.71					
10	OCTOBER	104,086,450.91	25,788,349.29		12,736,743.03			
11	NOVEMBER	100,617,813.76	28,536,875.57			7,487,286.36		
12	DECEMBER	130,454,846.01	24,250,020.46					
	TOTAL	<u>1,114,079,944.79</u>	<u>278,110,977.00</u>	<u>31,247,258.70</u>	<u>89,453,481.40</u>	<u>26,203,409.11</u>		<u>1,539,095,071.90</u>

Note:

Others represent share of Solid Minerals and LND Dividend.

YUSUFARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Community or Pool Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	6,000,370	-	-
4	Arrears: Development Tax or Levy	2,100,000	-	-
5	Arrears: Cattle Levy	14,560,200	-	-
6	Arrears: Cattle Tax (Where Applicable)	3,384,099.75	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard rate)	-	-	-
	TOTAL	26,044,299.75	-	(26,044,299.75)

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	-	6,997,140.00	6,997,140.00
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	-	6,997,140.00	6,997,140.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	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	300,000.00	79,963.25	(220,036.75)
4	Canoe licence fees	-	-	
5	Dog licence fees	150,000.00	41,000.00	(109,000.00)
6	Cattle Track licence fees	500,000.00	-	(500,000.00)
7	Motor Cycle licence fees	-	260,000.00	260,000.00
8	Hackney permit fees	2,360,500	-	(2,360,500)
9	Bus/Commercial Vehicle/Tax Permit fees	2,360,500	2,400,000.00	39,500.00
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	400,000.00	350,000.00	(50,000.00)
16	What Landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,900,000.00	2,000,000.00	100,000.00
19	Abattoir fees	600,000.00	590,000.00	(10,000.00)
20	Eating House licence fees	800,000.00	1,000,000.00	200,000.00
21	Kiosk licence fees	500,000.00	450,000.00	(50,000.00)
22	Bake House licence fees	1,000,000.00	1,500,000.00	500,000.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	500,000.00	650,000.00	150,000.00
25	Dried Fish/Dried Meat licence fees	250,000.00	600,000.00	350,000.00
26	Cold Room licence fees	-	-	-

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
27	Butchers licence fees	300,000.00	250,000	(50,000)
	D. SECURITY			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	-	100,000	100,000
30	Dane Gum licence fees	210,000.00	200,000	(10,000)
31	Hunting licence fees	220,000.00	350,000	130,000
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	300,000	260,000	(40,000)
34	Entertainment and Drumming	200,000	150,000	(50,000)
35	Cinematograph licence fees	140,000	200,000	60,000
36	Naming of Street Registration fees	-	100,000	100,000
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach Permit fees	-	-	-
39	Radio/Television licence fees	200,000	150,000	(50,000)
40	Beggars Minstrel fees	55,000.00	100,000	45,000
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	300,000	250,000	50,000
	F. HEALTH			
43	Dislodging of Septic Tank Charges	-	-	-
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of Septic Tank Dislodging licence fess	100,000.00	200,000	100,000

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night Soil Contractors	-	-	-
47	Impounding of Animals fines	410,000.00	450,000	40,000
48	Pest Control and Disinfectant Charges	-	150,000	150,000
49	Birth and Death Registration fees	500,000.00	630,000	130,000
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	600,000.00	400,000	(200,000)
53	Laboratory Test fees	-	150,000	150,000
54	Earning from Environmental Sanitation	-	200,000	200,000
	G. ECONOMIC			
55	General Contractors Registration fees	800,000.00	1,500,000	700,000
56	Tender fees	1,500,000.00	1,600,000	100,000
57	Sand Dredging fees	-	750,000	750,000
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	1,000,000.00	970,000	(30,000)
60	Petty Traders licence fees	1,000,000.00	800,000	(200,000)
61	Sand, Granile, Iron Rod sellers licence fees	-	-	-
62	Pit Sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	-	100,000	100,000
64	Falling of Trees fees	550,000.00	450,000	(100,000)
65	Sawmill licence fees	-	-	-
66	Produce Buying fees	1,850,000.00	1,900,000	50,000
67	Rice Mill/Cassava Grinding licence fees	550,000.00	450,000	(100,000)
68	Ingredient Grinding Mill licence fees	550,000.00	500,000	(50,000)
69	Corn Grinding Mill licence fees	550,000.00	500,000	(50,000)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
70	Brown Sugar Machine licence fees	-	-	-
71	Painting Spraying and Sign Writing Workshop licence fees	-	-	-
72	Photo studio licence fees	450,000.00	400,000	(50,000)
73	Welding Machine licence fees	-	250,000	250,000
74	Electric (Radio/TV) Workshop	-	100,000	100,000
75	Blacksmith Workshop licence fees	450,000.00	370,000	(80,000)
76	Wood Making/Carpentry	450,000.00	500,000	50,000
77	Battery Charges licence fees	-	100,000	100,000
78	Printing Press licence fees	-	50,000	50,000
79	Panel Beaters licence fees	100,000.00	120,000	20,000
80	Vulcanizes licence fees	150,000.00	120,000	(30,000)
81	Vehicle Spare parts licence fees	100,000.00	100,000	-
82	Clock/Watch Repairs licence fees	-	50,000	50,000
83	Cloth Dyers licence fees	-	100,000	100,000
84	Registration of Laundries and Dry	-	-	-
85	Motor Mechanics and Car Wash	100,000	70,000	(30,000)
86	Building Materials licence fees	-	-	-
87	Surface Tank Kerosene licence fees	200,000	150,000	(50,000)
88	Photostat typing Institute licence fees	-	90,000	90,000
89	Block Making Machine licence fees	108,726	100,000	(8,726)
90	Hair Dressing Barbing Saloon	100,000.00	50,000	(50,000)
91	Sewing Institute licence fees	-	-	-
92	Local Hair Barbing Salon licence fees	100,000.00	150,000	50,000
93	Advertisement rate licence fees	-	-	-
94	Workshop receipt	-	-	-
95	Sales of Unserviceable Stores	-	2,500,000	2,500,000
96	Approval for Building fees	-	500,000	500,000
97	Sale of Stores	-	-	-
98	Survey fees	-	-	-
99	Customary Right of Occup.	-	1,900,000	1,900,000
100	Gum Arabic fees	-	600,000	600,000
101	Commission on Transfer of Plots	1,500,000.00	1,350,000	(150,000.00)
	TOTAL	27,314,726.00	33,450,963.25	6,136,237.25

HEAD 1004 – EARNING FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	10,320,000	11,960,000	1,640,000
2	Motor Park	5,752,300	6,000,000	247,700
3	Shops and Shopping Centers	4,265,000	4,500,000	235,000
4	Cattle Market	3,400,000	4,839,010	1,439,010
5	Abattoir/Slaughter House	3,000,000	1,500,000	(1,500,000)
6	Proceeds from Sale of Con	-	-	-
7	Transportation Services Earnings	2,002,700	3,700,000	1,697,300
8	Earning from from Industrial	-	-	-
9	Earning from other Commercial undertaking	-	4,500,000	4,500,000
	TOTAL	28,740,000	36,999,010	8,259,010

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest on Local Government Quarters	735,000.00	730,000	(5,000)
2	Rent on Local Government Building	-	30,000	30,000
3	Rent on other Local Government Landed Property	-	-	-
4	Divided on L.S.W.T.	-	50,000	50,000
	TOTAL	735,000.00	810,000	75,000

HEAD 1006 – INTEREST PAYMENT AND DIVIDEND

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	1,500,000	1,200,000	(300,000)
2	Interest: Loans lo (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	6,600,000	5,500,000	(1,100,000)
	TOTAL	8,100,000	6,700,000	(1,400,000)

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	5,000,000	-	(5,000,000)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	5,000,000	-	(5,000,000)

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	3,120,320	797,505	(2,322,815)
3	Payments in Lieu of Sign	200,000	-	(200,000)
4	Unclaimed Deposits	130,700	-	(130,700)
5	Tractor Hiring	-	1,900,000	1,900,000
6	Sales of Agric Fruit	-	-	-
7	Sales of Agric Product	-	100,000	100,000
8	Irrigation Scheme Charges	-	-	-
9	Fishing Charges	-	-	-
10	Vet. Clinic Charges	-	150,000	150,000
11	Animal Grazing fees	-	-	-
12	Patent Medicine licence fees	-	100,000	100,000
13	Hide/Kin Buyer licence fees	-	250,000	250,000
14	Miscellaneous	-	-	-
	TOTAL	3,451,020	3,297,505	(153,515)

HEAD 1009 – STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federal Account Statutory	1,579,712,010	1,114,079,944.79	(465,633,065.21)
2	Allocation from State Government	18,000,000	-	(18,000,000)
3	VAT Allocation	303,532,683	278,110,977.00	(25,421,706.00)
4	Excess Crude Oil Account	352,436,862	31,247,258.70	(321,189,603.30)
5	LNG Dividend	-	-	-
6	Solid Mineral	-	-	-
7	Non Oil Excess	-	26,203,409.11	26,203,409.11
8	Exchange Diff	-	89,453,481.40	89,453,481.40
	TOTAL	2,253,681,555.00	1,539,095,071	(714,586,484.00)

YUSUFARI LOCA GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
2001	Office of the Chairman	-	-	-
	Personnel Cost	82,710,400.10	38,057,228.35	44,653,171.75
	Overhead	13,576,930	6,000,000.00	7,576,930.00
2002	Office of the Secretary			
	Personnel Cost	18,342,000.11	8,439,636.21	9,902,363.90
	Overhead	19,000,000	5,500,000.00	13,500,000.00
2003	The Council			
	Personnel Cost	40,350,150.20	18,556,164.35	21,793,985.85
	Overhead	10,000,000	4,000,000.00	6,000,000.00
2004	Personnel Management			
	Personnel Cost	36,001,321.84	16,565,154.16	19,436,167.68
	Overhead	10,500,000	4,000,000.00	6,500,000.00
2005	Treasury			
	Personnel Cost	50,780,340	23,365,368.75	27,414,971.25
	Overhead	17,192,070	8,000,000.00	9,192,070.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	282,999,843.39	130,215,391.07	152,784,452.32
	Overhead	25,731,000	15,000,000.00	10,731,000.00
2008	General Agric			
	Personnel Cost	62,081,350.09	28,565,260.43	33,516,089.66
	Overhead	9,000,000	6,000,000.00	3,000,000.00
2009	Works			
	Personnel Cost	67,608,775.27	31,108,574.00	36,500,201.27
	Overhead	12,000,000	4,500,000.00	7,500,000.00
2010	Traditional Council			
	Personnel Cost	30,136,370	13,876,808.71	16,259,561.29
	Overhead	3,000,000	4,000,000.00	(1,000,000.00)
2011	Miscellaneous			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>791,010,551.00</u>	<u>365,749,586.03</u>	<u>425,260,964.97</u>

YUSUFARI LOCA GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	82,710,400.10	38,057,228.35	44,653,171.75
2	Travel and Transport	9,345,000	2,000,000	7,345,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	670,380	750,000	(79,620)
6	Maintenance of Office Furniture and Equipment	-	500,000	(500,000)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,211,550	1,200,000	11,550
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	700,000	500,000	200,000
11	Entertainment and Hospitality	650,000	700,000	(50,000)
12	Miscellaneous Expenses	-	350,000	(350,000)
13	Provision and Service Materials	1,000,000	-	(1,000,000)
	TOTAL	96,287,330.10	44,057,228.35	52,230,101.75

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	18,342,000.11	8,439,636.21	9,902,363.90
2	Travel and Transport	13,251,100	1,150,000	12,101,100
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000	600,000	400,000
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,641,370	2,000,000	(358,630)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	150,000	-	150,000
10	Training Staff Development and Welfare	300,000	550,000	(250,000)
11	Entertainment and Hospitality	300,000	250,000	50,000
12	Miscellaneous Expenses	1,706,796	950,000	756,796
13	Provision and Service Materials	650,734	-	650,734
	TOTAL	<u>37,342,000.11</u>	<u>13,939,636.21</u>	<u>23,402,363.90</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	40,350,150.20	18,556,164.35	21,793,985.85
2	Travel and Transport	2,468,695	1,150,000	1,318,695
3	Utility Services	-	-	-
4	Telephone and Postal Services	1,560,370	250,000	1,310,37
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	1,000,000	600,000	400,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	770,340	-	770,340
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,250,221	600,000	650,221.00
11	Entertainment and Hospitality	1,000,000	-	1,000,000.00
12	Miscellaneous Expenses	950,374	450,000	500,000.00
13	Provision and Service Materials	1,000,000	950,000	50,000.00
	TOTAL	50,350,150.20	22,556,164.35	27,793,985.85

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	36,001,321.84	16,565,154.16	19,436,167.68
2	Travel and Transport	4,250,552	1,000,000	3,250,552.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000	1,310,000	(310,000)
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,249,448	340,000	909,448
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000	350,000	650,000
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	3,000,000	1,000,000	2,000,000
	TOTAL	46,501,321.84	20,565,154.16	25,936,167.68

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	50,780,340	23,365,368.75	27,414,971.25
2	Travel and Transport	7,941,580	1,549,000	6,392,580.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000	510,000	490,000
6	Maintenance of Office Furniture and Equipment	2,250,000	1,500,000	750,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,150	2,500,000	500,000
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	700,000	-	700,000
11	Entertainment and Hospitality	350,000	400,000	(50,000)
12	Miscellaneous Expenses	1,000,000	950,000	359,340
13	Provision and Service Materials	950,340	591,000	-
	TOTAL OVERHEAD COSTS			
	GRAND TOTAL	67,972,410.00	31,365,368.75	36,607,041.25

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
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 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	282,999,843.39	130,215,391.07	152,784,452.32
2	Travel and Transport	11,457,300	6,500,000	4,957,300
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	4,972,700	2,500,000	2,472,700
6	Maintenance of Office Furniture and Equipment	7,285,300	2,000,000	5,285,300
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	850,000	900,000	(50,000)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	170,000	600,000	(430,000)
11	Entertainment and Hospitality	120,000	150,000	(30,000)
12	Miscellaneous Expenses	250,000	400,000	(150,000)
13	Provision and Service Materials	625,700	1,950,000	1,324,300)
	TOTAL OVERHEAD COSTS			
	GRAND TOTAL	<u>308,730,843.39</u>	<u>145,215,391.07</u>	<u>163,515,452.32</u>

HEAD 2008: AGRICULTURAL NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	62,081,350.09	28,565,260.43	33,516,089.66
2	Travel and Transport	3,381,678	2,000,000	1,381,678.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000	1,000,000	500,000
6	Maintenance of Office Furniture and Equipment	500,000	350,000	150,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,500,000	1,000,000	500,000
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	311,000	300,000	11,000
11	Entertainment and Hospitality	727,200	400,000	327,200
12	Miscellaneous Expenses	630,122	400,000	230,122
13	Provision and Service Materials	450,000	550,000	(100,000)
	TOTAL OVERHEAD COSTS	9,000,000	-	9,000,000.00
	GRAND TOTAL	<u>71,081,350.09</u>	<u>34,565,260.43</u>	<u>36,516,089.66</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	67,608,775.27	31,108,574	36,500,201.27
2	Travel and Transport	2,347,438	-	2,347,438
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000	900,000	100,000
6	Maintenance of Office Furniture and Equipment	3,126,750	1,600,000	1,526,750
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000	1,000,000	1,000,000
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	650,000	400,000	250,000
12	Miscellaneous Expenses	725,512	600,000	125,512
13	Provision and Service Materials	2,150,300	-	2,150,300
	TOTAL OVERHEAD COSTS			
	GRAND TOTAL	<u>79,608,775.27</u>	<u>35,608,574</u>	<u>44,000,201.27</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	30,136,370	13,876,808.71	16,259,561.29
2	Travel and Transport	923,868	1,400,000.00	(476,132)
3	Utility Services	-	-	-
4	Telephone and Postal Services	56,000	-	56,000
5	Stationery and Printing	200,000	500,000	(300,000)
6	Maintenance of Office Furniture and Equipment	650,000	700,000	(50,000)
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	350,000	300,000	50,000
11	Entertainment and Hospitality	300,000	600,000	(300,000)
12	Miscellaneous Expenses	520,132	500,000	20,132
13	Provision and Service Materials	-	-	-
	TOTAL OVERHEAD COSTS			
	GRAND TOTAL	<u>33,136,370</u>	<u>17,876,808.71</u>	<u>15,259,561.29</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

**YUSUFARI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	75,557,100	59,990,558.40	15,566,541.60
4002	Livestock Development	31,200,000	13,750,344	17,449,656
4003	Forestry Development	29,200,000	4,200,000	25,000,000
4004	Fisheries	12,000,000	3,630,150	8,369,850
4005	Manufacturing & Craft	11,000,000	6,780,155	4,219,845
4006	Rural Electrification	84,000,000	-	83,200,000
4007	Commerce/Finance & Supply	83,200,000	8,782,117	74,417,883
4008	Transportation Roads/Bridges	250,000,000	46,250,521.20	203,749,478.80
	TOTAL ECONOMIC SECTOR	576,157,100	143,383,845.60	432,773,254.40
	SOCIAL SECTOR			
5001	Education Development	206,448,428	92,586,954.20	113,861,473.80
5002	Health and Services	226,000,000	130,754,505.80	95,245,494.20
5003	Information	10,000,000	8,000,000	2,000,000
5004	Social Development & Culture	2,000,000	2,000,000	-
5005	Fire Service	1,000,000	1,000,000	-
	TOTAL SOCIAL SECTOR	445,448,428	234,341,460	211,106,968
	AREA DEV. SECTOR			
6001	Rural water Supply	230,773,614	125,313,150	105,460,464
6002	Environmental Sewage & Drainage	50,000,000	67,998,300	(17,993,000)
6003	Town & Community Planning	15,340,000	-	15,340,000
6004	Community Development	43,396,829	97,007,120.12	50,124,972.10
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	339,510,443	290,318,570.12	49,191,872.88
	ADMIN SECTOR			
7001	General Admin Office	203,500,000	133,017,994.91	70,482,005.09
7002	Staff Housing	77,500,000	17,800,000	54,700,000
7003	Workshops	11,050,961	6,773,692.56	4,277,268.44
	TOTAL ADMIN SECTOR	292,050,961	157,591,687.47	134,459,272.53
8001	Loan Repayment	12,666,731	-	12,666,731
	GRAND TOTAL	1,665,833,663	825,635,563.19	840,198,099.81

YUSUFARI LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Tractors, OX plough, matching bull and other farm implement	18,557,100	18,549,746	7,354,000
2	Agric show, trade fair and world food day celebration	-	-	-
3	purchase of Agric Chemical & Seeds	15,000,000	15,000,000	-
4	poverty allevation prog, Home economic unit	6,000,000	3,000,000	3,000,000
5	Purchase of grain, threshing machine	25,000,000	20,000,000	5,000,000
6	Rehabilitation of orchard	11,000,000	3,440,812.40	7,559,187.60
	TOTAL	<u>75,557,100</u>	<u>59,990,558.40</u>	<u>15,566,541.60</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of 15 Slaughter slabs and hand pumps	10,000,000	3,800,000	6,200,000
2	Purchase of work bulls and ex-plough ridgers	-	309,489	(309,489)
3	Construction & Equipment of vet clinic at Yusufari, maimalari kumaganan Ngabiyu	5,200,000	3,000,055	2,199,945
4	Constr. Of Dev and grazing reserved	13,000,000	3,200,000	9,800,000
5	supply of vet equipment and drugs/Animal traction	3,000,000	3,440,800	(440,800)
	TOTAL	<u>31,200,000</u>	<u>13,750,344</u>	<u>17,449,656</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Establishment of Nursery & procurement of material	6,000,000	2,700,000	3,300,000
2	Establishment of shelter belt at bulatura and maimalari	2,700,000	1,900,000	600,000
3	purchase of polythene bags/ecological problems and fixing of sandunes	2,500,000	500,000	2,000,000
4	Tree planting campaign	5,000,000	-	5,000,000
5	development of oasis at ligalidei	3,000,000	-	3,000,000
6	Clearing of road sid o/gram shrub	10,000,000	1,200,000	8,800,000
	TOTAL	<u>29,000,000</u>	<u>4,200,000</u>	<u>25,000,000</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Establ.n of fish pond at Yusufari	12,000,000	3,630,150	8,369,850
	TOTAL	<u>12,000,000</u>	<u>3,630,150</u>	<u>8,369,850</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Est.of cottage industry pomate/soap	5,000,000	2,500,000	2,500,000
2	Purch of sewing mach. & knitting mate.	2,000,000	1,835,052	664,948
3	Construc. of home econ. office	3,500,000	2,445,103	1,054,897
	TOTAL	<u>11,000,000</u>	<u>6,780,155</u>	<u>4,219,845</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of transformers extension	30,000,000	-	30,000,000
2	Electricity from katashi yai to maimalari, karasuwa kumagannam, mayori	15,000,000	-	15,000,000
3	Construction of street light solar energy	5,000,000	-	5,000,000
4.	Extension of TDN in Ysf town	34,000,000	-	34,000,000
	TOTAL	<u>84,000,000</u>	-	<u>84,000,000</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contruc. Of shopping complex/mkt stalls	20,000,000	5,000,000	15,000,000
2	Contruc. Of treasury store	10,000,000	1,782,117	8,217,883
3	Fencing of motor park	15,000,000	2,000,000	13,000,000
4	Purch. Of computer	2,000,000	-	2,000,000
5	Sand filling of Ysf M/Park	4,200,000	-	4,200,000
6	Purchase of Mass Transit Buses	32,000,000	-	32,000,000
	TOTAL	<u>83,200,000</u>	<u>8,782,117</u>	<u>74,417,883</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of feeder road across the LGA	250,000,000	46,250,521.20	203,749,478.80
	TOTAL	<u>250,000,000</u>	<u>46,250,521.20</u>	<u>203,749,478.80</u>

HEAD 5001: EDUCATION DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to SUBEB, YOSU	56,448,428	-	56,448,428
2	Purchase of instructional mat. Furniture to school	150,000,000	92,586,954.20	57,413,045.80
	TOTAL	<u>206,448,428</u>	<u>92,586,954.20</u>	<u>113,861,473.80</u>

HEAD 5002: HEALTH UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement of drugs	45,000,000	19,365,900	25,634,100
2	Purchase of MV & Ambulance to SDG Clinics	25,000,000	19,361,540	5,638,460
3	Construct. Of NPI office modern dis. Incinerators	16,000,000	17,500,000	(1,500,000)
4	Purchase of solar energy & refrigerators and solar batteries	15,000,000	6,000,000	9,000,000
5	Environ. Protection committee	5,000,000	3,302,604	1,697,396
6	Women for Health/training M/wife	15,000,000	6,500,000	8,500,000
7	Construc. Of staff quarters	105,000,000	58,624,461.80	46,375,538.20
	TOTAL	<u>226,000,000</u>	<u>130,754,505.80</u>	<u>95,245,494.20</u>

HEAD 5003: INFORMATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of digital video/camera sporting equipment	1,500,000	2,652,040	(1,152,000)
2	Construction of viewing centre & equipping	8,500,000	5,347,960	3,152,040
3	Construct. Of sport facilities	-	-	-
	TOTAL	<u>10,000,000</u>	<u>8,000,000</u>	<u>2,000,000</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of cultural equipment	1,000,000	2,000,000	(1,000,000)
2	Printing of stationeries	1,000,000	-	1,000,000
	TOTAL	<u>2,000,000</u>	<u>2,000,000</u>	-

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to fire service	1,000,000	1,000,000	-
	TOTAL	<u>1,000,000</u>	<u>1,000,000</u>	-

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Sinking of C/Well	32,000,000	23,785,500	8,214,500
2	Drilling of hand pumps	35,900,000	26,200,000	9,700,000
3	Drilling of solar b/holes	40,330,000	17,375,000	22,955,000
4	Purchase of head frame	35,000,000	15,077,880	19,922,120
5	Purchase of hand pumps materials	15,543,614	10,596,650	4,946,964
6	Purchase of serve rig, river sand/gravel cement, rods	15,000,000	5,300,000	9,700,000
7	Purchase of Unimoc M/V	22,000,000	9,470,520	12,529,480
8	Reticulation of pipeline	10,000,000	6,746,700	3,253,300
9	Purchase of B/hole equipment and water project within Ysf	25,000,000	10,760,900	14,239,100
	TOTAL	<u>230,773,614</u>	<u>125,313,150</u>	<u>105,460,464</u>

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Drainage across the Local Government	50,000,000	67,998,300	(17,998,300)
	TOTAL	<u>50,000,000</u>	<u>67,998,300</u>	<u>(17,998,300)</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of artechture and Drawing materials	5,000,000	-	5,000,000
2	Construction of Town gate monument	10,340,000	-	10,340,000
	TOTAL	<u>15,340,000</u>	-	<u>15,340,000</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to community projects vilnerable group and counter part fund to NGO	13,000,000	60,311,920.12	(47,311,920.12)
2	Purchase of relief materials	10,000,000	36,695,200	(26,695,200)
3	Contribution to pension funds, security serv. MORA, YTV, NEAZAP, Emirate Council, Yobe/WDI	20,396,829	-	20,396,829
	TOTAL	<u>43,396,829</u>	<u>97,007,120.12</u>	<u>(53,610,291.12)</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of materials to Area/Ward Development	-	-	-
	TOTAL	-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of skill acquisition centre, fencing and erection of car park	-	-	-
2	Purchase of equipment to skills acquisition center	10,000,000	9,658,854.91	341,145.09
3	Fencing of grave yard	36,500,000	15,724,090	20,775,910
4	Constrc. Of Chairman's residence	45,000,000	39,385,800	5,614,200
5	Construc. Of out post station, Chairman office	-	-	-
6	Construct. Of emirate council	-	-	-
7	Furnishing of Chairman office	50,000,000	31,539,850	18,460,150
8	Completion of Emirs palace and qtrs lodge	62,000,000	36,709,400	25,290,600
	TOTAL	<u>203,500,000</u>	<u>133,017,994.91</u>	<u>70,482,005.09</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of Secretariat Mosques	8,000,000	3,446,370	4,553,630
2	Construction of Public toilet at govt lodge	7,981,000	3,438,188	4,542,812
3	Erection or car park	5,000,000	2,154,002	2,845,998
4	Purchasing of staff qtrs, furnishing of govt lodge	30,000,000	-	30,000,000
5	Fencing of govt lodge	26,519,000	8,761,440	17,757,560
	TOTAL	<u>77,500,000</u>	<u>17,800,000</u>	<u>59,700,000</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Purchase of Workshop materials, plastic chairs	3,000,000	3,013,054.56	13,054.56
2	Construction of Central store	8,050,961	3,760,638	4,290,232
	TOTAL	<u>11,050,961</u>	<u>6,773,692.56</u>	<u>4,277,268.44</u>

HEAD 8001: REPAYMENT OF LOAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Repayment of loan interest	12,666,731	-	12,666,731
	TOTAL	<u>12,666,731</u>	-	<u>12,666,731</u>