

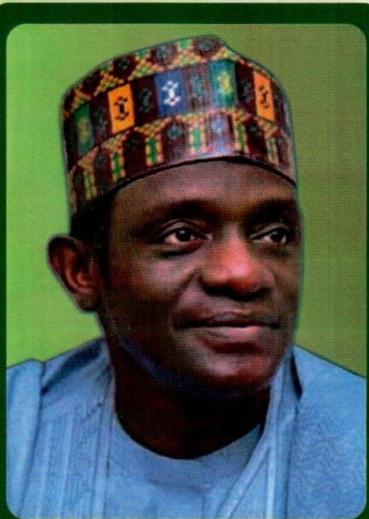


YUNUSARI

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



AUDU ZANNA BURA
DIRECTOR PERSONNEL MANAGEMENT
YUNUSARI LOCAL GOVERNMENT

**FOR THE YEAR ENDED
31ST DECEMBER, 2019**

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. The status of Local Government Councils Investment is now official maintained by Yobe Investment Corporation.

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.

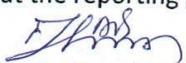
The modified content of the annual financial statements includes:-

- (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

Statement No.1: Responsibility for the Financial Statements

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

This 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 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.


Alh. Modu Bulama
Treasurer

06/01/2021
Date

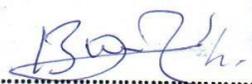
STATEMENT NO 2:- Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and the 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, 2019.


Alh. Modu Bulama
Treasurer
Yunusari Local Government

Date: 06/01/2021


Chairman
Yunusari Local Government

Date: 6/1/2021

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

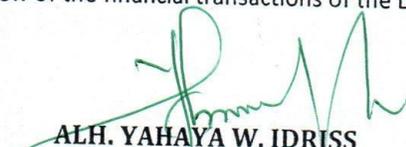
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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, 2019.


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

YUNUSARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVEUNUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	1,570,920.00	-	(1,570,920.00)
1002	Rate	3,462,173.18	950,710.00	(2,511,463.18)
1003	Local Licence Fines	6,789,560.00	4,729,115.00	(2,060,445.00)
1004	Earning from Undertaking	5,320,909.00	1,826,281.00	(3,494,628.00)
1005	Rent on Local Government Property	-	350,177.00	(350,177.00)
1006	Interest Payment Dividend	255,629.00	-	(255,629.00)
1007	Grants	534,913.67	-	(534,913.67)
1008	Miscellaneous	1,022,562.00	625,367.00	(397,195.00)
	TOTAL INT. GEN. REVENUE	18,956,666.85	8,481,650.00	(10,475,016.85)
1009	Federation Accounts	2,388,549,435.00	1,615,885,393.05	(772,664,041.95)
	GRAND TOTAL	<u>2,407,506,101.85</u>	<u>1,624,367,043.05</u>	<u>(783,139,058.80)</u>

YUNUSARI LOCAL GOVERNMENT

SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	ADDITIONAL FAAC	GRAND TOTAL
		N	N	N	N	N	N	N	N	N
1	JANUARY	134,440,196.13	32,988,627.65		232,636.78					167,661,460.56
2	FEBRUARY	122,630,014.52	29,364,556.86		161,471.50			2,254,225.08		154,410,267.96
3	MARCH	116,444,143.13	31,152,701.09		209,077.04	4,057,163.25	6,528,796.51	1,114,686.29		159,506,567.31
4	APRIL	109,781,390.99	29,951,488.26	2,414,401.19	159,532.66		16,438,557.71			158,745,370.81
5	MAY	126,249,748.11	30,942,823.95		194,151.79					157,386,723.85
6	JUNE	141,308,090.71	33,647,251.56		284,771.59					175,240,113.86
7	JULY	150,541,544.23	29,858,798.49		249,450.23					180,649,792.95
8	AUGUST	151,567,160.53	27,538,417.56		253,934.90		4,828,802.38	487,019.21		184,675,334.58
9	SEPTEMBER	147,495,815.27	28,934,669.07		232,730.37					176,663,214.71
10	OCTOBER	145,461,088.49	32,684,389.59		274,025.52				2,100,585.05	180,520,088.65
11	NOVEMBER	121,291,657.67	29,111,884.93		192,748.50		12,796,326.30			163,392,617.40
12	DECEMBER	142,952,356.44	35,205,601.46		291,406.80				3,621,601.78	182,070,966.48
	TOTAL	1,610,163,206.22	371,381,210.47	2,414,401.19	2,735,937.68	4,057,163.25	40,592,482.90	3,855,930.58	5,722,186.83	2,040,922,519.12

YUNUSARI LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	1,074,665.00	-	1,074,665.00
4	Arrears: Development Tax or Levy	150,000.00	-	150,000.00
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	346,255.00	-	346,255.00
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>1,570,920.00</u>	-	<u>1,570,920.00</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Tenement Rate	1,000,000.00	-	1,000,000.00
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	2,462,173.18	950,710.00	1,511,463.18
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>3,462,173.18</u>	<u>950,710.00</u>	<u>2,511,463.18</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	200,000.00	136,122.00	(63,878.00)
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	250,000.00	63,878.00	(186,122.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	-	-	-
10	Leaning Driving test fees	-	-	-
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	460,900.00	100,000.00	(360,900.00)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	435,716.00	205,701.00	(230,015.00)
19	Abattoir fees	367,000.00	-	(367,000.00)
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	210,000.00	121,500.00	(88,500.00)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	27,100.00	25,006.00	(2,094.00)
25	Dried fish/dried Meat licence fees	250,177.00	210,056.00	(40,121.00)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	100,000.00	50,000.00	(50,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
	D. SECURITY			
28	Auctioneer licence fees	400,000.00	217,350.00	(182,650.00)
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	75,000.00	107,910.00	32,910.00
31	Hunting licence fees	-	-	-
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	278,150.00	265,026.00	(13,124.00)
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	150,200.00	146,102.00	(4,098.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	327,950.00	221,571.00	(106,379.00)
	F. HEALTH			
43	Dislodging of septic Tank Charges	-	-	-
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	-	-	-
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	432,366.00	278,005.00	(154,361.00)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees			
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	G. ECONOMIC			
55	General Contractors Registration fees	539,200.00	311,206.00	227,994.00
56	Tender fees	-	-	-
57	Sand dredging fees	-	-	-
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	221,300.00	209,632.00	(11,668.00)
60	Petty traders licence fees	-	-	-
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	-	-	-
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	329,562.00	310,452.00	(19,110.00)
67	Rice Mill/Cassava Grinding licence fees	-	-	-
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	209,624.00	135,819.00	(73,805.00)
72	Photo studio licence fees	100,000.00	-	(100,000.00)
73	Welding machine licence fees	350,180.00	232,905.17	(117,274.83)
74	Electric (Radio/TV) workshop	335,709.00	294,179.00	(41,530.00)
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	62,000.00	50,369.00	(11,631.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	115,366.00	103,749.00	(11,617.00)
80	Vulcanizes licence fees	-	-	-
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	-	250,000.00	250,000.00
83	Cloth dyers licence fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	-	155,029.00	155,029.00
86	Building materials licence fees	-	-	-
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	-	-	-
90	Hair dressing barbing saloon	56,000.00	43,129.00	(12,871.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	356,240.00	310,135.00	(46,105.00)
96	Hire Charges	-	-	-
97	Sale of stores	-	-	-
98	Survey fees	500,000.00	174,283.83	(325,716.17)
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>5,320,909.00</u>	<u>1,826,281.00</u>	<u>(3,494,628.00)</u>

YUNUSARI LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Market	2,108,597.67	782,655.00	1,325,942.67
2	Motor Park	600,000.00	127,825.00	472,175.00
3	Shops and Shopping Centers	1,079,946.20	413,684.00	666,262.20
4	Cattle Market	1,532,365.13	502,117.00	1,030,248.13
5	Abattoir/Slaughter House	-	-	-
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	-	-	-
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	-	-	-
	TOTAL	<u>5,320,909.00</u>	<u>1,826,281.00</u>	<u>3,494,628.00</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	-	-	-
2	Rent on Local Government Building	-	350,177.00	350,177.00
3	Rent on other Local Government landed property	-	-	-
	TOTAL	-	<u>350,177.00</u>	<u>350,177.00</u>

YUNUSARI LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₹	₹	₹
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 Govt. Dividend	255,629.00	-	(255,629.00)
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>255,629.00</u>	-	<u>(255,629.00)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₹	₹	₹
1	Grants from State Government	534,913.67	-	(534,913.67)
2	Grants from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>534,913.67</u>	-	<u>(534,913.67)</u>

YUNUSARI LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	384,172.00	350,000.00	(34,172.00)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	526,735.00	275,367.00	(251,368.00)
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	111,655.00	-	(111,655.00)
11	Vet. Clinic Charges	-	-	-
	TOTAL	<u>1,022,562.00</u>	<u>625,367.00</u>	<u>(397,195.00)</u>

HEAD 1009 - STATUTORY ALLOCATION

NOTE 1

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,863,477,150.00	1,615,885,393.05	(247,591,756.95)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	330,452,072.00	371,381,210.47	40,929,138.47
4	Excess Crude Oil Account	166,620,213.00	2,414,401.19	(164,205,811.81)
5	Excess PPT	-	40,592,482.90	40,592,482.90
6	Excess Diff.	-	4,057,163.25	4,057,163.25
7	Exchange Gain	-	2,735,937.68	2,735,937.68
8	Excess Bank Charge	-	3,855,930.58	3,855,930.58
	TOTAL	<u>2,388,549,435.00</u>	<u>2,040,922,519.12</u>	<u>(347,626,915.88)</u>

YUNUSARI LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₹	₹	₹
2001	Office of the Chairman			
	Personnel Cost	32,342,950.11	16,406,930.57	15,936,019.54
	Overhead	32,622,150.00	11,366,744.00	21,255,406.00
2002	Office of the Secretary			
	Personnel Cost	39,420,629.20	19,225,177.37	20,195,451.83
	Overhead	9,762,132.00	7,505,200.00	2,256,932.00
2003	The Council			
	Personnel Cost	46,299,134.50	42,352,190.20	3,946,944.30
	Overhead	9,462,177.00	8,000,000.00	1,462,177.00
2004	Personnel Management			
	Personnel Cost	25,039,511.12	22,320,950.15	2,718,560.97
	Overhead	12,346,130.00	9,292,150.00	3,053,980.00
2005	Treasury			
	Personnel Cost	33,271,882.35	31,782,600.02	1,489,282.33
	Overhead	17,300,100.00	10,350,000.00	6,950,100.00
2006	Education			
	Personnel Cost	25,430,000.00	-	25,430,000.00
	Overhead	-	-	
2007	Primary Health Care			
	Personnel Cost	182,716,623.84	106,213,119.52	76,503,504.32
	Overhead	14,113,761.00	12,400,000.00	1,713,761.00
2008	General Agric			
	Personnel Cost	27,624,099.16	25,329,110.35	2,294,988.81
	Overhead	11,200,000.00	10,005,366.00	1,194,634.00
2009	Works			
	Personnel Cost	23,220,570.21	19,739,650.20	3,480,920.01
	Overhead	9,733,550.00	8,200,000.00	1,533,550.00
2010	Traditional Council			
	Personnel Cost	12,340,177.55	10,211,460.33	2,128,717.22
	Overhead	3,460,000.00	2,362,190.00	1,097,810.00
2011	MISCELLANEOUS			
	TOTAL	<u>567,705,578.04</u>	<u>373,062,838.71</u>	<u>194,642,739.33</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	32,342,950.11	16,406,930.57	15,936,019.54
2	Travel and Transport	5,366,900.00	3,050,000.00	2,316,900.00
3	Utility Services	2,000,000.00	-	2,000,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	3,142,469.00	2,429,699.00	712,770.00
6	Maintenance of Office Furniture and Equipment	6,764,812.00	725,300.00	6,039,512.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	7,205,622.00	399,546.00	6,806,076.00
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	3,782,172.00	2,562,199.00	1,219,973.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	4,360,175.00	2,200,000.00	2,160,175.00
	TOTAL	<u>64,965,100.11</u>	<u>27,773,674.57</u>	<u>37,191,425.54</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	39,420,629.20	19,225,177.37	20,195,451.83
2	Travel and Transport	2,055,624.00	1,632,125.00	423,499.00
3	Utility Services	604,000.00	433,992.00	170,008.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,352,710.00	1,026,700.00	326,010.00
6	Maintenance of Office Furniture and Equipment	1,264,505.00	1,066,379.00	198,126.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,139,649.00	1,026,268.00	1,113,381.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,002,132.00	972,344.00	29,788.00
11	Entertainment and Hospitality	322,895.00	521,782.00	198,887.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,020,617.00	825,610.00	195,007.00
	TOTAL	<u>49,182,761.20</u>	<u>26,730,377.37</u>	<u>22,452,383.83</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	46,299,134.50	42,352,190.20	3,946,944.30
2	Travel and Transport	2,106,350.00	1,752,361.00	353,989.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,022,620.00	926,824.00	95,796.00
6	Maintenance of Office Furniture and Equipment	2,346,400.00	1,778,294.00	568,106.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,359,511.00	1,201,600.00	157,911.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,265,117.00	1,051,329.00	213,788.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,362,179.00	1,289,592.00	72,587.00
	TOTAL	<u>55,761,311.50</u>	<u>50,352,190.20</u>	<u>5,409,121.30</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	25,039,511.12	22,320,950.15	2,718,560.97
2	Travel and Transport	2,407,895.00	2,132,628.00	275,267.00
3	Utility Services	200,000.00	150,000.00	50,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,350,000.00	1,159,320.00	190,680.00
6	Maintenance of Office Furniture and Equipment	2,321,655.00	1,242,306.00	1,079,349.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,426,791.00	1,027,569.00	399,222.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,732,905.00	1,529,622.00	203,283.00
11	Entertainment and Hospitality	560,132.00	425,361.00	134,771.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,346,752.00	1,625,344.00	721,408.00
	TOTAL	<u>37,385,641.12</u>	<u>31,613,100.15</u>	<u>5,772,540.97</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	33,271,882.35	31,782,600.02	1,489,282.33
2	Travel and Transport	3,461,500.00	2,306,177.00	1,155,323.00
3	Utility Services	-	-	
4	Telephone and Postal Services	-	-	
5	Stationery and Printing	2,892,722.00	2,507,915.00	384,807.00
6	Maintenance of Office Furniture and Equipment	4,208,625.00	1,634,366.00	2,574,259.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,230,328.00	1,503,253.00	(272,925.00)
8	Consultancy Services and special committees	-	-	
9	Grants, Contributions and Subventions	-	-	
10	Training Staff Development and Welfare	2,100,000.00	1,346,150.00	753,850.00
11	Entertainment and Hospitality	-	-	
12	Miscellaneous Expenses	-	-	
13	Provision and Service Materials	3,406,925.00	1,052,139.00	2,354,786.00
	TOTAL	<u>50,571,982.35</u>	<u>42,132,600.02</u>	<u>8,439,382.33</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	25,430,000.00	-	25,430,000.00
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	<u>25,430,000.00</u>	-	<u>25,430,000.00</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	182,716,623.84	106,213,119.52	76,503,504.32
2	Travel and Transport	3,202,740.00	2,382,172.00	820,568.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,561,889.00	2,107,950.00	453,939.00
6	Maintenance of Office Furniture and Equipment	340,000.00	1,083,792.00	(743,792.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	832,081.00	742,600.00	89,481.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,946,522.00	3,220,134.00	726,388.00
11	Entertainment and Hospitality	-	433,790.00	433,790.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	3,230,529.00	2,429,562.00	800,967.00
	TOTAL	<u>196,830,384.84</u>	<u>118,613,119.52</u>	<u>78,217,265.32</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	27,624,099.16	25,329,110.35	2,294,988.81
2	Travel and Transport	2,361,809.00	1,784,935.00	576,874.00
3	Utility Services	-	714,257.00	714,257.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,320,000.00	1,055,629.00	264,371.00
6	Maintenance of Office Furniture and Equipment	1,107,320.00	952,733.00	154,587.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	782,940.00	710,362.00	72,578.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,265,136.00	2,679,850.00	585,286.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,362,795.00	2,107,600.00	255,195.00
	TOTAL	<u>38,824,099.16</u>	<u>35,334,476.35</u>	<u>3,489,622.81</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	23,220,570.21	19,739,650.20	3,480,920.01
2	Travel and Transport	2,000,000.00	1,201,452.00	798,548.00
3	Utility Services	355,177.00	237,890.00	117,287.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,429,710.00	1,025,366.00	404,344.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	1,264,569.00	(264,569.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,846,573.00	1,526,209.00	320,364.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,755,300.00	1,372,934.00	382,366.00
11	Entertainment and Hospitality	-	646,255.00	646,255.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,346,790.00	925,325.00	421,465.00
	TOTAL	<u>32,954,120.21</u>	<u>27,939,650.20</u>	<u>5,014,470.01</u>

YUNUSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	12,340,177.55	10,211,460.33	2,128,717.22
2	Travel and Transport	1,209,522.00	1,051,961.00	157,561.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,325,180.00	782,339.00	542,841.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
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	925,298.00	527,890.00	397,408.00
	TOTAL	<u>15,800,177.55</u>	<u>12,573,650.33</u>	<u>3,226,527.22</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

YUNUSARI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	250,572,500.00	71,150,000.00	179,422,500.00
4002	Livestock Development	107,780,000.00	13,328,285.50	94,451,714.50
4003	Forestry Development	44,849,808.00	5,370,819.00	39,478,989.00
4004	Fisheries	-	-	
4005	Manufacturing & Craft	12,000,000.00	-	12,000,000.00
4006	Rural Electrification	83,000,000.00	45,372,112.00	37,627,888.00
4007	Commerce/Finance & Supply	191,000,000.00	67,220,135.00	123,779,865.00
4008	Transportation Roads/Bridges	20,000,000.00	33,269,640.50	(13,269,640.50)
	TOTAL ECONOMIC SECTOR	709,202,308.00	235,710,992.00	473,491,316.00
	SOCIAL SECTOR			
5001	Education Development	215,953,211.59	46,163,687.80	169,789,523.79
5002	Health and Services	257,850,000.00	51,790,047.28	206,059,952.72
5003	Information	20,000,000.00	22,561,891.00	(2,561,891.00)
5004	Social Development & Culture	12,000,000.00	21,504,973.92	(9,504,973.92)
5005	Fire Service	15,000,000.00	17,320,000.00	(2,320,000.00)
	TOTAL SOCIAL SECTOR	520,803,211.59	159,340,600.00	361,462,611.59
	AREA DEV. SECTOR			
6001	Rural Water Supply	319,171,000.00	431,879,852.50	(112,708,852.50)
6002	Environmental Sewage & Drainage	75,141,581.96	6,346,930.00	68,794,651.96
6003	Town & Community Planning	20,000,000.00	2,325,179.00	17,674,821.00
6004	Community Development	29,420,000.00	5,200,355.00	24,219,645.00
6005	Area/Ward Dev.	7,000,000.00	2,374,180.00	4,625,820.00
	TOTAL AREA DEV. SECTOR	450,732,581.96	448,126,496.50	2,606,085.46
	ADMIN SECTOR			
7001	General Admin office	227,579,965.19	92,852,745.04	134,727,220.15
7002	Staff Housing	114,700,000.00	28,679,691.83	86,020,308.17
7003	Workshops	20,000,000.00	9,426,610.00	10,573,390.00
	TOTAL ADMIN SECTOR	362,279,965.19	130,959,046.87	231,320,918.32
8001	Loan repayment	-	-	-
	GRAND TOTAL	<u>2,043,018,066.74</u>	<u>974,137,135.37</u>	<u>1,068,880,931.37</u>

YUNUSARI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of 10 nos of threshing machines, 1 to each ward of the L.G	20,491,892.00	-	20,491,892.00
2	Purchase of millet for commercial purpose	68,715,127.00	-	68,715,127.00
3	Fixation and desertification control at Toshia 5klm	25,372,131.00	5,000,000.00	20,372,131.00
4	Purchase of 3 nos of tractor massey furguson 375	72,359,200.00	66,150,000.00	6,209,200.00
5	Purchase of Toyota Hilux to M/E Unit 2 in number	63,634,150.00	-	63,634,150.00
	TOTAL	<u>250,572,500.00</u>	<u>71,150,000.00</u>	<u>179,422,500.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of veterinary clinic and water reservour at Dumbol	20,000,000.00	-	20,000,000.00
2	Renovation of slaughter House & Drilling of Borehole and water reservour at Bukarti	31,485,680.00	-	31,485,680.00
3	Renovation of slaughter House & Drilling of Borehole at Yunusari	35,362,120.00	8,328,285.50	27,033,834.50
4	Purchase of 100 set of Ox team & accessories	17,932,200.00	5,000,000.00	12,932,200.00
	TOTAL	<u>104,780,000.00</u>	<u>13,328,285.50</u>	<u>91,451,714.50</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Procurement of seedling (mongo casiu, quaver etc)	15,630,000.00	2,346,134.00	13,283,866.00
2	Purchase of uniform, boot & working materials & equipment to forest guards	7,000,968.00	-	7,000,968.00
3	Establishment of orchard at Dilala, Kafiya & Dumbol	10,839,000.00	1,500,000.00	9,339,000.00
4	Control of water erosion at Local Government Area	11,379,840.00	1,524,685.00	9,855,155.00
	TOTAL	<u>44,849,808.00</u>	<u>5,370,819.00</u>	<u>39,478,989.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1		-	-	-
	TOTAL	-	-	-

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Purchase of sewing material and sewing machine 80 nos (butterfly)	3,155,100.00	-	3,155,100.00
2	Purchase of needling & waving Machine 10 nos	5,362,120.00	-	5,362,120.00
3	Trainees resources personnel	3,482,780.00	-	3,482,780.00
	TOTAL	<u>12,000,000.00</u>	-	<u>12,000,000.00</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Extension of National Grid from Bukarti to Kanamma Counterpart funding to Reb	30,526,000.00	8,006,922.00	22,519,078.00
2	Extension of National Grid from Bukarti to Dumbol	42,000,000.00	37,365,190.00	4,634,810.00
3	Supply & Installation of solar street light at kanamma, Fayakafiya, Bukarti & Dumbul	10,474,000.00	-	10,474,000.00
	TOTAL	<u>83,000,000.00</u>	<u>45,372,112.00</u>	<u>37,627,888.00</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of 2 nos of market stalls at Toshia & Kanamma	7,329,351.00	4,210,006.05	3,119,344.95
2	Repairs of 5 nos of Mass transit Buses for commercial purposes	32,404,358.00	3,562,370.00	28,841,988.00
3	Purchase of Accounting Books and stationeries	15,562,114.00	10,887,462.63	4,674,651.37
4	Construction of Motor park at Kanamma	53,805,177.00	21,341,920.00	32,463,257.00
5	Construction cattle market at Bukarti	32,500,000.00	18,004,739.00	14,495,261.00
6	Purchase safe filling cabinet & office equipment	49,399,000.00	9,213,636.60	40,185,363.40
	TOTAL	<u>191,000,000.00</u>	<u>67,220,134.28</u>	<u>123,779,865.72</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 4008:TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Feder Road from Bukarti to Toshia 18km counterpart funding to Ministry of works	6,352,139.00	7,300,152.00	(948,013.00)
2	Construction of culvert at Kanamma	3,200,000.00	4,789,600.00	(1,589,600.00)
3	Maintenance of existing road across the L.G	2,615,252.00	5,806,998.50	(3,191,746.50)
4	Re construction of Road from Bukarti to Dumbol junction Dumbol Lawanti	7,832,609.00	15,372,890.00	(7,540,281.00)
	TOTAL	<u>20,000,000.00</u>	<u>33,269,640.50</u>	<u>(13,269,640.50)</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of LGEA Staff Quarters, Furniture & Vehicle	11,592,360.00	3,672,900.00	7,919,460.00
2	Fencing of Mozogun, Garin Gada, Mairari, Kafiya & Dumbol primary school	52,715,000.00	27,107,892.00	25,607,108.00
3	Construction of New Primary School at Garin Gawo, Kanamma, Zuwuliri & Toshia	37,340,000.00	15,382,895.80	21,957,104.20
4	Renovation of Yawule, Zingindimi Wuribari & Mine Kilbu Primary School	65,100,000.00	-	65,100,000.00
5	Customized & Purchase of exercise books textbooks to primary/secondary school UBE school across the LGA	49,205,851.59	-	49,205,851.59
	TOTAL	<u>215,953,211.59</u>	<u>46,163,687.80</u>	<u>169,789,523.79</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₹	₹	₹
1	Construction of cool chain office at Bukarti	56,375,150.00	5,913,754.88	50,461,395.12
2	Supply of Hospital Equipment to Bukarti	71,300,000.00	28,157,500.00	43,142,500.00
3	Construction of New ward & additional Block at Health Centre Burkati	52,932,000.00	11,378,792.40	41,553,207.60
4	Complete renovation of Health Clinic at Bukarti	30,100,000.00	6,340,000.00	23,760,000.00
5	Construction & Renovation of Staff quarters at Kanamma	47,142,850.00	-	47142850.00
TOTAL		<u>257,850,000.00</u>	<u>51,790,047.28</u>	<u>206,059,952.72</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₹	₹	₹
1	Purchase of information modern materials & equips	8,221,560.00	9,217,659.00	(996,099.00)
2	Purchase of public address VAN	2,318,440.00	1,973,342.00	345,098.00
3	Upgrading of information central unit	9,460,000.00	11,370,890.00	(1,910,890.00)
TOTAL		<u>20,000,000.00</u>	<u>22,561,891.00</u>	<u>(2,561,891.00)</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 5004: SOCIAL DEVELOPMENT AND CULTURE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of mini football stadium at Yunusari	5,372,130.00	7,824,300.00	(2,452,170.00)
2	Purchase of Sport equipment	2,500,000.00	4,200,000.00	(1,700,000.00)
3	Construction of Local wrestling House for commercial purpose at Kanamma	1,780,690.00	3,580,031.92	(1,799,341.92)
4	Erection of cinematography house at Kanamma, Toshia, Bukarti & Yunusari	2,347,180.00	5,900,642.00	(3,553,462.00)
TOTAL		<u>12,000,000.00</u>	<u>21,504,973.92</u>	<u>(9,504,973.92)</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of fire service office, working materials & equipment	1,500,000.00	3,462,134.00	(1,962,134.00)
2	Complete rehabilitation of fire fighting vehicles	1,300,000.00	2,372,149.00	(1,072,149.00)
3	Renovation of fire service offices & staff quarters at Kanamma & Yunusari	12,200,000.00	11,485,717.00	714,283.00
TOTAL		<u>15,000,000.00</u>	<u>17,320,000.00</u>	<u>(2,320,000.00)</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Drilling of solar boreholes 1 at each of the 10 wards of the Local Govt.	102,630,000.00	100,430,360.00	2,199,640.00
2	Rehabilitation of Borehole pre-drilling	30,460,000.00	21,220,000.00	9,240,000.00
3	Procurement of Hand pumps & Accessories	14,000,000.00	13,932,200.00	67,800.00
4	Purchase of 4 nos of parking generators 30KVA at Kanamma, Yunusari, Toshia & Zai	40,996,000.00	166,306,920.00	(125,310,920.00)
5	Drilling & Installation of Hand pumps 1 at each 10 wards of the Local Govt.	103,940,000.00	107,093,960.00	(3,153,960.00)
6	Construction of 10 nos concrete cement well	12,355,000.00	10,721,812.50	1,633,187.50
7	Conversion of single phase borehole complete	14,790,000.00	12,174,600.00	2,615,400.00
TOTAL		<u>319,171,000.00</u>	<u>431,879,852.50</u>	<u>(112,708,852.50)</u>

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Drainage & culvert in Major towns L.G Kanamma	22,362,500.00	2,416,892.00	19,945,608.00
2	Construction of culvert & drainages at Dumbol Lawanti	34,791,850.00	3,137,900.00	31,653,950.00
3	Maintenance of utility vehicles	17,987,231.96	792,138.00	17,195,093.96
TOTAL		<u>75,141,581.96</u>	<u>6,346,930.00</u>	<u>68,794,651.96</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of survey material & equipment	10,000,000.00	1,352,329.00	8,647,671.00
2	Project design	10,000,000.00	972,850.00	9,027,150.00
TOTAL		<u>20,000,000.00</u>	<u>2,325,179.00</u>	<u>17,674,821.00</u>

EAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of TV flat screen DVD & Accessories to each ward of the Local Govt.	5,000,000.00	-	5,000,000.00
2	Purchase of relief materials for refugees/IDPs	17,061,800.00	3,261,795.00	13,800,005.00
3	Procurement of flour fabrication machine	7,358,200.00	1,938,560.00	5,419,640.00
TOTAL		<u>29,420,000.00</u>	<u>5,200,355.00</u>	<u>24,219,645.00</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Ward development and vulnerable group	7,000,000.00	2,374,180.00	4,625,820.00
TOTAL		<u>7,000,000.00</u>	<u>2,374,180.00</u>	<u>4,625,820.00</u>

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	construction of observation post and sand filling of security	17,600,000.00	10,000,000.00	7,600,000.00
2	Provision of embankment to flood prone areas with Local Government	31,989,689.19	4,100,000.00	27,889,689.19
3	Supply of furniture's to Government Lodge Yunusari, Gaidam and Construction of enging room and 40KVA generator	42,362,790.00	29,207,200.00	13,155,590.00
4	Construction & Fencing of Grave Yard at Dumbol	26,378,365.00	10,887,462.23	15,490,902.77
5	Construction of 2 Bedroom staffs quarters at Kanamma	39,355,920.00	10,210,082.81	29,145,837.19
6	Purchase of relief materials to IDPs	25,286,662.00	9,548,000.00	15,738,662.00
7	Purchase of relief materials to IDPs	23,892,179.00	9,900,000.00	13,992,179.00
8	Purchase of working materials to Vigilante group of Yunusari Local Government	20,714,360.00	9,000,000.00	11,714,360.00
TOTAL		<u>227,579,965.19</u>	<u>92,852,745.04</u>	<u>134,727,220.15</u>

YUNUSARI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Furnishing of 4 District Heads Palaces at Kanamma, Yunusari & Bukarti	22,940,000.00	5,632,712.00	17,307,288.00
2	Construction of Juma'a Mosque at Gremari	20,167,952.00	6,882,745.83	13,285,206.17
3	Contribution to Juama'a Mosque	15,900,000.00	7,051,890.00	8,848,110.00
4	Construction of 2 additional single charlet at Govt. Lodge Geidam	32,715,800.00	9,112,344.00	23,603,456.00
5	Construction of District Head office and furnishing at Toshia	22,976,248.00	-	22,976,248.00
TOTAL		<u>114,700,000.00</u>	<u>28,679,691.83</u>	<u>86,020,308.17</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Contribution to training fund	6,000,000.00	-	6,000,000.00
2	Contribution to Local Govt. Service Commission for staff Training, Workshop, Seminars & in service courses	9,382,750.00	5,382,110.00	4,000,640.00
3	ICT Training	4,617,250.00	4,044,500.00	572,750.00
TOTAL		<u>20,000,000.00</u>	<u>9,426,610.00</u>	<u>10,573,390.00</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Loan Repayment	-	-	-
TOTAL		-	-	-