

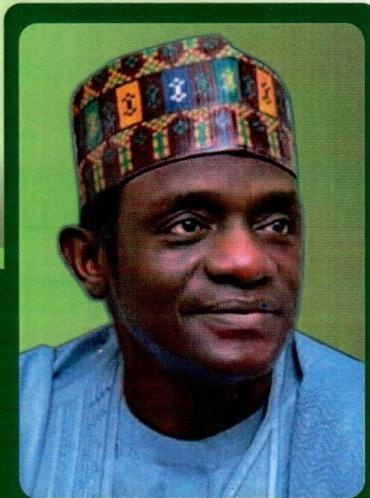


POTISKUM

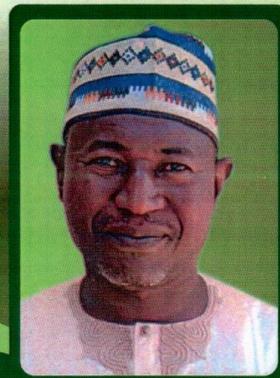
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



IBRAHIM ABUBAKAR YAYANGIDA
DIRECTOR PERSONNEL MANAGEMENT
POTISKUM 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. 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

Potiskum Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2019.

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Potiskum 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 all Public and Private Agencies with interest in the Financial Resources of the Local Government Council. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

..... GALADIMA HARUNA DAWAKI
Treasurer

..... 04 - 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 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.

Galadima Haruna Dawaki
.....
Treasurer
Potiskum Local Government

Date: 04 - 01 - 2021

Chairman
Potiskumi Local Government

Date: 4/01/2021

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

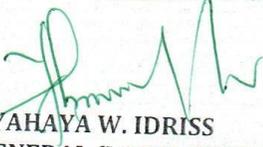
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

POTISKUM LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2019

	INCOME	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
	Internal Generated Revenue	19,093,338.44	22,979,660.00	(3,886,321.56)
	Federation Account (Note 1)	2,519,520,413.00	2,050,943,403.87	468,577,009.13
	Total Income	2,538,613,751.44	2,073,923,063.87	464,690,687.57
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	5,174,739.60	(5,174,739.60)
2	Contribution to Pension	-	377,137,606.40	(377,137,606.40)
3	Contribution to YSUBEB	-	497,340,403.77	(497,340,403.77)
4	Contribution to Emirate Council	-	33,000,000.00	(33,000,000.00)
5	Contribution to YOSU	-	24,125,000.00	(24,125,000.00)
6	Contribution to Religious Affairs	-	2,128,675.49	(2,128,675.49)
7	Contribution to PHCMB	-	165,915,964.09	(165,915,964.09)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	12,031,743.65	(12,031,743.65)
11	Contribution for maintenance of IBB Secretariat	-	1,107,132.30	(1,107,132.30)
12	Contribution for maintenance of General Hospital	-	22,505,400.00	(22,505,400.00)
13	Contribution to NEAZAP	-	-	-
14	Water Corporation	-	14,774,400.00	(14,774,400.00)
15	Miscellaneous	-	31,825,802.51	(31,825,802.51)
	Total	-	1,192,219,808.90	(1,192,219,808.90)
	RECURRENT EXPENDITURE			
	Personnel Cost	540,832,071.24	361,602,645.42	179,229,425.82
	Over Head	120,000,000.00	93,979,660.00	26,020,340.00
	Total	660,832,071.24	455,582,305.42	205,249,765.92
	Special Imprest Advances (Note 2)		2,155,000.00	
	Transfer to C.D. Fund Account		423,965,949.55	
	CAPITAL EXPENDITURE			
	Economic Sector	345,750,000.00	124,826,054.49	220,923,945.51
	Social Sector	229,500,000.00	52,895,489.01	176,604,510.99
	Area Development Sector	322,000,000.00	127,892,831.51	194,107,168.49
	Administrator Sector	270,000,000.00	67,537,717.56	202,462,282.44
	Payment of Loans & Interest	7,303,984.00	-	7,303,984.00
	Total	1,174,553,984.00	373,368,092.57	801,185,891.43

Budget Deficit/Surplus
Opening Balance as at 1st /01/ 2019

Cash Bank - **9,321,146.50**

Closing Balance as at 31st /12/2019

Cash Bank - **59,919,003.48**

Represented by:

Zenith Bank 3,185,811.32
First Bank 4,383,855.08
Keystone Bank 51,352,540.00
Keystone Bank 996,797.08
59,919,003.48

POTISKUM LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	100,000.00	-	(100,000.00)
1002	Rate	250,000.00	128,410.00	(121,590.00)
1003	Local Licence Fines	3,670,000.00	4,450,750.00	780,750.00
1004	Earning from Undertaking	12,670,455.00	15,650,500.00	2,980,045.00
1005	Rent on Local Government Property	300,000.00	250,000.00	(50,000.00)
1006	Interest Payment Dividend	350,000.00	150,000.00	(200,000.00)
1007	Grants	-	-	-
1008	Miscellaneous	1,752,883.44	2,350,000.00	597,116.56
	TOTAL INT. GEN. REVENUE	19,093,338.44	22,979,660.00	3,886,321.56
1009	Federation Accounts	2,519,52,413.00	2,050,943,403.87	468,577,009.13
	GRAND TOTAL	2,538,613,751.44	2,073,923,063.87	464,690.687.57

POTISKUM LOCAL GOVERNMENT
SUMMARY OF INCOME 2019

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	126,866,947.99	33,343,107.00	-	168,197.84	-	-	2,348,128.17	162,725,381.00
2	FEBRUARY	121,294,795.91	31,448,387.82	-	217,786.40	-	11,10,266.17	1,161,120.20	165,222,356.50
3	MARCH	116,869,474.46	30,234,745.49	-	166,178.23	-	17,123,330.24	-	164,393,728.42
4	APRIL	131,508,868.94	31,239,306.92	-	202,239.47	-	-	-	162,950,415.33
5	MAY	147,194,489.16	33,976,056.33	-	296,634.17	-	-	-	181,467,181.66
6	JUNE	160,948,839.14	35,267,488.96	-	266,555.60	-	-	-	196,482,383.70
7	JULY	155,742,801.90	36,287,142.11	-	258,068.82	-	-	-	191,288,012.83
8	AUGUST	156,803,852.56	32,616,416.17	-	262,708.43	-	4,995,639.02	503,845.88	195,182,463.06
9	SEPTEMBER	152,591,635.12	34,288,913.13	-	240,771.27	-	-	-	187,121,319.52
10	OCTOBER	152,659,975.73	38,732,504.34	-	287,493.19	-	-	-	191,675,973.25
11	NOVEMBER	125,482,322.56	34,310,037.17	-	-	13,238,442.95	-	199,408.02	173,230,210.70
12	DECEMBER	151,640,134.54	41,617,366.17	-	301,474.99	-	-	-	191,556,975.70
TOTAL		<u>1,584,248,643.20</u>	<u>413,361,471.61</u>	≡	<u>2,663,108.41</u>	<u>13,238,442.95</u>	<u>33,219,235.43</u>	<u>4,212,502.27</u>	<u>2,050,943,403.87</u>

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

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears : Cattle Tax (Where Applicable)	75,000.00	-	75,000.00
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	25,000.00	-	25,000.00
	TOTAL	100,000.00	-	100,000.00

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Tenement Rate	50,000.00	39,910.00	(10,090.00)
2	Penalty for Tenement Rate	20,000.00	-	(20,000.00)
3	Arrears of Tenement Rate	30,000.00	-	(30,000.00)
4	Ground Rent	150,000.00	88,500.00	(61,500.00)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	250,000.00	128,410.00	121,590.00

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 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	50,000.00	60,500.00	10,500.00
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cart Track licence fees	-	-	-
7	Motor Cycle licence fees	-	-	-
8	Hawker's permit fees	160,000.00	193,600.00	33,600.00
9	Bus/Commercial Vehicle/Tax permit fees	200,000.00	242,000.00	42,000.00
10	Leaning Driving test fees	20,000.00	24,200.00	4,200.00
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	250,000.00	302,500.00	52,500.00
19	Abattoir fees	-	-	-
20	Eating House licence fees	300,000.00	363,000.00	63,000.00
21	Kiosk licence fees	75,000.00	90,750.00	15,750.00
22	Bake House licence fees	105,000.00	127,050.00	22,050.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	250,000.00	302,500.00	52,500.00
25	Dried fish/dried Meat licence	-	-	-
26	Cold room licence fees	-	-	-
27	Butchers licence fees	50,000.00	-	50,000.00

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₪	₪	₪
	D. SECURITY			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	20,000.00	24,200.00	4,200.00
	E. SOCIAL			
32	Marriage registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	-	-
36	Naming of Street registration fees	25,000.00	30,250.00	5,500.00
37	Mobile sales promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	-	-	-
40	Beggars minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	10,000.00	12,100.00	2,100.00
	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	50,000.00	60,500.00	10,500.00
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	10,000.00	121,000.00	21,000.00
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	75,500.00	91,355.00	15,855.00
53	Laboratory test fees	50,000.00	60,500.00	10,500.00
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	500,000.00	605,000.00	105,000.00
56	Tender fees	177,750.00	215,077.50	37,327.50
57	Sand dredging fees	375,600.00	454,476.00	78,876.00
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	-	-	-
60	Petty traders licence fees	50,000.00	60,500.00	10,500.00
61	Sand, Granile, Iron rod sellers licence fees	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel exploitation fees	45,000.00	54,450.00	9,500.00
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	35,500.00	42,955.00	7,455.00
67	Rice Mill/Cassava grinding licence fees	40,000.00	48,400.00	8,400.00
68	Ingredient grinding mill lice fees	-	-	-
69	Corn grinding mill licence fees	35,000.00	42,350.00	7,350.00
70	Brown sugar machine licence fees	-	-	-
71	Painting spraying and sign writing workshop licence fees	75,000.00	90,750.00	15,750.00
72	Photo studio licence fees	55,500.00	67,155.00	11,655.00
73	Welding machine licence fees	85,750.00	103,757.50	18,007.50
74	Electric (Radio/TV) workshop	25,000.00	30,250.00	5,250.00
75	Blacksmith workshop licence fees	-	-	-
76	Wood making/carpentry licence fees	65,500.00	79,255.00	13,755.00
77	Battery charges licence fees	-	-	-
78	Printing press licence fees	70,000.00	84,700.00	14,700.00
79	Panel beaters licence fees	10,000.00	12,100.00	2,100.00
80	Vulcanizes licence fees	10,000.00	12,100.00	2,100.00
81	Vehicle spare parts licence fees	25,000.00	30,250.00	5,250.00
82	Clock/Watch repairs licence fees	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of laundries and dry licence fees	-	-	-
85	Motor mechanics licence fees	55,000.00	66,550.00	11,550.00

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
86	Building materials licence fees	64,500.00	78,845.00	14,345.00
87	Surface tank kerosene licence fees	10,000.00	12,100.00	2,100.00
88	Photostat typing institute licence fees	5,000.00	6,050.00	1,050.00
89	Block making machine fees	15,500.00	18,755.00	3,255.00
90	Hair dressing barbing saloon licence fees	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon licence fees	-	-	-
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS			
94	Workshop receipt	-	68,419.00	68,419.00
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	-	-	-
97	Sale of Store	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	50,000.00	60,500.00	10,500.00
101	Commission on transfer of Plats	-	-	-
	TOTAL	3,670,000.00	4,450,750.00	780,750.00

HEAD 1004–EARNING FROM COMMERCIAL UNDERTAKING

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Market	3,450,600.00	3,720,600.00	270,000.00
2	Motor Park	594,355.00	499,200.00	(95,155.00)
3	Shops and Shopping Centers	2,750,500.00	3,025,000.00	274,500.00
4	Cattle market	2,795,000.00	4,500,000.00	1,705,000.00
5	Abattoir/Slaughter house	350,000.00	100,000.00	(250,000.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services earnings	2,580,000.00	3,650,000.00	1,070,000.00
8	Earning from industrial	-	-	-
9	Earning from other commercial undertaking	150,000.00	155,700.00	5,700.00
	TOTAL	12,670,455.00	15,650,500.00	2,980,045.00

HEAD 1005–RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Rent on Local Government Quarters	100,000.00	105,000.00	(5,000.00)
2	Rent on Local Government Building	150,000.00	106,000.00	44,000.00
3	Rent on other Local Government landed property	50,000.00	39,000.00	11,000.00
	TOTAL	300,000.00	250,000.00	50,000.00

HEAD 1006–INTEREST PAYMENT AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₪	₪	₪
1	Interest: Vehicle and Bicycle Advance	55,000.00	80,000.00	25,000.00
2	Interest: Loans (other Local Government)	145,000.00	30,000.00	(115,000.00)
3	Interest: Loans to Parastatals and limited liability	65,000.00	-	(65,000.00)
4	Loan from other Local Government Dividend	35,000.00	40,000.00	5,000.00
5	Interest on Staff Housing and other loans	50,000.00	-	(50,000.00)
	TOTAL	350,000.00	150,000.00	200,000.00

HEAD 1007–GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₪	₪	₪
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	-	-	-

HEAD 1008–MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 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	1,300,000.00	1,570,000.00	270,000.00
6	Sales of Agric fruit	155,000.00	275,000.00	120,00.00
7	Sales of Agric product	127,000.00	230,500.00	103,500.00
8	Irrigation scheme charges	-	-	-
9	Fishing charges	100,000.00	95,000.00	(5,000.00)
10	Hide/Skin buyer fees	70,883.44	100,000.00	29,116.56
11	Vet. Clinic charges	-	79,500.00	79,500.00
	TOTAL	1,752,883.44	2,350,000.00	597,116.56

HEAD 1009–STATUTORY ALLOCATION

(Note I)

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,927,860,871.00	1,585,247,641.21	(342,613,229.79)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	391,282,548.00	412,361,473.61	(21,078,925.61)
4	Excess crude Oil Account	172,376,994.00	-	(172,376,994.00)
5	Non Oil Excess	-	-	-
6	Share of solid minerals	-	-	-
7	Exchange difference	-	5,254,162.90	5,254,162.90
8	Distribution of LNG dividend	-	-	-
9	Exchange Gain	-	2,664,108.40	2,664,108.40
10	Excess Bank Charges	-	4,212,502.27	4,212,502.27
11	Share of Excess PPT	-	41,203,515.48	41,203,515.48
	TOTAL	2,519,520,413.00	2,050,943,403.87	468,577,009.13

POTISKUM LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	70,159,428.62	30,907,433.27	39,251,995.35
	Overhead	9,100,000.00	7,098,000.00	2,002,000.00
2002	Office of the Secretary			
	Personnel Cost	18,622,707.55	22,142,135.75	(3,519,428.20)
	Overhead	10,000,000.00	7,800,000.00	2,200,000.00
2003	The Council			
	Personnel Cost	59,590,034.60	39,156,431.78	20,433,602.82
	Overhead	9,000,000.00	7,020,000.00	1,980,000.00
2004	Personnel Management			
	Personnel Cost	73,712,934.95	45,986,391.60	27,726,543.15
	Overhead	12,000,000.00	9,360,000.00	2,640,000.00
2005	Treasury			
	Personnel Cost	92,270,285.75	62,216,824.89	30,053,460.86
	Overhead	13,000,000.00	10,140,000.00	2,860,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	15,700,000.00	12,246,000.00	3,454,000.00
2007	Primary Health Care			
	Personnel Cost	15,146,987.91	11,969,032.30	3,177,955.61
	Overhead	14,500,000.00	11,310,000.00	3,190,000.00
2008	General Agric			
	Personnel Cost	107,310,891.07	76,205,291.11	31,111,599.96
	Overhead	10,500,000.00	8,190,000.00	2,310,000.00
2009	Works			
	Personnel Cost	73,884,284.79	54,999,988.26	18,894,296.53
	Overhead	19,200,000.00	14,976,000.00	4,224,000.00
2010	Traditional Council			
	Personnel Cost	30,128,516.00	18,019,116.46	12,109,399.54
	Overhead	7,000,000.00	5,839,660.00	1,160,340.00
2011	Miscellaneous			
	TOTAL	660,832,071.24	455,582,305.42	205,249,765.92

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

HEAD 2001–OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Personnel Cost	70,159,428.62	30,907,433.27	39,251,995.35
2	Travel and Transport	1,550,000.00	1,209,000.00	341,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	450,000.00	351,000.00	99,000.00
6	Maintenance of office Furniture and Equipment	500,000.00	390,000.00	110,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,750,000.00	2,145,000.00	605,000.00
8	Consultancy services and special committees	350,000.00	273,000.00	77,000.00
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	1,200,000.00	936,000.00	264,000.00
11	Entertainment and Hospitality	1,630,000.00	1,271,400.00	358,600.00
12	Miscellaneous Expenses	400,000.00	312,000.00	88,000.00
13	Provision and Service Materials	270,000.00	210,600.00	59,400.00
	TOTAL	79,259,428.62	38,005,433.27	41,253,995.35

HEAD 2002–OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Personnel Cost	18,622,707.55	22,142,135.75	(3,519,428.20)
2	Travel and Transport	1,300,000.00	1,014,000.00	286,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	600,000.00	468,000.00	132,000.00
6	Maintenance of office Furniture and Equipment	1,200,000.00	936,000.00	264,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,000,000.00	1,560,000.00	440,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,850,000.00	2,223,000.00	627,000.00
11	Entertainment and Hospitality	550,000.00	429,000.00	121,000.00
12	Miscellaneous Expenses	500,000.00	390,000.00	110,000.00
13	Provision and Service Materials	1,000,000.00	780,000.00	220,000.00
	TOTAL	28,622,707.55	29,942,135.75	(1,319,428.20)

HEAD 2003–THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	59,590,034.60	39,156,431.78	20,433,602.82
2	Travel and Transport	2,050,000.00	1,599,000.00	451,000.00
3	Utility Services	200,000.00	156,000.00	44,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	950,000.00	741,000.00	209,000.00
6	Maintenance of office Furniture and Equipment	550,000.00	429,000.00	121,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,500,000.00	1,950,000.00	550,000.00
8	Consultancy services and special committees	400,000.00	312,000.00	88,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	550,000.00	429,000.00	121,000.00
11	Entertainment and Hospitality	950,000.00	741,000.00	209,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	850,000.00	663,000.00	187,000.00
	TOTAL	68,590,034.60	46,176,431.78	22,413,602.82

HEAD 2004–PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	73,712,934.95	45,986,391.60	27,726,543.15
2	Travel and Transport	1,800,000.00	1,404,000.00	396,000.00
3	Utility Services	420,000.00	327,600.00	92,400.00
4	Telephone and Postal Services	380,000.00	296,400.00	83,600.00
5	Stationery and Printing	850,000.00	663,000.00	187,000.00
6	Maintenance of office Furniture and Equipment	1,350,000.00	1,053,000.00	297,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,050,000.00	1,599,000.00	451,000.00
8	Consultancy services and special committees	550,000.00	429,000.00	121,000.00
9	Grants, Contributions and Subventions	600,000.00	468,000.00	132,000.00
10	Training staff development and Welfare	2,150,000.00	1,677,000.00	473,000.00
11	Entertainment and Hospitality	950,000.00	741,000.00	209,000.00
12	Miscellaneous Expenses	530,000.00	413,400.00	116,600.00
13	Provision and Service Materials	370,000.00	288,600.00	81,400.00
	TOTAL	85,712,934.95	55,346,391.60	30,366,543.15

HEAD 2005–TREASURY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	92,270,285.75	62,216,824.89	30,053,460.86
2	Travel and Transport	1,350,000.00	1,053,000.00	297,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,250,000.00	975,000.00	275,000.00
6	Maintenance of office Furniture and Equipment	1,225,000.00	955,500.00	269,500.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,000,000.00	2,340,000.00	660,000.00
8	Consultancy services and special committees	2,000,000.00	1,560,000.00	440,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,350,000.00	1,833,000.00	517,000.00
11	Entertainment and Hospitality	825,000.00	643,500.00	181,500.00
12	Miscellaneous Expenses	400,000.00	312,000.00	88,000.00
13	Provision and Service Materials	600,000.00	468,000.00	132,000.00
	TOTAL	105,270,285.75	72,356,824.89	32,913,460.86

HEAD 2006–EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	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	2,500,000.00	1,950,000.00	550,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,200,000.00	1,716,000.00	484,000.00
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	11,000,000.00	8,580,000.00	2,420,000.00
	TOTAL	15,700,000.00	12,246,000.00	3,454,000.00

HEAD 2007–MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	15,146,987.91	11,969,032.30	3,177,955.61
2	Travel and Transport	1,370,000.00	2,068,600.00	301,400.00
3	Utility Services	500,000.00	390,000.00	110,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,250,000.00	975,000.00	275,000.00
6	Maintenance of office Furniture and Equipment	550,000.00	429,000.00	121,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,755,000.00	2,928,900.00	826,100.00
8	Consultancy services and special committees	900,000.00	702,000.00	198,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,500,000.00	1,170,000.00	330,000.00
11	Entertainment and Hospitality	950,000.00	741,000.00	209,000.00
12	Miscellaneous Expenses	575,000.00	448,500.00	126,500.00
13	Provision and Service Materials	3,150,000.00	2,457,000.00	693,000.00
	TOTAL	29,646,987.91	23,279,032.30	6,367,955.61

HEAD 2008– AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Personnel Cost	109,316,391.07	76,205,291.11	31,111,599.96
2	Travel and Transport	1,550,000.00	1,209,000.00	341,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	350,000.00	273,000.00	77,000.00
6	Maintenance of office Furniture and Equipment	850,000.00	663,000.00	187,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,050,000.00	2,379,000.00	671,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,025,000.00	799,500.00	225,500.00
11	Entertainment and Hospitality	675,000.00	526,500.00	148,500.00
12	Miscellaneous Expenses	500,000.00	390,000.00	110,000.00
13	Provision and Service Materials	2,500,000.00	1,950,000.00	550,000.00
	TOTAL	117,816,391.07	84,395,291.11	33,421,599.96

HEAD 2009– WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	73,884,284.79	54,999,988.26	18,894,296.53
2	Travel and Transport	1,000,000.00	780,000.00	220,000.00
3	Utility Services	1,700,000.00	1,326,000.00	374,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	900,000.00	702,000.00	198,000.00
6	Maintenance of office Furniture and Equipment	850,000.00	663,000.00	187,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,950,000.00	2,301,000.00	649,000.00
8	Consultancy services and special committees	1,050,000.00	819,000.00	231,000.00
9	Grants, Contributions and Subventions	850,000.00	663,000.00	187,000.00
10	Training staff development and Welfare	1,500,000.00	1,170,000.00	330,000.00
11	Entertainment and Hospitality	800,000.00	624,000.00	176,000.00
12	Miscellaneous Expenses	1,050,000.00	819,000.00	231,000.00
13	Provision and Service Materials	6,550,000.00	5,109,000.00	1,441,000.00
	TOTAL	93,084,428.71	69,975,988.26	23,108,440.53

HEAD 2010– TRADITIONAL COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
1	Personnel Cost	30,128,516.00	18,019,116.46	12,109,399.54
2	Travel and Transport	2,500,000.00	1,950,000.00	550,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of office Furniture and Equipment	500,000.00	390,000.00	110,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,355,000.00	2,616,900.00	738,100.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	-	-	-
11	Entertainment and Hospitality	645,000.00	503,100.00	141,900.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	37,128,516.00	23,858,776.46	13,269,739.04

HEAD 2011– MISCELLANEOUS

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

POTISKUM LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	20,000.00	11,339,000.00	8,661,000.00
4002	Livestock Development	9,250,000.00	4,784,000.00	4,466,000.00
4003	Forestry Development	2,500,000.00	4,416,000.00	(1,916,000.00)
4004	Fisheries	3,000,000.00	3,910,000.00	(910,000.00)
4005	Manufacturing & Craft	10,000,000.00	11,500,000.00	(1,500,000.00)
5006	Rural Electrification	20,500,000.00	35,075,000.00	(14,575,000.00)
4007	Commerce/Finance & Supply	100,000,000.00	29,566,500.00	70,433,500.00
4008	Transportation Roads/Bridges	180,500,000.00	24,235,554.49	156,264,445.51
	Total Economic Sector	345,750,000.00	124,826,054.49	220,923,945.51
	SOCIAL SECTOR			
5001	Education Development	20,000,000.00	10,550,000.00	9,450,000.00
5002	Health and Services	200,000,000.00	38,770,489.01	161,229,510.99
5003	Information	2,500,000.00	850,000.00	1,650,000.00
5004	Social Development & Culture	2,000,000.00	1,275,000.00	725,000.00
5005	Fire Service	5,000,000.00	1,450,000.00	3,550,000.00
	Total Social Sector	229,500,000.00	52,895,489.01	176,604,510.99
	AREA DEVELOPMENT SECTOR			
6001	Rural Water Supply	280,000,000.00	93,726,838.16	186,273,161.84
6002	Environmental sewage & Drainage	30,000,000.00	2,915,993.35	6,084,006.65
6003	Town & Community Planning	2,000,000.00	1,500,000.00	500,000.00
6004	Community Development	10,000,000.00	18,750,000.00	1,250,000.00
6005	Area/Ward Development	-	-	-
	Total Area Dev. Sector	322,000,000.00	127,892,831.51	194,107,168.49
	ADMIN SECTOR			
7001	General Admin Office	125,000,000.00	47,856,194.93	77,143,805.07
7002	Staff Housing	125,000,000.00	16,000,000.00	109,000,000.00
7003	Workshops	20,000,000.00	3,897,522.63	16,102,477.37
	Total Admin Sector	270,000,000.00	67,753,7717.56	202,246,282.44
	LOAN REPAYMENT			
8001	Repayment of Loans & Interest	7,303,984.00	-	7,303,984.00
	GRAND TOTAL	1,174,553,984.00	373,368,092.57	801,185,891.43

POTISKUM LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4001 – AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of 04 plough/purchase of 80 sets of oxen plat two each in the Local Government.	9,500,000.00	5,320,000.00	4,180,000.00
2	Establishment of orchards/Tree planting campaign at Danchuwa	610,000.00	341,600.00	268,400.00
3	Purchase of three (3) YAMAHA Machines for irrigation farming.	950,000.00	532,000.00	418,000.00
4	Purchase of Agro Chemicals and farm input	2,225,000.00	1,246,000.00	979,000.00
5	Purchase of raining coat	175,000.00	98,000.00	77,000.00
6	Rehabilitation of Kano road orchard	440,000.00	246,400.00	193,600.00
7	Purchase of Home Economic Material	250,000.00	140,000.00	110,000.00
8	Purchase of 5 No. threshing machines	1,850,000.00	1,036,000.00	814,000.00
9	Contribution to donor agencies	1,500,000.00	840,000.00	660,000.00
10	Contribution to FADAMA	1,000,000.00	618,006.60	381,993.40
11	Maintenance of Tractors and services	1,500,000.00	920,993.40	579,006.60
	TOTAL	20,000,000.00	11,339,000.00	8,661,000.00

HEAD 4002 – LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of veterinary equipment, drugs to veterinary clinic at head office.	2,750,000.00	1,402,500.00	1,347,500.00
2	Construction of loading pits at Potiskum Kara	320,000.00	163,200.00	156,800.00
3	Rehabilitation of Potiskum Abattoir	250,000.00	127,500.00	122,500.00
4	Construction of veterinary clinic at head office Potiskum	2,250,000.00	1,147,500.00	1,102,500.00
5	Renovation of veterinary clinic at head office Potiskum	180,000.00	91,800.00	88,200.00
6	Purchase of 10 motor cycles	3,500,000.00	1,851,500.00	1,648,500.00
		9,250,000.00	4,784,000.00	4,466,000.00

HEAD 4003 – FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rehabilitation of nurseries at Danchuwa Head Office, Mamudo, Badejo and Jigawa	500,000.00	935,000.00	(435,000.00)
2	Purchase of ancillary equipment for forestry Dam	750,000.00	-	750,000.00
3	Provision of annual tree planting campaign	975,000.00	2,350,000.00	(1,375,000.00)
4	Establishment of new forestry nursery at Dumbulwa	275,000.00	450,000.00	(175,000.00)
5	Establishment of new forestry nursery at Maijarma	-	450,000.00	(450,000.00)
6	Clearing of deciduous road side shrubs	-	231,000.00	(231,000.00)
7	Purchase of Hilux pick up for establishment.	-	-	-
		2,500,000.00	4,416,000.00	(1,916,000.00)

HEAD 4004 – FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of fish pond at Potiskum	3,000,000.00	3,910,000.00	(910,000.00)
		3,000,000.00	3,910,000.00	(910,000.00)

HEAD 4005 – MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Soft loan to women and youth craftmen	2,000,000.00	1,975,000.00	25,000.00
2.	Purchase of 100 sewing machines and knitting to different locations within the Local Government Area	8,000,000.00	9,525,000.00	(1,525,000.00)
	TOTAL	10,000,000.00	11,500,000.00	(1,500,000.00)

HEAD 4006 – RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Extension of line and purchase of 200 concrete poles	4,750,000.00	10,200,000.00	(5,450,000.00)
2	Rehabilitation of existing street light	1,500,000.00	4,750,500.00	(3,250,500.00)
3	Purchase of 27KVA Generator	8,750,000.00	9,500,000.00	(750,000.00)
4	Maintenance of REB Station at Garin Bingel	-	4,828,000.00	(4,828,000.00)
5	Purchase of five (5) 500KVA step up Transformer	5,500,000.00	5,796,500.00	(296,500.00)
		20,500,000.00	35,075,000.00	(14,575,000.00)

HEAD 4007 – FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of shopping complex	35,750,500.00	4,244,500.00	31,506,000.00
2	Purchase of land for allocation of old motor park	28,788,500.00	12,470,000.00	16,318,500.00
3	Sand filling at Daniski street to Nitel	450,000.00	-	450,000.00
4	Tipping and renovation of market stalls at cattle, goat and sheep market Potiskum	2,895,000.00	2,377,000.00	518,000.00
5	Dogo Tebo ward and sand filling at Damboa Primary school	779,000.00	-	779,000.00
6	Yerimaram ward	475,000.00	-	475,000.00
7	Mai Adiko to Texaco	467,000.00	-	467,000.00
8	Mamman shuwa to AC Angus	390,000.00	-	390,000.00
9	Construction of Danchuwa motor park	4,350,000.00	2,975,000.00	1,375,000.00
10	Purchase of mass transit	22,000,000.00	5,000,000.00	17,000,000.00
11	Renovation of roofs blown up stalls and shops at main market, Kara, Grains market Potiskum	3,655,000.00	2,500,000.00	1,155,000.00
		100,000,000.00	29,566,500.00	70,433,500.00

HEAD 4008 – TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rehabilitation and extension of road from different location in Potiskum township and outside.	45,125,000.00	-	45,125,000.00
2	Construction of drainage from different location within Potiskum township and outside	39,450,000.00	7,450,000.00	32,000,000.00

3	Construction of main Bridges at RiganFulani, Auna and Mamudo to Kaje at Barebari Bawuya Lilai and from Old prison to Bataiya road.	48,025,000.00	8,750,554.49	39,274,445.51
4	Construction of culverts at Gishua Dabuwa, Garin Danga, Arjali, Barebari Bawuya Lilai, Anguwar Tandari and Alhaji Magaji Area	47,900,000.00	8,035,000.00	39,865,000.00
	TOTAL	180,500,000.00	24,235,554.49	156,264,445.51

HEAD 5001 – EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
1	Construction and renovation of 30 Primary school at Mai Adiko, Babut,central, Chadi, kwata, Jumaa, Damboa, Arikime, Rest course, G. Bingel, G. Abba, Buraima, Kara, Dumbulwa, G. Makwai, A and B Alaraba , Bula, Ndagaye etc.	-	-	-
2	UBE Primary school	-	-	-
3	Purchase of class room furniture to primary schools of Dakasku, Dorawa, Mai Adiko, Babut, Army Barracks, Garin Dala Central, Kara, Kwata, Damboa, Rest course and Buraima	5,750,000.00	1,000,000.00	4,750,000.00
4	Fencing and construction of toilet at Dorawa, Chadi, Sabon layi, Race Course, Yindiski, Army Barracks, Garin Daye, Mai Adiko, Babut, Chadi, Dumbulwa and kwata.	14,250,000.00	9,550,000.00	4,700,000.00
5	Contribution to yobe State University	-	-	-
		20,000.00	10,550,000.00	9,450,000.00

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Renovation of Tudun Wada MCH	2,850,000.00	-	2,850,000.00
2	Procurement and supply of equipment to maternity clinic	35,555,000.00	14,670,000.00	20,885,000.00
3	Purchase of Two (2) wheel drive Hilux for immunization	45,000,000.00	-	4,500,000.00
4	Construction of New Dispensary at Baba Audu, Garin Maje, dogo Tebo/Musa Lawan, Garin Babir etc	62,750,000.00	18,750,000.00	44,000,000.00
5	Procurement of vaccine to health clinic Potiskum, Yindiski, Mazagane, Danchuwa and Laila	21,450,000.00	-	21,450,000.00
6	Construction of waste incinerators at Tsohon Kasuwa, Dogon Karfe, Jujin OC, Yan Itace, Old Prison, Tudun Wada	1,500,000.00	-	1,500,000.00
7	Purchase of sanitation vehicle	15,000,000.00	-	15,000,000.00
8	Upgrading Dachuwa Badejo and Mai Adiko Dispensary	3,000,000.00	750,000.00	2,250,000.00
9	Training of midwives	12,895,000.00	4,600,489.01	8,294,510.99
10	Standization of Badejo, Mazagane MCH and Bulabulin HC	-	-	-
		200,000,000.00	38,770,489.01	161,229,510.99

HEAD 5003 – INFORMATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Information gadgets	1,000,000.00	250,000.00	750,000.00
2	Counterpart funding for community radio and printing of yearly almanac calendar	1,500,000.00	600,000.00	900,000.00
		2,500,000.00	850,000.00	1,650,000.00

HEAD 5004 – SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rehabilitation of Potiskum Stadium	1,000,000.00	895,000.00	105,000.00
2	Procurement of costume and equipment to 5 group of cultural dancer	450,000.00	200,000.00	250,000.00
3	Procurement of sport equipment and logistic to teams	450,000.00	100,000.00	350,000.00
4	Assistance to vulnerable groups	100,000.00	80,000.00	20,000.00
		2,000,000.00	1,275,000.00	725,000.00

HEAD 5005 – FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of firefighting water tank.	4,400,000.00	1,450,000.00	2,950,000.00
2	Purchase of II Fire extinguisher to Local Government Secretariat generator house (power)	200,000.00	-	200,000.00
3	Purchase of 2 No fire extinguisher to Local Government.	200,000.00	-	200,000.00
4	Purchase of 2 No fire extinguisher to Local Government lodge generator house (Power)	2,000,000.00	-	200,000.00
		5,000,000.00	1,450,000.00	3,550,000.00

HEAD 6001 – RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Counter funding to Yobe Rural water supply	20,000,000.00	10,000,000.00	10,000,000.00
2	Sinking of productive cement well at various location of the Local Government Area Council	2,755,000.00	3,850,000.00	(1,095,000.00)
3	Drilling of boreholes across the Local Government Area	180,000,000.00	34,073,697.77	145,926,302.23
4	Maintenance of existing boreholes and cement well across the Local Government area	5,855,000.00	4,500,000.00	1,355,000.00
5	Purchase of lister engine	1,050,000.00	1,303,140.39	(253,140.39)
6	Purchase of head form	950,000.00	1,000,000.00	(50,000.00)
7	Conversion of 10 existing hand pumps to submersible boreholes	2,145,000.00	5,500,000.00	(3,355,000.00)
8	Drilling of 30 no hand pumps across Local Government area	36,000,000.00	13,500,000.00	22,500,000.00
9	Purchase of 10 nos of parking generators 30KVA	30,600,000.00	20,000,000.00	10,600,000.00
		280,000,000.00	93,726,838.16	186,,273,161.84

HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of two (2) tipper lorries	20,000,000.00	12,000,000.00	8,000,000.00
2	Construction of 150 refuse collection centres	3,000,000.00	7,850,000.00	(4,850,000.00)
3	Purchase of 1 Supervision vehicle	1,500,000.00	1,950,000.00	(450,000.00)
4	Procurement of furniture	750,000.00	115,993.35	634,006.65
5	Purchase of one pay loader vehicle	3,500,000.00	-	3,500,000.00
6	Contribution to sanitation committee	1,250,000.00	2,000,000.00	(750,000.00)
		30,000,000.00	23,915,993.35	6,084,006.65

HEAD 6003 – TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of two gates monument in and outside Potiskum	-	-	-
2	New layout demarcation of mechanical village, new fire wood market, new timber market.	2,000,000.00	1,275,000.00	725,000.00
3	Contribution to border/survey	-	-	-
		2,000,000.00	1,275,000.00	725,000.00

HEAD 6004 – COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Special assistance	650,000.00	290,000.00	360,000.00
2	Area development programme	1,000,000.00	700,000.00	300,000.00
3	Contribution to developer projects	2,350,000.00	1,975,000.00	375,000.00
4	Emergency relief to disaster victims	6,000,000.00	5,785,000.00	215,000.00
5	Contribution to Yobe Islamic Centre (YMIC)	-	-	-
		10,000,000.00	8,750,000.00	1,250,000.00

HEAD 6005 – ARE WARD DEVELOPMENT

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

HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Renovation of staff quarters	8,750,000.00	-	8,750,000.00
2	Purchase of tricycle for youth empowerment	12,000,000.00	-	12,000,000.00
3	Contribution to emirate council	2,400,000.00	-	2,400,000.00
4	Contribution to FAAC	1,500,000.00	-	1,500,000.00
5	Contribution to OAC	1,300,000.00	-	1,300,000.00
6	Contribution to LGSC	874,500.00	-	874,500.00
7	1% Admin charges	1,675,000.00	-	1,675,000.00
8	Contribution to security	2,875,000.00	-	2,875,000.00
9	Contribution to police command	2,125,000.00	-	2,125,000.00
10	Purchase of 2 Hilux 4 wheel drive	42,000,000.00	-	42,000,000.00
11	Construction of Town Hall at Potiskum	49,500,500.00	47,856,194.93	1,644,305.07
		125,000,000.00	47,856,194.93	77,143,805.07

HEAD 7002 – STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Contribution of additional 3 Nos of 2 bedroom staff quarters at Treasury lodge	24,550,000.00	-	24,550,000.00
2	General renovation of Local Government lodge	18,675,500.00	-	18,675,500.00
3	General repairs of whole roof of the Local Government secretariat complex	29,678,000.00	10,000,000.00	19,678,000.00
4	Contribution of 2 district house	22,475,350.00	-	22,475,350.00
5	Purchase of furniture of the office of the staff in the Local government Secretariat	11,275,000.00	-	11,275,000.00
6	Purchase of furniture to councilors office	8,346,150.00	-	8,346,150.00
7	Construction of the Local Government Secretariat	-	-	-

8	Construction of 10 unit of housing estate	10,000,000.00	6,000,000.00	4,000,000.00
		125,000,000.00	16,000,000.00	109,000,000.00

HEAD 7003 – WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Workshop and seminars	14,750,000.00	2,397,522.63	12,352,477.37
2	ICT Training	5,250,000.00	1,500,000.00	3,750,000.00
		20,000,000.00	3,897,522.63	16,102,477.37

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Payment of Loan and interest	7,303,984.00	-	7,303,984.00
		7,303,984.00	-	7,303,984.00

POTISKUM LOCAL GOVERNMENT

EXTRACT OF UN-RETIRED ADVANCES WORTH ₦2,155,000.00

(Note 2)

S/N	DATE	NAME	PV No	PURPOSE	NUMBER OF ACCT.	AMOUNT ₦
1	-	Salisu Chiroma (H	75	Printing of files to L.G	A/48	165,000.00
2	May 2019	Suleiman H. Chiroma	40	Repairs of Borehole at G/Abba and Gundafaru	A/40	190,000.00
3	Feb. 2019	Hon. Adamu Hamza	03	Standing Imprest	A/3	100,000.00
4	May 2019	Idriss Moh'd Tikau	32	Purchase of Diesel & Lub	A/32	1,700,000.00
	Total					<u>2,155,000.00</u>