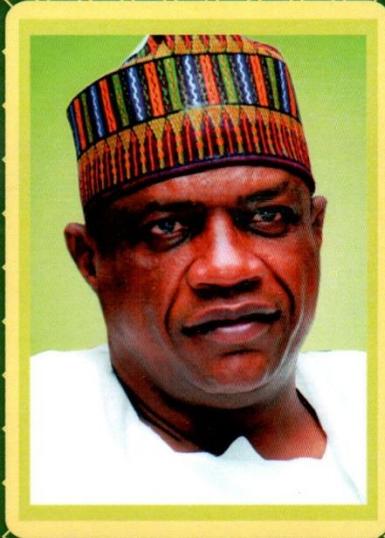




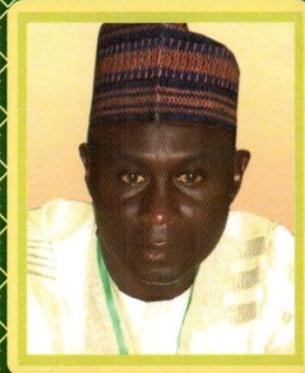
FUNE

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



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



Hon. Alh. Maina Digma Gana
CHAIRMAN FUNE 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**

Fune Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2017.

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Fune 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.


.....
Treasurer


.....
Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31st December, 2017 and it operations for the year.


.....
Treasurer
Fune Local Govt.
Date: .....


.....
Chairman
Fune Local Govt.
Date: .....

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

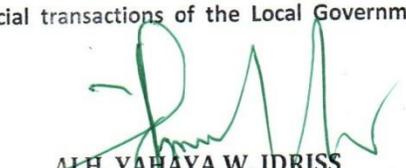
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	176,842,321.00	122,890,266.40	(53,952,054.60)
	Federation Account	3,102,178,447.00	2,144,634,191.70	(957,544,255.30)
	Total Income	<u>3,279,020,768.00</u>	<u>2,267,524,458.10</u>	<u>(1,011,496,309.90)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	5,816,163.12	(5,816,163.12)
2	Contribution to Pension	-	165,068,432.95	(165,068,432.95)
3	Contribution to YSUBEB	-	262,264,395.02	(262,264,395.02)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.30	(2,150,735.30)
7	Contribution to PHCMB	-	144,041,779.18	(144,041,779.18)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to Water Corporation	-	3,936,000.00	(3,936,000.00)
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 YMIC	-	1,828,125.00	(1,828,125.00)
	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	Total	-	<u>641,301,365.85</u>	<u>(641,301,365.85)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	854,972,526.00	578,202,688.03	276,769,837.97
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>974,972,526.00</u>	<u>635,202,688.03</u>	<u>339,769,837.97</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account	991,020,404.22		
	CAPITAL EXPENDITURE			
	Economic Sector	714,268,823.00	202,902,927.56	511,365,895.44
	Social Sector	510,048,210.00	210,642,350.50	299,405,859.50
	Area Development Sector	566,818,184.00	324,752,110.02	242,066,073.98
	Administrator Sector	583,047,738.00	246,099,129.37	353,415,294.64
	Total	<u>2,374,182,955.00</u>	<u>984,396,517.45</u>	<u>1,389,786,437.55</u>

BUDGET	
SURPLUS/DEFICIT	6,623,886.77
Opening Balance as at 1/1/2017	162,485.80
Closing Balance as at 31/12/2017	6,786,372.57

Represented by:

1. Keystone Bank - 2,294,808.41
2. Zenith Bank Plc - 4,320,216.80
3. First Bank Plc - 171,347.36

FUNE LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2017

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	24,521,622.00	-	(24,521,622.00)
1002	Rate	11,999,990.00	14,899,940.47	2,899,950.47
1003	Local Licence Fines	26,310,160.00	26,112,250.13	(197,909.87)
1004	Earning from Undertaking	29,831,060.00	29,722,620.50	(108,439.50)
1005	Rent on Local Government Property	28,246,109.00	29,984,370.11	1,738,261.11
1006	Interest Payment Dividend	10,967,595.53		(10,967,595.53)
1007	Grants	24,193,280.47		(24,193,280.47)
1008	Miscellaneous	20,772,504.00	22,171,085.19	1,398,581.19
	TOTAL INT. GEN. REVENUE	<u>176,842,321.00</u>	<u>122,890,266.40</u>	<u>(53,952,054.60)</u>
1009	Federation Accounts	3,102,178,447.00	2,144,654,191.70	(957,524,255.30)
	GRAND TOTAL	<u>3,279,020,768.00</u>	<u>2,267,524,458.10</u>	<u>(1,011,496,309.90)</u>

FUNE LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE DIFF.	NON-OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY							
2	FEBRUARY							
3	MARCH							
4	APRIL							
5	MAY							
6	JUNE							
7	JULY							
8	AUGUST							
9	SEPTEMBER							
10	OCTOBER							
11	NOVEMBER							
12	DECEMBER							
TOTAL								

Note:

Others represent Share of Solid Minerals and LNG Dividend

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	1,061,011.00	-	(1,061,011.00)
3	Development Tax or Levy	1,200,000.00	-	(1,200,000.00)
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	11,600,000.00	-	(11,600,000.00)
6	Arrears: Cattle Tax (Where Applicable)	4,700,000.00	-	(4,700,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	5,960,611.00	-	(5,960,611.00)
	TOTAL	<u>24,521,622.00</u>	-	<u>(24,521,622.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2014	ACTUAL 2014	VARIANCE
		₦	₦	₦
1	Tenement Rate	25,000.00	-	(25,000.00)
2	Penalty for Tenement Rate	881,357.00	-	(881,357.00)
3	Arrears of Tenement Rate	167,241.00	-	(167,241.00)
4	Ground Rent	10,926,392.00	14,899,940.47	3,973,548.47
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>11,999,990.00</u>	<u>14,899,940.47</u>	<u>2,899,950.47</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	200,700.00	750,000.00	549,300.00
2	Fines on overdue lost library book	20,000.00	15,346.11	(4,653.89)
	B. GENERAL LICENCE			
3	Bicycle licence fees	1,090,000.00	725,290.00	(364,710.00)
4	Canoe licence fees	200,000.00	120,382.00	(79,618.00)
5	Dog licence fees	50,000.00	-	(50,000.00)
6	Cartt Track licence fees	5,500.00	-	(5,500.00)
7	Motor Cycle licence fees	-	-	-
8	Hackney permit fees	50,000.00	-	(50,000.00)
9	Bus/Commercial Vehicle/Tax permit fees	-	2,746,800.00	2,746,800.00
10	Leaning Driving test fees	20,000.00	-	(20,000.00)
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	500,000.00	312,930.00	(187,070.00)
13	Native Liquid licence fees	500,000.00	450,330.00	(49,670.00)
14	Buki cigarettes licences fees	900,000.00	862,700.00	(37,300.00)
15	Squatters/Hawkers Permit fees	-	-	-
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	540,000.00	472,692.13	(67,307.87)
19	Abattoir fees	25,000.00	-	(25,000.00)
20	Eating House licence fees	50,000.00	49,102.00	(898.00)
21	Kiosk licence fees	26,000.00	-	(26,000.00)
22	Bake House licence fees	45,000.00	41,300.00	(3,700.00)
23	Registration of Meat Van fees	20,060.00	15,177.00	(4,883.00)
24	Cattle Dealers licence fees	60,000.00	215,746.00	155,746.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	25,000.00	-	(25,000.00)
26	Cold Room licence fees	20,000.00	15,362.12	(4,637.88)
27	Butchers licence fees	820,000.00	720,332.50	(99,667.50)
	D. SECURITY			
28	Auctioneer licence fees	50,000.00	32,376.17	(17,623.83)
29	Goldsmith and Gold seller licence fees	30,000.00	-	(30,000.00)
30	Dane Gun licence fees	35,000.00	-	(35,000.00)
31	Hunting licence fees	4,511,240.00	6,384,983.72	1,873,743.72
	E. SOCIAL			
32	Marriage Registration fees	15,000.00	-	(15,000.00)
33	Entertainment drumming and Temporary both permit fees	5,000.00	-	(5,000.00)
34	Entertainment and Drumming	5,000.00	-	(5,000.00)
35	Cinematograph licence fees	25,000.00	20,747.00	(4,253.00)
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	30,000.00	27,352.00	(2,648.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	10,000.00	42,462.00	32,462.00
40	Beggars Minstrel fees	22,000.00	-	(22,000.00)
41	Open Air preaching permit fees	10,160.00	-	(10,160.00)
42	Repair of Radio licence fees	5,000.00	2,760.20	(2,239.80)
	F. HEALTH			
43	Dislodging of septic Tank Charges	50,000.00	277,905.00	227,905.00
44	Night Soil Disposal/Depot fees	42,000.00	155,846.00	113,846.00
45	Registration of septic Tank dislodging licence fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	13,500.00	-	(13,500.00)
47	Impounding of Animals fines	-	875,900.00	875,900.00
48	Pest control and disinfectant charges	60,000.00	-	(60,000.00)
49	Birth and Death registration fees	52,000.00	47,000.00	(5,000.00)
50	Burial fees	40,000.00	-	(40,000.00)
51	Vault fees	-	250,721.00	250,721.00
52	Dispensary and Maternity fees	750,000.00	572,955.00	(177,045.00)
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	77,000.00	411,978.00	334,978.00
	G. ECONOMIC			
55	General Contractors Registration fees	250,000.00	350,000.00	100,000.00
56	Tender fees	300,000.00	345,225.00	45,225.00
57	Sand dredging fees	800,000.00	792,105.72	(7,894.28)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	-	577,346.00	577,346.00
60	Petty traders licence fees	100,000.00	155,714.46	55,714.46
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	50,000.00	-	(50,000.00)
63	Forestry and Fuel Exploitation fees	840,000.00	672,899.70	(167,100.30)
64	Falling of trees fees	300,000.00	250,000.00	(50,000.00)
65	Sawmill licence fees	180,000.00	-	(180,000.00)
66	Produce buying fees	160,000.00	145,716.00	(14,284.00)
67	Rice Mill/Cassava Grinding licence fees	50,000.00	315,742.00	265,742.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	20,000.00	15,750.00	(4,250.00)
69	Corn Grinding Mill licence	20,000.00	19,395.00	(605.00)
70	Brown Sugar Machine licence	20,000.00	-	(20,000.00)
71	Painting spraying and sign writing workshop licence fees	60,000.00	512,746.00	452,746.00
72	Photo studio licence fees	220,000.00	205,653.00	(14,347.00)
73	Welding machine licence fees	15,000.00	-	(15,000.00)
74	Electric (Radio/TV) workshop	25,000.00	-	(25,000.00)
75	Blacksmith workshop licence	10,000.00	-	(10,000.00)
76	Wood making/carpentry	14,000.00	13,755.12	(244.88)
77	Battery charges licence fees	-	-	-
78	Printing press licence fees	20,000.00	-	(20,000.00)
79	Panel beaters licence fees	20,000.00	211,725.00	191,725.00
80	Vulcanizes licence fees	10,000.00	5,892.00	(4,108.00)
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	5,000.00	31,340.17	26,340.17
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	6,000.00	5,902.13	(97.87)
85	Motor mechanics and car wash	500,000.00	445,709.00	(54,291.00)
86	Building materials licence fees	215,000.00	-	(215,000.00)
87	Surface Tank kerosene licence	700,000.00	450,331.00	(249,669.00)
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	25,000.00	352,701.00	327,701.00
90	Hair dressing barbing saloon	1,300,000.00	1,246,706.00	(53,294.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	10,000.00	-	(10,000.00)
	H. ENGR WORKS AND			
94	Workshop receipt	8,500.00	-	(8,500.00)
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	15,000.00	-	(15,000.00)
97	Sale of stores	30,000.00	-	(30,000.00)
98	Indigene Cost Fee	5,000.00	-	(5,000.00)
99	Approval of Building Plan fees	10,000.00	-	(10,000.00)
100	Customary Right of Occup.	250,000.00	210,850.00	(39,150.00)
101	Commission on transfer of Plots	250,000.00	641,720.00	391,720.00
	TOTAL	<u>26,310,160.00</u>	<u>26,112,250.13</u>	<u>(197,909.87)</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	4,600,000.00	4,510,700.00	(89,300.00)
2	Motor Park	4,000,000.00	3,972,940.00	(27,060.00)
3	Shops and Shopping Centers	1,420,000.00	1,220,000.00	(200,000.00)
4	Cattle Market	2,500,000.00	2,416,130.00	(83,870.00)
5	Abattoir/Slaughter House	2,800,000.00	2,737,500.00	(62,500.00)
6	Proceeds from sale of Con	2,800,000.00	-	(2,800,000.00)
7	Transportation services Earnings	3,500,000.00	3,455,116.00	(44,884.00)
8	Earnings from industrial	4,211,060.00	4,101,219.00	(109,841.00)
9	Earning from other commercial undertaking	4,000,000.00	7,309,015.50	3,309,015.50
	TOTAL	<u>29,831,060.00</u>	<u>29,722,620.50</u>	<u>(108,439.50)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	10,415,403.00	8,410,211.00	(2,005,192.00)
2	Rent on Local Government Building	9,415,403.00	9,345,900.00	(69,503.00)
3	Rent on other Local Government landed property	8,415,403.00	12,228,259.11	3,812,856.11
	TOTAL	<u>28,246,209.00</u>	<u>29,984,370.11</u>	<u>1,738,161.11</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	2,000,000.00	-	(2,000,000.00)
2	Interest: Loans to (her Local Government)	2,069,900.00	-	(2,069,900.00)
3	Interest: Loans to Parastatals and Limited Liability	2,580,000.00	-	(2,580,000.00)
4	Loan from other Local Govt. Dividend	1,150,100.00	-	(1,150,100.00)
5	Interest on Staff Housing and other loans	3,167,595.53	-	(3,167,595.53)
	TOTAL	<u>10,967,595.53</u>	-	<u>(10,967,595.53)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	24,193,280.47	-	(24,193,280.47)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>24,193,280.47</u>	-	<u>(24,193,280.47)</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	4,943,126.00	4,872,340.00	(70,786.00)
2	Recovery of Losses and Over Payment	5,943,126.00	4,872,300.00	(1,115,826.00)
3	Payments in Lieu of Sign	4,943,126.00	4,872,900.00	(70,226.00)
4	Unclaimed Deposits	4,943,126.00	4,792,314.00	(150,812.00)
5	Tractor hiring	-	2,806,231.19	2,806,231.19
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges Miscellaneous	-	-	-
	TOTAL	<u>20,772,504.00</u>	<u>22,171,085.19</u>	<u>1,398,581.19</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1009 – STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	2,161,387,483.00	1,524,585,001.02	(636,802,481.98)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	440,492,551.00	430,284,469.73	(10,208,081.27)
4	Excess Crude Oil Account	482,298,413.00	42,760,859.84	(439,537,553.16)
5	SURE-P	-	-	-
6	Non-Oil Excess	-	24,639,668.96	24,639,668.96
7	NNPC Refund	-	-	-
8	Exchange Gain	-	122,384,192.15	122,384,192.15
	TOTAL	<u>3,102,178,447.00</u>	<u>2,144,654,191.70</u>	<u>(957,524,255.30)</u>

FUNE LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	105,356,720.12	58,792,150.35	46,564,569.77
	Overhead	13,999,998.38	8,346,516.00	5,653,482.38
2002	Office of the Secretary			
	Personnel Cost	83,880,950.15	37,346,550.71	46,534,399.44
	Overhead	-	4,279,162.55	(4,279,162.55)
2003	The Council			
	Personnel Cost	87,346,720.55	41,262,820.82	46,083,899.73
	Overhead	-	5,705,382.00	(5,705,382.00)
2004	Personnel Management			
	Personnel Cost	48,722,560.13	45,972,415.00	2,750,145.13
	Overhead	15,375,000.00	4,878,217.80	10,496,782.20
2005	Treasury			
	Personnel Cost	67,894,290.11	65,789,341.16	2,104,948.95
	Overhead	14,735,000.00	6,230,155.17	8,504,844.83
2006	Education			
	Personnel Cost	-	-	-
	Overhead	4,270,150.00	3,971,288.16	298,861.84
2007	Primary Health Care			
	Personnel Cost	138,761,327.77	126,854,300.26	11,907,027.51
	Overhead	24,175,300.00	5,700,000.00	18,475,300.00
2008	General Agric			
	Personnel Cost	102,401,377.22	87,462,199.05	14,939,178.17
	Overhead	17,209,000.00	4,170,000.00	13,039,000.00
2009	Works			
	Personnel Cost	100,252,799.45	72,445,560.56	27,807,238.89
	Overhead	30,235,551.62	7,846,371.70	22,389,179.92
2010	Traditional Council			
	Personnel Cost	120,355,780.50	42,277,350.12	78,078,430.38
	Overhead	-	5,872,906.62	(5,872,906.62)
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>974,972,526.00</u>	<u>635,202,688.03</u>	<u>339,769,837.97</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	105,356,720.12	58,792,150.35	46,564,569.77
2	Travel and Transport	3,000,000.00	2,072,500.11	927,499.89
3	Utility Services	400,000.00	390,110.10	9,889.90
4	Telephone and Postal Services	250,000.00	-	250,000.00
5	Stationery and Printing	2,345,000.00	2,237,400.00	107,600.00
6	Maintenance of Office Furniture and Equipment	2,210,000.00	2,101,374.00	108,626.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	850,000.00	-	850,000.00
8	Consultancy Services and special committees	400,000.00	-	400,000.00
9	Grant and Contribution	90,000.00	-	90,000.00
10	Training Staff Development and Welfare	935,100.00	121,750.00	813,350.00
11	Entertainment and Hospitality	1,869,898.38	900,000.00	969,898.38
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000.00
13	Provision and Service Materials	650,000.00	523,381.79	126,618.21
	TOTAL	<u>119,356,718.50</u>	<u>67,138,666.35</u>	<u>52,218,052.15</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	83,880,950.15	37,346,550.71	46,534,399.44
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	1,346,780.00	(1,346,780.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	1,566,219.11	(1,566,219.11)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	727,946.19	(727,946.19)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	638,217.25	(638,217.25)
	TOTAL	<u>83,880,950.15</u>	<u>41,625,713.26</u>	<u>42,255,236.89</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	87,346,720.55	41,262,820.82	46,083,899.73
2	Travel and Transport	-	1,742,920.15	(1,742,920.15)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	1,374,890.12	(1,374,890.12)
6	Maintenance of Office Furniture and Equipment	-	1,265,720.70	(1,265,720.70)
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	-	1,321,851.03	(1,321,851.03)
	TOTAL	<u>87,346,720.55</u>	<u>46,968,202.82</u>	<u>40,378,517.73</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	48,722,560.13	45,972,415.00	2,750,145.13
2	Travel and Transport	5,000,000.00	315,512.65	4,684,487.35
3	Utility Services	300,000.00	212,756.66	87,243.34
4	Telephone and Postal Services	1,700,000.00	902,624.05	797,375.95
5	Stationery and Printing	2,000,000.00	200,000.00	1,800,000.00
6	Maintenance of Office Furniture and Equipment	1,250,000.00	825,372.55	424,627.45
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	800,000.00	740,897.78	59,102.22
8	Consultancy Services and special committees	340,000.00	-	340,000.00
9	Grants, Contributions and Subventions	150,000.00	100,000.00	50,000.00
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	2,165,000.00	870,502.00	1,294,498.00
12	Miscellaneous Expenses	835,000.00	710,552.11	124,447.89
13	Provision and Service Materials	835,000.00	-	835,000.00
	TOTAL	<u>64,097,560.13</u>	<u>50,850,632.80</u>	<u>13,246,927.33</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	67,894,290.11	65,789,341.16	2,104,948.95
2	Travel and Transport	3,452,450.00	427,890.70	3,024,559.30
3	Utility Services	250,000.00	-	250,000.00
4	Telephone and Postal Services	40,000.00	-	40,000.00
5	Stationery and Printing	3,930,450.00	211,704.84	3,718,745.16
6	Maintenance of Office Furniture and Equipment	1,500,000.00	1,266,842.12	233,157.88
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,757,100.00	3,256,150.50	500,949.50
8	Consultancy Services and special committees	400,000.00	-	400,000.00
9	Grants, Contributions and Subventions	150,000.00	-	150,000.00
10	Training Staff Development and Welfare	105,000.00	92,346.90	12,653.10
11	Entertainment and Hospitality	750,000.00	672,905.11	77,094.89
12	Miscellaneous Expenses	50,000.00	32,215.00	17,785.00
13	Provision and Service Materials	350,000.00	270,100.00	79,900.00
	TOTAL	<u>82,629,290.11</u>	<u>72,019,496.33</u>	<u>10,609,793.78</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	350,000.00	750,352.14	(400,352.14)
3	Utility Services	100,000.00	92,346.38	7,653.62
4	Telephone and Postal Services	50,000.00	47,900.00	2,100.00
5	Stationery and Printing	310,000.00	511,576.85	(201,576.85)
6	Maintenance of Office Furniture and Equipment	910,101.00	825,133.16	84,967.84
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	420,020.00	412,726.50	7,393.50
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	850,000.00	562,912.13	287,087.87
11	Entertainment and Hospitality	320,000.00	310,372.00	9,628.00
12	Miscellaneous Expenses	280,000.00	105,255.00	174,745.00
13	Provision and Service Materials	679,929.00	352,714.00	327,215.00
	TOTAL	<u>4,270,150.00</u>	<u>3,971,288.16</u>	<u>298,861.84</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	138,761,327.77	126,854,300.26	11,907,027.51
2	Travel and Transport	3,250,000.00	1,120,746.17	2,129,253.83
3	Utility Services	3,936,150.00	-	3,936,150.00
4	Telephone and Postal Services	2,738,100.00	-	2,738,100.00
5	Stationery and Printing	2,100,000.00	536,908.05	1,563,091.95
6	Maintenance of Office Furniture and Equipment	3,894,300.00	1,532,377.12	2,361,922.88
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,738,560.00	1,346,709.50	1,391,850.50
8	Consultancy Services and special committees	1,377,110.00	-	1,377,110.00
9	Grants, Contributions and Subventions	850,000.00	-	850,000.00
10	Training Staff Development and Welfare	1,500,000.00	536,742.01	963,257.99
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	733,125.02	-	733,125.02
13	Provision and Service Materials	1,057,954.98	626,517.15	431,437.83
	TOTAL	<u>162,936,627.77</u>	<u>132,554,300.26</u>	<u>30,382,327.51</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	102,401,377.22	87,462,199.05	14,939,178.17
2	Travel and Transport	4,800,000.00	1,237,437.50	3,562,562.50
3	Utility Services	1,500,000.00	-	1,500,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	200,000.00	185,922.00	14,078.00
6	Maintenance of Office Furniture and Equipment	3,850,000.00	1,237,516.72	2,612,483.28
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,859,000.00	438,043.87	3,420,956.13
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	200,000.00	160,733.80	39,266.20
12	Miscellaneous Expenses	300,000.00	-	300,000.00
13	Provision and Service Materials	2,000,000.00	910,346.11	1,089,653.89
	TOTAL	119,610,377.22	91,632,199.05	27,978,178.17

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	100,252,799.45	72,445,560.56	27,807,238.89
2	Travel and Transport	5,390,901.62	1,572,805.16	3,818,096.46
3	Utility Services	2,330,000.00	202,645.87	2,127,354.13
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	200,000.00	-	200,000.00
6	Maintenance of Office Furniture and Equipment	400,000.00	311,244.00	88,756.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	8,050,000.00	4,325,112.50	3,724,887.50
8	Consultancy Services and special committees	7,682,150.00	-	7,682,150.00
9	Grants, Contributions and Subventions	1,200,000.00	-	1,200,000.00
10	Training Staff Development and Welfare	-	420,346.00	(420,346.00)
11	Entertainment and Hospitality	450,000.00	392,872.17	57,127.83
12	Miscellaneous Expenses	3,890,400.00	-	3,890,400.00
13	Provision and Service Materials	642,100.00	621,346.00	20,754.00
	TOTAL	<u>130,488,351.07</u>	<u>80,291,932.26</u>	<u>50,196,418.81</u>

FUNE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	120,355,780.50	42,277,350.12	78,078,430.38
2	Travel and Transport	-	781,905.37	(781,905.37)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	609,428.52	(609,428.52)
6	Maintenance of Office Furniture and Equipment	-	2,135,946.11	(2,135,946.11)
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	-	1,372,880.50	(1,372,880.50)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	972,746.12	(972,746.12)
	TOTAL	<u>120,355,780.50</u>	<u>48,150,256.74</u>	<u>72,205,523.76</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Miscellaneous Expenses	-	-	-
	TOTAL	-	-	-

FUNE LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	110,500,000.00	31,203,546.56	79,296,453.44
4002	Livestock Development	23,000,000.00	20,341,788.00	2,658,212.00
4003	Forestry Development	40,000,000.00	37,891,746.00	2,108,254.00
4004	Fisheries	2,000,000.00	1,972,982.00	27,018.00
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	204,000,000.00	62,317,188.00	141,682,812.00
4007	Commerce/Finance & Supply	134,558,823.00	31,829,550.00	102,729,273.00
4008	Transportation Roads/Bridges	200,210,000.00	17,346,130.00	182,863,870.00
	TOTAL ECONOMIC SECTOR	<u>714,268,823.00</u>	<u>202,902,927.56</u>	<u>511,365,895.44</u>
	SOCIAL SECTOR			
5001	Education Development	276,555,679.00	84,707,395.66	191,848,283.34
5002	Health and Services	175,374,885.00	72,371,908.00	103,002,977.00
5003	Information	16,500,000.00	14,922,150.00	1,577,850.00
5004	Social Development & Culture	31,617,646.00	31,261,946.52	355,699.48
5005	Fire Service	10,000,000.00	7,378,950.32	2,621,049.68
	TOTAL SOCIAL SECTOR	<u>510,048,210.00</u>	<u>210,642,350.50</u>	<u>299,405,859.50</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	206,901,619.00	145,723,072.11	61,178,546.89
6002	Environmental Sewage & Drainage	78,870,000.00	72,613,357.91	6,256,642.09
6003	Town & Community Planning	10,000,000.00	7,359,750.00	2,640,250.00
6004	Community Development	271,046,565.00	99,055,930.00	171,990,635.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>566,818,184.00</u>	<u>324,752,110.02</u>	<u>242,066,073.98</u>
	ADMIN SECTOR			
7001	General Admin office	518,047,738.00	185,441,399.37	332,606,338.63
7002	Staff Housing	58,000,000.00	53,942,790.00	4,057,210.00
7003	Workshops	7,000,000.00	6,714,940.00	285,060.00
	TOTAL ADMIN SECTOR	<u>583,047,738.00</u>	<u>246,099,129.37</u>	<u>353,415,294.63</u>
8001	Loan Repayment	16,466,686.00	-	16,466,686.00
	GRAND TOTAL	<u>2,374,182,955.00</u>	<u>984,396,517.45</u>	<u>1,389,786,437.55</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Maintenance of Tractor and Implement	13,520,000.00	3,755,780.13	9,764,219.87
2	Purchase of Agro-Chemical and Equipment	15,000,000.00	6,266,359.50	8,733,640.50
3	Purchase of OX Plough	27,345,000.00	8,724,350.00	18,620,650.00
4	Animal Traction	16,235,100.00	7,881,306.16	8,353,793.84
5	Purchase of Tractors	38,399,900.00	4,575,750.77	33,824,149.23
	TOTAL	<u>110,500,000.00</u>	<u>31,203,546.56</u>	<u>79,296,453.44</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Veterinary Drugs	6,220,000.00	5,782,350.00	437,650.00
2	Construction of Veterinary Clinics at various location	16,780,000.00	14,559,438.00	2,220,562.00
	TOTAL	<u>23,000,000.00</u>	<u>20,341,788.00</u>	<u>2,658,212.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tree Planting & Maintenance	11,620,449.50	10,852,702.11	767,747.39
2	Establishment of Grazing preserve	28,379,550.50	27,039,043.89	1,340,506.61
	TOTAL	<u>40,000,000.00</u>	<u>37,891,746.00</u>	<u>2,108,254.00</u>

FUNE LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Fishery Development	2,000,000.00	1,972,982.00	27,018.00
	TOTAL	<u>2,000,000.00</u>	<u>1,972,982.00</u>	<u>27,018.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Manufacturing Unit Crafting development	-	-	-
	TOTAL	-	-	-

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Electrification of (5) Villages	88,727,141.00	20,919,246.20	67,807,894.80
2	Installation of 3km Street Light	47,580,150.00	7,242,633.55	40,337,516.45
3	Repair of Poles within the Local Government	35,346,000.00	15,783,120.12	19,562,879.88
4	Purchase of Transformer to Borehole.	32,346,709.00	18,372,188.13	13,974,520.87
	TOTAL	<u>204,000,000.00</u>	<u>62,317,188.00</u>	<u>141,682,812.00</u>

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HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Shopping Complex at various location	83,584,403.00	6,669,782.72	76,914,620.28
2	Construction of New Markets Stall at various town.	15,000,000.00	4,282,089.17	10,717,910.83
3	FAAC	254,300.00	-	254,300.00
4	Purchase of Computers	7,220,120.00	6,572,300.00	647,820.00
5	Repair of Mass Transit Buses	3,500,000.00	1,978,758.11	1,521,241.89
6	Purchase of Keke-Napep Tricycles	-	-	-
7	Purchase of New Mass Transit Buses	25,000,000.00	12,326,620.00	12,673,380.00
	TOTAL	<u>134,558,823.00</u>	<u>31,829,550.00</u>	<u>102,729,273.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Culvert and Bridge at Damagum	27,441,516.00	-	27,441,516.00
2	Bridge linking Ngelzarma Shop	42,233,155.00	7,714,650.29	34,518,504.71
3	Purchase of Head Frame	59,872,100.00	5,273,650.71	54,598,449.29
4	Maintenance of existing Roads.	38,340,190.00	-	38,340,190.00
5	Township Road	32,323,039.00	4,357,829.00	27,965,210.00
	TOTAL	<u>200,210,000.00</u>	<u>17,346,130.00</u>	<u>182,863,870.00</u>

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HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Classrooms with Store within the Local Govt. and purchase of Furniture	99,231,380.00	53,560,563.00	45,670,817.00
2	Contribution to State University	47,370,210.00	-	47,370,210.00
3	Purchase of Motor	69,616,979.00	19,746,345.50	49,870,633.50
4	Purchase of Instructional working materials	60,337,110.00	11,400,487.16	48,936,622.84
	TOTAL	<u>276,555,679.00</u>	<u>84,707,395.66</u>	<u>191,848,283.34</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Male and Female ward at Mashio Dispensary	20,704,683.00	-	20,704,683.00
2	Construction/Renovation of Dispensaries at various location	4,950,000.00	3,721,500.00	1,228,500.00
3	Purchase of Ambulance to Damagum	6,230,000.00	5,327,801.00	902,199.00
4	Construction of MCH with Staff Quarters at various location	67,903,828.00	55,220,133.00	12,683,695.00
5	Medical Assistance	15,000,000.00	8,102,474.00	6,897,526.00
6	Contribution to YIC	43,365,104.00	-	43,365,104.00
7	Construction of Zonal Primary Health Care Office at Damagum	17,221,270.00	-	17,221,270.00
	TOTAL	<u>175,374,885.00</u>	<u>72,371,908.00</u>	<u>103,002,977.00</u>

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HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Public Address System and Information Van	11,153,220.00	10,342,300.00	810,920.00
2	Purchase of ICT equipment	5,346,780.00	4,579,850.00	766,930.00
TOTAL		<u>16,500,000.00</u>	<u>14,922,150.00</u>	<u>1,577,850.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Youth Empowerment	10,700,000.00	10,621,341.00	78,659.00
2	Cottage Industries	3,264,500.00	6,288,435.52	(3,023,935.52)
3	Construction of Computer Centre at Damagum	-	-	-
4	Construction of Auditorium/Town Hall	14,677,786.00	14,352,170.00	325,616.00
5	MORA and YMIC	2,975,360.00	-	2,975,360.00
TOTAL		<u>31,617,646.00</u>	<u>31,261,946.52</u>	<u>355,699.48</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire Fighting Equipment	10,000,000.00	7,378,950.32	2,621,050.68
TOTAL		<u>10,000,000.00</u>	<u>7,378,950.32</u>	<u>2,621,050.68</u>

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HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to Water Corporation	4,791,300.00	-	4,791,300.00
2	Purchase of Water Accessories	10,200,000.00	9,376,850.00	823,150.00
3	Purchase of Water Tanker	10,761,000.00	-	10,761,000.00
4	Drilling of Boreholes at various location	41,109,319.00	40,002,113.00	1,107,206.00
5	Drilling/Sinking of Cement Wells	60,740,000.00	59,561,117.11	1,178,882.89
6	Reconstruction and Fencing of Overhead Tanks and Generator Rooms within the L.G.A	37,300,000.00	36,782,992.00	517,008.00
7	Construction of Earth Dam at various location	42,000,000.00	-	42,000,000.00
TOTAL		<u>206,901,619.00</u>	<u>145,723,072.11</u>	<u>61,178,546.89</u>

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to Local Government Sanitation Committee	33,087,300.00	27,240,507.91	5,846,792.09
2	Construction of Drainage at various location.	45,782,700.00	45,372,850.00	409,850.00
TOTAL		<u>78,870,000.00</u>	<u>72,613,357.91</u>	<u>6,256,642.09</u>

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HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Land Compensation and Purchase of Survey Equipment	10,000,000.00	7,359,750.00	2,640,250.00
TOTAL		<u>10,000,000.00</u>	<u>7,359,750.00</u>	<u>2,640,250.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Joint Projects	119,276,157.00	-	119,276,157.00
2	Contribution to MDG and IFAD	22,770,120.00	21,972,809.00	797,311.00
3	Fencing of Graveyards at various location	78,340,000.00	31,342,771.00	46,997,229.00
4	Contribution to Vulnerable Groups	50,660,288.00	45,740,350.00	4,919,938.00
TOTAL		<u>271,046,565.00</u>	<u>99,055,930.00</u>	<u>171,990,635.00</u>

HEAD 6005: AREA WARD DEVELOPMENT

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

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HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of District Head Palace	150,000,000.00	80,551,756.43	69,448,243.57
2	Construction of (10) Block and one Bedrooms and Pallor at Damagum	37,241,180.60	36,142,920.79	1,098,259.81
3	Purchase of 2 Hilux	18,277,000.00	-	18,277,000.00
4	Purchase of 1 Council Bus	42,000,000.00	-	42,000,000.00
5	Purchase of (6) 406 Vehicle to HOD	18,529,557.40	-	18,529,557.40
6	Contribution to LGSC for Training Fund	53,000,000.00	-	53,000,000.00
7	1% Administration Charge	24,000,000.00	-	24,000,000.00
8	Furnishing of Government	175,000,000.00	68,746,722.15	106,253,277.85
TOTAL		<u>518,047,738.00</u>	<u>185,441,399.37</u>	<u>332,606,338.63</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of Staff Quarters	58,000,000.00	53,942,790.00	4,057,210.64
TOTAL		<u>58,000,000.00</u>	<u>53,942,790.00</u>	<u>4,057,210.64</u>

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HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Training and Workshop	2,000,000.00	1,989,950.17	10,049.83
2	Purchase of Computers with accessories	5,000,000.00	4,724,989.83	275,010.17
TOTAL		<u>7,000,000.00</u>	<u>6,714,940.00</u>	<u>285,060.00</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Repayment of Loan	16,466,686.00	-	16,466,686.00
TOTAL		<u>16,466,686.00</u>	-	<u>16,466,686.00</u>