

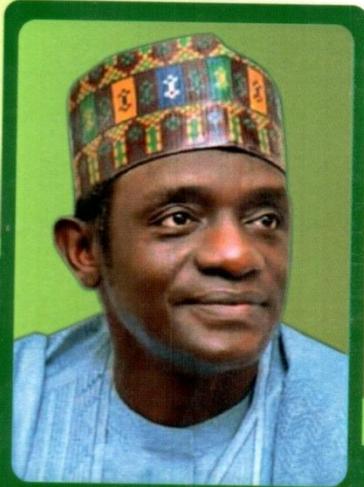


FIKA

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. ADAMU USMAN BAZAM
CHAIRMAN
FIKA LOCAL GOVERNMENT

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

Statement of Accounting Policies

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

Yobe State Financial Memorandum specifies the basic content of the financial statements however, the FAAC in 2004 recommended a framework for the standardization of Account Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Statement No.1: Responsibility for the Financial Statements

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

The provisions provides that, Treasurer of the Local Government Council is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public and Private Agencies with interest in the Financial Resources of the Local Government Council. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

JAFARU MOH'D KUKUWA

Treasurer

9/01/2020

Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2018.

JAFARU MOH'D KUKUWA

Treasurer

Fika Local Government

Date:

9/01/2020

Chairman

Fika Local Government

Date:

09/01/2020

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

Basis of Opinion

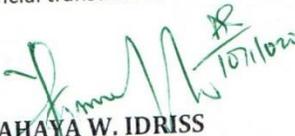
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

In compliance to the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No.6 of 2000). Observations and opinion on the accounts were raised in compliance to the generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). The audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for acquisition of Assets and Services. The basic audit test for material evidence was systematically planned to give reasonable assurance that, the financial statements are free from material misrepresentation.

Opinion

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

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents a fair view of the financial transactions of the Local Government for the year ended 31st December, 2018.


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

FIKA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018

	INCOME	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	Internal Generated Revenue	143,216,975.22	142,938,101.50	278,873.72
	Federation Account (Note I)	1,700,150,061.22	2,059,309,222.79	(359,159,161.57)
	Total Income	1,843,367,036.44	2,202,247,324.29	(358,880,287.85)
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,146,770.64	(4,146,770.64)
2	Contribution to Pension	-	238,247,340.20	(238,247,340.20)
3	Contribution to YSUBEB	-	429,772,012.27	(429,772,012.27)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,647.08	(2,117,647.08)
7	Contribution to PHCMB	-	146,991,667.54	(146,991,667.54)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Border Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to Water Cooperation	-	3,444,000.00	(3,444,000.00)
14	Miscellaneous	-	9,863,999.88	(9,863,999.88)
	Total	-	884,097,555.13	(884,097,555.13)
	RECURRENT EXPENDITURE			
	Personnel Cost	646,596,470.52	483,612,744.35	162,983,726.17
	Over Head	120,000,000.00	60,000,000.00	60,000,000.00
	Total	766,596,470.52	543,612,744.35	222,983,726.17
	Special Imprest Advances		30,563,265.71	
	Transfer to C.D. Fund Account		743,973,759.10	
	CAPITAL EXPENDITURE			
	Economic Sector	150,000,000.00	193,807,446.95	(43,807,446.95)
	Social Sector	153,421,013.00	205,346,850.12	(51,925,837.12)
	Area Development Sector	139,000,000.00	175,452,716.50	(36,452,716.50)
	Administrator Sector	154,056,243.00	168,488,170.25	(14,431,927.25)
	Payment of Loans & Interest	5,000,000.00	-	(5,000,000.00)
	Total	601,477,256.00	743,095,183.82	(141,617,927.82)

Budget Deficit/Surplus - ₦878,575.28

Opening Balance as at 1st/1/ 2018 Cash
Bank ₦9,259.50

Closing Balance as at 31st/12/2018 Cash
Bank ₦887,834.78

Represented by:

Key Stone 118,633.28

Unity Bank 769,201.50

Total ₦887,834.78

FIKA LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	5,700,000.00	-	(5,700,000.00)
1002	Rate	15,340,000.00	15,105,366.11	(234,633.89)
1003	Local Licence Fines	30,000,000.00	33,562,706.19	3,562,706.19
1004	Earning from Undertaking	50,200,000.00	68,967,466.90	18,767,466.90
1005	Rent on Local Government Property	14,000,000.00	13,952,755.10	(47,244.90)
1006	Interest Payment Dividend	18,300,100.00	-	(18,300,100.00)
1007	Grants	1,876,875.20	2,597,630.00	720,754.80
1008	Miscellaneous	7,800,000.00	8,752,177.20	952,177.20
	TOTAL INT. GEN. REVENUE	143,216,975.20	142,938,101.50	(278,873.70)
1009	Federation Accounts	1,700,150,061.22	2,059,309,222.79	359,159,161.57
	GRAND TOTAL	1,843,367,036.42	2,202,247,324.29	358,880,287.87

FIKA LOCAL GOVERNMENT

SCHEDULE OF MONTHLY REVENUE 2018

S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE OIL	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		N	N	N	N	N	N	N
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 LND Dividend.

FIKA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	1,700,000.00	-	(1,700,000.00)
3	Development Tax or Levy	500,000.00	-	(500,000.00)
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	500,000.00	-	(500,000.00)
6	Arrears : Cattle Tax (Where Applicable)	2,000,000.00	-	(2,000,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	1,000,000.00	-	(1,000,000.00)
	TOTAL	5,700,000.00	-	(5,700,000.00)

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	5,000,000.00	4,543,026.11	456,973.89
2	Penalty for Tenement Rate	2,780,000.00	-	2,780,000.00
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	7,560,000.00	10,562,340.00	3,002,340.00
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	15,340,000.00	15,105,366.11	(234,633.89)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library Book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	1,780,400.00	773,868.19	(1,006,531.81)
4	Canoe licence fees	1,500,000.00	-	(1,500,000.00)
5	Dog licence fees	-	-	-
6	Cart Track licence fees	710,000.00	-	(710,000.00)
7	Motor Cycle licence fees	1,000,000.00	-	(1,000,000.00)
8	Hawker's permit fees	2,270,300.00	1,732,340.00	(537,960.00)
9	Bus/Commercial Vehicle/Tax permit fees	2,350,000.00	840,622.00	(1,509,378.00)
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	20,000.00	-	(20,000.00)
15	Squatters/Hawkers permit fees	340,700.00	1,582,750.00	1,242,050.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,300,000.00	1,266,829.00	(33,171.00)
19	Abattoir fees	921,500.00	1,340,605.00	419,105.00
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	370,000.00	-	(370,000.00)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	460,000.00	1,462,870.00	1,002,870.00
25	Dried fish/dried Meat licence	-	-	-
26	Cold room licence fees	-	-	-
27	Butchers licence fees	1,560,000.00	1,232,170.00	(327,830.00)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₪	₪	₪
	D. SECURITY			
28	Auctioneer licence fees	1,550,000.00	1,233,500.00	(316,500.00)
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	30,000.00	-	(30,000.00)
	E. SOCIAL			
32	Marriage registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	5,000.00	-	(5,000.00)
34	Entertainment and Drumming	10,000.00	-	
35	Cinematograph licence fees	310,000.00	305,115.00	(4,885.00)
36	Naming of Street registration fees	-	-	-
37	Mobile sales promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	450,000.00	310,346.00	(139,654.00)
40	Beggars minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	330,000.00	312,890.00	(17,110.00)
	F. HEALTH			
43	Dislodging of septic tank charges	-	780,000.00	780,000.00
44	Night soil disposal/depot fees	-	623,710.00	623,710.00
45	Registration of septic tank dislodging licence fees	-	374,467.00	374,467.00
46	Registration of Night soil contractors	450,000.00	724,680.00	274,680.00
47	Impounding of Animals fines	1,340,000.00	1,101,350.00	(238,650.00)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	550,000.00	1,342,000.00	792,000.00
53	Laboratory test fees	-	-	
54	Earning from Environmental Sanitation	800,000.00	709,890.00	(90,110.00)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	G. ECONOMIC			
55	General contractors registration fees	1,200,000.00	925,380.00	(274,620.00)
56	Tender fees	550,000.00	463,288.00	(86,712.00)
57	Sand dredging fees	-	-	-
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	320,000.00	847,892.00	527,892.00
60	Petty traders licence fees	110,900.00	-	-
61	Sand, Granile, Iron rod sellers licence fees	-	-	-
62	Pit sawing licence fees	50,000.00	-	(50,000.00)
63	Forestry and Fuel exploitation fees	355,000.00	310,000.00	(45,000.00)
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	810,200.00	752,377.00	(57,823.00)
67	Rice Mill/Cassava grinding licence fees	-	-	-
68	Ingredient grinding mill lice fees	-	-	-
69	Corn grinding mill licence fees	-	-	-
70	Brown sugar machine licence fees	-	-	-
71	Painting spraying and sign writing workshop licence fees	750,133.00	672,955.00	(77,178.00)
72	Photo studio licence fees	348,000.00	314,900.00	(33,100.00)
73	Welding machine licence fees	713,000.00	710,133.00	(2,867.00)
74	Electric (Radio/TV) workshop	819,366.00	822,717.00	3,351.00
75	Blacksmith workshop licence fees	-	510,000.00	(510,000.00)
76	Wood making/carpentry licence fees	-	492,630.00	(492,630.00)
77	Battery charges licence fees	60,000.00	55,370.00	(4,630.00)
78	Printing press licence fees	150,000.00	100,000.00	(50,000.00)
79	Panel beaters licence fees	200,000.00	150,340.00	(49,660.00)
80	Vulcanizes licence fees	-	-	-
81	Vehicle spare parts licence fees	-	-	-
82	Clock/Watch repairs licence fees	30,000.00	362,712.00	332,712.00
83	Cloth dyers licence fees	-	1,400,000.00	1,400,000.00
84	Registration of laundries and dry licence fees	-	-	-
85	Motor mechanics licence fees	450,000.00	782,340.00	332,340.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
86	Building materials licence fees	-	357,000.00	357,000.00
87	Surface tank kerosene licence fees	15,000.00	-	(15,000.00)
88	Photostat typing institute licence fees	950,000.00	878,950.00	(71,050.00)
89	Block making machine fees	-	-	-
90	Hair dressing barbing saloon licence fees	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon licence fees	-	-	-
93	Advertisement rate licence fees	66,000.00	50,000.00	(16,000.00)
	H. ENGR WORKS			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	630,000.00	2,270,820.00	1,640,820.00
96	Hire Charges	-	-	-
97	Sale of Store	164,401.00	572,900.00	408,499.00
98	Survey fees	-	-	-
99	Approval of Building Plan fees	500,000.00	1,710,000.00	1,210,000.00
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plats	350,100.00	-	(350,160.00)
	TOTAL	30,000,000.00	33,562,706.19	3,562,706.19

HEAD 1004 – EARNING FROM COMMERCIAL UNDERTAKING

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	6,330,466.00	7,892,350.13	1,561,884.13
2	Motor Park	2,879,336.11	3,640,115.10	760,778.99
3	Shops and Shopping Centers	4,562,370.33	5,962,810.22	1,400,439.89
4	Cattle market	2,892,786.35	3,781,940.00	889,153.65
5	Abattoir/Slaughter house	430,000.00	6,351,800.00	5,921,800.00
6	Proceeds from sale of Con	200,000.00	-	(200,000.00)
7	Transportation services earnings	17,850,000.00	19,372,134.00	1,522,134.00
8	Earning from industrial	-	-	-
9	Earning from other commercial undertaking	15,055,041.21	21,966,317.45	6,911,276.24
	TOTAL	50,200,000.00	68,967,466.90	18,767,466.90

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	2,917,850.00	3,460,139.00	542,289.00
2	Rent on Local Government Building	4,300,000.00	4,211,630.00	(88,370.00)
3	Rent on other Local Government landed property	6,782,150.00	6,280,986.10	(501,163.90)
	TOTAL	14,000,000.00	13,952,755.10	(47,244.90)

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	2,350,000.00	-	(2,350,000.00)
2	Interest: Loans (other Local Government)	3,155,817.00	-	(3,155,817.00)
3	Interest: Loans to Parastatals and limited liability	-	-	-
4	Loan from other Local Government Dividend	12,794,283.00	-	(12,794,283.00)
5	Interest on Staff Housing and other loans	1,450,000.00	-	(1,450,000.00)
	TOTAL	19,750,100.00	-	(19,750,100.00)

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	1,876,875.20	2,597,630.00	720,754.80
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	1,876,875.20	2,597,630.00	720,754.80

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary hearse and cemetery	2,458,200.00	2,179,287.20	(278,912.80)
2	Recovery of Losses and Over payment	-	-	-
3	Payments in Lieu of sign	-	-	-
4	Unclaimed deposits	5,341,800.00	6,572,890.00	1,231,090.00
5	Tractor hiring	-	-	-
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	-	-	-
	TOTAL	7,800,000.00	8,752,177.20	952,177.20

HEAD 1009 – STATUTORY ALLOCATION**(Note I)**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,283,919,452.21	1,644,482,030.38	360,562,578.17
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	347,953,887.46	353,383,371.25	5,429,483.79
4	Excess crude Oil Account	49,276,721.55	2,820,105.58	46,456,615.97
5	Exchange Gain	-	5,077,417.56	5,077,417.56
6	Excess Bank Charges	-	3,980,297.69	3,980,297.69
7	Share of Excess PPT	-	17,244,191.15	17,244,191.15
8	Exchange difference	-	32,321,809.18	32,321,809.18
	TOTAL	1,700,150,061.22	2,059,309,222.79	359,159,161.57

FIKA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	35,780,139.12	21,638,130.10	14,142,009.02
	Overhead	12,462,000.00	22,739,526.11	(10,277,526.11)
2002	Office of the Secretary			
	Personnel Cost	52,467,993.10	37,341,890.20	15,126,102.90
	Overhead	13,720,000.00	21,938,155.00	(8,218,155.00)
2003	The Council			
	Personnel Cost	53,277,225.15	52,112,300.60	1,164,924.55
	Overhead	14,277,970.00	22,532,946.00	(8,254,976.00)
2004	Personnel Management			
	Personnel Cost	67,834,890.00	33,857,200.00	33,977,690.00
	Overhead	11,502,630.00	23,655,367.00	(12,152,737.00)
2005	Treasury			
	Personnel Cost	89,438,630.55	65,350,219.33	24,088,411.22
	Overhead	14,352,000.00	23,548,677.44	(9,196,677.44)
2006	Education			
	Personnel Cost	12,546,700.00	-	12,546,700.00
	Overhead	9,725,100.00	-	9,725,100.00
2007	Primary Health Care			
	Personnel Cost	73,377,421.87	70,450,117.00	2,927,304.87
	Overhead	13,700,000.00	24,678,359.00	(10,978,359.00)
2008	General Agric			
	Personnel Cost	100,357,250.98	67,922,546.95	32,434,704.03
	Overhead	14,270,300.00	23,324,317.13	(9,054,017.13)
2009	Works			
	Personnel Cost	130,891,400.50	105,230,000.00	25,661,400.50
	Overhead	8,650,000.00	22,391,440.00	(13,741,440.00)
2010	Traditional Council			
	Personnel Cost	30,624,819.15	29,710,340.17	914,478.98
	Overhead	7,340,000.00	18,129,313.82	(10,789,313.82)
2011	Miscellaneous			
	TOTAL	766,596,470.42	686,550,845.85	80,045,624.57

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

HEAD 2001 – OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	35,780,139.12	21,638,130.10	14,142,009.02
2	Travel and Transport	2,467,300.00	3,472,890.00	(1,005,590.00)
3	Utility Services	1,000,000.00	1,780,000.00	(780,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,346,950.00	3,436,177.00	(1,089,227.00)
6	Maintenance of office Furniture and Equipment	1,800,000.00	4,620,000.00	(2,820,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	617,700.00	2,288,723.11	(1,671,023.11)
8	Consultancy services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	1,780,050.00	3,202,125.00	(1,422,075.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	450,000.00	1,200,000.00	(750,000.00)
13	Provision and Service Materials	2,000,000.00	2,739,611.00	(739,611.00)
	TOTAL	48,242,139.12	44,377,656.21	3,864,482.91

HEAD 2002 – OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	52,467,993.10	37,341,890.20	15,126,102.90
2	Travel and Transport	2,267,890.00	3,371,920.00	(1,104,030.00)
3	Utility Services	1,000,000.00	1,520,156.00	(520,156.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,420,000.00	2,590,000.00	(170,000.00)
6	Maintenance of office Furniture and Equipment	2,000,000.00	4,632,809.00	(2,632,809.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	2,560,000.00	(1,060,000.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,552,110.00	3,250,000.00	(1,697,890.00)
11	Entertainment and Hospitality	630,000.00	742,691.00	(112,691.00)
12	Miscellaneous Expenses	1,000,000.00	830,899.00	169,101.00
13	Provision and Service Materials	1,350,000.00	2,439,680.00	(1,089,680.00)
	TOTAL	66,187,993.10	59,280,045.20	6,907,947.90

HEAD 2003 – THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
1	Personnel Cost	53,277,225.15	52,112,300.60	1,164,924.55
2	Travel and Transport	2,150,000.00	3,569,352.00	(1,419,352.00)
3	Utility Services	1,000,000.00	1,500,000.00	(500,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	3,450,000.00	3,566,935.00	(116,935.00)
6	Maintenance of office Furniture and Equipment	3,000,000.00	4,892,179.00	(1,892,179.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,852,712.00	3,259,129.00	(1,406,417.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,115,258.00	2,521,639.00	(1,406,381.00)
11	Entertainment and Hospitality	710,000.00	851,530.00	(141,530.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	2,372,182.00	(1,372,182.00)
	TOTAL	67,555,195.15	74,645,246.60	(7,090,051.45)

HEAD 2004 – PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	67,834,890.00	33,857,200.00	33,977,690.00
2	Travel and Transport	1,934,220.18	4,105,600.00	(2,171,379.82)
3	Utility Services	1,000,000.00	1,782,170.00	(782,170.00)
4	Telephone and Postal Services	-	362,340.00	362,340.00
5	Stationery and Printing	1,890,400.15	3,241,918.00	(1,351,517.85)
6	Maintenance of office Furniture and Equipment	2,255,000.00	4,825,123.00	(2,570,123.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,560,000.00	3,632,130.00	(1,072,130.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	879,909.67	2,361,355.00	(1,481,445.33)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	347,900.00	1,562,631.00	(1,214,731.00)
13	Provision and Service Materials	635,200.00	1,782,100.00	(1,146,900.00)
	TOTAL	79,337,520.00	57,512,567.00	21,824,953.00

HEAD 2005 – TREASURY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	89,438,630.55	65,350,219.33	24,088,411.22
2	Travel and Transport	2,000,000.00	4,526,382.00	(2,526,382.00)
3	Utility Services	1,000,000.00	1,505,631.00	(505,631.00)
4	Telephone and Postal Services	560,000.00	1,050,330.00	(490,330.00)
5	Stationery and Printing	2,378,560.00	3,426,139.00	(1,047,579.00)
6	Maintenance of office Furniture and Equipment	2,562,613.00	4,192,837.00	(1,630,224.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,144,127.00	3,265,610.00	(1,121,483.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,316,700.00	1,770,956.44	(454,256.44)
11	Entertainment and Hospitality	1,790,000.00	2,310,792.00	(520,792.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	600,000.00	1,500,000.00	(900,000.00)
	TOTAL	103,790,630.55	88,898,896.77	14,891,733.78

HEAD 2006 – EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	12,546,700.00	-	12,546,700.00
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	1,000,000.00	-	1,000,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000.00	-	1,500,000.00
6	Maintenance of office Furniture and Equipment	792,823.89	-	792,823.89
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	735,346.11	-	735,346.11
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,346,930.00	-	1,346,930.00
11	Entertainment and Hospitality	1,000,000.00	-	1,000,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,350,000.00	-	1,350,000.00
	TOTAL	22,271,800.00	-	22,271,800.00

HEAD 2007 – MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	73,377,421.87	70,450,117.00	2,927,304.87
2	Travel and Transport	2,235,300.00	3,782,560.00	(1,547,260.00)
3	Utility Services	852,340.00	1,520,632.00	(668,292.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	2,094,589.00	(1,094,589.00)
6	Maintenance of office Furniture and Equipment	1,784,910.00	4,500,000.00	(2,715,090.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,000,000.00	3,972,567.00	(2,972,567.00)
8	Consultancy services and special committees	1,562,450.00	739,840.00	822,610.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,500,000.00	3,462,700.00	(962,700.00)
11	Entertainment and Hospitality	1,000,000.00	1,925,949.00	(925,949.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,765,000.00	2,679,522.00	(914,522.00)
	TOTAL	87,077,421.87	95,128,476.00	(8,051,054.13)

HEAD 2008 – AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	100,357,250.98	67,922,546.95	32,434,704.03
2	Travel and Transport	1,557,800.00	3,690,340.00	(2,132,540.00)
3	Utility Services	1,000,000.00	1,202,672.00	(202,672.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,200,000.00	3,462,716.00	(2,262,716.00)
6	Maintenance of office Furniture and Equipment	1,354,370.00	4,137,890.00	(2,783,520.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,247,890.00	4,340,000.00	(1,092,110.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,730,820.00	1,907,453.13	823,366.87
11	Entertainment and Hospitality	-	1,231,600.00	1,231,600.00
12	Miscellaneous Expenses	-	598,755.00	598,755.00
13	Provision and Service Materials	3,179,420.00	2,752,891.00	(252,891.00)
	TOTAL	14,270,300.00	91,246,864.08	426,529.00

HEAD 2009 – WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	130,891,400.50	105,230,000.00	25,661,400.50
2	Travel and Transport	1,342,360.13	3,421,341.00	(2,078,980.87)
3	Utility Services	300,000.00	1,372,100.00	(1,072,100.00)
4	Telephone and Postal Services	-	520,270.00	520,270.00
5	Stationery and Printing	530,500.17	2,789,742.00	(2,259,241.83)
6	Maintenance of office Furniture and Equipment	1,332,100.15	3,620,000.00	(2,287,899.85)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,657,433.95	4,321,710.00	(2,664,276.05)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,652,270.10	3,220,635.00	(1,568,364.90)
11	Entertainment and Hospitality	630,335.50	1,350,000.00	(719,664.50)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,205,000.00	1,775,642.00	(570,642.00)
	TOTAL	139,541,400.50	127,621,440.00	11,919,960.50

HEAD 2010 – TRADITIONAL COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	30,624,819.25	29,710,340.17	914,479.08
2	Travel and Transport	1,132,116.19	3,252,161.00	(2,120,044.81)
3	Utility Services	1,000,000.00	1,520,135.00	(520,135.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	780,635.20	1,572,630.00	(791,994.80)
6	Maintenance of office Furniture and Equipment	1,429,532.30	2,787,560.00	(1,358,027.70)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,000,000.00	3,250,179.00	(2,250,179.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,150,366.14	2,628,848.82	(1,478,482.68)
11	Entertainment and Hospitality	-	750,000.00	750,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	847,350.17	2,367,800.00	(1,520,449.83)
	TOTAL	37,964,819.25	47,839,653.99	(9,874,834.74)

HEAD 2011 – MISCELLANEOUS

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

FIKA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	31,500,000.00	62,327,550.00	(30,827,550.00)
4002	Livestock Development	8,000,000.00	9,426,640.00	(1,426,640.00)
4003	Forestry Development	4,000,000.00	3,230,899.00	769,101.00
4004	Fisheries	1,500,000.00	2,335,659.00	(835,659.00)
4005	Manufacturing & Craft	-	-	-
5006	Rural Electrification	28,000,000.00	32,659,000.00	(4,659,000.00)
4007	Commerce/Finance & Supply	23,000,000.00	47,850,690.00	(24,850,690.00)
4008	Transportation Roads/Bridges	54,000,000.00	35,977,008.95	18,022,991.05
	Total Economic Sector	150,000,000.00	193,807,446.95	(43,807,446.95)
	SOCIAL SECTOR			
5001	Education Development	18,000,000.00	35,972,110.00	(17,972,110.00)
5002	Health and Services	131,921,013.00	156,635,837.12	(24,714,824.12)
5003	Information	1,500,000.00	5,382,163.00	(3,882,163.00)
5004	Social Development & Culture	1,000,000.00	3,632,800.00	(2,632,800.00)
5005	Fire Service	1,000,000.00	3,723,940.00	(2,723,940.00)
	Total Social Sector	153,421,013.00	205,346,850.12	(51,925,837.12)
	AREA DEVELOPMENT SECTOR			
6001	Rural Water Supply	127,000,000.00	150,936,103.39	(23,936,103.39)
6002	Environmental sewage & Drainage	3,000,000.00	4,782,350.00	(1,782,350.00)
6003	Town & Community Planning	1,000,000.00	2,371,671.11	(1,371,671.11)
6004	Community Development	8,000,000.00	17,362,592.00	(9,362,592.00)
6005	Area/Ward Development	-	-	-
	Total Area Dev. Sector	139,000,000.00	175,452,716.50	(36,452,716.50)
	ADMIN SECTOR			
7001	General Admin Office	115,856,797.00	127,852,854.10	(11,996,057.10)
7002	Staff Housing	35,199,446.00	37,419,550.00	(2,220,104.00)
7003	Workshops	3,000,000.00	3,215,766.15	(215,766.15)
	Total Admin Sector	154,056,243.00	168,488,170.25	(14,431,927.25)
	LOAN REPAYMENT	-	-	-
8001	Repayment of Loans & Interest	5,000,000.00	-	5,000,000.00
	GRAND TOTAL	601,477,256.00	743,095,183.82	(141,617,927.82)

FIKA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001 – AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Provision of hand pump	-	-	-
2	Development of orchards	3,000,000.00	5,200,000.00	(2,200,000.00)
3	Purchase of Agro chemical for control of pest and disease	4,569,102.00	15,377,882.00	(10,808,780.00)
4	Purchase of sewing machines	1,500,000.00	4,723,000.00	(3,223,000.00)
5	Purchase of tires	-	-	-
6	Construction to donor agencies (UNDP, IAFD, FADAMA, EU ETC)	-	-	-
7	Purchase of Grains	4,372,950.00	10,672,600.00	(6,299,650.00)
8	Purchase of Ox-plough	-	-	-
9	Establishment/Maintenance Date palm	2,460,780.00	2,133,913.00	326,867.00
10	Purchase of fertilizer	8,272,950.00	15,362,922.00	(7,089,972.00)
11	Purchase of farm implements	3,673,852.00	3,457,233.00	216,619.00
12	Improvements	-	-	-
13	Procurement of improved seedlings	1,500,000.00	2,000,000.00	(500,000.00)
14	Purchase of tricycle	-	-	-
15	Purchase and repairs of tractor	2,150,366.00	3,400,000.00	(1,249,634.00)
16	Irrigation	-	-	-
	TOTAL	31,500,000.00	62,327,550.00	(30,827,550.00)

HEAD 4002 – LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of slughter house and slab at Kukar-Gadu, Daya, Siminti, Chana Yelwa, Ngalda, Gashaka, Maluri and Diuffuyel	-	-	-
2	Construction and fencing of Veterianry Clinic at Zayi Garin Tongo, Yelwa, Male, Sliminti and Kukar-Gadu	-	-	-
3	Rehabilitation of earth dam at Jangasiri, Chana, Zayi, Mura, Yale and G. Tango	4,384,350.00	4,137,635.00	246,715.00
4	Demarcation of Grazing reserves at Janga, Lampo, Male, Chana, Ngeji and Gurjaji	1,500,000.00	1,346,719.00	153,281.00
5	Purchase of Veterinary drugs	-	2,003,816.00	2,003,816.00
6	Purchase of Veterinary equipment at various Clinics	2,115,650.00	1,938,470.00	177,180.00
7	Purchase of Ambulance for Veterinary Clinics	-	-	-
	TOTAL	8,000,000.00	9,426,640.00	(1,426,640.00)

HEAD 4003 – FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Maitenance and demarcation of forest reserve	1,650,000.00	1,466,947.00	183,053.00
2	Establishment of Nurseries at Ngalda, Balde and Tinjabazam	-	-	-
3	Tree planting campaign	1,000,000.00	972,354.00	27,646.00
4	Establishment and maintenance of Gum Arabic planation	1,350,000.00	791,598.00	558,402.00
5	Purchase of 1 Hilux pic-up van for patrol	-	-	-
	TOTAL	4,000,000.00	3,230,899.00	769,101.00

HEAD 4004 – FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Fish pond and maintenance at Ngalda and Mubifusami	1,033,220.00	1,608,108.87	(574,888.87)
2	Purchase of fingerings for distribution to Youth	466,780.00	727,550.13	(260,770.13)
	TOTAL	1,500,000.00	2,335,659.00	(835,659.00)

HEAD 4005 – MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Bakery House	-	-	-
2	Maintenance of Bakery House	-	-	-
	TOTAL	-	-	-

HEAD 4006 – RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Electrification of Anze, Gashaka to Unguwan Alhaji Mohammed, Gashaka to Unguwan Alhaji Abdullahi, New Borehole, Kwakwai, Dogo Abare, Kabono and Dumbulwa to Garin Chindo	12,152,890.00	15,467,800.00	(3,314,910.00)
2	Connection to Natinal grid at Garin Balde, Damshi, Lewe and Vet Clinic at Fika, Gashaka and Tinjabzan	5,474,219.89	5,790,820.00	(316,600.11)
3	Connecting and Extension of Electricity	-	-	-
4	Extension of Electricity from Gashaka to Funding	10,372,890.11	11,400,380.00	(1,027,489.89)
5	Purchase of Transformer	-	-	-
	TOTAL	28,000,000.00	32,659,000.00	(4,659,000.00)

HEAD 4007 – FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Repair of grounded mass transit buses	3,000,000.00	5,372,100.00	(2,372,100.00)
2	Purchase of two mass transit buses	-	-	-
3	Renvovation and construction of market stall at Daya, Chana, Kukar-Gadu Fika, Duffuyel, Dogo Abare, Ngalda Gaot market. Godowoli, Mazawun, Balde, Maluri, Manawaci and Gadaka	9,571,620.00	15,739,950.00	(6,168,330.00)
4	Construction of shopping complex at Diffeyel, Balde, Ngalda, Gadaka, Fika Secretariat and Kukargadu	5,372,850.00	16,854,115.81	(11,481,265.81)
5	Purchase of Treasurer official vehicle Hilux	-	-	-
6	Purchase of Laptop and Computer to Treasury Department	350,719.00	410,632.19	(59,913.19)
7	Moving of Cattle, Sheep, Goat Market Department	4,704,811.00	9,473,892.00	(4,769,081.00)
8	Fencing and literate sand of motor park at Godowalo	-	-	-
	TOTAL	23,000,000.00	47,850,690.00	(24,850,690.00)

HEAD 4008 – TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of road bridges from Ngalda to Dumbolwa, Gunguru Garkuwakull, Gashaka to Daya, Kukar-Gadu to Mubifusami, Gashinge, Daya, Chana, Zadawa, Balde and Maluri By counterpart funding to Ministry of Integrated Rural Development	16,305,939.00	11,273,566.00	5,032,373.00
2	Rehabilitation and construction of Urban Roads at Fika	5,000,000.00	2,352,900.00	2,647,100.00
3	Rehabilitation and construction of culverts at Janda, Yalwa, Daya Kukar-Gadu, Yasuwa, Garigarga, Garin Babaji, Jijikore, Mazawun, Usaku, Fadawa, Siminti, Chana, Zadawa, Gadaka, Lambadisa, and Dade	15,932,710.00	14,250,180.00	1,682,530.00
4	Erosion control at Gashaka, Maluri, Male, Damzai, Fika, Daya, Gadaka, Ngalda and Kukar-Gadu	6,389,551.00	2,578,133.00	3,811,418.00
5	Purchase of one Hilux for project inspection	-	-	-
6	Joint project construction of Bridges and culverts Guguru Ngalda, Ndumbulwa, Maluri, Abdu Sheshe, Kokorkokor, Gashuwa, Zangaya and Gariguduku	10,371,800.00	5,522,229.95	4,849,570.05
	TOTAL	54,000,000.00	35,977,008.95	18,022,991.05

HEAD 5001 – EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of 4 class rooms at Siminti, Chana, Yelwa, Garin Tango, Shinge, Jalam K/S Male, Baino Kokawa, Garin Baba Zayi, Daya, and Didim, Jenje, Bulama, Dajiyabu, Zobongora, Garinwaziri, Turmi, Korarfika, Moimama, Primary School Fika Ferol	5,000,000.00	10,667,454.00	(5,667,454.00)
2	Renovation of classrooms at Ngalda Primary School, Gamari, Baldep Primary School and Eji	3,478,100.00	7,982,327.00	(4,504,227.00)
3	Purchase instruction materials and printing of exercise books	2,560,000.00	4,600,149.00	(2,040,149.00)
4	Renovation of defund NRC Secretariat to provide office accommodation to three departments (Agric, PHC and Education)	-	-	-
5	Construction of temporary classrooms	-	-	-
6	Purchase of classrooms furniture's to various schools across the LGA	3,250,130.00	5,782,190.00	(2,532,060.00)
7	Construction and assistance of mosque	500,000.00	567,890.00	(67,890.00)
8	Fencing of Govt. Sec. Sch. Admin block and staff quarters at Dozi	-	-	-
9	Establishment of Government Sec. Sch. At Garin Chana and Siminti	-	-	-
10	Construction of Primary School and Fencing at Ngalda G/Kondo, Gole G/waziri Kudu G/Dauyakalaye	3,211,770.00	6,372,100.00	(3,160,330.00)
	TOTAL	18,000,000.00	35,972,110.00	(17,972,110.00)

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation of Health Clinic MHC Kukar-Gadu, Garin Gabo, Anze, Doktofara, Dogonkuka, Mazawun, Gamariyelwa, Basirka, Dole, Bawada G/Burakalaye, Fakali, Kimba, Bayi, S. Baka, Dankuran, Dugo, Godowoli, Garinmai Zabi, Garin Kwando, Zayitown, Dadinkowa, Damaai, Zadawa, Maluri Nad Kabono	22,365,192.00	25,370,000.00	(3,004,808.00)
2	Purchase of Sanitary and equipment	-	-	-
3	Immunization and vaccine	5,370,000.00	7,461,823.00	(2,091,823.00)
4	Purchase of drugs	15,462,135.00	25,710,000.00	(10,247,865.00)
5	Purchase of Health Education Materials	-	-	-
6	Renovation and Expansion of Dispensary at Janga Sirimazawon G/bura, Turmi Zadawa, Gashinge	20,925,561.00	26,430,716.00	(5,505,155.00)
7	Construction of Health at Kwakwai, Lambo, Maiduwa, Male, Dogon Kuka, Zayi, Mazagane, G/ljeyasuwa Baba Sule, Dinkiri	27,453,433.00	35,567,000.00	(8,113,567.00)
8	Purchase of furniture and Bed to Health clinic across LGA	24,371,800.00	14,751,606.12	9,620,193.88
9	Standarization in line with MSP requirement, Gashaka MCH Kukar-Gadu MCH and Fika MCH	-	-	-
10	Construction and expansion of type A. Health clinic at GARin Goge FARin Chindo, Daya, Garin Ari Clinic	15,972,892.00	21,344,692.00	(5,371,800.00)
11	Foundation Year Programme Action Plan (FYPAP)	-	-	-
12	Purchase of Hilux for Immunization services	-	-	-
	TOTAL	131,921,013.00	156,635,837.12	(24,714,824.12)

HEAD 5003 – INFORMATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Purchase of Information gadgets	1,000,000.00	3,255,132.00	(2,255,132.00)
2	Purchase of Public Adverts materials to Mosques	500,000.00	579,560.00	(79,560.00)
3	Construction of Viewing Center	-	1,547,471.00	1,547,471.00
	TOTAL	1,500,000.00	5,382,163.00	(3,882,163.00)

HEAD 5004 – SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Procurement of Sport materials	650,000.00	2,734,177.00	(2,084,177.00)
2	Youth Empowerment	350,000.00	898,623.00	(548,623.00)
3	Purchase of Tricycle etc	-	-	-
	TOTAL	1,000,000.00	3,632,800.00	(2,632,800.00)

HEAD 5005 – FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Purchase and maintenance of fire fighting equipment	1,000,000.00	3,723,940.00	(2,723,940.00)
	TOTAL	1,000,000.00	3,723,940.00	(2,723,940.00)

HEAD 6001 – RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of Borehole and Wash Borehole at Fika, Deffuye, Siminti, Garin Mara, Aduwa, Janje Bula, Anzai, Maiduwa, Kalaye, Garin Waziri, Ari, Gwale, Janwando, Ghana, Garin Gano, Maiduwa, Baino, Dumbulwa, Sabon Garin Fika, Garin Konja, G/Ije, Buroma, Sabonlayi, Lambadadin Kowa, Dole basirka, Lambafakali, G/Wazirikudu, G/Dauya, Kalaye, Dogogodowali, G/Kwando, Zayitown, Lubabayinda, Dakta Fara, Doktojah, Dade Yasuwufa and Sabon Layi	42,330,780.00	23,559,594.39	18,771,185.61
2	Sinking of cement well across the LGA	14,352,170.00	15,206,700.00	(854,530.00)
3	Purchase of submersible pump and overhead Tank Yasuwa	5,635,930.00	8,347,139.00	(2,711,209.00)
4	Rehabilitation/Conversation of Borehole to Solar at Daya, Bulakos, Kukar-Gadu, Fika nad Ngalda etc	16,952,130.00	22,116,353.00	(5,164,223.00)
5	Construction Earth Dam at various locations	4,000,000.00	6,372,824.00	(2,372,824.00)
6	Urban Water supply water tanker	-	-	-
7	Construction of Drainage at Ngalda, Gashaka, Fika, Gadaka and Lampo	20,346,890.00	35,420,180.00	(15,073,290.00)
8	Purchase of 10 Nos. of sparkling Gen. 30 KVA	7,600,000.00	14,567,000.00	(6,967,000.00)
9	Construction of Hand Pump across Local Government Area	15,782,100.00	25,346,313.00	(9,564,213.00)
10	Purchase of Generator and Lister Engine	-	-	-
	TOTAL	127,000,000.00	150,936,103.39	(23,936,103.39)

HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of darainage network at Ngalda, Gwaska, Lampo, Daya and Fika	2,000,000.00	3,137,825.00	(1,137,825.00)
2	Landscaping of Local Government Secretariat	1,000,000.00	1,644,525.00	(644,525.00)
3	Construction of Environmental Protection Committee	-	-	-
	TOTAL	3,000,000.00	4,782,350.00	(1,782,350.00)

HEAD 6003 – TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Survey layout	653,210.00	1,050,362.00	(397,152.00)
2	Purchase of survey materials	346,790.00	1,321,309.11	(974,519.11)
3	Land compensation	-	-	-
4	Border survey	-	-	-
	TOTAL	1,000,000.00	2,371,671.11	(1,371,671.11)

HEAD 6004 – COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction and equipment of Youth skills acquisition Center at Fika	3,500,000.00	7,744,622.00	(4,244,622.00)
2	Purchase of Wheel Chairs, Vulcanizing Machine. Knitting, Pasta Machine and Motorcycle	3,000,000.00	6,526,360.00	(3,526,360.00)
3	Purchase of Cooking utensils and equipment	500,000.00	750,000.00	(250,000.00)
4	Community Development project	-	-	-
5	General disaster assistance and management	1,000,000.00	2,341,610.00	(1,341,610.00)
6	Construction and assistance to Mosque	-	-	-
	TOTAL	8,000,000.00	17,362,592.00	(9,362,592.00)

HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Reconstruction of Local Governemtn Secretariat	20,023,714.00	18,124,219.10	1,899,494.90
2	Purchase of Official Car to Chairman, Vice Chairman, DOM, HAD, Council and Secretary to the Local Govt.	35,362,710.00	42,379,634.00	(7,016,924.00)
3	Purchase of Furniture and Equipment	15,215,632.00	25,472,500.00	(10,256,868.00)
4	Subvention to Emirate Council	-	-	-
5	Purchase of Water Tanker Vehicle for Fika	10,461,920.00	12,560,355.00	(2,098,435.00)
6	Block fencing of Grave yard at Gadaka, Ngalda and Gashaka	20,592,821.00	21,970,346.00	(1,377,525.00)
7	Construction of Mosque across the LGA	-	-	-
8	Special assistance	4,000,000.00	7,345,800.00	(3,345,800.00)
9	Purchase of Two Hilux 4-Wheel Drive	10,200,000.00	-	10,200,000.00
	TOTAL	115,856,797.00	127,852,854.10	(11,996,057.10)

HEAD 7002 – STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of staff quarters	-	-	-
2	Renovation and maintenance of Lodge at Fika, Gadaka and Daya	10,342,700.00	11,105,792.00	(763,092.00)
3	Construction of District Heads office at Fika, Gasgaka, Zadawa and Gadaka etc	4,000,000.00	5,346,175.00	(1,346,175.00)
4	Simple three Bedroom staff quarters and fencing at Fika	5,808,707.00	6,207,117.00	(398,410.00)
5	Renovation and maintenance of Chairman House	5,672,419.00	5,979,845.00	(307,426.00)
6	Construction Befitting Government Lodge at Fika	-	-	-
7	Recompleted renovation extension work at Fika Emir's Place Potiskum	9,375,620.00	8,780,621.00	594,999.00
	TOTAL	35,199,446.00	37,419,550.00	(2,220,104.00)

HEAD 7003 – WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Workshop and Seminar	1,447,640.00	2,317,649.00	(870,009.00)
2	Contribution	-	-	-
3	ICT Training	1,552,360.00	898,117.15	654,242.85
	TOTAL	3,000,000.00	3,215,766.15	(215,766.15)

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Repayment of Loan to Unity Bank	3,172,352.00	-	3,172,352.00
2	Repayment of Loan	1,827,648.00	-	1,827,648.00
	TOTAL	5,000,000.00	-	5,000,000.00

NON PERSONAL ADVANCE
FINANCE DEPARTMENT FIKA

(Note 2)

S/N	NAME OF PAYEE	ADVANCE	PV & MONTH	PURPOSE	LOCATION	AMOUNT ₦
1	Bah Akko	A/22	26/6/2018	Supply of Laterite to Box Culvert	Kukar-Gadu Daya Road	409,500.00
2	Bah Akko	A/22	144 Oct 18	Supply and leveling laterite Box culvert	Kukar-Gadu Daya Road	955,500.00
3	Moh'd Isa Bomoi	-	6/6/2018	Digging of 4 cement Wall	Datta Fara D-Jal GRD	2,180,000.00
4	Moh'd Isa Bomoi	A/23	17/6/2018	Sinking of cement wall	Garin Noma & Buramau	331,380.00
5	Moh'd Isa Bomoi	A/23	16/6/2018	Sinking of cement wall sabon grin Fika	Mubi S-Yara Duffuyel	395,640.00
6	Moh'd Isa Bomoi	A/25	25/6/2018	Provision and Installation of Overlaid	Yasuwa	202,154.00
7	Moh'd Isa Bomoi	A/24	153 Oct 18	Sinking of cement wall Grin Noma	Burau	773,220.00
8	Moh'd Isa Bomoi	A/23	151 Oct 18	Sinking of cement wal sabon gari	Fika LGA	923,160.00
9	Moh'd Isa Bomoi	A/25	145 Oct 18	Installation and provision of Overhead tank	Yasuwa	471,673.60
10	Ahmed Moh'd Dan Iya	A/21	18 /6/2018	Renovation of passenger shade	Fika Maluri JUction	223,203.00
11	Ahmed Moh'd Dan Iya	A/21	150 Oct 18	Renovation of passenger shade	Ngalda Grain Market	409,206.11
12	Ahmed Moh'd Dan Iya	-	75 March 18	Procurement instructional materials to All Pri. Sch.	Fika LGA	4,350,000.00
13	Moh'd Lawan Jakusko	A/32	20 June 18	Compensation of Piece of Land acquired	Ngalda Grain Market	3,991,050.00
14	Moh'd Lawan Jakusko	A/29	23 June 18	Purchased of factory used Tayota Sienna	Fika LGA	826,770.00
15	Moh'd Lawan Jakusko	A/29	153 Oct 18	Purchased of factory used Tayota Sienna	Fika LGA	1,535,625.00
16	Moh'd Haruna Fika	A/28	148 Oct 18	Electrification of Zirki Zangaya Trf	Zirki ZAngaya	870,474.00
17	Moh'd Haruna Fika	A/28	27 June 18	“ “	Zirki ZAngaya	658,855.00
18	Habu Alh. Fika	A/30	24 June 18	Purchase of Inf. Gadget	Admin Dpt. Fika	338,100.00
19	Habu Alh. Fika	A/30	149 Oct 18	Purchase of Inf. Gadget	Admin Dpt. Fika	338,100.00
20	Bukar Kyari (HNR)	A/27	19 June 18	Renovation of Veterinary Clinic	Gadaka	205,200.00
21	Bukar Kyari (HNR)	A/27	147 June 18	Renovation of Veterinary Clinic	Gadaka	307,800.00
22	Ngantu Mai-Unguwa	A/26	21 June 18	Renovation of Vet Clinic at	Fika & Ngalda	356,760.00
23	Ngantu Mai-Unguwa	A/26	146 Oct 18	Renovation of Vet Clinic at	Fika & Ngalda	713,520.00
24	Baumaru Zubairu	A/31	22 June 18	Compensation of piece of land	Ngalda Grain Market	8,796,375.00
TOTAL						30,563,265.71

