

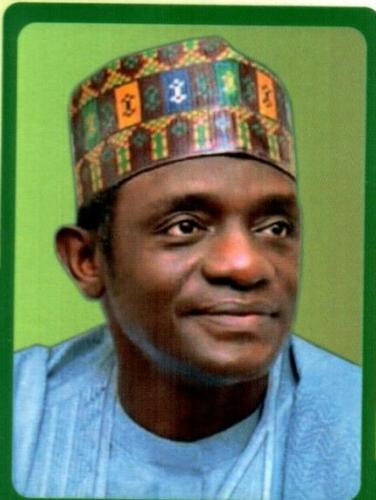


YUNUSARI

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. YARIMA MAHMUD
CHAIRMAN
YUNUSARI 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.

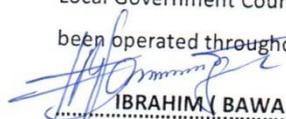
The modified content of the annual financial statements includes:-

- (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 Yunusari 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.

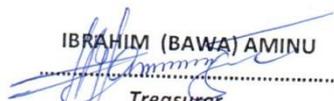

IBRAHIM (BAWA) AMINU
Treasurer

7/1/2020
Date

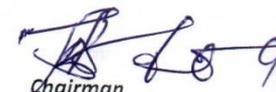
STATEMENT NO 2:- Integrity Assurance

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.


IBRAHIM (BAWA) AMINU
Treasurer
Yunusari Local Government

Date: 7/1/2020


Chairman
Yunusari Local Government
Date: 07/01/2020

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

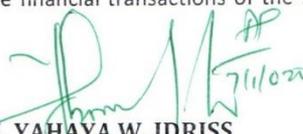
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

**YUNUSARI LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018**

	Income	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
	Internal Generated Revenue	189,566,668.50	107,527,802.80	82,038,865.70
	Statutory Allocation Note (1)	1,613,515,209.50	2,097,280,348.90	483,765,139.40
	Total Income	1,803,081,878	2,204,808,151.70	401,726,273.70
	LESS: STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,260,252.48	(4,260,252.48)
2	Contribution to Pension	-	164,638,637.62	(164,638,637.62)
3	Contribution to YSUBEB	-	110,315,753.92	(110,315,753.92)
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 P.H.C.M.B.	-	106,982,399.21	(106,982,399.21)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to Water Project	-	3,444,000.00	(3,444,000.00)
10	Contribution to Security	-	36,226,588.20	(36,226,588.20)
11	Contribution to Boarder Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEAZAP	-	6,000,000.00	(6,000,000.00)
14	Contribution to Y.M.I.C.	-	1,800,000.00	(1,800,000.00)
15	Miscellaneous	-	9,864,001.44	(9,864,001.44)
	Total	-	(484,472,809.27)	(484,427,809.27)
	RECURRENT EXPENDITURE			
	Personnel Cost	465,359,774.92	342,681,468.14	(122,678,306.78)
	Over Head	120,000,000.00	167,527,802.80	(47,527,802.80)
	Total	585,359,774.92	510,209,270.94	75,150,503.98
	Special Imprest Advances	-	-	
	Transfer to C.D. Fund Account	-	1,210,126,071.49	-
	CAPITAL EXPENDITURE			
	Economic Sector	511,202,308.00	447,905,110.00	(63,297,198.00)
	Social Sector	315,807,666.00	224,641,732.71	(91,165,933.29)
	Area Development Sector	244,732,581.96	350,433,100.00	(105,690,518.04)
	Administrator Sector	221,999,347.26	292,750,890.00	(70,751,542.74)
	TOTAL	1,293,741,903.22	1,208,213,029.91	(85,528,873.31)

Budget Surplus/Deficit - 1,913,041.58

Presented by

Opening balance cash-

Bank = $\frac{8,407,223.89}{8,407,223.89}$

First Bank Main Account= 6, 785, 096. 64

Closing Balance Cash-

Bank = $\frac{10,320,265.47}{10,320,265.47}$ Project account = $\frac{3,535,168.83}{10,320,265.47}$

YUNUSARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2016

HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1001	Tax	8,052,367.00	-	(8,052,367.00)
1002	Rate	26,377,076.73	4,732,120	(22,004,956.73)
1003	Local Licence Fines	64,722,150.12	33,674,681.04	(31,047,469.08)
1004	Earning from Commercial Undertaking	61,324,462.15	52,620,133.15	(8,704,329.00)
1005	Rent on Local Government Property	-	5,620,738.50	5,620,738.50
1006	Interest Payment/Dividend	8,456,112.50	-	(8,456,112.50)
1007	Grants	2,000,000.00	-	(2,000,000.00)
1008	Miscellaneous	18,634,500.00	11,240,130.11	(7,394,369.89)
	TOTAL INT. GEN. REVENUE	189,566,668.50	107,527,802.80	82,038,865.70
1009	Federation Account	1,613,515,209.50	2,097,280,348.90	(483,765,139.40)
	GRAND TOTAL	1,803,081,878.00	2,204,808,151.70	(401,726,273.70)

YUNUSARI LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	132,500,736.46	26,469,019.02				7,428,653.12	538,020.09	166,936,428.69
2	FEBRUARY	131,365,609.37	30,689,248.87						162,054,858.24
3	MARCH	135,693,661.99	28,012,784.69					181,634.70	163,888,081.38
4	APRIL	117,155,603.25	26,823,134.55		4,650,340.60	10,446,509.88			159,075,588.28
5	MAY	145,561,800.85	27,357,100.64					116,245.76	173,035,147.25
6	JUNE	141,587,492.25	29,825,537.72						171,413,029.97
7	JULY	147,336,901.72	26,788,509.04			10,103,853.13		2,031,484.32	186,260,748.21
8	AUGUST	142,142,915.02	25,202,801.20	2,897,281.43		6,042,613.86			176,285,611.51
9	SEPTEMBER	144,811,041.73	36,656,256.74		39,571.32				181,506,869.79
10	OCTOBER	138,733,386.74	25,110,771.04		67,114.38			1,221,838.84	165,133,111.00
11	NOVEMBER	147,964,152.67	28,922,622.08		263,549.86	6,613,360.61	10,287,447.71		194,051,132.93
12	DECEMBER	149,819,236.85	32,831,835.62		195,791.53				182,846,864.00
13	Additional FAAC Mar/Oct. 2018	14,792,877.65							14,792,877.65
TOTAL		<u>1,689,465,416.55</u>	<u>344,689,621.21</u>	<u>2,897,281.43</u>	<u>5,216,367.69</u>	<u>33,206,337.48</u>	<u>17,716,100.83</u>	<u>4,089,223.71</u>	<u>2,097,280,348.90</u>

YUNUSARI 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 Pool Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	3,455,000.13	-	(3,455,000.13)
4	Arrears: Development Tax or Levy	721,464.67	-	(721,464.67)
5	Arrears: Cattle Levy	1,725,110.00	-	(1,725,110.00)
6	Arrears: Cattle Tax (Where Applicable)	2,150,792.20	-	(2,150,792.20)
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard rate)	-	-	-
TOTAL		<u>8,052,367.00</u>	-	<u>(8,052,367.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018 ₹	ACTUAL 2018 ₹	VARIANCE ₹
1	Tenement Rate	5,000,000.00	-	(5,000,000)
2	Penalty for Tenement Rate	13,262,000.00	-	(13,262,000)
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	8,115,076.73	4,372,120.00	(3,742,956.73)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	26,377,076.73	4,372,120.00	(31,047,469.08)

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	46,300.00	-	(46,300.00)
2	Fines on Overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	24,500.00	21,340.00	(3,160.00)
4	Canoe licence fees	300,000.00	-	(300,000.00)
5	Dog licence fees	-	-	-
6	Cattle Track licence fees	950,000.00	346,450.10	(603,549.90)
7	Motor Cycle licence fees	1,346,190.00	714,125.16	(632,064.84)
8	Hackney permit fees	751,000.00	402,119.13	(348,880.87)
9	Bus/Commercial Vehicle/Tax Permit fees	414,300.00	310,724.20	(103,575.80)
10	Leaning Driving Test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-Wine Tappers/Selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki Cigarettes licence fees	-	-	-
15	Squatters/Hawkers Permit fees	600,000.00	372,155.11	(227,844.89)
16	What Landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	4,340,000.00	1,346,790.50	(2,993,209.50)
19	Abattoir fees	-	145,366.00	145,366.00
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	420,000.00	314,712.33	(105,287.67)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	840,000.00	622,125.00	(217,875.00)
25	Dried Fish/Dried Meat licence fees	450,000.00	250,000.00	(200,000.00)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	746,500.00	510,346.19	236,153.81
	D. SECURITY			
28	Auctioneer licence fees	1,200,000.00	922,326.35	(277,673.65)
29	Goldsmith and Gold seller licence fees	50,000.00	46,211.25	(3,788.75)

30	Dane Gum licence fees	75,005.00	150,277.00	(75,272.00)
31	Hunting licence fees	80,000.00	311,000.00	(231,000.00)
	E. SOCIAL			
32	Marriage Registration fees	700,000.00	-	(700,000.00)
33	Entertainment drumming and Temporary both permit fees	-		
34	Entertainment and Drumming	-		
35	Cinematograph licence fees	350,000.00	312,621.16	(37,378.84)
36	Naming of Street Registration fees	-		
37	Mobile Sales Promotion licence fees	250,000.00	101,221.00	(148,779.00)
38	Tent at Sea Beach Permit fees	219,110.00	-	(219,110.00)
39	Radio/Television licence fees	350,000.00	233,427.11	(116,572.89)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	220,346.11	(220,346.11)
	F. HEALTH		-	-
43	Dislodging of Septic Tank Charges	-	-	-
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of Septic Tank Dislodging licence fess	-	331,746.20	(331,746.20)
46	Registration of Night Soil Contractors	-	-	-
47	Impounding of Animals fines	1,250,000.00	732,166.12	(517,833.88)
48	Pest Control and Disinfectant Charges	-	-	-
49	Birth and Death Registration fees	750,000.00	420,715.75	(329,284.25)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	500,000.00	250,000.00	(250,000.00)
53	Laboratory Test fees	-	-	-
54	Earning from Environmental Sanitation	640,130.00	321,250.12	(318,879.88)
	G. ECONOMIC			
55	General Contractors Registration fees	7,552,110.00	4,270,890.00	(3,281,220.00)

56	Tender fees	3,805,162.00	3,642,111.00	(163,051.00)
57	Sand Dredging fees	2,324,000.00	1,742,000.00	(582,000.00)
58	Minor Industry licence fees	300,000.00	150,000.00	(150,000.00)
59	Truck licence fees	1,100,000.00	805,740.00	(294,260.00)
60	Petty Traders licence fees	550,700.00	325,600.00	(225,100.00)
61	Sand, Granile, Iron Rod sellers licence fees	620,000.00	413,344.00	(206,656.00)
62	Pit Sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	1,442,700.00	227,450.00	(215,250.00)
64	Falling of Trees fees	1,000,000.00	720,550.00	(279,450.00)
65	Sawmill licence fees	-	-	-
66	Produce Buying fees	-	-	-
67	Rice Mill/Cassava Grinding licence fees	550,340.00	275,136.00	(275,204.00)
68	Ingredient Grinding Mill licence fees	120,000.00	50,000.00	(70,000.00)
69	Corn Grinding Mill licence fees	420,244.00	250,000.00	(170,244.00)
70	Brown Sugar Machine licence fees	-	-	-
71	Painting Spraying and Sign Writing Workshop licence fees	720,000.00	272,782.00	(447,218.00)
72	Photo studio licence fees	900,000.00	422,607.00	(477,393.00)
73	Welding Machine licence fees	1,350,180.00	1,232,905.17	(117,274.83)
74	Electric (Radio/TV) Workshop	450,000.00	210,520.00	(239,480.00)
75	Blacksmith Workshop licence fees	650,809.00	155,700.00	(495,109.00)
76	Wood Making/Carpentry	800,000.00	350,177.17	(449,822.83)
77	Battery Charges licence fees	490,000.00	220,742.00	(269,258.00)
78	Printing Press licence fees	-	-	-
79	Panel Beaters licence fees	400,000.00	300,125.00	(99,875.00)
80	Vulcanizes licence fees	1,340,000.00	1,110,346.00	(229,654.00)
81	Vehicle Spare parts licence fees	4,782,000.00	1,422,360.00	(3,359,640.00)
82	Clock/Watch Repairs licence fees	560,790.00	332,270.00	(228,520.00)
83	Cloth Dyers licence fees	-	-	-
84	Registration of Laundries and Dry	600,000.00	250,000.00	(350,000.00)
85	Motor Mechanics and Car Wash	1,342,100.00	570,344.00	(771,756.00)
86	Building Materials licence fees	300,000.00	110,000.00	(190,000.00)
87	Surface Tank Kerosene licence fees	450,000.00	220,421.00	(229,579.00)
88	Photostat typing Institute licence fees	1,500,110.00	1,346,700.00	(153,410.00)
89	Block Making Machine licence fees	1,400,000.00	1,255,611.00	(144,389.00)
90	Hair Dressing Barbing Saloon	420,000.00	212,600.00	(207,400.00)
91	Sewing Institute licence fees	-	-	-

92	Local Hair Barbings Salon licence fees	2,562,000.00	150,000.00	(2,412,000.00)
93	Advertisement rate licence fees	1,250,000.00	40,000.00	(1,210,000.00)
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of Unserviceable Stores	424,505.12	221,177.11	(203,328.01)
96	Hire Charges	-	-	-
97	Sale of Stores	-	-	-
98	Indigene Certificate fees	1,346,250.00	327,478.00	(1,018,772.00)
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	3,255,115.00	357,432.70	(2,897,682.30)
101	Commission on Transfer of Plots	1,000,000.00	-	(1,000,000.00)
	TOTAL	<u>64,722,150.12</u>	<u>33,674,681.04</u>	<u>(31,047,469.08)</u>

HEAD 1004 – EARNING FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
1	Market	27,090,000.00	23,250,113.15	(3,839,886.85)
2	Motor Park	22,890,000.00	14,291,893.37	(8,598,106.63)
3	Shops and Shopping Centers	4,200,000.00	3,727,800.80	(472,199.20)
4	Cattle Market	6,546,000.00	6,425,130.50	(120,869.50)
5	Abattoir/Slaughter House		560,235.13	560,235.13
6	Proceeds from Sale of Con	-	150,000.00	150,000.00
7	Transportation Services Earnings	-	3,782,460.20	3,782,460.20
8	Earning from Industrial	-	-	-
9	Earning from other Commercial undertaking	598,462.15	432,500.00	(165,962.15)
	TOTAL	<u>61,324,462.15</u>	<u>52,620,133.15</u>	<u>(8,704,329.00)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest on Local Government Quarters	-	-	-
2	Rent on Local Government Building	-	5,620,738.50	5,620,738.50
3	Rent on other Local Government Landed Property	-	-	-
4	Divided on L.S.W.T.	-	-	-
	TOTAL	-	<u>5,620,738.50</u>	<u>5,620,738.50</u>

HEAD 1006 – INTEREST PAYMENT AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Government Dividend	8,456,112.50	-	(8,456,112.50)
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>8,456,112.50</u>	-	<u>(8,456,112.50)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	2,000,000.00	-	(2,000,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>2,000,000.00</u>	-	<u>(2,000,000.00)</u>

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor Hiring	5,372,800.13	3,780,550	(1,592,250.13)
6	Sales of Agric Fruit	-	-	-
7	Sales of Agric Product	4,872,620.13	2,972,850.13	(1,899,770)
8	Irrigation Scheme Charges	-	-	-
9	Fishing Charges	-	-	-
10	Vet. Clinic Charges	6,272,166.17	3,621,370	(2,650,796.17)
11	Animal Grazing fees	1,853,728.61	450,372	(1,403,356.61)
12	Patent Medicine licence fees	-	-	-
13	Hide/Kin Buyer licence fees	3,970,642.18	414,987.98	(3,555,654.20)
14	Miscellaneous	-	-	-
	TOTAL	<u>18,634,500</u>	<u>11,240,130.11</u>	<u>(7,394,369.89)</u>

HEAD 1009 – STATUTORY ALLOCATION

Note (1)

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federal Account Statutory	1,204,413,615.34	1,689,465,416.55	(485,051,801.21)
2	Allocation from State Government	19,000,000	-	(19,000,000.00)
3	VAT Allocation	339,476,351.14	344,689,621.21	(5,213,270.07)
4	Excess Crude Oil Account	50,625,243.02	2,897,281.43	(47,727,961.59)
5	Share except	-	17,716,100.83	17,716,100.83
6	Exchange Diff.	-	33,206,337.48	33,206,337.48
7	Excess bank changes	-	4,089,223.71	4,089,223.71
8	Exchange Gain.	-	5,216,367.69	5,216,367.69
	TOTAL	<u>1,613,515,209.50</u>	<u>2,097,280,348.90</u>	<u>(483,765,139.40)</u>

YUNUSARI LOCA GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
2001	Office of the Chairman			
	Personnel Cost	37,346,710.00	25,122,990.00	12,223,720.00
	Overhead	31,000,000.00	35,462,742.00	(4,462,742.00)
2002	Office of the Secretary			
	Personnel Cost	47,879,950.13	32,213,150.11	15,666,800.02
	Overhead	10,350,000.00	17,359,162.10	(7,009,162.10)
2003	The Council			
	Personnel Cost	53,799,718.12	53,007,436.20	792,281.92
	Overhead	10,000,000.00	14,575,416.39	(4,575,416.39)
2004	Personnel Management			
	Personnel Cost	20,346,170.56	19,730,422.11	615,748.45
	Overhead	11,000,000.00	18,325,460.00	(7,325,460.00)
2005	Treasury			
	Personnel Cost	30,671,936.07	29,723,560.00	948,376.07
	Overhead	16,000,000.00	19,562,823.00	(3,562,823.00)
2006	Education			
	Personnel Cost	10,000,000.00	-	10,000,000.00
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	200,972,855.17	89,912,333.50	111,060,521.67
	Overhead	21,400,000.00	25,432,172.00	(4,432,172.00)
2008	General Agric			
	Personnel Cost	31,720,152.17	51,640,899.22	19,920,747.05
	Overhead	10,250,000.00	14,732,892.00	(4,482,892.00)
2009	Works			
	Personnel Cost	25,372,180.20	34,210,500.00	8,838,319.80
	Overhead	10,000,000.00	18,614,200.31	(8,614,200.31)
2010	Traditional Council			
	Personnel Cost	7,250,102.50	7,120,177.00	129,925.50
	Overhead	-	3,462,935.00	(3,462,935.00)
2011	Miscellaneous			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>585,359,774.92</u>	<u>510,209,270.94</u>	<u>75,150,503.98</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	37,346,710.00	25,122,990.00	12,223,720.00
2	Travel and Transport	3,214,000.00	4,270,892.11	(1,056,892.11)
3	Utility Services	1,000,000	1,378,905.12	(378,905.12)
4	Telephone and Postal Services		1,562,352.17	(1,562,352.17)
5	Stationery and Printing	1,270,188	2,782,171.10	(1,511,983.10)
6	Maintenance of Office Furniture and Equipment	4,382,110.00	5,572,930.00	(1,290,820.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	6,000,000.00	7,485,182.00	(1,485,182.00)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,752,936.00	2,752,936.00
11	Entertainment and Hospitality	6,391,582.00	4,252,899.00	2,138,683.00
12	Miscellaneous Expenses	8,742,120.00	2,054,337.00	6,687,783.00
13	Provision and Service Materials	-	3,250,137.50	(3,250,137.50)
	TOTAL	<u>68,346,710.00</u>	<u>60,585,732.00</u>	<u>7,760,978.00</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	47,879,950.13	32,213,150.11	15,666,800.02
2	Travel and Transport	2,794,800.00	3,257,892.00	(463,092)
3	Utility Services	700,000.00	1,325,156.00	(625,156)
4	Telephone and Postal Services	705,200.00	927,137.10	(221,937.10)
5	Stationery and Printing	1,500,000.00	2,781,653.00	(1,281,653)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	3,680,150.00	(2,680,150)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	2,782,066.00	(782,066)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,350,000.00	1,421,340.00	71,340
11	Entertainment and Hospitality	300,000.00	211,130.87	88,869.13
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,115,892.00	972,637.13	143,254.87
	TOTAL	<u>58,229,950.13</u>	<u>49,572,312.21</u>	<u>8,657,637.92</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	53,799,718.12	53,007,436.20	792,281.92
2	Travel and Transport	2,000,000.00	1,786,927.84	213,072.16
3	Utility Services	1,000,000.00	432,700.00	567,300.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	647,955.00	(147,955)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	2,444,627.90	(444,627.90)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,500,000.00	2,470,436.15	(970,436.15)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	2,271,891.50	(1,271,891.50)
11	Entertainment and Hospitality	-	788,136	(788,136)
12	Miscellaneous Expenses	500,000.00	950,426.00	(450,426)
13	Provision and Service Materials	1,500,000.00	2,782,316.00	(1,282,316)
	TOTAL	<u>63,799,718.12</u>	<u>67,582,852.59</u>	<u>(3,783,134.47)</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	20,346,170.56	19,730,422.11	615,748.45
2	Travel and Transport	2,427,800.00	3,472,550.00	(1,044,750.00)
3	Utility Services	1,000,000.00	1,788,112.00	(788,112.00)
4	Telephone and Postal Services	766,722.00	982,170.00	(215,448.00)
5	Stationery and Printing	1,422,714.00	2,320,100.00	(897,386.00)
6	Maintenance of Office Furniture and Equipment	2,172,950.00	760,602.74	1,412,347.26
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	741,326.15	258,673.85
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,176,414.00	2,135,400.00	958,986.00
11	Entertainment and Hospitality	-	1,500,000.00	1,500,000.00
12	Miscellaneous Expenses	-	2,000,000.00	2,000,000.00
013	Provision and Service Materials	1,033,400.00	2,625,199.00	1,591,799.00
	TOTAL	<u>31,346,170.56</u>	<u>38,055,882.11</u>	<u>(6,709,711.55)</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	30,671,936.07	29,723,560.00	948,376.07
2	Travel and Transport	5,125,000.00	3,279,890.00	1,845,110.00
3	Utility Services	1,000,000.00	1,566,347.00	(566,347.00)
4	Telephone and Postal Services	-	750,000.00	(750,000.00)
5	Stationery and Printing	2,125,000.00	2,652,560.00	(527,560.00)
6	Maintenance of Office Furniture and Equipment	1,325,750.00	3,042,819.00	(1,717,069.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	2,362,155.10	(1,362,155.10)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,777,890.00	2,000,000.00	777,890.00
11	Entertainment and Hospitality	1,000,000.00	530,141.90	469,858.10
12	Miscellaneous Expenses	500,000.00	700,000.00	(200,000.00)
13	Provision and Service Materials	1,146,360.00	2,678,910.00	(1,532,550.00)
	TOTAL	<u>46,671,936.07</u>	<u>49,286,383.00</u>	<u>2,614,446.93</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	10,000,000	-	10,000,000
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	10,000,000	-	10,000,000

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	200,972,855.17	89,912,333.50	111,060,521.67
2	Travel and Transport	3,728,900.00	4,276,,330.00	(547,430.00)
3	Utility Services	1,000,000.00	1,520,117.00	(520,117.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,231,800.00	3,460,000.00	(1,228,200.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,278,135.00	(1,278,135.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	6,561,450.00	1,218,643.73	5,342,806.27
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	129,750.00	3,634,700.00	(3,504,950.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	2,748,100.00	4,262,110.10	(1,514,010.10)
13	Provision and Service Materials	3,000,000.00	3,782,136.17	(782,136.17)
	TOTAL	<u>222,372,855.17</u>	<u>115,344,505.50</u>	<u>107,028,349.67</u>

HEAD 2008: AGRICULTURAL NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	31,720,152.17	51,640,899.22	(19,920,747.05)
2	Travel and Transport	2,000,000.00	3,142,613.15	(134,891.20)
3	Utility Services	500,000.00	634,891.20	(134,891.20)
4	Telephone and Postal Services	-	300,000.00	(300,000.00)
5	Stationery and Printing	2,000,000.00	2,678,955.00	(678,955.00)
6	Maintenance of Office Furniture and Equipment	-	3,460,188.00	3,460,188.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	2,752,920.00	(252,920.00)
8	Consultancy Services and Special Committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	695,447.65	804,552.35
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	250,000.00	315,187.00	(65,187.00)
13	Provision and Service Materials	1,000,000.00	752,690.00	247,310.00
	TOTAL	<u>41,970,152.17</u>	<u>66,373,791.22</u>	<u>(24,403,639.05)</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	25,372,180.20	34,210,500.00	(8,838,319.80)
2	Travel and Transport	1,500,000.00	2,372,219	(872,219.00)
3	Utility Services	-	-	-
4	Telephone and Postal Services	1,500,000.00	708,243.09	791,756.91
5	Stationery and Printing	946,700.00	1,355,900.00	(409,200.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,734,422.00	(1,734,422.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	732,649.12	732,649.12
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,324,550.00	3,155,936.10	(831,386.10)
11	Entertainment and Hospitality	728,750.00	1,562,299.00	(833,549.00)
12	Miscellaneous Expenses	-	2,210,319.00	(2,210,319.00)
13	Provision and Service Materials	1,000,000.00	2,782,213.00	(1,782,213.00)
	TOTAL	<u>35,572,180.20</u>	<u>52,824,700.31</u>	<u>17,252,520.11</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	7,250,102.50	7,120,177	129,925.50
2	Travel and Transport	-	1,250,000.00	(1,250,000.00)
3	Utility Services	-	560,000.00	(560,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	437,900.00	(437,900.00)
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	510,700.00	(510,700.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	357,423.00	(357,423.00)
13	Provision and Service Materials	-	346,912.00	(346,912.00)
	TOTAL	<u>7,250,102.50</u>	<u>10,583,112.00</u>	<u>3,333,009.50</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

YUNUSARI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₹	ACTUAL 2018 ₹	VARIANCE ₹
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	190,572,500.00	72,760,200.00	117,812,300.00
4002	Livestock Development	50,780,000.00	49,872,125.00	907,875.00
4003	Forestry Development	14,849,808.00	13,560,170.00	1,289,638.00
4004	Fisheries	5,000,000.00	3,500,000.00	1,500,000.00
4005	Manufacturing & Craft	2,000,000.00	-	2,000,000.00
4006	Rural Electrification	83,000,000.00	70,841,620.00	12,158,380.00
4007	Commerce/Finance & Supply	100,000,000.00	67,121,537.20	32,878,462.80
4008	Transportation Roads/Bridges	65,000,000.00	62,741,655.00	2,258,345.00
	TOTSL ECONOMIC SECTOR	<u>511,202,308.00</u>	<u>340,397,307.20</u>	<u>170,805,000.80</u>
	SOCIAL SECTOR			
5001	Education Development	157,957,666.00	83,610,890.71	74,346,775.29
5002	Health and Services	135,850,000.00	120,740,000.00	15,110,000.00
5003	Information	10,000,000.00	8,972,000.00	1,028,000.00
5004	Social Development & Culture	2,000,000.00	1,972,332.00	27,668.00
5005	Fire Service	10,000,000.00	9,346,510.00	653,490.00
	TOTAL SOCIAL SECTOR	<u>315,807,666.00</u>	<u>224,641,732.71</u>	<u>91,165,933.29</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	180,171,000.00	161,568,648.00	18,602,352.00
6002	Environmental Sewage & Drainage	35,141,581.96	94,826,120.00	59,684,538.04
6003	Town & Community Planning	10,000,000.00	32,772,620.00	22,772,620.00
6004	Community Development	19,420,000.00	61,255,712.00	41,835,712.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>244,732,581.96</u>	<u>350,423,100.00</u>	<u>105,690,518.04</u>
	ADMIN SECTOR			
7001	General Admin Office	147,299,347.26	194,140,050.00	46,840,702.74
7002	Staff Housing	64,700,000.00	72,880,200.00	8,180,200.00
7003	Workshops	10,000,000.00	25,730,640.00	15,730,640.00
	TOTAL ADMIN SECTOR	<u>221,999,347.26</u>	<u>292,750,890.00</u>	<u>70,751,542.74</u>
	Grand Total	<u>1,293,741,903.22</u>	<u>1,208,213,029.91</u>	<u>85,528,873.31</u>

**YUNUSARI LOCAL GOVERNMENT COMPARATIVE STATEMENT CAPITAL
EXPENDITURE 2018**

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 201	ACTUAL 2018	VARIANCE
1	Purchase of grinding machine	11,200,000.00	11,100,000.00	100,000.00
2	Purchase of engine	-	-	-
3	Purchase of millet for commercial purpose	27,400,000.00	25,790,000.00	(1,610,000.00)
4	Purchase of Chemical for both irrigation and up land farming (insecticide & herbicides 100 cartoon)	6,210,500.00	10,400,000.00	(4,189,500.00)
5	Procurement of 2Nos of tractors Massey	19,792,000.00	4,000,000.00	15,792,000.00
6	Purchase of threading machine	55,620,000.00	21,520,200.00	34,099,800.00
7	Establishment of Empowerment farm for youth 5 people at each of 10 ward of the L/Gov't	70,350,000.00	-	70,350,000.00
	TOTAL	190,572,500.00	72,760,200.00	117,812,300.00

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
1	Construction of Modern Abattoir at Toshia	6,200,000.00	5,742,350.00	457,650.00
2	Renovation of Slaughter house at yunusari & drilling of bore hole and water ressavoua	4,000,000.00	3,970,801.00	29,199.00
3	Purchase of Veterinary equipment material at kanamma, bukarti, yunusari, kafiyatoshia and gremari.	15,000,000.00	10,325,100.00	4,674,900.00
4	Purchase of Veterinary Drugs/vaccine for both preventive and curative	5,362,000.00	4,200,000.00	1,162,000.00
5	Purchase of 100 set of OX team & accessories	2,918,000.00	2,750,750.00	167,250.00
6	Purchase of animal feeds for both pastoralist and Nomad	1,000,000.00	-	1,000,000.00
7	Supply of 100 set of OXCORT	16,300,000.00	21,883,124.00	(5,583,124.00)
	TOTAL	50,780,000.00	48,872,125.00	907,875.00

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment Orchard at waganga, Oasis Derukaraau oasis ngerabo oasis kujari, bukarti, dekwa, degaltura,bumbole,mairarari, dilala&kafiya	3,125,000.00	2,748,710.00	376,290.00
2	Purchase of improve seeding of EG mango , cashew, cassava, lemon ETC	1,500,000.00	640,000.00	860,000.00
3	Purchase of chemical and treasted polls for fencing of nursery and forestry Oechar	5,000,000.00	4,940,600.00	59,400.00
4	Upgrading of forestry nursery at Bukarti, Toshia, Yunusari,Dumbol,Gremari&garingada	2,155,220.00	2,375,160.00	(219,940.00)
5	Renovation of orchard at toshia	3,069,588.00	2,855,700.00	694,428.00
6	Purchase of forest guard uniform	-	-	-
7	Control of water erosion	-	-	-
	TOTAL	<u>14,849,808.00</u>	<u>13,560,170.00</u>	<u>1,289,638.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of fish found at mozogun, dama, garingada, kanamma and kujari	1,500,000.00	1,230,000.00	270,000.00
2	Purchase of finger let and equipment of fish feeds	1,500,000.00	450,000.00	1,050,000.00
3	Purchase of fishing gear across the local government	2,000,000.00	1,820,000.00	180,000.00
4	supply of dry and smoke fish material	-	-	-
5	Construction of shade for fresh fish at mozogun, garingada, kanamma&kujari	-	-	-
	TOTAL	<u>5,000,000.00</u>	<u>3,500,000.00</u>	<u>1,500,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of sewing material and sewing machine	1,000,000.00	-	1,000,000.00
2	Purchase of needling &weaving machine	500,000.00	-	500,000.00
3	Purchase of clay sok mud	500,000.00	-	500,000.00
4	Training of resources personnel	-	-	-
5	Construction of show room &equipment/material at L/government head quarters	-	-	-
	TOTAL	<u>2,000,000.00</u>		<u>2,000,000.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Extension of National Grid from Geidam – Kananma 45km	15,370,188.00	13,520,820.00	1,849,368.00
2	Extension of National Grid from Dumbol, Bukarti&toshia	40,350,100.00	32,270,800.00	8,079,300.00
3	Supply and installation of solar street light at fayakafiya, bukarti&bumbul	27,279,712.00	25,050,000.00	2,229,712.00
	TOTAL	<u>83,000,000.00</u>	<u>70,841,620.00</u>	<u>12,158,380.00</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Construction of 2 Nos. Market stocks at Bukarti, Dumbol, Toshia, Degaltura, FayaKafiya and Gremari	-	-	-
2	Construction of Shopping complex at Gremari, Toshia, Kannanma, Dumbol, bukarti and dagaltura	5,000,000.00	2,649,000.00	2,351,000.00
3	Purchase of Ferry Boat at 2 water crossing points kujari Axis Kanamma and Delwa	18,280,482.00	8,384,897.20	9,895,584.80
4	Completion of Market Stack at garinGada	5,646,917.00	4,000,000.00	1,646,917.00
5	Construction of Motor Park at Kanamma	20,270,650.00	19,346,200.00	924,450.00
6	Purchase of 3nos Mass Transit Buses	7,346,801.00	3,692,188.18	3,654,612.82
7	Construction of Cattle Market at Bukarti	3,750,000.00	-	3,750,000.00
8	Purchase of safes and revenue earning books stationary of office equipment's	5,210,000.00	2,500,000.00	2,710,000.00
9	Purchase of Laptops/Desktops computers to Heads of Department and senior accountant	20,125,150.00	14,277,800.00	5,847,350.00
10	Completion of M/park at garingada	14,370,000.00	12,271,451.82	2,098,548.18
11	International cattle market	-	-	-
	TOTAL	100,000,000.00	67,121,537.20	32,878,462.80

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of tar road from bukarti to toshia 18km counterpart funding to ministry of works	20,540,830.00	21,910,192.00	(1,369,362.00)
2	Construction of culvert at kanamma	3,372,100.00	3,270,000.00	102,100.00
3	Maintenance of existing road across the L/Gov't	15,290,000.00	14,122,113.00	1,167,887.00
4	Construction of 1.5km federal road by kanamma tar road to mairan village	7,420,600.00	6,950,000.00	470,600.00
5	Construction of 10km federal road kafiya to manawaji counterpart funding to ministry of works	8,376,470.00	7,212,350.00	1,164,120.00
6	Re-construction of federal road from bukarti road dumbol junction and dumbollawanti	10,000,000.00	9,277,000.00	723,000.00
	TOTAL	<u>65,000,000.00</u>	<u>62,741,655.00</u>	<u>2,258,345.00</u>

HEAD 5001: EDUCATION DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of uniforms, bags and sandals to bukarti boarding primary school pupils	13,467,000.00	8,517,331.00	4,949,669.00
2	Fencing of newly constructed office at kanamma L/Gov't education authority (LGEA)	5,244,000.00	3,450,620.00	1,793,380.00
3	Purchase of Toyota sansar 4 wheel drive for M&E unit	17,955,000.00	15,466,800.00	2,488,200.00
4	Contribution to yobe state university	3,000,000.00	-	3,000,000.00
5	Customers & purchase of exercise books, text book to primary schools & UBE Schools	15,700,000.00	11,111,529.71	4,588,470.29
6	Fencing of bukarti boarding primary school	26,000,000.00	10,315,170.00	15,684,830.00
7	Purchase of beg & bedding materials for bukarti boarding primary school	21,236,666.00	7,782,519.00	13,454,147.00
8	Fencing of dako primary school	25,200,000.00	14,625,921.00	10,574,079.00
9	Renovation of bukarti boarding primary school	30,155,000.00	12,341,000.00	17,814,000.00
	TOTAL	<u>157,957,666.00</u>	<u>83,610,890.71</u>	<u>74,346,775.29</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Renovation of 3 nos MCH disp and health centre at toshia, kalgi and bultuwa	11,375,000.00	10,211,215.00	1,163,785.00
2	Purchase of Toyota sansar 4 wheel drive	35,000,000.00	31,342,150.00	3,657,850.00
3	Maintenance and control of M&E	1,500,000.00	-	1,500,000.00
4	Maintenance and control of MCH	18,000,000.00	17,346,326.00	653,674.00
5	Maint& control of deases control	4,000,000.00	3,725,800.00	274,200.00
6	Maintenance of NPI unit	15,000,000.00	14,462,710.00	537,290.00
7	Maintenance of RBM unit	1,775,000.00	-	1,775,000.00
8	Maintenance of sanitation unit	47,200,000.00	42,620,112.00	4,579,888.00
9	Complete renovation of Bukarti Health clinic	2,000,000.00	1,031,687.00	968,313.00
10	Purchase of essential drugs	-	-	-
	TOTAL	135,850,000.00	120,740,000.00	15,110,000.00

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Purchase of information modern material & equips	4,700,000.00	3,278,620.00	1,421,380.00
2	Purchase of public Address van	3,271,501.00	3,867,580.00	596,079.00
3	Contribution to Emirate	2,028,499.00	1,825,800.00	202,699.00
	TOTAL	10,000,000.00	8,972,000.00	1,028,000.00

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Purchase of sport material/equip	2,000,000	1,972,332	27,668.00
	TOTAL	<u>2,000,000</u>	<u>1,972,332</u>	<u>27,668.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of fire office working materials and equipment	5,000,000.00	4,342,122.00	657,878.00
2	Complete rehabilitation of fire fighting vehicles	2,150,000.00	1,962,370.00	187,630.00
3	Police command support and other security agencies	740,000.00	560,000.00	180,000.00
4	Border survey	2,110,000.00	2,482,018.00	372,018.00
	Total	<u>10,000,000.00</u>	<u>9,346,510.00</u>	<u>653,490.00</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of solar boreholes 2 at each of the 10 wards of the L/Govt	9,120,000.00	8,346,888.12	773,111.88
2	Purchase of 10Nos parking generators 30Kva	19,370,000.00	15,730,174.68	3,639,825.32
3	GremariYoba/Niger republic rehabilitation of 3 boreholes	32,110,000.00	30,621,380.00	1,488,620.00
4	Drilling and conversions of motor boreholes to solar borehole 2 at each of the 10 wards of the L/Gov't	15,000,000.00	10,332,355.00	4,667,645.00
5	Drilling and installation of hand pumps 2 at the 10 wards of the L/Gov't	30,000,000.00	29,321,355.00	679,000.00
6	Maintenance and control of boreholes and hand pumps across the L/Gov't	20,225,000.00	17,420,000.00	2,805,000.00
7	Construction of cement wells 3 at dama and wuribari village	39,346,000.00	37,014,150.20	2,331,849.80
8	Water reticulation at dama and wuribari Village	15,000,000.00	12,782,700.00	2,217,300.00
	TOTAL	180,171,000.00	161,568,648.00	18,602,352.00

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Construction of Drainage and Culverts in major town Toshia, Kanamma, Ladu and Degaltura	3,200,000.00	2,782,750.00	417,250.00
2	Construction of Drainage at Dumbol	-	32,255,200.00	32,255,200.00
3	Purchase of Ulrityvehilces to the unit	1,000,000.00	640,890.00	359,110.00
4	Purchase of complete set of borehole fishing	4,000,000.00	3,825,320.50	174,679.50
5	Surveying channel & accessories	-	15,096,206.39	15,096,206.39
6	Extension of National grid from bukarti- Dumbol junction & to bumbollawanti	26,941,581.96	33,504,753.11	6,563,171.15
	TOTAL	35,141,581.96	94,826,120.00	59,684,538.04

HEAD 6003: TOWN & COMMUNITY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Purchase of survey material and equips	2,330,000.00	4,378,150.00	(2,048,150.00)
2	Production of base map and modern town plan of toshia	1,500,000.00	3,782,120.00	(2,282,120.00)
3	Production of base map and modern town plan of Bukarti	1,470,000.00	4,462,433.00	(2,992,433.00)
4	Production of base map and modern town plan of Yunusari	1,000,000.00	4,250,117.00	(3,250,117.00)
5	Production of base map and modern town plan of Kanamma town	3,700,000.00	15,899,800.00	(12,199,800.00)
	Total	10,000,000.00	32,772,620.00	22,772,620.00

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₺	₺	₺
1	Purchase of TV Plat Screen, DVD receivers, Generator to the following Villages Kafiya, Burkati, Yunusari, kalgi, Mazogum, degeltura and g/glads	5,000,000.00	12,344,000.00	(7,344,000.00)
2	Purchase of relief materials for IDPs	4,599,000.00	16,891,303.00	(12,292,303.00)
3	Women empowerment purchase of grinding machine and accessories	7,821,000.00	15,890,221.00	(8,069,221.00)
4	Procurement of flour fabrication machine	2,000,000.00	16,130,188.00	(14,130,188.00)
	TOTAL	<u>19,420,000.00</u>	<u>61,255,712.00</u>	<u>41,835,712.00</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₺	₺	₺
1	Ward development and vulnerable group	-	-	-
	TOTAL	-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of chairman resident at kanamma	6,782,100.00	5,252,120.25	1,529,979.75
2	Purchase of 2Nos of 406 saloon	22,000,000.00	20,370,182.11	1,629,817.89
3	Purchase of council Vehicles (bus)	5,000,000.00	15,377,000.00	(10,377,000.00)
4	Purchase of 2 hillux 4 wheel drive	7,000,000.00	13,925,819.00	(6,925,819.00)
5	Re-Construction of 4 Govt. Lodge at Geidam	20,000,000.00	18,725,700.00	1,274,300.00
6	Purchase of saving 100nos and Designing Materials	14,784,000.00	33,804,047.32	(19,020,047.32)
7	Purchase of Laptops and desiccaators computers	28,693,247.26	32,155,244.00	(3,461,996.74)
8	Purchase of youth and adolescent empowerment training centre at kanamma and yunusari	15,700,000.00	33,804,047.32	(18,104,047.32)
9	Purchase of office equipment, materials and furniture	4,000,000.00	-	4,000,000.00
10	FAAC	21,340,000.00	20,725,890.00	614,110.00
11	Secintpes and surveillace	2,000,000.00		2,000,000.00
	TOTAL	<u>147,299,347.26</u>	<u>194,140,050.00</u>	<u>46,840,702.74</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of 1 4X4 Hilux (Tayota) Four wheel drive	15,372,800.00	14,738,609.00	634,191.00
2	Furnishing of 4 District Head Palaces at Toshia, Yunusari and Kanamma	12,620,000.00	12,510,000.00	110,000.00
3	Contribution to Jummaat Mosques at Gremari	8,411,499.00	7,379,917.00	1,031,582.00
4	Contribution to Jummaat Mosques	6,725,000.00	5,992,000.00	733,000.00
5	Fencing of Graveyard at toshiaDumbol and bukarti	3,320,701.00	3,150,211.00	170,490.00
6	Renovation of kanamma lodge	1,000,000.00	-	1,000,000.00
7	Complete furnishing of government lodge gaidam	2,000,000.00	1,875,700.11	124,299.89
8	Construction of 2 Nos. Charlets at Kanamma Government Lodge	-	12,312,962.72	12,312,962.72
9	Purchase of 2Nos of 4x4Hillux for vigilante groups	15,250,000.00	14,920,800.17	329,199.83
	Total	<u>64,700,000.00</u>	<u>72,880,200.00</u>	<u>8,180,200.00</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₪	₪	₪
1	Contribution to training fund	4,372,000.00	11,428,120.00	(7,056,120.00)
2	Contribution to local government service commission for staff training workshop, seminars and in service courses	4,000,000.00	9,320,000.00	(5,320,000.00)
3	ICT training	1,628,000.00	4,982,250.00	(3,354,250.00)
	TOTAL	<u>10,000,000.00</u>	<u>25,730,640.00</u>	<u>15,730,640.00</u>

HEAD 8001: REPAYMENT OF LOADS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₪	₪	₪
1	Repayment of loans and interest	-	-	-
	TOTAL CAPITAL	-	-	-