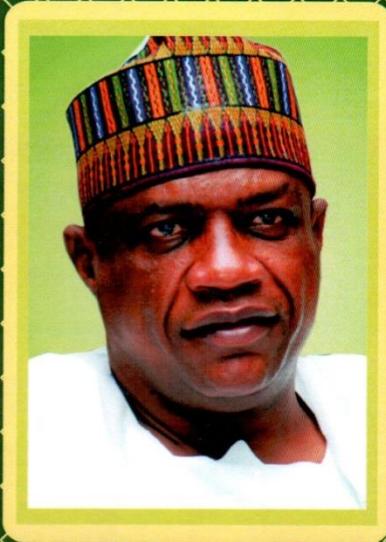




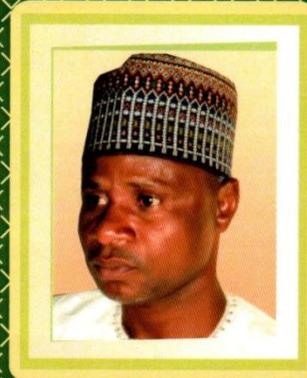
# JAKUSKO

## LOCAL GOVERNMENT COUNCIL YOBE STATE

### FINANCIAL STATEMENT



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



**ALH. BABANGIDA JABA**  
CHAIRMAN, LOCAL GOVERNMENT, JAKUSKO

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

**Statement of Accounting Policies**

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

**Federation Accounts Allocation Committee (FAAC)**

**Frame work for Standardization of Accounts Reporting Format**

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

The modified content of the annual financial statements includes:-

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

Jakusko Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2017.

**Statement No.1: Responsibility for the Financial Statements**

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

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

*Garba Bulama Bizi*  
GARBA BULAMA BIZI

Treasurer

*15/8/2018*

Date

**STATEMENT NO 2:- Integrity Assurance**

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

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

*Garba Bulama Bizi*  
GARBA BULAMA BIZI

Treasurer

Jakusko Local Govt.

Date: *15/8/2018*

*Babangida Ibrahim Jaba*  
BABANGIDA IBRAHIM JABA

Chairman

Jakusko Local Govt.

Date: *15/8/18*

### AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable to all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

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

#### Basis of Opinion

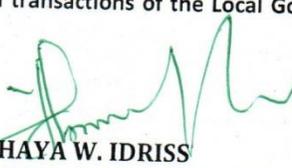
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

#### Opinion

Observations arising from field inspections and areas of under utilization of resources have been forwarded for response.

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions of the Local Government for the year ended 31<sup>st</sup> December, 2017.

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

**IAKUSKO LOCAL GOVERNMENT**  
**BUDGET SIZE AND PERFORMANCE 2017**

	<b>INCOME</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	Internal Generated Revenue	132,074,205.00	129,010,127.25	(3,064,077.75)
	Federation Account	2,718,314,437.00	1,882,238,923.92	(836,075,513.08)
	<b>Total Income</b>	<b><u>2,850,388,642.00</u></b>	<b><u>2,011,249,051.17</u></b>	<b><u>(839,139,590.83)</u></b>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	5,084,745.48	(5,084,745.48)
2	Contribution to Pension	-	126,807,096.98	(126,807,096.98)
3	Contribution to YSUBEB	-	284,809,982.31	(284,809,982.31)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	102,587,010.75	(102,587,010.75)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to Water Corporation	-	1,968,000.00	(1,968,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEADZP	-	6,999,999.98	(6,999,999.98)
14	Contribution to YMIC	-	1,828,125.00	(1,828,125.00)
15	Miscellaneous Cont.	-	2,491,617.68	(2,491,617.68)
	<b>Total</b>	-	<b><u>588,441,431.09</u></b>	<b><u>(588,441,431.09)</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	915,612,372.00	473,074,878.57	442,537,493.43
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	<b>Total</b>	<b><u>1,035,612,372.00</u></b>	<b><u>530,074,878.57</u></b>	<b><u>505,537,493.43</u></b>
	<b>Special Imprest Advances</b>			
	<b>Transfer to C.D. Fund Account</b>	<b><u>892,732,741.51</u></b>		
	<b><u>CAPITAL EXPENDITURE</u></b>			
	Economic Sector	921,300,627.00	455,517,644.00	465,782,983.00
	Social Sector	486,441,217.00	138,984,457.50	347,456,759.50
	Area Development Sector	242,276,000.00	178,958,272.37	63,317,727.63
	Administrator Sector	292,985,000.00	118,515,793.03	174,469,206.97
	<b>Total</b>	<b><u>1,943,002,844.00</u></b>	<b><u>891,976,166.90</u></b>	<b><u>174,469,206.97</u></b>

BUDGET  
SURPLUS/DEFICIT 756,574.61  
Opening Balance as  
at 1/1/2017 65,843.99CR  
Closing Balance as at  
31/112/2017 822,418.60CR

Main A/C ₦100,537.59

Rev. A/C ₦721,881.01

**JAKUSKO LOCAL GOVERNMENT**

**SUMMARY OF RECURRENT REVENUE 2017**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		₪	₪	₪
1001	Tax	-	-	-
1002	Rate	36,420,000.00	11,255,000.00	(25,165,000.00)
1003	Local Licence Fines	38,750,000.00	36,117,223.55	(2,632,776.45)
1004	Earning from Undertaking	41,330,000.00	48,837,266.33	7,507,266.33
1005	Rent on Local Government Property	4,098,855.00	13,660,000.00	9,561,145.00
1006	Interest Payment Dividend	5,885,659.77	-	(5,885,659.77)
1007	Grants	-	-	-
1008	Miscellaneous	5,589,690.23	19,140,637.37	13,550,947.14
	<b>TOTAL INT. GEN. REVENUE</b>	<b><u>132,074,205.00</u></b>	<b><u>129,010,127.25</u></b>	<b><u>(3,064,077.75)</u></b>
1009	Federation Accounts	2,718,314,437.00	1,882,238,923.92	(836,075,513.08)
	<b>GRAND TOTAL</b>	<b><u>2,850,388,642.00</u></b>	<b><u>2,011,249,051.17</u></b>	<b><u>(839,139,590.83)</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**SUMMARY OF INCOME**

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

**Note:**

Others represent Share of Solid Minerals and LNG Dividend

**JAKUSKO LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 1001 – TAXES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1002 – RATES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Tenement Rate	5,000,000.00	-	(5,000,000.00)
2	Penalty for Tenement Rate	3,000,000.00	-	(3,000,000.00)
3	Arrears of Tenement Rate	10,000,000.00	-	(10,000,000.00)
4	Ground Rent	5,000,000.00	11,255,000.00	6,255,000.00
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	13,420,000.00	-	(13,420,000.00)
	<b>TOTAL</b>	<b><u>36,420,000.00</u></b>	<b><u>11,255,000.00</u></b>	<b><u>(25,165,000.00)</u></b>

**HEAD 1003 - LOCAL LICENCES FEES AND FINES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	<b>A. FINE</b>			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	<b>B. GENERAL LICENCE</b>			
3	Bicycle licence fees	1,000,000.00	150,000.00	(850,000.00)
4	Canoe licence fees	500,000.00	105,205.00	(394,795.00)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	500,000.00	-	(500,000.00)
7	Motor Cycle licence fees	1,000,000.00	-	(1,000,000.00)
8	Hackney permit fees	400,000.00	244,795.00	(155,205.00)
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	3,443,000.00	1,443,000.00
10	Leaning Driving test fees	200,000.00	-	(200,000.00)
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	300,000.00	-	(300,000.00)
15	Squatters/Hawkers Permit fees	500,000.00	2,377,215.00	1,877,215.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>			
18	Slaughter fees	1,000,000.00	3,955,000.00	2,955,000.00
19	Abattoir fees	500,000.00	2,447,385.00	1,947,385.00
20	Eating House licence fees	500,000.00	1,112,308.00	612,308.00
21	Kiosk licence fees	300,000.00	65,000.00	(235,000.00)
22	Bake House licence fees	500,000.00	2,339,256.00	1,839,256.00
23	Registration of Meat Van fees	200,000.00		(200,000.00)
24	Cattle Dealers licence fees	500,000.00	3,768,300.00	3,268,300.00

## **HEAD 1003 - LOCAL LICENCES FEES AND FINES**

<b>SUB/ HEAD</b>	<b>1DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
25	Dried fish/dried Meat licence fees	300,000.00	1,500,000.00	1,200,000.00
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	200,000.00	250,000.00	50,000.00
	<b>D. SECURITY</b>			
28	Auctioneer licence fees	500,000.00	-	(500,000.00)
29	Goldsmith and Gold seller licence fees	100,000.00	-	(100,000.00)
30	Dane Gun licence fees	250,000.00	90,000.00	(160,000.00)
31	Hunting licence fees	200,000.00	65,000.00	(135,000.00)
	<b>E. SOCIAL</b>			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	100,000.00	125,000.00	25,000.00
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	500,000.00	-	(500,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television license fees	100,000.00	-	(100,000.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	200,000.00	-	(200,000.00)
42	Repair of Radio licence fees	100,000.00	-	(100,000.00)
	<b>F. HEALTH</b>			
43	Dislodging of septic Tank Charges	1,000,000.00	1,750,000.00	750,000.00
44	Night Soil Disposal/Depot fees	1,000,000.00	1,543,000.00	543,000.00
45	Registration of septic Tank dislodging licence fees	1,000,000.00	1,185,332.00	185,332.00

**HEAD 1003 - LOCAL LICENCES FEES AND FINES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
46	Registration of Night soil Contractors	1,000,000.00	200,000.00	(800,000.00)
47	Impounding of Animals fines	500,000.00	355,000.00	(145,000.00)
48	Pest control and disinfectant charges	300,000.00	-	(300,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	500,000.00	155,000.00	(345,000.00)
53	Laboratory test fees	500,000.00	225,000.00	(275,000.00)
54	Earning from Environmental Sanitation	1,000,000.00	390,000.00	(610,000.00)
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	2,000,000.00	3,554,000.00	1,554,000.00
56	Tender fees	1,000,000.00	674,000.00	(326,000.00)
57	Sand dredging fees	500,000.00	100,000.00	(400,000.00)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	1,000,000.00	885,000.00	(115,000.00)
60	Petty traders licence fees	300,000.00	550,000.00	250,000.00
61	Sand. Granile. Iron rod sellers licence	200,000.00	55,000.00	(145,000.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	300,000.00	257,000.00	(43,000.00)
64	Falling of trees fees	300,000.00	268,000.00	(32,000.00)
65	Sawmill licence fees	100,000.00	40,000.00	(60,000.00)
66	Produce buying fees	500,000.00	300,000.00	(200,000.00)
67	Rice Mill/Cassava Grinding licence fees	300,000.00	150,000.00	(150,000.00)

## **HEAD 1003 - LOCAL LICENCES FEES AND FINES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	500,000.00	120,000.00	(380,000.00)
69	Corn Grinding Mill licence	300,000.00	50,000.00	(250,000.00)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	500,000.00	20,000.00	(480,000.00)
72	Photo studio licence fees	300,000.00	100,000.00	(200,000.00)
73	Welding machine licence fees	100,000.00	55,000.00	(45,000.00)
74	Electric (Radio/TV) workshop	100,000.00	-	(100,000.00)
75	Blacksmith workshop licence	150,000.00	-	(150,000.00)
76	Wood making/carpentry	500,000.00	350,000.00	(150,000.00)
77	Battery charges licence fees	100,000.00	50,000.00	(50,000.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	500,000.00	300,000.00	(200,000.00)
80	Vulcanizes licence fees	100,000.00	55,000.00	(45,000.00)
81	Vehicle spare parts licences	500,000.00	670,000.00	170,000.00
82	Clock/watch repairs licences	30,000.00	-	(30,000.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	500,000.00	250,000.00	(250,000.00)
86	Building materials licence fees	1,000,000.00	359,000.00	(641,000.00)
87	Surface Tank kerosene licence	500,000.00	120,000.00	(380,000.00)
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	500,000.00	354,000.00	(146,000.00)
90	Hair dressing barbing saloon	100,000.00	30,000.00	(70,000.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	<b>H. ENGR WORKS AND</b>			
94	Workshop receipt	500,000.00	44,800.00	(455,200.00)
95	Sales of unserviceable stores	3,320,000.00	135,627.55	(3,184,372.45)
96	Hire Charges	-	-	-
97	Sale of stores	2,000,000.00	-	(2,000,000.00)
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	1,000,000.00	-	(1,000,000.00)
	<b>TOTAL</b>	<b>38,750,000.00</b>	<b>36,117,223.55</b>	<b>(2,632,776.45)</b>

**JAKUSKO LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Market	5,000,000.00	6,117,825.23	1,117,825.23
2	Motor Park	5,000,000.00	7,223,219.47	2,223,219.47
3	Shops and Shopping Centers	7,000,000.00	11,453,000.00	4,453,000.00
4	Cattle Market	5,000,000.00	7,669,211.00	2,669,211.00
5	Abattoir/Slaughter House	3,000,000.00	5,286,434.18	2,286,434.18
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	8,000,000.00	11,087,576.45	3,087,576.45
8	Earnings from industrial	5,000,000.00	-	(5,000,000.00)
9	Earning from other commercial undertaking	3,330,000.00	-	(3,330,000.00)
	<b>TOTAL</b>	<b><u>41,330,000.00</u></b>	<b><u>48,837,266.33</u></b>	<b><u>7,507,266.33</u></b>

**HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Rent on Local Government Quarters	2,098,855.00	7,660,000.00	5,561,145.00
2	Rent on Local Government Building	2,000,000.00	6,000,000.00	4,000,000.00
3	Rent on other Local Government landed property	-	-	-
	<b>TOTAL</b>	<b><u>4,098,855.00</u></b>	<b><u>13,660,000.00</u></b>	<b><u>9,561,145.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Interest: Vehicle and Bicycle Advance	-	-	
2	Interest: Loans to (her Local Government)	-	-	
3	Interest: Loans to Parastatals and Limited Liability	-	-	
4	Loan from other Local Govt. Dividend	5,885,659.77	-	(5,885,659.77)
5	Interest on Staff Housing and other loans	-	-	-
	<b>TOTAL</b>	<b><u>5,885,659.77</u></b>	-	<b><u>(5,885,659.77)</u></b>

**HEAD 1007 – GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	-	-	-

**JAKUSKO LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 1008 - MICELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery	-		
2	Recovery of Losses and Over Payment	789,690.23	6,140,637.37	5,350,947.14
3	Payments in Lieu of Sign	500,000.00	-	(500,000.00)
4	Unclaimed Deposits	500,000.00	-	(500,000.00)
5	Tractor hiring	3,300,000.00	13,000,000.00	9,700,000.00
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	500,000.00	-	(500,000.00)
	<b>TOTAL</b>	<b><u>5,589,690.23</u></b>	<b><u>19,140,637.37</u></b>	<b><u>13,550,947.14</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 1009 – STATUTORY ALLOCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,889,931,962.00	1,332,859,296.75	(557,072,665.25)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	388,735,998.00	380,336,667.52	(8,399,330.48)
4	Excess Crude Oil Account	421,646,477.00	37,383,423.67	(384,263,053.33)
5	Share of Solid Mineral	-	-	-
6	LNG Dividend	-	-	-
7	Non-Oil Excess	-	24,639,668.96	24,639,668.96
8	Exchange Diff.	-	107,019,867.02	107,019,867.02
	<b>TOTAL</b>	<b><u>2,718,314,437.00</u></b>	<b><u>1,882,238,923.92</u></b>	<b><u>(836,075,513.08)</u></b>

**JAKUSKO LOCAL GOVERNMENT**

**SUMMARY OF RECURRENT EXPENDITURE 2017**

<b>HEAD</b>	<b>DETAILS</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	89,311,851.03	36,881,489.85	52,430,361.18
	Overhead	10,000,000.00	7,000,000.00	3,000,000.00
	Personnel Cost	7,838,877.33	4,015,319.70	3,823,557.63
	Overhead	10,000,000.00	6,000,000.00	4,000,000.00
2003	<b>The Council</b>			
	Personnel Cost	72,208,672.00	44,526,246.39	27,682,425.61
	Overhead	12,000,000.00	8,525,000.00	3,475,000.00
2004	<b>Personnel Management</b>			
	Personnel Cost	76,563,588.00	38,728,053.24	37,835,534.76
	Overhead	14,000,000.00	7,200,000.00	6,800,000.00
2005	<b>Treasury</b>			
	Personnel Cost	142,369,110.00	67,866,869.27	74,502,240.73
	Overhead	15,000,000.00	10,135,000.00	4,865,000.00
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	12,000,000.00	-	12,000,000.00
2007	<b>Primary Health Care</b>			
	Personnel Cost	226,740,934.29	114,692,052.06	112,048,882.23
	Overhead	15,000,000.00	10,000,000.00	5,000,000.00
2008	<b>General Agric</b>			
	Personnel Cost	144,167,389.09	71,089,735.23	73,077,653.86
	Overhead	15,000,000.00	2,140,000.00	12,860,000.00
2009	<b>Works</b>			
	Personnel Cost	117,726,160.00	75,921,389.77	41,804,770.23
	Overhead	15,000,000.00	5,000,000.00	10,000,000.00
2010	<b>Traditional Council</b>			
	Personnel Cost	38,685,790.26	19,353,723.06	19,332,067.20
	Overhead	2,000,000.00	1,000,000.00	1,000,000.00
2011	<b>MISCELLANEOUS</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	<b>TOTAL</b>	<b><u>1,035,612,372.00</u></b>	<b><u>530,074,878.57</u></b>	<b><u>505,537,493.43</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	89,311,851.03	36,881,489.85	52,430,361.18
2	Travel and Transport	2,000,000.00	1,500,000.00	500,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	1,000,000.00	-
6	Maintenance of Office Furniture and Equipment	1,000,000.00		1,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,772,334.00	227,666.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	652,000.00	348,000.00
11	Entertainment and Hospitality	500,000.00	483,000.00	17,000.00
12	Miscellaneous Expenses	-		
13	Provision and Service Materials	2,200,000.00	1,592,666.00	607,334.00
	<b>TOTAL</b>	<b><u>99,311,851.03</u></b>	<b><u>43,881,489.85</u></b>	<b><u>55,430,361.18</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	7,838,877.33	4,015,319.70	3,823,557.63
2	Travel and Transport	2,500,000.00	1,000,000.00	1,500,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	300,000.00	277,118.00	22,882.00
5	Stationery and Printing	1,000,000.00	905,000.00	95,000.00
6	Maintenance of Office Furniture and Equipment	1,300,000.00	964,000.00	336,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,000,000.00	1,484,317.00	515,683.00
8	Consultancy Services and special committees	200,000.00	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	655,000.00	345,000.00
11	Entertainment and Hospitality	300,000.00		300,000.00
12	Miscellaneous Expenses	200,000.00		200,000.00
13	Provision and Service Materials	1,200,000.00	714,565.00	485,435.00
	<b>TOTAL</b>	<b><u>17,838,877.33</u></b>	<b><u>10,015,319.70</u></b>	<b><u>7,823,557.63</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	72,208,672.00	44,526,246.39	27,682,425.61
2	Travel and Transport	3,000,000.00	2,738,000.00	262,000.00
3	Utility Services	100,000.00	-	100,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	2,000,000.00	1,225,000.00	775,000.00
6	Maintenance of Office Furniture and Equipment	2,200,000.00	1,664,229.00	535,771.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	1,897,771.00	1,102,229.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	300,000.00	200,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,100,000.00	700,000.00	400,000.00
	<b>TOTAL</b>	<b><u>84,208,672.00</u></b>	<b><u>53,051,246.39</u></b>	<b><u>31,157,425.61</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2004: PERSONNEL MANAGMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	76,563,588.00	38,728,053.24	37,835,534.76
2	Travel and Transport	2,500,000.00	1,333,000.00	1,167,000.00
3	Utility Services	500,000.00	218,216.00	281,784.00
4	Telephone and Postal Services	500,000.00	143,338.00	356,662.00
5	Stationery and Printing	1,000,000.00	883,000.00	117,000.00
6	Maintenance of Office Furniture and Equipment	2,500,000.00	-	2,500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	1,664,881.00	1,835,119.00
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,000,000.00	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	1,957,565.00	42,435.00
	<b>TOTAL</b>	<b><u>90,563,588.00</u></b>	<b><u>45,928,053.24</u></b>	<b><u>44,635,534.76</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	142,369,110.00	67,866,869.27	74,502,240.73
2	Travel and Transport	3,000,000.00	2,255,000.00	745,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	1,357,000.00	643,000.00
6	Maintenance of Office Furniture and Equipment	2,800,000.00	2,221,800.00	578,200.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,200,000.00	3,118,609.00	81,391.00
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	455,000.00	1,045,000.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,500,000.00	757,591.00	742,409.00
	<b>TOTAL</b>	<b><u>157,369,110.00</u></b>	<b><u>78,001,869.27</u></b>	<b><u>79,367,240.73</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	-	-	-
2	Travel and Transport	3,000,000.00	-	3,000,000.00
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	1,000,000.00	-	1,000,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	-	2,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	-	3,000,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	-	1,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	<b>TOTAL</b>	<b><u>12,000,000.00</u></b>	-	<b><u>12,000,000.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	226,740,934.29	114,692,052.06	112,048,882.23
2	Travel and Transport	3,000,000.00	2,000,000.00	1,000,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	1,000,000.00	-
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,555,000.00	445,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	2,443,997.00	556,003.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	1,222,000.00	278,000.00
11	Entertainment and Hospitality	500,000.00		500,000.00
12	Miscellaneous Expenses	1,000,000.00	779,003.00	220,997.00
13	Provision and Service Materials	3,000,000.00	1,000,000.00	2,000,000.00
	<b>TOTAL</b>	<b><u>241,740,934.29</u></b>	<b><u>124,692,052.06</u></b>	<b><u>117,048,882.23</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	144,167,389.09	71,089,735.23	73,077,653.86
2	Travel and Transport	3,000,000.00	1,000,000.00	2,000,000.00
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	1,000,000.00	140,000.00	860,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	-	2,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	4,000,000.00	-	4,000,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	334,000.00	666,000.00
11	Entertainment and Hospitality	1,000,000.00	-	1,000,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	666,000.00	1,334,000.00
	<b>TOTAL</b>	<b><u>159,167,389.09</u></b>	<b><u>73,229,735.23</u></b>	<b><u>85,937,653.86</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2009: WORKS, HOUSING, LAND AND SURVEY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	117,726,160.00	75,921,389.77	41,804,770.23
2	Travel and Transport	4,000,000.00	800,000.00	3,200,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000.00		1,500,000.00
6	Maintenance of Office Furniture and Equipment	1,300,000.00	302,668.00	997,332.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,400,000.00	1,347,332.00	2,052,668.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Grants, Contributions and Subventions	500,000.00	-	500,000.00
10	Training Staff Development and Welfare	1,500,000.00	550,000.00	950,000.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	2,000,000.00	-
	<b>TOTAL</b>	<b><u>132,726,160.00</u></b>	<b><u>80,921,389.77</u></b>	<b><u>51,804,770.23</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	38,685,790.26	19,353,723.06	19,332,067.20
2	Travel and Transport	500,000.00	1,000,000.00	(500,000.00)
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 assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	-	500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	<b>TOTAL</b>	<b><u>40,685,790.26</u></b>	<b><u>20,353,723.06</u></b>	<b><u>20,332,067.20</u></b>

**HEAD 2011: MISCELLANEOUS**

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

**JAKUSKO LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2017**

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	111,250,000.00	34,715,223.00	76,534,777.00
4002	Livestock Development	34,142,453.00	11,322,000.00	22,820,453.00
4003	Forestry Development	15,750,000.00	6,000,000.00	9,750,000.00
4004	Fisheries	14,000,000.00	3,114,000.00	10,886,000.00
4005	Manufacturing & Craft	24,076,000.00	5,524,000.00	18,552,000.00
4006	Rural Electrification	484,920,174.00	201,858,252.51	283,061,921.49
4007	Commerce/Finance & Supply	109,142,000.00	78,057,929.00	31,084,071.00
4008	Transportation Roads/Bridges	142,020,000.00	114,926,239.49	27,093,760.51
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>921,300,627.00</u></b>	<b><u>455,517,644.00</u></b>	<b><u>465,782,983.00</u></b>
	<b>SOCIAL SECTOR</b>			
5001	Education Development	168,566,565.00	43,036,994.50	125,529,570.50
5002	Health and Services	288,374,652.00	78,602,181.00	209,772,471.00
5003	Information	6,200,000.00	4,388,000.00	1,812,000.00
5004	Social Development & Culture	21,800,000.00	11,457,282.00	10,342,718.00
5005	Fire Service	1,500,000.00	1,500,000.00	-
	<b>TOTAL SOCIAL SECTOR</b>	<b><u>486,441,217.00</u></b>	<b><u>138,984,457.50</u></b>	<b><u>347,456,759.50</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	173,545,000.00	143,899,244.26	29,645,755.74
6002	Environmental Sewage & Drainage	26,775,000.00	10,176,027.93	16,598,972.07
6003	Town & Community Planning	13,456,000.00	12,226,000.00	1,230,000.00
6004	Community Development	28,500,000.00	12,657,000.00	15,843,000.00
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>242,276,000.00</u></b>	<b><u>178,958,272.37</u></b>	<b><u>63,317,727.63</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin office	246,320,000.00	89,333,046.75	156,986,953.25
7002	Staff Housing	41,565,000.00	24,182,746.28	17,382,253.72
7003	Workshops	5,100,000.00	5,000,000.00	100,000.00
	<b>TOTAL ADMIN SECTOR</b>	<b><u>292,985,000.00</u></b>	<b><u>118,515,793.03</u></b>	<b><u>174,469,206.97</u></b>
	<b>GRAND TOTAL</b>	<b><u>1,943,002,844.00</u></b>	<b><u>891,976,166.90</u></b>	<b><u>1,051,026,677.10</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of 3 Thresher Machines	25,000,000.00	3,000,000.00	22,000,000.00
2	Renovation and fencing of Local Government Secretariat and Store	64,200,000.00	13,379,223.00	50,820,777.00
3	Purchase of (3) Motorcycles to Field Agric Staff.	500,000.00	-	500,000.00
4	Purchase of Agro-Chemicals and Insecticide	15,250,000.00	12,336,000.00	2,914,000.00
5	Purchase of (50) Irrigation Pumps	2,300,000.00	2,000,000.00	300,000.00
6	Purchase of (10) complete OX-Team	4,000,000.00	4,000,000.00	-
	<b>TOTAL</b>	<b><u>111,250,000.00</u></b>	<b><u>34,715,223.00</u></b>	<b><u>76,534,777.00</u></b>

**HEAD 4002: LIVESTOCK UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of uploading/B-yeat Garin Gada (Buduwa) Jakusko	5,000,000.00	-	5,000,000.00
2	Rehabilitation of Dispensaries, Veterinary Clinics at Gasama and Dachia	10,000,000.00	5,215,214.00	4,784,786.00
3	Construction of Veterinary Clinic at Gogoram and Guwaya	5,800,000.00	2,515,000.00	3,285,000.00
4	Purchase of (4) Refrigerator	400,000.00	-	400,000.00
5	Vaccination Stand at Kebbol, Manu Misikili, Alh. Yaya, JK and Kuka Maina	2,000,000.00	-	2,000,000.00
6	Vaccination Centre	5,000,000.00	2,365,786.00	2,634,214.00
7	Clinical Motor Van	-	-	-
8	Establishment of Fish Pond and Poultry.	5,942,453.00	1,226,000.00	4,716,453.00
	<b>TOTAL</b>	<b><u>34,142,453.00</u></b>	<b><u>11,322,000.00</u></b>	<b><u>22,820,453.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of Central Nursery Tree at Jakusko	1,500,000.00	1,000,000.00	500,000.00
2	Establishment of ½ KM Shelter Belt each Gasama, Gid-Gid, Masari and Fanne	3,000,000.00	3,000,000.00	-
3	Purchase of (1) Toyota Hilux for Forestry and Boundary Supervision	9,000,000.00	-	9,000,000.00
4	Establishment of Wood Lat at Buduwa, Buduwa, Bayam	2,250,000.00	2,000,000.00	250,000.00
	<b>TOTAL</b>	<b><u>15,750,000.00</u></b>	<b><u>6,000,000.00</u></b>	<b><u>9,750,000.00</u></b>

**HEAD 4004: FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Fishing materials	1,000,000.00	1,000,000.00	-
2	Seasonal Loan to Fishermen	5,000,000.00	-	5,000,000.00
3	Establishment of Fish Pond at Jakusko, Dachia, Darege, Damasa	3,000,000.00	1,559,000.00	1,441,000.00
4	Purchase of Finger Lean	2,000,000.00	555,000.00	1,445,000.00
5	Contribution/Assistance Vulnerable Groups	3,000,000.00	-	3,000,000.00
	<b>TOTAL</b>	<b><u>14,000,000.00</u></b>	<b><u>3,114,000.00</u></b>	<b><u>10,886,000.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2017**

**HEAD 4005: MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of (150) Sewing Machines and Loans to Small Scale Industries	24,076,000.00	5,524,000.00	18,552,000.00
	<b>TOTAL</b>	<b><u>24,076,000.00</u></b>	<b><u>5,524,000.00</u></b>	<b><u>18,552,000.00</u></b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Extension of Electricity from Gir-Gir to Karage with step down at Amshi, Dachia and Kazir	130,000,000.00	57,442,817.00	72,557,183.00
2	Extension of Electricity from Jammel to Jaba with step down at Lafiya, Gamajam	150,000,000.00	76,552,988.00	73,447,012.00
3	Procurement of (7) Units of Transformer for Borehole	52,000,000.00	27,323,000.00	24,677,000.00
4	Provision of Rural Electrification at Gwayo	26,920,174.00	23,777,659.00	3,142,515.00
5	Joint Counterpart Funding Project	-	-	-
6	Construction and Installation of Street Light at Jakusko, and Buduwa with 100KVA and 250 KVA Generators	126,000,000.00	16,761,788.51	109,238,211.49
	<b>TOTAL</b>	<b><u>484,920,174.00</u></b>	<b><u>201,858,252.51</u></b>	<b><u>283,061,921.49</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 4007: FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Joint Counterpart Funding	26,000,000.00	20,547,379.00	5,452,621.00
2	Construction of Culverts in some needed area within the Local Govt.	22,142,000.00	9,111,327.00	13,030,673.00
3	Construction of Jakusko Town Road.	51,900,000.00	48,399,223.00	3,500,777.00
4	Contribution to Special Assistant	9,100,000.00	-	9,100,000.00
	<b>TOTAL</b>	<b><u>109,142,000.00</u></b>	<b><u>78,057,929.00</u></b>	<b><u>31,084,071.00</u></b>

**HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase (10) Additional Mass Transits	77,620,000.00	53,040,002.00	24,579,998.00
2	Purchase of Refrigerator Cooling System, Engine and Electric Alternator	2,000,000.00	2,000,000.00	-
3	Construction of (7) Market Stalls at Gir-Gir	60,000,000.00	57,886,217.49	2,113,782.51
4	Purchase of (8) Sate Dumsaye	2,400,000.00	2,000,000.00	400,000.00
5	Joint Construction of International Cattle market at Garin Alkali	-	-	-
	<b>TOTAL</b>	<b><u>142,020,000.00</u></b>	<b><u>114,926,219.49</u></b>	<b><u>27,093,780.51</u></b>

**JAKUSKO LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2017**

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of High Islamic College at Jakusko	23,000,000.00	13,366,251.00	9,633,749.00
2	Supply of Writing Materials to Primary Schools	30,000,000.00	15,568,000.00	14,432,000.00
3	Construction of New Primary Schools	40,000,000.00	10,000,000.00	30,000,000.00
4	Introduction of Free Education, Uniforms, Exercise Books	25,966,565.00	4,102,743.50	21,863,821.50
5	Fencing of GSS Amshi	24,600,000.00	-	24,600,000.00
6	Contribution to Yobe State University	25,000,000.00	-	25,000,000.00
	<b>TOTAL</b>	<b><u>168,566,565.00</u></b>	<b><u>43,036,994.50</u></b>	<b><u>125,529,570.50</u></b>

**JAKUSKO LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2017**

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction, Upgrading of (5) Dispensaries to Health Centres	20,000,000.00	13,128,552.00	6,871,448.00
2	Fencing of Gir-Gir Health Centre	24,000,000.00	10,642,117.00	13,357,883.00
3	Purchase of Hospital Equipment	20,000,000.00	8,232,000.00	11,768,000.00
4	Construction of Orphanage Home at Jakusko	22,000,000.00	-	22,000,000.00
5	Fencing of New M.C.H Jakusko	20,000,000.00	7,443,205.00	12,556,795.00
6	Purchase of (2) Ambulance Motor Van	29,782,442.00	-	29,782,442.00
7	Purchase of Bedding Materials to Orphanage Home	10,000,000.00	7,339,000.00	2,661,000.00
8	Fund to NPI	24,692,210.00	6,000,000.00	18,692,210.00
9	Purchase of (5) Solar Battery at Mogoram, MCH	1,000,000.00	-	1,000,000.00
10	Purchase of 20 KVA Generator for NPI Office	3,000,000.00	3,000,000.00	-
11	Construction of Dispensary at Gubana	20,000,000.00	12,817,307.00	7,182,693.00
12	Construction of Dispensary at Tarja	20,000,000.00	-	20,000,000.00
13	Construction of Dispensary at Adiya	20,000,000.00	-	20,000,000.00
14	Supply of Sanitation Tools	15,000,000.00	2,000,000.00	13,000,000.00
15	Supply of Drugs and Equipment to all Health Centre	30,000,000.00	8,000,000.00	22,000,000.00
16	Contribution to KYB-WD	8,900,000.00	-	8,900,000.00
<b>TOTAL</b>		<b><u>288,374,652.00</u></b>	<b><u>78,602,181.00</u></b>	<b><u>209,772,471.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 5003: INFORMATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₪</b>	<b>₪</b>	<b>₪</b>
1	Printing of Almanac	2,000,000.00	1,000,000.00	1,000,000.00
2	Purchase of Information Gadget and Public Address System	4,200,000.00	3,388,000.00	812,000.00
3	Contribution to YTV	-	-	-
<b>TOTAL</b>		<b><u>6,200,000.00</u></b>	<b><u>4,388,000.00</u></b>	<b><u>1,812,000.00</u></b>

**HEAD 5004: SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₪</b>	<b>₪</b>	<b>₪</b>
1	Purchase of Sport Materials and Organizing Chairman Cup Competition	6,000,000.00	-	6,000,000.00
2	Construction of Community Development Empowerment Centre	10,800,000.00	6,457,282.00	4,342,718.00
3	Construction of Women Development Centre	5,000,000.00	5,000,000.00	-
<b>TOTAL</b>		<b><u>21,800,000.00</u></b>	<b><u>11,457,282.00</u></b>	<b><u>10,342,718.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 5005: FIRE SERVICE UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Purchase of Fire Extinguishers	1,500,000.00	1,500,000.00	-
<b>TOTAL</b>		<b><u>1,500,000.00</u></b>	<b><u>1,500,000.00</u></b>	-

**HEAD 6001: RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Drilling of (20) Solar Boreholes Complete Package	83,795,000.00	66,008,326.26	17,786,673.74
2	Drilling of (30) New Hand Pumps at various locations	16,000,000.00	15,565,000.00	435,000.00
3	Drilling of (30) Single Phase Boreholes	23,000,000.00	22,991,277.00	8,723,000.00
4	Extension of Pipeline reticulation and construction	10,000,000.00	9,664,306.00	335,694.00
5	Construction of (10) Cement Wells	5,000,000.00	5,000,000.00	-
6	Equipment of Material Laboratory	5,000,000.00	3,543,000.00	1,457,000.00
7	7 Complete Package Boreholes and Submersible Pumps	30,750,000.00	21,127,335.00	9,622,665.00
<b>TOTAL</b>		<b><u>173,545,000.00</u></b>	<b><u>143,899,244.26</u></b>	<b><u>29,645,755.74</u></b>

**JAKUSKO LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2017**

**HEAD 6002: ENVIRONMENTAL SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction, Excavation way River of Reservoir Village	26,775,000.00	10,176,028.11	16,598,971.89
<b>TOTAL</b>		<b><u>26,775,000.00</u></b>	<b><u>10,176,028.11</u></b>	<b><u>16,598,971.89</u></b>

**HEAD 6003: TOWN & COUNTRY PLANNING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Layout of Plot at Jakusko, Mugoram, and Girgir	1,000,000.00	1,000,000.00	-
2	Landscaping of Street at Jakusko	9,456,000.00	8,226,000.00	1,230,000.00
3	Land Compensation	3,000,000.00	3,000,000.00	-
<b>TOTAL</b>		<b><u>13,456,000.00</u></b>	<b><u>12,226,000.00</u></b>	<b><u>1,230,000.00</u></b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Emergency Relief Materials	6,000,000.00	3,333,000.00	2,667,000.00
2	Contribution to Clubs Association on Self Help Project	6,000,000.00	4,000,000.00	2,000,000.00
3	Construction of (4) Refuse Dumping at Jakusko	5,000,000.00	2,000,000.00	3,000,000.00
4	Purchase of Hilux	8,000,000.00	-	8,000,000.00
5	Construction of Slaughter Slab at Girgir, Buduwa, Gwayo, Karege, Lafiya Loi Loi and YM	3,500,000.00	3,324,000.00	176,000.00
<b>TOTAL</b>		<b><u>28,500,000.00</u></b>	<b><u>12,657,000.00</u></b>	<b><u>15,843,000.00</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 6005: AREA WARD DEVELOPMENT**

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

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Fencing of Jakusko Police Station	28,530,777.00	11,446,000.00	17,084,777.00
2	Completion of District Head Palace at Mugoram	50,000,000.00	15,867,803.72	34,132,196.28
3	Purchase of Motor Vehicle to Vigilante	39,621,000.00	-	39,621,000.00
4	Renovation of Senior Staff Quarters	47,893,223.00	30,900,250.03	16,992,972.97
5	Construction of Mosque at Jammel, Garin Maje and Bayam	25,000,000.00	-	25,000,000.00
6	Purchase of Furnitures to Local Govt.	55,275,000.00	31,118,993.00	24,156,007.00
<b>TOTAL</b>		<b><u>246,320,000.00</u></b>	<b><u>89,333,046.75</u></b>	<b><u>156,986,953.25</u></b>

**JAKUSKO LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 7002: STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Fencing of Girgir Graveyard and Dachia Graveyard	2,000,000.00	2,000,000.00	-
2	Maintenance of Boarding Primary	5,000,000.00	-	5,000,000.00
3	Construction of (5) Shopping Complex at	10,000,000.00	8,775,255.00	1,224,745.00
4	Renovation of Market Shade at Jakusko	5,000,000.00	3,111,255.00	1,888,745.00
5	Construction of Market Shade at Jakusko	5,000,000.00	3,000,000.00	2,000,000.00
6	Procurement of ICT Materials and Computer Accessories	3,000,000.00	-	3,000,000.00
7	Renovation of Shopping Complex Both Main Market and Motor Park.	3,750,000.00	3,000,000.00	750,000.00
8	Construction of Legislative Quarters	-	-	-
9	Fencing of Graveyard	2,000,000.00	-	2,000,000.00
10	Purchase of Equipment to General Health Facilities	5,815,000.00	4,296,236.28	1,518,763.72
11	Renovation and Tipping of Motor Park with Laterite	-	-	-
<b>TOTAL</b>		<b><u>41,565,000.00</u></b>	<b><u>24,182,746.28</u></b>	<b><u>17,382,253.72</u></b>

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Workshop/Seminar	5,100,000.00	5,000,000.00	100,000.00
<b>TOTAL</b>		<b><u>5,100,000.00</u></b>	<b><u>5,000,000.00</u></b>	<b><u>100,000.00</u></b>

