

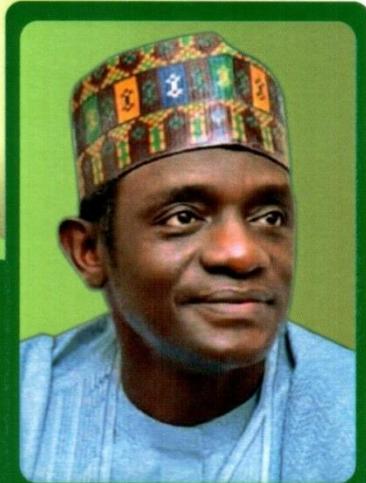


# POTISKUM

LOCAL GOVERNMENT COUNCIL

**YOBE STATE**

**FINANCIAL STATEMENTS**



HIS EXCELLENCY  
**HON. MAI MALA BUNI**  
EXECUTIVE GOVERNOR  
YOBE STATE



**ALH. MOHAMMED MUSA**  
CHAIRMAN  
POTISKUM 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.

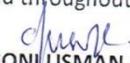
#### **The modified content of the annual financial statements includes:-**

- (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

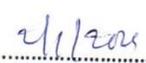
**Statement No.1: Responsibility for the Financial Statements**

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

  
.....  
ALH. GONI USMAN KACHALLA

Treasurer

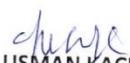
  
.....

Date

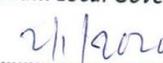
**STATEMENT NO 2:- Integrity Assurance**

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

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

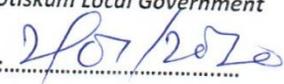
  
.....  
ALH. GONI USMAN KACHALLA

Treasurer  
Potiskum Local Government

Date:   
.....



Chairman  
Potiskum Local Government

Date:   
.....

### 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 31<sup>st</sup> December, 2018.

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



**POTISKUM LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT REVENUE 2018**

HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	4,545,108.00	-	(4,545,108.00)
1002	Rate	7,605,000.00	21,349,000.00	13,744,000.00
1003	Local Licence Fines	19,403,754.00	79,026,526.50	59,622,772.50
1004	Earning from Undertaking	44,355,000.00	177,010,075.16	132,655,075.16
1005	Rent on Local Government Property	13,825,000.00	22,977,699.45	-9,152,699.45
1006	Interest Payment Dividend	36,199,795.00	-	(36,199,795.00)
1007	Grants	40,000,000.00	-	(40,000,000.00)
1008	Miscellaneous	24,999,727.40	44,598,948.89	19,599,221.49
	<b>TOTAL INT. GEN. REVENUE</b>	<b>190,933,384.40</b>	<b>344,962,250.00</b>	154,028,865.60
1009	Federation Accounts	1,718,162,113.64	2,219,212,227.22	501,050,113.58
	<b>GRAND TOTAL</b>	<b>1,909,095,498.04</b>	<b>2,564,174,477.22</b>	<b>655,078,979.18</b>

**POTISKUM LOCAL GOVERNMENT**  
**SUMMARY OF INCOME**

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	137,078,678.54	31,309,577.41				7,685,315.41	556,608.85	<b>176,630,180.21</b>
2	FEBRUARY	135,904,332.46	36,260,965.79						<b>172,165,298.25</b>
3	MARCH	140,381,920.66	33,169,450.86					187,910.23	<b>173,739,281.75</b>
4	APRIL	121,203,366.16	31,648,496.23		4,811,011.33	10,807,440.07			<b>168,470,313.79</b>
5	MAY	150,591,006.82	32,365,569.97					120,262.09	<b>183,076,838.88</b>
6	JUNE	146,479,384.61	35,211,437.57						<b>181,690,822.18</b>
7	JULY	152,427,437.98	31,708,552.52			10,452,944.42		2,101,672.74	<b>196,690,607.66</b>
8	AUGUST	147,053,997.40	29,803,703.03	2,997,383.41		6,251,388.06			<b>186,106,471.90</b>
9	SEPTEMBER	149,814,308.73	43,259,679.52		40,938.52				<b>193,114,926.77</b>
10	OCTOBER	143,526,668.85	29,674,091.83		69,433.18			1,264,053.75	<b>174,534,247.61</b>
11	NOVEMBER	153,097,051.65	34,231,009.74		272,655.60	7,736,537.96	8,258,878.86		<b>203,596,133.81</b>
12	DECEMBER	154,995,538.56	38,895,033.44		202,556.19				<b>194,093,128.19</b>
13	Additional FAAC Mar/Oct. 2018	15,303,976.22							<b>15,303,976.22</b>
<b>TOTAL</b>		<b><u>1,747,857,668.64</u></b>	<b><u>407,537,567.91</u></b>	<b><u>2,997,383.41</u></b>	<b><u>5,396,594.82</u></b>	<b><u>35,248,310.51</u></b>	<b><u>15,944,194.27</u></b>	<b><u>4,230,507.66</u></b>	<b><u>2,219,212,227.22</u></b>

**POTISKUM LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 1001 - TAXES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</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)	2,200,000.00	-	(2,200,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	2,345,108.00	-	(2,345,108.00)
	<b>TOTAL</b>	<b>4,545,108.00</b>	-	<b>(4,545,108.00)</b>

**HEAD 1002 - RATES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	7,605,000.00	21,349,000.00	13,744,000.00
5	Federal Government Grant in lieu of Tenement Rate	-	-	
6	State Government Grant in lieu of Tenement Rate	-	-	

	TOTAL	7,605,000.00	21,349,000.00	13,744,000.00
--	-------	--------------	---------------	---------------

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	<b>A. FINE</b>			
1	Towing of Vehicle fine and fees	150,000.00	-	(150,000.00)
2	Fines on overdue lost library Book	70,000.00	-	(70,000.00)
	<b>B. GENERAL LICENCE</b>			
3	Bicycle licence fees	600,000.00	305,000.00	(295,000.00)
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cart Track licence fees	500,000.00	1,686,187.00	1,186,187.00
7	Motor Cycle licence fees	400,000.00	-	(400,000.00)
8	Hawker's permit fees	300,000.00	2,116,215.00	1,816,215.00
9	Bus/Commercial Vehicle/Tax permit fees	1,000,000.00	3,692,181.00	2,692,181.00
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	-	-	-
15	Squatters/Hawkers permit fees	9,000.00	-	(9,000.00)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>			
18	Slaughter fees	900,000.00	3,225,093.00	2,325,093.00
19	Abattoir fees	200,000.00	2,782,225.00	2,582,225.00
20	Eating House licence fees	1,000,000.00	1,412,000.00	412,000.00
21	Kiosk licence fees	700,000.00	1,322,115.00	622,115.00
22	Bake House licence fees	50,000.00	2,525,818.00	2,475,818.00
23	Registration of Meat Van fees	750,000.00	-	(750,000.00)
24	Cattle Dealers licence fees	900,000.00	3,669,112.00	2,769,112.00
25	Dried fish/dried Meat licence	80,000.00	143,000.00	63,000.00
26	Cold room licence fees	-	-	-
27	Butchers licence fees	50,000.00	1,555,125.00	1,505,125.00

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
	<b>D. SECURITY</b>			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	10,000.00	-	(10,000.00)
30	Dane Gun licence fees	50,000.00	-	(50,000.00)
31	Hunting licence fees	19,754.00	-	(19,754.00)
	<b>E. SOCIAL</b>			
32	Marriage registration fees	30,000.00	-	(30,000.00)
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	20,000.00	-	(20,000.00)
35	Cinematograph licence fees	50,000.00	2,673,117.00	2,623,117.00
36	Naming of Street registration fees	200,000.00	-	(200,000.00)
37	Mobile sales promotion licence fees	50,000.00	-	(50,000.00)
38	Tent at Sea Beach permit fees	-	-	
39	Radio/Television licence fees	50,000.00	165,000.00	115,000.00
40	Beggars minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	<b>F. HEALTH</b>			
43	Dislodging of septic tank charges	-	2,700,000.00	2,700,000.00
44	Night soil disposal/depot fees	-	2,612,222.00	2,612,222.00
45	Registration of septic tank dislodging licence fees	-	2,443,400.00	2,443,400.00
46	Registration of Night soil contractors	-	2,000,000.00	2,000,000.00
47	Impounding of Animals fines	80,000.00	2,760,325.00	2,680,325.00
48	Pest control and disinfectant charges	-	-	
49	Birth and Death registration fees	270,000.00	-	(270,000.00)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	140,000.00	2,000,000.00	1,860,000.00
53	Laboratory test fees	100,000.00	1,672,264.00	1,572,264.00
54	Earning from Environmental Sanitation	50,000.00	2,500,000.00	2,450,000.00

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>G. ECONOMIC</b>			
55	General contractors registration fees	250,000.00	6,531,807.00	6,281,807.00
56	Tender fees	270,000.00	5,000,000.00	4,730,000.00
57	Sand dredging fees	150,000.00	3,865,346.00	3,715,346.00
58	Minor Industry licence fees	140,000.00	-	(140,000.00)
59	Trader licence fees	110,000.00	4,300,000.00	4,190,000.00
60	Petty traders licence fees	130,000.00	5,250,000.00	5,120,000.00
61	Sand, Granile, Iron rod sellers licence fees	180,000.00	1,300,000.00	1,120,000.00
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel exploitation fees	250,000.00	-	(250,000.00)
64	Falling of trees fees	195,000.00	-	(195,000.00)
65	Sawmill licence fees	200,000.00	600,000.00	400,000.00
66	Produce buying fees	190,000.00	1,800,000.00	1,610,000.00
67	Rice Mill/Cassava grinding licence fees	95,000.00	300,000.00	205,000.00
68	Ingredient grinding mill lice fees	100,000.00	70,000.00	(30,000.00)
69	Corn grinding mill licence fees	250,000.00	90,000.00	(160,000.00)
70	Brown sugar machine licence fees	-	-	-
71	Painting spraying and sign writing workshop licence fees	250,000.00	110,000.00	(140,000.00)
72	Photo studio licence fees	210,000.00	40,000.00	(170,000.00)
73	Welding machine licence fees	-	-	-
74	Electric (Radio/TV) workshop	200,000.00	30,000.00	(170,000.00)
75	Blacksmith workshop licence fees	300,000.00	-	(300,000.00)
76	Wood making/carpentry licence fees	270,000.00	120,000.00	(150,000.00)
77	Battery charges licence fees	225,000.00	60,000.00	(165,000.00)
78	Printing press licence fees	50,000.00	40,000.00	(10,000.00)
79	Panel beaters licence fees	140,000.00	90,000.00	(50,000.00)
80	Vulcanizes licence fees	40,000.00	35,000.00	(5,000.00)
81	Vehicle spare parts licence fees	40,000.00	-	(40,000.00)
82	Clock/Watch repairs licence fees	70,000.00	-	(70,000.00)
83	Cloth dyers licence fees	40,000.00	-	(40,000.00)
84	Registration of laundries and dry licence fees	50,000.00	-	(50,000.00)
85	Motor mechanics licence fees	270,000.00	140,000.00	(130,000.00)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
86	Building materials licence fees	220,000.00	220,000.00	0.00
87	Surface tank kerosene licence fees	100,000.00	160,000.00	60,000.00
88	Photostat typing institute licence fees	90,000.00	30,000.00	(60,000.00)
89	Block making machine fees	250,000.00	165,000.00	(85,000.00)
90	Hair dressing barbing saloon licence fees	85,000.00	25,000.00	(60,000.00)
91	Sewing institute licence fees	180,000.00	20,000.00	(160,000.00)
92	Local hair barbing saloon licence fees	50,000.00	-	(50,000.00)
93	Advertisement rate licence fees	620,000.00	-	(620,000.00)
	<b>H. ENGR WORKS</b>			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	85,000.00	420,000.00	335,000.00
96	Hire Charges	-	-	
97	Sale of Store	2,000,000.00	1,753,974.50	(246,025.50)
98	Survey fees	210,000.00	-	(210,000.00)
99	Approval of Building Plan fees	720,000.00	500,000.00	(220,000.00)
100	Customary Right of Occup.	1,000,000.00	-	(1,000,000.00)
101	Commission on transfer of Plats	350,000.00	-	(350,000.00)
	<b>TOTAL</b>	<b>19,403,754.00</b>	<b>79,026,526.50</b>	<b>59,622,772.50</b>

**HEAD 1004–EARNING FROM COMMERCIAL UNDERTAKING**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Market	9,500,000.00	56,301,264.16	46,801,264.16
2	Motor Park	6,252,993.03	47,336,882.00	41,083,888.97
3	Shops and Shopping Centers	4,100,000.00	33,763,116.00	29,663,116.00
4	Cattle market	6,250,000.00	34,277,841.00	28,027,841.00
5	Abattoir/Slaughter house	2,500,000.00	1,221,273.00	(1,278,727.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services earnings	6,600,000.00	4,099,699.00	(2,500,301.00)
8	Earning from industrial	3,200,000.00	-	(3,200,000.00)
9	Earning from other commercial undertaking	5,952,006.97	-	(5,952,006.97)
	<b>TOTAL</b>	<b>44,355,000.00</b>	<b>177,000,075.16</b>	<b>132,645,075.16</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rent on Local Government Quarters	5,000,000.00	13,656,362.22	8,656,362.22
2	Rent on Local Government Building	4,500,000.00	9,321,337.23	4,821,337.23
3	Rent on other Local Government landed property	4,325,000.00	-	(4,325,000.00)
	<b>TOTAL</b>	<b>13,825,000.00</b>	<b>22,977,699.45</b>	<b>9,152,699.45</b>

**HEAD 1006–INTEREST PAYMENT AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₪</b>	<b>₪</b>	<b>₪</b>
1	Interest: Vehicle and Bicycle Advance	6,200,000.00	-	(6,200,000.00)
2	Interest: Loans (other Local Government)	6,000,000.00	-	(6,000,000.00)
3	Interest: Loans to Parastatals and limited liability	-	-	-
4	Loan from other Local Government Dividend	23,999,795.00	-	(23,999,795.00)
5	Interest on Staff Housing and other loans	-	-	-
	<b>TOTAL</b>	<b>36,199,795.00</b>	<b>-</b>	<b>(36,199,795.00)</b>

**HEAD 1007–GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₪</b>	<b>₪</b>	<b>₪</b>
1	Grants from State Government	40,000,000.00	-	(40,000,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>

**HEAD 1008–MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary hearse and cemetery	-	-	-
2	Recovery of Losses and Over payment	-	9,379,447.89	9,379,447.89
3	Payments in Lieu of sign	5,143,000.00	-	(5,143,000.00)
4	Unclaimed deposits	-	-	-
5	Tractor hiring	12,856,727.40	26,500,000.00	13,643,272.60
6	Sales of Agric fruit	-	2,000,000.00	(2,000,000.00)
7	Sales of Agric product	3,000,000.00	5,719,499.00	2,719,499.00
8	Irrigation scheme charges	250,000.00	100,000.00	(150,000.00)
9	Fishing charges	250,000.00	200,000.00	(50,000.00)
10	Hide/Skin buyer fees	2,500,000.00	500,000.00	(2,000,000.00)
11	Vet. Clinic charges	1,000,000.00	200,000.00	(800,000.00)
	<b>TOTAL</b>	<b>24,999,727.40</b>	<b>44,598,948.89</b>	<b>19,599,221.49</b>

**HEAD 1009–STATUTORY ALLOCATION**

(Note I)

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,246,026,484.33	1,747,857,668.64	501,831,184.31
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	400,761,268.24	407,537,567.91	6,776,299.67
4	Excess crude Oil Account	52,374,361.07	2,997,383.41	(49,376,977.66)
5	Non Oil Excess	-	-	-
6	Share of solid minerals	-	-	-
7	Exchange difference	-	35,248,310.51	35,248,310.51
8	Distribution of LNG dividend	-	-	-
9	Exchange Gain	-	5,396,594.82	5,396,594.82
10	Excess Bank Charges	-	4,230,507.66	4,230,507.66
11	Share of Excess PPT	-	15,944,194.27	15,944,194.27
	<b>TOTAL</b>	<b>1,718,162,113.64</b>	<b>2,219,212,227.22</b>	<b>501,050,113.58</b>

**POTISKUM LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT EXPENDITURE 2018**

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	73,852,030.18	40,139,523.73	33,712,506.45
	Overhead	9,100,000.00	48,500,000.00	(39,400,000.00)
2002	<b>Office of the Secretary</b>			
	Personnel Cost	14,026,178.05	13,499,253.00	526,925.05
	Overhead	10,000,000.00	42,560,000.00	(32,560,000.00)
2003	<b>The Council</b>			
	Personnel Cost	62,726,352.22	50,852,508.81	11,873,843.41
	Overhead	9,000,000.00	57,655,000.00	(48,655,000.00)
2004	<b>Personnel Management</b>			
	Personnel Cost	77,592,563.11	53,229,080.00	24,363,483.11
	Overhead	12,000,000.00	45,300,000.00	(33,300,000.00)
2005	<b>Treasury</b>			
	Personnel Cost	97,126,616.58	67,814,058.31	29,312,558.27
	Overhead	13,000,000.00	49,750,000.00	(36,750,000.00)
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	15,700,000.00	28,000,000.00	(12,300,000.00)
2007	<b>Primary Health Care</b>			
	Personnel Cost	15,944,197.80	15,544,197.80	400,000.00
	Overhead	14,500,000.00	44,450,500.00	(29,950,500.00)
2008	<b>General Agric</b>			
	Personnel Cost	112,975,674.82	72,993,884.56	39,981,790.26
	Overhead	10,500,000.00	28,990,000.00	(18,490,000.00)
2009	<b>Works</b>			
	Personnel Cost	77,772,931.36	71,428,556.19	6,344,375.17
	Overhead	19,200,000.00	46,750,000.00	(27,550,000.00)
2010	<b>Traditional Council</b>			
	Personnel Cost	31,714,227.37	23,401,449.96	8,312,777.41
	Overhead	7,000,000.00	13,006,750.00	(6,006,750.00)
2011	<b>Miscellaneous</b>	-	-	-
	<b>TOTAL</b>	<b>683,730,771.49</b>	<b>813,864,762.36</b>	<b>(130,133,990.87)</b>

**POTISKUM LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2001–OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	73,852,030.18	40,139,523.73	33,712,506.45
2	Travel and Transport	1,300,000.00	15,650,000.00	(14,350,000.00)
3	Utility Services	-	5,720,000.00	(5,720,000.00)
4	Telephone and Postal Services	-	1,500,000.00	(1,500,000.00)
5	Stationery and Printing	700,000.00	2,500,000.00	(1,800,000.00)
6	Maintenance of office Furniture and Equipment	600,000.00	3,500,000.00	(2,900,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,400,000.00	12,630,000.00	(10,230,000.00)
8	Consultancy services and special committees	600,000.00	1,000,000.00	(400,000.00)
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	1,000,000.00	2,500,000.00	(1,500,000.00)
11	Entertainment and Hospitality	1,500,000.00	2,000,000.00	(500,000.00)
12	Miscellaneous Expenses	500,000.00	800,000.00	(300,000.00)
13	Provision and Service Materials	500,000.00	700,000.00	(200,000.00)
	<b>TOTAL</b>	<b>82,952,030.18</b>	<b>88,639,523.73</b>	<b>(5,687,493.55)</b>

**HEAD 2002–OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	14,026,178.05	13,499,253.00	526,925.05
2	Travel and Transport	1,500,000.00	10,750,000.00	(9,250,000.00)
3	Utility Services	-	4,200,000.00	4,200,000.00
4	Telephone and Postal Services	-	1,000,000.00	1,000,000.00
5	Stationery and Printing	500,000.00	3,250,000.00	(2,750,000.00)
6	Maintenance of office Furniture and Equipment	1,700,000.00	2,500,000.00	(800,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,300,000.00	9,810,000.00	(8,510,000.00)
8	Consultancy services and special committees	-	3,750,000.00	3,750,000.00
9	Grants, Contributions and Subventions	-	1,000,000.00	1,000,000.00
10	Training staff development and Welfare	2,500,000.00	3,000,000.00	(500,000.00)
11	Entertainment and Hospitality	700,000.00	1,000,000.00	(300,000.00)
12	Miscellaneous Expenses	600,000.00	800,000.00	(200,000.00)
13	Provision and Service Materials	1,200,000.00	1,500,000.00	(300,000.00)
	<b>TOTAL</b>	<b>24,026,178.05</b>	<b>56,059,253.00</b>	<b>(32,033,074.95)</b>

**HEAD 2003–THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	62,726,352.22	50,852,508.81	11,873,843.41
2	Travel and Transport	1,750,000.00	19,250,000.00	(17,500,000.00)
3	Utility Services	-	2,500,000.00	(2,500,000.00)
4	Telephone and Postal Services	-	2,000,000.00	(2,000,000.00)
5	Stationery and Printing	1,250,000.00	4,000,000.00	(2,750,000.00)
6	Maintenance of office Furniture and Equipment	750,000.00	3,500,000.00	(2,750,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,000,000.00	10,505,000.00	(8,505,000.00)
8	Consultancy services and special committees	-	5,000,000.00	5,000,000.00
9	Grants, Contributions and Subventions	-	2,500,000.00	2,500,000.00
10	Training staff development and Welfare	500,000.00	4,000,000.00	(3,500,000.00)
11	Entertainment and Hospitality	1,500,000.00	2,500,000.00	(1,000,000.00)
12	Miscellaneous Expenses	-	400,000.00	(400,000.00)
13	Provision and Service Materials	1,250,000.00	1,500,000.00	(250,000.00)
	<b>TOTAL</b>	<b>71,726,352.22</b>	<b>108,507,508.81</b>	<b>(36,781,156.59)</b>

**HEAD 2004–PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	77,592,563.11	53,229,080.00	24,363,483.11
2	Travel and Transport	1,200,000.00	5,850,000.00	(4,650,000.00)
3	Utility Services	600,000.00	4,000,000.00	(3,400,000.00)
4	Telephone and Postal Services	400,000.00	1,500,000.00	(1,100,000.00)
5	Stationery and Printing	1,100,000.00	3,500,000.00	(2,400,000.00)
6	Maintenance of office Furniture and Equipment	1,550,000.00	2,750,000.00	(1,200,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	17,500,000.00	(16,000,000.00)
8	Consultancy services and special committees	650,000.00	2,000,000.00	(1,350,000.00)
9	Grants, Contributions and Subventions	800,000.00	2,500,000.00	(1,700,000.00)
10	Training staff development and Welfare	2,000,000.00	3,050,000.00	(1,050,000.00)
11	Entertainment and Hospitality	600,000.00	900,000.00	(300,000.00)
12	Miscellaneous Expenses	1,000,000.00	1,050,000.00	(50,000.00)
13	Provision and Service Materials	600,000.00	700,000.00	(100,000.00)
	<b>TOTAL</b>	<b>89,592,563.11</b>	<b>98,529,080.00</b>	<b>(8,936,516.89)</b>

**HEAD 2005–TREASURY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	97,126,616.58	67,814,058.31	29,312,558.27
2	Travel and Transport	1,750,000.00	7,250,000.00	(5,500,000.00)
3	Utility Services	-	2,500,000.00	(2,500,000.00)
4	Telephone and Postal Services	-	1,200,000.00	(1,200,000.00)
5	Stationery and Printing	2,250,000.00	4,270,000.00	(2,020,000.00)
6	Maintenance of office Furniture and Equipment	825,000.00	2,225,000.00	(1,400,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,000,000.00	21,250,500.00	(19,250,500.00)
8	Consultancy services and special committees	-	2,750,000.00	(2,750,000.00)
9	Grants, Contributions and Subventions	-	1,000,000.00	(1,000,000.00)
10	Training staff development and Welfare	2,050,000.00	3,500,000.00	(1,450,000.00)
11	Entertainment and Hospitality	1,125,000.00	1,200,000.00	(75,000.00)
12	Miscellaneous Expenses	1,600,000.00	1,004,500.00	595,500.00
13	Provision and Service Materials	1,400,000.00	1,600,000.00	(200,000.00)
	<b>TOTAL</b>	<b>110,126,616.58</b>	<b>117,564,058.31</b>	<b>(7,437,441.73)</b>

**HEAD 2006–EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	-	-	-
2	Travel and Transport	-	4,500,000.00	4,500,000.00
3	Utility Services	-	750,000.00	750,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of office Furniture and Equipment	3,000,000.00	5,750,000.00	(2,750,000.00)
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	-	3,500,000.00	(3,500,000.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	12,700,000.00	10,500,000.00	2,200,000.00
	<b>TOTAL</b>	<b>15,700,000.00</b>	<b>28,000,000.00</b>	<b>(12,300,000.00)</b>

**HEAD 2007–MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	15,944,197.80	15,544,197.80	400,000.00
2	Travel and Transport	1,870,000.00	12,750,000.00	(10,880,000.00)
3	Utility Services	-	2,000,000.00	(2,000,000.00)
4	Telephone and Postal Services	-	500,000.00	(500,000.00)
5	Stationery and Printing	1,750,000.00	3,500,000.00	(1,750,000.00)
6	Maintenance of office Furniture and Equipment	450,000.00	5,075,000.00	(4,625,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,755,000.00	5,875,250.00	(3,120,250.00)
8	Consultancy services and special committees	500,000.00	2,000,000.00	(1,500,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,500,000.00	3,000,000.00	(500,000.00)
11	Entertainment and Hospitality	1,000,000.00	1,500,000.00	(500,000.00)
12	Miscellaneous Expenses	425,000.00	1,000,000.00	425,000.00
13	Provision and Service Materials	3,250,000.00	7,250,250.00	(4,000,250.00)
	<b>TOTAL</b>	<b>30,444,197.80</b>	<b>59,994,697.80</b>	<b>(29,550,500.00)</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	112,975,674.82	72,993,884.56	39,981,790.26
2	Travel and Transport	1,500,000.00	4,500,000.00	(3,000,000.00)
3	Utility Services	-	450,000.00	(450,000.00)
4	Telephone and Postal Services	-	100,000.00	(100,000.00)
5	Stationery and Printing	500,000.00	1,500,000.00	(1,000,000.00)
6	Maintenance of office Furniture and Equipment	750,000.00	1,750,000.00	(1,000,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,500,000.00	6,840,000.00	(3,340,000.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	950,000.00	1,000,000.00	(50,000.00)
11	Entertainment and Hospitality	750,000.00	800,000.00	(50,000.00)
12	Miscellaneous Expenses	1,000,000.00	1,200,000.00	(200,000.00)
13	Provision and Service Materials	1,550,000.00	10,850,000.00	(9,300,000.00)
	<b>TOTAL</b>	<b>123,475,674.82</b>	<b>101,983,884.56</b>	<b>21,491,790.26</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	77,772,931.36	71,428,550.19	6,344,381.17
2	Travel and Transport	2,000,000.00	3,500,000.00	(1,500,000.00)
3	Utility Services	2,700,000.00	1,250,000.00	1,450,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,400,000.00	2,000,000.00	(600,000.00)
6	Maintenance of office Furniture and Equipment	1,000,000.00	500,000.00	500,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,950,000.00	7,750,000.00	(5,800,000.00)
8	Consultancy services and special committees	1,000,000.00	-	1,000,000.00
9	Grants, Contributions and Subventions	1,000,000.00	-	1,000,000.00
10	Training staff development and Welfare	2,000,000.00	1,000,000.00	1,000,000.00
11	Entertainment and Hospitality	1,300,000.00	450,000.00	850,000.00
12	Miscellaneous Expenses	1,500,000.00	300,000.00	1,200,000.00
13	Provision and Service Materials	3,350,000.00	30,000,000.00	(26,650,000.00)
	<b>TOTAL</b>	<b>96,972,931.36</b>	<b>118,178,550.19</b>	<b>(21,205,618.83)</b>

**HEAD 2010– TRADITIONAL COUNCIL**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
1	Personnel Cost	31,714,227.37	23,401,449.96	25,864,227.37
2	Travel and Transport	2,000,000.00	5,850,000.00	(3,850,000.00)
3	Utility Services	-	2,000,000.00	(2,000,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of office Furniture and Equipment	500,000.00	-	500,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,000,000.00	3,856,750.00	(856,750.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	-	-	-
11	Entertainment and Hospitality	1,500,000.00	1,300,000.00	200,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	<b>38,714,227.37</b>	<b>36,408,199.96</b>	<b>2,306,027.41</b>

**HEAD 2011– MISCELLANEOUS**

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

**POTISKUM LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2018**

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	18,500,000.00	24,650,000.00	(6,150,000.00)
4002	Livestock Development	5,300,000.00	10,400,000.00	(5,100,000.00)
4003	Forestry Development	2,500,000.00	9,600,000.00	(7,100,000.00)
4004	Fisheries	3,000,000.00	8,500,000.00	(5,500,000.00)
4005	Manufacturing & Craft	6,938,778.67	25,000,000.00	(18,061,221.33)
5006	Rural Electrification	20,500,000.00	76,250,000.00	(55,750,000.00)
4007	Commerce/Finance & Supply	54,517,784.79	64,275,000.00	(9,757,215.21)
4008	Transportation Roads/Bridges	39,000,000.00	52,685,988.04	(13,685,988.04)
	<b>Total Economic Sector</b>	<b>150,256,563.46</b>	<b>271,360,988.04</b>	<b>(121,104,424.58)</b>
	<b>SOCIAL SECTOR</b>			
5001	Education Development	10,000,000.00	9,237,006.58	762,993.42
5002	Health and Services	1,350,000.00	32,703,186.92	(31,353,186.92)
5003	Information	1,350,000.00	17,550,000.00	(16,200,000.00)
5004	Social Development & Culture	3,333,333.33	25,500,000.00	(22,166,666.67)
5005	Fire Service	15,000,000.00	30,000,000.00	(15,000,000.00)
	<b>Total Social Sector</b>	<b>31,033,333.33</b>	<b>114,990,193.50</b>	<b>(83,956,860.17)</b>
	<b>AREA DEVELOPMENT SECTOR</b>			
6001	Rural Water Supply	185,400,000.00	203,753,996.00	(18,353,996.00)
6002	Environmental sewage & Drainage	5,333,333.33	25,237,006.78	(19,903,673.45)
6003	Town & Community Planning	1,067,156.83	20,500,000.00	(19,432,843.17)
6004	Community Development	109,849,337.01	70,241,076.00	39,608,261.01
6005	Area/Ward Development	-	-	-
	<b>Total Area Dev. Sector</b>	<b>301,649,827.17</b>	<b>319,732,078.78</b>	<b>(18,082,251.61)</b>
	<b>ADMIN SECTOR</b>			
7001	General Admin Office	109,849,337.01	30,621,563.08	79,227,773.93
7002	Staff Housing	14,000,000.00	53,118,779.95	(39,118,779.95)
7003	Workshops	4,000,000.00	6,000,000.00	(2,000,000.00)
	<b>Total Admin Sector</b>	<b>127,849,337.01</b>	<b>89,740,343.03</b>	<b>38,108,993.98</b>
	<b>LOAN REPAYMENT</b>			
8001	Repayment of Loans & Interest	7,756,197.46	-	7,756,197.46
	<b>GRAND TOTAL</b>	<b>618,545,258.43</b>	<b>795,823,603.35</b>	<b>(177,278,344.92)</b>

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

**HEAD 4001 – AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of 4 plough I purchase of 80 sets of Oxen plat two each in the Local Government	5,500,000.00	9,600,000.00	(4,100,000.00)
2	Establishment of Orchards I Tree planting campaign at Danchuwa	3,300,000.00	3,000,000.00	(300,000.00)
3	Purchase of three YAHAMA Machines for irrigation farming	1,000,000.00	900,000.00	100,000.00
4	Contribution to FADAMA	2,100,000.00	2,000,000.00	100,000.00
5	Contribution to Donor Agencies	2,000,000.00	1,650,000.00	350,000.00
6	Maintenance of Tractors and Services	4,600,000.00	7,500,000.00	(2,900,000.00)
	<b>TOTAL</b>	<b>18,500,000.00</b>	<b>24,650,000.00</b>	<b>6,150,000.00</b>

**HEAD 4002 – LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Veterinary equipment, drugs to veterinary clinic at Head Office	1,000,000.00	2,600,000.00	(1,600,000.00)
2	Contribution to veterinary/clinic Van, Toyota 4-wheel drive (Ambulance)	3,000,000.00	6,500,000.00	(3,500,000.00)
3	Rehabilitation of Potiskum Abattoir	1,300,000.00	900,000.00	400,000.00
4	Contribution of veterinary clinic at Head Office Potiskum	-	-	-
5	Renovation of veterinary clinic at Head office Potiskum	-	400,000.00	(400,000.00)
6	Purchase of 10 Motor Cycles	-	-	-
	<b>TOTAL</b>	<b>5,300,000.00</b>	<b>10,400,000.00</b>	<b>(5,100,000.00)</b>

**HEAD 4003 – FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rehabilitation of nurseries at Danchuwa Head Office, Mamudo, Badejo and Jigawa	1,450,000.00	4,750,000.00	(3,300,000.00)
2	Purchase of ancillary equipment for forestry Dam	550,000.00	2,200,000.00	(1,650,000.00)
3	Provision of annuak tree plating campaig	500,000.00	1,650,000.00	(1,150,000.00)
4	Establishment of new forestry nursery at Dumbulwa	-	500,000.00	(500,000.00)
5	Establishment of new forestry nursery at Maijarma	-	-	-
6	Clearing of deciduous road side shrubs	-	500,000.00	(500,000.00)
7	Purchase of Hilux Pick-up for establishment	-	-	
	<b>TOTAL</b>	<b>2,500,000.00</b>	<b>9,600,000.00</b>	<b>(7,100,000.00)</b>

**HEAD 4004 – FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Fish pond at Potiskum	3,000,000.00	8,500,000.00	(5,500,000.00)
	<b>TOTAL</b>	<b>3,000,000.00</b>	<b>8,500,000.00</b>	<b>(5,500,000.00)</b>

**HEAD 4005 – MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Hand craft material	6,938,778.67	25,000,000.00	(18,061,221.33)
	<b>TOTAL</b>	<b>6,938,778.67</b>	<b>25,000,000.00</b>	<b>(18,061,221.33)</b>

**HEAD 4006 – RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Extension of NEPA Grid from Potiskum to difference places	15,750,000.00	57,250,000.00	(41,500,000.00)
2	Rehabilitation of existing street light	1,000,000.00	500,000.00	500,000.00
3	Purchase of 27KVA Generator	3,750,000.00	3,500,000.00	250,000.00
4	Maintenance of REB Station at Grin Binge	-	-	-
5	Procurement of 2 Nos. of 500KVA Transformer to Tudun Wada	-	15,000,000.00	(15,000,000.00)
	<b>TOTAL</b>	<b>20,500,000.00</b>	<b>76,250,000.00</b>	<b>(55,750,000.00)</b>

**HEAD 4007 – FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of shopping complex	24,517,784.79	32,450,000.00	(7,932,215.21)
2	Purchase of land for allocation of old motpr park	10,000,000.00	7,250,000.00	2,750,000.00
3	Sand filling at Daniski street to Nital	-	-	
4	Sand filling at Abba Mai Doya to Alkali Kalli Mosque	-	-	
5	Dogo Tebo Ward and Sand filling at Damboa Primary School	2,000,000.00	1,750,000.00	250,000.00
6	Yerimaram Ward	1,000,000.00	950,000.00	50,000.00
7	Mai Adiko to Texaco	1,000,000.00	850,000.00	150,000.00
8	Mamman Shuwa to AC Angus	-	-	
9	Danchuwa Motor Park	1,000,000.00	1,200,000.00	(200,000.00)
10	Purchase of Mass Transit	15,000,000.00	14,750,000.00	250,000.00
11	Renovation of 5 roof blown up store and sarkin kasuwa Office at Main Market	-	5,075,000.00	(5,075,000.00)
	<b>TOTAL</b>	<b>54,517,784.79</b>	<b>64,275,000.00</b>	<b>(9,757,215.21)</b>

**HEAD 4008 – TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Extension of road from different location in Potiskum township	-	-	-
2	Construction of drainage from different location within Potiskum township	22,500,000.00	31,750,000.00	(9,250,000.00)
3	Construction of main Bridges at Rigan Fulan, Auna, Mamudo to KAje at Barebari Bawuya Lilai and from Old prison to Bataiya road	-	9,000,000.00	(9,000,000.00)
4	Construction of culverts at Gishua Dabuwa, Garin Danga, Arjali, Barebari, Bawuya, Lilai, Anguwar Tandari and Alhaji Magaji Area	16,500,000.00	11,935,988.04	4,564,011.96
	<b>TOTAL</b>	<b>39,000,000.00</b>	<b>52,685,988.04</b>	<b>(13,685,988.04)</b>

**HEAD 5001 – EDUCATIONAL DEVELOPMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		N	N	N
1	Construction and renovation of 30 Primary School at Mai Adiko, Babut, Central, Chadi, Kwata, Jumaa, Damboa, Arikime, Rest Course, G.Bingel, G. Abba, Buraima, Kara, Dumbulwa, G. Makwai, A and B Alaraba, Bula, Ndagaye etc.	4,500,000.00	5,200,000.00	(700,000.00)
2	UBE Primary School	-	-	-
3	Purchase of classroom furniture to Primary Sschools of Dakasku, Dorawa, Mai Adiko, Babut, Army Barracks, Garin Dala, Central, Kara, Kwata, Damboa, Rest Course and Buraima	2,000,000.00	1,237,006.58	762,993.42
4	Fensing and construction of Toilet at Dorawa, Chadi, Sabon-Layi, Rest Course, Yinduiski, Army Barracks, Garin Daye, Mai Adiko, Babut, Chadi, Dumbulwa and Kwata	3,500,000.00	2,800,000.00	14,986,656.58
5	Contribution to Yobe State University	-	-	-
	<b>TOTAL</b>	<b>10,000,000.00</b>	<b>9,237,006.58</b>	<b>762,993.42</b>

**HEAD 5002 – HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Renovation of Tudun Wada MCH	1,350,000.00	7,275,000.00	(5,925,000.00)
2	Procurement and supply of equipment to maternity clinic	-	5,000,000.00	(5,000,000.00)
3	Purchase of 4-Wheel drive Hilux for immunization	-	6,500,000.00	(6,500,000.00)
4	Construction of New Dispensary at Baba Audu. Garin Maje, Dogo Tebo etc	-	-	-
5	Procurement of vaccine to Health Clinic Potiskum, Yindiski, Mazagane, Danchuwa and Lilai	-	3,003,186.92	(3,003,186.92)
6	Construction of waste incinerators at Tsohon Kasuwa, Dogon Karfe, Jujin OC, Yan Itace, Old Prison, Tudun Wada	-	3,000,000.00	(3,000,000.00)
7	Purchase of sanitation vehicle	-	-	-
8	Upgrading Danchuwa, Badejo and Mai Adiko Dispensary	-	7,425,000.00	(7,425,000.00)
9	Training of Midwives	-	500,000.00	(500,000.00)
10	Standardization of Badejo, Mazagane MCh and Bulabulin HC	-	-	-
	<b>TOTAL</b>	<b>1,350,000.00</b>	<b>32,703,186.92</b>	<b>(31,353,186.92)</b>

**HEAD 5003 – INFORMATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Information Gadgets	1,350,000.00	11,550,000.00	(10,200,000.00)
2	Counterpart funding for community Radio	-	6,000,000.00	(6,000,000.00)
	<b>TOTAL</b>	<b>1,350,000.00</b>	<b>17,550,000.00</b>	<b>(16,200,000.00)</b>

**HEAD 5004 – SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rehabilitation of Potiskum Stadium	-	3,500,000.00	3,500,000.00
2	Procurement of costume and equipment to 5 group of cultural dancer	-	1,500,000.00	1,500,000.00
3	Procurement of Sport equipment and Logistic to Teams	-	5,500,000.00	5,500,000.00
4	Assistance to vulnerable groups	3,333,333.33	15,000,000.00	11,666,666.67
	<b>TOTAL</b>	<b>3,333,333.33</b>	<b>25,500,000.00</b>	<b>22,166,666.67</b>

**HEAD 5005 – FIRE SERVICE UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Firefighting Water Tank	15,000,000.00	17,550,000.00	2,550,000.00
2	Purchase of II Fire-extinguisher to Local Govt. Secretariat Generator House (Power)	-	4,150,000.00	4,150,000.00
3	Purchase of 2 Nos. Fire-extinguisher to Local Government	-	4,150,000.00	4,150,000.00
4	Purchase of 2 Nos. Fire-extinguisher to Local Government Lodge Generator House (Power)	-	4,150,000.00	4,150,000.00
	<b>TOTAL</b>	<b>15,000,000.00</b>	<b>30,000,000.00</b>	<b>15,000,000.00</b>

**HEAD 6001 – RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Counterpart funding to Yobe State Rural Water Supply	40,000,000.00	20,000,000.00	20,000,000.00
2	Sinking of productive Cement well at various location of the Local Govt. Area Council	20,500,000.00	28,500,000.00	(8,000,000.00)
3	Drilling of Borehole across the Local Government	64,900,000.00	87,850,279.56	(22,950,279.56)
4	Maintenance of existing Boreholes and cement well across the Local Government Area	6,500,000.00	4,500,000.00	2,000,000.00
5	Purchase of Lister Engine	2,000,000.00	1,850,000.00	150,000.00
6	Purchase of Head Form	1,500,000.00	1,250,000.00	250,000.00
7	Conversion of 10 existing Hand pumps to submersible boreholes	10,000,000.00	8,500,000.00	1,500,000.00
8	Drilling of 30 Nos. Hand pumps across Local Government Area	15,000,000.00	12,500,000.00	2,500,000.00
9	Purchase of 10 Nos. of Parking Generators 30 KVA	25,000,000.00	38,803,716.44	(13,803,716.44)
	<b>TOTAL</b>	<b>185,400,000.00</b>	<b>203,753,996.00</b>	<b>(18,353,996.00)</b>

**HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of 10 Tipper Lorries	-	-	-
2	Construction of 150 refuse collection centres	5,000,000.00	10,000,000.00	(5,000,000.00)
3	Purchase of 1 supervision vehicle	-	13,737,006.78	(13,737,006.78)
4	Procurement of furniture	333,333.33	1,500,000.00	(1,166,666.67)
5	Purchase of one pay loader vehicle	-	-	-
6	Contribution to Sanitation Committee	-	-	-
	<b>TOTAL</b>	<b>5,333,333.33</b>	<b>25,237,006.78</b>	<b>(19,903,673.45)</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Town Gates monument in and outside Potiskum	-	5,000,000.00	(5,000,000.00)
2	New Layout demarcation of Mechanical village, New Fire-wood market, New Timber market	1,067,156.83	2,500,000.00	(1,432,843.17)
3	Contribution to Border/Survey	-	13,000,000.00	(13,000,000.00)
	<b>TOTAL</b>	<b>1,067,156.83</b>	<b>20,500,000.00</b>	<b>(19,432,843.17)</b>

**HEAD 6004 – COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Special Assistance	10,000,000.00	2,700,000.00	7,300,000.00
2	Area Development programme	71,048,337.01	59,850,000.00	11,198,337.01
3	Contribution to developer project	20,801,000.00	3,500,000.00	17,301,000.00
4	Emergency relief to disaster victims	5,000,000.00	2,391,076.00	2,608,924.00
5	Contribution to Yobe Islamic Center (YMIC)	3,000,000.00	1,800,000.00	1,200,000.00
	<b>TOTAL</b>	<b>109,849,337.01</b>	<b>70,241,076.00</b>	<b>39,608,261.01</b>

**HEAD 6005 – ARE WARD DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Renovation of staff quarters	49,849,337.01	-	49,849,337.01
2	Purchase of tricycle for Youth Empowerment	-	6,000,000.00	(6,000,000.00)
3	Contribution to Emirate Council	30,000,000.00	-	30,000,000.00
4	Contribution to FAAC	5,000,000.00	3,500,000.00	1,500,000.00
5	Contribution to OAC	2,000,000.00	1,500,000.00	500,000.00
6	Contribution to LGSC	3,000,000.00	2,823,529.32	176,470.68
7	1% Admin Charges	5,000,000.00	4,407,445.56	592,554.44
8	Contribution to Security	10,000,000.00	8,890,588.20	1,109,411.80
9	Contribution to Police Command	5,000,000.00	3,500,000.00	1,500,000.00
10	Purchase of 2Hilux 4-Wheel Drive	-	-	-
	<b>TOTAL</b>	<b>109,849,337.01</b>	<b>30,621,563.08</b>	<b>79,227,773.93</b>

**HEAD 7002 – STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Contribution of additional 3 Nos. of 3 Bedroom staff quarters at Treasury Lodge	-	19,833,221.00	(19,833,221.00)
2	General renovation of Local Government Lodge	14,000,000.00	6,500,000.00	7,500,000.00
3	General renovation of the whole Local Government Secretariat Complex	-	-	-
4	Contribution of District House	-	5,750,000.00	(5,750,000.00)
5	Purchase of furniture to office of the staff in the Local Government Secretariat	-	-	-
6	Purchase of furniture to Councilors office	-	-	-
7	Construction of the Local Government Secretariat	-	-	-
8	Construction of 10 Unit of Housing Estate	-	21,035,558.95	(21,035,558.95)
	<b>TOTAL</b>	<b>14,000,000.00</b>	<b>53,118,779.95</b>	<b>(39,118,779.95)</b>

**HEAD 7003 – WORKSHOP/SEMINAR UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Workshop and Seminar	3,000,000.00	4,000,000.00	(1,000,000.00)
2	ICT Training	1,000,000.00	2,000,000.00	(1,000,000.00)
	<b>TOTAL</b>	<b>4,000,000.00</b>	<b>6,000,000.00</b>	<b>(2,000,000.00)</b>

**HEAD 8001 – REPAYMENT OF LOANS AND INTEREST**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Repayment of Loans and Interest	7,756,197.46	-	(7,756,197.46)
	<b>TOTAL</b>	<b>7,756,197.46</b>	<b>-</b>	<b>(7,756,197.46)</b>

**POTISKUM LOCAL GOVERNMENT**

**EXTRACT OF UN-RETIRED ADVANCES WORTH ₦4,713,000.00**

(Note 2)

S/N	DATE	NAME	PV No	PURPOSE	NUMBER OF ACCT.	AMOUNT ₦
1	31/1/2018	Idriss Adamu Mamasho	017	Repairs of Sharon Mass Transit LG 23 PKM	A/27	153,000.00
2	23/1/2018	Idriss Adamu Mamasho	016	Repairs of Mass Transit	A/28	145,000.00
3	30/1/2018	Ibrahim Haruna Musa (T.O Machanic)	077	Repairs of Council Bus Sienna	A/29	210,000.00
4	13/2/2018	Danlami Shehu (P.A)	003	Supply and levelling of laterite at cattle and Goat Market	A/35	600,000.00
5	13/2/2018	Mustapha Ibrahim	007	Supply of laterite and fire wood at Grave Yard	A/36	500,000.00
6	6/3/2018	Idriss Shuaibu CN/HNR	035	Transportation of items for Animal vaccination	A/38	150,000.00
7	30/7/2018	Suleiman Habu Chiroma (CTO)	121	Supply installation of alternator	A/60	150,000.00
8	30/7/2018	Suleiman Habu Chiroma (CTO)	120	Repairs of borehole at Dumbulwa	A/61	100,000.00
9	30/7/2018	Idriss Shuaibu	116	Purchase of drugs for vaccines	A/62	175,000.00
10	20/9/2018	Danlami Shehu	001	Purchase of chemicals and spray to grave yards within Potiskum	A/67	475,000.00
11	20/9/2018	Dalam Shehu	048	Purchase of chemicals and spray for complete clearing of bush of LG Secretariat	A/70	270,000.00
12	20/10/2018	Sulaiman Habu Chiroma (CTO)	-	Repairs of borehole of Bibaudu village	A/74	100,000.00
13	29/10/2018	Salisu Chiromari (HGA)	130	Purchase and supply of Beddings and furniture's	A/76	170,000.00
14	03/12/2018	Abdulrahman Mohammed	001	Printing of indigene certificate	-	795,000.00
15	03/12/2018	Abdulrahman Mohammed	002	Printing of Certificate of occupancy	-	125,000.00
16	02/9/2018	Idriss Tikau (DHWK)	002	Supply and levelling of laborite in 5 grave yards	A/68	595,000.00
<b>TOTAL</b>						<b>4,713,000.00</b>

