

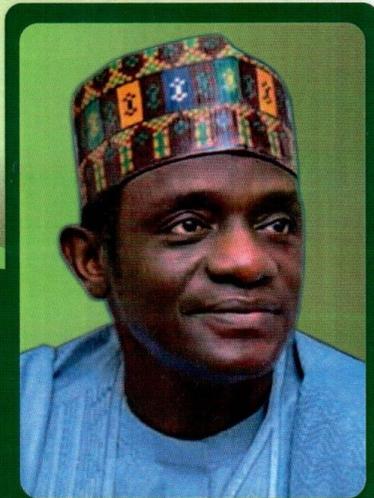


# **BADE**

**LOCAL GOVERNMENT COUNCIL**

**YOBE STATE**

**FINANCIAL STATEMENTS**



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



**ADAMU A. DAGONA**  
DIRECTOR PERSONNEL MANAGEMENT  
BADE LOCAL GOVERNMENT

**FOR THE YEAR ENDED  
31ST DECEMBER, 2019**

**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 Bade Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

This 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.

.....  
FATSUMA IBRAHIM   
Treasurer

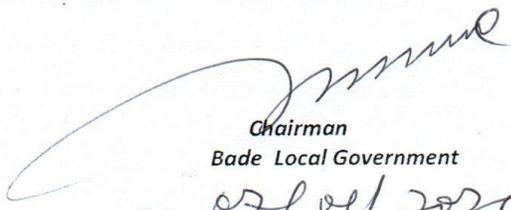
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6/1/2021  
Date

**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, 2019.

.....  
FATSUMA IBRAHIM   
Treasurer  
Bade Local Government  
Date:.....  
6/1/2021

.....  
  
Chairman  
Bade Local Government  
Date:.....  
07/01/2021

### 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, 2019.

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

**BADE LOCAL GOVERNMENTN**  
**BUDGET SIZE AND PERFORMANCE 2019**

|    | INCOME                                     | BUDGETED<br>2019        | ACTUAL<br>2019          | VARIANCE                |
|----|--|-------------------------|-------------------------|-------------------------|
|    |  | A                       | A                       | A                       |
|    | Internal Generated Revenue                 | 15,365,339.20           | 20,744,687.00           | 5,379,348.00            |
|    | Federation Account (Note 1)                | 2,273,857,879.00        | 1,960,827,280.83        | 313,030,598.17          |
|    | <b>Total Income</b>                        | <b>2,289,223,218.00</b> | <b>1,981,571,967.83</b> | <b>307,651,250.17</b>   |
|    | <b>LESS STATUTORY DEDUCTION</b>            |                         |                         |                         |
| 1  | 1% Admin Charges                           | -                       | 4,764,598.88            | 4,764,598.88            |
| 2  | Contribution to Pension                    | -                       | 310,881,281.64          | 310,881,281.64          |
| 3  | Contribution to YSUBEB                     | -                       | 435,097,973.13          | 435,097,973.13          |
| 4  | Contribution to Emirate Council            | -                       | 33,000,000.00           | 33,000,000.00           |
| 5  | Contribution to YOSU                       | -                       | 24,125,000.00           | 24,125,000.00           |
| 6  | Contribution to Religious Affairs          | -                       | 2,128,676.47            | 2,128,676.47            |
| 7  | Contribution to PHCMB                      | -                       | 159,553,979.58          | 159,553,979.58          |
| 8  | Contribution to Training                   | -                       | 3,352,941.09            | 3,352,941.09            |
| 9  | Contribution to Water Corporation          | -                       | 36,671,800.00           | 36,671,800.00           |
| 10 | Contribution to Security                   | -                       | 12,031,743.65           | 12,031,743.65           |
| 11 | Contribution to NEAZAP                     | -                       | 6,000,000.00            | 6,000,000.00            |
| 12 | Contribution to Sanitation Comm.           | -                       | -                       | -                       |
| 13 | Contribution to YMIC                       | -                       | 1,800,000.00            | 1,800,000.00            |
| 14 | 50% L.Govt Cont. to IBB State Secretariate | -                       | 1,107,132.30            | 1,107,132.30            |
| 15 | Maintenance of Gen. Hospital               | -                       | 33,618,000.00           | 33,618,000.00           |
| 16 | Miscellaneous                              | -                       | 57,620,527.87           | 57,620,527.87           |
|    | <b>Total</b>                               |                         | <b>1,121,753,654.61</b> | <b>1,121,753,654.61</b> |
|    | <b>RECURRENT EXPENDITURE</b>               |                         |                         |                         |
|    | Personnel Cost                             | 486,798,182.00          | 318,891,414.47          | 167,906,767.53          |
|    | Over Head                                  | 120,000,000.00          | 91,744,687.00           | 28,255,313.00           |
|    | <b>Total</b>                               | <b>606,798,182.00</b>   | <b>410,636,101.47</b>   | <b>196,162,080.53</b>   |
|    | Special Imprest Advances                   | -                       |                         |                         |
|    | Transfer to C.D. Fund Account              | -                       | 449,182,211.75          |                         |
|    | <b>CAPITAL EXPENDITURE</b>                 |                         |                         |                         |
|    | Economic Sector                            | 450,591,464.93          | 112,346,150.13          | 338,245,314.80          |
|    | Social Sector                              | 122,050,000.00          | 115,227,892.11          | 6,822,107.89            |
|    | Area Development Sector                    | 447,000,000.00          | 107,510,104.90          | 339,489,895.10          |
|    | Administrator Sector                       | 168,000,000.00          | 92,420,629.20           | 75,579,370.80           |
|    | Payment of Loans & Interest                | 10,000,000.00           | -                       | 10,000,000.00           |
|    | <b>TOTAL</b>                               | <b>1,197,641,464.93</b> | <b>427,504,776.34</b>   | <b>770,136,688.59</b>   |

Budget Deficit/Surplus

Opening Balance as at 1<sup>st</sup> /1/2019

-

Cash Nil  
Bank 93,245.33  
Cash Nil  
Bank 21,770,680.74

PRESENTED BY:

First Bank Plc = 22,958,526.23  
Micro Finance Bank = (1,187,845.49)  
21,770,680.74

Closing Balance as at 31<sup>st</sup> /12/2019

**BADE LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT REVENUE 2019**

| <b>HEAD</b> | <b>DETAILS OF REVENUE</b>            | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|-------------|--------------------------------------|--------------------------|------------------------|---------------------|
|             |                                      | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1001        | Tax                                  | 1,324,170.20             | -                      | (1,324,170.20)      |
| 1002        | Rate                                 | 1,256,600.00             | 1,660,921.82           | 405,321.82          |
| 1003        | Local Licence Fines                  | 6,120,134.11             | 7,280,166.00           | 1,160,031.89        |
| 1004        | Earning from Undertaking             | 3,220,634.00             | 6,536,340.02           | 3,315,706.02        |
| 1005        | Rent on Local Government<br>Property | 984,417.69               | 3,133,650.15           | 2,149,232.46        |
| 1006        | Interest Payment Dividend            | 500,000.00               | -                      | (500,000.00)        |
| 1007        | Grants                               | 455,110.00               | -                      | (455,110.00)        |
| 1008        | Miscellaneous                        | 1,505,273.00             | 2,133,609.00           | 628,336.00          |
|             | <b>TOTAL INT. GEN. REVENUE</b>       | <b>15,365,339.00</b>     | <b>20,744,687.00</b>   | <b>5,379,348.00</b> |
| 1009        | Federation Accounts                  |                          |                        |                     |
|             | <b>GRAND TOTAL</b>                   |                          |                        |                     |

**BADE LOCAL GOVERNMENT**  
**SUMMARY OF FEDERAL ACCOUNT ALLOCATION**

| S/N          | MONTH   | STATUTORY ALLOCATION           | VAT                          | EXCESS CRUDE       | EXCHANGE GAIN              | EXCHANGE DIFFERENCE        | EXCESS PPT                  | EXCESS BANK CHARGE         | GRAND TOTAL                    |
|--------------|---|--------------------------------|------------------------------|--------------------|----------------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|
|              |   | ₦                              | ₦                            | ₦                  | ₦                          | ₦                          | ₦                           | ₦                          | ₦                              |
| 1            | JANUARY   | 126,142,392.81                 | 34,001,650.22                | -                  | 227,483.26                 | -                          | -                           | -                          | 160,371,526.29                 |
| 2            | FEBRUARY  | 115,061,174.51                 | 34,072,402.54                | -                  | 151,505.30                 | -                          | -                           | 2,115,091.72               | 151,400,174.07                 |
| 3            | MARCH   | 105,257,076.87                 | 32,121,780.75                | -                  | 196,172.56                 | 3,806,750.48               | 6,200,893.99                | 1,045,886.57               | 148,628,561.22                 |
| 4            | APRIL   | 103,005,567.45                 | 30,878,264.50                | -                  | 149,686.12                 | -                          | 15,423,951.04               | -                          | 149,457,469.11                 |
| 5            | MAY   | 118,457,468.65                 | 31,912,872.89                | -                  | 182,169.52                 | -                          | -                           | -                          | 150,552,511.06                 |
| 6            | JUNE  | 132,586,393.05                 | 34,721,824.27                | -                  | 267,195.16                 | -                          | -                           | -                          | 167,575,412.48                 |
| 7            | JULY  | 141,249,947.22                 | 30,805,461.47                | -                  | 234,053.88                 | -                          | -                           | -                          | 172,289,462.57                 |
| 8            | AUGUST  | 142,212,261.30                 | 28,423,982.96                | -                  | 238,261.75                 | -                          | 4,530,763.15                | 456,959.83                 | 175,862,228.99                 |
| 9            | SEPTEMBER   | 138,392,016.48                 | 29,868,409.64                | -                  | 218,365.98                 | -                          | -                           | -                          | 168,478,792.10                 |
| 10           | OCTOBER   | 136,483,063.04                 | 33,739,136.08                | -                  | 257,112.35                 | -                          | -                           | -                          | 170,479,311.47                 |
| 11           | NOVEMBER  | 113,805,397.25                 | 30,018,404.23                | -                  | 180,851.84                 | -                          | 12,039,522.35               | -                          | 156,044,175.67                 |
| 12           | DECEMBER  | 134,129,172.81                 | 36,323,765.81                | -                  | 273,420.83                 | -                          | -                           | -                          | 170,726,359.45                 |
| 13           | Additional<br>FAAC Feb.,<br>April, Oct.<br>& Nov.<br>2019 | 18,961,296.35                  | -                            | -                  | -                          | -                          | -                           | -                          | 18,961,296.35                  |
| <b>TOTAL</b> |   | <b><u>1,525,743,227.79</u></b> | <b><u>386,887,955.36</u></b> | <b><u>0.00</u></b> | <b><u>2,576,278.55</u></b> | <b><u>3,806,750.48</u></b> | <b><u>38,195,130.53</u></b> | <b><u>3,617,938.12</u></b> | <b><u>1,960,827,280.83</u></b> |

**BADE LOCAL GOVERNMENT**

**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**HEAD 1001 - TAXES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>       |
|----------------------|--|--------------------------|------------------------|-----------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>              |
| 1                    | Community or Poll Tax  | 412,817.20               | -                      | (412,817.20)          |
| 2                    | Arrears: Community or Poll   | 350,133.00               | -                      | (350,133.00)          |
| 3                    | Development Tax or Levy  | -                        | -                      | -                     |
| 4                    | Arrears: Development Tax or Levy   | -                        | -                      | -                     |
| 5                    | Arrears of Cattle Levy   | 561,220.00               | -                      | (561,220.00)          |
| 6                    | Arrears : Cattle Tax (Where Applicable)                                  | -                        | -                      | -                     |
| 7                    | Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate) | -                        | -                      | -                     |
|                      | <b>TOTAL</b>   | <b>1,324,170.20</b>      | <b>-</b>               | <b>(1,324,170.00)</b> |

**HEAD 1002 - RATES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                         | <b>BUDGETED<br/>2018</b> | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b>     |
|----------------------|---|--------------------------|------------------------|---------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Tenement Rate                                     | 310,628.00               | 426,309.82             | 115,681.82          |
| 2                    | Penalty for Tenement Rate                         | 234,757.00               | -                      | (234,757.00)        |
| 3                    | Arrears of Tenement Rate                          | -                        | -                      | -                   |
| 4                    | Ground Rent                                       | 710,215.00               | 1,234,612.00           | 524,397.00          |
| 5                    | Federal Government Grant in lieu of Tenement Rate | -                        | -                      | -                   |
| 6                    | State Government Grant in lieu of Tenement Rate   | -                        | -                      | -                   |
|                      | <b>TOTAL</b>                                      | <b>1,255,600.00</b>      | <b>1,660,921.82</b>    | <b>(405,321.82)</b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>              | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b> |
|----------------------|--|--------------------------|------------------------|-----------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>        |
|                      | <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                   | 250,000.00               | 389,950.00             | 139,950.00      |
| 4                    | Canoe licence fees                     | 167,800.00               | 182,750.00             | 14,950.00       |
| 5                    | Dog licence fees                       | -                        | -                      | -               |
| 6                    | Cart Track licence fees                | -                        | -                      | -               |
| 7                    | Motor Cycle licence fees               | 330,150.00               | 415,360.00             | 85,210.00       |
| 8                    | Hawker's permit fees                   | -                        | -                      | -               |
| 9                    | Bus/Commercial Vehicle/Tax permit fees | -                        | -                      | -               |
| 10                   | Leaning Driving test fees              | 250,000.00               | 275,320.00             | 25,320.00       |
| 11                   | Liquarlicence fees                     | -                        | -                      | -               |
| 12                   | Palm-wine tappers/selling licence fees | -                        | -                      | -               |
| 13                   | Native liquid licence fees             | -                        | -                      | -               |
| 14                   | Buki cigarettes licence fees           | -                        | -                      | -               |
| 15                   | Squatters/Hawkers permit fees          | 378,150.00               | 394,890.00             | 16,740.00       |
| 16                   | What landing fees                      | -                        | -                      | -               |
| 17                   | Toll Gate fees                         | -                        | -                      | -               |
|                      | <b>C. FOOD CONTROL</b>                 |                          |                        |                 |
| 18                   | Slaughter fees                         | 235,600.00               | 326,632.00             | 91,032.00       |
| 19                   | Abattoir fees                          | 200,000.00               | 250,000.00             | 50,000.00       |
| 20                   | Eating House licence fees              | -                        | -                      | -               |
| 21                   | Kiosk licence fees                     | 150,000.00               | 215,316.00             | 65,316.00       |
| 22                   | Bake House licence fees                | -                        | -                      | -               |
| 23                   | Registration of Meat Van fees          | -                        | -                      | -               |
| 24                   | Cattle Dealers licence fees            | 240,000.00               | 274,900.00             | 34,900.00       |
| 25                   | Dried fish/dried Meat licence          | 377,130.00               | 421,632.00             | 44,502.00       |
| 26                   | Cold room licence fees                 | -                        | -                      | -               |
| 27                   | Butchers licence fees                  | 113,000.00               | 220,167.00             | 107,167.00      |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                                | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b> |
|----------------------|--|--------------------------|------------------------|-----------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>        |
|                      | <b>D. SECURITY</b>                                       |                          |                        |                 |
| 28                   | Auctioneer licence fees                                  | 300,000.00               | 362,136.00             | 62,136.00       |
| 29                   | Goldsmith and Gold seller licence fees                   | -                        | -                      | -               |
| 30                   | Dane Gun licence fees                                    | -                        | -                      | -               |
| 31                   | Hunting licence fees                                     | -                        | -                      | -               |
|                      | <b>E. SOCIAL</b>   |                          |                        |                 |
| 32                   | Marriage registration fees                               | -                        | -                      | -               |
| 33                   | Entertainment drumming and<br>Temporary both permit fees | -                        | -                      | -               |
| 34                   | Entertainment and Drumming                               | -                        | -                      | -               |
| 35                   | Cinematograph licence fees                               | -                        | -                      | -               |
| 36                   | Naming of Street registration fees                       | -                        | -                      | -               |
| 37                   | Mobile sales promotion licence fees                      | 155,000.00               | 221,360.00             | 66,360.00       |
| 38                   | Tent at Sea Beach permit fees                            | -                        | -                      | -               |
| 39                   | Radio/Television licence fees                            | -                        | -                      | -               |
| 40                   | Beggars minstrel fees                                    | -                        | -                      | -               |
| 41                   | Open Air preaching permit fees                           | -                        | -                      | -               |
| 42                   | Repair of Radio licence fees                             | 200,000.00               | 315,246.00             | 115,240.00      |
|                      | <b>F. HEALTH</b>   |                          |                        |                 |
| 43                   | Dislodging of septic tank charges                        | 314,620.00               | 355,365.00             | 40,745.00       |
| 44                   | Night soil disposal/depot fees                           | -                        | -                      | -               |
| 45                   | Registration of septic tank dislodging<br>licence fees   | -                        | -                      | -               |
| 46                   | Registration of Night soil contractors                   | -                        | -                      | -               |
| 47                   | Impounding of Animals fines                              | -                        | -                      | -               |
| 48                   | Pest control and disinfectant charges                    | -                        | -                      | -               |
| 49                   | Birth and Death registration fees                        | -                        | -                      | -               |
| 50                   | Burial fees  | -                        | -                      | -               |
| 51                   | Vault fees   | -                        | -                      | -               |
| 52                   | Dispensary and Maternity fees                            | 133,300.00               | 207,167.00             | 93,867.00       |
| 53                   | Laboratory test fees                                     | -                        | -                      | -               |
| 54                   | Earning from Environmental<br>Sanitation                 | -                        | -                      | -               |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                                | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b> |
|----------------------|--|--------------------------|------------------------|-----------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>        |
|                      | <b>G. ECONOMIC</b>                                       |                          |                        |                 |
| 55                   | General contractors registration fees                    | 180,200.00               | 119,057.00             | (61,143.00)     |
| 56                   | Tender fees  | 200,000.00               | -                      | 200,000.00      |
| 57                   | Sand dredging fees                                       | -                        | -                      | -               |
| 58                   | Minor Industry licence fees                              | -                        | -                      | -               |
| 59                   | Trader licence fees                                      | -                        | -                      | -               |
| 60                   | Petty traders licence fees                               | -                        | -                      | -               |
| 61                   | Sand, Granile, Iron rod sellers licence fees             | 50,000.00                | 72,150.00              | 22,150.00       |
| 62                   | Pit sawing licence fees                                  | -                        | -                      | -               |
| 63                   | Forestry and Fuel exploitation fees                      | -                        | -                      | -               |
| 64                   | Falling of trees fees                                    | -                        | -                      | -               |
| 65                   | Sawmill licence fees                                     | -                        | -                      | -               |
| 66                   | Produce buying fees                                      | 56,214.11                | 102,300.00             | 46,085.89       |
| 67                   | Rice Mill/Cassava grinding licence fees                  | -                        | -                      | -               |
| 68                   | Ingredient grinding mill lice fees                       | -                        | -                      | -               |
| 69                   | Corn grinding mill licence fees                          | -                        | -                      | -               |
| 70                   | Brown sugar machine licence fees                         | -                        | -                      | -               |
| 71                   | Painting spraying and sign writing workshop licence fees | -                        | -                      | -               |
| 72                   | Photo studio licence fees                                | -                        | -                      | -               |
| 73                   | Welding machine licence fees                             | 62,340.00                | 63,200.00              | 860.00          |
| 74                   | Electric (Radio/TV) workshop                             | 50,000.00                | -                      | 50,000.00       |
| 75                   | Blacksmith workshop licence fees                         | -                        | -                      | -               |
| 76                   | Wood making/carpentry licence fees                       | -                        | -                      | -               |
| 77                   | Battery charges licence fees                             | -                        | -                      | -               |
| 78                   | Printing press licence fees                              | -                        | -                      | -               |
| 79                   | Panel beaters licence fees                               | 100,000.00               | 110,316.00             | (10,316.00)     |
| 80                   | Vulcanizes licence fees                                  | -                        | -                      | -               |
| 81                   | Vehicle spare parts licence fees                         | 100,000.00               | -                      | (100,000.00)    |
| 82                   | Clock/Watch repairs licence fees                         | 50,000.00                | 35,720.00              | (14,280.00)     |
| 83                   | Cloth dyers licence fees                                 | -                        | -                      | -               |
| 84                   | Registration of laundries and dry licence fees           | -                        | -                      | -               |
| 85                   | Motor mechanics licence fees                             | 50,000.00                | 37,890.00              | 12,110.00       |
| 86                   | Building materials licence fees                          | -                        | -                      | -               |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                 | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|---|--------------------------|------------------------|---------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
|                      | <b>G. ECONOMIC</b>                        |                          |                        |                     |
| 87                   | Surface tank kerosene licence fees        | -                        | -                      | -                   |
| 88                   | Photostat typing institute licence fees   | 321,500.00               | 490,317.00             | 168,817.00          |
| 89                   | Block making machine fees                 | -                        | -                      | -                   |
| 90                   | Hair dressing barbing saloon licence fees | -                        | -                      | -                   |
| 91                   | Sewing institute licence fees             | -                        | -                      | -                   |
| 92                   | Local hair barbing saloon licence fees    | 150,000.00               | 277,800.00             | 127,800.00          |
| 93                   | Advertisement rate licence fees           | -                        | -                      | -                   |
|                      | <b>H. ENGR WORKS</b>                      |                          |                        |                     |
| 94                   | Workshop receipt                          | -                        | -                      | -                   |
| 95                   | Sales of unserviceable stores             | 350,000.00               | 378,220.00             | 28,220.00           |
| 96                   | Hire Charges                              | -                        | -                      | -                   |
| 97                   | Sale of Store                             | 150,000.00               | 372,466.00             | 222,466.00          |
| 98                   | Survey fees                               | 200,000.00               | 251,349.00             | 51,349.00           |
| 99                   | Approval of Building Plan fees            | 255,130.00               | 367,190.00             | 112,060.00          |
| 100                  | Customary Right of Occup.                 | -                        | -                      | -                   |
| 101                  | Commission on transfer of Plats           | -                        | -                      | -                   |
|                      | <b>TOTAL</b>                              | <b>6,120,134.11</b>      | <b>7,280,166.00</b>    | <b>1,160,031.89</b> |

**HEAD 1004–EARNING FROM COMMERCIAL UNDERTAKING**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                 | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|---|--------------------------|------------------------|---------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Market                                    | 1,272,100.00             | 1,327,068.02           | 54,968.02           |
| 2                    | Motor Park                                | 35,000.00                | 427,162.00             | 392,162.00          |
| 3                    | Shops and Shopping Centers                | 813,579.00               | 1,220,000.00           | 406,421.00          |
| 4                    | Cattle market                             | -                        | -                      | -                   |
| 5                    | Abattoir/Slaughter house                  | -                        | 1,000,000.00           | 1,000,000.00        |
| 6                    | Proceeds from sale of Con                 | -                        | -                      | -                   |
| 7                    | Transportation services earnings          | 784,955.00               | 2,562,110.00           | 1,777,155.00        |
| 8                    | Earning from industrial                   | -                        | -                      | -                   |
| 9                    | Earning from other commercial undertaking | -                        | -                      | -                   |
|                      | <b>TOTAL</b>                              | <b>3,220,634.00</b>      | <b>6,536,340.02</b>    | <b>3,315,706.02</b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                      | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|--|--------------------------|------------------------|---------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
|                      | Rent on Local Government Quarters              | 572,890.00               | 2,125,170.00           | 1,552,280.00        |
|                      | Rent on Local Government Building              | -                        | -                      | -                   |
|                      | Rent on other Local Government landed property | 411,527.69               | 1,008,480.15           | 596,952.46          |
|                      | <b>TOTAL</b>                                   | <b>984,417.69</b>        | <b>3,133,650.15</b>    | <b>2,149,232.46</b> |

**HEAD 1006–INTEREST PAYMENT AND DIVIDENDS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                            | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|--|--------------------------|------------------------|---------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Interest: Vehicle and Bicycle Advance                | 153,843.00               | -                      | (153,843.00)        |
| 2                    | Interest: Loans (other Local Government)             | -                        | -                      | -                   |
| 3                    | Interest: Loans to Parastatals and limited liability | 346,157.00               | -                      | (346,157.00)        |
| 4                    | Loan from other Local Government Dividend            | -                        | -                      | -                   |
| 5                    | Interest on Staff Housing and other loans            | -                        | -                      | -                   |
|                      | <b>TOTAL</b>   | <b>500,000.00</b>        | <b>-</b>               | <b>(500,000.00)</b> |

**HEAD 1007–GRANTS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>     | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|-------------------------------|--------------------------|------------------------|---------------------|
|                      |                               | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Grants from State Government  | 342,170.00               | -                      | (342,170.00)        |
| 2                    | Grant from Federal Government | -                        | -                      | -                   |
| 3                    | Other Grant                   | 112,940.00               | -                      | (112,940.00)        |
|                      | <b>TOTAL</b>                  | <b>455,110.00</b>        | <b>-</b>               | <b>(455,110.00)</b> |

**HEAD 1008–MISCELLANEOUS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>           | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>   |
|----------------------|-------------------------------------|--------------------------|------------------------|-------------------|
|                      |                                     | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>          |
| 1                    | Mortuary hearse and cemetery        | 352,387.00               | -                      | 352,387.00        |
| 2                    | Recovery of Losses and Over payment | -                        | -                      | -                 |
| 3                    | Payments in Lieu of sign            | -                        | -                      | -                 |
| 4                    | Unclaimed deposits                  | -                        | -                      | -                 |
| 5                    | Tractor hiring                      | 520,724.00               | 1,250,177.00           | 729,453.00        |
| 6                    | Sales of Agric fruit                | 290,000.00               | 669,952.00             | 379,952.00        |
| 7                    | Sales of Agric product              | -                        | -                      | -                 |
| 8                    | Irrigation scheme charges           | -                        | -                      | -                 |
| 9                    | Fishing charges                     | -                        | -                      | -                 |
| 10                   | Hide/Skin buyer fees                | -                        | -                      | -                 |
| 11                   | Vet. Clinic charges                 | 342,162.00               | 213,480.00             | 128,682.00        |
|                      | <b>TOTAL</b>                        | <b>1,505,273.00</b>      | <b>2,133,609.00</b>    | <b>628,336.00</b> |

**HEAD 1009–STATUTORY ALLOCATION****(Note 1)**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                    | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b>  | <b>VARIANCE</b>       |
|----------------------|--|--------------------------|-------------------------|-----------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>                | <b>₦</b>              |
| 1                    | Allocation from Federation Account Statutory | 1,748,461,200.00         | 1,525,743,227.79        | 222,717,972.21        |
| 2                    | Allocation from State Government             | 28,000,000.00            | -                       | 28,000,000.00         |
| 3                    | VAT Allocation                               | 341,060,457.00           | 386,887,955.36          | 45,827,498.36         |
| 4                    | Excess crude Oil Account                     | 156,336,222.00           | -                       | 156,336,222.00        |
| 5                    | Exchange Gain                                | -                        | 2,576,278.55            | 2,576,278.55          |
| 6                    | Bank Charges                                 | -                        | 3,617,938.12            | 3,617,938.12          |
| 7                    | Exchange difference                          | -                        | 38,195,130.53           | 38,195,130.53         |
| 8                    | Shamp  | -                        | 3,806,750.48            | 3,806,750.48          |
|                      | <b>TOTAL</b>                                 | <b>2,273,857,879</b>     | <b>1,960,827,280.83</b> | <b>313,030,598.17</b> |

**BADE LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT EXPENDITURE 2019**

| HEAD | DETAILS OF EXPENDITURE         | BUDGETED<br>2019<br>N | ACTUAL<br>2019<br>N   | VARIANCE<br>N         |
|------|--------------------------------|-----------------------|-----------------------|-----------------------|
| 2001 | <b>Office of the Chairman</b>  |                       |                       |                       |
|      | Personnel Cost                 | 48,679,818.25         | 42,277,900.11         | 6,401,918.14          |
|      | Overhead                       | 9,562,330.00          | 13,053,854.00         | 3,491,524.00          |
| 2002 | <b>Office of the Secretary</b> |                       |                       |                       |
|      | Personnel Cost                 | 15,648,432.29         | 13,728,610.10         | 1,919,822.19          |
|      | Overhead                       | 4,000,000.00          | 3,634,180.00          | 365,820.00            |
| 2003 | <b>The Council</b>             |                       |                       |                       |
|      | Personnel Cost                 | 63,419,155.12         | 49,220,150.50         | 14,199,004.62         |
|      | Overhead                       | 3,719,651.00          | 3,200,000.00          | 519,651.00            |
| 2004 | <b>Personnel Management</b>    |                       |                       |                       |
|      | Personnel Cost                 | 30,371,290.32         | 25,625,110.00         | 4,746,180.32          |
|      | Overhead                       | 11,250,000.00         | 9,450,000.00          | 1,800,000.00          |
| 2005 | <b>Treasury</b>                |                       |                       |                       |
|      | Personnel Cost                 | 52,390,788.50         | 50,207,891.22         | 2,182,897.28          |
|      | Overhead                       | 25,400,000.00         | 15,625,293.00         | 9,774,707.00          |
| 2006 | <b>Education</b>               |                       |                       |                       |
|      | Personnel Cost                 | 7,250,166.13          | -                     | 7,250,166.13          |
|      | Overhead                       | 8,325,000.00          | -                     | 8,325,000.00          |
| 2007 | <b>Primary Health Care</b>     |                       |                       |                       |
|      | Personnel Cost                 | 110,526,711.55        | 51,320,177.17         | 59,206,534.38         |
|      | Overhead                       | 23,290,400.00         | 17,350,110.00         | 5,940,290.00          |
| 2008 | <b>General Agric</b>           |                       |                       |                       |
|      | Personnel Cost                 | 74,362,177.26         | 38,028,235.04         | 36,333,942.22         |
|      | Overhead                       | 11,252,619.00         | 8,346,000.00          | 2,906,619.00          |
| 2009 | <b>Works</b>                   |                       |                       |                       |
|      | Personnel Cost                 | 75,360,442.50         | 42,110,350.20         | 33,250,092.30         |
|      | Overhead                       | 17,200,000.00         | 15,102,650.00         | 2,097,350.00          |
| 2010 | <b>Traditional Council</b>     |                       |                       |                       |
|      | Personnel Cost                 | 8,789,200.60          | 6,372,990.13          | 2,416,210.47          |
|      | Overhead                       | 6,000,000.00          | 5,982,600.00          | 17,400.00             |
| 2011 | <b>Miscellaneous</b>           | -                     | -                     | -                     |
|      | <b>TOTAL</b>                   | <b>606,798,182.52</b> | <b>410,636,101.47</b> | <b>196,162,081.05</b> |

**BADE LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE ENDED 31<sup>ST</sup> DECEMBER 2019**

**HEAD 2001–OFFICE OF THE CHAIRMAN**

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|-------------|--|--------------------------|------------------------|---------------------|
|             |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1           | Personnel Cost   | 48,679,818.25            | 42,277,900.11          | 6,401,918.14        |
| 2           | Travel and Transport   | 2,115,560.00             | 2,978,565.00           | 863,002.00          |
| 3           | Utility Services   | 1,200,000.00             | 1,000,000.00           | 200,000.00          |
| 4           | Telephone and Postal Services  | 700,000.00               | -                      | 700,000.00          |
| 5           | Stationery and Printing  | 1,346,122.00             | 1,725,350.00           | 379,228.00          |
| 6           | Maintenance of office Furniture and Equipment                        | 398,294.00               | -                      | 398,294.00          |
| 7           | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | 1,000,000.00             | 2,400,170.00           | 1,400,000.00        |
| 8           | Consultancy services and special committees                          | -                        | -                      | -                   |
| 9           | Personal Advs.   | -                        | -                      | -                   |
| 10          | Training staff development and Welfare                               | 1,177,188.00             | 2,505,100.00           | 1,327,912.00        |
| 11          | Entertainment and Hospitality  | -                        | -                      | -                   |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                   |
| 13          | Provision and Service Materials                                      | 1,625,166.00             | 1,444,672.00           | 180,494.00          |
|             | <b>TOTAL</b>   | <b>58,242,131.25</b>     | <b>55,331,754.11</b>   | <b>2,910,377.14</b> |

**HEAD 2002–OFFICE OF THE SECRETARY**

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|-------------|--|--------------------------|------------------------|---------------------|
|             |  | <b>₱</b>                 | <b>₱</b>               | <b>₱</b>            |
| 1           | Personnel Cost   | 15,648,432.29            | 13,728,610.10          | 1,919,822.19        |
| 2           | Travel and Transport   | 924,110.00               | 632,256.00             | 291,854.00          |
| 3           | Utility Services   | -                        | -                      | -                   |
| 4           | Telephone and Postal Services  | 250,000.00               | 221,358.00             | 28,642.00           |
| 5           | Stationery and Printing  | 750,255.00               | 510,257.00             | 239,998.00          |
| 6           | Maintenance of office Furniture and Equipment                        | -                        | -                      | -                   |
| 7           | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | 542,985.00               | 956,653.00             | 413,668.00          |
| 8           | Consultancy services and special committees                          | -                        | -                      | -                   |
| 9           | Grants, Contributions and Subventions                                | -                        | -                      | -                   |
| 10          | Training staff development and Welfare                               | 710,220.00               | 601,307.00             | 108,913.00          |
| 11          | Entertainment and Hospitality  | -                        | -                      | -                   |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                   |
| 13          | Provision and Service Materials                                      | 822,430.00               | 712,349.00             | 110,081.00          |
|             | <b>TOTAL</b>   | <b>19,648,432.29</b>     | <b>17,362,790.10</b>   | <b>2,285,642.19</b> |

**HEAD 2003–THE COUNCIL**

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|-------------|--|--------------------------|------------------------|----------------------|
|             |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1           | Personnel Cost   | 63,419,155.12            | 49,220,150.50          | 14,199,004.62        |
| 2           | Travel and Transport   | 506,629.00               | 425,005.00             | 81,624.00            |
| 3           | Utility Services   | 326,287.00               | 310,629.00             | 15,658.00            |
| 4           | Telephone and Postal Services  | -                        | -                      | -                    |
| 5           | Stationery and Printing  | 720,557.00               | 525,332.00             | 195,225.00           |
| 6           | Maintenance of office Furniture and Equipment                        | 1,020,100.00             | 905,886.00             | 114,214.00           |
| 7           | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | -                        | -                      | -                    |
| 8           | Consultancy services and special committees                          | -                        | -                      | -                    |
| 9           | Grants, Contributions and Subventions                                | -                        | -                      | -                    |
| 10          | Training staff development and Welfare                               | 625,922.00               | 611,429.00             | 14,493.00            |
| 11          | Entertainment and Hospitality  | -                        | -                      | -                    |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                    |
| 13          | Provision and Service Materials                                      | 520,156.00               | 421,719.00             | 98,437.00            |
|             | <b>TOTAL</b>   | <b>67,138,806.12</b>     | <b>52,420,150.50</b>   | <b>14,718,655.62</b> |

**HEAD 2004–PERSONNEL MANAGEMENT**

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|-------------|---|--------------------------|------------------------|---------------------|
|             |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1           | Personnel Cost  | 30,371,290.32            | 25,625,110.00          | 4,746,180.32        |
| 2           | Travel and Transport  | 2,625,172.00             | 1,420,316.00           | 1,204,856.00        |
| 3           | Utility Services  | 562,350.00               | 510,700.00             | 51,650.00           |
| 4           | Telephone and Postal Services   | 350,000.00               | 325,937.00             | 24,063.00           |
| 5           | Stationery and Printing   | 1,500,000.00             | 1,346,115.00           | 153,885.00          |
| 6           | Maintenance of office Furniture<br>and Equipment                          | 745,298.00               | 1,974,662.00           | 1,229,364.00        |
| 7           | Purchase and maintenance of<br>Vehicles, Driver Craft and other<br>Assets | 1,730,000.00             | 1,325,560.00           | 404,440.00          |
| 8           | Consultancy services and special<br>committees                            | -                        | -                      | -                   |
| 9           | Grants, Contributions and<br>Subventions                                  | -                        | -                      | -                   |
| 10          | Training staff development and<br>Welfare                                 | 2,159,230.00             | 1,346,710.00           | 812,520.00          |
| 11          | Entertainment and Hospitality   | -                        | -                      | -                   |
| 12          | Miscellaneous Expenses  | -                        | -                      | -                   |
| 13          | Provision and Service Materials   | 1,377,950.00             | 1,200,000.00           | 177,950.00          |
|             | <b>TOTAL</b>  | <b>41,621,290.32</b>     | <b>35,075,110.00</b>   | <b>6,546,180.32</b> |

**HEAD 2005–TREASURY**

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|-------------|--|--------------------------|------------------------|----------------------|
|             |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1           | Personnel Cost   | 52,390,788.50            | 50,207,891.22          | 2,182,897.28         |
| 2           | Travel and Transport   | 2,377,800.00             | 1,425,612.00           | 952,188.00           |
| 3           | Utility Services   | 710,117.00               | 417,520.00             | 292,597.00           |
| 4           | Telephone and Postal Services  | -                        | -                      | -                    |
| 5           | Stationery and Printing  | 3,825,622.00             | 2,726,915.00           | 1,098,707.00         |
| 6           | Maintenance of office Furniture<br>and Equipment                           | 3,073,634.00             | 2,392,914.00           | 680,720.00           |
| 7           | Purchase and maintenance of<br>Vehicles, Driver Craft and other<br>Asserts | 6,421,905.00             | 2,746,810.00           | 3,675,095.00         |
| 8           | Consultancy services and special<br>committees                             | 2,000,000.00             | -                      | 2,000,000.00         |
| 9           | Grants, Contributions and<br>Subventions                                   | -                        | -                      | -                    |
| 10          | Training staff development and<br>Welfare                                  | 3,285,745.00             | 2,827,501.00           | 458,244.00           |
| 11          | Entertainment and Hospitality  | 1,200,000.00             | 962,401.00             | 237,599.00           |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                    |
| 13          | Provision and Service Materials  | 2,505,177.00             | 2,125,620.00           | 379,557.00           |
|             | <b>TOTAL</b>   | <b>77,790,788.50</b>     | <b>65,833,184.22</b>   | <b>11,957,604.28</b> |

**HEAD 2006–EDUCATION**

| HEAD | DETAILS OF EXPENDITURE   | BUDGETED<br>2019     | ACTUAL<br>2019 | VARIANCE             |
|------|--|----------------------|----------------|----------------------|
|      |  | ₦                    | ₦              | ₦                    |
| 1    | Personnel Cost   | 7,250,166.13         | -              | 7,250,166.13         |
| 2    | Travel and Transport   | 1,200,000.00         | -              | 1,200,000.00         |
| 3    | Utility Services   | -                    | -              | -                    |
| 4    | Telephone and Postal Services  | -                    | -              | -                    |
| 5    | Stationery and Printing  | 1,562,172.00         | -              | 1,562,172.00         |
| 6    | Maintenance of office Furniture<br>and Equipment                           | -                    | -              | -                    |
| 7    | Purchase and maintenance of<br>Vehicles, Driver Craft and other<br>Asserts | 2,084,941.00         | -              | 2,084,941.00         |
| 8    | Consultancy services and special<br>committees                             | -                    | -              | -                    |
| 9    | Grants, Contributions and<br>Subventions                                   | -                    | -              | -                    |
| 10   | Training staff development and<br>Welfare                                  | 2,152,710.00         | -              | 2,152,710.00         |
| 11   | Entertainment and Hospitality  | -                    | -              | -                    |
| 12   | Miscellaneous Expenses   | -                    | -              | -                    |
| 13   | Provision and Service Materials  | 1,325,177.00         | -              | 1,325,177.00         |
|      | <b>TOTAL</b>   | <b>15,575,166.13</b> | -              | <b>15,575,166.13</b> |

**HEAD 2007–MEDICAL AND HEALTH SERVICE**

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|-------------|--|--------------------------|------------------------|----------------------|
|             |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1           | Personnel Cost   | 110,526,711.55           | 320,177.17             | 59,206,534.38        |
| 2           | Travel and Transport   | 3,255,177.00             | 2,356,820.00           | 898,357.00           |
| 3           | Utility Services   | 611,079.00               | 572,920.00             | 38,159.00            |
| 4           | Telephone and Postal Services  | -                        | -                      | -                    |
| 5           | Stationery and Printing  | 2,421,735.00             | 2,170,649.00           | 251,086.00           |
| 6           | Maintenance of office Furniture and Equipment                        | 4,580,000.00             | 3,240,992.00           | 1,339,008.00         |
| 7           | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | 5,366,260.00             | 4,029,658.00           | 1,336,602.00         |
| 8           | Consultancy services and special committees                          | -                        | -                      | -                    |
| 9           | Grants, Contributions and Subventions                                | -                        | -                      | -                    |
| 10          | Training staff development and Welfare                               | 816,332.00               | 1,055,729.00           | 239,397.00           |
| 11          | Entertainment and Hospitality  | 510,175.00               | 721,342.00             | 211,167.00           |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                    |
| 13          | Provision and Service Materials                                      | 5,729,642.00             | 3,202,000.00           | 2,527,642.00         |
|             | <b>TOTAL</b>   | <b>133,817,111.55</b>    | <b>68,670,287.17</b>   | <b>65,146,824.38</b> |

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

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|-------------|--|--------------------------|------------------------|----------------------|
|             |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1           | Personnel Cost   | 74,362,177.26            | 38,028,235.04          | 36,333,942.22        |
| 2           | Travel and Transport   | 2,350,000.00             | 1,79,855.00            | 1,070,145.00         |
| 3           | Utility Services   | 400,000.00               | -                      | 400,000.00           |
| 4           | Telephone and Postal Services  | -                        | -                      | -                    |
| 5           | Stationery and Printing  | 2,135,800.00             | 1,792,302.00           | 343,498.00           |
| 6           | Maintenance of office Furniture and Equipment                        | 802,955.00               | 732,500.00             | 70,455.00            |
| 7           | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | 782,352.00               | 593,004.00             | 189,348.00           |
| 8           | Consultancy services and special committees                          | -                        | -                      | -                    |
| 9           | Grants, Contributions and Subventions                                | -                        | -                      | -                    |
| 10          | Training staff development and Welfare                               | 1,560,950.00             | 1,306,519.00           | 254,431.00           |
| 11          | Entertainment and Hospitality  | -                        | -                      | -                    |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                    |
| 13          | Provision and Service Materials                                      | 3,220,562.00             | 2,641,820.00           | 578,742.00           |
|             | <b>TOTAL</b>   | <b>85,614,796.26</b>     | <b>46,374,235.04</b>   | <b>39,240,561.22</b> |

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

| <b>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|-------------|--|--------------------------|------------------------|----------------------|
|             |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1           | Personnel Cost   | 75,360,442.50            | 42,110,350.20          | 33,250,092.30        |
| 2           | Travel and Transport   | 2,355,170.00             | 2,106,300.00           | 248,870.00           |
| 3           | Utility Services   | 560,000.00               | 440,730.00             | 119,270.00           |
| 4           | Telephone and Postal Services  | 1,200,000.00             | 948,576.00             | 251,424.00           |
| 5           | Stationery and Printing  | 2,562,346.00             | 2,246,121.00           | 316,225.00           |
| 6           | Maintenance of office Furniture and Equipment                        | 3,406,700.00             | 2,309,619.00           | 1,097,081.00         |
| 7           | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | 1,700,116.00             | 2,992,830.00           | 1,292,714.00         |
| 8           | Consultancy services and special committees                          | -                        | -                      | -                    |
| 9           | Grants, Contributions and Subventions                                | -                        | -                      | -                    |
| 10          | Training staff development and Welfare                               | 2,437,890.00             | 2,100,632.00           | 337,258.00           |
| 11          | Entertainment and Hospitality  | 860,778.00               | 611,332.00             | 249,446.00           |
| 12          | Miscellaneous Expenses   | -                        | -                      | -                    |
| 13          | Provision and Service Materials                                      | 2,117,000.00             | 1,346,510.00           | 770,490.00           |
|             | <b>TOTAL</b>   | <b>92,560,442.50</b>     | <b>57,213,000.00</b>   | <b>35,347,442.30</b> |

**HEAD 2010– TRADITIONAL COUNCIL**

| HEAD | DETAILS OF EXPENDITURE   | BUDGETED<br>2019     | ACTUAL<br>2019       | VARIANCE            |
|------|--|----------------------|----------------------|---------------------|
|      |  | ₦                    | ₦                    | ₦                   |
| 1    | Personnel Cost   | 8,789,200.60         | 6,372,990.13         | 2,416,210.47        |
| 2    | Travel and Transport   | 1,292,850.00         | 1,020,562.00         | 272,288.00          |
| 3    | Utility Services   | 350,000.00           | 560,177.00           | 210,177.00          |
| 4    | Telephone and Postal Services  | -                    | 387,897.00           | 387,897.00          |
| 5    | Stationery and Printing  | 1,250,000.00         | 1,115,620.00         | 134,380.00          |
| 6    | Maintenance of office Furniture and Equipment                        | 927,834.00           | 846,362.00           | 81,472.00           |
| 7    | Purchase and maintenance of Vehicles, Driver Craft and other Asserts | 466,790.00           | 410,000.00           | 56,790.00           |
| 8    | Consultancy services and special committees                          | -                    | -                    | -                   |
| 9    | Grants, Contributions and Subventions                                | -                    | -                    | -                   |
| 10   | Training staff development and Welfare                               | 730,401.00           | 721,635.00           | 8,766.000           |
| 11   | Entertainment and Hospitality  | -                    | -                    | -                   |
| 12   | Miscellaneous Expenses   | -                    | -                    | -                   |
| 13   | Provision and Service Materials                                      | 982,125.00           | 920,347.00           | 61,778.00           |
|      | <b>TOTAL</b>   | <b>14,789,200.60</b> | <b>12,355,590.13</b> | <b>2,433,610.47</b> |

**HEAD 2011– MISCELLANEOUS**

| HEAD | DETAILS OF EXPENDITURE | BUDGETED<br>2019 | ACTUAL<br>2019 | VARIANCE |
|------|------------------------|------------------|----------------|----------|
|      |                        | ₦                | ₦              | ₦        |
| 1    | Miscellaneous          | -                | -              | -        |
|      | <b>TOTAL</b>           | <b>-</b>         | <b>-</b>       | <b>-</b> |

**BADE LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2019**

| HEAD | DETAILS OF EXPENDITURE          | BUDGETED<br>2019        | ACTUAL<br>2019        | VARIANCE              |
|------|---------------------------------|-------------------------|-----------------------|-----------------------|
|      |                                 | ₦                       | ₦                     | ₦                     |
|      | <b>ECONOMIC SECTOR</b>          |                         |                       |                       |
| 4001 | Agriculture & Rural Development | 70,000,000.00           | 52,739,152.00         | 17,260,84.80          |
| 4002 | Livestock Development           | 9,000,000.00            | 8,346,710.00          | 653,290.00            |
| 4003 | Forestry Development            | 2,000,000.00            | -                     | 2,000,000.00          |
| 4004 | Fisheries                       | 4,000,000.00            | 3,894,122.00          | 105,878.00            |
| 4005 | Manufacturing & Craft           | -                       | -                     | -                     |
| 5006 | Rural Electrification           | 95,000,000.00           | 4,789,616.13          | 90,210,383.00         |
| 4007 | Commerce/Finance & Supply       | 208,291,464.93          | 36,450,000.00         | 171,841,464.93        |
| 4008 | Transportation Roads/Bridges    | 62,000,000.00           | 6,126,550.00          | 55,873,450.00         |
|      | <b>Total Economic Sector</b>    | <b>450,591,464.93</b>   | <b>112,346,150.13</b> | <b>338,245,314.80</b> |
|      | <b>SOCIAL SECTOR</b>            |                         |                       |                       |
| 5001 | Education Development           | 55,000,000.00           | 54,087,340.11         | 912,659.89            |
| 5002 | Health and Services             | 61,500,000.00           | 59,785,360.00         | 1,714,640.00          |
| 5003 | Information                     | 3,550,000.00            | -                     | 3,550,000.00          |
| 5004 | Social Development & Culture    | 2,000,000.00            | -                     | 2,000,000.00          |
| 5005 | Fire Service                    | -                       | 1,355,192.00          | 1,355,192.00          |
|      | <b>Total Social Sector</b>      | <b>122,050,000.00</b>   | <b>115,227,892.11</b> | <b>6,822,107.89</b>   |
|      | <b>AREA DEVELOPMENT SECTOR</b>  |                         |                       |                       |
| 6001 | Rural Water Supply              | 267,000,000.00          | 71,456,834.90         | 195,543,165.10        |
| 6002 | Environmental sewage & Drainage | 10,000,000.00           | 7,341,900.00          | 2,658,100.00          |
| 6003 | Town & Community Planning       | 100,000,000.00          | 20,491,270.00         | 79,508,730.00         |
| 6004 | Community Development           | 70,000,000.00           | 8,220.100.00          | 61,779,900.00         |
| 6005 | Area/Wa3rd Development          | -                       | -                     | -                     |
|      | <b>Total Area Dev. Sector</b>   | <b>447,000,000.00</b>   | <b>107,510,104.90</b> | <b>339,489,895.10</b> |
|      | <b>ADMIN SECTOR</b>             |                         |                       |                       |
| 7001 | General Admin Office            | 147,000,000.00          | 87,047,739.20         | 59,952,260.80         |
| 7002 | Staff Housing                   | 15,000,000.00           | -                     | 15,000,000.00         |
| 7003 | Workshops                       | 6,000,000.00            | 5,372,890.00          | 627,110.00            |
|      | <b>Total Admin Sector</b>       | <b>168,000,000.00</b>   | <b>92,420,629.20</b>  | <b>75,579.370.80</b>  |
|      | <b>LOAN REPAYMENT</b>           |                         |                       |                       |
| 8001 | Repayment of Loans & Interest   | 10,000,000.00           | -                     | 10,000,000.00         |
|      | <b>GRAND TOTAL</b>              | <b>1,197,641,464.93</b> | <b>427,504,776.34</b> | <b>770,136,688.59</b> |

**BADE LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2019**

**HEAD 4001 – AGRICULTURAL DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|--|--------------------------|------------------------|----------------------|
|                      |  | <b><u>₦</u></b>          | <b><u>₦</u></b>        | <b><u>₦</u></b>      |
| 1                    | Purchase of 100 water pumps (irrigation) Yamaha 3 inch at N150,000.00 each | 11,363,835.00            | 5,163,422.00           | 6,200,413.00         |
| 2                    | Animal traction  | 2,461,892.00             | 2,150,000.00           | 311,892.00           |
| 3                    | Bull-100 bulls   | -                        | -                      | -                    |
| 4                    | Ridge and ploughs  | 3,782,652.00             | 3,425,730.00           | 356,922.00           |
| 5                    | Purchase of tractor  | 52,391,621               | 42,000,000.00          | 10,391,621.00        |
|                      | <b>TOTAL</b>   | <b>70,000,000.00</b>     | <b>52,739,152.00</b>   | <b>17,260,848.00</b> |

**HEAD 4002 – LIVESTOCK UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>   |
|----------------------|--|--------------------------|------------------------|-------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>          |
| 1                    | Construction/repairs of animal loading bay                                 | 2,180,026.00             | 2,862,810.00           | 682,784.00        |
| 2                    | Rehabilitation of slaughter house and slabs at Gashua, Gwio Kura and Azbak | 6,437,802.00             | 5,263,900.00           | 1,173,902.00      |
| 3                    | Provision of veterinary drugs  | 382,172.00               | 220,000.00             | 162,172.00        |
|                      | <b>TOTAL</b>   | <b>9,000,000.00</b>      | <b>8,346,710.00</b>    | <b>653,290.00</b> |

**HEAD 4003 – FORESTRY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|--|--------------------------|------------------------|---------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Establishment of forestry nursery, and purchase of engine (water pump) ( 100 seedlings to be raised at our nursery at Gashua | 2,000,000.00             | -                      | 2,000,000.00        |
|                      | <b>TOTAL</b>   | <b>2,000,000.00</b>      | <b>-</b>               | <b>2,000,000.00</b> |

**HEAD 4004 – FISHERIES UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>   |
|----------------------|--|--------------------------|------------------------|-------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>          |
| 1                    | Purchase of fishing gears – 30 and canoes – 50 at N50,000 each | 4,000,000.00             | 3,894,122.00           | 105,878.00        |
|                      | <b>TOTAL</b>   | <b>4,000,000.00</b>      | <b>3,894,122.00</b>    | <b>105,878.00</b> |

**HEAD 4005 – MANUFACTURING UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b> |
|----------------------|-------------------------------|--------------------------|------------------------|-----------------|
|                      |                               | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>        |
| 1                    |                               | -                        | -                      | -               |
|                      | <b>TOTAL</b>                  | -                        | -                      | -               |

**HEAD 4006 – RURAL ELECTRIFICATION UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|---|--------------------------|------------------------|----------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1                    | Purchase of transformers to Garin Lamido and Abujan Amare                           | 66,388,335.00            | 3,234,600.00           | 63,153,735.00        |
| 2                    | Repairs/maintenance of existing power line of rural areas of Bade Local Government. | 3,439,550.00             | 1,555,016.13           | 1,884,533.87         |
| 3                    | Street light within Gashua and Dagona (solar)                                       | 25,172,115.00            | -                      | 25,172,115.00        |
|                      | <b>TOTAL</b>  | <b>95,000,000.00</b>     | <b>4,789,616.13</b>    | <b>90,210,383.87</b> |

**HEAD 4007 – FINANCE DEPARTMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>       |
|----------------------|---|--------------------------|------------------------|-----------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>              |
| 1                    | General renovation of Gashua central motor park, sand filling and drainages.  | 23,562,320.00            | 2,362,159.00           | 21,200,161.00         |
| 2                    | Purchase of general stationeries  | 10,000,000.00            | 2,019,786.60           | 7,980,213.40          |
| 3                    | Purchase of 10 keke Napep at the cost of N1,000,000.00 each to be distributed to youth in order to boast our internal revenue | 35,632,171.00            | 4,105,177.00           | 31,529,994.00         |
| 4                    | Construction of market stalls at Ngelbowa, Gwio Kura, Dagona, Dalah and central market Gashua 1,000,000.00 each               | 3,212,053.93             | -                      | 3,212,053.93          |
| 5                    | Repairs of Mass Transit buses at N5M each   | 5,972,800.00             | 2,100,000.00           | 3,872,800.00          |
| 6                    | Purchase of VM Golf for Treasurer office  | 27,330,000.00            | 5,029,000.00           | 22,301,000.00         |
| 7                    | Land scaping of Gashua main market.   | 4,600,000.00             | 3,560,290.00           | 1,039,710.00          |
| 8                    | Construction of stores at new vegetable market  | 30,000,000.00            | -                      | 30,000,000.00         |
| 9                    | Reconstruction of/conversion of existing vegetable market to fish market  | 67,982,120.00            | 20,477,587.40          | 47,504,532.60         |
|                      | <b>TOTAL</b>  | <b>208,291,464.93</b>    | <b>36,450,000.00</b>   | <b>171,841,464.93</b> |

**HEAD 4008 – TOWNSHIP ROAD UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|---|--------------------------|------------------------|----------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1                    | Construction of box culvert at various location across the LGA. | 25,370,000.00            | -                      | 25,370,000.00        |
| 2                    | Rehabilitation of bridge linking Alagarno and Jigawa            | 230,000.00               | 245,507.00             | 15,507.00            |
| 3                    | Fencing of graveyard at Gashua, Dagona, Tagali and Gwio-kura    | 36,400,000.00            | 5,881,043.00           | 30,518,957.00        |
|                      | <b>TOTAL</b>  | <b>62,000,000.00</b>     | <b>6,126,550.00</b>    | <b>55,873,450.00</b> |

**HEAD 5001 – EDUCATIONAL DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                      | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>   |
|----------------------|--|--------------------------|------------------------|-------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>          |
| 1                    | Renovation of LEA general store                                    | 1,492,712.00             | 1,324,484.00           | 168,228.00        |
| 2                    | Fencing of custom Islamiyya primary school Gashua                  | 1,965,593.00             | 6,370,800.00           | 4,405,207.00      |
| 3                    | Construction of one block of two classrooms and office at Ngelbowa | 3,221,695.00             | 6,763,922.39           | 546,227.39        |
| 4                    | Supply of cooking items  | -                        | 3,284,286.31           | 3,284,286.31      |
| 5                    | Sponsorship/scholarship  | 47,320,000.00            | 33,792,347.41          | 13,527,652.59     |
| 6                    | Provision of instructional materials                               | 1,000,000.00             | 2,551,500.00           | 1,551,500.00      |
|                      | <b>TOTAL</b>   | <b>55,000,000.00</b>     | <b>54,087,340.11</b>   | <b>912,659.89</b> |

**HEAD 5002 – HEALTH UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|--|--------------------------|------------------------|---------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Purchase of burial materials   | 5,705,330.00             | 4,352,717.00           | 1,352,613.00        |
| 2                    | Procurement of mobilization aids and procurement of desk top computers accessories   | 4,920,220.00             | 3,500,000.00           | 1,420,220.00        |
| 3                    | Reconstruction of Ngeljabe Health clinic   | 9,782,115.00             | 8,620,500.00           | 1,161,615.00        |
| 4                    | Furnishing of midwives quarters at MCH Lawan Musa Gashua   | 10,300,000.00            | 6,732,309.00           | 3,567,691.00        |
| 5                    | Procurement of six deep freezers to cool chain room  | 8,000,000.00             | 7,244,110.00           | 755,890.00          |
| 6                    | Renovation of Zango and babuje health clinic, Tagama dispensary and Azam health clinic   | 4,990,826.00             | 12,850,424.00          | 7,859,598.00        |
| 7                    | Purchase of sanitation materials and chemicals   | 5,332,159.00             | 4,939,000.00           | 383,159.00          |
| 8                    | Purchase of sanitation materials and chemicals Purchase of Ambulance to Dalah Model Health Centre and ambulance (Sharon) to Dawayo Health facility | 11,260,000.00            | 10,546,300.00          | 713,700.00          |
| 9                    | Purchase of control drugs  | 1,209,350.00             | 1,000,000.00           | 209,350.00          |
| 10                   | Equipment's of Katuzu dispensary   | -                        | -                      | -                   |
| 11                   | Procurement of essential drugs to clinics across Bade Local Government.  |                          |                        |                     |
| 12                   | Renovation of Zango, Babuje, Dagona and Azam Health facilities.  |                          |                        |                     |
|                      | <b>TOTAL</b>   | <b>61,500,000.00</b>     | <b>59,785,360.00</b>   | <b>1,714,640.00</b> |

**HEAD 5003 – INFORMATION**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>     | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|-----------------------------------|--------------------------|------------------------|---------------------|
|                      |                                   | <b>₪</b>                 | <b>₪</b>               | <b>₪</b>            |
| 1                    | Purchase of information equipment | 3,550,000.00             | -                      | 3,550,000.00        |
|                      | <b>TOTAL</b>                      | <b>3,550,000.00</b>      | <b>-</b>               | <b>3,550,000.00</b> |

**HEAD 5004 – SPORT UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                      | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|--|--------------------------|------------------------|---------------------|
|                      |  | <b>₪</b>                 | <b>₪</b>               | <b>₪</b>            |
| 1                    | Sporting materials. Jersey , shoes and decorations | 2,000,000.00             | -                      | 2,000,000.00        |
|                      | <b>TOTAL</b>                                       | <b>2,000,000.00</b>      | <b>-</b>               | <b>2,000,000.00</b> |

**HEAD 5005 – FIRE SERVICE UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|-------------------------------|--------------------------|------------------------|---------------------|
|                      |                               | <b>₪</b>                 | <b>₪</b>               | <b>₪</b>            |
| 1                    | Repairs of fire service vans  | -                        | 1,355,192.00           | 1,355,192.00        |
| 2                    |                               | -                        | -                      | -                   |
|                      | <b>TOTAL</b>                  | <b>-</b>                 | <b>1,355,192.00</b>    | <b>1,355,192.00</b> |

**HEAD 6001 – RURAL WATER SUPPLY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>       |
|----------------------|---|--------------------------|------------------------|-----------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>              |
| 1                    | Purchase of five single phase generators to be distributed to rural boreholes   | 29,950,560.00            | 13,930,255.00          | 16,020,305.00         |
| 2                    | Rehabilitation and extension of water line at Sugum, Tagali, Dalah, Azbak, Alagarno, Ngelbowa, Fulka, Lawan Musa, Abujan Amare and Sabon Gari | 37,892,150.00            | 21,422,309.00          | 16,469,841.00         |
| 3                    | Rehailitation of hand pumps and purchase of spare parts   | 34,209,712.00            | 450,000.00             | 33,759,712.00         |
| 4                    | Drilling and installatio of (50) new hand pumps (5) in each ward  | 42,770,829.00            | 15,332,137.00          | 27,438,692.00         |
| 5                    | Purchase of five No. parking generators 30KVA brand of N6M each   | 63,990,000.00            | 16,036,713.90          | 47,953,286.10         |
| 6                    | Supply of boreholes maintenance materials   | 17,800,000.00            | 4,000,000.00           | 13,800,000.00         |
| 7                    | Purchase of sub-meable pumps to rural boreholes   | 40,386,749.00            | 285,420.00             | 40,101,329.00         |
|                      | <b>TOTAL</b>  | <b>267,000,000.00</b>    | <b>71,456,834.90</b>   | <b>195,543,165.10</b> |

**HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                     | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>     |
|----------------------|---|--------------------------|------------------------|---------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>            |
| 1                    | Repairs of Tipper (911) and Hilux Toyota                          | 2,170,640.00             | 2,841,900.00           | 671,260.00          |
| 2                    | Evacuation and draining of refuse and sand filling of water bags. | 7,829,360.00             | 4,500,000.00           | 3,329,360.00        |
|                      | <b>TOTAL</b>  | <b>10,000,000.00</b>     | <b>7,341,900.00</b>    | <b>2,658,100.00</b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|--|--------------------------|------------------------|----------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1                    | Land compensation in respect of model primary school , new grave yard and vegetable market | 75,346,113.00            | 20,491,270.00          | 54,854,843.00        |
| 2                    | 100 beds women and children hospital,Gashua  | 24,653,887.00            | -                      | 24,653,887.00        |
|                      | <b>TOTAL</b>   | <b>100,000,000.00</b>    | <b>20,491,270.00</b>   | <b>79,508,730.00</b> |

**HEAD 6004 – COMMUNITY DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|--|--------------------------|------------------------|----------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1                    | Assistance to vulnerable, disabled and NGOs  | 36,000,000.00            | -                      | 36,000,000.00        |
| 2                    | Sponsoring of at least 100 youths to undergo skill acquisition training                                      | 34,000,000.00            | 8,220,100.00           | 25,779,900.00        |
| 3                    | Organize Local sport competition for youths  | -                        | -                      | -                    |
| 4                    | Contribution to Sallah and Bade Annual cultural festival   | -                        | -                      | -                    |
| 5                    | Contribution of mosques and other religious activities.  | -                        | -                      | -                    |
| 6                    | Purchase of nine laptops for Chairman, DPM, HGA, TR, Hon. HOD Agric , PHC Health Officer, Council secretary. | -                        | -                      | -                    |
| 7                    | Construction of stadium at Gashua town.  | -                        | -                      | -                    |
|                      | <b>TOTAL</b>   | <b>70,000,000.00</b>     | <b>8,220,100.00</b>    | <b>61,779,900.00</b> |

**HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|---|--------------------------|------------------------|----------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1                    | Renovation of staff lodge at leprosy clinic   | 11,560,925.00            | -                      | 11,560,925.00        |
| 2                    | Renovation of male corpers lodge  | -                        | -                      | -                    |
| 3                    | Purchase of furniture's to Local government officials and head of security agencies | 1,000,000.00             | -                      | 1,000,000.00         |
| 4                    | Repairs of five official vehicles   | 3,426,710.00             | 857,567.90             | 2,569,142.10         |
| 5                    | 2 Official vehicle  | 5,900,000.00             | -                      | 5,900,000.00         |
| 6                    | DPM one official vehicle  | 8,565,601.00             | -                      | 8,565,601.00         |
| 7                    | V/C one official vehicle  | 27,805,177.00            | -                      | 27,805,177.00        |
| 8                    | Security operative  | 8,219,632.00             | 7,100,000.00           | 1,119,632.00         |
| 9                    | Fencing of MLG Office at Gashua   | 4,300,000.00             | 3,129,911.00           | 1,170,089.00         |
| 10                   | Construction of event hall  | 76,221,955.00            | 75,960,260.30          | 261,694.70           |
|                      | <b>TOTAL</b>  | <b>147,000,000.00</b>    | <b>87,047,739.20</b>   | <b>59,952,260.80</b> |

**HEAD 7002 – STAFF HOUSING UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|---|--------------------------|------------------------|----------------------|
|                      |   | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>             |
| 1                    | Landscaping, construction of boreholes and furniture for senior HOD's lodge | 15,000,000.00            | -                      | 15,000,000.00        |
|                      | <b>TOTAL</b>  | <b>15,000,000.00</b>     | <b>-</b>               | <b>15,000,000.00</b> |

**HEAD 7003 – WORKSHOP/SEMINAR UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>   |
|----------------------|-------------------------------|--------------------------|------------------------|-------------------|
|                      |                               | <b>₱</b>                 | <b>₱</b>               | <b>₱</b>          |
| 1                    | Workshop                      | 3,621,850.00             | 3,106,934.00           | 514,916.00        |
| 2                    | Seminar (ICT)                 | 2,378,150.00             | 2,265,956.00           | 112,194.00        |
|                      | <b>TOTAL</b>                  | <b>6,000,000.00</b>      | <b>5,372,890.00</b>    | <b>627,110.00</b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETED<br/>2019</b> | <b>ACTUAL<br/>2019</b> | <b>VARIANCE</b>      |
|----------------------|-------------------------------|--------------------------|------------------------|----------------------|
|                      |                               | <b>₱</b>                 | <b>₱</b>               | <b>₱</b>             |
| 1                    | Loan Recovery                 | 10,000,000.00            | -                      | 10,000,000.00        |
|                      | <b>TOTAL</b>                  | <b>10,000,000.00</b>     | <b>-</b>               | <b>10,000,000.00</b> |