

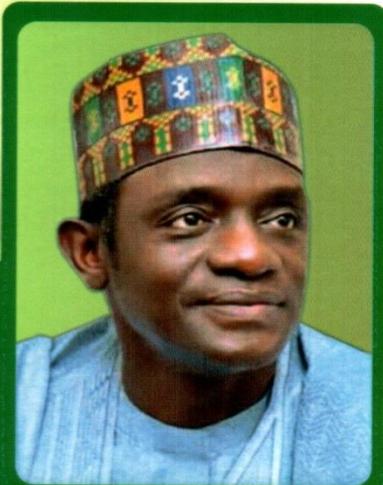


MACHINA

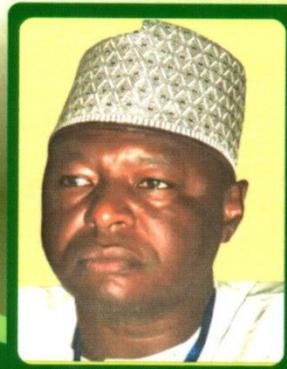
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. IDRIS BUKAR MACHINA
CHAIRMAN
MACHINA LOCAL GOVERNMENT

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

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Statement No.1: Responsibility for the Financial Statements

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

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

.....
WAKIL A. MAIDAMI

Treasurer

.....
8/1/2020

Date

STATEMENT NO 2:- Integrity Assurance

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

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

.....
WAKIL A. MAIDAMI

Treasurer

Machina Local Government

Date:.....
8/1/2020

.....
[Signature]

Chairman

Machina Local Government

Date:.....
8/01/2020

MACHINA LOCAL GOVERNMENT
MACHINA LOCAL GOVERNMENT BUDGET SIZE AND PERFORMANCE 2018

	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	127,069,538.20	120,901,283.40	(6,168,254.80)
	Statutory Allocation Note (1)	1,321,200,761.15	1,707,330,826.74	386,130,065.50
	Total Income	<u>1,448,270,399.35</u>	<u>1,828,232,110.14</u>	<u>379,961,710.79</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,434,856.24	(3,434,856.24)
2	Contribution to Pension	-	158,986,957.63	(158,986,957.63)
3	Contribution to YSUBEB	-	92,390,331.86	(92,390,331.86)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,647.08	(2,117,647.08)
7	Contribution to PHCMB	-	113,758,790.79	(113,758,790.79)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to water Cooperation	-	984,000.00	(984,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to YTV	-	1,697,142.84	(1,697,142.84)
12	Contribution to Sanitation Comm.	-	-	-
13	Miscellaneous Cont.	-	9,863,999.88	(9,863,999.88)
	YMIC	-	1,800,000.00	(1,800,000.00)
	Contribution to NEAZAZP	-	6,000,000.00	(6,000,000.00)
	Total		<u>438,747,843.84</u>	<u>(438,747,843.84)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	439,244,243.30	310,489,956.87	(128,754,286.43)
	Over Head	120,000,000.00	180,901,283.40	60,901,283.40
	Total	<u>559,244,243.30</u>	<u>491,391,240.27</u>	<u>(67,853,003.08)</u>
	Advance Note (2)	-	1,814,300.00	-
	Transfer to C.D. Fund Account		896,278,726.03	
	CAPITAL EXPENDITURE			
	Economic Sector	373,432,266.70	209,866,837.85	163,565,428.85
	Social Sector	208,485,013.00	215,010,074.84	(6,525,061.84)
	Area Development Sector	48,000,000.00	216,340,700.00	(168,340,700.00)
	Administrator Sector	45,150,000.00	201,456,730.00	(156,306,730.00)
	Repayment of loan and interest	-	-	-
	Total	<u>675,067,279.70</u>	<u>842,674,342.69</u>	<u>167,607,062.99</u>

Presented by:

Budget Surplus **N53,604,383.34**
 Opening Balance Cash -
 Bank N4,083.66

First Bank Main A/C - N 843,442.03
 Revenue A/C - N 4,702.23

Closing Balance	Cash	<u>N4,083.66</u>	Unity Bank (Project)-	<u>N 52,760,322.64</u>
	Bank	<u>N53,608,467.00</u>		- <u>N 53,608,466.90</u>
		<u>N53,608,467.00</u>		

MACHINA LOCAL GOVERNMENT
SUMMARY OF RECCUREMENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	11,348,720.72	-	(11,348,720.72)
1002	Rate	7,240,000.00	11,878,397.40	4,638,397.40
1003	Local Licence Fines	20,347,105.12	34,920,019.45	14,572,914.33
1004	Earning from Undertaking	40,803,712.36	40,421,516.20	(382,196.16)
1005	Rent on Local Government Property	12,640,000.00	33,681,350.55	21,041,350.35
1006	Interest Payment Dividend	3,690,000.00	-	(3,690,000.00)
1007	Grants	19,000,000.00	-	(19,000,000.00)
1008	Miscellaneous	12,000,000.00	10,271,350.17	(1,728,649.83)
	TOTAL INT. GEN. REVENUE	127,069,538.20	120,901,283.40	(6,168,254.80)
1009	Federation Accounts	1,321,200,761.15	1,707,330,826.65	386,130,065.50
	GRAND TOTAL	<u>1,448,270,299.35</u>	<u>1,828,232,110.05</u>	<u>379,961,810.70</u>

MACHINA LOCAL GOVERNMENT
SCHEDULE OF MONTHLY REVENUE 2018

S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE OIL	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY	106,829,581.38	22,586,232.73	-	-	-	6,423,182.13	135,838,996.24
2	FEBRUARY	105,914,377.77	26,219,973.97	-	-	-	-	132,134,351.74
3	MARCH	109,403,898.37	23,876,436.96	-	-	-	146,444.16	133,280,335.33
4	APRIL	94,457,467.83	22,952,538.08	-	8,422,566.59	-	3,749,367.38	129,581,939.88
5	MAY	117,360,149.57	23,339,626.93	-	-	-	93,723.90	140,793,500.40
6	JUNE	114,155,837.39	25,505,313.38	-	-	-	-	139,661,150.77
7	JULY	118,791,336.21	22,841,964.88	-	8,146,297.36	-	1,637,897.46	151,417,495.91
8	AUGUST	114,603,650.61	21,512,252.06	2,335,952.01	4,871,896.75	-	-	143,323,751.43
9	SEPTEMBER	116,754,845.15	31,359,413.40	-	-	-	31,904.64	148,146,163.19
10	OCTOBER	111,854,696.24	21,450,367.02	-	-	-	1,039,226.91	134,344,290.17
11	NOVEMBER	119,313,185.49	24,664,573.06	-	5,332,065.04	-	8,506,810.49	157,816,634.08
12	DECEMBER	120,792,735.06	27,968,326.17	-	-	-	157,858.20	148,918,919.43
13	Additional FAAC	11,926,853.92	-	-	-	-	-	11,926,853.92
TOTAL		<u>1,362,158,614.99</u>	<u>294,277,018.64</u>	<u>2,335,952.01</u>	<u>26,772,825.74</u>	<u>-</u>	<u>21,639,971.11</u>	<u>1,707,184,382.49</u>

Note:

Others represent Share of Excess PPT, Exchange Gain and Bank Charges.

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

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	7,000,000.00	-	(7,000,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	4,348,720.72	-	(4,348,720.72)
	TOTAL	<u>11,348,720.72</u>	-	<u>(11,348,720.72)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Ground Rent	7,240,000.00	11,878,397.40	4,638,397.40
4	Federal Government Grant in lieu of Tenement Rate	-	-	-
5	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>7,240,000.00</u>	<u>11,878,397.40</u>	<u>4,638,397.40</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	500,000.00	750,300.00	250,300.00
4	Canoe licence fees	350,000.00	677,288.00	327,288.00
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	250,000.00	120,189.02	(129,810.98)
7	Motor Cycle licence fees	500,000.00	1,233,460.90	733,460.09
8	Hackney permit fees	450,000.00	520,110.13	70,110.13
9	Bus/Commercial Vehicle/Tax permit fees	1,250,000.00	1,729,892.32	479,892.32
10	Leaning Driving test fees	350,000.00	625,562.37	275,562.37
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	155,000.00	200,192.25	45,192.25
15	Squatters/Hawkers Permit fees	300,000.00	467,890.12	167,890.12
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	500,000.00	2,355,180.12	1,855,180.12
19	Abattoir fees	700,000.00	1,250,355.32	550,355.32
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	150,000.00	450,377.13	300,377.13
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	100,000.00	-	(100,000.00)
24	Cattle Dealers licence fees	560,000.00	1,277,890.80	717,890.80

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	330,000.00	522,000.00	192,000.00
26	Cold Room licence fees	150,000.00	-	150,000.00
27	Butchers licence fees	700,000.00	462,375.10	(237,624.90)
	D. SECURITY			
28	Auctioneer licence fees	1,050,000.00	1,527,890.37	477,890.37
29	Goldsmith and Gold seller licence fees	200,000.00	-	(200,000.00)
30	Dane Gun licence fees	300,000.00	347,959.39	47,959.39
31	Hunting licence fees	15,000.00	10,000.00	5,000.00
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	200,000.00	150,990.58	(49,009.62)
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	320,000.00	460,255.11	140,255.11
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees			
39	Radio/Television licence fees	570,000.00	718,752.45	148,752.45
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	15,000.00	10,727.83	(4,272.17)
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges	572,000.00	1,825,780.39	1,253,780.39
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	600,000.00	980,150.25	380,150.25

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	250,000.00	562,350.00	312,350.00
47	Impounding of Animals fines	100,000.00	50,000.00	(50,000.00)
48	Pest control and disinfectant charges	25,000.00	-	(25,000.00)
49	Birth and Death registration fees	366,000.00	350,000.00	(16,000.00)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	350,000.00	770,529.11	420,529.11
53	Laboratory test fees	200,000.00	-	(200,000.00)
54	Earning from Environmental Sanitation	700,000.00	872,346.13	172,346.13
	G. ECONOMIC			
55	General Contractors Registration fees	1,000,000.00	2,985,775.50	1,985,775.50
56	Tender fees	1,000,000.00	925,480.24	(74,519.76)
57	Sand dredging fees	460,000.00	620,000.00	160,000.00
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	450,000.00	1,370,881.20	920,881.20
60	Petty traders licence fees	150,000.00	-	(150,000.00)
61	Sand. Granile. Iron rod sellers licence	100,000.00	-	(100,000.00)
62	Pit sawing licence fees	200,000.00	-	(200,000.00)
63	Forestry and Fuel Exploitation fees	150,000.00	-	(150,000.00)
64	Falling of trees fees	562,000.00	570,890.00	8,890.12
65	Sawmill licence fees	300,000.00	-	(300,000.00)
66	Produce buying fees	305,000.00	-	(300,000.00)
67	Rice Mill/Cassava Grinding licence fees	120,000.00	179,883.13	59,883.13

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	-	-	-
72	Photo studio licence fees	50,000.00	500,000.00	450,000.00
73	Welding machine licence fees	-	-	-
74	Electric (Radio/TV) workshop	60,000.00	489,355.00	429,355.00
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	20,000.00	50,000.00	30,000.00
78	Printing press licence fees			
79	Panel beaters licence fees	116,215.12	560,920.00	444,704.88
80	Vulcanizes licence fees	-	-	-
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	-	849,551.27	849,551.27
83	Cloth dyers licence fees	-		
84	Registration of Laundries and dry	100,000.00	-	(100,000.00)
85	Motor mechanics and car wash	330,000.00	455,772.00	125,772.00
86	Building materials licence fees	-	-	-
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	10,000.00	375,890.00	365,890.00
89	Block making machine fees			
90	Hair dressing barbing saloon	40,000.00	200,000.00	160,000.00
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS			
94	Workshop receipt	30,000.00	-	(30,000.00)
95	Sales of unserviceable stores	215,890.00	321,780.00	105,890.00
96	Hire Charges	-	-	-
97	Sale of stores	370,000.00	630,000.00	260,000.00
98	Survey fees	-	-	-
99	Approval of Building Plan fees	430,000.00	780,946.00	350,946.00
100	Customary Right of Occup.	-	1,346,100.00	1,346,100.00
101	Commission on transfer of Plots	150,000.00	426,000.00	276,000.00
	TOTAL	<u>20,347,105.12</u>	<u>34,920,019.45</u>	<u>14,572,914.33</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	4,300,000.00	9,635,220.13	5,335,220.13
2	Motor Park	3,870,000.00	2,740,900.00	(1,129,099.78)
3	Shops and Shopping Centers	5,270,800.00	3,480,650.11	(1,790,149.89)
4	Cattle Market	2,100,000.00	12,344,620.15	10,244,620.15
5	Abattoir/Slaughter House	2,000,000.00	1,500,000.00	(500,000.00)
6	Proceeds from sale of Con	2,262,912.36	712,045.41	(1,550,866.95)
7	Transportation services Earnings	6,000,000.00	41,280,740.00	1,719,260.00
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	15,000,000.00	5,727,340.18	(9,272,659.83)
	TOTAL	<u>40,803,712.36</u>	<u>40,421,516.20</u>	<u>(382,196.16)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	5,962,100.00	15,346,370.00	9,384,270.00
2	Rent on Local Government Building	3,780,600	12,972,850.00	9,192,250.00
3	Rent on other Local Government landed property	2,897,300.00	5,362,130.35	2,464,830.35
	TOTAL	<u>12,640,000.00</u>	<u>33,681,350.35</u>	<u>21,014,350.35</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans lo (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	3,690,000.00	-	(3,690,000.00)
	TOTAL	<u>3,690,000.00</u>	=	<u>(3,690,000.00)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	19,000,000.00	-	(19,000,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>19,000,000.00</u>	-	<u>(19,000,000.00)</u>

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	3,000,000.00	3,040,622.18	959,377.82
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	1,650,000.00	1,413,700.52	(236,299.48)
5	Tractor hiring	7,000,000.00	6,806,910.11	(193,089.89)
6	Patient Medicine & Vendor Store	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	350,000.00	10,117.36	(339,882.64)
11	Vet. Clinic Charges	-	-	-
	TOTAL	<u>12,000,000.00</u>	<u>10,271,350.17</u>	<u>(1,728,649.83)</u>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	971,066,318.42	1,362,158,614.99	391,092,296.57
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	290,317,510.95	294,277,018.64	3,959,507.69
4	Excess Crude Oil Account	40,816,931.78	2,335,952.01	(38,480,979.77)
5	Exchange gain	-	4,205,730.40	4,205,730.40
6	Bank charges	-	3,296,963.24	3,296,963.24
7	Excess PPT	-	14,283,721.63	14,283,721.63
8	Exchange Diff.	-	26,772,825.74	26,772,825.74
	TOTAL	<u>1,321,200,761.15</u>	<u>1,707,330,826.65</u>	<u>386,130,065.50</u>

MACHINA LOCAL GOVERNMENT

SUMMARY OF RECCURRENT EXPENDITURE 2018

HEAD	DETAILS	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	52,219,620.37	26,140,850.10	26,078,770.27
	Overhead	3,900,000.00	14,290,332.00	(10,390,332.00)
2002	Office of the Secretary			
	Personnel Cost	48,546,910.13	28,356,471.41	20,190,438.72
	Overhead	10,000,000.00	17,490,612.00	(7,490,612.00)
2003	The Council			
	Personnel Cost	11,370,899.34	37,767,337.47	26,396,438.13
	Overhead	-	15,634,350.00	15,634,350.00
2004	Personnel Management			
	Personnel Cost	81,377,890.05	40,992,372.27	21,369,093.54
	Overhead	18,543,005.00	20,372,117.18	(1,829,112.18)
2005	Treasury			
	Personnel Cost	62,341,713.71	40,972,620.17	21,369,093.54
	Overhead	9,000,000.00	19,572,659.00	(10,572,659.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	8,000,000.00	-	8,000,000.00
2007	Primary Health Care			
	Personnel Cost	69,222,360.10	57,289,440.00	11,932,920.10
	Overhead	36,500,000.00	38,750,120.00	(2,250,120.00)
2008	General Agric			
	Personnel Cost	57,281,340.18	46,378,650.12	10,902,690.06
	Overhead	14,500,000.00	20,346,890.00	(5,846,890.00)
2009	Works			
	Personnel Cost	45,536,809.11	25,371,890.24	20,164,918.87
	Overhead	16,037,000.00	20,100,142.60	(4,063,142.60)
2010	Traditional Council			
	Personnel Cost	11,346,700.31	7,220,325.09	4,126,375.22
	Overhead	3,519,995.00	14,344,060.62	(10,824,065.62)
2011	Miscellaneous			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>559,244,243.30</u>	<u>491,391,240.27</u>	<u>67,853,003.03</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	52,219,620.37	26,140,850.10	26,078,770.27
2	Travel and Transport	1,000,000.00	2,460,139.00	(1,460,139.00)
3	Utility Services	300,000.00	858,540.00	(558,540.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	800,000.00	1,452,719.00	(1,152,719.00)
6	Maintenance of Office Furniture and Equipment	500,000.00	-	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	2,150,352.00	2,150,352
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,788,990.00	2,788,990.00
11	Entertainment and Hospitality	300,000.00	946,000.00	(646,000.00.00)
12	Miscellaneous Expenses	1,000,000.00	2,853,132.00	(1,853,132.00)
13	Provision and Service Materials	-	780,460.00	780,460.00
	TOTAL	<u>56,119,620.37</u>	<u>40,431,182.10</u>	<u>15,688,438.27</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	48,546,910.13	28,356,471.41	20,190,438.72
2	Travel and Transport	4,350,000.00	3,978,511.00	371,489.00
3	Utility Services	1,000,000.00	1,562,513.00	(562,513.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	650,000.00	2,825,670.00	(2,175,670.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,429,800.00	(1,429,800.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	952,627.00	952,627.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,587,756.00	(587,756.00)
11	Entertainment and Hospitality	-	1,370,000.00	1,370,000.00
12	Miscellaneous Expenses	-	560,110.00	560,110.00
13	Provision and Service Materials	1,000,000.00	1,223,625.00	(223,625.00)
	TOTAL	<u>58,546,910.13</u>	<u>45,847,083.41</u>	<u>12,699,826.72</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	11,370,899.34	37,767,337.47	26,396,438.13
2	Travel and Transport	-	2,376,890.00	2,376,890.00
3	Utility Services	-	560,299.00	560,299.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	1,500,000.00	1,500,000.00
6	Maintenance of Office Furniture and Equipment	-	2,177,823.00	2,177,823.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	3,735,426.00	3,735,426.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,540,112.00	2,540,112.00
11	Entertainment and Hospitality	-	672,000.00	672,000.00
12	Miscellaneous Expenses	-	489,630.00	489,630.00
13	Provision and Service Materials	-	1,582,170.00	1,582,170.00
	TOTAL	<u>11,370,899.34</u>	<u>53,401,687.47</u>	<u>42,030,788.13</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	81,377,890.05	40,992,372.27	40,385,517.78
2	Travel and Transport	3,000,000.00	4,362,891.00	(1,362,891.00)
3	Utility Services	-	1,250,000.00	1,250,000.00
4	Telephone and Postal Services	1,000,000.00	957,820.00	42,180.00
5	Stationery and Printing	1,500,000.00	3,562,385.00	(2,062,385.00)
6	Maintenance of Office Furniture and Equipment	5,000,000.00	3,414,610.00	1,585,390.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,441,005.00	2,116,649.00	(675,644.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,500,000.00	2,546,143.18	953,856.82
11	Entertainment and Hospitality	430,000.00	375,659.00	54,341.00
12	Miscellaneous Expenses	672,000.00	550,152.00	121,848.00
13	Provision and Service Materials	2,000,000.00	1,235,808.00	764,192.00
	TOTAL	<u>99,920,895.05</u>	<u>61,364,489.45</u>	<u>38,556,465.60</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	62,341,713.71	40,972,620.17	21,269,093.54
2	Travel and Transport	2,500,000.00	3,782,790.00	(2,282,790.00)
3	Utility Services	350,000.00	562,741.00	(212,741.00)
4	Telephone and Postal Services	-	450,000.00	450,000.00
5	Stationery and Printing	1,200,000.00	2,625,500.00	(1,425,500.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	3,952,115.00	2,952,115.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	4,112,362.00	4,112,362.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	2,782,365.00	782,365.00
11	Entertainment and Hospitality	450,000.00	-	450,000.00
12	Miscellaneous Expenses	1,000,000.00	681,071.00	318,929.00
13	Provision and Service Materials	500,000.00	623,715.00	123,715.00
	TOTAL OVERHEAD COSTS	<u>71,341,713.71</u>	<u>60,545,279.17</u>	<u>10,796,434.54</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	3,000,000.00	-	3,000,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	5,000,000.00	-	5,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	<u>8,000,000.00</u>	-	<u>8,000,000.00</u>

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	69,222,360.10	57,289,440.00	11,932,920.10
2	Travel and Transport	5,000,000.00	5,462,711.00	(462,711.00)
3	Utility Services	2,000,000.00	2,271,892.00	(271,892.00)
4	Telephone and Postal Services	1,000,000.00	1,500,000.00	(500,000.00)
5	Stationery and Printing	2,000,000.00	3,659,362.00	(1,659,362.00)
6	Maintenance of Office Furniture and Equipment	12,372,000.00	8,623,667.00	3,748,333.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	622,650.00	3,972,890.00	(3,350,240.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	6,725,000.00	5,625,379.00	1,099,621.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	780,350.00	1,400,119.00	(619,769.00)
13	Provision and Service Materials	6,000,000.00	6,234,100.00	(234,100.00)
	TOTAL OVERHEAD COSTS	<u>105,722,360.10</u>	<u>96,039,560.00</u>	<u>9,682,800.10</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	57,281,340.18	46,378,650.12	10,902,690.06
2	Travel and Transport	3,090,000.00	4,562,190.00	(1,472,190.00)
3	Utility Services	1,000,000.00	1,347,821.00	(347,821.00)
4	Telephone and Postal Services	-	532,340.00	532,340.00
5	Stationery and Printing	670,000.00	1,372,955.00	(702,955.00)
6	Maintenance of Office Furniture and Equipment	3,000,000.00	4,267,872.00	(1,267,872.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,200,000.00	2,354,619.00	(1,154,619.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	1,417,076.00	82,924.00
11	Entertainment and Hospitality	700,000.00	330,000.00	370,000.00
12	Miscellaneous Expenses	840,000.00	959,460.00	119,460.00
13	Provision and Service Materials	2,500,000.00	3,202,557.00	(702,557.00)
	TOTAL OVERHEAD COSTS	<u>71,781,340.18</u>	<u>66,725,540.12</u>	<u>5,055,800.06</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	45,536,809.11	25,371,890.24	20,164,918.87
2	Travel and Transport	2,500,000.00	3,782,990.00	(1,282,990.00)
3	Utility Services	700,000.00	1,462,710.00	(762,710.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	1,790,221.00	(790,221.00)
6	Maintenance of Office Furniture and Equipment	3,355,920.00	4,852,553.00	(1,496,633.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	560,000.00	2,372,800.00	(1,812,800.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	4,176,000.00	2,341,312.60	1,834,687.40
11	Entertainment and Hospitality	1,745,080.00	1,347,556.00	397,524.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	2,150,000.00	(150,000.00)
	TOTAL OVERHEAD COSTS	<u>61,573,809.11</u>	<u>45,472,032.84</u>	<u>16,101,776.27</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	11,346,700.00	7,220,325.09	4,126,375.32
2	Travel and Transport	1,235,000.00	3,416,890.00	(2,181,890.00)
3	Utility Services	-	1,377,420.00	1,377,420.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	720,000.00	2,260,113.00	(1,540,113.00)
6	Maintenance of Office Furniture and Equipment	-	3,000,000.00	3,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	663,003.62	663,003.62
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	564,995.00	982,346.00	417,351.00
11	Entertainment and Hospitality	-	572,100.00	572,100.00
12	Miscellaneous Expenses	-	700,000.00	700,000.00
13	Provision and Service Materials	1,000,000.00	1,372,188.00	(372,188.00)
	TOTAL OVERHEAD COSTS	<u>14,866,695.31</u>	<u>21,564,385.71</u>	<u>6,697,690.40</u>

HEAD 2011: MISCELLANEOUS

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

MACHINA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		K	K	K
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	132,500,000.00	70,271,245.88	62,228,754.12
4002	Livestock Development	13,252,404.00	13,105,980.00	146,424.00
4003	Forestry Development	8,000,000.00	7,100,000.00	900,000.00
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	17,500,000.00	15,370,850.00	2,129,150.00
4007	Commerce/Finance & Supply	122,000,500.00	59,877,218.97	62,123,281.03
4008	Transportation Roads/Bridges	80,179,362.70	44,141,543.00	36,037,819.70
	TOTAL ECONOMIC SECTOR	<u>373,432,266.70</u>	<u>209,866,837.85</u>	<u>163,565,428.85</u>
	SPECIAL SECTOR			
5001	Education Development	57,825,000.00	48,378,906.00	9,446,094.00
5002	Health and Services	145,160,013.00	115,342,610.00	29,817,403.00
5003	Information	1,500,000.00	17,592,100.00	(16,092,625.00)
5004	Social Development & Culture	2,000,000.00	19,992,625.00	(17,992,625.00)
5005	Fire Service	2,000,000.00	13,703,833.84	(11,703,833.84)
	TOTAL SPECIAL SECTOR	<u>208,485,013.00</u>	<u>215,010,074.84</u>	<u>6,525,061.84</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	24,000,000.00	64,341,600.00	(40,341,600.00)
6002	Environmental Sewage & Drainage	5,250,000.00	62,781,920.00	(57,531,920.00)
6003	Town & Community Planning	2,750,000.00	45,210,771.00	(42,460,771.00)
6004	Community Development	16,000,000.00	44,006,409.00	(28,006,409.00)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>48,000,000.00</u>	<u>216,340,700.00</u>	<u>168,340,700.00</u>
	ADMIN SECTOR			
7001	General Admin office	34,150,000.00	125,634,200.00	(91,484,200.00)
7002	Staff Housing	9,000,000.00	60,474,720.00	(51,474,720.00)
7003	Workshops	2,000,000.00	15,347,810.00	(13,347,810.00)
8001	Repayment of Loans and interest	-	-	-
	TOTAL ADMIN SECTOR	<u>45,150,000.00</u>	<u>201,456,730.00</u>	<u>156,306,730.00</u>
	GRAND TOTAL	<u>675,067,279.70</u>	<u>842,674,342.69</u>	<u>167,607,062.99</u>

MACHINA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Youth Farm at Machina	10,192,307.69	8,164,755.04	2,027,552.65
2	Construction of Agric Complex within the L.G Secretariat	20,346,890.00	-	20,346,890.00
3	Purchase of 50 sets of Ox-Team	5,000,000.00	4,278,890.00	721,110.00
4	Purchase of 50 Potiskum made Ridger/Harrow	10,740,000.00	8,725,621.31	2,014,378.69
5	Agric shows, Trade Fair and World Food Day Celebration	-	545,179.02	545,179.02
6	Purchase of Farm Implements	6,000,000.00	5,736,788.00	263,212.00
7	Purchase of Agric Chemicals	-	7,340,800.00	7,340,800.00
8	Repairs of Toyota Hilux for official Field Work	-	4,560,732.00	4,560,732.00
9	Procurement of fertilizer	21,220,360.00	-	21,220,360.00
10	Repairs of Tractors	9,957,302.31	3,400,000.00	6,557,302.31
11	Purchase of 2 Tractors	22,672,340.00	-	22,672,340.00
12	Purchase of seeding	15,000,000.00	14,346,500.00	653,500.00
13	Purchase of official vehicle	11,370,800.00	13,171,980.51	1,801,180.51
	TOTAL	<u>132,500,000.00</u>	<u>70,271,245.88</u>	<u>62,228,754.12</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Standard Veterinary Clinic at Machina	-	-	-
2	Repairs of Veterinary clinic at Machina	1,000,000.00	1,487,546.00	(487,546.00)
3	Purchase of veterinary equipment	-	-	-
4	Purchase of veterinary drugs and vaccines	4,000,000.00	3,730,200.00	269,800.00
5	Construction of slaughter slabs at Kalgidi, Ghana and Falmaram	3,000,000.00	2,840,000.00	160,000.00
6	Construction of slaughter meat shops at Machina	-	-	-
7	Construction of Abattoir at Machina	3,400,000.00	3,255,890.00	144,110.00
8	Establishment of Animal Grassing reserve	-	-	-
9	Construction of veterinary clinic at Machina	1,852,404.00	1,792,344.00	60,060.00
10	Construction of Cattle Market at Machina	-	-	-
11	Construction of Vaccine centre at Machina	-	-	-
	Total	<u>13,252,404.00</u>	<u>13,105,980.00</u>	<u>146,424.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Development of Nursery at Dole Machina	-	-	-
2	Tree Planting campaign	1,500,000.00	832,538.00	667,462.00
3	Demarcation of Forest Reserves	-	-	-
4	Purchase of Forest Equipment	4,000,000.00	3,874,620.00	125,380.00
5	Construction of Forestry Office and stores at Machina	-	-	-
6	Development and Shelter Belt	-	-	-
7	Construction of Forestry Farm & Water Reservoir at Machina	-	-	-
8	Purchase of 500 Poly Bags for Ecological Problems	2,500,000.00	2,392,842.00	107,158.00
9	Development of seedlings and procurement of Nursery Materials	2,500,000.00	-	-
	TOTAL	8,000,000.00	7,100,000.00	900,000.00

HEAD 4004: FISHERIES UNIT

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

HEAD 4005: MANUFACTURING AND CRAFT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Cottage Industry at Machina	-	-	-
2	Purchase of sewing machine, knitting materials, spaghetti machine and others	-	-	-
	TOTAL	=	=	=

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of 2 No. Transformers	6,230,000.00	4,705,140.00	1,524,860.00
2	Connecting of some major towns within the Local Government to National Grid, Damai and Taganama Towns.	6,270,000.00	5,933,110.00	336,890.00
3	Extension of Electric Poles to New settlements in Machina	5,000,000.00	4,732,600.00	267,400.00
4	Installation of street Light at Machina town 15 Nos.	-	-	-
	TOTAL	<u>17,500,000.00</u>	<u>15,370,850.00</u>	<u>2,129,150.00</u>

HEAD 4007: FINANCE COMMERCE, COOPERATIVE & SUPPLY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation of shopping complex across the Local Government	10,340,000.00	9,250,000.00	1,090,000.00
2	Fencing of Machina and Dole Motor Parks and offices	8,400,000.00	7,332,600.00	1,067,400.00
3	Construction of shopping complex at Dole, Falmaram and Kalgidi Market	-	-	-
4	Construction of Market stalls across the Local Government	20,782,155.00	-	20,782,155.00
5	Purchase of four (4) New Buses for Mass Transit	-	-	-
6	Purchase of one (j1) Fairly used vehicle for Treasury Dept	5,000,000.00	3,562,714.00	1,437,286.00
7	Construction of central store for Treasury department	-	-	-
8	Construction of shops and public toilets inside Machina Motor Park	10,346,000.00	-	10,346,000.00
9	Purchase of Five (5) Computer Laptops and Accessories	2,000,000.00	3,892,000.00	(1,892,000.00)
10	Procurement of Internet/ICT Facilities	4,500,000.00	-	(4,500,000.00)
11	Repairs six (6) Existing Mass Transit Buses	25,000,000.00	15,720,000.00	9,280,000.00
12	Purchase of Five (5) Bullet/Fire proof safes	14,780,000.00	13,262,000.00	1,518,000.00
13	Procurement/printing of Revenue Earning Books	20,852,345.00	6,857,904.97	13,994,440.03
	TOTAL	<u>122,000,500.00</u>	<u>59,877,218.97</u>	<u>62,123,281.03</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Roads and drainages	60,978,500.00	38,250,000.00	22,728,500.00
2	Maintenance of project vehicle	19,200,862.70	5,891,543.00	13,309,319.70
	TOTAL	<u>80,179,362.70</u>	<u>44,141,543.00</u>	<u>36,037,819.70</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Primary School Staff Quarters 3 Nos	19,658,000.00	17,828,266.00	1,829,734.00
2	Purchase of Furniture and Equipment to Local Education Authority MCN	9,330,000.00	5,764,000.00	3,566,000.00
3	Construction of 4 Nos of Classrooms, Offices and stores	10,210,000.00	9,882,110.00	327,890.00
4	Renovation of Machina Government Secondary School	11,277,000.00	10,341,660.00	935,340.00
5	Renovation of 5 Nos of Primary Schools Across the Local Government	-	-	-
6	Supply of sets of uniforms to Machina Boarding primary school	3,000,000.00	1,630,000.00	1,370,000.00
7	Purchase of Teaching and writing materials to primary schools across the LGA	-	-	-
8	Purchase of sets of furniture school to LEA Machina	-	-	-
9	Supply of Benches/Desk for Distribution to Primary schools across the LGA	2,350,000.00	2,177,250.00	172,750.00
10	Fencing of LEA secretary Machina	-	-	-
11	Repairs of LEA Supervisors vehicle	2,000,000.00	755,620.00	1,244,380.00
	TOTAL	<u>57,825,000.00</u>	<u>48,378,906.00</u>	<u>9,446,094.00</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of clinic at Kangarwa, Mammal Abbari Adambe, Maijala, Kusotoko, Garin Isa and Taganama	25,970,000.00	24,520,611.00	1,449,389.00
2	Renovation of Dispensary staff quarters at Across the Local Government	-	-	-
3	Renovation and extension of Health Facilities at Kalgidi, Kangumsuwa, Dandari and kukayasku	-	-	-
4	Construction of LO NPI Unit	20,620,890.00	18,422,000.00	2,198,890.00
5	Repairs of (1) Fairly used wheel driver for Supervision Across the L.G.A.	3,000,000.00	2,872,120.00	127,880.00
6	Upgrading of Goki Health Clinic	-	-	-
7	Construction of staff quarters at Goki, Garanda, Kagumsuwa, Kangarwa Kukayasku, Ghana, Burdumaram, Dandari, Taganama and Abuja MCH	40,450,000.00	36,862,829.00	3,587,171.00
8	Purchase of one (1) 4 wheel drive Hilux for Immunization	10,500,000.00	9,340,000.00	1,160,000.00
9	Construction of incinerators across the L.G.A	10,273,123.00	9,600,000.00	673,123.00
13	Purchase of working tools and uniform across the LG	11,346,000.00	10,784,220.00	561,780.00
14	Construction of (4) compartment of fit latrines	20,000,000.00	-	20,000,000.00
14	Purchase of drugs and equipment	3,000,000.00	2,940,830.00	59,170.00
15	Standardization of PHC Maskandare, Taganama and kuka yasku in line with MSP requiments	-	-	-
	TOTAL	<u>145,160,013.00</u>	<u>115,342,610.00</u>	<u>29,817,403.00</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Purchase of information equipment and Gadgets	1,500,000.00	17,592,100.00	(16,092,100.00)
	TOTAL	<u>1,500,000.00</u>	<u>17,592,100.00</u>	<u>(16,092,100.00)</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Purchase of sports material	1,050,000.00	16,345,000.00	(15,295,000.00)
2	Construction of long Tennis/Badminton Court Yard	950,000.00	3,647,625.00	2,697,625.00
	TOTAL	<u>2,000,000.00</u>	<u>19,992,625.00</u>	<u>(17,992,625.00)</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Repairs of fire service vehicle and offices	-	3,971,733.84	3,971,733.84
2	Maintenance of Fire service fighting vehicles ad equipments	2,000,000.00	9,732,100.00	(7,732,100.00)
	TOTAL	<u>2,000,000.00</u>	<u>13,703,833.84</u>	<u>(11,703,833.84)</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Reticulation of Dole Machina	4,700,000.00	5,620,551.00	920,551.00
2	Drilling of 3 No. Boreholes with complete Accessories	5,620,000.00	15,433,000.00	(9,813,000.00)
3	Reticulation of Machina unguwar Kudu	2,000,000.00	11,450,000.00	(9,450,000.00)
4	Reticulation of Kagumusuwa, Burdumaram, MALaduwa and Yalauwa village	-	-	-
5	Purchase of Hand pump materials of distribution to 9 Political wards	2,255,000.00	2,225,722.00	139,278.00
6	Conversation of Motorized Boreholes to solar system 20 Nos.	3,350,000.00	2,872,330.00	477,670.00
7	Procurement of working tools to Boreholes	-	-	-
8	Drilling of 50 New hand pumps Across the Local Government	1,000,000.00	905,630.00	94,370.00
9	Purchase of Hand pump accessories across the LG	2,500,000.00	2,312,700.00	187,300.00
10	Purchase of 4 Nos Parking Generators 30 KVA	-	-	-
11	Purchase of 1 No Parking generator 60 KVA	-	-	-
	Purchase of submersible pumps and installation of boreholes across the Local Government	1,075,000.00	13,950,266.00	(12,875,266.00)
12	Construction of Engine room at Falmaram, Damai, Garin Maijala, Lamisu, Kagumusuwa, Rigar Nyako and Kukayasku	-	-	-
13	Purchase of Riser pipes Rods and Assembly Head chain	1,500,000.00	9,681,401.00	(8,181,401.00)
14	Construction of works department office complex.	-	-	-
	Total	24,000,000.00	64,341,600.00	(40,341,600.00)

HEAD 6002: ENVIROMENTAL SEWAGE AND DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Drainage at Machina and Dole Machina	2,469,660.00	43,955,856.00	(41,486,196.00)
2	Construction of office complex building	-	-	-
3	Purchase of wheel barrow, shovel, rakes etc	2,780,340.00	18,826,064.00	(16,045,724.00)
		-	-	-
	TOTAL	<u>5,250,000.00</u>	<u>62,781,920.00</u>	<u>(57,531,920.00)</u>

HEAD 6003: TOWN & COMMUNITY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Land Compensation	2,750,000.00	37,250,620.00	(42,460,771.00)
2	Geological survey	-	7,960,151.00	-
3	Cadastral survey	-	-	-
	TOTAL	<u>2,750,000.00</u>	<u>45,210,771.00</u>	<u>(42,460,771.00)</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction to social and community development projects and vulnerable groups	14,325,190.00	29,636,299.00	(15,311,109.00)
2	Purchase of community development materials	1,674,810.00	14,370,110.00	(12,695,300.00)
	TOTAL	<u>16,000,000.00</u>	<u>44,006,409.00</u>	<u>(28,006,409.00)</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1		-	-	-
	TOTAL	≡	≡	≡

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Filling of Latte Rite at Local Government Secretariat	3,000,000.00	15,621,340.00	(12,621,340.00)
2	Purchase of Canopies, General Renovation of Local Government Secretariat & Construction of V.I.P. Latrines	9,350,000.00	17,493,755.00	(8,143,755.00)
3	Repairs of NYSC quarters	2,000,000.00	16,340,355.00	(14,340,355.00)
4	Furnishing of five (5) Housing units	6,420,000.00	25,770,640.00	(19,350,640.00)
5	Procurement of Tools for skill acquisition centre Machina	4,740,000.00	27,890,100.00	(23,150,100.00)
6	Purchase of 50 Nos of Spagette machines for Women for Economic Emp.	3,640,000.00	7,892,800.00	(4,252,800.00)
7	Purchase of 1 Hilux 4 Wheel drive	5,000,000.00	14,625,210.00	(9,625,210.00)
	TOTAL	<u>34,150,000.00</u>	<u>125,634,200.00</u>	<u>(91,484,200.00)</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Completion of construction of mosque at LG Secretariat	-	-	-
2	Completion of 5 Nos of abundant staff quarters at Machina	-	16,367,182.00	16,367,182.00
3	Purchase of 100 Nos of sewing machines for women empowerment	1,500,000.00	1,400,000.00	100,000.00
4	Purchase of relief materials (1,000 Bags) of Grains to victims of disaster	-	3,000,000.00	3,000,000.00
5	Repairs of police and Army official vehicles	1,000,000.00	820,0177.00	179,823.00
6	Contribution to vulnerable and community development projects	-	-	-
7	Renovation and furnishing of government lodge	-	5,000,000.00	5,000,000.00
8	Purchase of 5 Nos of computer Laptops to HODS for office use	1,000,000.00	944,617.00	55,383.00
9	Construction and Furnishing of district Heads palaces at Bogo, Dole, Falmaram abd Machina	2,000,000.00	1,792,750.00	207,250.00
10	Renovation of Existing senior staff quarters and Army Residence in Machina	1,500,000.00	1,450,620.00	49,380.00
11	Construction of Guest House to Machina Emirate Council	-	-	-
12	Construction of LG Central Store at Secretariat	-	15,730,102.00	15,730,102.00
13	Procurement of furniture to staff and Army quarters	-	-	-
14	Purchase of stationeries, file cabinets & Multipurpose printer	2,000,000.00	1,621,652.00	378,348.00
15	Construction of juma'at mosque at 3 villages (Kalgidi, Mafidu and D Machina)	-	-	-
16	Construction of Dole Chief Mosque	-	-	-
17	Procurement of Utility vehicles to DPM, HGA, Treasurer and Council Leader supply of furniture to Local Government Secretariat	-	12,347,620.00	12,347,620.00
	Total	<u>9,000,000.00</u>	<u>60,474,720.00</u>	<u>51,474,720.00</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Workshop and Seminar	500,000.00	3,750,188.00	(3,250,188.00)
2	I.C.T. Training	1,500,000.00	11,597,622.00	(10,097,622.00)
	TOTAL	<u>2,000,000.00</u>	<u>15,347,810.00</u>	<u>(13,347,810.00)</u>

**HEAD 8001: REPAYMENT OF LOANS AND INTEREST
UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Repayment of loans and interest	-	-	-
	TOTAL	-	-	-

MACHINA LOCAL GOVERNMENT EXTRACT OF NON PERSONAL ADVANCE,

UNRETIRED DURING THE PERIOD FROM JANUARY TO DECEMBER, 2018:

Note (2)

S/N	DATE	NAME OF ADVANCE HOLDER	PURPSOE OF ADVANCE	P.V NO	ADVANCE NO	CHEQUE NO	AMOUNT
1	7/2/18	Habu Garba	Repair of Hilux to LGEA	04	A/16	655367	185,000.00
2	23/5/18	Yakubu A. Garba	Purchase of 2 Boosters at Konkoma	108	A/19	688399	135,000.00
3	31/7/18	Bello Ali	Payment of Feeding and Entertainment for hosting of Hon Commissioner	07	A/22	Mandate	428,500.00
4	18/7/18	Shehu Mustapha Bukar	Supply of office	54	A/21	Mandate	717,800.00
5	1/8/18	Shettima Ardo	Furniture's Air Condition	09	A/23	Mandate	113,000.00
6	1/8/18	Yakubu A. Garba	Purchase books of accounts	13	A/24	Mandate	100,000.00
7	30/10/18	Babagana M. Tujiman	Repair of overhead tank	09	A/25	751547	135,000.00
			Overhauling of army vehicle				<u>1,814,300.00</u>