

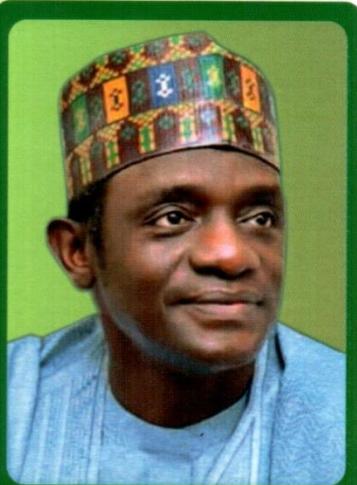


# **FUNE**

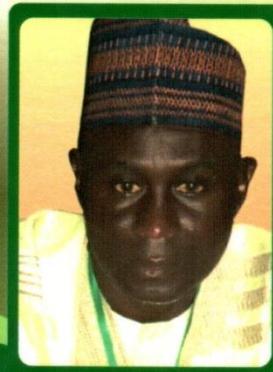
**LOCAL GOVERNMENT COUNCIL**

**YOBE STATE**

**FINANCIAL STATEMENTS**



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



**HON. ALH. MAINA DIGMA GANA**  
CHAIRMAN  
FUNE 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 Fune 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.

  
BUKAR A.B. LIMAN

.....  
Treasurer

24-12-2019

.....  
Date

**STATEMENT NO 2:- Integrity Assurance**

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

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

  
BUKAR A.B. LIMAN

Treasurer  
Fune Local Govt.

Date.....

24-12-2019

  
.....  
Chairman

Fune Local Govt.

Date:.....

24/12/2019

### AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

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

#### Basis of Opinion

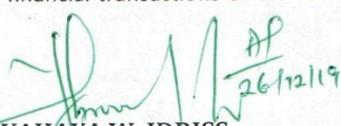
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

#### Opinion

Observations arising from audit field inspections for areas of under utilization of resources have been forwarded to the Council for response.

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents a fair view of the financial transactions of the Local Government for the year ended 31<sup>st</sup> December, 2018.

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

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

| S/N | INCOME                                    | BUDGETTED 2018                 | ACTUAL 2018                    | VARIANCE                       |
|-----|---|--------------------------------|--------------------------------|--------------------------------|
|     |   | ₦                              | ₦                              | ₦                              |
|     | Internal Generated Revenue                | 194,526,554.18                 | 140,962,364.40                 | (53,564,189.78)                |
|     | Federation Account (Note 1:)              | 2,136,682,565.95               | 2,872,718,673.97               | 736,036,108.02                 |
|     | <b>TOTAL INCOME</b>                       | <b><u>2,331,209,120.13</u></b> | <b><u>3,013,681,038.37</u></b> | <b><u>682,471,918.24</u></b>   |
|     | <b>LESS STATUTORY DEDUCTION</b>           |                                |                                |                                |
| 1   | 1% Admin Charges                          | -                              | 5,816,163.00                   | (5,816,163.00)                 |
| 2   | Contribution to Pension                   | -                              | 229,212,339.97                 | (229,212,339.97)               |
| 3   | Contribution to YSUBEB                    | -                              | 268,831,928.20                 | (268,831,928.20)               |
| 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                     | -                              | 148,532,500.01                 | (148,532,500.01)               |
| 8   | Contribution to Training                  | -                              | 2,823,529.32                   | (2,823,529.32)                 |
| 9   | Contribution to Water Corporation         | -                              | -                              | -                              |
| 10  | Contribution to Security                  | -                              | 8,890,588.20                   | (8,890,588.20)                 |
| 11  | Contribution to Boarder Surveillance      | -                              | -                              | -                              |
| 12  | Contribution to Sanitation Comm.          | -                              | -                              | -                              |
| 13  | Contribution to YMIC                      | -                              | 1,800,000.00                   | (1,800,000.00)                 |
| 14  | Miscellaneous Cont.                       | -                              | 13,463,999.88                  | (13,463,999.88)                |
|     | <b>TOTAL</b>                              | <b>-</b>                       | <b><u>717,488,695.66</u></b>   | <b><u>(717,488,695.66)</u></b> |
|     | <b>RECURRENT EXPENDITURE</b>              |                                |                                |                                |
|     | Personnel Cost                            | 802,672,582.28                 | 579,190,278.57                 | 223,482,303.71                 |
|     | Over Head                                 | 120,000,000.00                 | 200,962,364.4                  | (80,962,364.40)                |
|     | <b>TOTAL</b>                              | <b><u>922,672,582.28</u></b>   | <b><u>780,152,642.97</u></b>   | <b><u>142,519,939.31</u></b>   |
|     | <b>Special Imprest Advances (Note 2:)</b> |                                | <b>28,036,300.00</b>           |                                |
|     | <b>Transfer to C.D. Fund Account</b>      |                                | <b>1,488,003,399.74</b>        |                                |
|     | <b>CAPITAL EXPENDITURE</b>                |                                |                                |                                |
|     | Economic Sector                           | 445,446,591.32                 | 426,124,570.31                 | 19,322,021.01                  |
|     | Social Sector                             | 370,920,995.00                 | 351,598,973.99                 | 19,322,021.01                  |
|     | Area Development Sector                   | 421,629,292.00                 | 402,307,270.99                 | 19,322,021.01                  |
|     | Administrator Sector                      | 501,970,071.00                 | 313,649,385.58                 | 188,320,685.42                 |
|     | Loan Repayment                            | -                              | -                              | -                              |
|     | <b>TOTAL</b>                              | <b><u>1,739,966,949.32</u></b> | <b><u>1,493,680,200.87</u></b> | <b><u>246,286,748.45</u></b>   |

Budget Surplus/Deficit - 5,676,801.13

Opening Balance - Cash Nil  
- Bank 6,786,372.51(Consolidated)

Closing Balance - Cash Nil  
- Bank 1,109,571.38(Consolidated)  
1,109,571.38

**Represented by:** ₦  
First Bank - 115,543.24  
Zenith Bank - 3,205.80  
Keystone Bank - 990,822.34  
**1,109,571.38**

**FUNE LOCAL GOVERNMENT**

**SUMMARY OF RECURRENT REVENUE 2018**

| <b>HEAD</b> | <b>DETAILS OF REVENUE</b>            | <b>BUDGETTED<br/>2018</b>      | <b>ACTUAL<br/>2018</b>         | <b>VARIANCE</b>               |
|-------------|--------------------------------------|--------------------------------|--------------------------------|-------------------------------|
|             |                                      | ₦                              | ₦                              | ₦                             |
| 1001        | Tax                                  | 26,732,151.14                  | -                              | (26,732,151.14)               |
| 1002        | Rate                                 | 14,210,519.15                  | 18,514,360.07                  | 4,303,840.92                  |
| 1003        | Local Licence Fines                  | 28,520,689.00                  | 29,726,669.13                  | 1,205,980.13                  |
| 1004        | Earning from Undertaking             | 32,041,589.00                  | 33,337,040.50                  | 1,295,451.50                  |
| 1005        | Rent on Local Government<br>Property | 30,456,638.00                  | 33,598,789.71                  | 3,142,151.71                  |
| 1006        | Interest Payment Dividend            | 13,178,125.53                  | -                              | (13,178,125.53)               |
| 1007        | Grants                               | 26,403,809.47                  | -                              | (26,403,809.47)               |
| 1008        | Miscellaneous                        | 22,983,032.89                  | 25,785,504.99                  | 2,802,472.10                  |
|             | <b>TOTAL INT. GEN. REVENUE</b>       | <b><u>194,526,554.18</u></b>   | <b><u>140,962,364.40</u></b>   | <b><u>(53,564,189.78)</u></b> |
| 1009        | Federation Accounts                  | 2,136,682,565.95               | 2,872,718,673.97               | 736,036,108.02                |
|             | <b>GRAND TOTAL</b>                   | <b><u>2,331,209,120.13</u></b> | <b><u>3,013,681,038.37</u></b> | <b><u>682,471,918.24</u></b>  |

**FUNE LOCAL GOVERNMENT  
SUMMARY OF INCOME**

| S/N          | MONTH                         | STATUTORY ALLOCATION    | VAT                   | EXCESS CRUDE        | EXCHANGE GAIN       | EXCHANGE DIFFERENCE  | EXCESS PPT           | EXCESS BANK CHARGE  | GRAND TOTAL                    |
|--------------|-------------------------------|-------------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|---------------------|--------------------------------|
|              |                               | N                       | N                     | N                   | N                   | N                    | N                    | N                   | N                              |
| 1            | JANUARY                       | 180,892,072.78          | 37,046,777.37         |                     |                     |                      | 10,141,713.13        | 734,513.42          | 228,815,076.70                 |
| 2            | FEBRUARY                      | 179,342,379.57          | 42,864,760.54         |                     |                     |                      |                      |                     | 222,207,140.11                 |
| 3            | MARCH                         | 185,251,104.54          | 39,281,312.86         |                     |                     |                      |                      | 247,970.52          | 224,780,387.92                 |
| 4            | APRIL                         | 159,942,657.50          | 37,367,684.51         |                     | 6,348,717.54        | 14,261,738.28        |                      |                     | 217,920,797.83                 |
| 5            | MAY                           | 196,723,241.68          | 38,301,783.87         |                     |                     |                      |                      | 158,700.53          | 235,183,726.08                 |
| 6            | JUNE                          | 193,297,453.57          | 41,594,995.39         |                     |                     |                      |                      |                     | 234,892,448.96                 |
| 7            | JULY                          | 201,146,637.08          | 37,539,961.01         |                     |                     | 13,793,937.93        |                      | 2,773,414.09        | 255,253,950.11                 |
| 8            | AUGUST                        | 194,055,725.39          | 35,256,853.61         | 3,955,413.81        |                     | 8,249,470.72         |                      |                     | 241,517,463.53                 |
| 9            | SEPTEMBER                     | 197,698,293.61          | 51,086,288.32         |                     | 54,023.39           |                      |                      |                     | 248,838,605.32                 |
| 10           | OCTOBER                       | 189,400,984.19          | 35,082,700.03         |                     | 91,625.57           |                      |                      | 1,668,073.45        | 226,243,383.24                 |
| 11           | NOVEMBER                      | 202,030,274.17          | 40,522,697.00         |                     | 359,802.39          | 9,028,663.08         | 14,044,584.14        |                     | 265,986,020.78                 |
| 12           | DECEMBER                      | 204,535,559.72          | 46,081,348.64         |                     | 267,297.65          |                      |                      |                     | 250,884,206.01                 |
| 13           | Additional FAAC Mar/Oct. 2018 | 20,195,467.38           |                       |                     |                     |                      |                      |                     | 20,195,467.38                  |
| <b>TOTAL</b> |                               | <b>2,304,511,851.18</b> | <b>482,027,163.15</b> | <b>3,955,413.81</b> | <b>7,121,466.54</b> | <b>45,333,810.01</b> | <b>24,186,297.27</b> | <b>5,582,672.01</b> | <b><u>2,872,718,673.97</u></b> |

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

**HEAD 1001 - TAXES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b>               |
|----------------------|--|-----------------------------|------------------------|-------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>               | <b>₦</b>                      |
| 1                    | Community or Poll Tax  | -                           | -                      | -                             |
| 2                    | Arrears: Community or Poll   | 1,503,116.82                | -                      | (1,503,116.82)                |
| 3                    | Development Tax or Levy  | 1,642,105.00                | -                      | (1,642,105.00)                |
| 4                    | Arrears: Development Tax or Levy   | -                           | -                      | -                             |
| 5                    | Arrears of Cattle Levy   | 12,042,105.00               | -                      | (12,042,105.00)               |
| 6                    | Arrears: Cattle Tax (Where Applicable)                                   | 5,142,105.00                | -                      | (5,142,105.00)                |
| 7                    | Other Special Service Taxes (e.g Electricity, Water or Night guard rate) | 6,402,719.32                | -                      | (6,402,719.32)                |
|                      | <b>TOTAL</b>   | <b><u>26,732,151.14</u></b> | -                      | <b><u>(26,732,151.14)</u></b> |

**HEAD 1002 – RATES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                         | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|---|-----------------------------|-----------------------------|----------------------------|
|                      |   | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Tenement Rate                                     | 577,632.00                  | -                           | (577,632.00)               |
| 2                    | Penalty for Tenement Rate                         | 1,433,989.50                | -                           | (1,433,989.50)             |
| 3                    | Arrears of Tenement Rate                          | 719,873.28                  | -                           | (719,873.28)               |
| 4                    | Ground Rent                                       | 11,479,024.37               | 18,514,360.07               | 7,035,335.70               |
| 5                    | Federal Government Grant in lieu of Tenement Rate | -                           | -                           | -                          |
| 6                    | State Government Grant in lieu of Tenement rate   | -                           | -                           | -                          |
|                      | <b>TOTAL</b>                                      | <b><u>14,210,519.15</u></b> | <b><u>18,514,360.07</u></b> | <b><u>4,303,840.92</u></b> |

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

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>              | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b> |
|----------------------|--|---------------------------|------------------------|-----------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
|                      | <b>A. FINE</b>                         |                           |                        |                 |
| 1                    | Towing of Vehicle fine and fees        | 250,000.00                | 800,000.00             | 550,000.00      |
| 2                    | Fines on overdue lost library book     | 20,000.00                 | 19,500.00              | (500.00)        |
|                      | <b>B. GENERAL LICENCE</b>              |                           |                        |                 |
| 3                    | Bicycle licence fees                   | 1,090,000.00              | 990,000.00             | (100,000.00)    |
| 4                    | Canoe licence fees                     | 200,000.00                | 197,000.00             | (3,000.00)      |
| 5                    | Dog licence fees                       | 50,000.00                 | -                      | (50,000.00)     |
| 6                    | Cartt Track licence fees               | 5,500.00                  | -                      | (5,500.00)      |
| 7                    | Motor Cycle licence fees               | -                         | -                      | -               |
| 8                    | Hackney permit fees                    | 50,000.00                 |                        | (50,000.00)     |
| 9                    | Bus/Commercial Vehicle/Tax permit fees | 492,200.00                | 2,850,000.00           | 2,357,800.00    |
| 10                   | Leaning Driving test fees              | 20,000.00                 | -                      | (20,000.00)     |
| 11                   | Liquor licence fees                    | -                         | -                      | -               |
| 12                   | Palm-wine tappers/selling licence fees | 500,000.00                | 450,000.00             | (50,000.00)     |
| 13                   | Native Liquor licence fees             | 500,000.00                | 480,000.00             | (20,000.00)     |
| 14                   | Buki cigarettes licences fees          | 900,000.00                | 875,000.00             | (25,000.00)     |
| 15                   | Squatters/Hawkers Permit fees          | -                         | -                      | -               |
| 16                   | What landing fees                      | -                         | -                      | -               |
| 17                   | Toll Gate fees                         | -                         | -                      | -               |
|                      | <b>C. FOOD CONTROL</b>                 |                           |                        |                 |
| 18                   | Slaughter fees                         | 640,000.00                | 650,000.00             | 10,000.00       |
| 19                   | Abattoir fees                          | 430,000.00                |                        | (430,000.00)    |
| 20                   | Eating House licence fees              | 45,000.00                 | 47,000.00              | 2,000.00        |
| 21                   | Kiosk licence fees                     | 26,000.00                 | 15,000.00              | (11,000.00)     |
| 22                   | Bake House licence fees                | 45,000.00                 | 42,000.00              | (3,000.00)      |
| 23                   | Registration of Meat Van fees          | 20,060.00                 | 17,500.00              | (2,560.00)      |
| 24                   | Cattle Dealers licence fees            | 460,000.00                | 350,000.00             | (110,000.00)    |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                             | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b> |
|----------------------|---|---------------------------|------------------------|-----------------|
|                      |   | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 25                   | Dried fish/dried Meat licence fees                    | 23,000.00                 | 25,000.00              | 2,000.00        |
| 26                   | Cold Room licence fees                                | 22,000.00                 | 19,500.00              | (2,500.00)      |
| 27                   | Butchers licence fees                                 | 880,529.00                | 810,000.00             | (70,529.00)     |
|                      | <b>D. SECURITY</b>                                    |                           |                        |                 |
| 28                   | Auctioneer licence fees                               | 50,000.00                 | 45,000.00              | (5,000.00)      |
| 29                   | Goldsmith and Gold seller licence fees                | 30,000.00                 | 27,000.00              | (3,000.00)      |
| 30                   | Dane Gun licence fees                                 | 35,000.00                 | 38,000.00              | 3,000.00        |
| 31                   | Hunting licence fees                                  | 4,511,240.00              | 5,201,169.13           | 689,929.13      |
|                      | <b>E. SOCIAL</b>                                      |                           |                        |                 |
| 32                   | Marriage Registration fees                            | 15,000.00                 | -                      | (15,000.00)     |
| 33                   | Entertainment drumming and Temporary both permit fees | 5,000.00                  | -                      | (5,000.00)      |
| 34                   | Entertainment and Drumming                            | 5,000.00                  | -                      | (5,000.00)      |
| 35                   | Cinematograph licence fees                            | 25,000.00                 | 24,000.00              | (1,000.00)      |
| 36                   | Naming of Street Registration fees                    | -                         | -                      | -               |
| 37                   | Mobile Sales Promotion licence fees                   | 30,000.00                 | 29,000.00              | (1,000.00)      |
| 38                   | Tent at Sea Beach permit fees                         | -                         | -                      | -               |
| 39                   | Radio/Television licence fees                         | 10,000.00                 | 37,000.00              | 27,000.00       |
| 40                   | Beggars Minstrel fees                                 | 22,000.00                 |                        | (22,000.00)     |
| 41                   | Open Air preaching permit fees                        | 10,160.00                 |                        | (10,160.00)     |
| 42                   | Repair of Radio licence fees                          | 5,000.00                  | 3,000.00               | (2,000.00)      |
|                      | <b>F. HEALTH</b>                                      |                           |                        |                 |
| 43                   | Dislodging of septic Tank Charges                     | 50,000.00                 | 250,000.00             | 200,000.00      |
| 44                   | Night Soil Disposal/Depot fees                        | 42,000.00                 | 170,000.00             | 128,000.00      |
| 45                   | Registration of septic Tank dislodging licence fees   | -                         | -                      | -               |

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

| <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>        |
| 46                   | Registration of Night soil Contractors  | 13,500.00                | -                      | (13,500.00)     |
| 47                   | Impounding of Animals fines             | -                        | 950,000.00             | 950,000.00      |
| 48                   | Pest control and disinfectant charges   | 60,000.00                | -                      | (60,000.00)     |
| 49                   | Birth and Death registration fees       | 52,000.00                | 60,000.00              | 8,000.00        |
| 50                   | Burial fees                             | 40,000.00                | -                      | (40,000.00)     |
| 51                   | Vault fees                              | -                        | 250,000.00             | 250,000.00      |
| 52                   | Dispensary and Maternity fees           | 1,750,000.00             | 1,670,000.00           | (80,000.00)     |
| 53                   | Laboratory test fees                    | 500,000.00               | 480,000.00             | (20,000.00)     |
| 54                   | Earning from Environmental Sanitation   | 77,000.00                | 430,000.00             | 353,000.00      |
|                      | <b>G. ECONOMIC</b>                      |                          |                        |                 |
| 55                   | General Contractors Registration fees   | 950,000.00               | 500,000.00             | (450,000.00)    |
| 56                   | Tender fees                             | 800,000.00               | 500,000.00             | (300,000.00)    |
| 57                   | Sand dredging fees                      | 1,800,000.00             | 1,900,000.00           | 100,000.00      |
| 58                   | Minor Industry licence fees             | -                        | -                      | -               |
| 59                   | Trader licence fees                     | -                        | 580,000.00             | 580,000.00      |
| 60                   | Petty traders licence fees              | 600,000.00               | 450,000.00             | (150,000.00)    |
| 61                   | Sand. Granile. Iron rod sellers licence | -                        | -                      | -               |
| 62                   | Pit sawing licence fees                 | 50,000.00                | -                      | (50,000.00)     |
| 63                   | Forestry and Fuel Exploitation fees     | 840,000.00               | 780,000.00             | (60,000.00)     |
| 64                   | Falling of trees fees                   | 300,000.00               | 280,000.00             | (20,000.00)     |
| 65                   | Sawmill licence fees                    | 180,000.00               |                        | (180,000.00)    |
| 66                   | Produce buying fees                     | 160,000.00               | 157,000.00             | (3,000.00)      |
| 67                   | Rice Mill/Cassava Grinding licence fees | 50,000.00                | 320,000.00             | 270,000.00      |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                                | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b>     |
|----------------------|--|---------------------------|------------------------|---------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>            |
| 68                   | Ingredient Grinding Mill licence                         | 20,000.00                 | 18,000.00              | (2,000.00)          |
| 69                   | Corn Grinding Mill licence                               | 20,000.00                 | 18,500.00              | (1,500.00)          |
| 70                   | Brown Sugar Machine licence                              | 20,000.00                 | -                      | (20,000.00)         |
| 71                   | Painting spraying and sign writing workshop licence fees | 60,000.00                 | 475,000.00             | 415,000.00          |
| 72                   | Photo studio licence fees                                | 210,000.00                | 200,000.00             | (10,000.00)         |
| 73                   | Welding machine licence fees                             | 25,000.00                 | -                      | (25,000.00)         |
| 74                   | Electric (Radio/TV) workshop                             | 25,000.00                 | -                      | (25,000.00)         |
| 75                   | Blacksmith workshop licence                              | 10,000.00                 | -                      | (10,000.00)         |
| 76                   | Wood making/carpentry                                    | 14,000.00                 | 50,000.00              | 36,000.00           |
| 77                   | Battery charges licence fees                             | -                         | -                      | -                   |
| 78                   | Printing press licence fees                              | 20,000.00                 | -                      | (20,000.00)         |
| 79                   | Panel beaters licence fees                               | 20,000.00                 | 230,000.00             | 210,000.00          |
| 80                   | Vulcanizes licence fees                                  | 10,000.00                 | 8,000.00               | (2,000.00)          |
| 81                   | Vehicle spare parts licences                             | -                         | -                      | -                   |
| 82                   | Clock/watch repairs licences                             | 5,000.00                  | 15,000.00              | 10,000.00           |
| 83                   | Cloth dyers licence fees                                 | -                         | -                      | -                   |
| 84                   | Registration of Laundries and dry                        | 6,000.00                  | 5,500.00               | (500.00)            |
| 85                   | Motor mechanics and car wash                             | 1,500,000.00              | 1,450,000.00           | (50,000.00)         |
| 86                   | Building materials licence fees                          | 1,215,000.00              | 950,000.00             | (265,000.00)        |
| 87                   | Surface Tank kerosene licence                            | 1,700,000.00              | 560,000.00             | (1,140,000.00)      |
| 88                   | Photostat typing institute licence                       | -                         | -                      | -                   |
| 89                   | Block making machine fees                                | 25,000.00                 | 450,000.00             | 425,000.00          |
| 90                   | Hair dressing barbing saloon                             | 1,300,000.00              | 250,000.00             | (1,050,000.00)      |
| 91                   | Sewing institute licence fees                            | -                         | -                      | -                   |
| 92                   | Local hair barbing saloon                                | -                         | -                      | -                   |
| 93                   | Advertisement rate licence fees                          | 10,000.00                 | -                      | (10,000.00)         |
|                      | <b>H. ENGR WORKS AND</b>                                 |                           |                        |                     |
| 94                   | Workshop receipt   | 8,500.00                  | -                      | (8,500.00)          |
| 95                   | Sales of unserviceable stores                            | -                         | -                      | -                   |
| 96                   | Hire Charges   | 15,000.00                 | -                      | (15,000.00)         |
| 97                   | Sale of stores   | 30,000.00                 | -                      | (30,000.00)         |
| 98                   | Indigene Cost Fee  | 5,000.00                  | -                      | (5,000.00)          |
| 99                   | Approval of Building Plan fees                           | 10,000.00                 | -                      | (10,000.00)         |
| 100                  | Customary Right of Occup.                                | 625,000.00                | 600,000.00             | (25,000.00)         |
| 101                  | Commission on transfer of Plots                          | 625,004.00                | 585,000.00             | (40,004.00)         |
|                      | <b>TOTAL</b>   | <b>28,520,689.00</b>      | <b>29,726,669.13</b>   | <b>1,205,980.13</b> |

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

**HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                 | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|---|-----------------------------|-----------------------------|----------------------------|
|                      |   | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Market                                    | 4,000,000.00                | 4,500,000.00                | 500,000.00                 |
| 2                    | Motor Park                                | 4,200,000.00                | 4,100,000.00                | (100,000.00)               |
| 3                    | Shops and Shopping Centers                | 3,000,000.00                | 4,000,000.00                | 1,000,000.00               |
| 4                    | Cattle Market                             | 3,500,000.00                | 4,200,000.00                | 700,000.00                 |
| 5                    | Abattoir/Slaughter House                  | 1,520,000.00                | 2,500,000.00                | 980,000.00                 |
| 6                    | Proceeds from sale of Con                 | 2,500,000.00                | -                           | (2,500,000.00)             |
| 7                    | Transportation services Earnings          | 5,710,529.00                | 5,537,040.50                | (173,488.50)               |
| 8                    | Earnings from industrial                  | 4,111,060.00                | 4,000,000.00                | (111,060.00)               |
| 9                    | Earning from other commercial undertaking | 3,500,000.00                | 4,500,000.00                | 1,000,000.00               |
|                      | <b>TOTAL</b>                              | <b><u>32,041,589.00</u></b> | <b><u>33,337,040.50</u></b> | <b><u>1,295,451.50</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                      | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Rent on Local Government Quarters              | 11,152,212.66               | 9,615,017.53                | (1,537,195.13)             |
| 2                    | Rent on Local Government Building              | 10,152,212.00               | 10,550,706.53               | 398,494.53                 |
| 3                    | Rent on other Local Government landed property | 9,152,213.34                | 13,433,065.65               | 4,280,852.31               |
|                      | <b>TOTAL</b>                                   | <b><u>30,456,638.00</u></b> | <b><u>33,598,789.71</u></b> | <b><u>3,142,151.71</u></b> |

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

**HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                            | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b>               |
|----------------------|--|-----------------------------|------------------------|-------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>               | <b>₦</b>                      |
| 1                    | Interest: Vehicle and Bicycle Advance                | 3,000,000.00                | -                      | (3,000,000.00)                |
| 2                    | Interest: Loans to (her Local Government)            | 2,569,900.00                | -                      | (2,569,900.00)                |
| 3                    | Interest: Loans to Parastatals and Limited Liability | 2,980,000.00                | -                      | (2,980,000.00)                |
| 4                    | Loan from other Local Govt. Dividend                 | 1,460,630.00                | -                      | (1,460,630.00)                |
| 5                    | Interest on Staff Housing and other loans            | 3,167,595.53                | -                      | (3,167,595.53)                |
|                      | <b>TOTAL</b>   | <b><u>13,178,125.53</u></b> | -                      | <b><u>(13,178,125.53)</u></b> |

**HEAD 1007 – GRANTS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>    | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b>               |
|----------------------|------------------------------|-----------------------------|------------------------|-------------------------------|
|                      |                              | <b>₦</b>                    | <b>₦</b>               | <b>₦</b>                      |
| 1                    | Grants from State Government | 26,403,809.47               | -                      | (26,403,809.47)               |
| 2                    | 10% of Internal Revenue      | -                           | -                      | -                             |
| 3                    | Other Grant                  | -                           | -                      | -                             |
|                      | <b>TOTAL</b>                 | <b><u>26,403,809.47</u></b> | -                      | <b><u>(26,403,809.47)</u></b> |

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

**HEAD 1008 - MICELLANEOUS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>           | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|-------------------------------------|-----------------------------|-----------------------------|----------------------------|
|                      |                                     | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Mortuary Hearse and Cemetery        | 4,543,126.00                | 4,472,340.00                | (70,786.00)                |
| 2                    | Recovery of Losses and Over Payment | 4,943,126.00                | 4,872,300.00                | (70,826.00)                |
| 3                    | Payments in Lieu of Sign            | 4,443,126.00                | 4,272,900.00                | (170,226.00)               |
| 4                    | Unclaimed Deposits                  | 4,693,126.00                | 4,493,126.00                | (200,000.00)               |
| 5                    | Tractor hiring                      | 2,210,528.89                | 3,806,231.19                | 1,595,702.30               |
| 6                    | Sales of Agric fruit                | 1,400,000.00                | 1,900,000.00                | 500,000.00                 |
| 7                    | Sales of Agric Product              | -                           | -                           | -                          |
| 8                    | Irrigation Scheme charges           | -                           | 564,422.80                  | 564,422.80                 |
| 9                    | Fishing charges                     | 500,000.00                  | 1,000,000.00                | 500,000.00                 |
| 10                   | Hide/Skin buyer fees                | 250,000.00                  | 404,185.00                  | 154,185.00                 |
| 11                   | Vet. Clinic Charges Miscellaneous   | -                           | -                           | -                          |
|                      | <b>TOTAL</b>                        | <b><u>22,983,032.89</u></b> | <b><u>25,785,504.99</u></b> | <b><u>2,802,472.10</u></b> |

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

**HEAD 1009 – STATUTORY ALLOCATION**

**NOTE 1:**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                    | <b>BUDGETTED<br/>2018</b>      | <b>ACTUAL<br/>2018</b>         | <b>VARIANCE</b>              |
|----------------------|--|--------------------------------|--------------------------------|------------------------------|
|                      |  | <b>₦</b>                       | <b>₦</b>                       | <b>₦</b>                     |
| 1                    | Allocation from Federation Account Statutory | 1,644,284,259.83               | 2,304,511,851.18               | 660,227,591.35               |
| 2                    | Allocation from State Government             | 19,000,000.00                  | -                              | (19,000,000.00)              |
| 3                    | VAT Allocation                               | 473,398,306.12                 | 482,027,163.15                 | 8,628,857.03                 |
| 4                    | Excess Crude Oil Account                     | -                              | 3,955,413.81                   | 3,955,413.81                 |
| 5                    | Exchange Gain                                | -                              | 7,121,466.54                   | 7,121,466.54                 |
| 6                    | Exchange Diff.                               | -                              | 45,333,810.01                  | 45,333,810.01                |
| 7                    | Excess Bank Charges                          | -                              | 5,582,672.01                   | 5,582,672.01                 |
| 8                    | Share of Excess PPT                          | -                              | 24,186,297.27                  | 24,186,297.27                |
|                      | <b>TOTAL</b>                                 | <b><u>2,136,682,565.95</u></b> | <b><u>2,872,718,673.97</u></b> | <b><u>736,036,108.02</u></b> |

**FUNE LOCAL GOVERNMENT**

**SUMMARY OF RECURRENT EXPENDITURE 2018**

| <b>HEAD</b>  | <b>DETAILS</b>                 | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>              |
|--------------|--------------------------------|------------------------------|------------------------------|------------------------------|
|              |                                | ₦                            | ₦                            | ₦                            |
| 2001         | <b>Office of the Chairman</b>  |                              |                              |                              |
|              | Personnel Cost                 | 85,356,720.12                | 58,792,150.35                | 26,564,569.77                |
|              | Overhead                       | 14,000,000.00                | 33,185,864.40                | (19,185,864.40)              |
| 2002         | <b>Office of the Secretary</b> |                              |                              |                              |
|              | Personnel Cost                 | 83,880,950.15                | 37,346,550.71                | 46,534,399.44                |
|              | Overhead                       | 5,500,000.00                 | 22,840,500.00                | (17,340,500.00)              |
|              |                                |                              |                              |                              |
|              | Personnel Cost                 | 87,346,720.55                | 41,262,820.82                | 46,083,899.73                |
|              | Overhead                       | 4,500,000.00                 | 35,350,500.00                | (30,850,500.00)              |
| 2004         | <b>Personnel Management</b>    |                              |                              |                              |
|              | Personnel Cost                 | 48,722,560.13                | 55,972,415.00                | (7,249,854.87)               |
|              | Overhead                       | 5,375,000.00                 | 19,850,000.00                | (14,475,000.00)              |
| 2005         | <b>Treasury</b>                |                              |                              |                              |
|              | Personnel Cost                 | 67,854,290.11                | 65,789,341.16                | 2,064,948.95                 |
|              | Overhead                       | 10,000,000.00                | 21,485,500.00                | (11,485,500.00)              |
| 2006         | <b>Education</b>               |                              |                              |                              |
|              | Personnel Cost                 | -                            | -                            | -                            |
|              | Overhead                       | 4,270,000.00                 | 8,240,000.00                 | (3,970,000.00)               |
| 2007         | <b>Primary Health Care</b>     |                              |                              |                              |
|              | Personnel Cost                 | 118,761,327.77               | 117,841,890.80               | 919,436.97                   |
|              | Overhead                       | 24,175,000.00                | 12,000,000.00                | 12,175,000.00                |
| 2008         | <b>General Agric</b>           |                              |                              |                              |
|              | Personnel Cost                 | 102,401,377.22               | 87,462,199.05                | 14,939,178.17                |
|              | Overhead                       | 17,300,000.00                | 12,440,000.00                | 4,860,000.00                 |
| 2009         | <b>Works</b>                   |                              |                              |                              |
|              | Personnel Cost                 | 100,252,799.45               | 72,445,560.56                | 27,807,238.89                |
|              | Overhead                       | 30,080,000.00                | 33,250,000.00                | (3,170,000.00)               |
| 2010         | <b>Traditional Council</b>     |                              |                              |                              |
|              | Personnel Cost                 | 108,095,836.78               | 42,277,350.12                | 65,818,486.66                |
|              | Overhead                       | 4,800,000.00                 | 2,320,000.00                 | 2,480,000.00                 |
| 2011         | <b>MISCELLANEOUS</b>           |                              |                              |                              |
|              | Personnel Cost                 | -                            | -                            | -                            |
|              | Overhead                       | -                            | -                            | -                            |
| <b>TOTAL</b> |                                | <b><u>922,672,582.28</u></b> | <b><u>780,152,642.97</u></b> | <b><u>142,519,939.31</u></b> |

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

**HEAD 2001: OFFICE OF THE CHAIRMAN**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Personnel Cost   | 85,356,720.12               | 58,792,150.35               | 26,564,569.77              |
| 2                    | Travel and Transport   | 3,200,000.00                | 5,850,250.00                | (2,650,250.00)             |
| 3                    | Utility Services   | 350,000.00                  | 1,500,000.00                | (1,150,000.00)             |
| 4                    | Telephone and Postal Services  | 150,000.00                  | 100,000.00                  | 50,000.00                  |
| 5                    | Stationery and Printing  | 2,300,000.00                | 3,000,000.00                | (700,000.00)               |
| 6                    | Maintenance of Office Furniture and Equipment                        | 3,000,000.00                | 2,850,000.00                | 150,000.00                 |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 800,000.00                  | 15,750,500.00               | (14,950,500.00)            |
| 8                    | Consultancy Services and special committees                          | 400,000.00                  | 135,114.40                  | 264,885.60                 |
| 9                    | Personal Advs.   | -                           | -                           | -                          |
| 10                   | Training Staff Development and Welfare                               | 900,000.00                  | 1,000,000.00                | (100,000.00)               |
| 11                   | Entertainment and Hospitality  | 1,800,000.00                | 2,000,000.00                | (200,000.00)               |
| 12                   | Miscellaneous Expenses   | 500,000.00                  | 600,000.00                  | (100,000.00)               |
| 13                   | Provision and Service Materials                                      | 600,000.00                  | 400,000.00                  | 200,000.00                 |
|                      | <b>TOTAL</b>   | <b><u>99,356,720.12</u></b> | <b><u>91,978,014.75</u></b> | <b><u>7,378,705.37</u></b> |

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

**HEAD 2002: OFFICE OF THE SECRETARY**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                       | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>             |
|----------------------|---|-----------------------------|-----------------------------|-----------------------------|
|                      |   | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost  | 83,880,950.15               | 37,346,550.71               | 46,534,399.44               |
| 2                    | Travel and Transport  | 1,500,000.00                | 3,500,000.00                | (2,000,000.00)              |
| 3                    | Utility Services  | -                           | 1,250,000.00                | (1,250,000.00)              |
| 4                    | Telephone and Postal Services                                       | -                           | 200,000.00                  | (200,000.00)                |
| 5                    | Stationery and Printing   | 500,000.00                  | 1,590,500.00                | (1,090,500.00)              |
| 6                    | Maintenance of Office Furniture and Equipment                       | 550,000.00                  | 2,550,000.00                | (2,000,000.00)              |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 1,500,000.00                | 10,750,000.00               | (9,250,000.00)              |
| 8                    | Consultancy Services and special committees                         | -                           | 500,000.00                  | (500,000.00)                |
| 9                    | Grants, Contributions and Subventions                               | -                           | -                           | -                           |
| 10                   | Training Staff Development and Welfare                              | 750,000.00                  | 1,000,000.00                | (250,000.00)                |
| 11                   | Entertainment and Hospitality                                       | 500,000.00                  | 850,000.00                  | (350,000.00)                |
| 12                   | Miscellaneous Expenses  | 200,000.00                  | 650,000.00                  | (450,000.00)                |
| 13                   | Provision and Service Materials                                     | -                           | -                           | -                           |
|                      | <b>TOTAL</b>  | <b><u>89,380,950.15</u></b> | <b><u>60,187,050.71</u></b> | <b><u>29,193,899.44</u></b> |

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

**HEAD 2003: THE COUNCIL**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 87,346,720.55               | 41,262,820.82               | 46,083,899.73               |
| 2                    | Travel and Transport   | 1,000,000.00                | 10,510,400.00               | (9,510,400.00)              |
| 3                    | Utility Services   | -                           | 2,750,500.00                | (2,750,500.00)              |
| 4                    | Telephone and Postal Services  | -                           | 200,000.00                  | (200,000.00)                |
| 5                    | Stationery and Printing  | 500,000.00                  | 2,500,000.00                | (2,000,000.00)              |
| 6                    | Maintenance of Office Furniture and Equipment                        | 500,000.00                  | 339,000.00                  | 161,000.00                  |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,500,000.00                | 15,050,600.00               | (13,550,600.00)             |
| 8                    | Consultancy Services and special committees                          | -                           | -                           | -                           |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                           |
| 10                   | Training Staff Development and Welfare                               | -                           | 3,000,000.00                | (3,000,000.00)              |
| 11                   | Entertainment and Hospitality  | 500,000.00                  | 800,000.00                  | (300,000.00)                |
| 12                   | Miscellaneous Expenses   | 500,000.00                  | 200,000.00                  | 300,000.00                  |
| 13                   | Provision and Service Materials                                      | -                           | -                           | -                           |
|                      | <b>TOTAL</b>   | <b><u>91,846,720.55</u></b> | <b><u>76,613,320.82</u></b> | <b><u>15,233,399.73</u></b> |

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

**HEAD 2004: PERSONNEL MANAGMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>               |
|----------------------|--|-----------------------------|-----------------------------|-------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                      |
| 1                    | Personnel Cost   | 48,722,560.13               | 55,972,415.00               | (7,249,854.87)                |
| 2                    | Travel and Transport   | 2,000,000.00                | 3,250,000.00                | (1,250,000.00)                |
| 3                    | Utility Services   | -                           | 1,500,000.00                | (1,500,000.00)                |
| 4                    | Telephone and Postal Services  | -                           | 200,000.00                  | (200,000.00)                  |
| 5                    | Stationery and Printing  | 500,000.00                  | 2,000,000.00                | (1,500,000.00)                |
| 6                    | Maintenance of Office Furniture and Equipment                        | -                           | 1,050,000.00                | (1,050,000.00)                |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,375,000.00                | 9,850,000.00                | (7,475,000.00)                |
| 8                    | Consultancy Services and special committees                          | -                           | 500,000.00                  | (500,000.00)                  |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                             |
| 10                   | Training Staff Development and Welfare                               | -                           | 1,000,000.00                | (1,000,000.00)                |
| 11                   | Entertainment and Hospitality  | 300,000.00                  | 350,000.00                  | (50,000.00)                   |
| 12                   | Miscellaneous Expenses   | 200,000.00                  | 150,000.00                  | 50,000.00                     |
| 13                   | Provision and Service Materials                                      | -                           | -                           | -                             |
|                      | <b>TOTAL</b>   | <b><u>54,097,560.13</u></b> | <b><u>75,822,415.00</u></b> | <b><u>(21,724,854.87)</u></b> |

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

**HEAD 2005: FINANCE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>              |
|----------------------|--|-----------------------------|-----------------------------|------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Personnel Cost   | 67,854,290.11               | 65,789,341.16               | 2,064,948.95                 |
| 2                    | Travel and Transport   | 1,000,000.00                | 3,500,000.00                | (2,500,000.00)               |
| 3                    | Utility Services   | -                           | 1,200,000.00                | (1,200,000.00)               |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                            |
| 5                    | Stationery and Printing  | 3,500,000.00                | 3,000,000.00                | 500,000.00                   |
| 6                    | Maintenance of Office Furniture and Equipment                        | 250,000.00                  | 200,000.00                  | 50,000.00                    |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,750,000.00                | 11,485,500.00               | (8,735,500.00)               |
| 8                    | Consultancy Services and special committees                          | -                           | 500,000.00                  | (500,000.00)                 |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                            |
| 10                   | Training Staff Development and Welfare                               | 1,750,000.00                | 1,000,000.00                | 750,000.00                   |
| 11                   | Entertainment and Hospitality  | 500,000.00                  | 150,000.00                  | 350,000.00                   |
| 12                   | Miscellaneous Expenses   | 250,000.00                  | 200,000.00                  | 50,000.00                    |
| 13                   | Provision and Service Materials                                      | -                           | 250,000.00                  | (250,000.00)                 |
|                      | <b>TOTAL</b>   | <b><u>77,854,290.11</u></b> | <b><u>87,274,841.16</u></b> | <b><u>(9,420,551.05)</u></b> |

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

**HEAD 2006: EDUCATION**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>  | <b>ACTUAL<br/>2018</b>     | <b>VARIANCE</b>              |
|----------------------|--|----------------------------|----------------------------|------------------------------|
|                      |  | <b>₦</b>                   | <b>₦</b>                   | <b>₦</b>                     |
| 1                    | Personnel Cost   | -                          | -                          | -                            |
| 2                    | Travel and Transport   | 500,000.00                 | 1,500,000.00               | (1,000,000.00)               |
| 3                    | Utility Services   | -                          | 500,000.00                 | (500,000.00)                 |
| 4                    | Telephone and Postal Services  | -                          | -                          | -                            |
| 5                    | Stationery and Printing  | 1,000,000.00               | 1,250,000.00               | (250,000.00)                 |
| 6                    | Maintenance of Office Furniture and Equipment                        | 2,500,000.00               | 3,750,000.00               | (1,250,000.00)               |
| 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                               | -                          | 1,000,000.00               | (1,000,000.00)               |
| 11                   | Entertainment and Hospitality  | -                          | -                          | -                            |
| 12                   | Miscellaneous Expenses   | 270,000.00                 | 240,000.00                 | 30,000.00                    |
| 13                   | Provision and Service Materials                                      | -                          | -                          | -                            |
|                      | <b>TOTAL</b>   | <b><u>4,270,000.00</u></b> | <b><u>8,240,000.00</u></b> | <b><u>(3,970,000.00)</u></b> |

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

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>             |
|----------------------|--|------------------------------|------------------------------|-----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Personnel Cost   | 118,761,327.77               | 117,841,890.80               | 919,436.97                  |
| 2                    | Travel and Transport   | 3,200,000.00                 | 1,750,000.00                 | 1,450,000.00                |
| 3                    | Utility Services   | 2,800,000.00                 | 1,000,000.00                 | 1,800,000.00                |
| 4                    | Telephone and Postal Services  | 1,500,000.00                 | 300,000.00                   | 1,200,000.00                |
| 5                    | Stationery and Printing  | 3,000,000.00                 | 1,750,000.00                 | 1,250,000.00                |
| 6                    | Maintenance of Office Furniture and Equipment                        | 3,500,000.00                 | 890,000.00                   | 2,610,000.00                |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 5,175,000.00                 | 2,740,000.00                 | 2,435,000.00                |
| 8                    | Consultancy Services and special committees                          | 1,000,000.00                 | 500,000.00                   | 500,000.00                  |
| 9                    | Grants, Contributions and Subventions                                | 750,000.00                   | 450,000.00                   | 300,000.00                  |
| 10                   | Training Staff Development and Welfare                               | 1,600,000.00                 | 1,500,000.00                 | 100,000.00                  |
| 11                   | Entertainment and Hospitality  | 500,000.00                   | 350,000.00                   | 150,000.00                  |
| 12                   | Miscellaneous Expenses   | 650,000.00                   | 300,000.00                   | 350,000.00                  |
| 13                   | Provision and Service Materials                                      | 500,000.00                   | 470,000.00                   | 30,000.00                   |
|                      | <b>TOTAL</b>   | <b><u>142,936,327.77</u></b> | <b><u>129,841,890.80</u></b> | <b><u>13,094,436.97</u></b> |

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

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                       | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>             |
|----------------------|---|------------------------------|-----------------------------|-----------------------------|
|                      |   | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost  | 102,401,377.22               | 87,462,199.05               | 14,939,178.17               |
| 2                    | Travel and Transport  | 2,800,000.00                 | 1,890,000.00                | 910,000.00                  |
| 3                    | Utility Services  | 1,600,000.00                 | 600,000.00                  | 1,000,000.00                |
| 4                    | Telephone and Postal Services                                       | -                            | 100,000.00                  | (100,000.00)                |
| 5                    | Stationery and Printing   | 1,200,000.00                 | 800,000.00                  | 400,000.00                  |
| 6                    | Maintenance of Office Furniture and Equipment                       | 3,500,000.00                 | 450,000.00                  | 3,050,000.00                |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 4,000,000.00                 | 2,500,000.00                | 1,500,000.00                |
| 8                    | Consultancy Services and special committees                         | 600,000.00                   | -                           | 600,000.00                  |
| 9                    | Grants, Contributions and Subventions                               | -                            | -                           | -                           |
| 10                   | Training Staff Development and Welfare                              | 2,000,000.00                 | 500,000.00                  | 1,500,000.00                |
| 11                   | Entertainment and Hospitality                                       | 300,000.00                   | 100,000.00                  | 200,000.00                  |
| 12                   | Miscellaneous Expenses  | 300,000.00                   | -                           | 300,000.00                  |
| 13                   | Provision and Service Materials                                     | 1,000,000.00                 | 5,500,000.00                | (4,500,000.00)              |
|                      | <b>TOTAL</b>  | <b><u>119,701,377.22</u></b> | <b><u>99,902,199.05</u></b> | <b><u>19,799,178.17</u></b> |

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

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                       | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>             |
|----------------------|---|------------------------------|------------------------------|-----------------------------|
|                      |   | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Personnel Cost  | 100,252,799.45               | 72,445,560.56                | 27,807,238.89               |
| 2                    | Travel and Transport  | 4,500,000.00                 | 2,750,000.00                 | 1,750,000.00                |
| 3                    | Utility Services  | 2,500,000.00                 | 1,000,000.00                 | 1,500,000.00                |
| 4                    | Telephone and Postal Services                                       | -                            | -                            | -                           |
| 5                    | Stationery and Printing   | 2,000,000.00                 | 600,000.00                   | 1,400,000.00                |
| 6                    | Maintenance of Office Furniture and Equipment                       | 350,000.00                   | 450,000.00                   | (100,000.00)                |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 8,280,000.00                 | 3,000,000.00                 | 5,280,000.00                |
| 8                    | Consultancy Services and special committees                         | 6,000,000.00                 | 400,000.00                   | 5,600,000.00                |
| 9                    | Grants, Contributions and Subventions                               | 1,200,000.00                 | -                            | 1,200,000.00                |
| 10                   | Training Staff Development and Welfare                              | 1,500,000.00                 | 700,000.00                   | 800,000.00                  |
| 11                   | Entertainment and Hospitality                                       | 750,000.00                   | 200,000.00                   | 550,000.00                  |
| 12                   | Miscellaneous Expenses  | 2,500,000.00                 | 150,000.00                   | 2,350,000.00                |
| 13                   | Provision and Service Materials                                     | 500,000.00                   | 24,000,000.00                | (23,500,000.00)             |
|                      | <b>TOTAL</b>  | <b><u>130,332,799.45</u></b> | <b><u>105,695,560.56</u></b> | <b><u>24,637,238.89</u></b> |

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

**HEAD 2010: TRADITIONAL OFFICES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                       | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>             |
|----------------------|---|------------------------------|-----------------------------|-----------------------------|
|                      |   | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost  | 108,095,836.78               | 42,277,350.12               | 65,818,486.66               |
| 2                    | Travel and Transport  | 3,000,000.00                 | 1,500,000.00                | 1,500,000.00                |
| 3                    | Utility Services  | -                            | -                           | -                           |
| 4                    | Telephone and Postal Services                                       | -                            | -                           | -                           |
| 5                    | Stationery and Printing   | -                            | -                           | -                           |
| 6                    | Maintenance of Office Furniture and Equipment                       | -                            | -                           | -                           |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 1,800,000.00                 | 820,000.00                  | 980,000.00                  |
| 8                    | Consultancy Services and special committees                         | -                            | -                           | -                           |
| 9                    | Grants, Contributions and Subventions                               | -                            | -                           | -                           |
| 10                   | Training Staff Development and Welfare                              | -                            | -                           | -                           |
| 11                   | Entertainment and Hospitality                                       | -                            | -                           | -                           |
| 12                   | Miscellaneous Expenses  | -                            | -                           | -                           |
| 13                   | Provision and Service Materials                                     | -                            | -                           | -                           |
|                      | <b>TOTAL</b>  | <b><u>112,895,836.78</u></b> | <b><u>44,597,350.12</u></b> | <b><u>68,298,486.66</u></b> |

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

**HEAD 2011: MISCELLANEOUS**

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

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

| HEAD | DETAILS OF EXPENDITURE          | BUDGETTED<br>2018              | ACTUAL<br>2018                 | VARIANCE                     |
|------|---------------------------------|--------------------------------|--------------------------------|------------------------------|
|      |                                 | ₦                              | ₦                              | ₦                            |
|      | <b>ECONOMIC SECTOR</b>          |                                |                                |                              |
| 4001 | Agriculture & Rural Development | 176,950,018.05                 | 105,000,000.00                 | 71,950,018.05                |
| 4002 | Livestock Development           | 11,000,000.00                  | 9,500,000.00                   | 1,500,000.00                 |
| 4003 | Forestry Development            | 20,000,000.00                  | 18,700,000.00                  | 1,300,000.00                 |
| 4004 | Fisheries                       | -                              | 8,424,570.31                   | (8,424,570.31)               |
| 4005 | Manufacturing & Craft           | -                              | -                              | -                            |
| 4006 | Rural Electrification           | 145,000,000.00                 | 138,000,000.00                 | 7,000,000.00                 |
| 4007 | Commerce/Finance & Supply       | 92,296,363.27                  | 89,500,000.00                  | 2,796,363.27                 |
| 4008 | Transportation Roads/Bridges    | 200,210.00                     | 57,000,000.00                  | (56,799,790.00)              |
|      | <b>TOTAL ECONOMIC SECTOR</b>    | <b><u>445,446,591.32</u></b>   | <b><u>426,124,570.31</u></b>   | <b><u>19,322,021.01</u></b>  |
|      | <b>SOCIAL SECTOR</b>            |                                |                                |                              |
| 5001 | Education Development           | 103,999,982.00                 | 99,750,000.00                  | 4,249,982.00                 |
| 5002 | Health and Services             | 194,921,013.00                 | 156,548,973.99                 | 38,372,039.01                |
| 5003 | Information                     | 8,000,000.00                   | 17,500,000.00                  | (9,500,000.00)               |
| 5004 | Social Development & Culture    | 60,000,000.00                  | 57,800,000.00                  | 2,200,000.00                 |
| 5005 | Fire Service                    | 4,000,000.00                   | 20,000,000.00                  | (16,000,000.00)              |
|      | <b>TOTAL SOCIAL SECTOR</b>      | <b><u>370,920,995.00</u></b>   | <b><u>351,598,973.99</u></b>   | <b><u>19,322,021.01</u></b>  |
|      | <b>AREA DEV. SECTOR</b>         |                                |                                |                              |
| 6001 | Rural Water Supply              | 276,000,000.00                 | 217,500,000.00                 | 58,500,000.00                |
| 6002 | Environmental Sewage & Drainage | 32,000,000.00                  | 84,057,270.99                  | (52,057,270.99)              |
| 6003 | Town & Community Planning       | 17,629,292.00                  | 15,750,000.00                  | 1,879,292.00                 |
| 6004 | Community Development           | 96,000,000.00                  | 85,000,000.00                  | 11,000,000.00                |
| 6005 | Area/Ward Dev.                  | -                              | -                              | -                            |
|      | <b>TOTAL AREA DEV. SECTOR</b>   | <b><u>421,629,292.00</u></b>   | <b><u>402,307,270.99</u></b>   | <b><u>19,322,021.01</u></b>  |
|      | <b>ADMIN SECTOR</b>             |                                |                                |                              |
| 7001 | General Admin office            | 445,970,071.00                 | 229,501,335.60                 | 216,468,735.40               |
| 7002 | Staff Housing                   | 30,000,000.00                  | 65,000,000.00                  | (35,000,000.00)              |
| 7003 | Workshops                       | 26,000,000.00                  | 19,148,049.98                  | 6,851,950.02                 |
|      | <b>TOTAL ADMIN SECTOR</b>       | <b><u>501,970,071.00</u></b>   | <b><u>313,649,385.58</u></b>   | <b><u>188,320,685.42</u></b> |
| 8001 | Loan Repayment                  | -                              | -                              | -                            |
|      | <b>GRAND TOTAL</b>              | <b><u>1,739,966,949.32</u></b> | <b><u>1,493,680,200.87</u></b> | <b><u>246,286,748.45</u></b> |

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

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                     | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>             |
|----------------------|---|------------------------------|------------------------------|-----------------------------|
|                      |   | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Maintenance of Tractor and Implement              | 1,500,000.00                 | 1,000,000.00                 | 500,000.00                  |
| 2                    | Purchase of Agro-Chemical and Equipment           | 10,800,000.00                | 4,000,000.00                 | 6,800,000.00                |
| 3                    | Purchase of OX Plough                             | 22,500,000.00                | 10,000,000.00                | 12,500,000.00               |
| 4                    | Animal Traction                                   | 5,400,000.00                 | 5,000,000.00                 | 400,000.00                  |
| 5                    | Purchase of Tractors                              | 60,000,000.00                | 54,500,000.00                | 5,500,000.00                |
| 6                    | Procurement of Fertilizer                         | 35,000,000.00                | 20,000,000.00                | 15,000,000.00               |
| 7                    | Purchase of grain                                 | 4,000,000.00                 | 2,000,000.00                 | 2,000,000.00                |
| 8                    | Purchase of Water Pumps                           | 8,000,000.00                 | 3,500,000.00                 | 4,500,000.00                |
| 9                    | Establishment of Productivity Farms               | 2,500,000.00                 | -                            | 2,500,000.00                |
| 10                   | Purchase of Tractor Spare Parts                   | 4,300,018.05                 | 2,500,000.00                 | 1,800,018.05                |
| 11                   | Construction of Agric Store and Mechanic Workshop | 22,950,000.00                | 2,500,000.00                 | 20,450,000.00               |
|                      | <b>TOTAL</b>                                      | <b><u>176,950,018.05</u></b> | <b><u>105,000,000.00</u></b> | <b><u>71,950,018.05</u></b> |

**HEAD 4002: LIVESTOCK UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>     | <b>VARIANCE</b>            |
|----------------------|---|-----------------------------|----------------------------|----------------------------|
|                      |   | <b>₦</b>                    | <b>₦</b>                   | <b>₦</b>                   |
| 1                    | Purchase of Veterinary Drugs, Vaccine and equipment at various location | -                           | -                          | -                          |
| 2                    | Construction of Veterinary Clinics at various location                  | 11,000,000.00               | 9,500,000.00               | 1,500,000.00               |
| 3                    | Construction of Earth Dams  | -                           | -                          | -                          |
| 4                    | Construction of Animal Pound and garage of Damagum                      | -                           | -                          | -                          |
| 5                    | Establishment of Poultry  | -                           | -                          | -                          |
| 6                    | Procurement of Poultry Equip  | -                           | -                          | -                          |
|                      | <b>TOTAL</b>  | <b><u>11,000,000.00</u></b> | <b><u>9,500,000.00</u></b> | <b><u>1,500,000.00</u></b> |

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

**HEAD 4003: FORESTRY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Tree Planting & Maintenance and establishment of Nurseries at major town of Damagum, Ngelzarma, Jajere, Shenga, Kayari, Mashio, Bindigi and Kolere | 10,500,000.00               | 9,700,000.00                | 800,000.00                 |
| 2                    | Establishment of Grazing reserve   | -                           | -                           | -                          |
| 3                    | Road size Plantation   | 3,000,000.00                | 2,500,000.00                | 500,000.00                 |
| 4                    | Establishment of Forest Nurseries of Damagum   | 3,500,000.00                | 4,000,000.00                | (500,000.00)               |
| 5                    | Procurement of Forestry equipment  | 3,000,000.00                | 2,500,000.00                | 500,000.00                 |
| 6                    | Purchase of two Motorcycle   | -                           | -                           | -                          |
|                      | <b>TOTAL</b>   | <b><u>20,000,000.00</u></b> | <b><u>18,700,000.00</u></b> | <b><u>1,300,000.00</u></b> |

**HEAD 4004: FISHERIES UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                              | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b>     | <b>VARIANCE</b>              |
|----------------------|--|---------------------------|----------------------------|------------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                   | <b>₦</b>                     |
| 1                    | Construction of Fish Pond at Damagum Foods and Maintenance | -                         | 3,224,570.31               | (3,224,570.31)               |
| 2                    | Establishment of irrigation scheme at Damagum              | -                         | 5,200,000.00               | (5,200,000.00)               |
|                      | <b>TOTAL</b>   | <b>-</b>                  | <b><u>8,424,570.31</u></b> | <b><u>(8,424,570.31)</u></b> |

**FUNE LOCAL GOVERNMENT**

## CAPITAL EXPENDITURE 2018

### HEAD 4005: MANUFACTURING UNIT

| SUB/<br>HEAD | DETAILS OF EXPENDITURE                  | BUDGETTED<br>2018 | ACTUAL<br>2018 | VARIANCE |
|--------------|---|-------------------|----------------|----------|
|              |   | ₦                 | ₦              | ₦        |
| 1            | Manufacturing Unit Crafting development | -                 | -              | -        |
|              | <b>TOTAL</b>                            | -                 | -              | -        |

### HEAD 4006: RURAL ELECTRIFICATION UNIT

| SUB/<br>HEAD | DETAILS OF EXPENDITURE  | BUDGETTED<br>2018            | ACTUAL<br>2018               | VARIANCE                   |
|--------------|---|------------------------------|------------------------------|----------------------------|
|              |   | ₦                            | ₦                            | ₦                          |
| 1            | Electrification of (5) Villages Shenga, Alagarno, Gubana, Abakire and Murba | 98,727,141.00                | 78,500,000.00                | 20,227,141.00              |
| 2            | Installation of 3km Street Light (Solar) in Damagum                         | 13,772,859.00                | 10,200,000.00                | 3,572,859.00               |
| 3            | Repair of Poles within the Local Government                                 | 32,500,000.00                | 49,300,000.00                | (16,800,000.00)            |
|              | <b>TOTAL</b>  | <b><u>145,000,000.00</u></b> | <b><u>138,000,000.00</u></b> | <b><u>7,000,000.00</u></b> |

## FUNE LOCAL GOVERNMENT

## CAPITAL EXPENDITURE 2018

### HEAD 4007: FINANCE DEPARTMENT

| SUB/<br>HEAD | DETAILS OF EXPENDITURE  | BUDGETTED<br>2018           | ACTUAL<br>2018              | VARIANCE                   |
|--------------|---|-----------------------------|-----------------------------|----------------------------|
|              |   | ₦                           | ₦                           | ₦                          |
| 1            | Construction of Shopping Complex at various location  | 35,950,000.00               | 26,800,000.00               | 9,150,000.00               |
| 2            | Construction of New Markets Stall at various location   | 20,000,000.00               | 9,200,000.00                | 10,800,000.00              |
| 3            | Construction of Motor park at various towns   | -                           | -                           | -                          |
| 4            | Repair of Mass Transit and maintenance  | 5,500,000.00                | 3,500,000.00                | 2,000,000.00               |
| 5            | Purchase of Keke-Napep Motorcycle   | -                           | -                           | -                          |
| 6            | Purchase of Mass Transit Buses  | -                           | -                           | -                          |
| 7            | FAAC  | -                           | -                           | -                          |
| 8            | OAG   | -                           | -                           | -                          |
| 9            | Purchase of Ten HP Computer, Laptop with accessories to Treasury Department Accounting Staffs | 2,700,000.00                | 1,500,000.00                | 1,200,000.00               |
| 10           | Construction/Fencing of Cattle Market at Ngelzarma  | 25,500,000.00               | 47,500,000.00               | (22,000,000.00)            |
| 11           | Procurement of filling Cabinet to Treasury Department   | 2,646,363.27                | 1,000,000.00                | 1,646,363.27               |
|              | <b>TOTAL</b>  | <b><u>92,296,363.27</u></b> | <b><u>89,500,000.00</u></b> | <b><u>2,796,363.27</u></b> |

## FUNE LOCAL GOVERNMENT

**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 4008: TOWNSHIP ROAD UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>               |
|----------------------|---|---------------------------|-----------------------------|-------------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                    | <b>₦</b>                      |
| 1                    | Bridge of Kayeri 1  | -                         | 49,500,000.00               | (49,500,000.00)               |
| 2                    | Damagum Roads and Drainage  | -                         | -                           | -                             |
| 3                    | Bridges linking Ngelzarma and Shanga  | -                         | 7,150,000.00                | (7,150,000.00)                |
| 4                    | Feeder Road linking Ngelzarma via Shanga, Kolbula to Jajere.  | -                         | -                           | -                             |
| 5                    | Dogon Kuka, Daura, Ngelzarma, and Ngelshangele bridges at Jajere float area Box Culvert at Shanga entrance at Fadafuwa and Murba along Zoto | -                         | -                           | -                             |
| 6                    | Ceminti Road Bridge linking Damagum Fedral Low Cost Road  | -                         | -                           | -                             |
| 7                    | Purchase of Cement Rods for the repairs of Cement Walls   | 200,210.00                | 350,000.00                  | (149,790.00)                  |
| 8                    | Purchase of Head Frame  | -                         | -                           | -                             |
| 9                    | Construction of Earth Dam   | -                         | -                           | -                             |
| 10                   | Erosion Control   | -                         | -                           | -                             |
| <b>TOTAL</b>         |   | <b><u>200,210.00</u></b>  | <b><u>57,000,000.00</u></b> | <b><u>(56,799,790.00)</u></b> |

**FUNE LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**

## CAPITAL EXPENDITURE 2018

### HEAD 5001: EDUCATIONAL DEVELOPMENT

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|--|------------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Construction of Classrooms with Store within the Local Govt.                   | 64,500,000.00                | 59,950,000.00               | 4,550,000.00               |
| 2                    | Purchase of Furniture and Books  | 5,700,000.00                 | 4,950,000.00                | 750,000.00                 |
| 3                    | Contribution of State University   | 14,000,000.00                | 12,000,000.00               | 2,000,000.00               |
| 4                    | Renovation of Classroom at various location                                    | 6,599,982.00                 | 12,050,000.00               | (5,450,018.00)             |
| 5                    | Construction of Staff Quarters at various location                             | -                            | -                           | -                          |
| 6                    | Education assistance to Student on course                                      | -                            | 1,500,000.00                | (1,500,000.00)             |
| 7                    | Procurement and supply of instructional materials to Primary School within LGA | 5,200,000.00                 | 4,800,000.00                | 400,000.00                 |
| 8                    | Contribution to LEA  | 8,000,000.00                 | 4,500,000.00                | 3,500,000.00               |
| 9                    | Purchase of monitoring Vehicle   | -                            | -                           | -                          |
| <b>TOTAL</b>         |  | <b><u>103,999,982.00</u></b> | <b><u>99,750,000.00</u></b> | <b><u>4,249,982.00</u></b> |

## FUNE LOCAL GOVERNMENT COMPARATIVE STATEMENT

**CAPITAL EXPENDITURE 2018**

**HEAD 5002: HEALTH UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>             |
|----------------------|---|------------------------------|------------------------------|-----------------------------|
|                      |   | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Construction of Male and Female Ward at Mashio Dispensary                                   | 10,750,000.00                | 8,270,350.00                 | 2,479,650.00                |
| 2                    | Construction/Renovation of Dispensaries at various location – Use with PHC for more details | 43,365,104.00                | 39,450,050.00                | 3,915,054.00                |
| 3                    | Purchase of Ambulance to Damagum, Kayeri and Daura  | 22,252,081.00                | 10,750,000.00                | 11,502,081.00               |
| 4                    | Construction of MCH with Staff Quarters at various location                                 | 74,903,828.00                | 58,650,000.00                | 16,253,828.00               |
| 5                    | Purchase of Drugs and equipment   | 10,500,000.00                | 20,500,000.00                | (10,000,000.00)             |
| 6                    | Repairs of Male and Femal Ward at Daura   | 3,500,000.00                 | 3,200,000.00                 | 300,000.00                  |
| 7                    | Construction of Zonal Primary Health Care Office in Damagum                                 | 5,950,000.00                 | 1,358,223.99                 | 4,591,776.01                |
| 8                    | Medical assistance to Student on course   | -                            | -                            | -                           |
| 9                    | Funding of MNCH 2   | 4,000,000.00                 | 3,500,000.00                 | 500,000.00                  |
| 10                   | Construction of Midwife recruitment and training quarters                                   | 5,650,000.00                 | 2,870,350.00                 | 2,779,650.00                |
| 11                   | Construction of Leprosy Clinic  | 2,000,000.00                 | 1,500,000.00                 | 500,000.00                  |
| 12                   | National Programme on Immunization  | 2,500,000.00                 | 500,000.00                   | 2,000,000.00                |
| 13                   | Foundation Year Programme Operation Action Plan   | 3,800,000.00                 | 500,000.00                   | 3,300,000.00                |
| 14                   | Standardization in line with MSP requirement (1. Dufuna HC, 2, Kayeri MCH, 3.)              | 5,750,000.00                 | 5,500,000.00                 | 250,000.00                  |
| 15                   | Purchase of one (1) 4 Wheel Drive Hilux   | -                            | -                            | -                           |
| <b>TOTAL</b>         |   | <b><u>194,921,013.00</u></b> | <b><u>156,548,973.99</u></b> | <b><u>38,372,039.01</u></b> |

**FUNE LOCAL GOVERNMENT  
COMPARATIVE STATEMENT**

## CAPITAL EXPENDITURE 2018

### HEAD 5003: INFORMATION UNIT

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                         | <b>BUDGETTED<br/>2018</b>  | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>              |
|----------------------|---|----------------------------|-----------------------------|------------------------------|
|                      |   | <b>₦</b>                   | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Purchase of Public Address System and Information Van | 8,000,000.00               | 13,750,000.00               | (5,750,000.00)               |
| 2                    | Purchase of Mobile information                        | -                          | 3,750,000.00                | (3,750,000.00)               |
| 3                    | Connecting the Local Govt. with ICT                   | -                          | -                           | -                            |
| <b>TOTAL</b>         |   | <b><u>8,000,000.00</u></b> | <b><u>17,500,000.00</u></b> | <b><u>(9,500,000.00)</u></b> |

### HEAD 5004: SPORT UNIT

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Youth Empowerment  | 25,000,000.00               | 24,000,000.00               | 1,000,000.00               |
| 2                    | Cottage Industries   | 15,750,000.00               | 13,300,000.00               | 2,450,000.00               |
| 3                    | Construction of Computer Training Centre at Damagum            |                             | 1,732,352.92                | (1,732,352.92)             |
| 4                    | Construction of Auditorium/Town Hall/<br>purchase of Canoe fee | 15,650,350.00               | 14,850,000.00               | 800,350.00                 |
| 5                    | MORA   | 1,599,650.00                | 2,117,647.08                | (517,997.08)               |
| 6                    | YMIC   | 2,000,000.00                | 1,800,000.00                | 200,000.00                 |
| 7                    | Construction of Modern Stadium at Damagum                      | -                           | -                           | -                          |
| <b>TOTAL</b>         |  | <b><u>60,000,000.00</u></b> | <b><u>57,800,000.00</u></b> | <b><u>2,200,000.00</u></b> |

## FUNE LOCAL GOVERNMENT COMPARATIVE STATEMENT

**CAPITAL EXPENDITURE 2018**

**HEAD 5005: FIRE SERVICE UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>       | <b>BUDGETTED<br/>2018</b>  | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>               |
|----------------------|-------------------------------------|----------------------------|-----------------------------|-------------------------------|
|                      |                                     | <b>₦</b>                   | <b>₦</b>                    | <b>₦</b>                      |
| 1                    | Purchase of Fire Fighting Equipment | 4,000,000.00               | 20,000,000.00               | (16,000,000.00)               |
| <b>TOTAL</b>         |                                     | <b><u>4,000,000.00</u></b> | <b><u>20,000,000.00</u></b> | <b><u>(16,000,000.00)</u></b> |

**HEAD 6001: RURAL WATER SUPPLY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>             |
|----------------------|---|------------------------------|------------------------------|-----------------------------|
|                      |   | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Contribution to Water Corporation   | 5,000,000.00                 | 2,500,000.00                 | 2,500,000.00                |
| 2                    | Purchase of Borehole Accessories  | 10,250,000.00                | 8,500,000.00                 | 1,750,000.00                |
| 3                    | Purchase of Water Tanker  | 25,000,000.00                | 10,890,000.00                | 14,110,000.00               |
| 4                    | Drilling of Boreholes at Nguro, Chingowa of Alagarno, Ngelzarma, Ngelzarma Tsangaya Karshaga, Shanga 'B' Polling Unit, Baya Banza, Replacement of Borehole at Kareji, Drilling at Audu Dandame. | 142,000,000.00               | 127,500,000.00               | 14,500,000.00               |
| 5                    | Drilling/Sinking of Cement Wells at Tafasawa, Gurjiya Tara, Jawro Mallumai and Bundu Malam Yaro   | 40,750,650.00                | 26,750,000.00                | 14,000,650.00               |
| 6                    | Reconstruction and Fencing of Overhead Tanks and Generator Rooms within the L.G.A   | 10,500,000.00                | 8,950,000.00                 | 1,550,000.00                |
| 7                    | Construction of Earth Dam at various location   | 15,000,000.00                | 8,250,000.00                 | 6,750,000.00                |
| 8                    | Maintenance of Borehole   | 4,500,000.00                 | 6,500,000.00                 | (2,000,000.00)              |
| 9                    | Pipeline extension within the LGA   | 5,300,000.00                 | 4,500,000.00                 | 800,000.00                  |
| 10                   | Purchase of 10 Nos Parking Generators 30KVA   | 4,800,000.00                 | 3,360,000.00                 | 1,440,000.00                |
| 11                   | Construction of Dam/Overhead Tank at Government Lodge   | 3,500,000.00                 | 2,750,000.00                 | 750,000.00                  |
| 12                   | Daura-Drilling of Boreholes and reticulation within Daura Town  | 9,399,350.00                 | 7,050,000.00                 | 2,349,350.00                |
| <b>TOTAL</b>         |   | <b><u>276,000,000.00</u></b> | <b><u>217,500,000.00</u></b> | <b><u>58,500,000.00</u></b> |

**FUNE LOCAL GOVERNMENT  
COMPARATIVE STATEMENT**

## CAPITAL EXPENDITURE 2018

### HEAD 6002: ENVIRONMENTAL SERVICE

| SUB/<br>HEAD | DETAILS OF EXPENDITURE                                     | BUDGETTED<br>2018           | ACTUAL<br>2018              | VARIANCE                      |
|--------------|--|-----------------------------|-----------------------------|-------------------------------|
|              |  | ₦                           | ₦                           | ₦                             |
| 1            | Contribution to Local Government Sanitation Committee      | 6,000,000.00                | 29,000,000.00               | (23,000,000.00)               |
| 2            | Construction of Drainage at Damagum of Drainage Metropolis | 26,000,000.00               | 55,057,270.99               | (29,057,270.99)               |
| <b>TOTAL</b> |  | <b><u>32,000,000.00</u></b> | <b><u>84,057,270.99</u></b> | <b><u>(52,057,270.99)</u></b> |

### HEAD 6003: TOWN & COUNTRY PLANNING UNIT

| SUB/<br>HEAD | DETAILS OF EXPENDITURE                             | BUDGETTED<br>2018           | ACTUAL<br>2018              | VARIANCE                   |
|--------------|--|-----------------------------|-----------------------------|----------------------------|
|              |  | ₦                           | ₦                           | ₦                          |
| 1            | Land Compensation and Purchase of Survey Equipment | 17,629,292.00               | 15,750,000.00               | 1,879,292.00               |
| <b>TOTAL</b> |  | <b><u>17,629,292.00</u></b> | <b><u>15,750,000.00</u></b> | <b><u>1,879,292.00</u></b> |

### HEAD 6004: COMMUNITY DEVELOPMENT

| SUB/<br>HEAD | DETAILS OF EXPENDITURE   | BUDGETTED<br>2018           | ACTUAL<br>2018              | VARIANCE                    |
|--------------|--|-----------------------------|-----------------------------|-----------------------------|
|              |  | ₦                           | ₦                           | ₦                           |
| 1            | Joint Projects   | 21,500,000.00               | 21,349,950.00               | 150,050.00                  |
| 2            | Contribution to MDG, IFAD and other NGOs   | 62,500,000.00               | 53,650,050.00               | 8,849,950.00                |
| 3            | Fencing of Graveyards at Jajere, Ngelzarma, Damagum  | 12,000,000.00               | 10,000,000.00               | 2,000,000.00                |
| 4            | Contribution to Juma'a Masjid at Fune Village, Garin Bukar, Abba, Gudu, Kurga and Mashiga. | 21,500,000.00               | 21,349,950.00               | 150,050.00                  |
| <b>TOTAL</b> |  | <b><u>96,000,000.00</u></b> | <b><u>85,000,000.00</u></b> | <b><u>11,000,000.00</u></b> |

## FUNE LOCAL GOVERNMENT

**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 6005: AREA WARD DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                 | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b> |
|----------------------|---|---------------------------|------------------------|-----------------|
|                      |   | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 1                    | Purchase of Material to Area/Ward Development | -                         | -                      | -               |
| <b>TOTAL</b>         |   | -                         | -                      | -               |

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>    | <b>ACTUAL<br/>2018</b>       | <b>VARIANCE</b>              |
|----------------------|--|------------------------------|------------------------------|------------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                     |
| 1                    | Construction of District Head Palace from each Emirate.  | 120,000,000.00               | 40,600,000.00                | 79,400,000.00                |
| 2                    | Purchase of Chairman Official Car  | 17,500,000.00                | -                            | 17,500,000.00                |
| 3                    | Purchase of 2 Hilux  | 38,000,000.00                | 7,200,000.00                 | 30,800,000.00                |
| 4                    | Purchase of 1 Council Bus  | 22,000,000.00                | -                            | 22,000,000.00                |
| 5                    | Purchase of 406 Vehicle to HODs etc  | 24,000,000.00                | -                            | 24,000,000.00                |
| 6                    | Contribution to L.G.S.C for Train Fun  | 3,000,000.00                 | 2,823,529.32                 | 176,470.68                   |
| 7                    | 1% Administration  | 5,000,000.00                 | 5,816,163.00                 | (816,163.00)                 |
| 8                    | Furnishing of Government Lodge   | 75,000,000.00                | 37,620,000.00                | 37,380,000.00                |
| 9                    | Pension  | 50,000,000.00                | 60,213,675.57                | (10,213,675.57)              |
| 10                   | Emirate Council  | 30,000,000.00                | 24,000,000.00                | 6,000,000.00                 |
| 11                   | Security/Command   | 10,000,000.00                | 8,890,588.20                 | 1,109,411.80                 |
| 12                   | Police/Command   | 3,500,000.00                 | 2,000,000.00                 | 1,500,000.00                 |
| 13                   | Boarders/Survey  | 1,500,000.00                 | 609,411.80                   | 890,588.20                   |
| 14                   | Special Asst. Location Government  | 2,000,000.00                 | -                            | 2,000,000.00                 |
| 15                   | Furnishing of Mamman Ali Housing Estate along Potiskum Road  | 15,500,000.00                | 11,500,000.00                | 4,000,000.00                 |
| 16                   | Minor repair/increasing height of perimeter Wall Fence/Capping and bath wiring of Government Lodge | 23,470,071.00                | 18,427,967.71                | 5,042,103.29                 |
| 17                   | Minor repairs of Mamman Ali Quarters   | -                            | 5,500,000.00                 | (5,500,000.00)               |
| 18                   | Security Allowance   | 5,500,000.00                 | 4,300,000.00                 | 1,200,000.00                 |
| <b>TOTAL</b>         |  | <b><u>445,970,071.00</u></b> | <b><u>229,501,335.60</u></b> | <b><u>216,468,735.40</u></b> |

**FUNE LOCAL GOVERNMENT**

**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 7002: STAFF HOUSING UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>               |
|----------------------|--|-----------------------------|-----------------------------|-------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                      |
| 1                    | Renovation of Staff Quarters at Damagum  | -                           | 10,000,000.00               | (10,000,000.00)               |
| 2                    | Renovation of burnt official resident of Chairman, DPM and other HODs at Damagum | 30,000,000.00               | 45,000,000.00               | (15,000,000.00)               |
| 3                    | Purchase of Office furniture and other Office material.                          | -                           | 10,000,000.00               | (10,000,000.00)               |
| <b>TOTAL</b>         |  | <b><u>30,000,000.00</u></b> | <b><u>65,000,000.00</u></b> | <b><u>(35,000,000.00)</u></b> |

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>          | <b>BUDGETTED<br/>2018</b>   | <b>ACTUAL<br/>2018</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Training and Workshop                  | 13,000,000.00               | 10,500,000.00               | 2,500,000.00               |
| 2                    | Purchase of Computers with accessories | 7,500,000.00                | 5,648,049.98                | 1,851,950.02               |
| 3                    | ICT Training                           | 5,500,000.00                | 3,000,000.00                | 2,500,000.00               |
| <b>TOTAL</b>         |  | <b><u>26,000,000.00</u></b> | <b><u>19,148,049.98</u></b> | <b><u>6,851,950.02</u></b> |

**HEAD 8001: LOAN REPAYMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2018</b> | <b>ACTUAL<br/>2018</b> | <b>VARIANCE</b> |
|----------------------|-------------------------------|---------------------------|------------------------|-----------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 1                    | Loan Recovery (Joint Account) | -                         | -                      | -               |
| <b>TOTAL</b>         |                               | <b>-</b>                  | <b>-</b>               | <b>-</b>        |

**FUNE LOCAL GOVERNMENT**

**UNRETIRED SPECIAL IMPREST ADVANCES 2018**

**NOTE 2:**

| <b>S/N</b>   | <b>NAME</b>     | <b>DETAILS</b>  | <b>DATE/PV. NO.</b> | <b>ADV. NO.</b> | <b>AMOUNT<br/>₦</b>         |
|--------------|-----------------|---|---------------------|-----------------|-----------------------------|
| 1.           | Tijjani Yakubu  | Purchase of Women and Youth Empowerment materials                 | Jan. 2018/22        | A/33            | 12,226,300.00               |
| 2.           | Mamuda B. Liman | Purchase of Boreholes accessories and rehabilitation of Boreholes | Oct. 2018/64        | A/34            | 15,810,000.00               |
| <b>TOTAL</b> |                 |   |                     |                 | <b><u>28,036,300.00</u></b> |