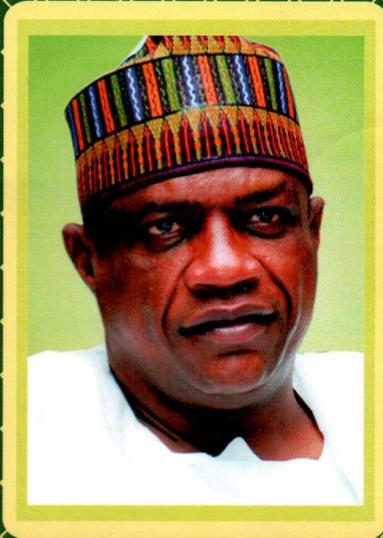




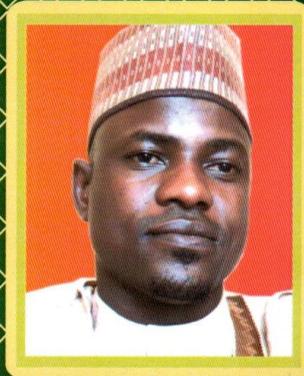
BADE

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



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



ALH. SALE SULAIMAN
CHAIRMAN BADE LOCAL GOVERNMENT

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Statement No.1: Responsibility for the Financial Statements

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

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

Baale Gaji
Treasurer Bade Local Govt.

Baale 15/08/18
.....
Date

STATEMENT NO 2:- Integrity Assurance

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

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

Baale Gaji
Treasurer Bade Local Govt.

Sign/Date: *Baale* 15/08/18
.....

Alh. Aji Umar Suleiman
Chairman Bade Local Govt.

Sign/Date:
Aji Umar Suleiman

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

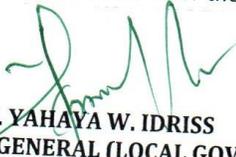
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

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


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

BADE LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	139,684,900.00	203,160,845.60	63,475,945.60
	Federation Account	2,159,472,661.00	1,484,072,535.72	(675,400,125.28)
	Total Income	<u>2,299,157,561.00</u>	<u>1,687,233,381.32</u>	<u>(611,924,179.68)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,997,304.76	(3,997,304.76)
2	Contribution to Pension	-	154,172,319.69	(154,172,319.69)
3	Contribution to YSUBEB	-	391,591,700.76	(391,591,700.76)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	105,555,993.04	(105,555,993.04)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution YMIC	-	1,828,125.00	(1,828,125.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Border Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEAZAP	-	6,999,999.98	(6,999,999.98)
14	Water Corporation	-	16,005,600.00	(16,005,600.00)
15	Miscellaneous	-	2,481,617.56	(2,481,617.56)
	Total	-	<u>738,497,513.70</u>	<u>(738,497,513.70)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	446,889,066.00	323,530,745.47	123,358,320.53
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>566,889,066.00</u>	<u>380,530,745.47</u>	<u>186,358,320.53</u>
	Special Imprest Advances	-		
	Transfer to C.D. Fund Account		568,205,122.15	
	CAPITAL EXPENDITURE			
	Economic Sector	587,666,950.00	211,357,967.40	376,308,982.60
	Social Sector	402,610,000.00	85,295,476.40	317,314,523.60
	Area Development Sector	520,800,000.00	132,058,981.30	388,741,018.70
	Administrator Sector	191,750,000.00	138,620,537.57	53,129,462.43
	Payment of Loans & Interest	43,970,128.00	-	43,970,128.00
	Total	<u>1,746,797,078.00</u>	<u>567,332,962.67</u>	<u>1,179,464,115.33</u>

Budget Deficit/Surplus - ₦872,159.48
Opening Balance as at 1st January 2017 - ₦32,524.63 CR
Closing Balance as at 31st December 2017 - ₦904,684.11 CR

Represented by:

First Bank - ₦310,494.11 CR
Micro Finance - ₦594,190.00 CR

BADE LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2016

HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	30,035,200.00	-	(30,035,200.00)
1002	Rate	16,817,782.80	25,897,231.50	9,079,448.70
1003	Local Licence Fines	38,656,800.00	57,164,113.22	18,507,313.22
1004	Earning from Undertaking	16,816,800.00	83,657,211.23	66,840,411.23
1005	Rent on Local Government Property	-	23,183,446.00	23,183,446.00
1006	Interest Payment Dividend	2,738,918.99	-	(2,738,918.99)
1007	Grants	13,862,225.52	-	(13,862,225.52)
1008	Miscellaneous	20,757,172.69	13,258,843.65	(7,498,329.04)
	TOTAL INT. GEN. REVENUE	139,684,900.00	203,160,845.60	63,475,945.60
1009	Federation Accounts	2,159,472,661.00	1,484,072,535.72	(675,400,125.28)
	GRAND TOTAL	<u>2,299,157,561.00</u>	<u>1,687,233,381.32</u>	<u>(611,924,179.68)</u>

BADE LOCAL GOVERNMENT

SCHEDULE OF MONTHLY REVENUE 2017

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

Note:

Others represent share of Solid Minerals and LND Dividend.

BADE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	5,000,000.00	-	(5,000,000.00)
2	Arrears: Community or Poll	500,000.00	-	(500,000.00)
3	Development Tax or Levy	4,200,000.00	-	(4,200,000.00)
4	Arrears: Development Tax or Levy	2,785,000.00	-	(2,785,000.00)
5	Arrears of Cattle Levy	4,500,000.00	-	(4,500,000.00)
6	Arrears : Cattle Tax (Where Applicable)	4,370,000.00	-	(4,370,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	8,680,200.00	-	(8,680,200.00)
	TOTAL	<u>30,035,200.00</u>	-	<u>(30,035,200.00)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	5,000,000.00	-	(5,000,000.00)
2	Penalty for Tenement Rate	500,000.00	-	(500,000.00)
3	Arrears of Tenement Rate	4,000,000.00	-	(4,000,000.00)
4	Ground Rent	7,317,782.80	25,897,231.50	18,579,448.70
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	<u>16,817,782.80</u>	<u>25,897,231.50</u>	<u>9,079,448.00</u>

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library Book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	1,200,000.00	300,000.00	(900,000.00)
4	Canoe licence fees	500,000.00	174,701.00	(325,299.00)
5	Dog licence fees	-	-	-
6	Cart Track licence fees	500,000.00	-	(500,000.00)
7	Motor Cycle licence fees	1,000,000.00	-	(1,000,000.00)
8	Hawker's permit fees	200,000.00	2,314,187.50	1,934,187.50
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	3,311,067.00	1,311,067.00
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	200,000.00	-	(200,000.00)
15	Squatters/Hawkers permit fees	1,000,000.00	3,021,863.50	2,021,863.50
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,000,000.00	4,186,227.00	3,186,227.00
19	Abattoir fees	500,000.00	2,554,861.00	2,054,861.00
20	Eating House licence fees	1,000,000.00	848,155.00	(151,845.00)
21	Kiosk licence fees	500,000.00	212,650.00	(287,350.00)
22	Bake House licence fees	1,000,000.00	2,877,255.00	1,877,255.00
23	Registration of Meat Van fees	200,000.00	-	(200,000.00)
24	Cattle Dealers licence fees	1,000,000.00	3,332,158.00	2,332,158.00)
25	Dried fish/dried Meat licence	100,000.00	-	(100,000.00)
26	Cold room licence fees	-	-	-
27	Butchers licence fees	300,000.00	2,475,182.00	2,175,182.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₪	₪	₪
	D. SECURITY			
28	Auctioneer licence fees	1,000,000.00	-	(1,000,000.00)
29	Goldsmith and Gold seller licence fees	50,000.00	-	(50,000.00)
30	Dane Gun licence fees	50,000.00	-	(50,000.00)
31	Hunting licence fees	200,000.00	140,000.00	(60,000.00)
	E. SOCIAL			
32	Marriage registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	500,000.00	-	(500,000.00)
34	Entertainment and Drumming	500,000.00	-	(500,000.00)
35	Cinematograph licence fees	500,000.00	2,774,115.00	2,274,115.00
36	Naming of Street registration fees	-	-	-
37	Mobile sales promotion licence fees	500,000.00	-	(500,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	100,000.00	72,324.00	(27,676.00)
40	Beggars minstrel fees	-	-	-
41	Open Air preaching permit fees	100,000.00	-	(100,000.00)
42	Repair of Radio licence fees	50,000.00	45,143.00	4,857.00
	F. HEALTH			
43	Dislodging of septic tank charges	1,000,000.00	1,415,607.00	415,607.00
44	Night soil disposal/depot fees	500,000.00	1,043,213.00	543,213.00
45	Registration of septic tank dislodging licence fees	500,000.00	2,833,114.00	2,333,114.00
46	Registration of Night soil contractors	300,000.00	3,142,111.00	2,842,111.00
47	Impounding of Animals fines	500,000.00	1,762,883.00	1,262,883.00
48	Pest control and disinfectant charges	500,000.00	-	(500,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	500,000.00	1,226,087.00	726,087.00
53	Laboratory test fees	300,000.00	-	(300,000.00)
54	Earning from Environmental Sanitation	250,000.00	845,773.00	595,773.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	G. ECONOMIC			
55	General contractors registration fees	1,000,000.00	3,251,027.00	2,251,027.00
56	Tender fees	1,000,000.00	2,662,259.00	1,662,259.00
57	Sand dredging fees	500,000.00	1,483,221.00	983,221.00
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	500,000.00	2,117,803.00	1,617,803.00
60	Petty traders licence fees	200,000.00	2,945,822.00	2,745,822.00
61	Sand, Granile, Iron rod sellers licence fees	150,000.00	355,067.00	205,067.00
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel exploitation fees	300,000.00	150,000.00	(150,000.00)
64	Falling of trees fees	500,000.00	375,000.00	(125,000.00)
65	Sawmill licence fees	220,000.00	-	(220,000.00)
66	Produce buying fees	1,000,000.00	1,211,097.00	211,097.00
67	Rice Mill/Cassava grinding licence fees	500,000.00	64,000.00	(436,000.00)
68	Ingredient grinding mill lice fees	500,000.00	60,000.00	(440,000.00)
69	Corn grinding mill licence fees	300,000.00	85,000.00	(215,000.00)
70	Brown sugar machine licence fees	-	-	-
71	Painting spraying and sign writing workshop licence fees	400,000.00	206,991.72	(193,008.28)
72	Photo studio licence fees	100,000.00	342,000.00	242,000.00
73	Welding machine licence fees	50,000.00	555,133.00	5,051,330.00
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence fees	30,000.00	-	(30,000.00)
76	Wood making/carpentry licence fees	200,000.00	1,233,867.00	1,033,867.00
77	Battery charges licence fees	20,000.00	15,000.00	(5,000.00)
78	Printing press licence fees	50,000.00	-	(50,000.00)
79	Panel beaters licence fees	100,000.00	836,552.00	736,552.00
80	Vulcanizes licence fees	50,000.00	16,000.00	34,000.00
81	Vehicle spare parts licence fees	300,000.00	817,273.00	517,273.00
82	Clock/Watch repairs licence fees	20,000.00	-	(20,000.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of laundries and dry licence fees	-	-	-
85	Motor mechanics licence fees	200,000.00	542,223.00	342,223.00
86	Building materials licence fees	500,000.00	1,078,622.00	578,622.00
87	Surface tank kerosene licence fees	500,000.00	451,163.00	(48,837.00)
88	Photostat typing institute licence fees	100,000.00	-	(100,000.00)
89	Block making machine fees	500,000.00	-	(500,000.00)
90	Hair dressing barbing saloon licence fees	50,000.00	3,506.00	(46,494.00)
91	Sewing institute licence fees	500,000.00	-	(500,000.00)
92	Local hair barbing saloon licence fees	10,000.00	-	(10,000.00)
93	Advertisement rate licence fees	500,000.00	-	(500,000.00)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	H. ENGR WORKS			
94	Workshop receipt	1,100,000.00	-	(1,100,000.00)
95	Sales of unserviceable stores	1,766,800.00	117,000.00	(1,649,800.00)
96	Hire Charges	-	-	-
97	Sale of Store	1,000,000.00	-	(1,000,000.00)
98	Survey fees	1,000,000.00	-	(1,000,000.00)
99	Approval of Building Plan fees	1,040,000.00	-	(1,040,000.00)
100	Customary Right of Occup.	1,000,000.00	-	(1,000,000.00)
101	Commission on transfer of Plats	1,000,000.00	-	(1,000,000.00)
	TOTAL	<u>38,656,800.00</u>	<u>57,164,113.22</u>	<u>18,507,313.22</u>

HEAD 1004 – EARNING FROM COMMERCIAL UNDERTAKING

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	2,100,000.00	18,127,113.50	16,027,113.50
2	Motor Park	2,700,000.00	19,253,126.20	16,553,126.20
3	Shops and Shopping Centers	2,450,000.00	17,641,657.00	15,191,657.00
4	Cattle market	1,900,000.00	13,424,126.00	11,524,126.00
5	Abattoir/Slaughter house	1,096,800.00	8,125,617.53	7,028,817.53
6	Proceeds from sale of Con	-	-	-
7	Transportation services earnings	3,500,000.00	7,085,571.00	3,585,571.00
8	Earning from industrial	-	-	-
9	Earning from other commercial undertaking	3,070,000.00	-	(3,070,000.00)
	TOTAL	<u>16,816,800.00</u>	<u>83,657,211.23</u>	<u>66,840,411.23</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	-	13,076,222.00	(13,076,222.00)
2	Rent on Local Government Building	-	10,107,224.00	(10,107,224.00)
3	Rent on other Local Government landed property	-	-	-
	TOTAL	-	<u>23,183,446.00</u>	<u>(23,183,446.00)</u>

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans (other Local Government)	2,738,918.99	-	(2,738,918.99)
3	Interest: Loans to Parastatals and limited liability	-	-	-
4	Loan from other Local Government Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>2,738,918.99</u>	-	<u>(2,738,918.99)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	13,862,225.52	-	(13,862,225.52)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>13,862,225.52</u>	-	<u>(13,862,225.52)</u>

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary hearse and cemetery	-	-	-
2	Recovery of Losses and Over payment	4,120,000.00	4,137,211.00	17,211.00
3	Payments in Lieu of sign	-	-	-
4	Unclaimed deposits	5,427,120.69	-	(5,427,12.69)
5	Tractor hiring	8,698,016.00	9,121,632.65	423,616.65
6	Sales of Agric fruit	-	-	-
7	Sales of Agric product	-	-	-
8	Irrigation scheme charges	-	-	-
9	Fishing charges	1,200,000.00	-	(1,200,000.00)
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic charges	1,312,036.00	-	(1,312,036.00)
	TOTAL	<u>20,757,172.69</u>	<u>13,258,843.65</u>	<u>(7,498,329.04)</u>

HEAD 1009 – STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,485,744,773	1,027,809,489.46	(457,935,283.54)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	324,256,141.00	318,107,658.92	(6,148,482.08)
4	Excess crude Oil Account	331,471,747.00	29,388,479.29	(302,083,267.71)
5	Non Oil Excess	-	24,639,668.96	24,639,668.96
6	Share of solid minerals	-	-	-
7	Exchange difference	-	84,127,239.09	84,127,239.09
8	Distribution of LNG dividend	-	-	-
	TOTAL	<u>2,159,472,661.00</u>	<u>1,484,072,535.72</u>	<u>(675,400,125.28)</u>

BADE LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	50,540,487.43	36,389,150.95	14,151,366.48
	Overhead	8,800,000.00	5,100,000.00	3,700,000.00
2002	Office of the Secretary			
	Personnel Cost	5,265,446.17	3,791,121.24	1,474,324.93
	Overhead	6,000,000.00	4,255,120.00	1,744,880.00
2003	The Council			
	Personnel Cost	51,716,461.55	37,235,852.31	14,480,609.24
	Overhead	5,000,000.00	4,000,000.00	1,000,000.00
2004	Personnel Management			
	Personnel Cost	26,009,896.33	18,727,125.35	7,282,770.98
	Overhead	14,000,000.00	8,625,000.00	5,375,000.00
2005	Treasury			
	Personnel Cost	46,741,789.16	33,654,088.19	13,087,700.97
	Overhead	26,000,000.00	15,177,000.00	10,823,000.00
2006	Education			
	Personnel Cost	9,836,841.22	-	9,836,841.22
	Overhead	7,100,000.00	-	7,000,000.00
2007	Primary Health Care			
	Personnel Cost	101,605,036.51	80,155,626.29	21,449,410.22
	Overhead	22,600,000.00	10,650,000.00	11,950,000.00
2008	General Agric			
	Personnel Cost	75,475,711.69	54,342,512.42	21,133,199.27
	Overhead	10,500,000.00	3,000,000.00	7,500,000.00
2009	Works			
	Personnel Cost	69,884,967.87	52,170,320.51	17,714,647.36
	Overhead	15,000,000.00	5,192,880.00	9,807,120.00
2010	Traditional Council			
	Personnel Cost	9,812,428.07	7,064,948.21	2,747,479.86
	Overhead	5,000,000.00	1,000,000.00	4,000,000.00
2011	Miscellaneous			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>566,889,066.00</u>	<u>380,530,745.47</u>	<u>186,358,320.53</u>

BADE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2001 – OFFICE OF THE CHAIRMAN

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	50,540,487.43	36,389,150.95	14,151,366.48
2	Travel and Transport	2,000,000.00	800,000.00	1,200,000.00
3	Utility Services	1,000,000.00	55,000.00	945,000.00
4	Telephone and Postal Services	100,000.00	73,124.00	21,876.00
5	Stationery and Printing	200,000.00	200,000.00	-
6	Maintenance of office Furniture and Equipment	-	-	-
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	1,437,815.00	62,185.00
8	Consultancy services and special committees	700,000.00	-	700,000.00
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	1,500,000.00	1,055,000.00	445,000.00
11	Entertainment and Hospitality	800,000.00	418,000.00	382,000.00
12	Miscellaneous Expenses	500,000.00	295,117.00	204,883.00
13	Provision and Service Materials	500,000.00	765,944.00	(265,944.00)
	TOTAL	<u>59,340,487.43</u>	<u>41,489,150.95</u>	<u>17,851,336.48</u>

HEAD 2002 – OFFICE OF THE SECRETARY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	5,265,446.17	3,791,121.24	1,474,324.93
2	Travel and Transport	1,000,000.00	555,123.00	444,877.00
3	Utility Services	500,000.00	73,187.55	426,812.45
4	Telephone and Postal Services	200,000.00	27,183.00	172,817.00
5	Stationery and Printing	300,000.00	277,000.00	23,000.00
6	Maintenance of office Furniture and Equipment	500,000.00	477,200.00	22,800.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	896,183.00	603,817.00
8	Consultancy services and special committees	400,000.00	-	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,000,000.00	854,000.00	146,000.00
11	Entertainment and Hospitality	300,000.00	275,000.00	25,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	300,000.00	820,243.45	(520,243.45)
	TOTAL	<u>11,265,446.17</u>	<u>8,046,241.24</u>	<u>3,219,204.93</u>

HEAD 2003 – THE COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	51,716,461.55	37,235,852.31	14,480,609.24
2	Travel and Transport	500,000.00	477,650.00	22,350.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	200,000.00	30,076.00	169,924.00
5	Stationery and Printing	300,000.00	270,000.00	30,000.00
6	Maintenance of office Furniture and Equipment	1,000,000.00	886,200.00	113,800.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,000,000.00	973,215.00	26,785.00
8	Consultancy services and special committees	300,000.00	-	300,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	700,000.00	695,000.00	5,000.00
11	Entertainment and Hospitality	800,000.00	550,000.00	250,000.00
12	Miscellaneous Expenses	200,000.00	117,859.00	82,141.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>56,716,461.55</u>	<u>41,235,852.31</u>	<u>15,480,609.24</u>

HEAD 2004 – PERSONNEL MANAGEMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	26,009,896.33	18,727,125.35	7,282,770.98
2	Travel and Transport	1,100,000.00	877,500.00	222,500.00
3	Utility Services	1,000,000.00	555,123.00	444,877.00
4	Telephone and Postal Services	250,000.00	157,117.00	92,883.00
5	Stationery and Printing	400,000.00	397,500.00	25,000.00
6	Maintenance of office Furniture and Equipment	2,500,000.00	2,155,000.00	345,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,000,000.00	1,884,200.00	115,800.00
8	Consultancy services and special committees	700,000.00	450,000.00	250,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,000,000.00	775,000.00	1,225,000.00
11	Entertainment and Hospitality	800,000.00	-	800,000.00
12	Miscellaneous Expenses	500,000.00	-	500,000.00
13	Provision and Service Materials	2,750,000.00	1,373,560.00	1,376,440.00
	TOTAL	<u>40,009,896.33</u>	<u>27,352,125.35</u>	<u>12,657,770.98</u>

HEAD 2005 – TREASURY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	46,741,789.16	33,654,088.19	13,087,700.97
2	Travel and Transport	3,000,000.00	2,155,250.00	844,750.00
3	Utility Services	1,000,000.00	547,313.00	452,687.00
4	Telephone and Postal Services	500,000.00	218,116.00	281,884.00
5	Stationery and Printing	1,700,000.00	1,455,250.00	244,750.00
6	Maintenance of office Furniture and Equipment	3,500,000.00	3,166,217.00	333,783.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,600,000.00	3,557,000.00	43,000.00
8	Consultancy services and special committees	1,000,000.00	-	1,000,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,670,000.00	1,543,000.00	1,127,000.00
11	Entertainment and Hospitality	1,200,000.00	455,000.00	745,000.00
12	Miscellaneous Expenses	1,500,000.00	217,819.50	1,282,180.50
13	Provision and Service Materials	6,330,000.00	2,362,034.50	3,967,965.50
	TOTAL	<u>72,741,789.16</u>	<u>48,831,088.19</u>	<u>23,910,700.97</u>

HEAD 2006 – EDUCATION

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	9,836,841.22	-	9,836,841.22
2	Travel and Transport	1,000,000.00	-	1,000,000.00
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	200,000.00	-	200,000.00
6	Maintenance of office Furniture and Equipment	1,500,000.00	-	1,500,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	500,000.00	-	500,000.00
8	Consultancy services and special committees	700,000.00	-	700,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,000,000.00	-	1,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	500,000.00	-	500,000.00
13	Provision and Service Materials	700,000.00	-	700,000.00
	TOTAL	<u>16,936,841.22</u>	-	<u>16,936,841.22</u>

HEAD 2007 – MEDICAL AND HEALTH SERVICE

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	101,605,036.51	80,155,626.29	21,449,410.22
2	Travel and Transport	2,000,000.00	2,000,000.00	-
3	Utility Services	1,000,000.00	214,715.55	785,284.45
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	200,000.00	200,000.00	-
6	Maintenance of office Furniture and Equipment	3,150,000.00	2,758,117.00	391,883.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	4,670,000.00	3,442,855.00	1,227,145.00
8	Consultancy services and special committees	700,000.00	300,000.00	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,700,000.00	544,000.00	2,156,000.00
11	Entertainment and Hospitality	800,000.00	-	800,000.00
12	Miscellaneous Expenses	500,000.00	-	500,000.00
13	Provision and Service Materials	6,680,000.00	1,000,312.45	5,679,687.55
	TOTAL	<u>124,205,036.51</u>	<u>90,805,626.29</u>	<u>33,399,410.22</u>

HEAD 2008 – AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	75,475,711.69	54,342,512.42	21,133,199.27
2	Travel and Transport	1,000,000.00	500,000.00	500,000.00
3	Utility Services	1,000,000.00	-	1,000,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	200,000.00	200,000.00	-
6	Maintenance of office Furniture and Equipment	-	-	-
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	763,115.00	7,368,850.00
8	Consultancy services and special committees	700,000.00	455,000.00	245,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,500,000.00	667,000.00	1,833,000.00
11	Entertainment and Hospitality	700,000.00	-	700,000.00
12	Miscellaneous Expenses	600,000.00	-	600,000.00
13	Provision and Service Materials	2,300,000.00	414,885.00	1,885,115.00
	TOTAL	<u>85,975,711.69</u>	<u>57,342,512.42</u>	<u>28,633,199.27</u>

HEAD 2009 – WORKS, HOUSING, LAND AND SURVEY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	69,884,967.87	52,170,320.51	17,714,647.36
2	Travel and Transport	1,000,000.00	1,000,000.00	-
3	Utility Services	1,000,000.00	293,211.00	706,789.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of office Furniture and Equipment	1,500,000.00	1,115,381.00	384,619.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	773,486.00	726,514.00
8	Consultancy services and special committees	1,000,000.00	547,000.00	453,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,000,000.00	463,000.00	1,537,000.00
11	Entertainment and Hospitality	400,000.00	-	400,000.00
12	Miscellaneous Expenses	150,000.00	-	150,000.00
13	Provision and Service Materials	1,950,000.00	1,000,802.00	949,198.00
	TOTAL	<u>84,884,967.87</u>	<u>56,363,200.51</u>	<u>28,521,767.36</u>

HEAD 2010 – TRADITIONAL COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	9,812,428.07	7,064,948.21	2,747,479.86
2	Travel and Transport	500,000.00	500,000.00	-
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of office Furniture and Equipment	1,000,000.00	-	1,000,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,300,000.00	-	1,300,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	700,000.00	-	700,000.00
11	Entertainment and Hospitality	1,000,000.00	500,000.00	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	<u>14,812,428.07</u>	<u>8,064,948.21</u>	<u>6,747,479.86</u>

HEAD 2011 – MISCELLANEOUS

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

BADE LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		K	K	K
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	38,200,000.00	32,100,000.00	6,100,000.00
4002	Livestock Development	9,900,000.00	8,333,000.00	1,567,000.00
4003	Forestry Development	300,000.00	-	300,000.00
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
5006	Rural Electrification	187,904,842.59	54,821,076.00	133,083,766.59
4007	Commerce/Finance & Supply	70,362,107.41	34,176,184.00	36,185,923.41
4008	Transportation Roads/Bridges	281,000,000.00	81,927,707.40	199,072,292.60
	Total Economic Sector	587,666,950.00	211,357,967.40	376,308,982.60
	SOCIAL SECTOR			
5001	Education Development	171,600,000.00	30,361,476.40	141,238,523.60
5002	Health and Services	201,010,000.00	47,382,000.00	153,628,000.00
5003	Information	15,000,000.00	3,000,000.00	12,000,000.00
5004	Social Development & Culture	-	-	-
5005	Fire Service	15,000,000.00	4,552,000.00	10,448,000.00
	Total Social Sector	402,610,000.00	85,295,476.40	317,314,523.60
	AREA DEVELOPMENT SECTOR			
6001	Rural Water Supply	241,000,000.00	62,659,727.00	178,340,273.00
6002	Environmental sewage & Drainage	79,800,000.00	37,778,423.00	42,021,577.00
6003	Town & Community Planning	90,000,000.00	14,427,000.00	75,573,000.00
6004	Community Development	110,000,000.00	17,193,831.30	92,806,168.70
6005	Area/Ward Development	-	-	-
	Total Area Dev. Sector	520,800,000.00	132,058,981.30	388,741,018.70
	ADMIN SECTOR			
7001	General Admin Office	81,750,000.00	57,381,114.00	24,368,886.00
7002	Staff Housing	107,000,000.00	78,239,423.57	28,760,576.43
7003	Workshops	3,000,000.00	3,000,000.00	-
	Total Admin Sector	191,750,000.00	138,620,537.57	53,129,462.43
	LOAN REPAYMENT			
8001	Repayment of Loans & Interest	43,970,128.00	-	43,970,128.00
	GRAND TOTAL	<u>1,746,797,078.00</u>	<u>567,332,962.67</u>	<u>1,179,464,115.33</u>

BADE LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001 – AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of 4 Motor Cycle	600,000.00	-	600,000.00
2	Purchase of 2 manure processing vehicle	3,000,000.00	4,517,000.00	(1,517,000.00)
3	Purchase of 1 Toyota Hilux	8,500,000.00	16,552,000.00	(8,052,000.00)
4	Purchase of fertilizer, for seedling to 250 People	500,000.00	500,000.00	-
5	Construction of New Agric office	8,000,000.00	3,200,000.00	4,800,000.00
6	Repair of Tractors	4,000,000.00	5,276,122.00	(1,276,122.00)
7	Establishment and maintenance of Orchard at Dagono	3,000,000.00	2,054,878.00	945,122.00
8	Construction of control store	5,000,000.00	-	5,000,000.00
9	Assistance to poultry and fish farmers	1,100,000.00	-	1,000,000.00
10	Purchase of Groundnut processing machines	4,500,000.00	-	4,500,000.00
	TOTAL	<u>38,200,000.00</u>	<u>32,100,000.00</u>	<u>6,100,000.00</u>

HEAD 4002 – LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of slaughter slab at Gwio-Kura	2,000,000.00	1,978,110.00	218,900.00
2	Procurement of Drugs and Equipment	3,000,000.00	3,000,000.00	-
3	Renovation of Veterinary office	2,000,000.00	2,000,000.00	-
4	Fencing of Cattle market	2,900,000.00	1,354,890.00	1,545,110.00
	TOTAL	<u>9,900,000.00</u>	<u>8,333,000.00</u>	<u>1,567,000.00</u>

HEAD 4003 – FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Polythene Bags	300,000.00	-	(300,000.00)
	TOTAL	<u>300,000.00</u>	-	<u>(300,000.00)</u>

HEAD 4004 – FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	-	-	-	-
	TOTAL	-	-	-

HEAD 4005 – MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	-	-	-	-
	TOTAL	-	-	-

HEAD 4006 – RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Street light within Gashua Town	138,717,070.59	20,151,281.00	118,565,789.59
2	Repair/Maintenance of existing power line of Rural Areas of Bade L.G.	25,187,772.00	21,298,552.00	3,889,220.00
3	Fencing of Transformers within Bade L.G	24,000,000.00	13,371,243.00	10,628,757.00
	TOTAL	<u>187,904,842.59</u>	<u>54,821,076.00</u>	<u>133,083,766.59</u>

HEAD 4007 – FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of 2 gate of vegetable market installation and fixing filling sand	600,000.00	600,000.00	-
2	Purchase of General stationeries	3,000,000.00	-	3,000,000.00
3	Purchase of 15 tricycle (Keke-NAPAP)	9,000,000.00	8,769,112.00	230,888.00
4	Purchase of Tayota Hilux	7,000,000.00	15,226,000.00	(8,226,000.00)
5	Construction of market shade at Ngelbuwa	10,000,000.00	5,700,000.00	4,300,000.00
6	Repairs of Mass-Transit Buses	3,462,107.41	2,000,000.00	1,462,107.41
7	Purchase of 2 Mass-Transit Buses	26,000,000.00	-	26,000,000.00
8	Construction of store and General Managers office at Mass-Transit Terminus	5,000,000.00	1,881,072.00	3,118,928.00
9	Assistance to smaller scale Businessmen	6,300,000.00	-	6,300,000.00
	TOTAL	<u>70,362,107.41</u>	<u>34,176,184.00</u>	<u>36,185,923.41</u>

HEAD 4008 – TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of township road within Gashua	100,000,000.00	25,433,191.00	74,566,809.00
2	Construction of Drainage/Rehabilitation existing ones	80,000,000.00	23,413,255.00	56,586,745.00
3	Sand filling of old road within Gashua	30,000,000.00	15,609,000.00	14,391,000.00
4	Repairs/Rehabilitation of Sugum Bridge	21,000,000.00	7,472,261.40	13,527,738.60
5	Construction of culvert along Rumfar Kara to Sugum Bridge	15,000,000.00	-	15,000,000.00
6	Repairs of Azam Bukarti, road	35,000,000.00	10,000,000.00	25,000,000.00
	TOTAL	<u>281,000,000.00</u>	<u>81,927,707.40</u>	<u>199,072,292.60</u>

HEAD 5001 – EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of 12 Motor-cycle for distribution to Education Department	1,800,000.00	-	1,800,000.00
2	General renovation of LEA office	40,000,000.00	13,379,354.90	26,620,625.10
3	General purchase of furniture to Primary Schools within Bade L.G.	31,100,000.00	9,727,121.50	21,372,878.50
4	Purchase of instructional material to Primary School Pupils	12,100,000.00	7,255,000.00	4,845,000.00
5	Construction of 1 two blocks of class rooms store office at Kabayo, Tagali, Tagama and Ngelbuwa	15,250,000.00	-	15,250,000.00
6	Construction of State University	47,640,000.00	-	47,640,000.00
7	Computer Hall for UBE Secondary/Primary Schools in Bade	23,810,000.00	-	23,810,000.00
	TOTAL	<u>171,600,000.00</u>	<u>30,361,476.40</u>	<u>141,238,523.60</u>

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Upgrading of Fulatari Health Clinic to Maternity Clinic	28,000,000.00	11,123,252.00	16,876,748.00
2	Construction of Health clinic at Takvirvir, Nurza, Jayirvir, Ngelbana and Gafiwo	25,000,000.00	9,771,432.55	15,228,567.45
3	Construction of Health Clinic staff quarters at Jigaiwa, Takurvir, Ngelban	18,410,000.00	15,113,286.00	3,296,714.00
4	Renovation of Dalah PHC center	7,000,000.00	4,731,000.00	2,269,000.00
5	Renovation of sugum comprehensive Health Centre	15,000,000.00	6,643,029.45	8,356,970.55
6	Renovation of Medical store centre Dispensary, NPI office and Wall fencing of PHC department	27,200,000.00	-	27,200,000.00
7	Completion of Paga and Missile Health centre	13,700,000.00	-	13,700,000.00
8	Procurement of Basic Medical equipment to Hospital and Health clinic	42,525,500.00	-	42,525,500.00
9	Procurement of 4 Deep Freezers to NPI Units	417,450.00	-	417,450.00
10	General repairs of 4 Ambulances for MAG/MCD clinics	2,100,000.00	-	2,100,000.00
11	Procurement of 10 Tricycle	5,000,000.00	-	5,000,000.00
12	Procurement of 15 Motor-cycle tricycle	2,250,000.00	-	2,250,000.00
13	Procurement of essential free Drugs to Children under five Years	14,407,050.00	-	14,407,050.00
14	Renovation of Azbak Health Centre	5,000,000.00	-	5,000,000.00
	TOTAL	<u>201,010,000.00</u>	<u>47,382,000.00</u>	<u>153,628,000.00</u>

HEAD 5003 – INFORMATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Information Gadget	2,000,000.00	1,000,000.00	1,000,000.00
2	Sprat stand at Gashua	9,920,000.00	-	9,920,000.00
3	Purchase of Sporting materials	3,080,000.00	2,000,000.00	1,080,000.00
	TOTAL	<u>15,000,000.00</u>	<u>3,000,000.00</u>	<u>12,000,000.00</u>

HEAD 5004 – SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	-	-	-	-
	TOTAL	-	-	-

HEAD 5005 – FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire-fighting equipment	15,000,000.00	4,552,000.00	10,448,000.00
	TOTAL	<u>15,000,000.00</u>	<u>4,552,000.00</u>	<u>10,448,000.00</u>

HEAD 6001 – RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Conversion of (8) motorized Boreholes to Solar system across Bade L.G	30,000,000.00	15,511,000.00	14,489,000.00
2	Drilling of (8) new Boreholes complete package within Bade L.G	95,000,000.00	33,489,137.00	61,510,863.00
3	Drilling of (5) small Boreholes	45,000,000.00	9,663,224.00	35,336,776.00
4	Drilling of hand pumps	31,000,000.00	-	31,000,000.00
5	Purchase of (5) 25KVA Boreholes Engine	10,000,000.00	3,996,366.00	6,003,634.00
6	Purchase of Submersible pump 5 litre per second	5,000,000.00	-	5,000,000.00
7	General maintenance of Existing Boreholes, Hand pumps and cement wells within Bade L.G	25,000,000.00	-	25,000,000.00
	TOTAL	<u>241,000,000.00</u>	<u>62,659,727.00</u>	<u>178,340,273.00</u>

HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of culverts from Jardawa FULKA	10,800,000.00	10,000,000.00	800,000.00
2	Construction of (5) culverts at Gashua town	30,000,000.00	11,275,221.00	18,724,779.00
3	Purchase of new Ten Tyre Tipper	17,000,000.00	-	17,000,000.00
4	Repairs of Tipper (911)	4,000,000.00	4,000,000.00	-
5	Construction of General Store	3,000,000.00	3,000,000.00	-
6	Purchase of furniture	15,000,000.00	9,503,202.00	5,496,798.00
	TOTAL	<u>79,800,000.00</u>	<u>37,778,423.00</u>	<u>42,021,577.00</u>

HEAD 6003 – TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Compensation of Land and construction of Shade along Gada Area near Tashan Kuka	60,000,000.00	14,427,000.00	45,573,000.00
2	Compensation of Land and construction of Potatoes & Banana Market	30,000,000.00	-	30,000,000.00
	TOTAL	<u>90,000,000.00</u>	<u>14,427,000.00</u>	<u>75,573,000.00</u>

HEAD 6004 – COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Assistance to vulnerable groups and disable people	85,000,000.00	7,193,831.30	77,806,168.70
2	Purchase of Grains for distribution to people of Bade L.G	25,000,000.00	10,000,000.00	15,000,000.00
	TOTAL	<u>110,000,000.00</u>	<u>17,193,831.30</u>	<u>92,806,168.70</u>

HEAD 6005 – ARE WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	-	-	-	-
	TOTAL	-	-	-

HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of Emirate Council Guest House	10,750,000.00	16,117,218.55	5,367,218.55
2	Renovation of Gwio-Kura District Head House	15,000,000.00	9,110,000.00	5,890,000.00
3	Purchase of (3) Utility Vehicle	20,000,000.00	19,432,116.00	567,884.00
4	Construction of three Bedrooms and Furniture at Govt. Lodge	21,000,000.00	7,721,779.45	13,278,220.55
5	Construction of 4 Block of office within the Local Govt.	10,000,000.00	-	10,000,000.00
6	Women development and Women skill acquisition programmed	5,000,000.00	5,000,000.00	-
	TOTAL	<u>81,750,000.00</u>	<u>57,381,114.00</u>	<u>24,368,886.00</u>

HEAD 7002 – STAFF HOUSING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to Joint Project	107,000,000.00	78,239,423.57	28,760,576.43
	TOTAL	<u>107,000,000.00</u>	<u>78,239,423.57</u>	<u>28,760,576.43</u>

HEAD 7003 – WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	General Workshop/Seminars	3,000,000.00	3,000,000.00	-
	TOTAL	<u>3,000,000.00</u>	<u>3,000,000.00</u>	-

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Repayment of Loans and Interest	43,970,128.00	-	43,970,128.00
	TOTAL	<u>43,970,128.00</u>	-	<u>43,970,128.00</u>