

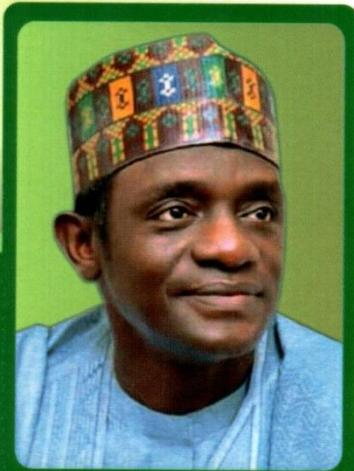


# **DAMATURU**

LOCAL GOVERNMENT COUNCIL

## **YOBE STATE**

### **FINANCIAL STATEMENTS**



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



**ALH. BULAMA MODU**  
CHAIRMAN  
DAMATURU LOCAL GOVERNMENT

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

**Damaturu Local Government  
Council,  
Updated Financial Statements for  
the  
Year Ended 31<sup>st</sup> 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 Damaturu 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.

..... MADU M. MUTAI   
Treasurer

..... 6/1/20  
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.

MADU M. MUTAI   
Treasurer  
Damaturu Local Government  
Date:..... 6/1/2020

.....   
Chairman  
Damaturu Local Government  
Date:..... 6/1/2020

### **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**

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

	INCOME	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	204,011,743.10	201,344,405.95	(2,667,337.15)
	Federation Account	1,420,616,331.58	1,847,234,951.20	426,624,619.62
	<b>Total Income</b>	<b><u>1,624,622,074.68</u></b>	<b><u>2,048,579,357.15</u></b>	<b><u>423,957,282.47</u></b>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	3,703,679.40	(3,703,679.40)
2	Contribution to Pension	-	208,674,402.80	(208,674,402.80)
3	Contribution to YSUBEB	-	362,497,069.30	(362,492,069.30)
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	-	80,725,108.46	(80,725,108.46)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution Water Corporation	-	-	-
10	Contribution to Security	-	8,890,588.20	(8,894,588.20)
11	Contribution to Border Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
14	Miscellaneous	-	13,463,999.88	(13,463,999.88)
	<b>Total</b>	-	<b><u>720,232,024.56</u></b>	<b><u>(720,332,024.56)</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	408,749,013.67	313,033,728.37	95,715,285.30
	Over Head	120,000,000.00	261,344,405.95	(141,344,405.95)
	<b>Total</b>	<b><u>528,749,013.67</u></b>	<b><u>574,378,134.32</u></b>	<b><u>(45,629,120.65)</u></b>
	Special Imprest Advances		26,139,900.00	
	Transfer to C.D. Fund Account		727,829,298.27	
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	196,944,232.33	254,785,694.46	(57,841,462.13)
	Social Sector	192,376,062.55	163,847,330.65	28,528,731.90
	Area Development Sector	148,828,690.84	153,373,093.52	(4,544,402.68)
	Administrator Sector	133,000,000.00	157,082,577.39	(24,082,577.39)
	Payment of Loans & Interest	-	-	-
	<b>TOTAL</b>	<b><u>671,148,985.72</u></b>	<b><u>729,088,696.02</u></b>	<b><u>(57,939,710.30)</u></b>

Budget Surplus	<b>N1,259,397.75</b>	
Opening Balance	Cash	-
	Bank	<u>N 1,556,649.66</u> CR
		<b><u>N1,556,649.66</u></b>
Closing Balance	Cash	-
	Bank	<u>N297,251.91</u> CR
		<b><u>N297,251.91</u></b>

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

HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	29,700,000.00	18,403,914.50	(11,296,085.50)
1002	Rate	10,100,000.00	9,390,000.50	(709,999.50)
1003	Local Licence Fines	67,847,000.00	69,650,750.20	1,803,750.20
1004	Earning from Undertaking	47,330,000.00	49,500,600.50	2,170,600.50
1005	Rent on Local Government Property	1,500,000.00	1,650,000.00	150,000.00
1006	Interest Payment Dividend	3,500,000.00	4,750,650.10	1,250,650.10
1007	Grants	19,927,577.00	16,300,000.00	(3,627,577.00)
1008	Miscellaneous	24,107,166.10	31,698,540.15	7,591,374.05
	<b>TOTAL INT. GEN. REVENUE</b>	<b><u>204,011,743.10</u></b>	<b><u>201,344,455.95</u></b>	<b><u>(2,667,287.15)</u></b>
1009	Federation Accounts	1,420,616,331.58	1,847,234,951.20	426,624,619.62
	<b>GRAND TOTAL</b>	<b><u>1,624,622,074.68</u></b>	<b><u>2,048,579,357.15</u></b>	<b><u>423,957,282.47</u></b>

**DAMATURU LOCAL GOVERNMENT**  
**SUMMARY OF INCOME**

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	115,190,416.49	24,183,003.27				6,458,150.11	467,731.42	<b>146,299,301.29</b>
2	FEBRUARY	114,203,586.04	28,057,934.13						<b>142,261,520.17</b>
3	MARCH	117,966,208.02	25,577,482.99					157,905.36	<b>143,701,596.37</b>
4	APRIL	101,850,020.56	24,544,295.64		4,042,805.23	9,081,744.41			<b>139,518,865.84</b>
5	MAY	126,545,141.67	24,991,786.79					101,059.05	<b>151,637,987.51</b>
6	JUNE	123,090,049.45	27,281,977.47						<b>150,372,026.92</b>
7	JULY	128,088,337.68	24,464,955.43			8,783,853.44		1,766,084.71	<b>163,103,231.26</b>
8	AUGUST	123,572,910.01	23,029,966.33	2,518,771.32		5,253,187.46			<b>154,374,835.12</b>
9	SEPTEMBER	125,892,464.12	33,537,705.68		34,401.60				<b>159,464,571.40</b>
10	OCTOBER	120,608,813.41	33,537,705.68		58,346.32			1,062,213.91	<b>155,267,079.32</b>
11	NOVEMBER	126,651,029.69	26,415,667.95		229,118.87	5,749,370.02	8,943,462.65		<b>167,988,649.18</b>
12	DECEMBER	130,246,372.60	29,968,412.71		170,212.70				<b>160,384,998.01</b>
13	Additional FAAC Mar/Oct. 2018	12,860,288.81							<b>12,860,288.81</b>
<b>TOTAL</b>		<b>1,466,765,638.55</b>	<b>325,590,894.07</b>	<b>2,518,771.32</b>	<b>4,534,884.72</b>	<b>28,868,155.33</b>	<b>15,401,612.76</b>	<b>3,554,994.45</b>	<b><u>1,847,234,951.20</u></b>

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

**HEAD 1001 - TAXES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	4,600,000.00	4,200,000.00	(400,000.00)
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	3,300,000.00	2,950,000.00	(350,000.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	21,800,000.00	11,253,914.50	(10,546,085.50)
	<b>TOTAL</b>	<b>29,700,000.00</b>	<b>18,403,914.50</b>	<b>11,296,085.50</b>

**HEAD 1002 - RATES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Tenement Rate	3,500,000.00	3,800,000.00	300,000.00
2	Penalty for Tenement Rate	2,300,000.00	1,750,000.00	(550,000.00)
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	800,000.00	1,250,000.00	450,000.00
5	Federal Government Grant in lieu of Tenement Rate	1,750,000.00	600,000.00	(1,150,000.00)
6	State Government Grant in lieu of Tenement rate	1,750,000.00	1,990,000.50	240,000.50
	<b>TOTAL</b>	<b><u>10,100,000.00</u></b>	<b><u>9,390,000.50</u></b>	<b><u>709,999.50</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>A. FINE</b>			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	1,050,000.00	1,015,000.00	(35,000.00)
	<b>B. GENERAL LICENCE</b>			
3	Bicycle licence fees	500,000.00	560,500.00	60,500.00
4	Canoe licence fees	500,000.00	490,000.00	(10,000.00)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	1,000,000.00	1,250,000.00	250,000.00
7	Motor Cycle licence fees	500,000.00	750,000.00	250,000.00
8	Hawker's permit fees	2,000,000.00	1,920,000.00	(80,000.00)
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	2,500,000.00	500,000.00
10	Leaning Driving test fees	500,000.00	400,000.00	(100,000.00)
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	400,000.00	350,000.00	(50,000.00)
15	Squatters/Hawkers Permit fees	500,000.00	690,000.00	190,000.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>			
18	Slaughter fees	1,750,000.00	1,750,000.00	-
19	Abattoir fees	1,000,000.00	1,140,000.00	140,000.00
20	Eating House licence fees	-	150,000.00	150,000.00
21	Kiosk licence fees	-	150,000.00	150,000.00
22	Bake House licence fees	-	750,000.00	750,000.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	500,000.00	500,000.00	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
25	Dried fish/dried Meat licence fees	1,000,000.00	900,000.00	(100,000.00)
26	Cold Room licence fees	500,000.00	300,000.00	(200,000.00)
27	Butchers licence fees	500,000.00	600,000.00	100,000.00
	<b>D. SECURITY</b>			
28	Auctioneer licence fees	2,000,000.00	1,950,000.00	(50,000.00)
29	Goldsmith and Gold seller licence fees	1,500,000.00	-	(1,500,000.00)
30	Dane Gun licence fees	1,000,000.00	600,000.00	(400,000.00)
31	Hunting licence fees	500,000.00	460,000.00	(40,000.00)
	<b>E. SOCIAL</b>			
32	Marriage Registration fees	300,000.00	-	(300,000.00)
33	Entertainment drumming and Temporary both permit fees	300,000.00	400,000.00	100,000.00
34	Entertainment and Drumming	-	-	
35	Cinematograph licence fees	500,000.00	510,000.00	10,000.00
36	Naming of Street Registration fees	1,250,000.00	800,000.00	(450,000.00)
37	Mobile Sales Promotion licence fees	600,000.00	490,000.00	(110,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	400,000.00	350,000.00	(50,000.00)
40	Beggars Minstrel fees			
41	Open Air preaching permit fees	500,000.00	-	(500,000.00)
42	Repair of Radio licence fees	300,000.00	490,000.00	(190,000.00)
	<b>F. HEALTH</b>			
43	Dislodging of septic Tank Charges	1,150,000.00	950,000.00	(200,000.00)
44	Night Soil Disposal/Depot fees	500,000.00	600,000.00	100,000.00
45	Registration of septic Tank dislodging licence fees	2,000,000.00	900,000.00	(1,100,000.00)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
46	Registration of Night soil Contractors	1,000,000.00	-	(1,000,000.00)
47	Impounding of Animals fines	500,000.00	600,000.00	100,000.00
48	Pest control and disinfectant charges	400,000.00	300,000.00	(100,000.00)
49	Birth and Death registration fees	-	550,000.00	550,000.00
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	1,250,000.00	850,000.00	(400,000.00)
53	Laboratory test fees	300,000.00	400,000.00	100,000.00
54	Earning from Environmental Sanitation	500,000.00	600,000.00	100,000.00
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	2,300,000.00	2,050,000.00	(250,000.00)
56	Tender fees	1,700,000.00	850,000.00	(850,000.00)
57	Sand dredging fees	400,000.00	300,000.00	(100,000.00)
58	Minor Industry licence fees	-	-	
59	Trader licence fees	1,000,000.00	900,000.00	(100,000.00)
60	Petty traders licence fees	2,000,000.00	940,000.00	(1,060,000.00)
61	Sand. Granile. Iron rod sellers licence	500,000.00	1,500,000.00	1,000,000.00
62	Pit sawing licence fees	400,000.00	500,000.00	100,000.00
63	Forestry and Fuel Exploitation fees	500,000.00	750,000.00	250,000.00
64	Falling of trees fees	300,000.00	600,000.00	300,000.00
65	Sawmill licence fees	500,000.00	800,000.00	300,000.00
66	Produce buying fees	3,000,000.00	365,450.20	(634,549.80)
67	Rice Mill/Cassava Grinding licence fees	500,000.00	750,000.00	250,000.00

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	500,000.00	400,000.00	(100,000.00)
69	Corn Grinding Mill licence	300,000.00	450,000.00	150,000.00
70	Brown Sugar Machine licence	-	-	
71	Painting spraying and sign writing workshop licence fees	500,000.00	650,000.00	150,000.00
72	Photo studio licence fees	300,000.00	250,000.00	(50,000.00)
73	Welding machine licence fees	500,000.00	1,050,300.00	550,300.00
74	Electric (Radio/TV) workshop	300,000.00	490,000.00	190,300.00
75	Blacksmith workshop licence	200,000.00	370,000.00	170,000.00
76	Wood making/carpentry	400,000.00	900,000.00	500,000.00
77	Battery charges licence fees	500,000.00	490,000.00	(10,000.00)
78	Printing press licence fees	-	690,000.00	690,000.00
79	Panel beaters licence fees	1,000,000.00	1,250,000.00	250,000.00
80	Vulcanizes licence fees	300,000.00	750,000.00	450,000.00
81	Vehicle spare parts licences	400,000.00	650,000.00	250,000.00
82	Clock/watch repairs licences	200,000.00	150,000.00	(50,000.00)
83	Cloth dyers licence fees	-	150,000.00	150,000.00
84	Registration of Laundries and dry	-	600,000.00	600,000.00
85	Motor mechanics and car wash	500,000.00	750,000.00	250,000.00
86	Building materials licence fees	1,450,000.00	900,000.00	(550,000.00)
87	Surface Tank kerosene licence	300,000.00	500,000.00	200,000.00
88	Photostat typing institute licence	500,000.00	500,000.00	-
89	Block making machine fees	1,000,000.00	1,350,000.00	350,000.00
90	Hair dressing barbing saloon	100,000.00	350,000.00	250,000.00
91	Sewing institute licence fees	200,000.00	150,000.00	(50,000.00)
92	Local hair barbing saloon	-	200,000.00	200,000.00
93	Advertisement rate licence fees	-	100,000.00	100,000.00
	<b>H. ENGR WORKS</b>			
94	Workshop receipt	1,000,000.00	900,000.00	(100,000.00)
95	Sales of unserviceable stores	-		
96	Hire Charges	-		
97	Sale of stores	12,047,000.00	12,700,000.00	653,000.00
98	Survey fees	300,000.00	500,000.00	200,000.00
99	Approval of Building Plan fees	500,000.00	200,000.00	(300,000.00)
100	Customary Right of Occup.	300,000.00	689,500.00	389,500.00
101	Commission on transfer of Plots	200,000.00	300,000.00	100,000.00
	<b>TOTAL</b>	<b><u>67,847,000.00</u></b>	<b><u>69,650,750.20</u></b>	<b><u>1,803,750.20</u></b>

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Market	3,000,000.00	3,750,500.50	750,500.50
2	Motor Park	4,000,000.00	4,060,500.00	60,500.00
3	Shops and Shopping Centers	9,500,000.00	8,900,000.00	(600,000.00)
4	Cattle Market	7,500,000.00	7,840,000.00	340,000.00
5	Abattoir/Slaughter House	2,830,000.00	2,929,000.00	99,000.00
6	Proceeds from sale of Con	1,000,000.00	970,000.00	(30,000.00)
7	Transportation services Earnings	9,500,000.00	10,950,000.00	1,450,000.00
8	Earnings from industrial	3,000,000.00	2,600,600.00	(399,400.00)
9	Earning from other commercial undertaking	7,000,000.00	7,500,000.00	500,000.00
	<b>TOTAL</b>	<b><u>47,330,000.00</u></b>	<b><u>49,500,600.50</u></b>	<b><u>2,170,600.50</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rent on Local Government Quarters	-	-	-
2	Rent on Local Government Building	1,500,000.00	1,650,000.00	150,000.00
3	Rent on other Local Government landed property	-	-	-
	<b>TOTAL</b>	<b><u>1,500,000.00</u></b>	<b><u>1,650,000.00</u></b>	<b><u>150,000.00</u></b>

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Interest: Vehicle and Bicycle Advance	1,700,000.00	2,300,000.00	600,000.00
2	Interest: Loans (other Local Government)	900,000.00	1,225,325.05	325,325.05
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	900,000.00	1,225,325.05	325,325.05
	<b>TOTAL</b>	<b><u>3,500,000.00</u></b>	<b><u>4,750,650.10</u></b>	<b><u>1,250,650.10</u></b>

**HEAD 1007 - GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Grants from State Government	19,927,577.00	16,300,000.00	3,627,577.00
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	<b><u>19,927,577.00</u></b>	<b><u>16,300,000.00</u></b>	<b><u>3,627,577.00</u></b>

**HEAD 1008 - MICELLANEOUS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	1,062,352.00	1,137,615.58	75,263.58
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	744,814.10	1,837,615.00	1,092,800.90
5	Tractor hiring	5,800,000.00	7,637,500.00	1,837,500.00
6	Sales of Agric fruit	1,500,000.00	1,337,809.57	(162,190.43)
7	Sales of Agric Product	6,500,000.00	6,637,800.00	137,800.00
8	Irrigation Scheme charges	2,500,000.00	3,837,400.00	1,337,400.00
9	Fishing charges	2,500,000.00	2,247,600.00	(242,400.00)
10	Hide/Skin buyer fees	1,500,000.00	3,637,600.00	2,137,600.00
11	Vet. Clinic Charges	2,000,000.00	3,387,600.00	1,387,600.00
	<b>TOTAL</b>	<b><u>24,107,166.10</u></b>	<b><u>31,698,540.15</u></b>	<b><u>7,591,374.05</u></b>

**HEAD 1009 - STATUTORY ALLOCATION**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,047,065,168.77	1,466,765,638.55	419,700,469.78
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	310,533,763.45	325,590,894.07	15,057,130.62
4	Excess Crude Oil Account	44,011,399.36	2,518,771.32	(41,492,628.04)
5	Share of Solid Mineral	-	-	-
6	LNG Dividend	-	-	-
7	Non-Excess Oil	-	-	-
8	Exchange Diff	-	28,868,155.33	28,868,155.33
9	Excess Bank Charges	-	3,554,994.45	3,554,994.45
10	Exchange Gain	-	4,534,884.72	4,534,884.72
11	Share of Excess PPT	-	15,401,612.76	15,401,612.76
	<b>TOTAL</b>	<b><u>1,420,610,331.58</u></b>	<b><u>1,847,234,951.20</u></b>	<b><u>426,624,619.62</u></b>

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

HEAD	DETAILS	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	18,833,636.25	8,174,739.49	10,658,896.76
	Overhead	14,000,000.00	31,550,000.00	(17,550,000.00)
2002	<b>Office of the Secretary</b>			
	Personnel Cost	50,953,949.33	34,672,507.17	16,281,442.16
	Overhead	16,750,000.00	27,500,000.00	(10,750,000.00)
2003	<b>The Council</b>			
	Personnel Cost	8,428,070.77	28,928,608.61	(20,500,537.84)
	Overhead	8,500,000.00	37,650,000.00	(29,150,000.00)
2004	<b>Personnel Management</b>			
	Personnel Cost	9,317,844.76	26,115,982.05	(16,798,137.29)
	Overhead	8,500,000.00	25,750,000.00	(17,250,000.00)
2005	<b>Treasury</b>			
	Personnel Cost	47,735,579.36	46,157,239.89	1,578,339.47
	Overhead	5,500,000.00	30,950,000.00	(25,450,000.00)
2006	<b>Education</b>			
	Personnel Cost	111,491,104.26	-	111,491,104.26
	Overhead	15,050,000.00	12,650,000.00	2,400,000.00
2007	<b>Primary Health Care</b>			
	Personnel Cost	54,298,430.58	59,136,448.10	(4,838,017.52)
	Overhead	15,000,000.00	21,350,000.00	(6,350,000.00)
2008	<b>General Agric</b>			
	Personnel Cost	40,851,406.69	50,142,694.06	(9,291,287.37)
	Overhead	19,000,000.00	24,885,000.00	(5,885,000.00)
2009	<b>Works</b>			
	Personnel Cost	56,148,981.54	52,373,530.90	3,775,450.64
	Overhead	17,700,000.00	38,250,000.00	(20,550,000.00)
2010	<b>Traditional Council</b>			
	Personnel Cost	10,690,010.16	7,331,978.10	3,358,032.06
	Overhead	-	5,500,000.00	(5,500,000.00)
2011	<b>MISCELLANEOUS</b>			
	Personnel Cost	-	-	-
	Overhead	-	5,309,405.95	(5,309,405.95)
	<b>TOTAL</b>	<b><u>528,749,013.67</u></b>	<b><u>574,378,134.32</u></b>	<b><u>(45,629,120.65)</u></b>

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

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	18,833,636.25	8,174,739.49	10,658,896.76
2	Travel and Transport	3,000,000.00	5,500,000.00	(2,500,000.00)
3	Utility Services	700,000.00	4,250,000.00	(3,550,000.00)
4	Telephone and Postal Services	300,000.00	1,200,000.00	(900,000.00)
5	Stationery and Printing	1,000,000.00	1,500,000.00	(500,000.00)
6	Maintenance of Office Furniture and Equipment	2,500,000.00	3,000,000.00	(500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	10,750,500.00	(9,750,500.00)
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	500,000.00	1,000,000.00	(500,000.00)
11	Entertainment and Hospitality	1,500,000.00	1,800,000.00	(300,000.00)
12	Miscellaneous Expenses	500,000.00	299,500.00	200,000.00
13	Provision and Service Materials	2,500,000.00	2,250,000.00	250,000.00
	<b>TOTAL</b>	<b><u>32,833,636.25</u></b>	<b><u>39,724,739.49</u></b>	<b><u>(6,891,103.24)</u></b>

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	50,953,949.33	34,672,507.17	16,281,442.16
2	Travel and Transport	5,000,000.00	4,500,000.00	500,000.00
3	Utility Services	1,000,000.00	2,250,000.00	(1,250,000.00)
4	Telephone and Postal Services	250,000.00	750,000.00	(500,000.00)
5	Stationery and Printing	1,000,000.00	2,850,000.00	(1,850,000.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,500,000.00	(1,500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	5,150,500.00	(2,650,500.00)
8	Consultancy Services and special committees	1,000,000.00	1,099,500.00	(99,500.00)
9	Grants, Contributions and Subventions	500,000.00	700,000.00	(200,000.00)
10	Training Staff Development and Welfare	2,000,000.00	2,200,000.00	(200,000.00)
11	Entertainment and Hospitality	-	1,000,000.00	(1,000,000.00)
12	Miscellaneous Expenses	1,000,000.00	1,500,000.00	(500,000.00)
13	Provision and Service Materials	500,000.00	2,000,000.00	(1,500,000.00)
	<b>TOTAL</b>	<b><u>67,703,949.33</u></b>	<b><u>62,172,507.17</u></b>	<b><u>5,531,442.16</u></b>

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	8,428,070.77	28,928,608.61	(20,500,537.84)
2	Travel and Transport	3,000,000.00	15,850,000.00	(12,850,000.00)
3	Utility Services	500,000.00	2,500,000.00	(2,000,000.00)
4	Telephone and Postal Services	-	1,500,000.00	(1,500,000.00)
5	Stationery and Printing	-	2,500,000.00	(2,500,000.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	2,750,000.00	(750,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	500,000.00	7,550,000.00	(7,050,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,500,000.00	(500,000.00)
11	Entertainment and Hospitality	-	2,000,000.00	(2,000,000.00)
12	Miscellaneous Expenses	1,000,000.00	850,000.00	150,000.00
13	Provision and Service Materials	500,000.00	650,000.00	(150,000.00)
	<b>TOTAL</b>	<b><u>16,928,070.77</u></b>	<b><u>66,578,608.61</u></b>	<b><u>(49,650,537.84)</u></b>

**HEAD 2004: PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	9,317,844.76	26,115,982.05	(16,798,137.29)
2	Travel and Transport	2,000,000.00	4,850,000.00	(2,850,000.00)
3	Utility Services	100,000.00	2,600,000.00	(2,500,000.00)
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	1,200,000.00	2,500,000.00	(1,300,000.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	1,880,000.00	(380,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	500,000.00	8,920,000.00	(8,420,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,750,000.00	(750,000.00)
11	Entertainment and Hospitality	-	1,200,000.00	(1,200,000.00)
12	Miscellaneous Expenses	1,000,000.00	1,250,000.00	(250,000.00)
13	Provision and Service Materials	1,000,000.00	800,000.00	200,000.00
	<b>TOTAL</b>	<b><u>17,817,844.76</u></b>	<b><u>51,865,982.05</u></b>	<b><u>34,048,137.30</u></b>

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	47,735,579.36	46,157,239.89	1,578,339.47
2	Travel and Transport	1,000,000.00	3,500,000.00	(2,500,000.00)
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	-	2,750,000.00	(2,750,000.00)
6	Maintenance of Office Furniture and Equipment	400,000.00	1,200,000.00	(800,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	600,000.00	13,650,000.00	(13,050,000.00)
8	Consultancy Services and special committees	1,000,000.00	2,500,000.00	(1,500,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	2,850,000.00	(2,350,000.00)
11	Entertainment and Hospitality	-	450,000.00	(450,000.00)
12	Miscellaneous Expenses	1,000,000.00	1,150,000.00	(150,000.00)
13	Provision and Service Materials	1,000,000.00	1,200,000.00	(200,000.00)
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>53,235,579.36</u></b>	<b><u>77,107,239.89</u></b>	<b><u>(23,871,660.53)</u></b>

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	111,491,104.26	-	111,491,104.26
2	Travel and Transport	2,500,000.00	2,100,000.00	400,000.00
3	Utility Services	1,500,000.00	1,200,000.00	300,000.00
4	Telephone and Postal Services	500,000.00	350,000.00	150,000.00
5	Stationery and Printing	6,000,000.00	5,000,000.00	1,000,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	450,000.00	50,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,050,000.00	1,900,000.00	150,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	850,000.00	150,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	800,000.00	200,000.00
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	<b><u>126,541,104.26</u></b>	<b>12,650,000.00</b>	<b><u>(13,891,104.26)</u></b>

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	54,298,430.58	59,136,448.10	(4,838,017.52)
2	Travel and Transport	2,000,000.00	2,500,000.00	(500,000.00)
3	Utility Services	1,000,000.00	1,500,000.00	(500,000.00)
4	Telephone and Postal Services	100,000.00	150,000.00	(50,000.00)
5	Stationery and Printing	1,500,000.00	2,000,000.00	(500,000.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	1,650,000.00	(650,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	500,000.00	1,800,000.00	(1,300,000.00)
8	Consultancy Services and special committees	1,000,000.00	2,000,000.00	(1,000,000.00)
9	Grants, Contributions and Subventions	300,000.00	1,000,000.00	(700,000.00)
10	Training Staff Development and Welfare	2,000,000.00	2,750,000.00	(750,000.00)
11	Entertainment and Hospitality	1,400,000.00	(1,500,000.00)	(100,000.00)
12	Miscellaneous Expenses	500,000.00	650,000.00	(150,000.00)
13	Provision and Service Materials	3,700,000.00	3,850,000.00	(150,000.00)
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>69,298,430.58</u></b>	<b><u>80,486,448.10</u></b>	<b><u>11,188,017.52</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	40,851,406.69	50,142,694.06	(9,291,287.37)
2	Travel and Transport	2,000,000.00	3,000,000.00	(1,000,000.00)
3	Utility Services	500,000.00	350,000.00	150,000.00
4	Telephone and Postal Services	-	100,000.00	(100,000.00)
5	Stationery and Printing	500,000.00	450,000.00	50,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	1,500,000.00	(500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	5,000,000.00	(1,500,000.00)
8	Consultancy Services and special committees	-	500,000.00	(500,000.00)
9	Grants, Contributions and Subventions	-	1,000,000.00	(1,000,000.00)
10	Training Staff Development and Welfare	500,000.00	1,235,000.00	(735,000.00)
11	Entertainment and Hospitality	2,000,000.00	650,000.00	1,350,000.00
12	Miscellaneous Expenses	-	850,000.00	(850,000.00)
13	Provision and Service Materials	9,000,000.00	10,250,000.00	(1,250,000.00)
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>59,851,406.69</u></b>	<b><u>75,027,694.06</u></b>	<b><u>(15,176,287.37)</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	56,148,981.54	52,373,530.90	3,775,450.64
2	Travel and Transport	5,000,000.00	1,500,000.00	3,500,000.00
3	Utility Services	1,500,000.00	500,000.00	1,000,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	650,000.00	(650,000.00)
6	Maintenance of Office Furniture and Equipment	200,000.00	150,000.00	50,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,000,000.00	3,500,000.00	500,000.00
8	Consultancy Services and special committees	2,000,000.00	500,000.00	1,500,000.00
9	Grants, Contributions and Subventions	500,000.00	300,000.00	200,000.00
10	Training Staff Development and Welfare	2,000,000.00	1,000,000.00	1,000,000.00
11	Entertainment and Hospitality	200,000.00	150,000.00	50,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,300,000.00	30,000,000.00	(27,700,000.00)
	<b>TOTAL</b>	<b><u>73,848,981.54</u></b>	<b><u>90,630,530.90</u></b>	<b><u>16,774,549.36</u></b>

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	10,690,010.16	7,331,978.10	3,358,032.06
2	Travel and Transport	-	2,500,000.00	(2,500,000.00)
3	Utility Services	-	1,000,000.00	(1,000,000.00)
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 asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	2,000,000.00	(2,000,000.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>10,690,010.16</u></b>	<b><u>12,831,978.10</u></b>	<b><u>2,141,967.94</u></b>

**HEAD 2011: MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Miscellaneous	-	5,309,405.95	(5,309,405.95)
	<b>TOTAL</b>	<b>-</b>	<b><u>5,309,405.95</u></b>	<b><u>(5,309,405.95)</u></b>

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

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	14,000,000.00	39,611,309.13	(25,611,309.13)
4002	Livestock Development	6,500,000.00	6,221,731.13	278,268.87
4003	Forestry Development	14,492,192.54	15,764,428.55	(1,272,236.01)
4004	Fisheries	2,500,000.00	16,967,169.00	(14,467,169.00)
4005	Manufacturing & Craft	1,800,000.00	3,297,695.26	(1,497,695.26)
4006	Rural Electrification	32,500,000.00	58,514,243.13	(26,014,243.13)
4007	Commerce/Finance & Supply	66,000,000.00	186,175,869.13	(120,175,869.13)
4008	Transportation Roads/Bridges	59,202,039.79	38,233,249.13	20,968,790.66
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>196,944,232.33</u></b>	<b><u>254,785,694.46</u></b>	<b><u>(57,841,462.13)</u></b>
	<b>SPECIAL SECTOR</b>			
5001	Education Development	59,460,962.72	66,918,875.26	(7,457,912.54)
5002	Health and Services	124,915,099.83	55,511,702.13	69,403,397.70
5003	Information	3,000,000.00	3,544,302.00	(544,302.00)
5004	Social Development & Culture	5,000,000.00	22,283,620.13	(17,283,620.13)
5005	Fire Service	-	15,588,831.13	(15,588,831.13)
	<b>TOTAL SOCIAL SECTOR</b>	<b><u>192,376,062.55</u></b>	<b><u>163,847,330.65</u></b>	<b><u>28,528,731.90</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	113,000,000.00	83,948,352.26	29,051,647.74
6002	Environmental Sewage & Drainage	9,000,000.00	15,876,240.00	6,876,240.00
6003	Town & Community Planning	15,000,000.00	16,252,680.13	1,252,680.13
6004	Community Development	11,828,690.84	37,295,821.13	(25,467,130.29)
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>148,828,690.84</u></b>	<b><u>153,373,093.52</u></b>	<b><u>(4,544,402.68)</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin office	120,000,000.00	94,581,846.13	25,418,153.87
7002	Staff Housing	8,000,000.00	58,172,580.00	(50,172,580.00)
7003	Workshops	5,000,000.00	4,328,151.26	671,848.74
	<b>TOTAL ADMIN SECTOR</b>	<b><u>133,000,000.00</u></b>	<b><u>157,082,577.39</u></b>	<b><u>(24,082,577.39)</u></b>
8001	Repayment of Loan	-	-	-
	<b>Total</b>			
	<b>GRAND TOTAL</b>	<b><u>671,198,985.72</u></b>	<b><u>956,573,051.97</u></b>	<b><u>(285,374,066.25)</u></b>

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

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Ox-Plough loan to farmers	7,000,000.00	9,451,466.00	(2,451,466.00)
2	Purchase of Agric chemicals for pest control	3,000,000.00	2,559,772.00	440,228.00
3	Construction of shelter belt	1,000,000.00	5,150,488.00	(4,150,488.00)
4	Purchase of grains	-	-	-
5	IFAD FADAMA III & NFFS Contribution	-	2,200,000.00	(2,200,000.00)
6	Purchase of Threshing Machine	-	1,116,452.00	(1,116,452.00)
7	Purchase of tractors and implements	-	15,588,831.13	(15,588,831.13)
8	Provision of Agric Loan to youth and women in the LG	3,000,000.00	3,544,300.00	(544,300.00)
	<b>TOTAL</b>	<b><u>14,000,000.00</u></b>	<b><u>39,611,309.13</u></b>	<b><u>(25,611,309.13)</u></b>

**HEAD 4002: LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Vet. Clinic At Kukureta & Sasawa	5,000,000.00	1,500,000.00	(5,500,000.00)
2	Construction of slaughter slab house at all village unit	-	1,521,731.13	1,521,731.13
3	Purchase of drugs and vaccines	1,500,000.00	2,700,000.00	(1,200,000.00)
4	Construction of Earth Dam	-	-	-
5	Purchase of Animal feeds	-	-	-
6	Maintenance of Vet. Office at Damaturu	-	(500,000.00)	(500,000.00)
7	Construction of Water Brought at Digimari	-	-	-
8	Purchase of 4WD Pick up	-	-	-
9	Construction of vaccination centre	-	-	-
	<b>TOTAL</b>	<b><u>6,500,000.00</u></b>	<b><u>6,221,731.13</u></b>	<b><u>(278,268.87)</u></b>

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Polythene bags	1,978,336.81	3,665,305.13	(1,686,968.32)
2	Tree planting campaign	2,930,550.80	4,500,000.00	(1,569,450.00)
3	Raising of tree seedling	2,430,551.62	2,099,123.42	331,428.20
4	Landscaping of Local Government Secretariat	1,000,000.00	-	1,000,000.00
5	Maintenance of Reservoirs and Dams for cattle rear	1,000,000.00	2,000,000.00	(1,000,000.00)
6	Procurement of Nursery materials & equipment	3,638,898.38	1,500,000.00	2,138,898.38
7	Purchase of forestry staff uniforms	500,000.00	1,000,000.00	(500,000.00)

8	Fencing of Damaturu Nursery	1,013,855.73	1,000,000.00	(13,855.73)
	<b>TOTAL</b>	<b><u>14,492,192.54</u></b>	<b><u>15,764,428.55</u></b>	<b><u>(1,272,236.01)</u></b>

#### **HEAD 4004: FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Fish Pond and maintenance	1,500,000.00	10,500,000.00	(9,000,000.00)
2	Purchase of Fingerlings & Feeds	1,000,000.00	6,467,169.00	(5,467,169.00)
	<b>TOTAL</b>	<b><u>2,500,000.00</u></b>	<b><u>16,967,169.00</u></b>	<b><u>(14,467,169.00)</u></b>

#### **HEAD 4005: MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Procurement of Sewing machines	1,300,000.00	2,000,000.00	(700,000.00)
2	Purchase of threads and needles	500,000.00	297,695.26	202,304.74
3	Purchase of mini flour mills machines	-	1,000,000.00	(1,000,000.00)
	<b>TOTAL</b>	<b><u>1,800,000.00</u></b>	<b><u>3,297,695.26</u></b>	<b><u>(1,497,695.26)</u></b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Completion of Murfa, Dikkumari & Gambir electrification	12,500,000.00	18,000,000.00	(5,500,000.00)
2	Construction of Kallawa REB to National Grid	10,000,000.00	5,514,243.13	4,485,756.87
3	Procurement of 300KVA Transform. Each to Sidiri and Njolowa Tsamiyan Lilo and Tukuban Akawu	10,000,000.00	25,000,000.00	(15,000,000.00)
4	Rev. of Damaturu and other Market	-	-	-
5	Electrification of Sabon Gari Murfa, nayi nawa bye pass and west of Bukar Abba Ibrahim Estate	-	-	-
6	Generator room to Maluri and Murfa	-	10,000,000.00	(10,000,000.00)
7	Town Distribution and Network at Kukareta and Ngaburawa	-	-	-
8	Provision/Installation of solar system within Damaturu main market and cattle market	-	-	-
	<b>TOTAL</b>	<b><u>32,500,000.00</u></b>	<b><u>58,514,243.13</u></b>	<b><u>(26,014,243.13)</u></b>

**HEAD 4007: FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of mass transit buses	-	6,500,000.00	(6,500,000.00)
2	Purchase of Refrigerator	500,000.00	-	500,000.00
3	Purchase of computers and accessories	3,500,000.00	4,500,000.00	(1,000,000.00)
4	Construction of pit latrine at various revenue offices	4,000,000.00	15,175,869.13	(11,175,869.13)

5	Construction of shopping mall at Damaturu township	-	-	-
6	Construction of Damaturu Modern Market at Damaturu	-	50,000,000.00	(50,000,000.00)
7	Fencing of new cattle market, Kalallawa and Kukareta	15,500,000.00	-	(15,500,000.00)
8	Purchase of vehicles to Finance Department	2,500,000.00	-	2,500,000.00
9	Shopping complex at kukareta market	20,000,000.00	-	20,000,000.00
10	Market stall at cattle and goat market at Damaturu.	20,000,000.00	-	20,000,000.00
	<b>TOTAL</b>	<b><u>66,000,000.00</u></b>	<b><u>76,175,869.13</u></b>	<b><u>(10,175,869.13)</u></b>

#### **HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of (10) culverts along Damaturu to Sassawa feeder road	20,000,000.00	16,465,053.13	3,534,946.87
2	Construction of culverts and earth filing consolidation at Maduri	3,500,000.00	6,378,338.00	(2,878,338.00)
3	Purchase of Hilux van 4WD	5,000,000.00	6,969,057.00	(1,969,057.00)
4	Construction of road to Damakasu	21,382,842.00	8,420,801.00	12,962,041.00
5	Construction to feeder road	9,319,197.79	-	9,319,197.79
	<b>TOTAL</b>	<b><u>59,202,039.79</u></b>	<b><u>38,233,249.13</u></b>	<b><u>20,968,790.66</u></b>

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of 4 block of classrooms at Abbari, Bulabulin, Sumsumma, Sindri, Moduri, Ali Marami, Pompommari and Nayinawa	20,000,000.00	25,000,000.00	(5,000,000.00)
2	Feeding of Maisandari Primary school	-	-	-
3	Purchase of Furniture wooden and desk	5,000,000.00	4,000,000.00	1,000,000.00
4	Renovation of primary schools within the Local Government areas	9,460,960.72	9,418,875.26	42,087.46
5	Purchase of reading and writing ,material to primary schools	5,000,000.00	3,500,000.00	1,500,000.00
6	Fencing of 5 Nos primary schools and construction of staff quarters	20,000,000.00	25,000,000.00	(5,000,000.00)
	<b>TOTAL</b>	<b><u>59,460,962.72</u></b>	<b><u>66,918,875.26</u></b>	<b><u>(7,457,912.54)</u></b>

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Expansion of NPI office and 2 additional office and cool chain office	25,000,000.00	8,000,000.00	17,000,000.00
2	Construction of Ajari Dispensary and Gambir staff quarters	15,000,000.00	7,000,000.00	8,000,000.00
3	Purchase of Tricycle to R.I and Surveillance	7,000,000.00	5,000,000.00	2,000,000.00
4	Counterpart funding to Donor Agencies	10,000,000.00	7,500,000.00	2,500,000.00
5	Purchase of refuse collection	12,000,000.00	6,500,000.00	5,500,000.00
6	Purchase of sanitation material	5,000,000.00	3,500,000.00	1,500,000.00

7	Purchase of Drugs and equipment	15,015,099.83	7,511,702.13	7,503,397.70
8	Standardization of MSP Sassawa, Gabai & Damakasu MCH/Construction of dispensary at commissioners quarters	15,000,000.00	6,500,000.00	8,500,000.00
9	Medical treatment (assistance)	7,000,000.00	2,500,000.00	4,500,000.00
10	Foundation year plan	5,500,000.00	1,500,000.00	4,000,000.00
11	Purchase of Hilux of Immunizations	8,400,000.00	-	8,400,000.00
	<b>TOTAL</b>	<b><u>124,915,099.83</u></b>	<b><u>55,511,702.13</u></b>	<b><u>69,403,397.70</u></b>

#### **HEAD 5003: INFORMATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Procurement and installation of satellite to Local Government	1,000,000.00	1,500,000.00	(500,000.00)
2	Construction of three new viewing centre and procurement of equipment across the Local Govt	2,000,000.00	2,044,302.00	(44,303.00)
3.	Purchase of information equipment	-	-	-
	<b>TOTAL</b>	<b><u>3,000,000.00</u></b>	<b><u>3,544,307.00</u></b>	<b><u>(544,302.00)</u></b>

#### **HEAD 5004: SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Procurement of tricycle Machine Keke NAPEP	3,000,000.00	7,683,620.13	(4,683,620.13)
2	Purchase of cultural costume	-	2,000,000.00	(2,000,000.00)
3	Procurement of sport materials and sponsoring of matches	2,000,000.00	1,850,000.00	150,000.00
4	Procurement of youth empowerment materials	-	10,250,000.00	(10,250,000.00)
	<b>TOTAL</b>	<b><u>5,000,000.00</u></b>	<b><u>22,283,620.13</u></b>	<b><u>(17,283,620.13)</u></b>

**HEAD 5005: FIRE SERVICE UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Firefighting equipment	-	15,588,831.13	(15,588,831.13)
2		-	-	-
	<b>TOTAL</b>	-	<b><u>15,588,831.13</u></b>	<b><u>(15,588,831.13)</u></b>

**HEAD 6001: RURAL WATER SUPPLY UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of B/hole complete at MAisandari and Nayinawa	42,000,000.00	36,500,000.00	5,500,000.00
2	Comp. of on-going drilling of boreholes at Jauro Sodangi, KAWiyya/Mattari, Falari Barama & Zarameri, Maduri	14,000,000.00	10,000,000.00	4,000,000.00
3	Procurement of 10 & 30 KVA Gen. sets for Kabar, Sassawa, Kalallawa, Kafitilowa, Dusuwa, Kurnari and Kukareta.	16,000,000.00	8,000,000.00	8,000,000.00
4	Bulk purchase of Borehole repairs spare parts and procurement of multi-purpose tool box	8,000,000.00	4,000,000.00	4,000,000.00
5	Purchase of 10 sets of submersible pumps	6,000,000.00	3,500,000.00	2,500,000.00
6	Counter funding to urban water supply	4,000,000.00	1,248,352.26	2,751,647.74
7	Reticulation of main market and provision of 4 fire hydrate	4,500,000.00	3,800,000.00	700,000.00
8	Drilling of tube wells at Sabon Makabarta Gwange, Bulama Dowari, Umarariand BArAm Karuwua	2,000,000.00	1,200,000.00	800,000.00
9	Repair of cement wellsat Mangari Jauro Sodagari, Ngelkomari	7,000,000.00	2,500,000.00	4,500,000.00

10	Purchase of 3 motorist Boreholes within LG Drillig of mainline	7,500,000.00	12,000,000.00	(4,500,000.00)
11	Reticulation and extension within Damaturu metropolis	2,000,000.00	1,200,000.00	800,000.00
	<b>TOTAL</b>	<b><u>113,000,000.00</u></b>	<b><u>83,948,352.26</u></b>	<b><u>29,051,647.74</u></b>

### **HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Network drainage at Damaturu Town	6,000,000.00	10,000,000.00	(4,000,000.00)
2	Maintenance of drainage of Damaturu metropolis	1,000,000.00	2,376,740.00	(1,376,740.00)
3	Purchase of 2 Nos of tipper lorry	-	-	-
34	Construction of culverts at Nayinawa ward Damaturu	2,000,000.00	3,500,000.00	(1,500,000.00)
	<b>TOTAL</b>	<b><u>9,000,000.00</u></b>	<b><u>15,876,740.00</u></b>	<b><u>(6,876,240.00)</u></b>

### **HEAD 6003: TOWN & COMMUNITY PLANNING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Compensation of Land and other Land related issues	7,000,000.00	9,052,480.13	(2,052,480.13)
2	Purchase of Survey equipment (GPS Tools)	4,500,000.00	4,350,200.00	149,800.00
3	Landscaping & cultivation of residence	3,500,000.00	2,850,000.00	650,000.00
	<b>TOTAL</b>	<b><u>15,000,000.00</u></b>	<b><u>16,252,680.13</u></b>	<b><u>(1,252,680.13)</u></b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction/Renovation of MASJID in some selected villages	3,500,000.00	8,000,000.00	(4,500,000.00)
2	Fencing of graveyards	5,028,690.84	17,295,821.13	(12,267,130.29)
3	Procurement of relief materials	3,300,000.00	7,500,000.00	(4,200,000.00)
4	Women empowerment materials	-	2,000,000.00	(2,000,000.00)
5	Contribution to vulnerable groups	-	2,500,000.00	(2,500,000.00)
	<b>TOTAL</b>	<b><u>11,828,690.84</u></b>	<b><u>37,295,821.13</u></b>	<b><u>(25,467,130.29)</u></b>

**HEAD 6005: AREA WARD DEVELOPMENT**

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

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Security equipment and facilitations	20,000,000.00	17,000,000.00	3,000,000.00
2	Extension of 10 offices block in G/Govt Secretariat	50,000,000.00	44,581,846.13	5,418,153.87
3	Purchase of Furniture	7,500,000.00	5,800,000.00	1,700,000.00
4	Purchase of utility vehicle Toyota Hilux	15,000,000.00	8,500,000.00	6,500,000.00
5	Purchase of vehicle to LG key Officials	15,500,000.00	7,500,000.00	8,000,000.00

6	Paint. Of office Buildings	-	-	-
7	Contribution to security/service	2,000,000.00	1,900,000.00	100,000.00
8	Maintenance of office vehicles	1,800,000.00	1,500,000.00	300,000.00
9	Interlocking and renovation of Local Government sert frontage well	4,500,000.00	3,800,000.00	700,000.00
10	Procurement of Generator plant to LG Secreteriat	2,700,000.00	2,900,000.00	(200,000.00)
11	Counter part funds	1,000,000.00	1,100,000.00	(100,000.00)
	<b>TOTAL</b>	<b><u>120,000,000.00</u></b>	<b><u>94,581,846.13</u></b>	<b><u>25,418,153.87</u></b>

#### **HEAD 7002: STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of District Head Palace at Bulabulin & shehuri	-	-	-
2	Construction of Drainage at Emir's Palace	4,000,000.00	5,000,000.00	(1,000,000.00)
3	Procurement of 40KVA Gen. Set (Perkins) to Government Lodge	-	3,500,000.00	(3,500,000.00)
4	Renovation of Snr Staff quarters	-	4,500,000.00	(4,500,000.00)
5	Procurement of staff quarters furnitures	4,000,000.00	7,500,000.00	(3,500,000.00)
6	Construction of standard lodge at Damaturu	-	10,000,000.00	(10,000,000.00)
7	Upgrading of car park at Govt Secretariat	-	4,500,000.000	(4,500,000.00)
8	Re-construction of C Division police station	-	4,000,000.00	(4,000,000.00)
9	Reconstruction of A Division Police station	-	19,172,580.00	(19,172,580.00)
10	Construction of Police outpost at Damaturu main market	-	-	-
11	Construction of five unit of three bedrooms and furniture	-	-	-
	<b>TOTAL</b>	<b><u>8,000,000.00</u></b>	<b><u>58,172,580.00</u></b>	<b><u>(50,172,580.00)</u></b>

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Workshop and seminar	2,000,000.00	3,000,000.00	(1,000,000.00)
2	ICT Training	3,000,000.00	1,328,151.26	1,671,848.74
	<b>TOTAL</b>	<b>5,000,000.00</b>	<b>4,328,151.26</b>	<b>671,848.74</b>

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
8001	Bail out	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>