

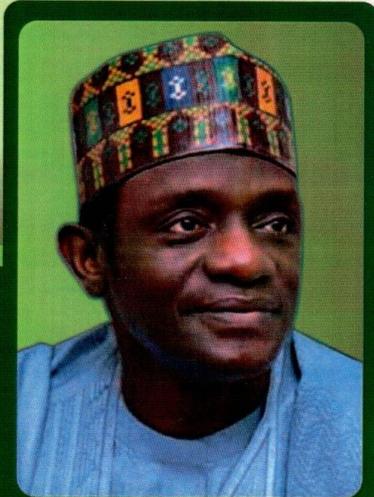


# NGURU

LOCAL GOVERNMENT COUNCIL

**YOBE STATE**

**FINANCIAL STATEMENTS**



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



**ALH. SANI YA'U**  
DIRECTOR PERSONNEL MANAGEMENT  
NGURU LOCAL GOVERNMENT

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

### **Statement of Accounting Policies**

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

### **Federation Accounts Allocation Committee (FAAC)**

#### **Frame work for Standardization of Accounts Reporting Format**

Yobe State Financial Memorandum specifies the basic content of the Financial Statements however, the FAAC in 2004 recommended a framework for the standardization of 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

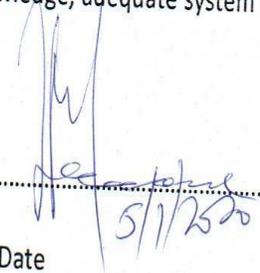
**Statement No.1: Responsibility for the Financial Statements**

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

This 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.

Treasurer Local Govt.  
Wakil A. Maidami

Date

  
5/1/2020

**TATEMENT 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.

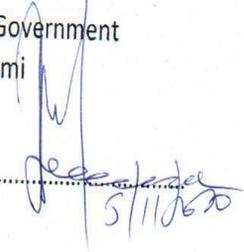
In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2017 and it operations for the year.

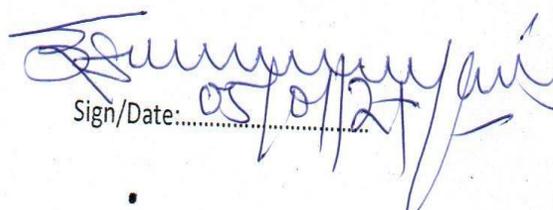
Treasurer Local Government  
Wakil A. Maidami

Chairman Local Government

Sign/Date:.....

Sign/Date:.....

  
5/1/2020

  
05/01/2020

## 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 receipts and payments, he prepares and publishes 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 an independent opinion on the statements.

### Basis of Opinion

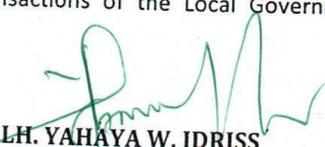
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also conform with the provision of the Financial Memoranda (1.14 – 1.15).

In accordance to the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe Edict No.6 of 2000). Observations and opinion on the accounts were raised in compliance with generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit approach covered the examination of revenue collected, accounting of security documents and pay 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 December, 2019.

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

**NGURU LOCAL GOVERNMENT**  
**BUDGET SIZE AND PERFORMANCE 2019**

	INCOME	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		KSh	KSh	KSh
	Internal Generated Revenue	500,000,000.00	3,728,200.00	46,271,800.00
	Statutory Allocation <b>NOTE (1)</b>	2,259,941,895	1,986,626,418.62	271,315,476.38
	<b>Total Income</b>	<b><u>2,309,941,899.00</u></b>	<b><u>1,990,354,618.62</u></b>	<b><u>319,587,280.38</u></b>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	4,772,656.32	4,772,656.32
2	Contribution to Pension	-	330,985,373.98	330,985,373.98
3	Contribution to YSUBEB	-	980,864,968.12	980,864,968.12
4	Contribution to Emirate Council	-	33,000,000.00	33,000,000.00
5	Contribution to YOSU	-	24,125,000.00	24,125,000.00
6	Contribution to Religious Affairs	-	2,126,676.49	2,126,676.49
7	Contribution to PHMCB	-	242,124,831.14	242,124,831.14
8	Contribution to Training	-	3,352,941.09	3,352,941.09
9	Contribution to Water corporation	-	14,158,800.00	14,158,800.00
10	Contribution to Security	-	12,031,743.65	12,031,743.65
11	Contribution to Border Surveillance	-	1,107,132.30	1,107,132.30
12	Contribution to Sanitation Comm.			
13	Contribution to NEAZAP			
14	YMIC	-	1,800,000.00	1,800,000.00
15	Miscellaneous Cont.	-	13,074,902.51	13,074,902.51
	<b>Total</b>	-	<b><u>1,063,527,025.60</u></b>	<b><u>1,063,527,025.60</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	624,044,522.88	373,086,791.39	250,957,731.45
	Over Head	120,000,000.00	74,728,200.00	45,271,800.00
	<b>Total</b>	<b><u>744,044,522.88</u></b>	<b><u>447,814,991.39</u></b>	<b><u>296,229,531.49</u></b>
	<b>Special Imprest Advances</b>	2,058,000.00		
	<b>Transfer to C.D. Fund Account</b>	476,954,601.63		
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	561,570,000.00	217,583,000.00	343,987,000.00
	Social Sector	904,065,599.00	56,000,000.00	848,065,599.00
	Area Development Sector	397,185,687.00	70,734,100.00	326,451,587.00
	Administrator Sector	165,000,000.00	122,645,893.87	42,354,106.13
	Repayment of Loan	2,500,000.00		
	<b>Total</b>	<b><u>2,030,321,286.00</u></b>	<b><u>467,762,993.87</u></b>	<b><u>1,562,558,292.13</u></b>

Budget Surplus/Deficit -

Add Opening Balance 1 <sup>st</sup> /1/ 2019	cash	Nil	
	Bank	85,009.94	5
Closing Balance 31 <sup>st</sup> /1/ 2019	cash	- Nil	
	Bank	- 9,276,617.70	

**NGURU LOCAL GOVERNMENT**  
**SUMMARY RECURRENT REVENUE 2019**

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		KSh		
1001	Tax	-	-	-
1002	Rate	5,000,000.00	-	(5,000,000.00)
1003	Local Licence Fines	10,000,000.00	918,400.00	(9,081,600.00)
1004	Earning from Undertaking	25,000,000.00	2,678,200.00	(22,321,800.00)
1005	Rent on Local Government Property	5,000,000.00	-	(5,000,000.00)
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	5,000,000.00	131,600.00	(4,868,400.00)
	<b>TOTAL INT. GEN. REVENUE</b>	<b><u>50,000,000.00</u></b>	<b><u>3,728,200.00</u></b>	<b><u>(46,271,800.00)</u></b>
1009	Federation Accounts	2,491,520,413.00	1,986,626,418.62	(504,893,994.38)
	<b>GRAND TOTAL</b>	<b><u>2,541,520,413.00</u></b>	<b><u>1,990,354,618.62</u></b>	<b><u>(551,165,794.38)</u></b>

**NGURU LOCAL GOVERNMENT**  
**SCHEDULE OF MONTHLY FAC ALLOCATION 2019**

S/N	MONTH	SUMMARY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE	EXCHANGE GAIN	SHARE OF EXCESS PPT.	GRAND TOTAL
1	January	115,293,106.39	30,163,441.66	-	151,810.69	-	145,608,358.74
2	February	109,477,309.27	32,874,915.51	-	196,567.90	10,027,817.16	152,576,609.84
3	March	108,213,182.50	31,598,522.53	-	149,587.85	15,455,041.51	155,416,334.39
4	April	118,696,246.53	32,666,760.93	-	167,830.58	-	151,530,838.04
5	May	132,853,650.98	35,556,510.87	-	267,733.75	-	168,677,895.60
6	June	145,267,944.62	36,874,626.59	-	240,585.70	-	182,383,156.91
7	July	141,534,668.50	31,541,174.77	-	234,525.67	-	173,310,368.94
8	August	142,498,922.35	29,112,213.37	-	238,742.00	4,539,835.93	176,389,713.65
9	September	138,670,976.96	30,594,080.09	-	218,806.15	-	169,483,863.20
10	October	136,758,175.59	34,558,848.09	-	257,630.61	-	171,574,654.29
11	November	114,034,797.82	30,722,919.27	-	181,216.39	12,030,724.21	156,969,657.69
12	December	134,399,540.56	37,192,763.96	-	273,971.98	-	171,866,276.50
	Additional FAAC	7,649,777.30					7,649,777.30
	<b>Total</b>	<b>1,545,348,299.37</b>	<b>393,456,777.64</b>		<b>2,397,792.88</b>	<b>42,053,418.81</b>	<b>1,983,437,505.09</b>

**NGURU LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**HEAD 1001 - TAXES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		K	K	K
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1002 - RATES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		K	K	K
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	-	-	-
5	Federal Government Grant in lieu of Tenement Rate	5,000,000.00	-	(5,000,000.00)
6	State Government Grant in lieu of Tenement rate	-	-	-
	<b>TOTAL</b>	<b><u>5,000,000.00</u></b>	-	<b><u>(5,000,000.00)</u></b>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE 2018
		₦	₦	₦
	<b>A. FINE</b>			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	<b>B. GENERAL LICENCE</b>	-	-	-
3	Bicycle licence fees	-	-	-
4	Canoe licence fees	1,000,000.00	21,200,.00	978,800.00
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	-	-	-
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	-	-	-
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	3,000,000.00	198,218.00	2,801,782.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>	-	-	-
18	Slaughter fees	3,000,000.00	218,300.00	2,781,700.00
19	Abattoir fees	2,000,000.00	102,482.00	1,897,518.00
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	-	-	-
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
25	Dried fish/dried Meat licence fees	500,000.00	178,200.00	321,800.00
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	-	-	-
	<b>D. SECURITY</b>	-	-	-
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	-	-	-
	<b>E. SOCIAL</b>	-	-	-
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	-	-
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	<b>F. HEALTH</b>	-	-	-
43	Dislodging of septic Tank Charges	-	-	-
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	-	-	-

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	-	-	-
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	-	-	-
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	-	-	-
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	300,000.00	150,000.00	(150,000)
56	Tender fees	-	-	-
57	Sand dredging fees	200,000.00	50,000.000	(150,000.00)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	-	-	-
60	Petty traders licence fees	-	-	-
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	-	-	-
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	-	-	-
67	Rice Mill/Cassava Grinding licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	-	-	-
72	Photo studio licence fees	-	-	-
73	Welding machine licence fees	-	-	-
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	-	-	-
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	-	-	-
80	Vulcanizes licence fees	-	-	-
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	-	-	-
86	Building materials licence fees	-	-	-
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	-	-	-
90	Hair dressing barbing saloon	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	<b>H. ENGR WORKS AND</b>	-	-	-
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	-	-	-
97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	<b>TOTAL</b>	<b><u>10,000,000.00</u></b>	<b><u>918,400.00</u></b>	<b><u>904,600.00</u></b>

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Market	2,000,000.00	652,800.00	1,347,200.00
2	Motor Park	<b>2,000,000.00</b>	723,210.00	1,276,790.00
3	Shops and Shopping Centers	<b>3,000,000.00</b>	100,000.00	2,900,000.00
4	Cattle Market	<b>5,000,000.00</b>	251,190.00	4,748,810.00
5	Abattoir/Slaughter House			
6	Proceeds from sale of Con			
7	Transportation services Earnings	8,000,000.00	850,000.00	7,150,000.00
8	Earnings from industrial			
9	Earning from other commercial undertaking	5,000,000.00	101,000.00	4,899,000.00
	<b>TOTAL</b>	<b><u>25,000,000.00</u></b>	<b><u>2,678,200.00</u></b>	<b><u>22,321,800.00</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Rent on Local Government Quarters	5,000,000.00	-	5,000,000.00
2	Rent on Local Government Building	-	-	-
3	Rent on other Local Government landed property	-	-	-
	<b>TOTAL</b>	<b><u>5,000,000.00</u></b>	<b><u>≡</u></b>	<b><u>5,000,000.00</u></b>

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans lo (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1007 - GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1008 - MICELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	4,000,000.00	131,600.00	(3,868,400.00)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	500,000.00	-	(500,000.00)
9	Fishing charges	500,000.00	-	(500,000.00)
10	Hide/Skin buyer fees			
11	Vet. Clinic Charges			
	<b>TOTAL</b>	<b>5,000,000.00</b>	<b>131,600.00</b>	<b>(4,868,400.00)</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,751,985,620.00	1,545,348,299.37	206,637,320.63
2	Allocation from State Government	-	-	-
3	VAT Allocation	349,304,922.00	393,456,777.64	44,151,855.64
4	Excess Crude Oil Account	156,651,353.00	-	156.651,363.00
5	Share of Solid Minerals	-	-	-
6	LNG Dividend	-	-	-
7	Exchange Diff.		2,397,792.88	2,397,792.88
8	Non oil Excess	-	-	-
9	Exchange Gain		42,053,478.81	42,053,478.81
10	Excess Bank charge		3,370,069.92	3,370,069.92
11	Share of Excess PPT	-	-	-
	<b>TOTAL</b>	<b>2,259,941,895.00</b>	<b>1,986,626,418.62</b>	<b>271,315,476.38</b>

**SUMMARY OF RECCURENT EXPENDITURE 2019**

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
2001	<b>Office of the Chairman</b>			
	Personnel Cost	10,392,815.30	6,235,689.18	4,157,128.12
	Overhead	10,000,000.00	6,200,000.00	3,800,000.00
2002	<b>Office of the Secretary</b>	-	-	-
	Personnel Cost	8,229,815.10	4,921,429.42	3,308,385.68
	Overhead	10,000,000.00	6,000,000.00	4,000,000.00
2003	<b>The Council</b>	-	-	-
	Personnel Cost	50,229,888.10	29,635,633.97	20,594,254.13
	Overhead	10,000,000.00	4,980,000.00	5,020,000.00
2004	<b>Personnel Management</b>	-	-	-
	Personnel Cost	142,683,219.00	84,183,099.21	58,500,139.79
	Overhead	20,000,000.00	12,820,000.00	7,180,000.00
2005	<b>Treasury</b>	-	-	-
	Personnel Cost	82,110,800.10	48,445,372.05	33,665,428.05
	Overhead	15,000,000.00	7,928,315.00	7,071,689.00
2006	<b>Education</b>	-	-	-
	Personnel Cost	-	-	-
	Overhead	5,000,000.00	1,500,000.00	3,500,000.00
2007	<b>Primary Health Care</b>	-	-	-
	Personnel Cost	82,110,610.50	48,445,260.19	33,665,350.31
	Overhead	10,000,000.00	8,217,810.39	1,782,189.61
2008	<b>General Agric</b>			
	Personnel Cost	182,718,222.70	112,534,527.66	70,183,695.04
	Overhead	15,000,000.00	11,212,880.00	3,757,120.00
2009	<b>Works</b>	-	-	-
	Personnel Cost	60,346,435.88	35,604,397.16	24,742,038.72
	Overhead	20,000,000.00	15,369,194.61	4,630,805.39
2010	<b>Traditional Council</b>	-	-	-
	Personnel Cost	5,222,716.20	3,081,402.55	2,141,313.65
	Overhead	5,000,000.00	500,000.00	4,500,000.00
2011	<b>MISCELLANEOUS</b>	-	-	-
	Personnel Cost	-	-	-
	Overhead	-	-	-
<b>TOTAL</b>		<b><u>744,044,522.88</u></b>	<b><u>447,814,991.39</u></b>	<b><u>296,229,531.49</u></b>

**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	10,392,815.30	6,253,609.18	4,139,206.12
2	Travel and Transport	2,000,000.00	620,000.00	1,350,000.00
3	Utility Services	1,000,000.00	180,000.00	820,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	1,500,000.00	900,000.00	600,000.00
6	Maintenance of Office Furniture and Equipment	1500,000.00	700,000.00	800,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	2,000,000.00	1,850,000.00	150,000.00
12	Miscellaneous Expenses	2,000,000.00	1,950,000.00	50,000.00
13	Provision and Service Materials			
	<b>TOTAL</b>	<b><u>20,392,815.30</u></b>	<b><u>12,453,689.18</u></b>	<b><u>7,939,126.12</u></b>

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	8,229,815.10	4,921,429.42	3,308,385.68
2	Travel and Transport	2,000,000.00	1,200,000.00	800,000.00
3	Utility Services	1,000,000.00	400,000.00	600,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	1,500,000.00	800,000.00	700,000.00
6	Maintenance of Office Furniture and Equipment	1,500,000.00	700,000.00	800,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	1,000,000.00	200,000.00	800,000.00
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	2,000,000.00	1,850,000.00	150,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	<b><u>18,229,815.10</u></b>	<b><u>10,921,429.42</u></b>	<b><u>7,308,385.68</u></b>

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	50,229,888.10	29,635,633.97	20,599,254.13
2	Travel and Transport	2,000,000.00	1,980,000.00	20,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,500,000.00	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	4,000,000.00	1,500,000.00	2,500,000.00
12	Miscellaneous Expenses	2,000,000.00	-	2,000,000.00
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	<b><u>60,229,888.10</u></b>	<b><u>34,615,633.97</u></b>	<b><u>25,614,254.13</u></b>

**HEAD 2004: PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	142,683,219.00	84,183,079.21	58,500,139.79
2	Travel and Transport	2,500,000.00	1,200,000.00	1,300,000.00
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	1,320,000.00	680,000.00
6	Maintenance of Office Furniture and Equipment	5,000,000.00	3,615,000.00	1,385,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	1,000,000.00	300,000.00	700,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	5,000,000.00	3,535,000.00	1,465,000.00
11	Entertainment and Hospitality	3,000,000.00	2,235,000.00	765,000.00
12	Miscellaneous Expenses	1,000,000.00	615,000.00	385,000.00
13	Provision and Service Materials			
	<b>TOTAL</b>	<b><u>162,683,219.00</u></b>	<b><u>97,003,049.21</u></b>	<b><u>65,680,169.79</u></b>

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	82,112,800.10	48,445,372.05	33,665,428.05
2	Travel and Transport	2,500,000.00	1,850,000.00	650,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	1,000,000.00	300,000.00	700,000.00
5	Stationery and Printing	4,000,000.00	2,800,000.00	1,200,000.00
6	Maintenance of Office Furniture and Equipment	3,500,000.00	-	3,500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	2,500,000.00	-	2,500,000.00
9	Grants, Contributions and Subventions			
10	Training Staff Development and Welfare	3,500,000.00	1,800,000.00	1,700,000.00
11	Entertainment and Hospitality	2,000,000.00	950,000.00	1,050,000.00
12	Miscellaneous Expenses	1,000,000.00	228,315.000	771,685.00
13	Provision and Service Materials			
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>77,110,800.10</u></b>	<b><u>56,373,687.05</u></b>	<b><u>40,727,113.05</u></b>

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	1,500,000.00	-	1,500,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	450,000.00	550,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	550,000.00	450,000.00
11	Entertainment and Hospitality	1,000,000.00	500,000.00	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
-	<b><u>TOTAL</u></b>	<b><u>5,000,000.00</u></b>	<b><u>1,500,000.00</u></b>	<b><u>3,500,000.00</u></b>

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	82,110,610.50	48,445,260.19	83,665,350.31
2	Travel and Transport	1,000,000.00	800,000.00	150,000.00
3	Utility Services	500,000.00	350,000.00	200,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	1,500,000.00	1,317,810.39	182,189.61
6	Maintenance of Office Furniture and Equipment	3,000,000.00	2,700,000.00	300,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	2,750,000.00	150,000.00
11	Entertainment and Hospitality	1,000,000.00	-	1,000,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>92,110,610.50</u></b>	<b><u>56,663,070.58</u></b>	<b><u>35,447,539.92</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	182,718,222.70	112,534,527.66	70,183,695.04
2	Travel and Transport	2,000,000.00	1,580,000.00	150,000.00
3	Utility Services	1,000,000.00	815,880.00	187,120.00
4	Telephone and Postal Services			
5	Stationery and Printing	2,000,000.00	1,250,000.00	750,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,400,000.00	600,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	500,000.00	100,000.00	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	4,000,000.00	3,210,000.00	790,000.00
11	Entertainment and Hospitality	2,000,000.00	1,302,000.00	698,000.00
12	Miscellaneous Expenses	1,500,000.00	1,288,000.00	212,000.00
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>197,718,220.70</u></b>	<b><u>123,747,407.66</u></b>	<b><u>73,970,813.04</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	60,346,435.88	35,604,397.16	24,742,036.72
2	Travel and Transport	2,000,000.00	1,850,000.00	150,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	800,000.00	200,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	960,194.00	39,806.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	8,000,000.00	7,300,000.00	700,000.00
8	Consultancy Services and special committees	1,000,000.00	540,000.00	460,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	2,169,000.61	830,999.39
11	Entertainment and Hospitality	2,000,000.00	1,750,000.00	250,000.00
12	Miscellaneous Expenses	2,000,000.00	-	2,000,000.00
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>80,346,435.88</u></b>	<b><u>50,973,591.77</u></b>	<b><u>29,372,844.11</u></b>

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	5,222,716.20	3,081,402.55	2,141,313.65
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	1,000,000.00	-	1,000,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	1,000,000.00	-	1,000,000.00
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	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	1,000,000.00	500,000.00	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<b>10,222,716.20</b>	<b>3,581,402.55</b>	<b>6,641,313.65</b>

**HEAD 2011: MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Miscellaneous	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		K	K	K
	<b>ECONOMIC SECTOR</b>	-	-	-
4001	Agriculture & Rural Development	62,000,000.00	-	62,000,000.00
4002	Livestock Development	73,800,000.00	-	73,800,000.00
4003	Forestry Development	11,000,000.00	-	11,000,000.00
4004	Fisheries	1,000,000.00	-	1,000,000.00
4005	Manufacturing & Craft	1,000,000.00	870,200.00	129,800.00
4006	Rural Electrification	82,000,000.00	70,606,898.00	11,393,102.00
4007	Commerce/Finance & Supply	210,000,000.00	146,105,902.00	63,894,098.00
4008	Transportation Roads/Bridges	120,770,000.00	-	120,770,000.00
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>561,570,000.00</u></b>	<b><u>217,583,000.00</u></b>	<b><u>343,987,000.00</u></b>
	<b>SECIAL SECTOR</b>			
5001	Education Development	640,365,599.00	-	640,365,599.00
5002	Health and Services	216,000,000.00	16,000,200.00	200,000,000.00
5003	Information	3,200,000.00	-	3,200,000.00
5004	Social Development & Culture	41,000,000.000	40,000,000.00	1,000,000.00
5005	Fire Service	3,500,000.00	-	3,500,000.00
	<b>TOTAL SECIAL SECTOR</b>	<b><u>904,065,599.00</u></b>	<b><u>56,000,000.00</u></b>	<b><u>848,065,599.00</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	310,185,687.00	45,323,330.00	264,862,357.00
6002	Environmental Sewage & Drainage	60,000,000.00	10,000,000.00	50,000,000.00
6003	Town & Community Planning	10,000,000.00	-	10,000,000.00
6004	Community Development	17,000,000.00	15,410,770.00	1,589,230.00
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>397,185,687.00</u></b>	<b><u>70,734,100.00</u></b>	<b><u>326,451,587.00</u></b>
	<b>ADMIN SECTOR</b>	-	-	-
7001	General Admin office	148,000,000.00	114,750,000.00	33,250,000.00
7002	Staff Housing	14,000,000.00	7,680,000.00	6,320,000.00
7003	Workshops	3,000,000.00	1,015,893.87	1,984,106.13
		-	-	-
	<b>TOTAL ADMIN SECTOR</b>	<b><u>165,000,000.00</u></b>	<b><u>122,645,893.87</u></b>	<b><u>42,354,106.13</u></b>
8001	Re-payment of Loan and interest	2,500,000.00	-	2,500,000.00
	<b>GRAND TOTAL</b>	<b><u>2,030,321,286.00</u></b>	<b><u>467,762,993.87</u></b>	<b><u>1,562,558,292.13</u></b>

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

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		KSh	KSh	KSh
1	Repairs of tractors and purchase of farming implement	2,000,000.000	-	2,000,000.000
2	Purchase of one litre water pump for establishment	-	-	-
3	Purchase of Ten (10) Tricycle (Keke Napep)	8,000,000.00	-	8,000,000.00
4	Establishment of Orchard farm with concrete cement well at Dogon Kuka	2,000,000.00	-	2,000,000.00
5	Purchase of OX-Plough	20,000,000.00	-	20,000,000.00
6	Purchase of improved varieties, Bags of Millet, Beans, Groundnut, Mize, and Gune	-	-	-
7	Purchase of OX-Team and Small Ruminant re-soling Loan Scheme	-	-	-
8	Purchase of Sewing Machine	-	-	-
9	Purchase of Extension service materials	-	-	-
10	Purchase of 4WD Motor Vehicle	25,000,000.00	-	25,000,000.00
11	Purchase of Grains and relief materials	-	-	-
12	Construction of Agric Store	-	-	-
13	Poverty reduction and Home economics	-	-	-
14	Contribution to food security	-	-	-
15	Construction of River Drainage from Dogon-Kuka to Dumasi for Irrigation farming	5,000,000.00	-	5,000,000.00
	<b>Total</b>	<b><u>62,000,000.00</u></b>	=	<b><u>62,000,000.00</u></b>

**HEAD 4002: LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of International Cattle Market at Nguru	50,000,000.00	-	50,000,000.00
2	Construction of Veterinary	-	-	-
3	Demarcation and Establishment of Grazing Reserve	-	-	-
4	Construction of Hide and Skin Farm	-	-	-
5	Construction of Slaughter Slab at Bulanguwa and Dabule	-	-	-
6	Establishment of Small Scale and Small Ruminant Ranch in Kurnawa Mobile Vet Clinic	-	-	-
7	Purchase of veterinary Drugs and Vaccines	-	-	-
8	Purchase of Ambulatory Clinical Veterinary Van with Full Accessories	-	-	-
9	Contribution to vaccination centre at Yusufari	-	-	-
10	Fencing of Nguru Cattle Market	23,800,000.00	-	23,800,000.00
11	Re- Drilling of Borehole at Nguru abbature	-	-	-
	<b>TOTAL</b>	<b><u>73,800,000.00</u></b>	<b>=</b>	<b><u>73,800,000.00</u></b>

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of Nursery at afunori	-	-	-
2	Establishment of 10km Shelter Belt at Various Villages	-	-	-
3	Purchase of Two Huge Trailing Water Tank for Nursery Farley	-	-	-
4	General forestation Programme (Shelter Belts and Community Wood Lots)	11,000,000.00	-	11,000,000.00
	<b>TOTAL</b>	<b>11,000,000.00</b>	<b>-</b>	<b>11,000,000.00</b>

**HEAD 4004: FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of fish pound	1,000,000.00	-	1,000,000.00
	<b>TOTAL</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>

**HEAD 4005: MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	Provision & purchase of c	<b>1,000,000.00</b>	<b>870,200.00</b>	<b>129,800.00</b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Installation of solar system power at Maidashi Borehole and other five Additional Villages	-	-	-
2	Extension of Electricity and Installation of Transformer at Nayi Nawa Zongon Kanwa	-	-	-
3	Installation of Transformer to Tsohon Nguru, Dumar and Hausari Ward	-	-	-
4	Payment of PHCN Bills	-	-	-
5	Installation of 100 unit Solar System Streetlight to Nguru Town	-	-	-
6	Purchase of (10) Solar System lighting to Different Tsangaya Schools within the L.G	-	-	-
7	Purchas of borehole generator to central Mosque	-	-	-
8	Extension of poles to Ngilewa Nayinawa	82,000,000.00	70,606,898.00	11,393,102.00
9		-	-	-
10		-	-	-
	<b>TOTAL</b>	<b>82,000,000.00</b>	<b>70,606,898.00</b>	<b>11,393,102.00</b>

**HEAD 4007: FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Markets Stalls At Kakuri and Bulanga	-	-	-
2	Fencing of Nguru Main Market	-	-	-
3	Provision of Toilet and Bathroom at Nguru Main Market	-	-	-
4	Construction of (2) Block of 12 compartment shopping complex at Main Market	-	-	-
5	Improvement and maintenance of Abattoir and meat store	-	-	-
6	Construction of one Block of Ten Stores at Dogon Kuka	-	-	-
7	Renovation of Motor Park	-	-	-
8	Renovation of new shopping complex Stores	35,000,000.00	32,000,000.00	3,000,000.00
9	Purchase of computer	20,000,000.00	18,608,898.00	1,931,102.00
10	Maintenance of Mass-Transit	110,000,000.00	-	110,000,000.00
11	Purchase of Computer and accessories to Budget office	-	-	-
12	Construction of one Block of Five Stores Shopping Complex at Nguru Cattle Market	-	-	-
13	Construction of Shade and office at Nguru Cattle Market	10,000,000.00	5,000,000.00	5,000,000.00
14	Construction of Refuse disposal Area at Nguru Main Market	35,000,000.00	30,000,000.00	5,000,000.00
	<b>Total</b>	<b><u>120,000,000.00</u></b>	<b><u>85,606,898.00</u></b>	<b><u>124,393,102.00</u></b>

**HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Feeder Road From Bulanguwa to Dabule, Afunori to Maja Kura and Repair of township Road	120,770,000.00	-	120,770,000.00
2	Contribution for the completion of Nguru Machina Road	-	-	-
3	Construction of culverts at Nguru, SG Kanuri, Hausari and Nayinawa Reservoir)	-	-	-
4	Purchase of gravels Rods and cement to Works Dept.	-	-	-
	<b>TOTAL</b>	120,770,000.00	-	120,770,000.00

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Triple Classroom At Karambari, Zomana, Kakori, Mangari, Kurnawa Lawandi	230,365,599.00	-	230,365,599.00
2	Renovation of and furnishing of 6 Primary Schools At Kallari Dumar and Sabon Garin Kanuri	250,000,000.00	-	250,000,000.00
3	Purchase of Adult Education Materials and equipment.	10,000,000.00	-	10,000,000.00
4	Contribution to Yobe State University	-	-	-
5	Contribution to Secondary School Education	-	-	-
6	Extension of Land and fencing to Ishiyya Udden Islamiyya Primary School at S/G Kanuri and Tafizul Qur'an of Aliyu Bin Abi Dalip Islamiyya primary School.	150,000,000.00	-	150,000,000.00
		-	-	-
	<b>TOTAL</b>	640,365,599.00	-	640,365,599.00

**HEAD 5002: HEALTH AND SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Training of midwives	30,000,000.00	16,000,000.00	14,000,000.00
2	Purchase of	5,000,000.00	-	5,000,000.00
3	Purchased of beds/mattress	-	-	-
4	Fencing of MCH Afunori	-	-	-
5	Purchase of Ambulance	60,000,000.00	-	60,000,000.00
6	Purchase of retraction Bose	-	-	-
7	Renovation of Dispensary	10,000,000.00	-	10,000,000.00
8	Evacuation of Refuse	5,000,000.00	-	5,000,000.00
9	Rev. of Health Faculty	-	-	-
10	NID	40,000,000.00	-	40,000,000.00
11	Intepration of PHC	-	-	-
12	Construction of Public incen	66,000,000.00	-	660,000,000.00
14		-	-	-
15		-	-	-
16		-	-	-
17		-	-	-
18		-	-	-
	<b>Total</b>	<b>216,000,000.00</b>	<b>16,000,000.00</b>	<b>200,000,000.00</b>

**HEAD 5003: INFORMATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of information equipments	-	-	-
2	Purchase of new video camera MV3500AV	-	-	-
3	Purchase of various requirement forms into Nigeria force Service	-	-	-
4	Purchase of satellite and TV Sets as well as Networking to various offices	3,200,000.00	-	3,200,000.00
	<b>TOTAL</b>	<b>3,200,000.00</b>	<b>-</b>	<b>3,200,000.00</b>

**HEAD 5004: SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of and renovation of Mosque at various location with the Local Government	41,000,000.00	40,000,000.00	1,000,000.00
2	Bulks purchase of Yourths and women Empowerment Facilities	-	-	-
3	Construction of Youth/Women Training and Empowerment Centre	-	-	-
4	Construction of the Development of Sports	-	-	-
5	Renovation of Nguru Central Mosques, and Anwarul Islam Mosque	-	-	-
	<b>TOTAL</b>	<b><u>41,000,000.00</u></b>	<b><u>40,000,000.00</u></b>	<b><u>1,000,000.00</u></b>

**HEAD 5005: FIRE SERVICE UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Contribution of Fire Service Unit	3,500,000.00	-	3,500,000.00
	<b>TOTAL</b>	<b>3,500,000.00</b>	<b>-</b>	<b>3,500,000.00</b>

**HEAD 6001: RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Drilling of Boreholes At Various within the Local Government	80,185,687.00		80,185,687.00
2	Extension of Water Pipeline Nayi Nawa, Zangon Kanea, Afunuri, Maja Kura, Bulanguwa, Fulatari, Ngilaiwa and Dumsai	40,000,000.00		40,000,000.00
3	Rehabilitation of Boreholes At Bulanguwa, Afunori, Mirwa, Garin Kirini, Kurnawa, Dumasai	70,000,000.00	45,323,330.00	24,676,670.00
4	Rehabilitation of Hand Pump At Various Location	10,000,000.00	-	10,000,000.00
5	Drilling of 300, Hand Pumps At various Location within the Local Government	30,000,000.00	-	30,000,000.00
6	Construction of (10) new Cement Wells and Rehabilitation of Existing ones	-	-	-
7	Support to EU Water Programme	-	-	-
8	Procurement of Water Supply Equipment and Maintenance Tools	10,000,000.00	8,000,000.00	2,000,000.00
9	Purchase of Head Frames	-	-	-
10	Maintenance of Boreholes at Various Locations	20,000,000.00	-	20,000,000.00
11	Drilling of H/Pump at all words			
	Purchase of Nos 5 Parkin (30 KVA) Generators	50,000,000.00	-	50,000,000.00
	<b>TOTAL</b>	<b><u>130,185,687.00</u></b>	<b><u>45,323,330.00</u></b>	<b><u>264,862,357.00</u></b>

**HEAD 6002: ENVIROMENTAL SEWAGE AND DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Drainage At Nayi-Nawa, Zongon Kanwa Nguru Main Market, Bulabulin Bakin Sola, Fulatari, Hausari and SG Kanuri.	15,000,000.00	-	15,000,000.00
2	Maintenance of Drainage	20,000,000.00	10,000,000.00	10,000,000.00
3	Procurement of Drainage Materials and Civil Engineering Tools	5,000,000.00	-	5,000,000.00
4	Construction of one side drainage from Khalifadi to Tashan Machina Tsohon Nguru Ward	20,000,000.00	-	20,000,000.00
	<b>TOTAL</b>	<b><u>60,000,000.00</u></b>	<b><u>10,000,000.00</u></b>	<b><u>50,000,000.00</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction and Expansion of Nguru township rainfall water Collection Point Zangon Kanwa	10,000,000.00	-	10,000,000.00
2	Fencing of Khalifa Grave Yard at Nguru.	-	-	-
3	Land compensation	-	-	-
	.	-	-	-
	<b>TOTAL</b>	<b><u>10,000,000.00</u></b>	<b><u>=</u></b>	<b><u>10,000,000.00</u></b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Contribution to Community project	-	-	-
2	Asst. To Fire Disaster and Flood Victims	-	-	-
3	Contribution of UNDP project	-	-	-
4	Clearing and up-keeping of Drainage	-	-	-
5	Clearing and up-keeping of Drainage	-	-	-
6	Contribution to Club and Associations	-	-	-
7	Contribution of FADAMA and IFAD	-	-	-
9	Contribution to Jama're River Basic	-	-	-
8	General Empowerment Scheme	17,000,000.00	15,410,770.00	1,589,230.00
	<b>TOTAL</b>	<b><u>17,000,000.00</u></b>	<b><u>15,410,770.00</u></b>	<b><u>1,589,230.00</u></b>

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of 3 Peugeot 406			
2	Purchase of Furniture's	50,000,000.00	42,279,000.00	7,721,000.00
3	Rev.	80,000,000.00	67,750,000.00	12,250,000.00
4	Renovation of secretariat	13,000,000.00	-	13,000,000.00
5	Renovation of Government Lodge	5,000,000.00	4,721,000.00	279,000.00
6				
7		-	-	-
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14		-	-	-
15		-	-	-
	<b>TOTAL</b>	<b><u>148,000,000.00</u></b>	<b><u>114,750,000.00</u></b>	<b><u>33,250,000.00</u></b>

**HEAD 7002: STAFF HOUSING UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of two apartment at Government Lodge	-	-	-
2	Rev. of service staff Quarters	14,000,000.00	7,680,000.00	6,320,000.00
	<b>Total</b>	14,000,000.00	7,680,000.00	6,320,000.00

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Workshop/seminars	30,000,000.00	1,015,893.87	1,984,106.13
	<b>TOTAL</b>	30,000,000.00	1,015,893.87	1,984,106.13

**HEAD 8001: RE PAYMENT OF LOANS AND INTEREST**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Loan Repayment	2,500,000.00	-	2,500,000.00
	<b>TOTAL</b>	2,500,000.00	-	2,500,000.00

**NGURU LOCAL GOVERNMENT**

**EXTRACT OF NON PERSONAL ADVANCE THE YEAR 2019 WORTH N=2,858,000.00**

<b>S/N</b>	<b>DATE</b>	<b>PURPOSE OF PAYEMENT</b>	<b>P.V NO.</b>	<b>HEAD &amp; SUB HEAD</b>	<b>AMOUNT</b>
1	Abdullahi Hussaini (senior driver)	Purchase of 4 tyres and repairs done to official vehicle of V/Chairman and the DPM	A/36	17414	300,000.00
2	Alh ado Mohammed	Payment for the Purchase of fuel and lubricant	65	A/65	2,058,000.00
		<b>TOTAL</b>			<b>N 2,858,000.00</b>