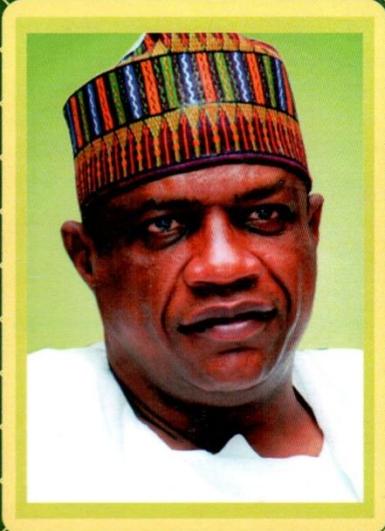




# POTISKUM

LOCAL GOVERNMENT COUNCIL  
**YOBE STATE**

**FINANCIAL  
STATEMENT**



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



**ALH. MOHAMMED MUSA**  
CHAIRMAN POTISKUM LOCAL GOVERNMENT

**FOR THE**

**YEAR ENDED 31ST DECEMBER, 2017**

### **Statement of Accounting Policies**

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

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

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

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

The modified content of the annual financial statements includes:-

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

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

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

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

Mohammed Alh. Lamido  
Potiskum L.G

  
Date

**STATEMENT NO 2:- Integrity Assurance**

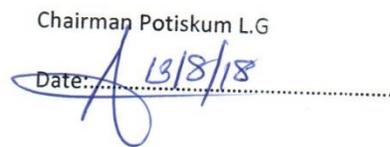
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the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

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

Mohammed Alh. Lamido  
Treasurer Potiskum Local Govt.

Date:  13/8/18

Alh. Mohammed Musa  
Chairman Potiskum L.G

Date:  13/8/18

**AUDITOR-GENERAL'S CERTIFICATION**

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

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

**Basis of Opinion**

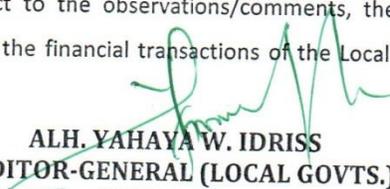
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

**Opinion**

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

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

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

**BUDGET SIZE AND PERFORMANCE 2017**

|    | <b>INCOME</b>                               | <b>BUDGETTED 2017</b>       | <b>ACTUAL 2017</b>             | <b>VARIANCE</b>                |
|----|---|-----------------------------|--------------------------------|--------------------------------|
|    |   | <b>₦</b>                    | <b>₦</b>                       | <b>₦</b>                       |
|    | Internal Generated Revenue                  | 173,575,804                 | 356,857,525.55                 | 183,281,721.55                 |
|    | Statutory Allocation                        | 2,393,648,463               | 1,671,826,014.13               | (721,822,448.87)               |
|    | <b>Total Income</b>                         | <b><u>2,567,224,267</u></b> | <b><u>2,028,683,539.68</u></b> | <b><u>(538,540,727.32)</u></b> |
|    | <b>LESS STATUTORY DEDUCTION</b>             |                             |                                |                                |
| 1  | 1% Admin Charges                            | -                           | 4,407,445,56.56                | (4,407,445.56)                 |
| 2  | Contribution to Pension                     | -                           | 201,545,505.53                 | (201,545,505.53)               |
| 3  | Contribution to YSUBEB                      | -                           | 499,210,797.65                 | (499,210,797.65)               |
| 4  | Contribution to Emirate Council             | -                           | 21,764,705.88                  | (21,764,705.88)                |
| 5  | Contribution to YOSU                        | -                           | 12,000,000                     | (12,000,000)                   |
| 6  | Contribution to Religious Affairs           | -                           | 2,150,735.31                   | (2,150,735.31)                 |
| 7  | Contribution to PHCMB                       | -                           | 126,962,930.54                 | (126,962,930.54)               |
| 8  | Contribution to Training                    | -                           | 2,823,529.32                   | (2,823,529.32)                 |
| 9  | Contribution to water Cooperation           | -                           | 14,774,400                     | (14,774,400)                   |
| 10 | Contribution to Security                    | -                           | 8,890,588.20                   | (8,890,588.20)                 |
| 11 | Contribution to Board of Surveillance Secur | -                           | 8,235,294.08                   | (8,235,294.08)                 |
| 12 | Contribution to Sanitation Comm.            | -                           | -                              | -                              |
| 13 | <b>Contribution to YIC</b>                  | -                           | 1,828,125                      | (1,828,125)                    |
|    | <b>Miscellaneous Cont.</b>                  | -                           | 2,481,617.68                   | (2,481,617.68)                 |
|    | <b>Total</b>                                |                             | <b><u>907,075,674.75</u></b>   | <b><u>(907,075,674.75)</u></b> |
|    | <b>RECURRENT EXPENDITURE</b>                |                             |                                |                                |
|    | Personnel Cost                              | 973,500,000                 | 379,386,868.52                 | 594,113,131.48                 |
|    | Over Head                                   | 120,000,000                 | 57,000,000                     | 63,000,000                     |
|    | <b>Total</b>                                | <b><u>1,093,500,000</u></b> | <b><u>436,386,868.52</u></b>   | <b><u>657,913,131.48</u></b>   |
|    | <b>Transfer to C.D. Fund Account</b>        |                             | 685,220,996.41                 |                                |
|    | <b>CAPITAL EXPENDITURE</b>                  |                             |                                |                                |
|    | Economic Sector                             | 347,367,784                 | 239,111,071.68                 | 108,256,712.32                 |
|    | Social Sector                               | 404,050,000                 | 194,875,578.56                 | 209,174,421.44                 |
|    | Area Development Sector                     | 369,495,072                 | 153,573,494.69                 | 215,921,577.31                 |
|    | Administrator Sector                        | 202,610,551                 | 97,578,763.21                  | 105,031,787.79                 |
|    | Repayment of loan and interest              | 112,027,420                 | -                              | 112,027,420                    |
|    | <b>Total</b>                                | <b><u>1,435,550,827</u></b> | <b><u>685,138,908.14</u></b>   | <b><u>750,411,918.86</u></b>   |

Budget surplus/Deficit (82,088.27)

Opening Balance                      1/1/2017                      2,218,422.09                      Cr

Closing Balance                      31/12/2017                      2,300,510.36                      Cr

Presented as:-

**SUMMARY OF RECCUREMENT REVENUE 2017**

| <b>HEAD</b> | <b>DETAILS OF REVENUE</b> | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|-------------|---------------------------|---------------------------|------------------------|-----------------|
|             |                           | #                         | #                      | #               |
| 1001        | Tax                       | 4,045,108                 | -                      | (4,045,108)     |
| 1002        | Rate                      | 6,305,000                 | 21,799,000             | 15,494,000      |
| 1003        | Local Licence Fines       | 16,903,300                | 82,526,526.50          | 65,623,226.50   |
| 1004        | Earning from Undertaking  | 33,855,000                | 183,510,075.16         | 149,654,621.16  |

|                                      |            |            |    |
|--------------------------------------|------------|------------|----|
| Revenue A/C 1 <sup>st</sup> Bank Plc | 31/12/2017 | 2,072,860  | Cr |
| Main A/C Zenith Bank Plc             | 31/12/2017 | 227,660.36 | Cr |

|      |                                   |                             |                                |                                |
|------|-----------------------------------|-----------------------------|--------------------------------|--------------------------------|
| 1005 | Rent on Local Government Property | 12,325,000                  | 23,222,975                     | 10,897,975                     |
| 1006 | Interest Payment Dividend         | 36,199,795                  | -                              | (36,199,775)                   |
| 1007 | Grants                            | 40,000,000                  | -                              | (40,000,000)                   |
| 1008 | Miscellaneous                     | 23,942,147                  | 45,798,948.89                  | 21,856,801.89                  |
|      | <b>TOTAL INT. GEN. REVENUE</b>    | <b><u>173,575,804</u></b>   | <b><u>356,857,525.55</u></b>   | <b><u>183,281,721.55</u></b>   |
| 1009 | Federation Accounts               | 2,393,648,463               | 1,671,826,014.13               | (721,822,448.87)               |
|      | <b>GRAND TOTAL</b>                | <b><u>2,567,224,267</u></b> | <b><u>2,028,683,539.68</u></b> | <b><u>(538,540,727.32)</u></b> |

**POTISKUM LOCAL GOVERNMENT**

**SCHEDULE OF MONTHLY REVENUE 2017**

| S/N          | MONTH     | STATUTORY ALLOCATION         | VAT                          | EXCESS CRUDE OIL            | EXCHNGEDIFF                  | NON OIL EXCESS           | OTHERS                      | GRAND TOTAL                    |
|--------------|-----------|------------------------------|------------------------------|-----------------------------|------------------------------|--------------------------|-----------------------------|--------------------------------|
|              |           | ₦                            | ₦                            | ₦                           | ₦                            |                          |                             |                                |
| 1            | JANUARY   | 80,423,942.30                | 22,704,017.69                | -                           | 1,098,093.68                 | -                        | 8,440,906.60                |                                |
| 2            | FEBRUARY  | 74,922,428.74                | 25,501,445.52                | -                           | 867,515.90                   | -                        | -                           |                                |
| 3            | MARCH     | 69,324,082.48                | 24,341,112.91                | -                           | 883,087.45                   | -                        | -                           |                                |
| 4            | APRIL     | 59,466,403.03                | 24,135,557.93                | -                           | 732,169.04                   | -                        | -                           |                                |
| 5            | MAY       | 55,162,590.62                | 24,585,371.99                | -                           | 618,472.87                   | 455,211.97               | -                           |                                |
| 6            | JUNE      | 61,492,253.07                | 24,138,370.45                | -                           | 9,836,456.25                 | 394,258.35               | -                           |                                |
| 7            | JULY      | 106,387,245.90               | 24,666,648.23                | -                           | 21,688,574.32                | -                        | 2,478,590.05                |                                |
| 8            | AUGUST    | 70,420,222.76                | 25,442,010.29                | 12,530,396.67               | 18,585,714.39                | -                        | -                           |                                |
| 9            | SEPTEMBER | 81,374,074.46                | 28,180,203.01                | 8,742,368.28                | 21,714,480.06                | -                        | -                           |                                |
| 10           | OCTOBER   | 65,591,370.67                | 24,676,930.06                | 15,832,730.77               | 10,633,963.51                | -                        | -                           |                                |
| 11           | NOVEMBER  | 52,687,558.01                | 26,739,445.94                | 27,253,188.30               | 9,499,233.63                 | -                        | -                           |                                |
| 12           | DECEMBER  | 53,353,619.60                | 28,750,993.48                | 16,485,608.76               | 9,940,848.33                 | -                        | -                           |                                |
| <b>TOTAL</b> |           | <b><u>830,605,791.64</u></b> | <b><u>303,862,107.50</u></b> | <b><u>80,844,292.78</u></b> | <b><u>106,098,609.43</u></b> | <b><u>849,470.32</u></b> | <b><u>10,919,496.65</u></b> | <b><u>1,333,179,768.32</u></b> |

**Note:**

Others represent share of Solid Minerals and LND Dividend.

**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2017**

**HEAD 1001 - TAXES**

| SUB/<br>HEAD | DETAILS OF REVENUE   | BUDGETTED<br>2017       | ACTUAL<br>2017 | VARIANCE                  |
|--------------|--|-------------------------|----------------|---------------------------|
|              |  | ₦                       | ₦              | ₦                         |
| 1            | Community or Poll Tax  | -                       | -              | -                         |
| 2            | Arrears: Community or Poll   | -                       | -              | -                         |
| 3            | Development Tax or Levy  | -                       | -              | -                         |
| 4            | Arrears: Development Tax or Levy   | -                       | -              | -                         |
| 5            | Arrears of Cattle Levy   | -                       | -              | -                         |
| 6            | Arrears: Cattle Tax (Where A   | 2,000,000               | -              | (2,000,000)               |
| 7            | Other Special Service Taxes (e.g Electricity, Water or Night guard rate) | 2,045,108               | -              | (2,045,108))              |
|              | <b>TOTAL</b>   | <b><u>4,045,108</u></b> | -              | <b><u>(4,045,108)</u></b> |

**HEAD 1002 - RATES**

| SUB/<br>HEAD | DETAILS OF REVENUE                                | BUDGETTED<br>2017       | ACTUAL<br>2017           | VARIANCE                 |
|--------------|---|-------------------------|--------------------------|--------------------------|
|              |   | ₦                       | ₦                        | ₦                        |
| 1            | Tenement Rate                                     | -                       | -                        | -                        |
| 2            | Penalty for Tenement Rate                         | -                       | -                        | -                        |
| 3            | Ground Rent                                       | 6,305,000               | 21,799,000               | 15,494,,000              |
| 4            | Federal Government Grant in lieu of Tenement Rate | -                       | -                        | -                        |
| 5            | State Government Grant in l                       | -                       | -                        | -                        |
|              | <b>TOTAL</b>                                      | <b><u>6,305,000</u></b> | <b><u>21,799,000</u></b> | <b><u>15,494,000</u></b> |

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

| SUB/<br>HEAD | DETAILS OF REVENUE                     | BUDGETTED<br>2017 | ACTUAL<br>2017 | VARIANCE  |
|--------------|--|-------------------|----------------|-----------|
|              |  | ₦                 | ₦              | ₦         |
|              | <b>A. FINE</b>                         |                   |                |           |
| 1            | Towing of Vehicle fine and fees        | 130,000           | -              | (130,000) |
| 2            | Fines on overdue lost library book     | 60,000            | -              | (60,000)  |
|              | <b>B. GENERAL LICENCE</b>              |                   |                |           |
| 3            | Bicycle licence fees                   | 500,000           | 355,000        | (145,000) |
| 4            | Canoe licence fees                     | -                 | -              | -         |
| 5            | Dog licence fees                       | -                 | -              | -         |
| 6            | Cartt Track licence fees               | 450,000           | 2,186,187      | 1,736,187 |
| 7            | Motor Cycle licence fees               | 457,000           | -              | (457,000) |
| 8            | Hawking permit fees                    | 170,000           | 3,116,215      | 2,946,215 |
| 9            | Bus/Commercial Vehicle/Tax permit fees | -                 | 5,192,181      | 5,192,181 |
| 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          | 8,500             | 4,923,826      | 4,915.326 |
| 16           | What landing fees                      | -                 | -              | -         |
| 17           | Toll Gate fees                         | -                 | -              | -         |
|              | <b>C. FOOD CONTROL</b>                 |                   |                |           |
| 18           | Slaughter fees                         | 885,000           | 3,425,093      | 2,620,093 |
| 19           | Abattoir fees                          | 150,000           | 2,832,225      | 2,682,225 |
| 20           | Eating House licence fees              | 980,000           | 1,412,000      | 432,000   |
| 21           | Kiosk licence fees                     | 675,000           | 1,372,115      | 697,115   |
| 22           | Bake House licence fees                | 5,000             | 1,575,818      | 1,570,818 |
| 23           | Registration of Meat Van fees          | 730,000           | -              | (730,000) |
| 24           | Cattle Dealers licence fees            | 840,000           | 3,719,112      | 2,879,112 |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                             | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|---|---------------------------|------------------------|-----------------|
|                      |   | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 25                   | Dried fish/dried Meat licence fees                    | 74,000                    | 43,000                 | (31,000)        |
| 26                   | Cold Room licence fees                                | -                         | -                      | -               |
| 27                   | Butchers licence fees                                 | 30,000                    | 1,655,125              | 1,625,125       |
|                      | <b>D. SECURITY</b>                                    |                           |                        |                 |
| 28                   | Auctioneer licence fees                               | -                         | -                      | -               |
| 29                   | Goldsmith and Gold seller licence fees                | 8,800                     | -                      | (8,800)         |
| 30                   | Dane Gun licence fees                                 | 75,000                    | -                      | (75,000)        |
| 31                   | Hunting licence fees                                  | -                         | -                      | -               |
|                      | <b>E. SOCIAL</b>                                      |                           |                        |                 |
| 32                   | Marriage Registration fees                            | 20,000                    | -                      | (20,000)        |
| 33                   | Entertainment drumming and Temporary both permit fees | 10,000                    | -                      | (10,000)        |
| 34                   | Entertainment and Drumming                            | 10,000                    | -                      | (10,000)        |
| 35                   | Cinematograph licence fees                            | 80,000                    | 2,773,117              | 2,693,117       |
| 36                   | Naming of Street Registration fees                    | 190,000                   | -                      | (190,000)       |
| 37                   | Mobile Sales Promotion licence                        | 75,000                    | -                      | (75,000)        |
| 38                   | Tent at Sea Beach permit fees                         | -                         | -                      | -               |
| 39                   | Radio/Television licence fees                         | 70,000                    | 65,000                 | (5,000)         |
| 40                   | Beggars Minstrel fees                                 | 80,000                    | -                      | (80,000)        |
| 41                   | Open Air preaching permit fees                        | -                         | -                      | -               |
| 42                   | Repair of Radio licence fees                          | -                         | -                      | -               |
|                      | <b>F. HEALTH</b>                                      |                           |                        |                 |
| 43                   | Dislodging of septic Tank Char                        | -                         | 2,796,000              | 2,796,000       |
| 44                   | Night Soil Disposal/Depot fees                        | -                         | 2,516,222              | 2,516,222       |
| 45                   | Registration of septic Tank dislodging licence fees   | -                         | 2,443,400              | 2,443,400       |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>               | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|---|---------------------------|------------------------|-----------------|
|                      |   | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 46                   | Registration of Night soil Contractors  | -                         | 3,323,101              | 3,323,101       |
| 47                   | Impounding of Animals fines             | 70,000                    | 1,437,224              | 1,367,224       |
| 48                   | Pest control and disinfectant charges   | -                         |                        | -               |
| 49                   | Birth and Death registration fees       | 250,000                   | -                      | (250,000)       |
| 50                   | Burial fees                             | -                         | -                      | -               |
| 51                   | Vault fees                              | -                         | -                      | -               |
| 52                   | Dispensary and Maternity fees           | 120,000                   | 2,119,077              | 1,999,077       |
| 53                   | Laboratory test fees                    | 80,000                    | 1,553,187              | 1,503,187       |
| 54                   | Earning from Environmental Sanitation   | 40,000                    | 2,603,155              | 2,563,155       |
|                      | <b>G. ECONOMIC</b>                      |                           |                        |                 |
| 55                   | General Contractors Registration fees   | 150,000                   | 6,428,652              | 6,278,652       |
| 56                   | Tender fees                             | 300,000                   | 4,869,219              | 4,569,219       |
| 57                   | Sand dredging fees                      | 100,000                   | 3,996,127              | 3,896,127       |
| 58                   | Minor Industry licence fees             | 120,000                   | -                      | (120,000)       |
| 59                   | Trader licence fees                     | 90,000                    | 3,094,121              | 3,004,121       |
| 60                   | Petty traders licence fees              | 140,000                   | 4,442,183              | 4,302,183       |
| 61                   | Sand. Granile. Iron rod sellers         | 200,000                   | 1,222,000              | 1,022,000       |
| 62                   | Pit sawing licence fees                 | -                         | -                      | -               |
| 63                   | Forestry and Fuel Exploitation          | 300,000                   | -                      | (300,000)       |
| 64                   | Falling of trees fees                   | 200,000                   | -                      | (200,000)       |
| 65                   | Sawmill licence fees                    | 210,000                   | 555,000                | 345,000         |
| 66                   | Produce buying fees                     | 150,000                   | 1,643,357.50           | 1,493,357.50    |
| 67                   | Rice Mill/Cassava Grinding licence fees | 85,000                    | 265,000                | 180,000         |

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

| SUB/<br>HEAD | DETAILS OF REVENUE                 | BUDGETTED<br>2017        | ACTUAL<br>2017              | VARIANCE                    |
|--------------|------------------------------------|--------------------------|-----------------------------|-----------------------------|
|              |                                    | ₦                        | ₦                           | ₦                           |
| 68           | Ingredient Grinding Mill licence   | 110,000                  | 70,000                      | (40,000)                    |
| 69           | Corn Grinding Mill licence         | 280,000                  | 95,000                      | (185,000)                   |
| 70           | Brown Sugar Machine licence        | -                        |                             |                             |
| 71           | Painting spraying and workshop     | 240,000                  | 110,000                     | (130,000)                   |
| 72           | Photo studio licence fees          | 200,000                  | 30,000                      | (170,000)                   |
| 73           | Welding machine licence fees       | -                        |                             |                             |
| 74           | Electric (Radio/TV) workshop       | 190,000                  | 25,000                      | (165,000)                   |
| 75           | Blacksmith workshop licence        | 305,000                  | -                           | (305,000)                   |
| 76           | Wood making/carpentry              | 280,000                  | 115,000                     | (165,000)                   |
| 77           | Battery charges licence fees       | 230,000                  | 55,000                      | (175,000)                   |
| 78           | Printing press licence fees        | 20,000                   | 40,000                      | 20,000                      |
| 79           | Panel beaters licence fees         | 180,000                  | 90,000                      | (90,000)                    |
| 80           | Vulcanizes licence fees            | 45,000                   | 33,000                      | (12,000)                    |
| 81           | Vehicle spare parts licences       | -                        | -                           |                             |
| 82           | Clock/watch repairs licences       | 130,000                  | -                           | (130,000)                   |
| 83           | Cloth dyers licence fees           | 60,000                   | -                           | (60,000)                    |
| 84           | Registration of Laundries and dry  | 50,000                   | -                           | (50,000)                    |
| 85           | Motor mechanics and car wash       | 250,000                  | 140,000                     | (110,000)                   |
| 86           | Building materials licence fees    | 200,000                  | 210,000                     | 10,000                      |
| 87           | Surface Tank kerosene licence      | 90,000                   | 160,000                     | 70,000                      |
| 88           | Photostat typing institute licence | 85,000                   | 30,000                      | (55,000)                    |
| 89           | Block making machine fees          | 240,000                  | 165,000                     | (75,000)                    |
| 90           | Hair dressing barbing saloon       | 80,000                   | 25,000                      | (55,000)                    |
| 91           | Sewing institute licence fees      | 190,000                  | 20,000                      | (170,000)                   |
| 92           | Local hair barbing saloon          | 40,000                   | -                           | (40,000)                    |
| 93           | Advertisement rate licence fees    | 600,000                  | -                           | (600,000)                   |
|              | <b>H. ENGR WORKS AND</b>           |                          | -                           |                             |
| 94           | Workshop receipt                   | -                        | -                           |                             |
| 95           | Sales of unserviceable stores      | 90,000                   | 414,480                     | 324,480                     |
| 96           | Hire Charges                       | -                        | --                          | -                           |
| 97           | Sale of stores                     | 1, 000,000               | -                           | (1,000,000)                 |
| 98           | Survey fees                        | 200,000                  |                             | (200,000)                   |
| 99           | Approval of Building Plan fees     | 700,000                  | -                           | (700,000)                   |
| 100          | Customary Right of Occup.          | 950,000                  | -                           | (950,000)                   |
| 101          | Commission on transfer of Plots    | 400,000                  | -                           | (400,000)                   |
|              | <b>TOTAL</b>                       | <b><u>16,903,300</u></b> | <b><u>82,526,526.50</u></b> | <b><u>65,623,226.50</u></b> |

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

| SUB/<br>HEAD | DETAILS OF REVENUE                        | BUDGETTED<br>2017        | ACTUAL<br>2017               | VARIANCE                     |
|--------------|---|--------------------------|------------------------------|------------------------------|
|              |   | ₦                        | ₦                            | ₦                            |
| 1            | Market                                    | 6,500,000                | 57,811,264.16                | 51,311,264.16                |
| 2            | Motor Park                                | 5,753,447.03             | 48,336,882                   | 42,583,434.97                |
| 3            | Shops and Shopping Centers                | 3,100,000                | 34,763,116                   | 31,663,160                   |
| 4            | Cattle Market                             | 5,250,000                | 35,277,841                   | 30,027,841                   |
| 5            | Abattoir/Slaughter House                  | 1,500,000                | 2,221,273                    | 721,173                      |
| 6            | Proceeds from sale of Con                 | -                        | -                            | -                            |
| 7            | Transportation services Earnings          | 5,600,000                | 5,099,699                    | (500,301)                    |
| 8            | Earnings from industrial                  | 2,200,000                | -                            | (2,200,000)                  |
| 9            | Earning from other commercial undertaking | 3,952,006.97             | -                            | (3,952,006.97)               |
|              | <b>TOTAL</b>                              | <b><u>33,855,545</u></b> | <b><u>183,510,075.16</u></b> | <b><u>149,654,621.16</u></b> |

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

| SUB/<br>HEAD | DETAILS OF REVENUE                             | BUDGETTED<br>2017        | ACTUAL<br>2017    | VARIANCE                 |
|--------------|--|--------------------------|-------------------|--------------------------|
|              |  | ₦                        | ₦                 | ₦                        |
| 1            | Rent on Local Government Quarters              | 4,000,000                | 13,779,000        | 9,779,000                |
| 2            | Rent on Local Government Building              | 3,325,000                | 9,443,975         | 6,118,975                |
| 3            | Rent on other Local Government landed property | 5,000,000                | -                 | (5,000,000)              |
|              | <b>TOTAL</b>                                   | <b><u>12,325,000</u></b> | <b>23,222,975</b> | <b><u>10,897,975</u></b> |

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                            | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>            |
|----------------------|--|---------------------------|------------------------|----------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                   |
| 1                    | Interest: Vehicle and Bicycle Advance                | 6,200,000                 | -                      | (6,200,000)                |
| 2                    | Interest: Loans to (her Local Government)            | 6,000,000                 | -                      | (6,000,000)                |
| 3                    | Interest: Loans to Parastatals and Limited Liability | -                         | -                      | -                          |
| 4                    | Loan from other Local Govt. Dividend                 | 23,999,795                | -                      | (23,999,795)               |
| 5                    | Interest on Staff Housing and other loans            | -                         | -                      | -                          |
|                      | <b>TOTAL</b>   | <b><u>36,199,795</u></b>  | <b>-</b>               | <b><u>(36,199,795)</u></b> |

**HEAD 1007 - GRANTS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>     | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>     |
|----------------------|-------------------------------|---------------------------|------------------------|---------------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>            |
| 1                    | Grants from State Government  | 40,000,000                | -                      | (40,000,000)        |
| 2                    | Grant from Federal Government | -                         | -                      | -                   |
| 3                    | Other Grant                   | -                         | -                      | -                   |
|                      | <b>TOTAL</b>                  | <b>40,000,000</b>         | <b>-</b>               | <b>(40,000,000)</b> |

**HEAD 1008 – MICELLANEOUS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>           | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|-------------------------------------|---------------------------|-----------------------------|-----------------------------|
|                      |                                     | <b>₦</b>                  | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Mortuary Hearse and Cemetery        | -                         | -                           | -                           |
| 2                    | Recovery of Losses and Over Payment | -                         | 11,379,447.89               | 11,379,447.89               |
| 3                    | Payments in Lieu of Sign            | 5,143,000                 | -                           | (5,143,000)                 |
| 4                    | Unclaimed Deposits                  | -                         | -                           | -                           |
| 5                    | Tractor hiring                      | 11,799,147                | 27,219,632                  | 15,420,485                  |
| 6                    | Patient Medicine and Vendor Store   | 2,500,000                 | 7,199,869                   | 4,699,869                   |
| 7                    | Sales of Agric Product              | -                         | -                           | -                           |
| 8                    | Irrigation Scheme charges           | -                         | -                           | -                           |
| 9                    | Fishing charges                     | -                         | -                           | -                           |
| 10                   | Hide/Skin buyer fees                | 3,000,000                 | -                           | (3,000,000)                 |
| 11                   | Vet. Clinic Charges                 | 1,500,000                 | -                           | (1,500,000)                 |
|                      | <b>TOTAL</b>                        | <b><u>23,942,147</u></b>  | <b><u>45,798,948.89</u></b> | <b><u>21,856,801.89</u></b> |

**HEAD 1009 - STATUTORY ALLOCATION**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                    | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>         | <b>VARIANCE</b>                |
|----------------------|--|-----------------------------|--------------------------------|--------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                       | <b>₦</b>                       |
| 1                    | Allocation from Federation Account Statutory | 1,673,188,604               | 1,155,319,268.87               | (482,869,335.13)               |
| 2                    | Allocation from State Government             | 18,000,000                  | -                              | (18,000,000)                   |
| 3                    | VAT Allocation                               | 371,978,679                 | 364,164,972.22                 | (7,813,706.78)                 |
| 4                    | Excess Crude Oil Account                     | 365,482,180                 | 32,403,864.20                  | (333,078,315.80)               |
|                      | Share of Solid mineral                       | -                           | -                              | -                              |
|                      | Non Oil Excess                               | -                           | 27,173,318.44                  | 27,173,318.44                  |
|                      | LNDG Dividend                                | -                           | -                              | -                              |
|                      | Exchange Diff                                | -                           | 92,764,590.40                  | 92,764,590.40                  |
|                      | <b>TOTAL</b>                                 | <b><u>2,393,648,463</u></b> | <b><u>1,671,826,014.13</u></b> | <b><u>(721,822,448.87)</u></b> |

**POTISKUM LOCAL GOVERNMENT****SUMMARY OF RECCURRENT EXPENDITURE 2017**

| HEAD         | DETAILS                        | BUDGETTED<br>2017           | ACTUAL<br>2017               | VARIANCE                     |
|--------------|--------------------------------|-----------------------------|------------------------------|------------------------------|
|              |                                | ₱                           | ₱                            | ₱                            |
| 2001         | <b>Office of the Chairman</b>  |                             |                              |                              |
|              | Personnel Cost                 | 73,852,030.18               | 28,650,337.74                | 45,201,692.44                |
|              | Overhead                       | 8,100,000                   | 6,982,500                    | 1,117,500                    |
| 2002         | <b>Office of the Secretary</b> |                             |                              |                              |
|              | Personnel Cost                 | 14,026,178.05               | 5,499,259.27                 | 8,526,918.78                 |
|              | Overhead                       | 9,000,000                   | 4,987,500                    | 4,012,500                    |
| 2003         | <b>The Council</b>             |                             |                              |                              |
|              | Personnel Cost                 | 62,726,352.22               | 39,363,322.11                | 23,363,030.11                |
|              | Overhead                       | 7,000,000                   | 3,990,000                    | 6,010,000                    |
| 2004         | <b>Personnel Management</b>    |                             |                              |                              |
|              | Personnel Cost                 | 107,592,563.11              | 41,739,894.81                | 65,852,668.30                |
|              | Overhead                       | 12,500,000                  | 5,937,500                    | 6,562,500                    |
| 2005         | <b>Treasury</b>                |                             |                              |                              |
|              | Personnel Cost                 | 173,070,814.38              | 56,324,872.32                | 116,745,942.06               |
|              | Overhead                       | 10,000,000                  | 8,312,500                    | 1,687,500                    |
| 2006         | <b>Education</b>               |                             |                              |                              |
|              | Personnel Cost                 | 8,944,197.80                | -                            | 8,944,197.80                 |
|              | Overhead                       | 31,000,000                  | -                            | 31,000,000                   |
| 2007         | <b>Primary Health Care</b>     |                             |                              |                              |
|              | Personnel Cost                 | 202,215,500.79              | 74,452,855.89                | 127,762,644.90               |
|              | Overhead                       | 16,000,000                  | 9,500,000                    | 6,500,000                    |
| 2008         | <b>General Agric</b>           |                             |                              |                              |
|              | Personnel Cost                 | 172,975,674.82              | 61,504,698.57                | 111,470,976.25               |
|              | Overhead                       | 10,000,000                  | 3,562,500                    | 6,437,500                    |
| 2009         | <b>Works</b>                   |                             |                              |                              |
|              | Personnel Cost                 | 122,382,461.28              | 59,939,364.2                 | 62,443,097.08                |
|              | Overhead                       | 19,900,000                  | 11,352,500                   | 8,547,500                    |
| 2010         | <b>Traditional Council</b>     |                             |                              |                              |
|              | Personnel Cost                 | 35,714,227.37               | 11,912,263.61                | 23,801,963.76                |
|              | Overhead                       | 5,000,000                   | 2,375,000                    | 2,625,000                    |
| 2011         | <b>MISCELLANEOUS</b>           |                             |                              |                              |
|              | Personnel Cost                 |                             |                              |                              |
|              | Overhead                       |                             |                              |                              |
| <b>TOTAL</b> |                                | <b><u>1,093,500,000</u></b> | <b><u>436,386,868.52</u></b> | <b><u>657,913,131.48</u></b> |

**POTISKUM LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016**

**HEAD 2001: OFFICE OF THE CHAIRMAN**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2016</b>   | <b>ACTUAL<br/>2016</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 73,852,030.18               | 28,650,337.74               | 45,201,692.44               |
| 2                    | Travel and Transport   | 1,000,000                   | 1,000,000                   | -                           |
| 3                    | Utility Services   | -                           | -                           | -                           |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                           |
| 5                    | Stationery and Printing  | 500,000                     | 455,000                     | 45,000                      |
| 6                    | Maintenance of Office Furniture and Equipment                        | 500,000                     | 500,000                     | -                           |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,000,000                   | 1,891,213                   | 108,787                     |
| 8                    | Consultancy Services and special committees                          | 500,000                     | -                           | 500,000                     |
| 9                    | Grant & Contribution   | 2,000,000                   | -                           | 2,000,000                   |
| 10                   | Training Staff Development and Welfare                               | 500,000                     | 500,000                     | -                           |
| 11                   | Entertainment and Hospitality  | 500,000                     | 477,000                     | 23,000                      |
| 12                   | Miscellaneous Expenses   | 100,000                     | 97,175                      | 28,250                      |
| 13                   | Provision and Service Materials                                      | 500,000                     | 2,062,112                   | 1,562,112                   |
|                      | <b>TOTAL</b>   | <b><u>81,952,030.18</u></b> | <b><u>35,632,837.74</u></b> | <b><u>46,319,192.44</u></b> |

**HEAD 2002: OFFICE OF THE SECRETARY**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2016</b>   | <b>ACTUAL<br/>2016</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₱</b>                    | <b>₱</b>                    | <b>₱</b>                    |
| 1                    | Personnel Cost   | 14,026,178.05               | 5,499,259.27                | 8,526,918.78                |
| 2                    | Travel and Transport   | 1,500,000                   | 1,225,000                   | 275,000                     |
| 3                    | Utility Services   |                             |                             |                             |
| 4                    | Telephone and Postal Services  |                             |                             |                             |
| 5                    | Stationery and Printing  |                             |                             |                             |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,500,000                   | 1,476,122                   | 23,878                      |
| 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                               | 3,521,411.70                | 1,000,000                   | 2,521,411.70                |
| 11                   | Entertainment and Hospitality  | 478,588.30                  | -                           | 478,588.30                  |
| 12                   | Miscellaneous Expenses   | 500,000                     | 231,137                     | 268,863                     |
| 13                   | Provision and Service Materials                                      | 1,500,000                   | 1,055,241                   | 444,759                     |
|                      | <b>TOTAL</b>   | <b><u>23,026,178.05</u></b> | <b><u>10,486,759.27</u></b> | <b><u>12,539,418.78</u></b> |

**HEAD 2003: THE COUNCIL**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 62,726,352.22               | 39,363,322.11               | 23,363,030.11               |
| 2                    | Travel and Transport   | 1,000,000                   | 1,000,000                   | -                           |
| 3                    | Utility Services   | -                           | -                           | -                           |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                           |
| 5                    | Stationery and Printing  | 1,000,000                   | 555,000                     | 445,000                     |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,000,000                   | 907,117                     | 92,883                      |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,000,000                   | 774,653                     | 225,347                     |
| 8                    | Consultancy Services and special committees                          | -                           | -                           | -                           |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                           |
| 10                   | Training Staff Development and Welfare                               | 1,000,000                   | -                           | 1,000,000                   |
| 11                   | Entertainment and Hospitality  | 1,000,000                   | -                           | 1,000,000                   |
| 12                   | Miscellaneous Expenses   | -                           | -                           | -                           |
| 13                   | Provision and Service Materials                                      | 1,000,000                   | 753,230                     | 246,770                     |
|                      | <b>TOTAL</b>   | <b><u>69,726,352.22</u></b> | <b><u>43,353,322.11</u></b> | <b><u>26,373,030.11</u></b> |

**HEAD 2004: PERSONNEL MANAGEMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 107,592,563.11               | 41,739,894.81               | 65,852,668.30               |
| 2                    | Travel and Transport   | 1,000,000                    | 977,450                     | 22,550                      |
| 3                    | Utility Services   | 500,000                      | 215,412.50                  | 284,587.50                  |
| 4                    | Telephone and Postal Services  | 500,000                      | -                           | 500,000                     |
| 5                    | Stationery and Printing  | 1,000,000                    | 893,000                     | 107,000                     |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,500,000                    | 774,100                     | 725,900                     |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,000,000                    | 641,338                     | 358,662                     |
| 8                    | Consultancy Services and special committees                          | 1,000,000                    | -                           | 1,000,000                   |
| 9                    | Grants, Contributions and Subventions                                | 1,000,000                    | -                           | 1,000,000                   |
| 10                   | Training Staff Development and Welfare                               | 1,500,000                    | 546,000                     | 954,000                     |
| 11                   | Entertainment and Hospitality  | 1,000,000                    | 300,000                     | 700,000                     |
| 12                   | Miscellaneous Expenses   | 1,500,000                    | 897,441.50                  | 602,558.50                  |
| 13                   | Provision and Service Materials                                      | 1,000,000                    | 692,808                     | 307,192                     |
|                      | <b>TOTAL</b>   | <b><u>120,092,563.11</u></b> | <b><u>47,677,394.81</u></b> | <b><u>72,415,168.30</u></b> |

**HEAD 2005: FINANCE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>              |
|----------------------|--|------------------------------|-----------------------------|------------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Personnel Cost   | 173,070,814.38               | 56,324,872.32               | 116,745,942.06               |
| 2                    | Travel and Transport   | 1,000,000                    | 1,000,000                   | -                            |
| 3                    | Utility Services   | -                            | -                           | -                            |
| 4                    | Telephone and Postal Services  | -                            | -                           | -                            |
| 5                    | Stationery and Printing  | 2,000,000                    | 1,477,000                   | 523,000                      |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,000,000                    | 994,000                     | 6,000                        |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,000,000                    | 876,652                     | 123,348                      |
| 8                    | Consultancy Services and special committees                          | -                            | -                           | -                            |
| 9                    | Grants, Contributions and Subventions                                | -                            | -                           | -                            |
| 10                   | Training Staff Development and Welfare                               | 500,000                      | 500,000                     | -                            |
| 11                   | Entertainment and Hospitality  | 500,000                      | -                           | 500,000                      |
| 12                   | Miscellaneous Expenses   | 2,000,000                    | 1,599,315                   | 400,685                      |
| 13                   | Provision and Service Materials                                      | 2,000,000                    | 1,865,533                   | 134,467                      |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>183,070,814.38</u></b> | <b><u>64,637,372.32</u></b> | <b><u>118,433,442.06</u></b> |

**HEAD 2006: EDUCATION**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>             |
|----------------------|---|-----------------------------|------------------------|-----------------------------|
|                      |   | <b>₦</b>                    | <b>₦</b>               | <b>₦</b>                    |
| 1                    | Personnel Cost  | 8,944,197.80                | -                      | 8,944,197.80                |
| 2                    | Travel and Transport  | -                           | -                      | -                           |
| 3                    | Utility Services  | -                           | -                      | -                           |
| 4                    | Telephone and Postal Services   | -                           | -                      | -                           |
| 5                    | Stationery and Printing   | -                           | -                      | -                           |
| 6                    | Maintenance of Office Furniture<br>and Equipment                          | -                           | -                      | -                           |
| 7                    | Purchase and Maintenance of<br>Vehicles, Driver Craft and other<br>assets | -                           | -                      | -                           |
| 8                    | Consultancy Services and special<br>committees                            | -                           | -                      | -                           |
| 9                    | Grants, Contributions and<br>Subventions                                  | -                           | -                      | -                           |
| 10                   | Training Staff Development and<br>Welfare                                 | -                           |                        |                             |
| 11                   | Entertainment and Hospitality   | -                           |                        |                             |
| 12                   | Miscellaneous Expenses  | -                           |                        |                             |
| 13                   | Provision and Service Materials   | 31,000,000                  |                        | 31,000,000                  |
|                      | <b>TOTAL</b>  | <b><u>39,944,197.80</u></b> |                        | <b><u>39,944,197.80</u></b> |

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>              |
|----------------------|--|------------------------------|-----------------------------|------------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Personnel Cost   | 202,215,500.79               | 74,452,855.89               | 127,762,644.90               |
| 2                    | Travel and Transport   | 2,000,000                    | 1,555,000                   | 445,000                      |
| 3                    | Utility Services   | -                            | -                           | -                            |
| 4                    | Telephone and Postal Services  | -                            | -                           | -                            |
| 5                    | Stationery and Printing  | 1,500,000                    | 1,345,000                   | 155,000                      |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,500,000                    | 1,448,000                   | 52,000                       |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,500,000                    | 2,271,000                   | 229,000                      |
| 8                    | Consultancy Services and special committees                          | 1,000,000                    | 655,000                     | 345,000                      |
| 9                    | Grants, Contributions and Subventions                                | 1,000,000                    | -                           | 1,000,000                    |
| 10                   | Training Staff Development and Welfare                               | 1,500,000                    | 964,000                     | 536,000                      |
| 11                   | Entertainment and Hospitality  | 1,000,000                    | -                           | 1,000,000                    |
| 12                   | Miscellaneous Expenses   | 1,000,000                    | -                           | 1,000,000                    |
| 13                   | Provision and Service Materials                                      | 3,000,000                    | 1,262,000                   | 1,738,000                    |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>218,215,500.79</u></b> | <b><u>83,952,855.89</u></b> | <b><u>134,262,644.90</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>              |
|----------------------|--|------------------------------|-----------------------------|------------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Personnel Cost   | 172,975,674.82               | 61,504,698.57               | 111,470,976.25               |
| 2                    | Travel and Transport   | 2,000,000                    | 1,000,000                   | 1,000,000                    |
| 3                    | Utility Services   | -                            |                             |                              |
| 4                    | Telephone and Postal Services  | -                            | -                           | -                            |
| 5                    | Stationery and Printing  | -                            | -                           | -                            |
| 6                    | Maintenance of Office Furniture and Equipment                        | 2,000,000                    | -                           | 2,000,000                    |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,500,000                    | 1,000,000                   | 500,000                      |
| 8                    | Consultancy Services and special committees                          | -                            | -                           | -                            |
| 9                    | Grants, Contributions and Subventions                                | 500,000                      | -                           | 500,000                      |
| 10                   | Training Staff Development and Welfare                               | 500,000                      | 400,000                     | 100,000                      |
| 11                   | Entertainment and Hospitality  | 500,000                      | -                           | 500,000                      |
| 12                   | Miscellaneous Expenses   | 1,000,000                    | -                           | 1,000,000                    |
| 13                   | Provision and Service Materials                                      | 2,000,000                    | 1,162,500                   | 837,500                      |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>182,975,674.82</u></b> | <b><u>65,067,198.57</u></b> | <b><u>117,908,476.25</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 122,382,461.28               | 59,939,364.20               | 62,443,097.08               |
| 2                    | Travel and Transport   | 3,000,000                    | 2,815,000                   | 185,000                     |
| 3                    | Utility Services   | 1,500,000                    | 357,117                     | 1,142,883                   |
| 4                    | Telephone and Postal Services  | -                            |                             |                             |
| 5                    | Stationery and Printing  | 1,500,000                    | 1,483,000                   | 17,000                      |
| 6                    | Maintenance of Office Furniture and Equipment                        | 2,000,000                    | 1,922,000                   | 78,000                      |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,000,000                    | 1,877,694                   | 122,306                     |
| 8                    | Consultancy Services and special committees                          | 900,000                      | 700,000                     | 200,000                     |
| 9                    | Grants, Contributions and Subventions                                | 1,000,000                    |                             | 1,000,000                   |
| 10                   | Training Staff Development and Welfare                               | 2,500,000                    | 544,000                     | 1,956,000                   |
| 11                   | Entertainment and Hospitality  | 1,500,000                    | -                           | 1,500,000                   |
| 12                   | Miscellaneous Expenses   | 1,000,000                    |                             | 1,000,000                   |
| 13                   | Provision and Service Materials                                      | 3,000,000                    | 1,653,689                   | 1,346,311                   |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>142,282,461.28</u></b> | <b><u>71,291,864.20</u></b> | <b><u>70,990,597.08</u></b> |

**HEAD 2010: TRADITIONAL OFFICES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 35,714,227.37               | 11,912,263.61               | 23,801,963.76               |
| 2                    | Travel and Transport   | 1,000,000                   | 1,000,000                   | -                           |
| 3                    | Utility Services   | -                           | -                           | -                           |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                           |
| 5                    | Stationery and Printing  | -                           | -                           | -                           |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,000,000                   | -                           | 1000,000                    |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,000,000                   | 620,000                     | 1,380,000                   |
| 8                    | Consultancy Services and special committees                          | -                           | -                           | -                           |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                           |
| 10                   | Training Staff Development and                                       | -                           |                             |                             |
| 11                   | Entertainment and Hospitality  | 1,000,000                   | 755,000                     | 245,000                     |
| 12                   | Miscellaneous Expenses   | -                           | -                           | -                           |
| 13                   | Provision and Service Materials                                      | -                           |                             |                             |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>40,714,227.37</u></b> | <b><u>14,287,263.61</u></b> | <b><u>26,426,963.76</u></b> |

**HEAD 2011: MISCELLANEOUS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2016</b> | <b>ACTUAL<br/>2016</b> | <b>VARIANCE</b> |
|----------------------|-------------------------------|---------------------------|------------------------|-----------------|
|                      |                               | <b>₹</b>                  | <b>₹</b>               | <b>₹</b>        |
| 1                    | Miscellaneous                 | -                         | -                      | -               |
|                      | <b>TOTAL</b>                  | -                         | -                      | -               |

**POTISKUM LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2017**

| HEAD | DETAILS OF EXPENDITURE          | BUDGETTED<br>2017           | ACTUAL<br>201                | VARIANCE                     |
|------|---------------------------------|-----------------------------|------------------------------|------------------------------|
|      |                                 | ₦                           | ₦                            | ₦                            |
|      | <b>ECONOMIC SECTOR</b>          |                             |                              |                              |
| 4001 | Agriculture & Rural Development | 15,500,000                  | 11,000,000                   | 4,500,000                    |
| 4002 | Livestock Development           | 10,600,000                  | 9,100,000                    | 1,500,000                    |
| 4003 | Forestry Development            | 10,500,000                  | 1,200,000                    | 9,300,000                    |
| 4004 | Fisheries                       | 3,000,000                   | 2,450,000                    | 550,000                      |
| 4005 | Manufacturing & Craft           | 37,000,000                  | 33,765,000                   | 3,235,000                    |
| 4006 | Rural Electrification           | 76,250,000                  | 67,722,251                   | 8,527,749                    |
| 4007 | Commerce/Finance & Supply       | 44,517,784                  | 34,667,000                   | 9,850,784                    |
| 4008 | Transportation Roads/Bridges    | 150,000,000                 | 79,206,820.68                | 70,793,179.32                |
|      | <b>TOTAL ECONOMIC SECTOR</b>    | <b><u>347,367,784</u></b>   | <b><u>239,111,071.68</u></b> | <b><u>108,256,712.32</u></b> |
|      | <b>SOCIAL SECTOR</b>            |                             |                              |                              |
| 5001 | Education Development           | 158,000,000                 | 91,320,592.82                | 66,679,407.18                |
| 5002 | Health and Services             | 133,000,000                 | 84,763,921                   | 48,236,079                   |
| 5003 | Information                     | 17,550,000                  | 3,000,000                    | 14,550,000                   |
| 5004 | Social Development & Culture    | 25,500,000                  | 10,791,064.74                | 14,708,935.26                |
| 5005 | Fire Service                    | 70,000,000                  | 5,000,000                    | 65,000,000                   |
|      | <b>TOTAL SOCIAL SECTOR</b>      | <b><u>404,050,000</u></b>   | <b><u>194,875,578.56</u></b> | <b><u>209,174,421.44</u></b> |
|      | <b>AREA DEV. SECTOR</b>         |                             |                              |                              |
| 6001 | Rural Water Supply              | 200,753,996                 | 140,171,353.43               | 60,582,642.57                |
| 6002 | Environmental Sewage & Drainage | 88,000,000                  | 6,784,000                    | 81,216,000                   |
| 6003 | Town & Community Planning       | 20,500,000                  | 1,000,000                    | 19,500,000                   |
| 6004 | Community Development           | 60,241,076                  | 5,618,141.26                 | 54,622,934.74                |
| 6005 | Area/Ward Dev.                  | -                           | -                            | -                            |
|      | <b>TOTAL AREA DEV. SECTOR</b>   | <b><u>369,495,072</u></b>   | <b><u>153,573,494.69</u></b> | <b><u>215,921,577.31</u></b> |
|      | <b>ADMIN SECTOR</b>             |                             |                              |                              |
| 7001 | General Admin office            | 79,472,676                  | 49,423,763.21                | 30,048,912.79                |
| 7002 | Staff Housing                   | 120,137,875                 | 45,155,000                   | 74,982,875                   |
| 7003 | Workshops                       | 3,000,000                   | 3,000,000                    | -                            |
|      | <b>TOTAL ADMIN SECTOR</b>       | <b><u>202,610,551</u></b>   | <b><u>97,578,763.21</u></b>  | <b><u>105,031,787.79</u></b> |
| 8001 | REPAYMENT OF LOAN               | 112,027,420                 | -                            | 112,027,420                  |
|      | <b>GRAND TOTAL</b>              | <b><u>1,435,550,827</u></b> | <b><u>685,138,908.14</u></b> | <b><u>750,411,918.86</u></b> |

**COMPARATIVE STATEMENT**

**CAPITAL EXPENDITURE 2017**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>         |
|----------------------|--|---------------------------|--------------------------|-------------------------|
|                      |  | ₦                         | ₦                        | ₦                       |
| 1                    | Purchase of 4 Plough & (80) Stes of Oven Plat                | -                         | -                        | -                       |
| 2                    | Establishment of Orchards tree planting campaign at Danchuwa | 2,000,000                 | 2,000,000                |                         |
| 3                    | Purchase of 3 Yamaha machines for Irrigation                 | 2,500,000                 | 544,000                  | 1,956,000               |
| 4                    | Purchase of Agro Chemicals and Farm Input                    | 2,000,000                 | 2,000,000                | -                       |
| 5                    | Purchase of Grans  | 2,000,000                 | 2,000,000                | -                       |
| 6                    | Purchase of Home Economic Materials                          | 2,000,000                 | 1,755,000                | 245,0000                |
| 7                    | Purchase of (40) Sewing Machine.                             | 1,000,000                 | 766,000                  | 234,000                 |
| 8                    | Purchase of Trashing Machine                                 | 2,000,000                 | 1,935,000                | 65,000                  |
| 9                    | Contribution to Fadama                                       | 1,000,000                 | -                        | 1,000,000               |
| 10                   | Contribution to Donor Agencies                               | 1,000,000                 | -                        | 1,000,000               |
|                      | <b>TOTAL</b>   | <b><u>15,500,000</u></b>  | <b><u>11,000,000</u></b> | <b><u>4,500,000</u></b> |

**HEAD 4002: LIVESTOCK UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>         |
|----------------------|--|---------------------------|-------------------------|-------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                |
| 1                    | Purchase of Equipment and Drugs  | 1,000,000                 | 1,000,000               | -                       |
| 2                    | Contribution to VET/Clinical van and Purchase of Toyota 4 Wheel Driver (Ambulance) | 6,000,000                 | 4,500,000               | 1,500,000               |
| 3                    | Rehabilitation of Potiskum Abattoir  | 1,000,000                 | 1,000,000               | -                       |
| 4                    | Construction of Vet Clinic At head Office Potiskum                                 | 1,200,000                 | 1,200,000               | -                       |
| 5                    | Rehabilitation of Vet Clinic at head Office Potiskum                               | 1,400,000                 | 1,400,000               | -                       |
| 6                    | -  | -                         | -                       | -                       |
| 7                    | -  | -                         | -                       | -                       |
| 8                    | -  | -                         | -                       | -                       |
| 9                    | -  | -                         | -                       | -                       |
| 10                   | -  | -                         | -                       | -                       |
| 11                   |  | <b><u>10,600,000</u></b>  | <b><u>9,100,000</u></b> | <b><u>1,500,000</u></b> |

**HEAD 4003: FORESTRY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                      | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>         |
|----------------------|--|---------------------------|-------------------------|-------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                |
| 1                    | Rehabilitation of Nurseries at Danchuwa ,Mamudo, Badejo and Jigawa | 6,300,000                 | -                       | 6,300,000               |
| 2                    | Purchase of Ancillary equipment for forest Dum                     | 1,500,000                 | 1,200,000               | 300,000                 |
| 3                    | Provision for Annual Tree Planting Campaign                        | 2,700,000                 | -                       | 2,700,000               |
| 4                    |  |                           |                         |                         |
|                      | <b>TOTAL</b>   | <b><u>10,500,000</u></b>  | <b><u>1,200,000</u></b> | <b><u>9,300,000</u></b> |

**HEAD 4004: FISHERIES UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>        | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>       |
|----------------------|--------------------------------------|---------------------------|-------------------------|-----------------------|
|                      |                                      | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>              |
| 1                    | Construction of Fish Pod at Potiskum | 3,000,000                 | 2,450,000               | 550,000               |
| 2                    | -                                    | -                         | -                       | -                     |
|                      | <b>TOTAL</b>                         | <b><u>3,000,000</u></b>   | <b><u>2,450,000</u></b> | <b><u>550,000</u></b> |

**HEAD 4005: MANUFACTURING UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>  |
|----------------------|-------------------------------|---------------------------|------------------------|------------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>         |
| 1                    | Purchase of Craft Materials   | 37,000,000                | 33,765,000             | 3,235,000        |
|                      | <b>TOTAL</b>                  | <b>37,000,000</b>         | <b>33,765,000</b>      | <b>3,235,000</b> |

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>         |
|----------------------|---|---------------------------|--------------------------|-------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                |
| 1                    | Rehabilitation of existing Street light   | 10,000,000                | 8,219,200                | 1,780,800               |
| 2                    | Purchase of 27 KVA Generators   | 10,000,000                | 6,789,000                | 3,211,000               |
| 3                    | Maintenance of REB Station at Garing Bingel   | 10,000,000                | 10,000,000               | -                       |
| 4                    | Extension to national Grid from Potiskum to Garin Dala to Gishua Daboa, from Grave to Lailai and to Unguwan Waili Garba to and also Lailali | 30,000,000                | 27,658,800               | 2,341,200               |
| 5                    | Procurement of 500 KVA Transformer Tudun Wada, Geshuwa Daboa Lailai   | 8,250,000                 | 8,000,000                | 250,000                 |
| 6                    | Procurement of Tricycles for Youth Empowerment.   | 8,000,000                 | 7,055,251                | 944,749                 |
| 7                    |   | -                         | -                        | -                       |
|                      | <b>TOTAL</b>  | <b><u>76,250,000</u></b>  | <b><u>67,722,251</u></b> | <b><u>8,527,749</u></b> |

**HEAD 4007: FINANCE DEPARTMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                        | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>         |
|----------------------|--|---------------------------|--------------------------|-------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                |
| 1                    | Construction of Shopping Complex                     | -                         | -                        | -                       |
| 2                    | Purchase of Land for RE-Allocation to Old Motor Park | 17,046,864                | 10,789,789               | 6,257,075               |
| 3                    | Purchase of Mass Transit Buses                       | 20,470,920                | 19,877,211               | 593,709                 |
| 4                    | Sand filling at Danniski street                      | 1,000,000                 | --                       | 1,000,000               |
| 5                    | Sand filling at Abba Mai Doya to Alkali Kalli Mosque | 1,000,000                 | 1,000,000                | -                       |
| 6                    | Sand filling at dogo Tebo Ward                       | 1,000,000                 | -                        | 1,000,000               |
| 7                    | Sand filling at Ward Yerimaram                       | 1,000,000                 | 1,000,000                | -                       |
| 8                    | Mai Ajiki to Texaco and Mamman Shuwa to AC ANGUS     | 2,000,000                 | 1,000,000                | 1,000,000               |
| 10                   | Danchuwa Motor Park                                  | 1,000,000                 | 1,000,000                | -                       |
|                      | <b>TOTAL</b>   | <b><u>44,517,784</u></b>  | <b><u>34,667,000</u></b> | <b><u>9,850,784</u></b> |

**HEAD 4008: TOWNSHIP ROAD UNIT**

| SUB/<br>HEAD | DETAILS OF EXPENDITURE  | BUDGETTED<br>2017         | ACTUAL<br>2017              | VARIANCE                    |
|--------------|---|---------------------------|-----------------------------|-----------------------------|
|              |   | ₦                         | ₦                           | ₦                           |
| 1            | Construction of Road from Tudun Wada Dispensary to New Shago Tara                               | 27,400,000                | 15,000,000                  | 12,400,000                  |
| 2            | Extension of Road from Jibir Janco House to Junction to Hospital Road Misau Raord               | 40,600,000                | 27,251,000                  | 13,349,000                  |
| 3            | From Savannah Junction to Maiduguri Road from Gishuawa  | 22,000,000                | 5,617,246.98                | 16,382,753.02               |
| 4            | Construction of Dranage from Jibri Janco to Hospital Road                                       | 30,000,000                | 23,123,573.70               | 6,876,426.30                |
| 5            | Construction of Mini Bridges at Rigan Fulani , auna Mamudo & Construction of culverts at Gshuwa | 30,000,000                | 8,215,000                   | 21,785,000                  |
|              | <b>TOTAL</b>  | <b><u>150,000,000</u></b> | <b><u>79,206,820.68</u></b> | <b><u>70,793,179.32</u></b> |

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

| SUB/<br>HEAD | DETAILS OF EXPENDITURE  | BUDGETTED<br>2017         | ACTUAL<br>2017              | VARIANCE                    |
|--------------|---|---------------------------|-----------------------------|-----------------------------|
|              |   | ₦                         | ₦                           | ₦                           |
| 1            | Construction and Renovation of 30 Primary School at Mai Adiko, Babut, Central, Chadi , Kwata, Jumma, Dambua , Arikime | 75,000,000                | 43,169,017                  | 31,830,983                  |
| 2            | UBE Primary School  | 10,000,000                | -                           | 10,000,000                  |
| 3            | Purchase of classroom furniture to Primary  | 28,000,000                | 24,883,000                  | 3,117,000                   |
| 4            | Fencing of Primary Schools at Dorawa, Cahdi, Sabon Layi , Race Course   | 30,000,000                | 23,268,575.82               | 6,731,424.18                |
| 5            | Construction of Yobe State U  | 15,000,000                | -                           | 15,000,000                  |
|              | <b>TOTAL</b>  | <b><u>158,000,000</u></b> | <b><u>91,320,592.82</u></b> | <b><u>66,679,407.18</u></b> |

**HEAD 5002: HEALTH UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|--------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Renovation of Tudun Wada MCH   | 10,610,000                | 10,223,472               | 386,528                  |
| 2                    | Procurement and Supply of equipment to Maternity Clinic                        | 25,000,000                | 19,883,000               | 5,117,0000               |
| 3                    | Purchase of Drugs to Various Dispensaries                                      | 12,000,000                | 11,500,000               | 500,000                  |
| 4                    | Construction of New Dispensaries at Baba aura, G/Maje, Dogo Tebor and Danchuwa | 27,890,000                | 23,779,115               | 4,110,885                |
| 5                    | Procurement of vaccines  | 15,000,000                | 7,632,000                | 7,368,000                |
| 6                    | Constructions of Dongon Zare   | 1,500,000                 | 1,500,000                |                          |
| 7                    | Constructions of Waste incenarators at tsohon Kasuwa                           | 1,000,000                 | 1,000,000                | -                        |
| 8                    | Purchase of Sanitary   | 15,000,000                | 2,159,000                | 25,841,000               |
| 9                    | Upgrading of Danchua, Badejo Dispensaries                                      | 25,000,000                | 7,087,334                | 17,912,666               |
| 13                   | -  |                           |                          |                          |
|                      | <b>TOTAL</b>   | <b><u>133,000,000</u></b> | <b><u>84,763,921</u></b> | <b><u>48,236,079</u></b> |

**HEAD 5003: INFORMATION UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|-------------------------|--------------------------|
|                      |   | <b>₱</b>                  | <b>₱</b>                | <b>₱</b>                 |
| 1                    | Purchase of two sets of Public Address System                           | 3,600,000                 | 3,000,000               | 600,000                  |
| 2                    | Purchase of small and medium photo-Printing papers 2 Battery for Camera | 4,070,000                 | -                       | 4,070,000                |
| 3                    | Community Radio   | 9,880,000                 | -                       | 9,880,000                |
|                      | <b>TOTAL</b>  | <b><u>17,550,000</u></b>  | <b><u>3,000,000</u></b> | <b><u>14,550,000</u></b> |

**HEAD 5004: SPORT UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>      |
|----------------------|--------------------------------|---------------------------|------------------------|----------------------|
|                      |                                | <b>₱</b>                  | <b>₱</b>               | <b>₱</b>             |
| 1                    | Assistance to Vulnerable Group | 25,500,000                | 10,791,064.74          | 14,708,935.26        |
| 2                    |                                | -                         | -                      | -                    |
|                      | <b>TOTAL</b>                   | <b>25,500,000</b>         | <b>10,791,064.74</b>   | <b>14,708,935.26</b> |

**HEAD 5005: FIRE SERVICE UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>       | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>   |
|----------------------|-------------------------------------|---------------------------|------------------------|-------------------|
|                      |                                     | <b>₱</b>                  | <b>₱</b>               | <b>₱</b>          |
| 1                    | Purchase of Fire Fighting Equipment | 70,000,000                | 5,000,000              | 65,000,000        |
|                      | <b>TOTAL</b>                        | <b>70,000,000</b>         | <b>5,000,000</b>       | <b>65,000,000</b> |

**HEAD 6001: RURAL WATER SUPPLY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>       | <b>VARIANCE</b>             |
|----------------------|---|---------------------------|------------------------------|-----------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Drilling of 6 wash Bore Holes at Gogo Tebo  | 13,353,996.44             | 8,194,000                    | 5,159,996.44                |
| 2                    | Drilling of (20) twenty Borehole with Accessories and Overhead Tank to Each                                       | 87,850,279.56             | 54,741,317.86                | 33,108,961.70               |
| 3                    | Sinking of 40 cement wells<br>Yarimaram (10) Ngoji (6)<br>Alaraba (3) B.B Lailai (8)<br>Mamudo (6) Bolewas B Ward | 27,753,996                | 22,331,117                   | 5,422,879                   |
| 4                    | Drilling of Hand pumps at Garin Mai Turare, G/Gingel  | 26,000,000                | 11,000,000                   | 15,000,000                  |
| 5                    | Reactivation of pipe lines in Dogo Tebo and Bolewa B  | 24,595,724                | 23,241,001.57                | 1,354,722.43                |
| 6                    | Conversion of 5 Rural Boreholes to Solar System at Garin Maje G/Bingel, G/Dala                                    | 21,200,000                | 20,663,917                   | 536,083                     |
|                      | <b>Total</b>  | <b><u>200,753,996</u></b> | <b><u>140,171,353.43</u></b> | <b><u>60,582,642.57</u></b> |

**HEAD 6002: ENRIROMENTS SEWAGE AND DRAINAGE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|-------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                 |
| 13                   | Purchase of (2) Tipper Lories                  | 46,000,000                | -                       | 46,000,000               |
| 14                   | Constructions of 150 Refuse Collection Centres | 13,000,000                | -                       | 13,000,000               |
| 15                   | Purchase of one supervision vehicle            | 15,000,000                | -                       | 15,000,000               |
| 16                   | Procurement of furniture                       | 14,000,000                | 6,784,000               | 7,216,000                |
| 17                   | Purchase of I pay Loader                       | -                         | -                       | -                        |
| 18                   | Contribution to Sanitation Committee           | -                         | -                       | -                        |
|                      | <b>TOTAL</b>                                   | <b><u>88,000,000</u></b>  | <b><u>6,784,000</u></b> | <b><u>81,216,000</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                 |
| 1                    | New layout demarcation of mechanical village | 5,000,000                 | 1,000,000              | 4,000,000                |
| 2                    | Contribution to Border surveillance          | 15,500,000                | -                      | 15,500,000               |
| 3                    |  |                           |                        |                          |
|                      | <b>TOTAL</b>                                 | <b><u>20,500,000</u></b>  | <b>1,000,000</b>       | <b><u>19,500,000</u></b> |

**HEAD 6004: COMMUNITY DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>      | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>     | <b>VARIANCE</b>             |
|----------------------|------------------------------------|---------------------------|----------------------------|-----------------------------|
|                      |                                    | <b>₦</b>                  | <b>₦</b>                   | <b>₦</b>                    |
| 1                    | Special assistance                 | 14,241,076                | 1,000,000                  | 13,241,076                  |
| 2                    | Areas Development                  | 21,000,000                | -                          | 21,000,000                  |
| 3                    | Contribution to Community          | 12,000,000                | 2,618,141.26               | 9,381,858.74                |
| 4                    | Emergency Relief                   | 13,000,000                | 2,000,000                  | 11,000,000                  |
| 5                    | Contribution to Mora               | -                         | -                          | -                           |
| 6                    | Contribution to Yobe State Islamic | -                         | -                          | -                           |
|                      | <b>TOTAL</b>                       | <b><u>60,241,076</u></b>  | <b><u>5,618,141.26</u></b> | <b><u>54,622,934.74</u></b> |

**HEAD 6005: AREA WARD DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|-------------------------------|---------------------------|------------------------|-----------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 1                    |                               | -                         | -                      | -               |
|                      | <b>TOTAL</b>                  |                           |                        |                 |

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|---------------------------------|---------------------------|-----------------------------|-----------------------------|
|                      |                                 | <b>₹</b>                  | <b>₹</b>                    | <b>₹</b>                    |
| 1                    | Renovation of staff quarters    | 79,472,676                | <b><u>49,423,763.21</u></b> | <b><u>30,048,912.79</u></b> |
| 2                    | Contribution to pension         | -                         | -                           | -                           |
| 3                    | Contribution to Emirate Council | -                         | -                           | -                           |
| 4                    | Contribution to FAAC            | -                         | -                           | -                           |
| 5                    | Contribution to LGSC            | -                         | -                           | -                           |
| 6                    | 1% Admin Charges                | -                         | -                           | -                           |
| 7                    | Contribution to Securty         | -                         | -                           | -                           |
| 8                    | Contribution to Police          | -                         | -                           | -                           |
|                      | <b>TOTAL</b>                    | 79,472,676                | <b><u>49,423,763.21</u></b> | <b><u>30,048,912.79</u></b> |

**HEAD 7002: STAFF HOUSING UNIT**

| SUB/HEAD | DETAILS OF EXPENDITURE   | BUDGETTED 2017            | ACTUAL 2017              | VARIANCE                 |
|----------|--|---------------------------|--------------------------|--------------------------|
|          |  | ₦                         | ₦                        | ₦                        |
| 1        | Constructions of additional 3 Nos of 2 bed room staff quarters at Treasurers Lodge | 12,176,253.51             | 7,719,211                | 4,457,042.51             |
| 2        | General Renovation of Local Government Lodge                                       | 10,000,000                | 5,000,000                | 5,000,000                |
| 3        | General renovation of Local Government Secretariat                                 | 30,461,621.49             | 19,833,221               | 10,628,400.49            |
| 4        | Construction of 2 District House   | 25,000,000                | 10,166,779               | 14,833,221               |
| 5        | Purchase of furniture to Local Government Secretariat                              | 25,000,000                | 2,435,789                | 22,564,211               |
| 6        | Purchase of furniture for councilors   | 17,500,000                | -                        | 17,500,000               |
| 7        |  |                           |                          |                          |
| 11       |  |                           |                          |                          |
|          | <b>TOTAL</b>   | <b><u>120,137,875</u></b> | <b><u>45,155,000</u></b> | <b><u>74,982,875</u></b> |

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

| SUB/HEAD | DETAILS OF EXPENDITURE       | BUDGETTED 2017   | ACTUAL 2017      | VARIANCE |
|----------|------------------------------|------------------|------------------|----------|
|          |                              | ₦                | ₦                | ₦        |
| 1        | General Workshop and Seminar | 3,000,000        | 3,000,000        | -        |
| 2        | -                            | -                | -                | -        |
|          | <b>TOTAL</b>                 | <b>3,000,000</b> | <b>3,000,000</b> | <b>-</b> |

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

| <b>SUB/HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|-----------------|---------------------------------|---------------------------|------------------------|-----------------|
|                 |                                 | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 1               | Repayment of loans and interest | 112,027,420               | -                      | 112,027,420     |
| 2               |                                 | -                         | -                      | -               |
|                 | -                               |                           |                        |                 |
|                 | <b>TOTAL</b>                    | 112,027,420               | -                      | 112,027,420     |