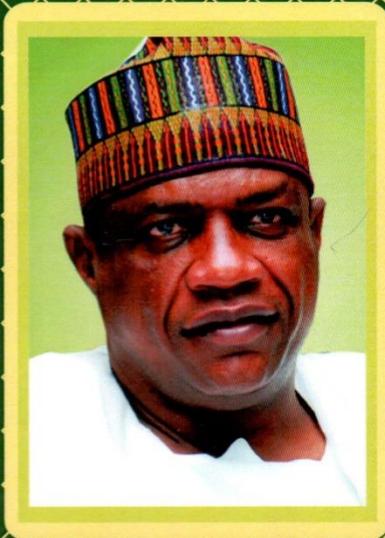




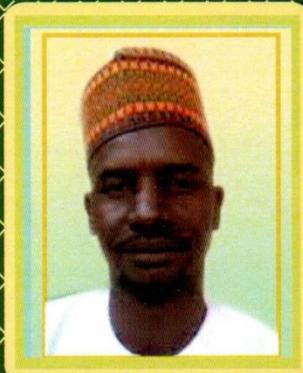
GAIDAM

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



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



MULIMA IDI MATO
CHAIRMAN GAIDAM 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 Geidam 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.

Abdu Tahir
Treasurer Geidam Local Govt.

20-08-2018
Date

STATEMENT NO 2:- Integrity Assurance

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

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

Abdu Tahir
Treasurer Geidam Local Govt.

Sign/Date: 10/8/20-08-18

Alh. Murima Idi Mato
Chairman Geidam Local Govt.

Sign/Date: 10/8/20-08-18

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

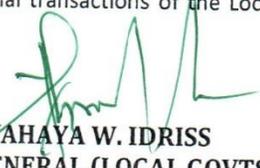
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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 31st December, 2017.


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

GEIDAM LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		N	N	N
	Internal Generated Revenue	149,172,227.00	110,500,379.10	(38,671,847.90)
	Federation A/C	2,546,165,774.00	1,755,325,869.46	(790,839,904.54)
	Total Income	<u>2,695,338,001.00</u>	<u>1,865,826,248.56</u>	<u>(829,511,752.44)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,820,097.00	(4,820,097.00)
2	Contribution to Pension	-	127,386,433.35	(127,386,433.35)
3	Contribution to YSUBEB	-	202,744,298.52	(202,744,298.52)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to P.H.C.M.B	-	83,299,542.49	(83,299,542.49)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to YMIC	-	1,828,125.00	(1,828,125.00)
10	Contribution to security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Border Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEAZAP	-	6,999,999.98	(6,999,999.98)
14	Water Corporation	-	12,927,600.00	(12,927,600.00)
15	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	Total	-	<u>498,352,566.13</u>	<u>(498,352,566.13)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	850,243,588.00	392,615,834.02	457,627,750.98
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>970,243,588.00</u>	<u>449,615,834.02</u>	<u>520,627,750.98</u>
	Special Imprest Advances	-	-	-
	Transfer to C.D. Fund Account		917,857,847.61	
	CAPITAL EXPENDITURE			
	Economic Sector	498,049,626.00	265,136,532.96	232,913,093.04
	Social Sector	401,323,716.00	219,331,476.00	181,992,240.00
	Area Development Sector	595,000,000.00	299,010,127.32	295,989,872.68
	Administrator Sector	300,000,000.00	139,246,711.21	160,753,288.79
	Repayment of loans and interest	-	-	-
	Total	<u>1,794,373,342.00</u>	<u>922,724,847.49</u>	<u>871,648,494.51</u>

Budget Surplus/Deficit (N4,866,999.88)

Opening Balance 1/1/2017 N5,581,865.83 CR

Closing Balance 31/12/2017 N714,865.95 CR

GEIDAM LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2017

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	10,731,000	-	(10,731,000)
1002	Rate	11,000,000.00	9,255,000.00	(1,745,000.00)
1003	Local Licence Fines	39,648,118.69	37,079,201.89	(2,568,916.80)
1004	Earning from Undertaking	50,159,400.00	47,774,953.68	(2,384,446.32)
1005	Rent on Local Government Property	9,256,400.00	12,273,000.00	3,016,600.00
1006	Interest Payment Dividend	8,679,700.00	-	(8,679,700.00)
1007	Grants	-	-	-
1008	Miscellaneous	19,697,608.31	4,118,223.53	(15,579,384.78)
	TOTAL INT. GEN. REVENUE	149,172,227.00	110,500,379.10	(38,671,847.90)
1009	Federation Accounts	2,546,165,774.00	1,755,325,869.46	(790,839,904.54)
	GRAND TOTAL	<u>2,695,338,001.00</u>	<u>1,865,826,248.56</u>	<u>(829,511,752.44)</u>

GEIDAM LOCAL GOVERNMENT
SCHEDULE OF MONTHLY REVENUE 2016

S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		N	N	N	N	N	N	
1	JANUARY	87,953,714.95	20,532,457.85		1,200,903.81		9,231,196.11	
2	FEBRUARY	81,937,116.63	23,062,321.50		948,737.95			
3	MARCH	75,814,619.57	22,074,750.79		965,767.41			
4	APRIL	65,034,004.94	21,888,334.71		800,719.10			
5	MAY	60,327,243.75	22,302,282.06		676,378.02	497,831.65		
6	JUNE	67,249,527.23	21,860,279.59		10,757,404.38			
7	JULY	116,347,859.00	22,308,631.45		23,719,188.94		2,710,650.54	
8	AUGUST	77,013,387.08	23,098,469.02	13,703,567.68	20,325,820.63	431,171.18		
9	SEPTEMBER	88,992,804.18	25,522,673.81	9,560,881.32	23,747,520.14			
10	OCTOBER	72,732,428.84	22,428,628.96	17,315,086.14	11,629,579.06			
11	NOVEMBER	57,620,483.73	24,303,752.66	29,804,795.51	10,388,608.95			
12	DECEMBER	58,348,906.00	26,106,849.73	18,029,090.49	10,871,570.28			
TOTAL		909,372,095.90	275,489,432.13	88,413,421.14	116,032,198.67	929,002.83	11,941,846.65	1,402,177,997.32

Note:

Others represent share of Solid Minerals and LND Dividend.

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦		
1	Community or Poll Tax	2,731,000	-	(2,731,000)
2	Arrears: Community or Poll	2,000,000	-	(2,000,000)
3	Development Tax or Levy	1,000,000	-	(1,000,000)
4	Arrears: Development Tax or Levy	1,000,000	-	(1,000,000)
5	Arrears of Cattle Levy	1,500,000	-	(1,500,000)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	2,500,000	-	(2,500,000)
	TOTAL	<u>10,731,000</u>	-	<u>(10,731,000)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦		
1	Tenement Rate	1,000,000	-	(1,000,000)
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	10,000,000.00	9,255,000.00	(745,000.00)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>11,000,000.00</u>	<u>9,255,000.00</u>	<u>(1,745,000.00)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	1,000,000.00	300,000.00	(700,000.00)
4	Canoe licence fees	500,000.00	125,000.00	(375,000.00)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	1,000,000.00	-	(1,000,000.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	1,000,000.00	3,475,000	2,475,000.00
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	300,000.00	-	(300,000.00)
15	Squatters/Hawkers Permit fees	2,000,000.00	2,833,447.00	833,447.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,000,000.00	1,936,652.00	936,652.00
19	Abattoir fees	400,000.00	1,778,117.00	1,378,117.00
20	Eating House licence fees	300,000.00	57,200.00	(242,800.00)
21	Kiosk licence fees	200,000.00	75,000.00	(125,000.00)
22	Bake House licence fees	500,000.00	1,224,508.00	724,508.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	500,000.00	1,877,225.00	1,377,225.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat license fees	1,000,000.00	500,000.00	(500,000.00)
26	Cold Room license fees	-	-	-
27	Butchers license fees	1,000,000.00	1,474,206.00	474,206.00
	D. SECURITY			
28	Auctioneer license fees	300,000.00	-	(300,000.00)
29	Goldsmith and Gold seller license fees	-	-	-
30	Dane Gun license fees	200,000.00	150,000.00	(50,000.00)
31	Hunting license fees	500,000.00	136,000.00	(364,000.00)
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	500,000.00	255,000.00	(245,000.00)
35	Cinematograph license fees	500,000.00	-	(500,000.00)
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion license fees	300,000.00	-	(300,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television license fees	400,000.00	125,000.00	(275,000.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio license fees	100,000.00	-	(100,000.00)
	F. HEALTH			
43	Dislodging of septic Tank Charges	1,000,000.00	1,432,665.00	432,665.00
44	Night Soil Disposal/Depot fees	500,000.00	881,552.00	381,552.00
45	Registration of septic Tank dislodging license fees	1,000,000.00	1,522,357.00	522,357.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	1,000,000.00	250,000.00	(750,000.00)
47	Impounding of Animals fines	500,000.00	200,000.00	(300,000.00)
48	Pest control and disinfectant charges	400,000.00	-	(400,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	300,000.00	210,000.00	(90,000.00)
53	Laboratory test fees	500,000.00	100,000.00	(400,000.00)
54	Earning from Environmental Sanitation	1,000,000.00	410,000.00	(590,000.00)
	G. ECONOMIC			
55	General Contractors Registration fees	2,000,000.00	4,555,000.00	2,555,000.00
56	Tender fees	1,500,000.00	2,727,000.00	1,227,000.00
57	Sand dredging fees	400,000.00	1,303,000.00	903,000.00
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	300,000.00	1,463,255.00	1,163,255.00
60	Petty traders licence fees	200,000.00	1,637,118.00	1,437,118.00
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	200,000.00	-	(200,000.00)
64	Falling of trees fees	300,000.00	100,000.00	(200,000.00)
65	Sawmill licence fees	100,000.00	-	(100,000.00)
66	Produce buying fees	150,000.00	55,000.00	(95,000.00)
67	Rice Mill/Cassava Grinding licence fees	300,000.00	-	(300,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	1,000,000.00	200,000.00	(800,000.00)
69	Corn Grinding Mill licence	1,000,000.00	-	(1,000,000.00)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	1,000,000.00	330,000.00	(670,000.00)
72	Photo studio licence fees	200,000.00	56,767.00	143,233.00
73	Welding machine licence fees	100,000.00	30,000.00	(70,000.00)
74	Electric (Radio/TV) workshop	50,000.00	-	50,000.00
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	200,000.00	867,333.00	667,333.00
77	Battery charges licence fees	100,000.00	20,000.00	(80,000.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	200,000.00	794,000.00	594,000.00
80	Vulcanizes licence fees	50,000.00	20,000.00	(30,000.00)
81	Vehicle spare parts licences	40,000.00	688,232.00	648,232.00
82	Clock/watch repairs licences	20,000	-	(20,000.00)
83	Cloth dyers licence fees	200,000.00	-	(200,000.00)
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	2,500,000.00	889,202.00	(1,610,798.00)
86	Building materials licence fees	100,000	555,225.00	455,225.00
87	Surface Tank kerosene licence	50,000.00	-	(50,000.00)
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	500,000.00	255,829.00	(244,171.00)
90	Hair dressing barbing saloon	50,000.00	-	(50,000.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	(20,000.00)	-	(20,000.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	2,108,500.00	379,056.89	(1,729,443.11)
96	Hire Charges	-	-	-
97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>39,648,118.69</u>	<u>37,079,201.89</u>	<u>(2,568,916.80)</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	5,000,000	11,223,554.16	6,223,554.16
2	Motor Park	7,000,000	8,117,243.00	1,117,243.00
3	Shops and Shopping Centers	15,000,000	9,663,000.00	(5,337,000.00)
4	Cattle Market	5,159,400.00	12,446,333.50	7,286,933.50
5	Abattoir/Slaughter House	7,000,000	6,324,823.18	(675,176.82)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	10,000,000.00	-	(10,000,000.00)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	1,000,000.00	-	(1,000,000.00)
	TOTAL	<u>50,159,400.00</u>	<u>47,774,953.68</u>	<u>(2,384,446.32)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	3,000,000.00	6,954,000.00	3,954,000.00
2	Rent on Local Government Building	4,000,000.00	5,319,000.00	1,319,000.00
3	Rent on other Local Government landed property	2,256,400.00	-	(2,256,400.00)
	TOTAL	<u>9,256,400.00</u>	<u>12,273,000.00</u>	<u>3,016,600.00</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	3,679,700.00	-	(3,679,700.00)
2	Interest: Loans lo (her Local Government)	2,000,000.00	-	(2,000,000.00)
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	3,000,000.00	-	(3,000,000.00)
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>8,679,700.00</u>	-	<u>(8,679,700.00)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	-	-	-

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	4,697,608.31	118,223.53	(4,579,384.78)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	2,000,000	-	(2,000,000)
5	Tractor hiring	10,000,000	4,000,000.00	6,000,000)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	1,000,000	-	(1,000,000)
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	1,000,000	-	(1,000,000)
10	Hide/Skin buyer fees	1,000,000	-	(1,000,000)
11	Vet. Clinic Charges	-	-	-
	TOTAL	<u>19,697,608.31</u>	<u>4,118,223.53</u>	<u>(15,579,384.78)</u>

HEAD 1009 - STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,791,565,663.00	1,263,487,199.63	(528,078,463.37)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	336,899,294.00	330,311,515.44	(6,587,778.56)
4	Excess Crude Oil Account	399,700,817.00	35,437,708.64	(364,263,108.36)
5	Non-Oil Excess	-	24,639,668.96	24,639,668.96)
6	Share of solid mineral	-	-	-
7	Exchange Diff	-	101,449,776.79	101,449,776.79
8	LNG Dividend	-	-	-
	TOTAL	<u>2,546,165,774.00</u>	<u>1,755,325,869.46</u>	<u>(790,839,904.54)</u>

GEIDAM LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	30,794,385.67	27,612,699.27	3,181,686.40
	Overhead	10,000,000	4,500,000.00	5,500,000.00
2002	Office of the Secretary			
	Personnel Cost	44,947,519.10	15,794,786.81	29,152,732.29
	Overhead	10,000,000	5,200,000.00	4,800,000.00
2003	The Council			
	Personnel Cost	77,324,608	46,900,626.44	30,423,981.56
	Overhead	10,000,000	3,000,000.00	7,000,000.00
2004	Personnel Management			
	Personnel Cost	54,534,723.88	14,156,416.72	40,378,307.16
	Overhead	15,000,000	4,500,000.00	10,500,000.00
2005	Treasury			
	Personnel Cost	134,049,874.93	44,918,158.09	89,131,716.84
	Overhead	15,000,000	11,000,000.00	4,000,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	197,526,100.00	103,806,266.40	93,719,833.60
	Overhead	15,000,000	10,000,000.00	5,000,000.00
2008	General Agric			
	Personnel Cost	154,759,812.55	54,638,049.86	100,121,762.69
	Overhead	15,000,000	6,000,000.00	9,000,000.00
2009	Works			
	Personnel Cost	136,482,815.17	65,936,306.76	70,546,508.41
	Overhead	25,000,000.00	10,000,000.00	15,000,000.00
2010	Traditional Council			
	Personnel Cost	19,823,745.70	18,852,523.67	971,222.03
	Overhead	5,000,000.00	2,800,000.00	2,200,000.00
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>970,243,585.00</u>	<u>449,615,834.02</u>	<u>520,627,750.98</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	30,794,385.67	27,612,699.27	3,181,686.40
2	Travel and Transport	2,000,000.00	1,500,000.00	500,000.00
3	Utility Services	100,000.00	57,775.00	42,225.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,000,000.00	883,000.00	117,000.00
6	Maintenance of Office Furniture and Equipment	3,000,000.00	-	3,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	500,000.00	485,332.00	14,668.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	500,000.00	2,000,000
11	Entertainment and Hospitality	400,000.00	-	400,000
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	3,500,000.00	1,073,893.00	2,426,107.00
	TOTAL	<u>40,794,385.67</u>	<u>32,112,699.27</u>	<u>8,681,686.40</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	44,947,519.10	15,794,786.81	29,152,732.29
2	Travel and Transport	2,000,000.00	2,000,000.00	-
3	Utility Services	50,000.00	-	50,000.00
4	Telephone and Postal Services	50,000.00	-	50,000.00
5	Stationery and Printing	1,000,000.00	833,000.00	167,000.00
6	Maintenance of Office Furniture and Equipment	1,700,000.00	994,251.00	705,749.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,300,000.00	667,442.00	1,632,558.00
8	Consultancy Services and special committees	200,000.00	-	200,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	350,000.00	1,150,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,200,000.00	355,307.00	844,693.00
	TOTAL	<u>54,947,519.10</u>	<u>20,994,786.81</u>	<u>33,952,732.29</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	77,324,608.00	46,900,626.44	30,423,981.56
2	Travel and Transport	1,000,000.00	1,000,000.00	-
3	Utility Services	100,000.00	-	100,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,200,000.00	555,000.00	645,000.00
6	Maintenance of Office Furniture and Equipment	1,700,000.00	-	1,700,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,200,000.00	445,000.00	1,755,000.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,600,000.00	500,000.00	1,100,000
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	500,000.00	1,500,000.00
	TOTAL	<u>87,324,608.00</u>	<u>49,900,626.44</u>	<u>37,423,981.56</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	54,534,723.88	14,156,416.72	40,378,307.16
2	Travel and Transport	3,000,000.00	1,500,000.00	1,500,000.00
3	Utility Services	150,000.00	68,337.00	81,663.00
4	Telephone and Postal Services	150,000.00	45,215.00	104,785.00
5	Stationery and Printing	2,500,000.00	997,000.00	1,503,000.00
6	Maintenance of Office Furniture and Equipment	3,200,000.00	-	3,200,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	547,853.00	1,452,147.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	657,000.00	1,843,000.00
11	Entertainment and Hospitality	400,000.00	-	400,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	684,595.00	315,405.00
	TOTAL	<u>69,534,723.88</u>	<u>18,656,416.72</u>	<u>50,878,307.16</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	134,049,874.93	44,918,158.09	89,131,716.84
2	Travel and Transport	2,000,000.00	2,000,000.00	-
3	Utility Services	250,000.00	147,993.000	102,007.00
4	Telephone and Postal Services	200,000.00	89,997.00	110,003.00
5	Stationery and Printing	1,800,000.00	1,223,000.00	577,000.00
6	Maintenance of Office Furniture and Equipment	3,150,000.00	2,684,776.00	465,224.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,650,000.00	1,332,098.00	317,902.00
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	1,544,000.00	1,456,000.00
11	Entertainment and Hospitality	600,000.00	557,000.00	43,00.00
12	Miscellaneous Expenses	150,000.00	149,221.00	779.00
13	Provision and Service Materials	1,700,000.00	1,271,915.00	428,085.00
	TOTAL OVERHEAD COSTS	<u>149,049,874.93</u>	<u>55,918,158.09</u>	<u>93,131,716.84</u>

HEAD 2006: EDUCATION

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

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	197,526,100.00	103,806,266.40	93,719,833.60
2	Travel and Transport	2,500,000.00	1,675,000.00	825,000.00
3	Utility Services	100,000.00	92,334.00	7,666.00
4	Telephone and Postal Services	100,000.00	58,441.00	41,559.00
5	Stationery and Printing	2,500,000.00	1,226,000.00	1,274,00.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,968,772.00	31,228.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,400,000.00	1,372,334.00	27,666.00
8	Consultancy Services and special committees	350,000.00	350,000.00	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,300,000.00	1,654,000.00	646,000.00
11	Entertainment and Hospitality	250,000.00	-	250,000.00
12	Miscellaneous Expenses	500,000.00	-	500,000.00
13	Provision and Service Materials	3,000,000.00	1,603,119.00	1,396,881.00
	TOTAL OVERHEAD COSTS	<u>212,526,100.00</u>	<u>113,806,266.40</u>	<u>98,719,833.60</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	154,759,812.55	54,638,049.86	100,121,762.69
2	Travel and Transport	2,500,000.00	700,000.00	1,800,000.00
3	Utility Services	80,000.00	79,543.00	457.00
4	Telephone and Postal Services	70,000.00	-	70,000.00
5	Stationery and Printing	2,300,000.00	400,000.00	1,900,000.00
6	Maintenance of Office Furniture and Equipment	2,150,000.00	-	2,500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	800,000.0	747,339.00	52,661.00
8	Consultancy Services and special committees	400,000.00	400,000.00	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	1,525,000.00	975,000.00
11	Entertainment and Hospitality	200,000.0	-	200,000.00
12	Miscellaneous Expenses	550,000.0	293,118.00	256,882.00
13	Provision and Service Materials	3,450,000.0	1,885,000.00	1,595,000.00
	TOTAL OVERHEAD COSTS	<u>169,759,812.55</u>	<u>60,638,049.86</u>	<u>109,121,762.69</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	136,482,815.17	65,936,306.76	70,546,508.41
2	Travel and Transport	4,000,000.00	1,000,000.00	3,000,000.00
3	Utility Services	200,000.00	149,907.00	50,093.00
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	4,500,000.00	1,000,000.00	3,500,000.00
6	Maintenance of Office Furniture and Equipment	3,800,000.00	929,207.00	2,870,793.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,700,000.00	2,779,223.00	920,777.00
8	Consultancy Services and special committees	300,000.00	300,000.00	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,200,000.00	1,884,000.00	1,316,000.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	600,000.00	-	600,000.00
13	Provision and Service Materials	4,000,000.00	1,957,663.00	2,042,337.00
	TOTAL OVERHEAD COSTS	<u>161,482,815.17</u>	<u>75,936,306.76</u>	<u>85,546,508.41</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	19,823,745.70	18,852,523.67	971,222.03
2	Travel and Transport	1,290,000.00	1,000,000.00	290,000.00
3	Utility Services	100,000	-	100,000.00
4	Telephone and Postal Services	100,000	-	100,000.00
5	Stationery and Printing	500,000.00	400,000.00	100,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	-	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	800,000.00	776,033.00	23,967.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	300,000.00	200,000.00
11	Entertainment and Hospitality	500,000	200,000.00	300,000.00
12	Miscellaneous Expenses	210,000	123,967.00	86,033.00
13	Provision and Service Materials	500,000.00	-	500,000.00
	TOTAL OVERHEAD COSTS	<u>24,823,745.70</u>	<u>21,652,523.67</u>	<u>3,171,222.03</u>

HEAD 2011: MISCELLANEOUS

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

GEIDAM LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	85,000,000.00	33,050,160.00	51,949,840.00
4002	Livestock Development	60,000,000.00	53,771,655.00	6,228,345.00
4003	Forestry Development	20,000,000.00	4,680,000.00	15,320,000.00
4004	Fisheries	12,000,000.00	5,495,000.00	6,505,000.00
4005	Manufacturing & Craft	3,000,000.00	2,766,000.00	234,000.00
4006	Rural Electrification	87,725,908.00	64,353,120.00	23,372,788.00
4007	Commerce/Finance & Supply	120,000,000.00	32,760,000.00	87,240,000.00
4008	Transportation Roads/Bridges	130,323,718.00	68,260,597.96	62,063,120.04
	TOTAL ECONOMIC SECTOR	<u>498,049,626.00</u>	<u>265,136,532.96</u>	<u>232,913,093.04</u>
	SPECIAL SECTOR			
5001	Education Development	200,000,000.00	110,760,325.00	89,239,675.00
5002	Health and Services	161,323,716.00	94,538,290.00	66,785,426.00
5003	Information	10,000,000.00	3,276,527.00	6,723,473.00
5004	Social Development & Culture	25,000,000.00	7,756,334.00	17,243,666.00
5005	Fire Service	5,000,000.00	3,000,000.00	2,000,000.00
	TOTAL SOCIAL SECTOR	<u>401,323,716.00</u>	<u>219,331,476.00</u>	<u>181,992,240.00</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	300,000,000.00	168,434,287.32	131,565,712.68
6002	Environmental Sewage & Drainage	100,000,000.00	20,242,664.00	79,757,336.00
6003	Town & Community Planning	15,000,000.00	6,245,336.00	8,754,664.00
6004	Community Development	180,000,000.00	104,087,840.00	75,912,160.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>595,000,000.00</u>	<u>299,010,127.32</u>	<u>295,989,872.68</u>
	ADMIN SECTOR			
7001	General Admin office	200,000,000.00	98,354,897.01	101,645,102.99
7002	Staff Housing	90,000,000.00	30,891,814.20	59,108,185.80
7003	Workshops	10,000,000.00	10,000,000.00	-
	TOTAL ADMIN SECTOR	<u>300,000,000.00</u>	<u>139,246,711.21</u>	<u>160,753,288.79</u>
8001	Repayment of Loans & Interest	-	-	-
	GRAND TOTAL	<u>1,794,373,342.00</u>	<u>922,724,847.49</u>	<u>871,648,494.51</u>

GEIDAM LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Improvement of Orchard and Purchase of service material	5,000,000.00	4,000,000.00	1,000,000.00
2	Purchase of Tractor Equipment	10,000,000.00	9,524,337.00	475,663.00
3	Drilling of tube wells and Purchase of 260 water pumps	16,545,807.00	-	16,545,807.00
4	Purchase of Grains	10,000,000.00	9,000,000.00	1,000,000.00
5	Purchase of 60 nos threshing and grinding machines	10,000,000.00	-	10,000,000.00
6	Purchase of pest control equipment	3,000,000.00	-	3,000,000.00
7	Purchase of Agro-Chemicals	9,954,193.00	9,155,000.00	799,193.00
8	Purchase of 10 Units of dehucking machines	10,000,000.00	-	10,000,000.00
9	Purchase of Vehicles	6,500,000.00	-	6,50,000.00
10	Construction of produce store	4,000,000.00	1,370,823.00	2,629,177.00
	TOTAL	<u>85,000,000.00</u>	<u>33,050,160.00</u>	<u>51,945,840.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Vet. Drugs & Equipment	10,000,000.00	10,000,000.00	-
2	Procurement of Animal Vaccines	13,000,000.00	12,188,000.00	812,000.00
3	Purchase of Plot	5,000,000.00	4,525,000.00	475,000.00
4	Purchase of Animal feeds	6,000,000.00	5,233,000.00	767,000.00
5	Purchase of OX-Ploughs	14,000,000.00	10,575,268.00	3,424,732.00
6	Fencing and construction of modern veterinary at Geidam	5,000,000.00	4,797,333.00	202,667.00
7	Construction of modern poultry House and vaccination centre at Geidam	-	-	-
8	Purchase of Day old chicken and feed mixture (starter and finisher)	7,000,000.00	6,453,054.00	546,946.00
	TOTAL	<u>60,000,000.00</u>	<u>53,771,655.00</u>	<u>6,228,345.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Fencing and rehabilitation of nursery site at Geidam	7,000,000	2,000,000.00	5,000,000.00
2	Erosion Control	5,000,000	-	5,000,000.00
3	Purchase of tools and equipment	5,000,000	2,680,000.00	2,320,000.00
4	Tree planting campaign	3,000,000	-	3,000,000.00
	TOTAL	<u>20,000,000</u>	<u>4,680,000.00</u>	<u>15,320,000.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rehabilitation of Geidam Fish Pond	7,000,000.00	3,495,000.00	3,505,000.00
2	Purchase of Fish seeds, feeds, finger lets and medicines	5,000,000.00	2,000,000.00	3,000,000.00
	TOTAL	<u>12,000,000.00</u>	<u>5,495,000.00</u>	<u>6,505,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Alluminium pottery plan	1,000,000.00	1,000,000.00	-
2	Establishment of Women sewing workshop	2,000,000.00	1,766,000.00	234,000.00
	TOTAL	<u>3,000,000.00</u>	<u>2,766,000.00</u>	<u>234,000.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Street lighting of Geidam Town	15,000,000.00	-	15,000,000.00
2	Stepdown transformer at Goniri, Kukuri, Lawan Bukarti & Maganna	39,000,000.00	36,689,903.00	2,310,097.00
3	Connection of step down transformer at Ajiri, Bolin, Kalgiri and Mallam Ngubtori	28,725,908.00	27,663,217.00	1,062,691.00
4	Purchase of Diesel and lubricant	5,000,000.00	-	5,000,000.00
	TOTAL	<u>87,725,908.00</u>	<u>64,353,120.00</u>	<u>23,372,788.00</u>

HEAD 4007: COMMERCE/FINANCE & SUPPLY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Market Shop and Shade across the L. cost	28,000,000.00	11,936,809.00	16,063,191.00
2	Purchase of furniture to Ibrahim Abatcha Lodge	10,675,074.88	-	10,675,074.88
3	Construction of 20 Nos of market stall at Geidam main motor park	25,000,000	17,823,191.00	7,176,809.00
4	Repairs and rewalling of Gumsa Motor Park	10,000,000	-	10,000,000.00
5	Renovation of Treasury department & furniture	20,000,000	-	20,000,000.00
6	Construction of mass transit terminus	5,000,000	3,000,000.00	2,000,000.00
7	Purchase of vehicles	17,000,000.00	-	17,000,000.00
8	Construction of store at Treasury	4,324,925.12	-	4,324,925.12
	TOTAL	<u>120,000,000.00</u>	<u>32,760,000.00</u>	<u>87,240,000.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of 6 rotating well along Kawuri Area to control water erosion	130,323,718.00	68,260,597.96	62,063,120.04
	TOTAL	<u>130,323,718.00</u>	<u>68,260,597.96</u>	<u>62,063,120.04</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of 2 Bedroom staff quarters across the L.G.	70,000,000.00	65,119,218.00	4,880,782.00
2	Fencing of primary schools across the L. G.	30,000,000	14,429,124.00	15,570,876.00
3	Renovation of LEA Secretariat	5,000,000	-	5,000,000.00
4	General repairs of modern boarding primary school classes & Hostels	50,000,000.00	-	50,000,000.00
5	Renovation of LEA stores and purchase of sitting & instructional materials	9,955,852	-	9,955,852.00
6	Purchase of Arabic & Islamic instructional materials and kids instructional material for Nursery	20,000,000	16,684,247.00	3,315,753.00
7	Repairs of LEA Vehicles	15,044,148.00	14,527,736.00	516,412.00
	TOTAL	<u>200,000,000.00</u>	<u>110,760,325.00</u>	<u>89,239,675.00</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Dispensaries and quarters across the L.G.	15,000,000.00	10,740,020.00	4,259,980.00
2	Fencing & upgrading of Hausari Dispensary to MCH	11,848,716.00	-	11,848,716.00
3	Renovation of dispensary and quarters at Balle, Kelluri, Kusun, Goniri and Kukawa	30,000,000.00	27,445,119.00	2,554,881.00
4	Construction of 2 Bedrooms flat quarters at MDG Clinic	15,475,000.00	-	15,475,000.00
5	Improvement and repairs of solar refrigerator and accessories	10,000,000.00	-	10,000,000.00
6	Construction of 10 VIP Pit latrine to various health facilities, admin block, NPI Unit & Sanitation unit	10,000,000.00	8,878,255.00	1,121,745.00
7	Construction of 2 additional blocks to Admin block of PHC	10,000,000.00	7,883,643.00	2,116,357.00
8	Purchase of 4 vehicles WD and (24 value) ambulance	-	-	-
9	Purchase of essential drugs	40,000,000.00	28,234,000.00	11,766,000.00
10	Fencing of Graveyard	7,000,000.00	-	7,000,000.00
11	Purchase of vaccines and drugs	12,000,000.00	11,357,253.00	642,747.00
	TOTAL	<u>161,323,716.00</u>	<u>94,538,290.00</u>	<u>66,785,426.00</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of information equipment and gadget	10,000,000.00	3,276,527.00	6,723,473.00
	TOTAL	<u>10,000,000.00</u>	<u>3,276,527.00</u>	<u>6,723,473.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Maintenance of Kaumi Mala Stadium and purchase of sport materials	25,000,000.00	7,756,334.00	17,243,666.00
	TOTAL	<u>25,000,000.00</u>	<u>7,756,334.00</u>	<u>17,243,666.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire Extinguishers	5,000,000.00	3,000,000.00	2,000,000.00
	TOTAL	<u>5,000,000.00</u>	<u>3,000,000.00</u>	<u>2,000,000.00</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Drilling of (10) boreholws across the Local Govts	150,000,000.00	83,336,525.00	66,663,475.00
2	Reactivation of urban and Rural Borehole across the L.G.A	60,000,000.00	30,797,682.32	30,202,317.68
3	Construction of 60 New productive dug wells at various location.	22,000,000.00	19,942,809.00	2,057,191.00
4	Purchase of pumps and accessories for borehole	30,000,000.00	27,823,957.00	2,176,043.00
5	Repairs of cement wells across the Local Government	7,000,000.00	6,533,314.00	466,686.00
6	Complete overhauling of generator set	-	-	-
7	Pipeline reticulation across the Local Govt	30,000,000.00	-	30,000,000.00
	<u>TOTAL</u>	<u>300,000,000.00</u>	<u>168,434,287.32</u>	<u>131,565,712.68</u>

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of drainage at Low cost, Rimi/Fulatari Area	80,000,000.00	15,242,664.00	64,757,336.00
2	Construction of Drainage along Hausari Primary School	20,000,000.00	5,000,000.00	15,000,000.00
	TOTAL	<u>100,000,000.00</u>	<u>20,242,664.00</u>	<u>79,757,336.00</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Review of Geidam Township development	12,000,000.00	4,669,336.00	7,330,664.00
2	Purchase of survey equipment e.g. Pole and chains	3,000,000.00	1,576,000.00	1,424,000.00
	TOTAL	<u>15,000,000.00</u>	<u>6,245,336.00</u>	<u>8,754,664.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Joint projects	121,000,000.00	82,609,958.00	38,390,042.00
2	Construction of Bailey Bridge at Geidam	34,000,000.00	21,477,882.00	12,522,118.00
3	International cattle market	25,000,000.00	-	25,000,000.00
	TOTAL	<u>180,000,000.00</u>	<u>104,087,840.00</u>	<u>75,912,160.00</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Area/Ward Development materials	-	-	-
	TOTAL	-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Furnishing of New Govt Lodge at Geidam	70,000,000.00	26,142,272.38	43,857,727.62
2	Renovation of Gumsa, Borko, Dajima Kusur and Maganna guest houses	94,051,351.70	52,989,177.63	41,062,174.07
3	Construction of additional office block	35,948,640.30	19,223,447.00	16,725,193.30
	TOTAL	<u>200,000,000.00</u>	<u>98,354,897.01</u>	<u>101,645,102.99</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of HOD's staff quarters	20,000,000.00	6,163,035.44	13,836,964.56
2	Construction of 2 Bedroom Bungalow at Chairman House	10,000,000.00	-	10,000,000.00
3	Purchase of legislative Bus	11,000,000.00	-	11,000,000.00
4	Landscaping of Government Lodge	30,000,000.00	15,737,446.00	14,262,554.00
5	Renovation of three blocks of treasurer's House at Kandira quarters	19,000,000.00	8,991,332.76	10,008,667.24
	TOTAL	<u>90,000,000.00</u>	<u>30,891,814.20</u>	<u>59,108,185.80</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	General workshop	10,000,000.00	10,000,000.00	-
2	Training fund	-	-	-
	TOTAL	<u>10,000,000.00</u>	10,000,000.00	-

HEAD 8001: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Repayment of Loan	-	-	-
	TOTAL	-	-	-