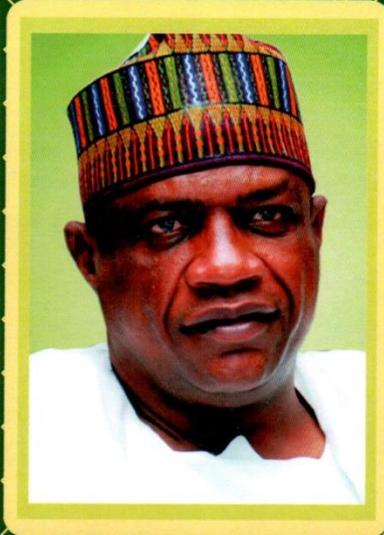




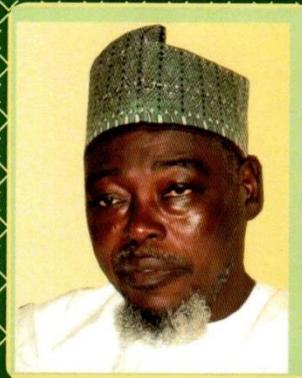
FIKA

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



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



ALH. ADAMU USMAN BAZAM
CHAIRMAN FIKA 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 Fika 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.

Zanna Zakariya
Treasurer Fika Local Govt.

12/9/2018
.....
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.

Zanna Zakariya
Treasurer Fika Local Govt.

Sign/Date:.....
12/9/2018

Alhaji Adamu Usman Bazam
Chairman Fika Local Govt.

Sign/Date:.....
12/9/2018

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

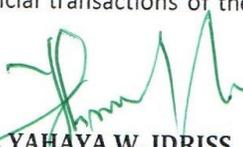
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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, 2016.


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

FIKA LOCAL GOVERNMENT

BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	130,197,250.00	156,770,821.00	26,573,571
	Federation Account	2,225,334,139.00	1,545,524,920.53	(679,809,218.47)
	Total Income	<u>2,355,531,389.00</u>	<u>1,702,295,741.53</u>	<u>(653,235,647.47)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,146,770.64	(4,146,770.64)
2	Contribution to Pension	-	165,077,267.00	(165,077,267.00)
3	Contribution to YSUBEB	-	421,222,267.66	(421,222,267.66)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	131,305,631.06	(131,305,631.06)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution YMIC	-	1,828,125.00	(1,828,125.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Border Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to Water Cooperation	-	3,444,000.00	(3,444,000.00)
14	Miscellaneous	-	2,481,617.68	(2,481,617.68)
	Total	-	<u>785,370,531.95</u>	<u>(785,370,531.95)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	874,215,082.00	445,037,777.88	429,177,304.12
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>994,215,082.00</u>	<u>502,037,777.88</u>	<u>491,177,304.12</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account		414,887,431.70	
	CAPITAL EXPENDITURE			
	Economic Sector	592,000,000.00	171,680,000.00	420,320,000.00
	Social Sector	211,500,000.00	63,454,235.00	148,045,765.00
	Area Development Sector	238,000,000.00	69,020,557.00	168,979,443.00
	Administrator Sector	260,499,945.00	110,864,621.50	149,635,323.50
	Payment of Loans & Interest	20,000,000.00	-	20,000,000.00
	Total	<u>1,321,999,945.00</u>	<u>415,019,413.50</u>	<u>906,980,531.50</u>

Budget Deficit/Surplus - (131,981.80)

Opening Balance as at 1st January 2016 - 836,204.86 CR

Closing Balance as at 31st December 2016 - 704,223.06 CR

FIKA LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2017

HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	-	-	-
1002	Rate	9,000,000.00	10,877,253.00	1,877,253.00
1003	Local Licence Fines	23,000,000.00	34,229,114.55	11,229,114.55
1004	Earning from Undertaking	57,846,379.00	79,415,654.80	21,569,275.80
1005	Rent on Local Government Property	797,984.00	21,994,000.00	21,196,016.00
1006	Interest Payment Dividend	20,000,000.00	-	(20,000,000.00)
1007	Grants	17,000,000.00	-	(17,000,000.00)
1008	Miscellaneous	2,552,887.00	10,254,798.65	7,701,911.65
	TOTAL INT. GEN. REVENUE	<u>130,197,250.00</u>	<u>156,770,821.00</u>	<u>26,573,571.00</u>
1009	Federation Accounts	2,225,334,139.00	1,545,524,920.53	(679,809,218.47)
	GRAND TOTAL	<u>2,355,531,389.00</u>	<u>1,702,295,741.53</u>	<u>(653,235,647.47)</u>

FIKA LOCAL GOVERNMENT
SCHEDULE OF MONTHLY REVENUE 2017

S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE OIL	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY	75,667,332.82	19,620,582.42	-	7,533,147.81	-	7,941,677.96	
2	FEBRUARY	70,491,201.86	22,038,091.25	-	7,316,207.37	-	-	
3	MARCH	65,223,965.29	21,123,066.24	-	7,330,857.96	-	-	
4	APRIL	55,949,310.37	20,944,686.91	-	7,188,865.49	-	-	
5	MAY	51,900,043.49	21,343,573.21	-	7,081,893.79	428,288.83	-	
6	JUNE	57,855,343.14	20,903,669.94	-	7,117,148.37	-	-	
7	JULY	100,095,057.67	21,318,459.52	-	26,905,821.00	-	2,331,995.83	
8	AUGUST	66,255,275.13	22,114,375.61	11,789,296.42	23,986,477.24	370,940.25	-	
9	SEPTEMBER	76,561,270.17	24,406,731.46	8,225,307.93	26,930,194.58	-	-	
10	OCTOBER	61,712,021.72	21,484,528.54	14,896,316.62	16,505,026.28	-	-	
11	NOVEMBER	49,571,394.70	23,280,963.03	25,641,320.36	15,437,409.09	-	-	
12	DECEMBER	50,198,062.62	24,996,528.15	15,510,580.66	16,976,583.76	-	-	
	TOTAL	781,480,278.98	263,575,256.28	76,062,821.99	170,309,632.74	799,229.08	10,273,673.79	1,302,500,892.86

Note:

Others represent share of Solid Minerals and LND Dividend.

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

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		#	#	#
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears : Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	-	-	-
	TOTAL	-	-	-

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		#	#	#
1	Tenement Rate	950,000.00	-	(950,000.00)
2	Penalty for Tenement Rate	976,701.00	-	(976,701.00)
3	Arrears of Tenement Rate	899,960.00	-	(899,960.00)
4	Ground Rent	4,326,339.00	10,877,253.00	6,550,914.00
5	Federal Government Grant in lieu of Tenement Rate	897,000.00	-	(897,000.00)
6	State Government Grant in lieu of Tenement Rate	950,000.00	-	(950,000.00)
	TOTAL	<u>9,000,000.00</u>	<u>10,877,253.00</u>	<u>(1,877,253.00)</u>

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library Book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	2,270,030.00	-	2,270,030.00
4	Canoe licence fees	2,220,700.00	-	2,220,700.00
5	Dog licence fees	-	-	-
6	Cart Track licence fees	650,000.00	-	(650,000.00)
7	Motor Cycle licence fees	900,000.00	-	(900,000.00)
8	Hawker's permit fees	1,780,400.00	2,813,216.00	1,032,816.00
9	Bus/Commercial Vehicle/Tax permit fees	-	-	-
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	5,000.00	-	(5,000.00)
15	Squatters/Hawkers permit fees	150,000.00	1,882,973.00	1,732,973.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	910,750.00	2,314,336.00	1,403,586.00
19	Abattoir fees	400,000.00	1,442,506.00	1,042,506.00
20	Eating House licence fees	600,000.00	543,000.00	(57,000.00)
21	Kiosk licence fees	400,000.00	-	(400,000.00)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	350,000.00	2,554,000.00	2,204,000.00
25	Dried fish/dried Meat licence	-	-	-
26	Cold room licence fees	-	-	-
27	Butchers licence fees	1,200,000.00	1,331,187.00	131,870.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	D. SECURITY			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	30,000.00	-	(30,000.00)
30	Dane Gun licence fees	500,000.00	-	(500,000.00)
31	Hunting licence fees	25,000.00	-	(25,000.00)
	E. SOCIAL			
32	Marriage registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	4,000.00	-	(4,000.00)
34	Entertainment and Drumming	7,000.00	-	(7,000.00)
35	Cinematograph licence fees	300,000.00	215,000.00	(85,000.00)
36	Naming of Street registration fees	200,000.00	-	(200,000.00)
37	Mobile sales promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	-	-	-
40	Beggars minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic tank charges	-	1,232,000.00	1,232,000.00
44	Night soil disposal/depot fees	-	953,772.00	953,772.00
45	Registration of septic tank dislodging licence fees	-	1,305,229.00	1,305,229
46	Registration of Night soil contractors	-	885,000.00	885,000.00
47	Impounding of Animals fines	650,000.00	-	(650,000.00)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	-	947,885.00	947,885.00
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	-	755,000.00	755,000.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	G. ECONOMIC			
55	General contractors registration fees	1,100,000.00	2,447,000.00	1,347,000.00
56	Tender fees	200,000.00	548,258.00	348,258.00
57	Sand dredging fees	1,000,000.00	992,415.00	(7,585.00)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	-	-	-
60	Petty traders licence fees	300,000.00	1,483,775.00	1,183,775.00
61	Sand, Granite, Iron rod sellers licence fees	-	-	-
62	Pit sawing licence fees	40,000.00	-	(40,000.00)
63	Forestry and Fuel exploitation fees	300,000.00	-	(300,000.00)
64	Falling of trees fees	500,000.00	300,000.00	(200,000.00)
65	Sawmill licence fees	180,000.00	-	(180,000.00)
66	Produce buying fees	200,000.00	544,715.00	344,715.00
67	Rice Mill/Cassava grinding licence fees	700,000.00	-	(700,000.00)
68	Ingredient grinding mill lice fees	-	-	-
69	Corn grinding mill licence fees	-	-	-
70	Brown sugar machine licence fees	-	-	-
71	Painting spraying and sign writing workshop licence fees	700,120.00	-	(700,120.00)
72	Photo studio licence fees	237,000.00	155,294.00	(81,706.00)
73	Welding machine licence fees	600,000.00	57,000.00	(543,000.00)
74	Electric (Radio/TV) workshop	750,000.00	-	(750,000.00)
75	Blacksmith workshop licence fees	-	-	-
76	Wood making/carpentry licence fees	-	839,967.00	839,967.00
77	Battery charges licence fees	50,000.00	45,000.00	(5,000.00)
78	Printing press licence fees	100,000.00	-	(100,000.00)
79	Panel beaters licence fees	150,000.00	593,224.00	443,224.00
80	Vulcanizes licence fees	250,000.00	33,055.00	216,945.00
81	Vehicle spare parts licence fees	-	1,225,883.00	1,225,883.00
82	Clock/Watch repairs licence fees	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of laundries and dry licence fees	-	-	-
85	Motor mechanics licence fees	300,000.00	944,368.00	644,368.00
86	Building materials licence fees	150,000.00	1,023,774.00	873,774.00
87	Surface tank kerosene licence fees	-	457,809.00	457,809.00
88	Photostat typing institute licence fees	10,000.00	-	(10,000.00)
89	Block making machine fees	800,000.00	977,223.00	177,223.00
90	Hair dressing barbing saloon licence fees	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon licence fees	-	-	-
93	Advertisement rate licence fees	50,000.00	-	(50,000.00)

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	H. ENGR WORKS			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	-	2,385,330.55	2,385,330.55
96	Hire Charges	300,000.00	-	(300,000.00)
97	Sale of Store	200,000.00	-	(200,000.00)
98	Survey fees	-	-	-
99	Approval of Building Plan fees	250,000.00	-	(250,000.00)
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plats	30,000.00	-	(30,000.00)
	TOTAL	<u>23,000,000.00</u>	<u>34,229,114.55</u>	<u>11,229,114.55</u>

HEAD 1004 – EARNING FROM COMMERCIAL UNDERTAKING

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Market	7,220,360.00	13,296,447.47	6,076,087.47
2	Motor Park	3,990,701.00	16,334,245.00	12,343,544.00
3	Shops and Shopping Centers	4,321,100.00	14,420,000.00	10,098,900.00
4	Cattle market	3,920,000.00	17,223,015.00	13,303,015.00
5	Abattoir/Slaughter house	730,177.00	5,616,947.33	4,886,770.33
6	Proceeds from sale of Con	150,000.00	-	(150,000.00)
7	Transportation services earnings	18,341,000.00	12,525,000.00	(5,816,000.00)
8	Earning from industrial	1,750,000.00	-	(1,750,000.00)
9	Earning from other commercial undertaking	17,423,041.00	-	(17,423,041.00)
	TOTAL	<u>57,846,379.00</u>	<u>79,415,654.80</u>	<u>21,569,275.80</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Rent on Local Government Quarters	210,160.00	13,425,000.00	13,214,840.00
2	Rent on Local Government Building	199,740.00	8,569,000.00	8,369,260.00
3	Rent on other Local Government landed property	388,084.00	-	(388,084.00)
4	Divided on L.S.W.T.	-	-	-
	TOTAL	<u>797,984.00</u>	<u>21,994,000.00</u>	<u>21,196,016.00</u>

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Interest: Vehicle and Bicycle Advance	1,120,000.00	-	(1,120,000.00)
2	Interest: Loans (other Local Government)	1,350,740.00	-	(1,350,740.00)
3	Interest: Loans to Parastatals and limited liability	-	-	-
4	Loan from other Local Government Dividend	16,729,260.00	-	(16,729,260.00)
5	Interest on Staff Housing and other loans	800,000.00	-	(800,000.00)
	TOTAL	<u>20,000,000.00</u>	<u>-</u>	<u>(20,000,000.00)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	17,000,000.00	-	(17,000,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>17,000,000.00</u>	-	<u>(17,000,000.00)</u>

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary hearse and cemetery	-	-	-
2	Recovery of Losses and Over payment	2,552,887.00	2,254,798.65	(290,088.35)
3	Payments in Lieu of sign	-	-	-
4	Unclaimed deposits	-	-	-
5	Tractor hiring	-	8,000,000.00	8,000,000.00
6	Sales of Agric fruit	-	-	-
7	Sales of Agric product	-	-	-
8	Irrigation scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic charges	-	-	-
12	Animal Grazing fees	-	-	-
13	Patent Medicine licence fees	-	-	-
14	Miscellaneous	-	-	-
	TOTAL	<u>2,552,887.00</u>	<u>10,254,798.65</u>	<u>7,701,991.65</u>

HEAD 1009 – STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,541,299,254.00	1,086,990,938.38	(454,308,315.62)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	322,168,855.00	316,095,865.15	(6,072,989.85)
4	Excess crude Oil Account	343,866,030.00	30,490,363.67	(313,375,666.33)
5	Non Oil Excess	-	24,639,668.96	24,639,668.96
6	Share of solid minerals	-	-	-
7	LNG Dividend	-	-	-
8	Exchange difference	-	87,308,084.37	87,308,084.37
	TOTAL	<u>2,225,334,139.00</u>	<u>1,545,524,920.53</u>	<u>(679,809,218.47)</u>

FIKA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	32,881,134.91	16,769,378.80	16,111,756.11
	Overhead	10,320,000.00	6,320,000.00	4,000,000.00
2002	Office of the Secretary			
	Personnel Cost	48,586,271.14	24,778,998.21	23,807,272.93
	Overhead	12,720,000.00	5,555,000.00	7,165,000.00
2003	The Council			
	Personnel Cost	42,539,064.97	21,694,923.15	20,844,141.82
	Overhead	31,000,000.00	7,225,000.00	23,775,000.00
2004	Personnel Management			
	Personnel Cost	53,380,020.00	27,223,810.20	26,156,209.80
	Overhead	9,000,000.00	6,000,000.00	3,000,000.00
2005	Treasury			
	Personnel Cost	111,208,334.00	56,716,250.34	54,492,083.66
	Overhead	13,270,000.00	10,000,000.00	3,270,000.00
2006	Education			
	Personnel Cost	88,612,362.40	-	88,612,362.40
	Overhead	7,005,100.00	-	7,005,100.00
2007	Primary Health Care			
	Personnel Cost	202,179,816.00	138,304,010.97	63,875,805.03
	Overhead	12,600,000.00	8,500,000.00	4,100,000.00
2008	General Agric			
	Personnel Cost	148,045,390.00	74,691,235.04	73,354,154.96
	Overhead	14,270,600.00	5,200,000.00	9,070,600.00
2009	Works			
	Personnel Cost	120,019,042.58	71,209,711.71	48,809,330.87
	Overhead	5,814,300.00	5,000,000.00	814,000.00
2010	Traditional Council			
	Personnel Cost	26,763,646.00	13,649,459.46	13,114,186.54
	Overhead	4,000,000.00	3,200,000.00	800,000.00
2011	Miscellaneous	-	-	-
	TOTAL	<u>994,215,082.00</u>	<u>502,037,777.88</u>	<u>492,177,304.12</u>

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

HEAD 2001 – OFFICE OF THE CHAIRMAN

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	32,881,134.91	16,769,378.80	16,111,756.11
2	Travel and Transport	4,366,200.00	2,155,000.00	2,111,338.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,150,000.00	966,000.00	184,000.00
6	Maintenance of office Furniture and Equipment	370,000.00	-	370,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	-	-	-
8	Consultancy services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	1,567,040.00	1,233,000.00	334,040.00
11	Entertainment and Hospitality	500,000.00	325,000.00	175,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,366,760.00	1,641,000.00	725,760.00
	TOTAL	<u>43,201,134.91</u>	<u>23,089,378.80</u>	<u>20,111,756.11</u>

HEAD 2002 – OFFICE OF THE SECRETARY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	48,586,271.14	24,778,998.21	23,807,272.93
2	Travel and Transport	2,377,000.00	1,115,000.00	1,262,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	4,000,000.00	1,355,000.00	2645,000.00
6	Maintenance of office Furniture and Equipment	1,000,000.00	-	1,000,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,000,000.00	1,572,338.00	1,427,662.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,150,000.00	819,662.00	1,330,338.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	693,000.00	693,000.00	-
	TOTAL	<u>61,306,271.14</u>	<u>30,333,998.21</u>	<u>30,972,272.93</u>

HEAD 2003 – THE COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	42,539,064.97	21,694,923.15	20,844,141.82
2	Travel and Transport	2,341,700.00	2,025,000.00	316,700,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	19,794,845.00	1,988,000.00	17,806,845.00
6	Maintenance of office Furniture and Equipment	1,748,100.00	1,655,223.00	92,877.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,990,000.00	1,443,777.00	2,546,223.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	925,355.00	-	925,355.00
11	Entertainment and Hospitality	1,000,000.00	-	1,000,000.00
12	Miscellaneous Expenses	1,200,000.00	113,000.00	1,087,000.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>73,539,064.97</u>	<u>28,919,923.15</u>	<u>44,619,141.82</u>

HEAD 2004 – PERSONNEL MANAGEMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	53,380,020.00	27,223,810.20	26,156,209.80
2	Travel and Transport	1,850,340.00	1,000,000.00	850,340.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	2,730,000.00	1,220,000.00	1,510,000.00
5	Stationery and Printing	600,000.00	600,000.00	-
6	Maintenance of office Furniture and Equipment	550,000.00	-	550,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,050,177.00	1,021,339.00	28,838.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	873,383.00	843,000.00	30,383.00
11	Entertainment and Hospitality	500,000.00	500,000.00	-
12	Miscellaneous Expenses	846,100.00	815,661.00	30,439.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>62,380,020.00</u>	<u>33,223,810.20</u>	<u>29,156,209.80</u>

HEAD 2005 – TREASURY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	111,208,334.00	56,716,250.34	54,492,083.66
2	Travel and Transport	2,377,210.00	2,000,000.00	377,210.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,397,008.00	1,500,000.00	897,008.00
6	Maintenance of office Furniture and Equipment	2,115,250.00	1,733,611.00	341,639.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,780,532.00	1,557,000.00	223,532.00
8	Consultancy services and special committees	900,000.00	-	900,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,000,000.00	1,000,000.00	-
11	Entertainment and Hospitality	2,200,000.00	1,696,178.00	583,822.00
12	Miscellaneous Expenses	500,000.00	473,211.00	26,789.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>124,478,334.00</u>	<u>66,716,250.34</u>	<u>57,762,083.66</u>

HEAD 2006 – EDUCATION

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	88,612,362.40	-	88,612,362.40
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	750,000.00	-	750,000.00
6	Maintenance of office Furniture and Equipment	-	-	-
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	520,100.00	-	520,100.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,500,000.00	-	2,500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,235,000.00	-	1,235,000.00
	TOTAL	<u>95,617,462.40</u>	-	<u>95,617,462.40</u>

HEAD 2007 – MEDICAL AND HEALTH SERVICE

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	202,179,816	138,304,010.97	63,875,805.03
2	Travel and Transport	1,364,000.00	1,000,000.00	364,000.00
3	Utility Services	760,200.00	257,118.00	503,082.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	500,000.00	-
6	Maintenance of office Furniture and Equipment	1,725,360.00	1,441,209.00	284,151.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,235,100.00	1,885,223.00	349,877.00
8	Consultancy services and special committees	1,765,340.00	743,000.00	666,660.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,000,000.00	967,000.00	1,033,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	663,814.00	336,186.00
13	Provision and Service Materials	1,250,000.00	1,042,636.00	207,364.00
	TOTAL	<u>214,779,816.00</u>	<u>146,804,010.97</u>	<u>67,975,805.03</u>

HEAD 2008 – AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	148,045,390.00	74,691,235.04	73,354,154.96
2	Travel and Transport	2,333,965.00	1,000,000.00	1,333,965.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	894,000.00	-	894,000.00
5	Stationery and Printing	750,000.00	750,000.00	-
6	Maintenance of office Furniture and Equipment	2,155,000.00	-	2,155,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,700,000.00	1,034,277.00	1,665,723.00
8	Consultancy services and special committees	950,340.00	455,000.00	495,340.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,120,115.00	856,000.00	264,115.00
11	Entertainment and Hospitality	1,641,780.00	-	1,641,780.00
12	Miscellaneous Expenses	350,000.00	-	350,000.00
13	Provision and Service Materials	1,375,400.00	1,104,723.00	270,677.00
	TOTAL	<u>162,315,990.00</u>	<u>79,891,235.04</u>	<u>82,424,754.96</u>

HEAD 2009 – WORKS, HOUSING, LAND AND SURVEY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	120,019,042.58	71,209,711.71	48,809,330.87
2	Travel and Transport	850,975.00	850,975.00	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	750,136.00	545,000.00	205,136.00
6	Maintenance of office Furniture and Equipment	500,000.00	500,000.00	-
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,335,845.00	1,225,000.00	110,845.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	977,344.00	925,000.00	52,344.00
11	Entertainment and Hospitality	400,000.00	305,000.00	95,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	649,025.00	350,975.00
	TOTAL	<u>125,833,342.58</u>	<u>76,209,711.71</u>	<u>49,623,630.87</u>

HEAD 2010 – TRADITIONAL COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	26,763,646.00	13,649,459.46	13,114,186.54
2	Travel and Transport	1,500,000.00	1,000,000.00	500,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	650,000.00	650,000.00	-
6	Maintenance of office Furniture and Equipment	-	-	-
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	400,000.00	388,000.00	12,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	700,000.00	657,000.00	43,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	750,000.00	505,000.00	245,000.00
	TOTAL	<u>30,763,646.00</u>	<u>16,849,459.46</u>	<u>13,914,186.54</u>

HEAD 2011 – MISCELLANEOUS

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

FIKA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	100,000,000.00	29,432,000.00	70,568,000.00
4002	Livestock Development	49,000,000.00	14,225,000.00	34,775,000.00
4003	Forestry Development	20,000,000.00	5,800,000.00	14,200,000.00
4004	Fisheries	3,000,000.00	1,375,000.00	1,625,000.00
4005	Manufacturing & Craft	-	-	-
5006	Rural Electrification	90,000,000.00	26,157,000.00	63,843,000.00
4007	Commerce/Finance & Supply	70,000,000.00	20,338,000.00	49,662,000.00
4008	Transportation Roads/Bridges	260,000,000.00	74,353,000.00	185,647,000.00
	Total Economic Sector	<u>592,000,000.00</u>	<u>171,680,000.00</u>	<u>420,320,000.00</u>
	SOCIAL SECTOR			
5001	Education Development	100,000,000.00	30,556,211.00	69,443,789.00
5002	Health and Services	100,000,000.00	28,447,332.00	71,552,668.00
5003	Information	1,500,000.00	1,000,000.00	500,000.00
5004	Social Development & Culture	5,000,000.00	2,776,000.00	2,224,000.00
5005	Fire Service	5,000,000.00	674,692.00	4,325,308.00
	Total Social Sector	<u>211,500,000.00</u>	<u>63,454,235.00</u>	<u>148,045,765.00</u>
	AREA DEVELOPMENT SECTOR			
6001	Rural Water Supply	200,000,000.00	57,987,682.00	142,012,318.00
6002	Environmental Sewage & Drainage	11,500,000.00	3,347,875.00	8,152,125.00
6003	Town & Community Planning	5,000,000.00	1,450,000.00	3,550,000.00
6004	Community Development	21,500,000.00	6,235,000.00	15,265,000.00
6005	Area/Ward Development	-	-	-
	Total Area Dev. Sector	<u>238,000,000.00</u>	<u>69,020,557.00</u>	<u>168,979,443.00</u>
	ADMIN SECTOR			
7001	General Admin Office	200,000,000.00	91,217,784.96	108,782,215.04
7002	Staff Housing	53,499,945.00	16,646,836.54	36,853,108.46
7003	Workshops	7,000,000.00	3,000,000.00	4,000,000.00
	Total Admin Sector	<u>260,499,945.00</u>	<u>110,864,621.50</u>	<u>149,635,323.50</u>
	LOAN REPAYMENT			
8001	Repayment of Loans & Interest	20,000,000.00	-	20,000,000.00
	GRAND TOTAL	<u>1,321,999,945.00</u>	<u>415,019,413.50</u>	<u>906,980,531.50</u>

FIKA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001 – AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement of Hand Pump	32,000,000.00	7,522,000.00	24,478,000.00
2	Development of orchard	5,000,000.00	-	5,000,000.00
3	Purchase of Agro chemical for control of pest and disease	15,000,000.00	6,115,000.00	8,885,000.00
4	Purchase of swing machine	-	-	-
5	Purchase of tyers	2,000,000.00	2,000,000.00	-
6	Contribution to donor agencies (UNDP, IFAD FADAMA) etc	10,000,000.00	5,000,000.00	5,000,000.00
7	Purchase of grain	5,000,000.00	3,000,000.00	2,000,000.00
8	Purchase of Ox-plough	2,000,000.00	1,795,000.00	205,000.00
9	Establishment and maintenance of Data palm	3,000,000.00	-	3,000,000.00
10	Purchase for fertilizer	12,000,000.00	4,000,000.00	8,000,000.00
11	Purchase of farm implement	5,000,000.00	-	5,000,000.00
12	Improvement of improved seeding	5,000,000.00	-	5,000,000.00
13	Procurement of improve seeding	4,000,000.00	-	4,000,000.00
14	Purchase of three Moto-cycle	-	-	-
	TOTAL	<u>100,000,000.00</u>	<u>29,432,000.00</u>	<u>70,568,000.00</u>

HEAD 4002 – LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of slaughter house and slap at Ngada Dumbuwa, Chana etc	13,466,520.00	-	13,466,520.00
2	Construction and fencing of vetenary clinic in Ngada and others	10,000,000.00	4,196,000.00	5,804,000.00
3	Rehabilitation of earth dam at Jangasiri and Chana	3,533,480.00	-	3,533,480.00
4	Demarcation of grazing reserve	-	-	-
5	Purchase of vetenary Drugs	10,000,000.00	5,255,000.00	4,745,000.00
6	Purchase of vetenary equipment across L.G	12,000,000.00	4,774,000.00	7,226,000.00
7	Purchase of Ambulance for various clinic	-	-	-
	TOTAL	<u>49,000,000.00</u>	<u>14,225,000.00</u>	<u>34,775,000.00</u>

HEAD 4003 – FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Maintenance and demarcation of forest reserve	564,460.00	564,460.00	-
2	Estate of Nussles at Ngalda and Balda	910,255.00	910,255.00	-
3	Tree planting campaign	3,000,000.00	3,300,000.00	(300,000.00)
4	Establishment and maintenance of Gum Arabic plantation	1,025,285.00	1,025,285.00	-
5	Purchase of Hilux pick up van for patrol	14,500,000.00	-	14,500,000.00
	TOTAL	<u>20,000,000.00</u>	<u>5,800,000.00</u>	<u>14,200,000.00</u>

HEAD 4004 – FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of fish pond and maintenance at Gani-waye	1,500,000.00	1,000,000.00	500,000.00
2	Purchase of fingerless for distribution to youth	1,500,000.00	375,000.00	1,125,000.00
	TOTAL	<u>3,000,000.00</u>	<u>1,375,000.00</u>	<u>1,625,000.00</u>

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HEAD 4005 – MANUFACTURING UNIT

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

HEAD 4006 – RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Electrification of Daya Kwakwai, Dogo-abare and Kabarin	40,000,000.00	10,264,671.00	29,735,329.00
2	Connection to National Grid G/baldi, Damshi and vetnary clinic at Fika, staff quarters at rika and G/babaje Fika	30,000,000.00	6,223,614.00	23,775,386.00
3	Connection of electricity to Govts. Secondary School Fika	10,000,000.00	5,443,715.00	4,556,285.00
4	Extension of electricity from Gashaka to Daya Kukar-Gadu by counter part funding	10,000,000.00	4,225,000.00	5,775,000.00
	TOTAL	<u>90,000,000.00</u>	<u>26,157,000.00</u>	<u>63,843,000.00</u>

HEAD 4007 – FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Repairs of grounded Mass Transits Buses	4,000,000.00	3,200,000.00	800,000.00
2	Purchase of two (2) mass Transits Buses	20,000,000.00	-	20,000,000.00
3	Renovation and construction of market stall at various villages	25,000,000.00	5,690,693.00	19,309,307.00
4	Construction of shopping at Ngalda, Gadaka, Fika, Kukar-Gadu (S. Block)	15,000,000.00	11,447,307.00	3,552,693.00
5	Purchase of treasures official Vehicle Hilux	5,000,000.00	-	5,000,000.00
6	Contribution to Pension	-	-	-
7	Contribution to FAAC	-	-	-
8	Purchase of Laptops and Computer	1,000,000.00	1,000,000.00	-
	TOTAL	<u>70,000,000.00</u>	<u>20,338,000.00</u>	<u>49,662,000.00</u>

HEAD 4008 – TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Road to various villages	100,000,000.00	35,726,819.00	64,273,181.00
2	Rehabilitation and construction of Urban Roads at Fika	80,000,000.00	16,073,956.00	63,926,044.00
3	Rehabilitation of Culverts at various villages	40,000,000.00	13,117,225.00	26,882,775.00
4	Erosion control at various villages within Fika L.G	25,000,000.00	9,435,000.00	15,565,000.00
5	Purchase of Hilux for inspection	15,000,000.00	-	15,000,000.00
6	Joint project construction	-	-	-
	TOTAL	<u>260,000,000.00</u>	<u>74,353,000.00</u>	<u>185,647,000.00</u>

HEAD 5001 – EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of 2 class room at Jaya Bulam Zaiyi Yasuwa G/gani Daji Yabu and Mouduwa	39,000,000.00	10,475,189.00	28,524,811.00
2	Renobation of classrooms at Magawun, Dumbulwa, Boza, Fakali G/basaji and Siminti	11,65,000.00	7,726,903.00	3,928,097.00
3	Purchase of instructional material and printing of exercise books	2,500,00.00	2,500,000.00	-
4	Renovation of defund NRC secretariat to provide office Accommodation to Agric PHC and Education department	6,000,000.00	-	6,000,000.00
5	Construction of temporary classroom	6,500,000.00	5,332,119.00	1,167,881.00
6	Construction of YSU	20,101,112.00	-	20,101,112.00
7	Purchase of classroom furniture's to various schools across the L.G.	6,000,000.00	4,522,000.00	1,478,000.00
8	Construction of Mosque	8,243,888.00	-	8,243,888.00
	TOTAL	<u>100,000,000.00</u>	<u>30,556,211.00</u>	<u>69,443,789.00</u>

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of Health Clinic MCH at various villages across the LG	9,999,660.00	9,722,322.00	277,338.00
2	Procurement of Sanitary and Chemical equipment	7,750,110.00	7,225,000.00	525,110.00
3	Immunization Vaccine	14,315,000.00	-	14,315,000.00
4	Purchase of Drugs	12,150,650.00	5,500,000.00	6,650,650.00
5	Purchase of Health Education Materials	1,000,000.00	1,000,000.00	-
6	Renovation and expansion of dispensary at Janga-siri	3,420,130.00	-	3,420,130.00
7	Construction of dispensary at Kwakwai lamfe Maduwa and Male	12,594,349.12	5,000,000.00	7,594,349.12
8	Purchase of 2 Ambulance for Gadaka and Siminti/Maluri	12,450,000.00	-	12,450,000.00
9	Conversion furnishing of Gashaka Sec. to MCH	-	-	-
10	Construction and expansion of type A Health Clinic at various village in LG	-	-	-
11	Construction and Fencing of staff quarters at Mahuri and Aji Kukar-Gadu and Siminti	25,000,000.00	-	25,000,000.00
12	Furnishing of staff quarters	1,320,100.00	-	1,320,100.00
	TOTAL	<u>100,000,000.00</u>	<u>28,447,332.00</u>	<u>71,552,668.00</u>

HEAD 5003 – INFORMATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Information Gadget	1,000,000.00	1,000,000.00	-
2	Construction of View centers	-	-	-
3	Purchase of public adverts material to Mosque	500,000.00	-	500,000.00
4	Construction to community Radio	-	-	-
	TOTAL	<u>1,500,000.00</u>	<u>1,000,000.00</u>	<u>500,000.00</u>

HEAD 5004 – SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement of Sports materials	1,500,000.00	776,000.00	724,000.00
2	Youth Empowerment	3,500,000.00	2,000,000.00	1,500,000.00
3	Purchase of Bicycle	-	-	-
	TOTAL	<u>5,000,000.00</u>	<u>2,776,000.00</u>	<u>2,224,000.00</u>

HEAD 5005 – FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire-fighting equipment	5,000,000.00	674,692.00	4,325,308.00
	TOTAL	<u>5,000,000.00</u>	<u>674,692.00</u>	<u>4,325,308.00</u>

HEAD 6001 – RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Drilling of full package Borehole at various village	94,584,387.00	27,789,226.00	66,795,161.00
2	Sinking of Cement well across the L.G.A	16,146,000.00	5,223,127.00	10,922,873.00
3	Purchase of submersible pump	13,000,000.00	5,200,000.00	7,800,000.00
4	Rehabilitation/Conversation to Solar at various village	22,366,290.00	6,484,335.00	15,881,955.00
5	Construction of Earth Dam at various location	4,405,817.00	-	4,405,817.00
6	Urban water supply water tanker	-	-	-
7	Construction of derange at Ngalda, Gashaka, Fika, Gadaka and Larifo	30,000,000.00	5,990,994.00	24,009,006.00
8	Extension of pipeline at Gogen to Fika Godowoli Daya etc	5,750,966.00	3,000,000.00	2,750,966.00
9	Construction of Hand pump and contribution to water across the L.G	10,000,000.00	4,300,000.00	5,700,000.00
10	Purchase of Generator and liter engine	3,746,540.00	-	3,746,540.00
	TOTAL	<u>200,000,000.00</u>	<u>57,987,682.00</u>	<u>142,012,318.00</u>

HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Drainage network at Ngalda, Gadaka Lamfur Daya and Fika	7,000,000.00	3,347,875.00	3,652,125.00
2	Land scaping of Local Govt. Sec.	4,500,000.00	-	4,500,000.00
3	Contribution to Environmental protection committee	-	-	-
	TOTAL	<u>11,500,000.00</u>	<u>3,347,875.00</u>	<u>8,152,125.00</u>

HEAD 6003 – TOWN & COUNTRY PLANNING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Survey Layout	2,800,000.00	-	2,800,000.00
2	Purchase of Survey materials	500,000.00	500,000.00	-
3	Land compensation	1,700,000.00	950,000.00	750,000.00
4	Border survey	-	-	-
	TOTAL	<u>5,000,000.00</u>	<u>1,450,000.00</u>	<u>3,550,000.00</u>

HEAD 6004 – COMMUNITY DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction and equipping of Youth skills acquisition center Fika	4,221,000.00	1,000,000.00	3,221,000.00
2	Purchase of wheel chairs vukaging machinate motor circle	9,283,963.00	682,000.00	8,601,963.00
3	Purchase of cooking material and equipment	782,324.00	-	782,324.00
4	Community development project	2,000,000.00	2,000,000.00	-
5	General disaster assistance and management	3,790,347.00	2,553,000.00	1,237,347.00
6	Purchase of skills acquisition materials	1,422,366.00	-	1,422,366.00
	TOTAL	<u>21,500,000.00</u>	<u>6,235,000.00</u>	<u>15,265,000.00</u>

HEAD 6005 – ARE WARD DEVELOPMENT

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

HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Renovation of Local Govts. Secretariat	90,000,000.00	55,758,896.96	34,241,103.04
2	Purchase of official Car to Chairman, V/Chairman, DPM, HAD, Councils Sec. Local Govt.	32,000,000.00	-	32,000,000.00
3	Purchase of Furniture's and equipment	28,540,000.00	11,338,000.00	17,202,000.00
4	Subvention to Emirate Councils	2,500,000.00	-	2,500,000.00
5	Purchase of security surveillance and water tanker vehicle	29,000,000.00	24,120,888.00	4,879,112.00
6	Acquiring and fencing of grave yard at Galda and other major Towns	17,000,000.00	-	17,000,000.00
7	Contribution to YMIC	960,000.00	-	960,000.00
	TOTAL	<u>200,000,000.00</u>	<u>91,217,784.96</u>	<u>108,782,215.04</u>

HEAD 7002 – STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Fencing of DPM and other senior staff quarters at Fika	16,722,970.00	6,542,229.00	10,180,741.00
2	Renovation and maintenance of old Govts. Lodge	7,150,000.00	4,211,118.00	2,938,882.00
3	Construction of District Head office at Fika, Gashaka, Zadawa, and Gadaka etc	24,780,000.00	5,893,489.54	18,886,510.46
4	Simple three Bedroom staff quarters and fencing at Fika	4,846,975.00	-	4,846,975.00
5	Construction and fencing of fifth Govts. Lodge	-	-	-
6	Administrative charges	-	-	-
	TOTAL	<u>53,499,945.00</u>	<u>16,646,836.54</u>	<u>36,853,108.46</u>

HEAD 7003 – WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Workshop and Seminar	4,000,000.00	3,000,000.00	1,000,000.00
2	Construction to LGCS	-	-	-
3	General workshop	3,000,000.00	-	3,000,000.00
	TOTAL	<u>7,000,000.00</u>	<u>3,000,000.00</u>	<u>4,000,000.00</u>

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Loan Repayment	20,000,000.00	-	20,000,000.00
	TOTAL	<u>20,000,000.00</u>	<u>-</u>	<u>20,000,000.00</u>