

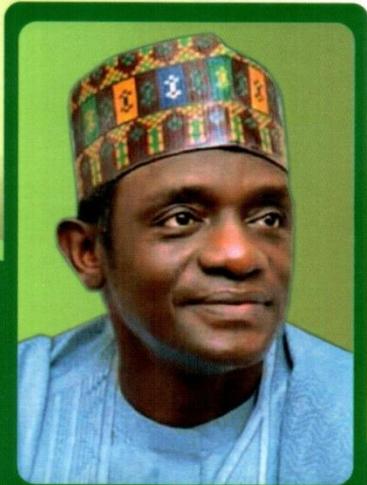


BURSARI

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. ZANNA ABACHA
CHAIRMAN
BURSARI LOCAL GOVERNMENT

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

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Bursari Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2018.

Statement No.1: Responsibility for the Financial Statements

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

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


Treasurer

30/12/2019
Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2018.


Treasurer
Bursari Local Government


Chairman
Bursari Local Government

Date: 30/12/2019

Date: 30/12/2019

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

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

Basis of Opinion

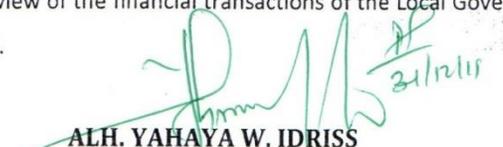
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

Observations arising from audit field inspections for areas of under utilization of resources have been forwarded to the Council for response.

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents a fair view of the financial transactions of the Local Government for the year ended 31st December, 2018.


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

BURSARI LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018

	INCOME	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
	Internal Generated Revenue	140,971,404.20	96,305,029.44	(44,666,374.76)
	Statutory Allocation Note (1)	1,648,999,101.79	2,149,607,506.62	(500,608,404.83)
	Total Income	<u>1,789,970,505.99</u>	<u>2,245,912,536.06</u>	<u>(455,942,030.07)</u>
	LESS: STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,423,413.48	(4,423,413.48)
2	Contribution to Pension	-	167,081,682.18	(167,081,682.18)
3	Contribution to YSUBEB	-	177,462,532.75	(177,462,532.75)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,642.08	(2,117,642.08)
7	Contribution to P.H.C.M.B.	-	95,874,254.68	(95,874,254.68)
8	Contribution to Training	-	2,823,529.32	(2,823,529.44)
9	Contribution to Y.M.I.C.	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	-	-
12	Contribution to T.V.	-	1,697,142.84	(1,697,142.84)
13	Contribution to NEAZAP	-	6,000,000.00	(6,000,000.00))
14	Contribution to Water Cooperation	-	3,396,000.00	(3,936,000.00)
	Miscellaneous Cont.	-	11,063,999.88	(11,063,999.88)
	Total	-	<u>519,170,785.41</u>	<u>(519,170,785.41)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	509,701,269.67	397,225,509.59	(112,475,760.08)
	Over Head	120,000,000.00	156,305,029.44	(36,306,029.44)
	Total	<u>629,701,269.67</u>	<u>553,530,539.03</u>	<u>(76,170,730.64)</u>
	Special Imprest Advances Note (2)	-	40,398,088.00	-
	Transfer to C.D. Fund Account	-	1,132,813,123.62	-
	CAPITAL EXPENDITURE			
	Economic Sector	358,249,822.80	356,155,132.11	2,094,690.69
	Social Sector	209,000,000.00	317,361,541.15	108,361,541.15
	Area Development Sector	324,253,857.60	211,123,072.56	113,130,785.04
	Administrator Sector	224,000,000.00	248,108,891.32	24,108,891.32
	Loan Repayment	-	-	-
	Total	<u>1,120,503,680.40</u>	<u>1,132,748,637.14</u>	<u>12,244,956.74</u>

Budget Surplus/Deficit - 64,486.48

Opening balance cash- NIL

$$\text{Bank} = \frac{308,215.65}{308,215.65}$$

Closing Balance Cash- NIL

$$\text{Bank} = \frac{372,702.13}{372,702.13}$$

Presented by

FIRST BANK	254,963.00
ZINETH BANK	43,869.92
KEYSTONE BANK	<u>73,869.21</u>
	<u>372,702.13</u>

BURSARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD	DETAILS OF REVENUE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1001	Tax	14,768,205.00	-	(14,768,205.00)
1002	Rate	10,526,000.00	9,452,716.20	1,073,283.80
1003	Local License Fines	22,953,705.00	19,094,096.41	3,859,608.59
1004	Earning from Commercial Undertaking	48,721,560.00	46,737,640.15	1,983,919.85
1005	Rent on Local Government Property	8,352,890.00	8,237,952.55	114,937.45
1006	Interest Payment/Dividend	7,842,652.00	-	(7,842,652.00)
1007	Grants	10,372,500.00	-	(10,372,500.00)
1008	Miscellaneous	17,433,892.00	12,782,624.13	4,651,267.87
	TOTAL INT. GEN. REVENUE	140,971,404.20	96,305,029.44	(44,666,374.76)

BURSARI LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	137,575,308.21	25,459,428.07				7,713,158.95	558,625.42	171,306,520.65
2	FEBRUARY	136,396,707.52	29,527,160.84						165,923,868.36
3	MARCH	140,890,517.81	26,937,263.42					188,591.02	168,016,372.25
4	APRIL	121,642,480.31	25,816,713.16		4,828,441.40	10,846,594.93			163,134,229.80
5	MAY	151,136,591.02	26,312,488.66					120,697.80	177,569,777.48
6	JUNE	147,010,072.59	28,702,205.38						175,712,277.97
7	JULY	152,979,675.00	25,762,339.95			8,783,853.44		2,109,287.00	189,635,155.39
8	AUGUST	147,586,767.18	24,243,195.20	3,008,242.79		6,274,036.55			181,112,241.72
9	SEPTEMBER	150,357,078.99	35,278,986.74		41,086.84				185,677,152.57
10	OCTOBER	144,046,659.28	24,159,003.29		69,684.73			1,268,633.36	169,543,980.66
11	NOVEMBER	153,651,715.13	27,815,456.39		273,643.41	6,866,642.01	10,681,440.94		199,288,897.88
12	DECEMBER	155,557,080.17	31,567,239.85		203,290.04				187,327,610.06
13	Additional FAAC Mar/Oct. 2018	15,359,421.83							15,359,421.83
TOTAL		<u>1,754,190,075.04</u>	<u>331,581,480.95</u>	<u>3,008,242.79</u>	<u>5,416,146.42</u>	<u>32,771,126.93</u>	<u>18,394,599.89</u>	<u>4,245,834.60</u>	<u>2,149,609,506.62</u>

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

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	3,015,505.00	-	(3,015,505.00)
2	Arrears: Community or Poll	3,000,000.00	-	(3,000,000.00)
3	Development Tax or Levy	2,000,000.00	-	(2,000,000.00)
4	Arrears: Development Tax or Levy	1,500,000.00	-	(1,500,000.00)
5	Arrears of Cattle Levy	5,252,700.00	-	(5,252,700.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	14,768,205.00	-	(14,768,205.00)

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	1,500,000.00	-	(1,500,000.00)
2	Penalty for Tenement Rate	652,371.00	-	(652,371.00)
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	8,373,629.00	9,452,716.20	1,079,087.20
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	10,526,000.00	9,452,716.20	1,073,283.80

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	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	578,790	(421,210)
4	Canoe licence fees	350,000	232,633	(117,367)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	560,700	410,640	(150,060)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	1,500,000	1,342,172	(157,828)
10	Leaning Driving test fees	300,000	150,000	(150,000)
11	Liquarlicence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	466,500	-	(466,500)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,255,000	1,110,346.15	(144,653.85)
19	Abattoir fees	1,000,000	972,857.20	(27,142.80)
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	300,000	150,000	(150,000)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	1,782,000	1,402,632	(379,368)
25	Dried fish/dried Meat licence fees	-	-	-
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	1,000,000	747,920.11	(252,079.89)
	D. SECURITY			
28	Auctioneer licence fees	1,025,780	970,322.10	(55,457.90)
29	Goldsmith and Gold seller licencefees	-	-	-

30	Dane Gun licence fees	350,000	-	(350,000)
31	Hunting licence fees	-	433,500	(433,500)
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	-	-
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	560,200	457,820	(102,380)
	F. HEALTH			
43	Dislodging of septic Tank Charges	-	-	-
44	Night Soil Disposal/Depot fees	1,000,000	835,652	(164,348)
45	Registration of septic Tank dislodging licence fees	-	-	-
46	Registration of Night soil Contractors	552,900	457,800	(95,100)
47	Impounding of Animals fines	1,377,850	1,205,633	(172,217)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	540,377	479,399	(60,978)
53	Laboratory test fees	400,000	352,119	(47,881)
54	Earning from Environmental Sanitation	-	-	-
	G. ECONOMIC			
55	General Contractors Registration fees	1,250,972	2,379,820	1,128,848
56	Tender fees	630,000	389,112	(240,888)
57	Sand dredging fees	522,789	255,000	(267,789)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	300,000	150,000	(150,000)
60	Petty traders licence fees	250,000	100,000	(150,000)
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	379,892	326,520	(53,372)
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-

66	Produce buying fees	722,651	621,346	(101,305)
67	Rice Mill/Cassava Grinding licence fees	-	-	-
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	200,000	199,346	(654)
72	Photo studio licence fees	-	-	-
73	Welding machine licence fees	472,300	420,152	(52,148)
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	346,000	310,000	(36,000)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	-	412,700	412,700
80	Vulcanizes licence fees	25,000	-	(25,000)
81	Vehicle spare parts licences	70,000	346,892	276,892
82	Clock/watch repairs licences	100,000	-	(100,000)
83	Cloth dyers licence fees	20,750	35,377	14,627.00
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	520,782	519,152	(1,630)
86	Building materials licence fees	55,000	-	(55,000)
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	427,905	-	(427,905)
90	Hair dressing barbing saloon	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	25,500	10,000	(15,000)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	720,000	188,553.85	(531,446.15)
96	Approval for Building fees	-	-	-
97	Sale of stores	239,947	139,890	(100,057)
98	Survey fees	-	-	-
99	Customary Right of Occup.	-	-	-
100	Gum Arabic Fees	352,910	-	(352,910)
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>22,953,705</u>	<u>19,094,096.41</u>	<u>3,859,608.59</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	14,382,000.00	14,211,800.00	(170,200.00)
2	Motor Park	9,083,517.00	8,345,630.00	(737,887.00)
3	Shops and Shopping Centers	3,620,133.00	3,250,290.00	(369,843.00)
4	Cattle Market	6,788,110.00	6,533,015.00	(255,095.00)
5	Abattoir/Slaughter House	3,500,000.00	2,962,199.00	(537,801.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	11,347,800.00	10,954,100.00	(393,700.00)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	-	480,606.15	480,606.15
	TOTAL	<u>48,721,560.00</u>	<u>46,737,640.15</u>	<u>(1,983,919.85)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE ₦
		₦	₦	
1	Interest on local government quarters	4,370,000.00	3,860,062.55	(509,937.45)
2	Rent on local government building	3,180,635.00	4,377,890.00	1,197,255.00
3	Rent on other local government landed property	802,255.00	-	(802,255.00)
4	Divided on L.S.W.T	-	-	-
	TOTAL	<u>8,352,890.00</u>	<u>8,237,952.55</u>	<u>114,937.45</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	4,780,000.00	-	(4,780,000.00)
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	3,062,652.00	-	(3,062,652.00)
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>7,842,652.00</u>	-	<u>(7,842,652.00)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Grants from State Government	10,372,500.00	-	(10,372,500.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>10,372,500.00</u>	-	<u>(10,372,500.00)</u>

HEAD 1008 – MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	3,603,792	3,290,890	(312,902)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	11,330,100	5,633,500	(5,696,600)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Vet. Clinic Charges	-	-	-
11	Animal Grazing Fees	-	-	-
12	Patent Medicine Licence	1,500,000	-	(1,500,000)
13	Hide/Skin buyer fees	1,000,000	3,858,234.13	2,858,234.13
14	Miscellaneous	-	-	-
	TOTAL	<u>17,433,892</u>	<u>12,782,624.13</u>	<u>4,651,267.87</u>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Allocation from Federation Account Statutory	1,250,540,780.20	1,754,190,075.04	503,649,294.84
2	Allocation from State Government	19,000,000	-	(19,000,000)
3	VAT Allocation	326,894,210.61	331,581,480.95	4,687,270.34
4	Excess Crude Oil Account	52,654,110.98	3,008,242.79	49,555,868.19
5	Excess gain	-	5,416,146.42	5,416,146.42
6	Excess Bank change	-	4,245,834.60	4,245,834.60
7	Excess PPT	-	18,394,599.89	18,394,599.89
8	Exchange Difference	-	32,771,126.93	32,771,126.93
	TOTAL	<u>1,648,999,101.79</u>	<u>2,149,607,506.62</u>	<u>500,608,404.83</u>

BURSARY LOCAL GOVERNMENT
SUMMARY OF RECCURRENT EXPEMDITURE 2018

HEAD	DETAILS	BUDGETED 2018	ACTUAL 2018	VARIANCE
2001	Office of the Chairman			
	Personnel Cost	42,365,190.11	32,317,560.10	10,047,630.01
	Overhead	9,230,000.00	15,402,629.00	(6,172,629.00)
2002	Office of the Secretary			
	Personnel Cost	52,427,122.50	39,426,370.12	13,000,752.38
	Overhead	11,220,000.00	17,367,225.49	(6,147,225.49)
2003	The Council			
	Personnel Cost	55,682,205.05	43,780,600.00	11,901,605.05
	Overhead	10,850,000.00	15,649,920.00	(4,799,920.00)
2004	Personnel Management			
	Personnel Cost	63,782,150.12	43,600,000.00	20,182,150.12
	Overhead	13,700,000.00	17,825,499.00	(4,125,499.00)
2005	Treasury			
	Personnel Cost	78,389,500.17	47,820,172.00	30,569,328.17
	Overhead	12,500,000.00	17,894,690.00	(5,394,690.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	10,000,000.00	-	10,000,000.00
2007	Primary Health Care			
	Personnel Cost	120,346,592.00	47,120,175.55	73,226,416.45
	Overhead	15,800,000.00	20,462,792.00	(4,662,792.00)
2008	General Agric			
	Personnel Cost	77,161,639.17	61,877,520.17	15,284,119.00
	Overhead	10,000,000.00	15,340,133.00	(5,340,133.00)
2009	Works			
	Personnel Cost	103,954,120.00	63,930,411.52	40,023,708.48
	Overhead	19,000,000.00	25,362,732.00	(6,362,732.00)
2010	Traditional Council			
	Personnel Cost	35,592,750.55	17,352,700.13	18,240,050.42
	Overhead	7,699,500.00	10,999,408.95	(3,299,908.95)
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		629,701,269.67	553,530,539.03	76,170,730.64

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018N	ACTUAL 2018N	VARIANCE N
1	Personnel Cost	42,365,190.11	32,317,560.10	10,047,630.01
2	Travel and Transport	2,048,560.00	2,246,713.00	(198,153.00)
3	Utility Services	500,000	1,450,119.00	(950,199.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	2,762,895.00	(1,762,895.00)
6	Maintenance of Office Furniture and Equipment	700,000.00	2,429,634.00	(1,729,634.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	914,730.00	1,000,000.00	(85,270.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	2,137,940.00	(1,137,940.00)
11	Entertainment and Hospitality	720,000.00	782,728.00	(62,728.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,346,710.00	2,592,600.00	(245,890.00)
	TOTAL	51,595,190.11	47,720,189.10	3,875,001.01

HEAD 2002: OFFICE OF THE SECRETARY

SUB/H EAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	52,427,122.50	39,426,370.12	13,000,752.38
2	Travel and Transport	3,500,000.00	4,392,150.10	(892,150.10)
3	Utility Services	200,000.00	1,332,177.11	(1,132,177.11)
4	Telephone and Postal Services	200,000.00	150,000.00	50,000.00
5	Stationery and Printing	570,637.00	1,730,000.00	(1,159,363.00)
6	Maintenance of Office Furniture and Equipment	2,850,000.00	3,325,630.00	(475,630.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,177,000.00	2,891,642.00	(714,642.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,325,279.13	(325,279.13)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	1,000,000.00	(1,000,000.00)
13	Provision and Service Materials	722,363.00	1,220,347.15	(497,984.15)
	TOTAL	63,647,122.50	56,793,595.61	6,853,526.89

HEAD 2003: THE COUNCIL

SUB/H EAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	55,682,205.05	43,780,600.00	11,901,605.05
2	Travel and Transport	2,000,000.00	3,460,773.00	(1,460,773.00)
3	Utility Services	100,000.00	1,425,892.00	(1,325,892.00)
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	1,500,000.00	2,425,416.00	(925,416.00)
6	Maintenance of Office Furniture and Equipment	500,000.00	2,207,110.00	(1,707,110.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,000,000.00	3,135,179.12	(1,135,179.12)
8	Consultancy Services and special committees	200,000.00	-	200,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,100,000.00	1,317,819.16	(217,819.16)
11	Entertainment and Hospitality	1,250,000.00	1,000,000.00	250,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	677,730.72	(1,322,269.28)
	TOTAL	66,532,205.05	59,430,520.00	7,101,685.05

HEAD 2004: PERSONNEL MANAGEMENT

SUB/H EAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	63,782,150.12	43,600,000.00	20,182,150.12
2	Travel and Transport	3,400,000.00	3,320,649.00	79,351.00
3	Utility Services	1,000,000.00	796,592.00	203.408.00
4	Telephone and Postal Services	350,000.00	-	350,000.00
5	Stationery and Printing	850,000.00	1,000.000.00	(150,000.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,562,892.00	(1,562,892.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,500,000.00	2,952,117.00	(1,452,117.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,469,123.00	2,200,000.00	(730,877.00)
11	Entertainment and Hospitality	430,877.00	520,369.00	(89,492.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,700,000.00	3,472,880.00	(772,880.00)
	TOTAL	77,482,150.12	61,425,499.00	16,056,651.12

HEAD 2005: FINANCE

SUB/H EAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	78,389,500.17	47,820,172.00	30,569,328.17
2	Travel and Transport	2,000,000.00	3,852,973.00	(1,852,973.00)
3	Utility Services	500,000.00	1,346,192.00	(846,192.00)
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	1,050,000.00	2,437,350.00	(1,387,350.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	3,137,892.00	(1,137,892.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,700,000.00	3,516,349.00	(816,349.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,200,000.00	2,347,800.00	852,200.00
11	Entertainment and Hospitality	250,000.00	530,804.00	(280,804.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	600,000.00	725,330.00	(125,330.00)
	TOTAL OVERHEAD COSTS	90,889,500.17	65,714,862.00	25,174,638.17

HEAD 2006: EDUCATION

SUB/H EAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	-	2,000,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	-	2,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,000,000.00	-	1,000,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	-	2,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	TOTAL	10,000,000.00	-	10,000,000.00

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/H EAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	120,346,592.00	47,120,175.55	73,226,416.45
2	Travel and Transport	2,800,000.00	2,372,690.00	427,310.00
3	Utility Services	800,000	1,500,000.00	(700,000.00)
4	Telephone and Postal Services	370,000.00	-	370,000.00
5	Stationery and Printing	1,300,000.00	3,175,188.00	(1,875,188.00)
6	Maintenance of Office Furniture and Equipment	3,500,000.00	2,970,000.00	(530,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,500,000.00	2,175,111.00	(675,111.00)
8	Consultancy Services and special committees	350,000.00	-	350,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,900,000.00	2,952,809.00	(1,052,809.00)
11	Entertainment and Hospitality	380,000.00	432,672.00	(52,672.00)
12	Miscellaneous Expenses	200,000.00	1,321,950.00	(1,121,950.00)
13	Provision and Service Materials	2,700,000.00	3,562,372.00	(862,372.00)
	TOTAL	136,146,592.00	67,582,967.55	68,563,624.45

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	77,161,639.17	61,877,520.17	15,284,119.00
2	Travel and Transport	2,450,000.00	3,265,920.00	(815,920.00)
3	Utility Services	500,000	1,112,634.00	(612,634.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,180,000.00	2,672,895.00	(1,492,895.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	3,782,662.00	(2,282,662.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	2,461,375.00	(461,375.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	952,345.00	1,020,560.00	(68,215.00)
11	Entertainment and Hospitality	233,671.00	44,647.00	189,024.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,183,984.00	979,440.00	204,544.00
	TOTAL	87,161,639.17	77,217,653.17	9,943,986.00

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	103,954,120.00	63,930,411.52	40,023,708.48
2	Travel and Transport	4,372,800.00	4,782,166.00	(409,366.00)
3	Utility Services	500,000.00	1,500,000.00	(1,000,000.00)
4	Telephone and Postal Services	780,200.00	-	780,200.00
5	Stationery and Printing	2,000,000.00	2,362,732.00	(362,732.00)
6	Maintenance of Office Furniture and Equipment	3,098,050.00	4,270,619.00	(1,172,569.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,738,150.00	3,462,172.00	(724,022.00)
8	Consultancy Services and special committees	433,000.00	-	433,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,277,800.00	3,462,717.00	(184,917.00)
11	Entertainment and Hospitality	-	1,251,713.00	1,251,713.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,800,000.00	4,270,613.00	(2,470,613.00)
	TOTAL	122,954,120.00	89,293,143.52	(33,660,976.48)

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	35,592,750.55	17,352,700.13	18,240,050.42
2	Travel and Transport	842,715.00	1,036,099.95	193,384.95
3	Utility Services	500,000.00	600,000.00	(100,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	573,935.00	1,000,000.00	(426,065.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	1,032,710.00	467,290.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,277,850.00	3,255,619.00	(1,977,769.00)
8	Consultancy Services and special committees	200,000.00	-	200,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,455,000.00	1,592,890.00	(137,890.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	150,000.00	346,490.00	(196,490.00)
13	Provision and Service Materials	1,200,000.00	2,135,600.00	(935,600.00)
	TOTAL OVERHEAD COSTS	43,292,250.55	28,352,109.08	14,940,141.47

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

BURSARI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	139,249,822.80	132,461,350.00	6,788,472.80
4002	Livestock Development	45,000,000.00	44,750,922.00	249,078.00
4003	Forestry Development	5,000,000.00	4,937,201.00	62,799.00
4004	Fisheries	3,000,000.00	2,857,950.00	142,050.00
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	10,000,000.00	15,823,904.11	(5,823,904.11)
4007	Commerce/Finance & Supply	41,000,000.00	40,962,100.00	37,900.00
4008	Transportation Roads/Bridges	115,000,000.00	114,361,705.00	638,295.00
	TOTAL ECONOMIC SECTOR	358,249,822.80	356,155,132.11	2,094,690.69
	SOCIAL SECTOR			
5001	Education Development	85,000,000.00	92,862,640.00	(7,862,640.00)
5002	Health and Services	101,000,000.00	109,967,300.00	(8,967,300.00)
5003	Information	6,000,000.00	25,670,101.00	(19,670,101.00)
5004	Social Development & Culture	15,000,000.00	74,889,145.15	(59,889,145.15)
5005	Fire Service	2,000,000.00	13,972,355.00	(11,972,355.00)
	TOTAL SOCIAL SECTOR	209,000,000.00	317,361,541.15	108,361,541.15
	AREA DEV. SECTOR			
6001	Rural Water Supply	178,253,857.60	53,865,182.56	124,388,675.04
6002	Environmental Sewage & Drainage	15,000,000.00	8,086,538.00	6,913,462.00
6003	Town & Community Planning	11,000,000.00	8,200,000.00	2,800,000.00
6004	Community Development	120,000,000.00	140,971,352.00	(20,971,352.00)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	324,253,857.60	211,123,072.56	113,130,785.04
	ADMIN SECTOR			
7001	General Admin office	60,000,000.00	82,366,890.00	(22,366,890.00)
7002	Staff Housing	75,000,000.00	80,299,633.00	(5,299,633.00)
7003	Workshops	84,000,000.00	85,442,368.32	(1,442,368.32)
	TOTAL ADMIN SECTOR	224,000,000.00	248,108,891.32	24,108,891.32
8001	Repayment of Loans	5,000,000.00	-	5,000,000.00
	GRAND TOTAL	1,120,503,680.40	1,132,748,637.14	12,244,956.74

BURSARI LOCAL GOVERNMENT COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of (MFG) Tractor & Repair	17,140,625.80	16,040,000.00	1,100,625.80
2	Purchase of 200 OX- Bulls to 10 wards of the local government	30,552,000.00	28,359,130.00	2,192,870.00
3	Purchase of Agro Chemicals & Spraying Equipment	17,000,000.00	16,560,152.00	439,848.00
4	Procurement of irrigation water pump accessories	-	-	-
5	Orchard fencing construction and drilling of single phase borehole	43,620,377.00	42,350,133.00	1,270,244.00
6	Purchase of Threshing Machine	5,370,620.00	5,106,068.00	264,552.00
7	Construction of store, fencing and renovation of agric office	10,000,000.00	9,525,112.00	474,888.00
8	Construction of water gate at various location of Local Government	15,566,200.00	14,520,755.00	1,045,445.00
9	purchase of hilux and six motorcles for fish work	-	-	-
10	Contribution to NEAZDP	-	-	-
	TOTAL	139,249,822.80	132,461,350.00	6,788,472.80

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANC E
		₦	₦	₦
1	Fencing & Drilling of Single Phase Borehole at DapchiAbbatour	-	-	-
2	Construction of Slaughter Slab at Kaliyari&Ajiri	-	-	-
3	Construction of Veterinary Clinic at Garin Alkali &Kaliyari.	10,246,800.00	9,352,100.00	894,700.00
4	Construction of Loading Crane at Garin Alkali &Bayamari.	15,000,000.00	14,634,135.00	365,865.00
5	Construction of Earth dam at Juluri, Garin Alkali, Bayamari and tashandamaya.	6,227,634.00	8,745,667.00	2,518,033.00
6	Renovation of veterinary clinic at various wards	2,955,378.00	2,400,000.00	555,378.00
7	Construction of animal vaccination centre	7,000,000.00	6,347,130.00	652,870.00
8	Purchase of Veterinary clinic van	3,570,188.00	3,271,890.00	298,298.00
	TOTAL	45,000,000.00	44,750,722.00	249,078.00

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Establishment of nursery and procurement of nursery materials.	2,372,000.00	2,178,710.00	193,290.00
2	Purchase of 10 number Motorized Local Canoes	1,178,000.00	985,630.00	192,370.00
3	Purchase of utility Motor Cycles to Forest Guards	1,450,000.00	1,772,861.00	322,861.00
	TOTAL	5,000,000.00	4,937,201.00	62,799.00

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Fish Pond & Feeding	2,462,378.00	2,516,215.00	(53,837.00)
2	Assistance to Hadeja, Jamaare River Basin	537,622.00	341,735.00	195,887.00
	TOTAL	3,000,000.00	2,857,950.00	142,050.00

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Procurement of Weaving machine across the wards of the Local gov't	-	-	-
2	Procurement of 500 water pump and accessories of youth empowerment	-	-	-
3	Purchase of 50 sets of Grinding Machine for youth empowerment	-	-	-
4	Purchase of 200 Sewing Machine, Generator and Accessories to women development centre for distribution to women group	-	-	-
	TOTAL	-	-	-

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of REB Station & Connection to National Grid	4,102,000.00	3,982,112.00	119,888.00
2	Maintenance of REB Station and contribution of PHCN	460,000.00	382,500.00	77,500.00
3	Establishment of national Grid station and contribution of PHCN	-	6,226,570.11	(6,226,570.11)
4	Procurement of 300KVA transformer	5,438,000.00	5,232,722.00	205,278.00
	TOTAL	10,000,000.00	15,823,904.11	(5,823,904.11)

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Shopping Complex at Dapchi	-	-	-
2	Repair of Mass Transit Buses	6,000,000.00	5,405,136.00	594,864.00
3	Purchase of Hilus (Tayota) for revenue generation	2,044,000.00	5,468,399.00	(3,424,399.00)
4	Construction of Treasury dept. Store	5,321,000.00	5,105,000.00	216,000.00
5	Purchase of 10 computers and accessories/books of accounts	7,855,000.00	7,440,621.00	414,379.00
6	Purchase of (8) safes and fire proof cabinets	4,000,000.00	3,190,829.00	809,171.00
7	Construction of compartment market stalls and garin, baimari, masaba and Ngurbuwa	15,780,000.00	14,352,115.00	1,427,885.00
8	Purchase of fairly used tipper truck for revenue generation.	-	-	-
	TOTAL	41,000,000.00	40,962,100.00	37,900.00

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Dapchi Feed Road with Drainage	-	-	-
2	Procurement of Tayota Hilux for Utility services	19,780,500.00	19,250,000.00	530,500.00
3	Contribution to Joint Project for road and drainages	-	-	-
4	Maintenance of existing drainage and control embankment	10,300,000.00	9,562,713.00	737,287.00
5	Construction of feeder road from garun dole to kurnawa 13 KM distance	84,919,500.00	85,548,992.00	629,492.00
	TOTAL	115,000,000.00	114,361,705.00	638,295.00

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of (10) Blocks of Class Rooms Office & Store at various location	11,857,567.00	10,768,390.00	1,089,177.00
2	Construction of Secondary School, Renovation of Hostels, Procurement of Furniture's	35,772,433.00	46,732,150.00	10,959,717.00
3	Contribution of LGEA Office at dapchi	5,000,000.00	-	5,000,000.00
4	Fencing of Dapchi Primary School	-	-	-
5	Procurement of Furniture & Educational Materials	-	-	-
6	Renovation of Primary School at Various Locations	-	-	-
7	Construction of Workshop for Business Engineering Skills at Dapchi	32,370,000.00	35,362,100.00	(2,992,100.00)
	TOTAL	85,000,000.00	92,862,640.00	(7,862,640.00)

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Procurement of Essential Drugs and hospital equipment to health clinic	15,000,000.00	14,782,562.00	217,438.00
2	Procurement of Sound Proof Generator at three different location	17,200,000.00	17,000,000.00	200,000.00
3	Procurement of one Hilux to the department.	5,388,650.00	15,256,720.00	(9,868,070.00)
4	Procurement of sanitation staff uniform and sanitation tools	4,201,350.00	3,978,133.00	223,217.00
5	Construction of health Clinic and Staff quarters at lawanti, kuchikuciri,jada and garinkabaju	55,710,000.00	55,487,153.00	222,847.00
6	Fencing of Dapchi General Hospital	-	-	-
7	Foundation of year programme action plan	-	-	-
8	Standardization in line with MSP requirements masaba PHC, dapchiMch and Kurnawa	3,500,000.00	3,462,732.00	37,268.00
	TOTAL	101,000,000.00	109,967,300.00	(8,967,300.00)

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Purchase of photocopying machine and set of computer/stabilizer and portable generator.	1,500,000.00	1,437,980.00	62,020.00
2	Purchase of information Equipment	3,000,000.00	22,821,389.00	(19,821,389.00)
3	Contribution of YTV at Garin Alkali	-	-	-
3	Purchase of information VAN	1,500,000.00	1,410,732.00	89,268.00
	TOTAL	6,000,000.00	25,670,101.00	(19,670,101.00)

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Purchase of Sport materials	8,252,300.00	49,527,045.15	(41,274,745.15)
2	Fencing of Graveyard at Garin Alkali, Masaba&Dumburi	6,747,700.00	25,362,100.00	(18,614,400.00)
	TOTAL	15,000,000.00	74,889,145.15	(59,889,145.15)

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Procurement of fire Service office Equipment	1,500,000.00	10,499,205.00	(8,999,205.00)
2	Repairs and maintenance of Fire Service Motor Vehicles	500,000.00	3,473,150.00	(2,973,150.00)
	TOTAL	2,000,000.00	13,972,355.00	(11,972,355.00)

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of 5 full package motorized borehole at various location	52,000,000.00	-	52,000,000.00
2	Drilling of 5 of solar Boreholes at various location	15,378,120.00	17,255,623.00	(1,877,503.00)
3	Repairs Cement well	3,500,000.00	4,362,821.00	(862,821.00)
4	Maintenance of existing Boreholes	10,710,000.00	10,678,340.00	31,660.00
5	Drilling of 20 single Boreholes	-	-	-
6	Procurement of hand pump accessories	17,340,000.00	3,386,248.56	13,953,751.44
7	Procurement of 30 KVA and 12HP blue Generator	35,000,000.00	-	35,000,000.00
8	Drilling of hand pump at various location	5,600,000.00	5,460,000.00	140,000.00
9	Counterpart fund for wash drilling of mechanize borehole 50 solar borehole 30 hand pump 549 and VIP latrine 161	12,825,737.60	12,722,150.00	103,587.60
10	Purchase of 8 Nos parking Generator 30KVA	25,900,000.00	-	25,900,000.00
	TOTAL	178,253,857.60	53,865,182.56	124,388,675.04

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Procurement of Environment Sanitation Working Materials	15,000,000.00	8,086,538.00	6,913,462.00
2	Contribution to Sanitation Committee	-	-	-
3	Purchase of Lorry(tipper)	-	-	-
	TOTAL	15,000,000.00	8,086,538.00	6,913,462.00

HEAD 6003: TOWN & COUNTRY PLANING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Production of Base Map	2,340,000.00	169,092.00	2,170,908.00
2	Land Compensation	3,383,000.00	3,020,178.00	362,822.00
3	Purchase of Survey Equipment	5,277,000.00	5,010,730.00	266,270.00
	TOTAL	11,000,000.00	8,200,000.00	2,800,000.00

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Contribution to Vulnerable group	-	-	-
2	Contribution to TsangayaIslamiya school	-	-	-
3	Contribution to Emirate Council	-	-	-
4	Assistance to MORA	9,000,000.00	-	9,000,000.00
5	Assistants to Yobe Mosque & Islamic Centre	10,375,400.00	-	10,375,400.00
6	Procurement of grain	15,000,000.00	32,107,000.00	(17,107,000.00)
6	Purchase of Sport Materials	25,300,000.00	37,200,000.00	(11,900,000.00)
7	Counterpart Funding to WSSRP, SRIP, Ed, UNICEF & IFAD	19,792,500.00	33,740,620.00	(13,948,120.00)
8	Contribution to Community development self-help Project mosques	40,532,100.00	37,923,732.00	2,608,368.00
	TOTAL	120,000,000.00	140,971,352.00	(20,971,352.00)

HEAD 7001: GENRAL OFFICE ADMINISTRATIVE BULDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Procurement of 10 fairly used utility vehicles for HODS, internal Auditors, Local Gove't Secretary and others	15,000,000.00	14,743,082.00	256,918.00
2	Construction of 8 Nos latrine at various point in the local government secretariat	15,000,000.00	29,732,155.00	(14,732,155.00)
3	Procurement of 4 Nos Toyota Hilux	30,000,000.00	37,891,653.00	(7,891,653.00)
	TOTAL	60,000,000.00	82,366,890.00	22,366,890.00

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of senior/junior Staff Quarters. Dapchi	25,672,000.00	34,147,285.00	8,475,285.00
2	Renovation & Furnishing of Senior/junior. Staff Quarters Dapchi	3,652,900.00	3,272,773.00	380,127.00
3	Construction of Chairman's/DPM Official Residence	19,350,000.00	18,220,127.00	1,129,873.00
4	Purchase of Furniture to Senior/junior. Staff Quarters	5,625,100.00	4,972,330.00	652,770.00
5	Drilling of single phase borehole at the staff quarters	5,700,000.00	5,325,118.00	374,882.00
6	Fencing of District Head of at Garin Alkalis resident	15,000,000.00	14,362,000.00	638,000.00
	TOTAL	75,000,000.00	80,299,633.00	5,299,633.00

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Maintenance of peace and other security services, surveillance	40,270,000.00	36,707,368.32	3,562,631.68
2	Contribution to Local Government service commission training Fund	-	-	-
3	Contribution to YOBE STATE UNIVERSITY	-	-	-
4	Boarder survey	43,730,000.00	48,735,000.00	(5,005,000.00)
5	Special assistance to his Excellency	-	-	-
6	FAAL	-	-	-
7	Contribution to OAG office ICT Training	-	-	-
	TOTAL	84,000,000.00	85,442,368.32	1,442,368.32

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦
1	Repayment of Loans	5,000,000.00	-	5,000,000.00
	TOTAL	5,000,000.00	-	50,000,000.00

**UN-RETIRED ADVANCES FOR THE YEAR 2018 BURSARI LOCAL
GOVERNMENT**

DEPARTMENT-----

Note (2)

S/N	Date	Name of contractor	Purpose of payment	No. advance	PV No.	Progress payment	Remarks
1	16/08/18	Ibrahim Shettima	Purchase impress	A/2	20 of 8/18	304,150.00	Not completed
2	11/05/18	Ibrahim Shettima	Renovation of army base/tower	A/16	4 of 5/18	4,859,820.00	Not completed
3	04/09/18	Ibrahim Shettima	To hire vehicle to convey	A/8	4 of 9/18	4,300,000.00	Not completed
4	09/01/18	Ibrahim Shettima	Purchase of 406 sallon to V/C man	A/1	60 of 1/18	1,800,000.00	Not completed
5	05/06/18	BaffaAdamu	Procurement/renovation of generator	A/6	145 of 5/18	7,717,500.00	Not completed
6	17/08/18	BaffaAdamu	Procurement of 8Nosand HP	A/6	2 of 8/18	14,332,500.00	Not completed
7	08/12/18	BaffaAdamu	Procurement of H/Pump and accessories	A/22	5 of 12/18	2,355,766.63	Not completed
8	16/08/18	AbdullahiAlh. Kawai	Renovation of engine room and repairs.	A/42	1 of 1/18	2,373,000.00	Not completed
9	21/01/18	Moduajimimustapha	Feeding of literate and repairs	A/7	3 of 9/18	2,355,351.74	Not completed
TOTAL						40,398,088.00	