

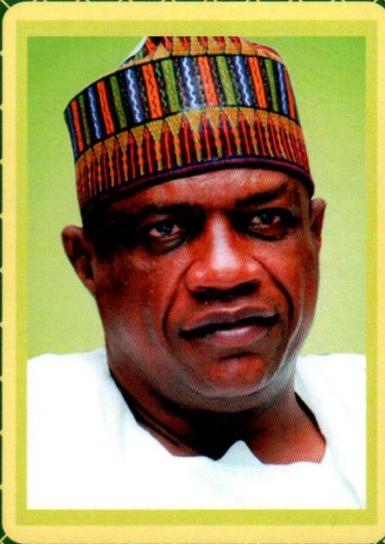


# KARASUWA

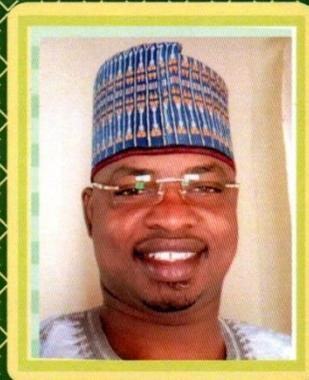
LOCAL GOVERNMENT COUNCIL

## YOBE STATE

### FINANCIAL STATEMENT



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



**ALH. UBALIYO MUSA**  
CHAIRMAN LOCAL GOVERNMENT, KARASUWA

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

Karasuwa Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2017

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

These Financial Statements have been prepared for the operations of Karasuwa 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.

Treasurer Date/Sign: SIGN [Signature]  
TREASURER  
KARASUWA LOCAL GOVT.  
DATE 8/8/18

**STATEMENT NO 2:- Integrity Assurance**

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

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

Date/Sign: SIGN [Signature]  
TREASURER  
KARASUWA LOCAL GOVT.  
DATE 8/8/18  
TREASURER

Date/Sign: [Signature]  
CHAIRMAN  
KARASUWA LOCAL GOVT  
STATE  
DATE 8-18  
CHAIRMAN



### AUDITOR-GENERAL'S CERTIFICATION

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

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

#### Basis of Opinion

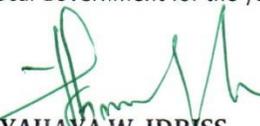
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

#### Opinion

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

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

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

**KARASUWA LOCAL GOVERNMENT  
BUDGET SIZE AND PERFORMANCE 2017**

S/N	Income	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
	Internal Generated Revenue	93,596,681	95,169,551.23	1,572,870.23
	Statutory Allocation	1,948,827,795	1,358,994,944.20	(589,832,850.80)
	<b>Total Income</b>	<b>2,042,424,476</b>	<b>1,454,164,495.43</b>	<b>(588,259,980.57)</b>
	<b>LESS: STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	3,586,040.16	(3,586,040.16)
2	Contribution to Pension	-	93,775,760.25	(93,775,760.25)
3	Contribution to YSUBEB	-	107,395,280.07	(107,395,280.07)
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.	-	110,158,142.90	(110,158,142.90)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to Y.M.I.C.	-	1,828,125.88	(1,828,125.88)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	2,952,000.00	(2,952,000.00)
13	Contribution to NEAZAP	-	6,999,999.98	(6,999,999.98)
14	Miscellaneous Cont. water project	-	2,481,617.68	(2,481,617.68)
15	Water Project	-		
	<b>Total</b>	<b>-</b>	<b>385,041,818.95</b>	<b>(358,041,818.95)</b>
	<b>TOTAL</b>	<b>-</b>		
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	600,595,175	322,860,972.23	90,500,885.39
	Over Head	120,000,000	57,000,000	72,000,000
	<b>Total</b>	<b>720,595,175</b>	<b>379,860,972.23</b>	<b>162,500,885.39</b>
	Special Imprest Advances			
	Transfer to C.D. Fund Account		689,261,704.25	
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	544,300,000	268,536,079	275,763,921
	Social Sector	310,500,000	133,170,080	177,329,290
	Area Development Sector	203,000,000	158,450,590	44,549,410
	Administrator Sector	284,207,514	127,398,448.15	156,809,065.85
	Loan repayment	11,000,000	-	11,000,000
	<b>Total</b>	<b>1,353,007,514</b>	<b>687,555,197.15</b>	<b>665,452,316.85</b>

Budget Surplus/Deficit **1,706,507.1**

**ADD:**

Opining Balance 1/1/2017	<b>700,488.93</b>	CR
Closing Balance 31/12/2017	<b>2,406,996.03</b>	CR

**KARASUWA LOCAL GOVERNMENT  
SUMMARY OF RECURRENT REVENUE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

HEAD	DETAILS OF REVENUE	BUDGETED 2017 N	ACTUAL 2017 N	VARIANCE N
1001	Tax	7,000,000.00	-	(7,000,000.00)
1002	Rate	7,000,000.00	4,000,000	(3,000,000)
1003	Local Licence Fines	28,590,478.00	27,935,390.11	(655,087.89)
1004	Earning from Commercial Undertaking	25,000,000.00	20,782,180	(4,217,820)
1005	Rent on Local Government Property	14,835,228.53	20,650,133	5,814,904.47
1006	Interest Payment/Dividend	1,000,000.00	-	(1,000,000)
1007	Grants	4,170,974.47	-	(4,170,974.47)
1008	Miscellaneous	6,000,000.00	21,801,848.12	15,801,848.12
	<b>Total int. Gen. Revenue</b>	<b>93,596,681</b>	<b>95,169,551.23</b>	<b>1,572,870.23</b>
1009	Federation Accounts	1,948,827,795	1,358,994,944.20	(589,832,850.80)
	<b>GRAND TOTAL</b>	<b><u>2,042,424,476</u></b>	<b><u>1,454,164,495.43</u></b>	<b><u>588,259,980.57</u></b>



**LOCAL GOVERNMENT  
SUMMARY OF RECURRENT REVENUE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 1001 – TAXES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Community or Pool Tax	3,000,000.00	-	(3,000,000.00)
2	Arrears: Community or Poll	2,000,000.00	-	(2,000,000.00)
3	Development Tax or Levy	2,000,000.00	-	(2,000,000.00)
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears: Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard rate)	-	-	-
	<b>TOTAL</b>	<b>7,000,000.00</b>		<b>(7,000,000.00)</b>

**HEAD 1002 – RATES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Tenement Rate	3,000,000.00	-	(3,000,000.00)
2	Penalty for Tenement Rate	2,000,000.00	-	(2,000,000.00)
3	Arrears of Tenement Rate	1,000,000.00	-	(1,000,000.00)
4	Ground Rent	1,000,000.00	4,000,000	3,000,000
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	<b>TOTAL</b>	<b><u>7,000,000.00</u></b>	<b><u>4,000,000</u></b>	<b><u>(3,000,000)</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
	<b>A. FINE</b>	-	-	-
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on Overdue lost library book	-	-	-
	<b>B. GENERAL LICENCE</b>	-	-	-
3	Bicycle licence fees	560,500.00	3,750,177	3,189,677
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cattle Track licence fees	5,390,000.00	2,500,115	(2,889,885)
7	Motor Cycle licence fees	-	-	-
8	Hackney permit fees	760,500.00	-	(760,500.00)
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	-	-	-
15	Squatters/Hawkers Permit fees	-	-	-
16	What Landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>	-	-	-
18	Slaughter fees	1,250,000.00	1,855,226	605,226
19	Abattoir fees	-	-	-
20	Eating House licence fees	725,291.00	350,000	(375,291)
21	Kiosk licence fees	750,000.00	300,000	(450,0000)
22	Bake House licence fees	450,000.00	410,790	(39,210)
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	5,102,000.00	3,125,119	(1,976,881)
25	Dried Fish/Dried Meat licence fees	2,182,000.00	500,000	(1,682,000)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 201</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	-	-	-
	<b>D. SECURITY</b>	-	-	-
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	250,000.00	-	(250,000)
30	Dane Gum licence fees	500,000.00	300,000	(200,000)
31	Hunting licence fees	-	775,000	775,000
	<b>E. SOCIAL</b>	-	-	-
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	50,000.00	-	(50,000)
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	555,000	555,000
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	50,000.00		(50,000.00)
38	Tent at Sea Beach Permit fees	-		
39	Radio/Television licence fees	250,000.00		(250,000.00)
	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	<b>F. HEALTH</b>	-	-	-
43	Dislodging of Septic Tank Charges	-	800,978	800,978
44	Night Soil Disposal/Depot fees	-		
45	Registration of Septic Tank Dislodging licence fess	-	900,375	900,375

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 201</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
46	Registration of Night Soil Contractors	-	350,000	350,000
47	Impounding of Animals fines	70,400.00	350,000	279,600
48	Pest Control and Disinfectant Charges	100,000.00	-	(100,000)
49	Birth and Death Registration fees		-	-
50	Burial fees	530,000.00	-	(530,000.00)
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	294,609.00	955,372	660,763
53	Laboratory Test fees	-	-	-
54	Earning from Environmental Sanitation	25,000.00	270,000	245,000
	<b>G. ECONOMIC</b>	-	-	-
55	General Contractors Registration fees	2,150,000.00	2,775,340	605,340
56	Tender fees	671,500.00	1,700,000	1,028,500
57	Sand Dredging fees	250,000.00	400,000	150,000
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	-	-	-
60	Petty Traders licence fees	354,000.00	723,000	369,000
61	Sand, Granite, Iron Rod sellers licence fees	-	-	-
62	Pit Sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	50,000.00	200,000	150,000
64	Falling of Trees fees	294,609.00	-	(294,609)
65	Sawmill licence fees	150,500.00	45,000	(105,500)
66	Produce Buying fees	-	-	-
67	Rice Mill/Cassava Grinding licence fees	870,350.00	-	(870,350)
68	Ingredient Grinding Mill licence fees	100,000.00	85,000	(15,000)
69	Corn Grinding Mill licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
70	Brown Sugar Machine licence fees	-	-	-
71	Painting Spraying and Sign Writing Workshop licence fees	35,750.00	220,000	184,250
72	Photo studio licence fees	-	-	-
73	Welding Machine licence fees	450,000.00	170,000	(280,000)
74	Electric (Radio/TV) Workshop	100,000.00	-	(100,000)
75	Blacksmith Workshop licence fees	-	-	-
76	Wood Making/Carpentry	780,000.00	310,000	(470,000)
77	Battery Charges licence fees	150,000.00	132,000	(18,000)
78	Printing Press licence fees	-	-	-
79	Panel Beaters licence fees	150,000.00		150,000
80	Vulcanizes licence fees	50,000.00	29,000	(21,000)
81	Vehicle Spare parts licence fees	294,609	520,000	225,391
82	Clock/Watch Repairs licence fees	-	-	-
83	Cloth Dyers licence fees	-	-	-
84	Registration of Laundries and Dry	-	-	-
85	Motor Mechanics and Car Wash	20,001.00	245,000	224,999
86	Building Materials licence fees	294,609.00	420,000	125,391
87	Surface Tank Kerosene licence fees	-	-	-
88	Photostat typing Institute licence fees	-	-	-
89	Block Making Machine licence fees	-	-	-
90	Hair Dressing Barbing Saloon	5,000	-	(5,000)
91	Sewing Institute licence fees	5,000	-	(5,000)
92	Local Hair Barbing Salon licence fees	-	-	-
93	Advertisement rate licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
	<b>H. ENGR WORKS AND</b>	-	-	-
94	Workshop receipt	-	-	-
95	Sales of Unserviceable Stores	720,000.00	3,737,000	3,117,000
96	Approval for Building fees	-	-	-
97	Sale of Stores	8,250	-	(8,250)
98	Survey fees	1,350,000.00	1,155,621.11	(194,378.89)
99	Customary Right of Occup.	-	-	-
100	Gum Arabic fees	-	-	-
101	Commission on Transfer of Plots	-	-	-
	<b>TOTAL</b>	<b><u>28,590,478.00</u></b>	<b><u>27,935,390.11</u></b>	<b><u>(655,087.89)</u></b>

**HEAD 1004 – EARNING FROM COMMERCIAL  
UNDERTAKINGS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Market	6,630,000.00	2,334,115	(4,295,885)
2	Motor Park	5,500,000.00	1,943,100	(3,656,900)
3	Shops and Shopping Centers	3,640,500.00	2,210,000	(1,430,500)
4	Cattle Market	2,120,000.00	2,115,000	(5,000)
5	Abattoir/Slaughter House	-	2,171,782	2,171,782
6	Proceeds from Sale of Con	-	-	-
7	Transportation Services Earnings	7,109,500.00	10,008,183	2,898,683
8	Earning from Industrial			
9	Earning form other Commercial undertaking	-	-	-
	<b>TOTAL</b>	<b><u>25,000,000.00</u></b>	<b><u>20,782,180</u></b>	<b><u>(4,217,820)</u></b>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Interest on Local Government Quarters	14,835,228.53	9,069,167.89	(5,766,060.64)
2	Rent on Local Government Building	-	7,580,965.11	7,580,965.11
3	Rent on other Local Government Landed Property	-	4,000,000	4,000,000
4	Divided on L.S.W.T.	-	-	-
	<b>TOTAL</b>	14,835,228.53	<b>20,650,133</b>	<b>5,814,904.47</b>

**HEAD 1006 – INTEREST PAYMENT AND DIVIDENDS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Government Dividend	-	-	-
5	Interest on Staff Housing and other loans	1,000,000.00	-	(1,000,000.00)
	<b>TOTAL</b>	<b>1,000,000.00</b>	<b>=</b>	<b>(1,000,000.00)</b>

**HEAD 1007 – GRANTS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Grants from State Government	4,170,974.47	-	(4,170,974.47)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	<b>4,170,974.47</b>	<b>=</b>	<b>(4,170,974.47)</b>

**HEAD 1008 – MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	11,372,950	11,372,950
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor Hiring	4,000,000.00	10,428,898	6,428,898.12
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 fees	-	-	-
13	Hide/Kin Buyer licence fees	-	-	-
14	Miscellaneous	2,000,000.00	-	(2,000,000)
	<b>TOTAL</b>	<b><u>6,000,000.00</u></b>	<b><u>21,801,848.12</u></b>	<b><u>15,801,848.12</u></b>

**HEAD 1009 – STATUTORY ALLOCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Allocation from Federal Account Statutory	1,332,883,193	940,005,096.31	(392,878,096.69)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	300,576,489	295,258,094.08	(5,318,391.92)
4	Excess Crude Oil Account	297,368,113	26,364,831.19	(271,003,281.82)
5	Share of solid mineral	-	-	-
6	LNG Dividend	-	-	-
7	Non-Oil Excess	-	21,890,670.10	21,890,670.10
8	Exchange Diff.	-	75,476,252.52	75,476,252.52
	<b>TOTAL</b>	<b><u>1,948,827,795</u></b>	<b><u>1,358,994,944.24</u></b>	<b><u>(589,832,850.80)</u></b>

**SUMMARY OF RECURRENT EXPENDITURE 2017**

HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
2001	Office of the Chairman	-		
	Personnel Cost	59,727,022.56	28,250,123.20	31,476,899.36
	Overhead	13,700,000.00	5,820,115	7,879,885
2002	Office of the Secretary	-	-	-
	Personnel Cost	64,118,910.84	20,506,122.44	43,612,788.40
	Overhead	4,600,000.00	3,726,255	873,745
2003	The Council	-	-	-
	Personnel Cost	33,842,000	12,325,966.20	21,498,033.80
	Overhead	19,000,000.00	6,227,525	12,772,475
2004	Personnel Management	-		
	Personnel Cost	56,796,771.68	54,621,370	2,175,401.68
	Overhead	19,000,000.00	9,341,720	9,658,280
2005	Treasure	-	-	-
	Personnel Cost	103,014,748.80	55,782,710.13	47,232,038.67
	Overhead	17,700,000	11,583,293.88	6,116,706.12
2006	Education	-	-	-
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care	-	-	-
	Personnel Cost	108,085,579.36	47,922,550	60,163,029.36
	Overhead	18,000,000.00	13,346,122	4,653,878
2008	General Agric	-	-	-
	Personnel Cost	83,342,302.71	53,482,100.11	29,860,202.60
	Overhead	8,000,000.00	1,955,441	6,044,559
2009	Works	-	-	-
	Personnel Cost	71,761,082.09	43,217,140.15	28,543,941.94
	Overhead	15,000,000.00	2,827,188	12,172,812
2010	Traditional Council	-	-	-
	Personnel Cost	19,906,756.96	6,752,890	13,153,866.96
	Overhead	5,000,000.00	2,172,340.12	2,827,659.88
2011		-	-	-
		-	-	-
		-	-	-
	<b>TOTAL</b>	720,595,175	<b>379,860,972.23</b>	<b>340,734,202.77</b>

**KARASUWA LOCAL GOVERNMENT  
DETAILS OF RECURRENT EXPENDITURE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	59,727,022.56	28,250,123.20	31,476,899.36
2	Travel and Transport	2,000,000.00	1,580,277.13	419,722.87
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
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	5,000,000.00	2,346,756.50	2,653,243.50
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	3,000,000.00	-	3,000,000
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000
13	Provision and Service Materials	1,000,000.00	1,893,081.87	(893,081.87)
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL</b>	<b>73,427,022.56</b>	<b>34,070,238.20</b>	<b>39,356,784.36</b>

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	64,118,910.84	20,506,122.44	43,612,788.40
2	Travel and Transport	1,000,000.00	1,262,715	(262,715)
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 asserts	1,000,000.00	577,234.74	422,765.26
8	Consultancy Services and Special Committees	100,000.00	-	100,000
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	942,743.15	57,256.85
11	Entertainment and Hospitality	500,000.00	-	500,000
12	Miscellaneous Expenses	1,000,000.00	943,562.11	56,437.89
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	-	-	-
	<b>TOTAL</b>	<b><u>68,718,910.84</u></b>	<b><u>24,323,377.44</u></b>	<b><u>44,486,533.40</u></b>

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	33,824,000	12,325,966.20	21,498,033.80
2	Travel and Transport	3,000,000.00	1,892,150	1,107,850
3	Utility Services	2,000,000.00	455,299	1,544,701
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	3,000,000.00	-	3,000,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	1,201,346	1,798,654
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	4,000,000.00	1,752,993	2,247,007
11	Entertainment and Hospitality	2,000,000.00	-	2,000,000
12	Miscellaneous Expenses			
13	Provision and Service Materials	2,000,000.00	952,737	1,074,263
	<b>TOTAL</b>			
	<b>GRAND TOTAL</b>	<b><u>52,824,000</u></b>	<b><u>18,553,491.20</u></b>	<b><u>34,270,508.80</u></b>

**HEAD 2004: PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	56,796,771.68	54,621,370	2,175,401.68
2	Travel and Transport	3,000,000.00	2,985,750	14,250
3	Utility Services	2,000,000.00	1,500,000	500,000
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 asserts	3,000,000.00	2,072,394	927,606
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	2,050,900	949,100
11	Entertainment and Hospitality	2,000,000.00	255,671	1,744,329
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000
13	Provision and Service Materials	3,000,000.00	447,065	2,522,995
14	payment of counterpart to dev Agences (UNDP)	2,000,000.00	-	2,000,000
	<b>TOTAL</b>			
	<b>GRAND TOTAL</b>	<b><u>75,796,771.68</u></b>	<b><u>63,963,090</u></b>	<b><u>11,833,681.68</u></b>

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	103,014,748.80	55,782,710.13	47,232,038.67
2	Travel and Transport	3,000,000.00	2,972,560	27,440
3	Utility Services	3,000,000.00	-	3,000,000
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	3,700,000.00	409,313.88	3,290,686.12
6	Maintenance of Office Furniture and Equipment	2,000,000.00	2,345,750	(345,750)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	2,988,742	11,258
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	992,758	7,242
13	Provision and Service Materials	2,000,000.00	1,874,170	125,830
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>17,700,000</u></b>	<b><u>11,583,293.88</u></b>	<b><u>6,116,706.12</u></b>
	<b>TOTAL</b>	<b><u>120,714,748.80</u></b>	<b><u>67,366,004.01</u></b>	<b><u>53,348,744.79</u></b>

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
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 asserts	-	-	-
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	-	-	-
	<b>TOTAL</b>	<b>⋮</b>	<b>⋮</b>	<b>⋮</b>

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	108,085,579.36	47,922,550	60,163,029.36
2	Travel and Transport	2,000,000.00	1,892,755.13	107,244.87
3	Utility Services	2,000,000.00	453,092.87	1,546,907.13
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	3,000,000.00	2,672,880	321,120
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	3,462,718	(1,462,718)
11	Entertainment and Hospitality	2,000,000.00	-	-
12	Miscellaneous Expenses	3,000,000.00	2,981,900	18,100
13	Provision and Service Materials	2,000,000.00	1,882,776	117,224
14	Sanitation (NP)	2,000,000.00	-	2,000,000
	<b>TOTAL</b>	<b><u>18,000,000.00</u></b>	<b><u>13,346,122</u></b>	<b><u>4,653,878</u></b>
	<b>TOTAL</b>	<b><u>126,085,579.36</u></b>	<b><u>61,268,672</u></b>	<b><u>64,816,907.36</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	83,342,302.71	53,482,100.11	29,860,202.60
2	Travel and Transport	2,000,000.00	1,026,831	973,169
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 asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	3,000,000.00	345,720	2,654,280
13	Provision and Service Materials	3,000,000.00	582,890	2,417,110
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>8,000,000.00</u></b>	<b><u>1,955,441</u></b>	<b><u>6,644,559</u></b>
	<b>GRAAND TOTAL</b>	<b><u>91,342,302.71</u></b>	<b><u>55,437,541.11</u></b>	<b><u>35,904,761.60</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	71,761,082.09	43,217,140.15	28,543,941.94
2	Travel and Transport	2,000,000.00	1,050,675	949,325
3	Utility Services	3,000,000.00	-	3,000,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	3,000,000.00	394,595	2,605,405
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	702,346	2,297,654
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	679,572	1,320,428
11	Entertainment and Hospitality	2,000,000.00	-	2,000,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<u>15,000,000.00</u>	2,827,188	12,172,812
	<b>TOTAL</b>	<u>86,761,082.09</u>	<u>46,044,328.15</u>	<u>40,716,753.94</u>

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Personnel Cost	19,906,756.96	6,752,890	13,153,866.96
2	Travel and Transport	1,000,000.00	872,354	127,646
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
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	1,000,000.00	787,550	212,450
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	2,000,000.00	512,436.12	1,480,563.88
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>5,000,000.00</u></b>	<b><u>2,172,340.12</u></b>	<b><u>2,827,659.88</u></b>
	<b>GRAND TOTAL</b>	<b><u>24,906,756.96</u></b>	<b><u>8,925,230.12</u></b>	<b><u>15,981,526.84</u></b>

**HEAD 2011: MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

**KARASUWA LOCAL GOVERNMENT  
SUMMARY OF CAPITAL EXPENDITURE 2016**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2016 N	ACTUAL 2016 N	VARIANCE N
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	108,000,000	75,231,155	32,768,845
4002	Livestock Development	19,000,000	16,332,122	2,667,878
4003	Forestry Development	8,300,000	3,619,551	4,680,449
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	140,000,000	72,025,166	67,974,834
4007	Commerce/Finance & Supply	69,000,000	62,780,350	6,219,650
4008	Transportation Roads/Bridges	200,000,000	38,547,735	161,452,265
	<b>TOTSL ECONOMIC SECTOR</b>	<b>544,300,000</b>	<b>268,536,079</b>	<b>275,763,921</b>
	<b>SOCIAL SECTOR</b>			
5001	Education Development	150,000,000	50,982,220	99,017,780
5002	Health and Services	137,000,000	56,791,340	80,208,660
5003	Information	3,500,000	3,250,750	249,250
5004	Social Development & Culture	20,000,000	22,145,770	(2,145,770)
5005	Fire Service	-	-	-
	<b>TOTAL SOCIAL SECTOR</b>	<b>310,500,000</b>	<b>133,170,080</b>	<b>177,329,920</b>
	<b>AREA DEV. SECTOR</b>	<b>150,500,000</b>	<b>133,170,080</b>	<b>177,329,920</b>
6001	Rural water Supply	138,000,000	98,946,370	39,053,630
6002	Environmental Sewage & Drainage	5,000,000	4,992,746	7,254
6003	Town & Community Planning	-	-	-
6004	Community Development	60,000,000	54,511,474	5,488,526
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>203,000,000</u></b>	<b><u>158,450,590</u></b>	<b><u>44,549,410</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin Office	125,000,000	81,320,857.67	43,679,142.33
7002	Staff Housing	155,000,000	46,077,590.48	108,922,409.52
7003	Workshops	<b>4,207,514</b>	-	4,207,514
	<b>TOTAL ADMIN SECTOR</b>	<b><u>284,207,514</u></b>	<b><u>127,398,448.15</u></b>	<b><u>156,809,065.85</u></b>
8001	Loan Repayment	<u>11,000,000</u>	-	<u>11,000,000</u>
	<b>GRAND TOTAL</b>	<b><u>1,353,007,514</u></b>	<b><u>687,555,197.15</u></b>	<b><u>665,452,316.85</u></b>

**KARASUWA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2017**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017 N	ACTUAL 2017 N	VARIANCE N
1	Purchase of ox-team plough set	70,000,000.00	56,871,247	13,128,173
2	Supply of Agro chemical	2,000,000.00	1,250,556	749,444
3	provision of 400 irrigation Machine youth empowerment	26,000,000.00	10,325,230	15,674,770
4	Purchase of granding Machine 100 unit	-	-	-
5	Landscape	-	-	-
	Purchase and repairs of tractors implements	10,000,000.00	6,784,122	3,215,878
	<b>TOTAL</b>	<b><u>108,000,000.00</u></b>	<b><u>75,231,155</u></b>	<b><u>32,768,845</u></b>

**HEAD 4002: LIVESTOCK UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017 N	ACTUAL 2017 N	VARIANCE N
1	construction of vet clinic at (wachakal)	5,023,649	4,372,810	650,839
2	furnishing and equipment of vet clinicat jaji maji	2,000,000.00	1,925,225	74,775
3	Establishment of internal vaccinating center	3,745,219	3,672,416	72,803
4	establishment of vaccination center ()	3,000,000.00	2,000,000	1,000,000
5	Purchase of clinical van joint project	-	-	-
6	Maintained of solar panel	-	-	-
7		5,231,132	4,361,671	869,461
8		-	-	-
9		-	-	-
10		-	-	-
	<b>TOTAL</b>	<b><u>19,000,000</u></b>	<b><u>16,332,122</u></b>	<b><u>2,667,878</u></b>

**HEAD 4003: FORESTRY UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Tree planting campaign	-	-	-
2	establishment of nursery standard	2,000,000	1,275,391	724,609
3	establishment of Arabic Gum plantation	500,000	-	500,000
4	establishment of orchard	500,000	-	500,000
5	Maintenance of	1,000,000	-	1,000,000
6	Fencing of nursery	1,300,000	996,210	303,790
7	Put chase of	3,000,000	1,347,950	1,652,050
8		-	-	-
9		-	-	-
	<b>TOTAL</b>	<b><u>8,300,000.00</u></b>	<b><u>3,619,551</u></b>	<b><u>4,680,449</u></b>

**HEAD 4004: FISHERIES UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
		-	-	-
		-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEAD 4005: MANUFACTURING UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
		-	-	-
		-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	completion of electrification project at wachakal karasuwa /galu tabbawa and L.G secretariat	16,000,000.00	12,659,906	3,340,094
2	electrification of shekke from garin gyada	21,000,000.00	13,742,150	7,257,850
3	electrification of garin gura and kafetowa from k/garin guna 33 kwaitc (14 km)	103,000,000	45,623,110	57,376,890
49		-	-	-
	<b>TOTAL</b>	<b><u>140,000,000.00</u></b>	<b><u>72,025,166</u></b>	<b><u>67,974,834</u></b>

**HEAD 4007: FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Establishment of small medium scale and investment company	17,000,000	16,345,900	654,100
2	Purchase of 2 ten wheel tippers for commercial purpose	6,000,000.00	5,825,350	174,650
3	construction of market at jaji maji and isari villages	9,000,000.00	9,827,220	(827,220)
4	construction of 2 potash stores at zangon kanwa	12,000,000.00	-	12,000,000.00
5	construction of shopping complex with shade and vip toilet at k/garin gunu motor park	8,000,000.00	7,942,155	57,845,120
6	construction of 2 block of 5 shops each at G/gawo and wachakal			
7	Rehabilitation of jaji maji motor park and passenger park shade	7,000,000.00	14,056,955	(7,056,955)
8	provision of furniture loan to staff	10,000,000.00	8,782,770	1,217,230
9	construction of modern abattoir at Jaji maji			
10	fencing of sheep/ goat market at Jaji maji			
11	construction of passenger shade/bus stop at vomon village			
	<b>TOTAL</b>	<b><u>69,000,000.00</u></b>	<b><u>62,780,350</u></b>	<b><u>6,219,650</u></b>

**HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Construction of drainage and box culvert at wachakal and karasuwa garin guna	120,000,000	28,741,362	91,258,638
2	construction of township road at jaji maji	-	-	-
3	Excavation of drainage	80,000,000	9,809,373	70,193,627
	<b>TOTAL</b>	<b><u>200,000,000</u></b>	<b><u>38,547,735</u></b>	<b><u>161,452,265</u></b>

**HEAD 5001: EDUCATION DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	purchase of instructional materials to 20 primary schools	10,060,833	6,734,505	3,326,328
2	construction of staff quarters at various villages	55,372,177	9,420,714	45,951,463
3	Renovation of classrooms and staff quarters at mainari	17,225,790	15,270,881	1,954,909
4	provision of 1 meal to 20 primary schools at N60 x200 pupils x 12 months	67,341,200	19,556,120	47,785,080
	<b>TOTAL</b>	<b><u>150,000,000</u></b>	<b><u>50,982,220</u></b>	<b><u>99,017,780</u></b>

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Construction and furniture of doctors	42,000,000	18,927,159	23,072,841
2	Furnishing of Health Clinic	30,000,000.00	16,346,200	13,653,800
4	purchase of essential drugs and equipment	35,000,000.00	14,197,835	20,802,165
7	Training of Comm. Midwives	30,000,000.00	7,320,146	22,679,854
8		-		
9		-	-	-
10		-	-	-
	<b>TOTAL</b>	<b><u>137,000,000.00</u></b>	<b><u>56,791,340</u></b>	<b><u>80,208,660</u></b>

**HEAD 5003: INFORMATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>N</b>	<b>N</b>	<b>N</b>
1	Purchase of 5 canopy, plastic chair	3,500,000.00	3,250,750	249,250
	<b>Total</b>	<b><u>3,500,000.00</u></b>	<b><u>3,250,750</u></b>	<b><u>249,250</u></b>

**HEAD 5004: SPORT UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2017	2017	
		N	N	N
1	Training of 100 youth on various skills acquisition	20,000,000.00	22,145,770	(2,145,770)
2	Purchase of working tools to trained 100 youth from Sani Abacha skill acquisition center Kano	-	-	-
3		-	-	-
	<b>TOTAL</b>	<b>20,000,000.00</b>	<b>22,145,770</b>	<b>(2,145,770)</b>

**HEAD 5005: FIRE SERVICE UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2016	2016	
		N	N	N
1		-	-	-
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEAD 6001: RURAL WATER SUPPLY UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2017	2017	
		N	N	N
1	Sinking of C/Well at various location at the local government	47,892,342	35,409,873	12,482,469
2	Reticulation of pipe borne water 20,000 metres	17,500,000	15,943,567	1,556,433
3	Drilling of hand pumps 100 at various location in L.G	50,265,701	22,842,709	27,422,992
	<b>TOTAL</b>	<b>138,000,000.00</b>	<b>98,946,370</b>	<b>39,053,630</b>

**HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Land compensation	5,000,000.00	4,992,746.00	7,254
2		-	-	-
3		-	-	-
	<b>TOTAL</b>	<b>5,000,000.00</b>	<b>4,992,746.00</b>	<b>7,254</b>

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

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Competition of 5km drainage at gasma, bukari and jaji maji	-	-	-
2	Drilling of river chemical at bukarti, tasawa and gadan dinya	-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Upgrades of skills acquisition	29,000,000.00	24,806,249	4,193,751
2	Provision of additional classroom	16,000,000	14,972,300	1,027,700
3	Put of grains peliet	15,000,000	14,732,925	267,075
4		-	-	-
	<b>TOTAL</b>	<b>60,000,000.00</b>	<b>54,511,474</b>	<b>5,488,526</b>

**HEAD 6005: AREA WARD DEVELOPMENT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Sure-p programs	-	-	-
2	upgrade and improvement of skills acquisition center at Jaji Maji	-	-	-
3	Provision of additional classes and training equipment at skill acquisition at Jaji maji	-	-	-
4	Purchase of grains/relief material	-	-	-
		-	-	-
	<b>TOTAL</b>	<b>=</b>	<b>=</b>	<b>=</b>

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Purchase of official utility vehicle 4WD 2 Hilux	15,000,000.00	10,742,330	4,257,670
2	Purchase of Peugeot 406 cars (fairly used)	7,000,000.00	-	7,000,000
3	Purchase of council Bus 18 sitter	8,000,000.00	7,844,819.06	155,180.94
4	Construction of Jumma mosque	35,000,000.00	28,607,706	6,392,294
5	Purchase of 3 Vehicle 4WD to district Heads (fairly used)	10,000,000.00	-	10,000,000
6	Purchase of office furniture and equipment	10,000,000.00	7,625,188	2,374,812
7	fencing of grave yard at Jaji maji and Garin Guna	40,000,000.00	26,500,814.61	13,499,185.39
	<b>TOTAL</b>	<b>125,000,000.00</b>	<b>81,320,857.67</b>	<b>43,679,142.33</b>

**HEAD 7002: STAFF HOUSING UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		N	N	N
1	Furnishing of Government lodge	45,000,000.00	18,372,700	26,627,300
2	Renovation of local Govts secretariat	100,000,000.00	-	100,000,000.00
3	Construction of staff quarters at Jaji maji 3 blocks of 2 bed room each and 1 block of 10 bed room, khechin and toilet	30,000,000.00	-	30,000,000.00
4	provision for settlement of various government lodge construction	18,000,000.00		18,000,0000
5	Construction of 3 District Head official	19,000,000	5,426,702	13,573,298

	residences across the local Govts			
6	Construction of Chairman official residence	40,000,000.00	19,531,896.48	20,468,103.52
7	Construction of VIP toilets at Local Govts secretariat and guest house	3,000,000.00	2,746,892	253,108
	<b>TOTAL</b>	<b><u>155,000,000</u></b>	<b><u>46,077,590.48</u></b>	<b><u>108,922,409.52</u></b>

**HEAD 8001: REPAYMENT OF LOAN**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2016	ACTUAL 2016	VARIANCE
		N	N	N
1	Repayment of loan and interest	11,000,000.00		11,000,000.00
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	<b>TOTAL</b>	<b>11,000,000.00</b>	<b>-</b>	<b>11,000,000.00</b>