

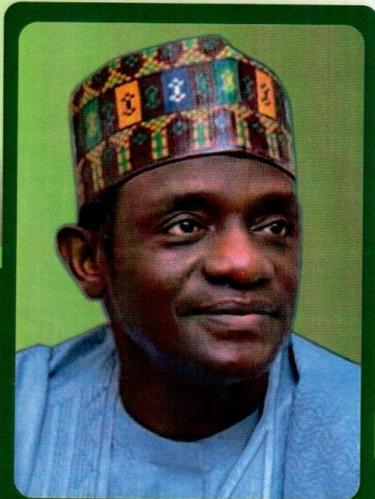


# **GAIDAM**

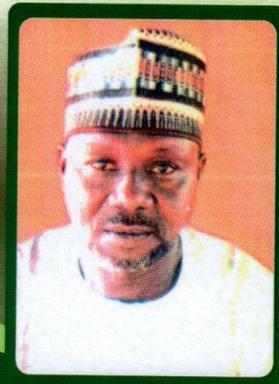
**LOCAL GOVERNMENT COUNCIL**

**YOBE STATE**

**FINANCIAL STATEMENTS**



HIS EXCELLENCY  
**HON. MAI MALA BUNI**  
EXECUTIVE GOVERNOR  
YOBE STATE



**ALH. BAFFA ADAMU GEIDAM**  
DIRECTOR PERSONNEL MANAGEMENT  
GAIDAM LOCAL GOVERNMENT

**FOR THE YEAR ENDED  
31ST DECEMBER, 2019**

**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

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

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

This 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.



BABA MAI BUNU

Treasurer

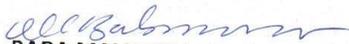
30/12/2020

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 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 31<sup>st</sup> December, 2019.

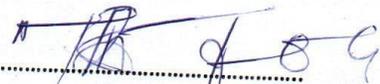


BABA MAI BUNU

Treasurer

Geidam Local Government

Date: 30/12/2020



Chairman

Geidam Local Government

Date: 30/12/2020

### **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**

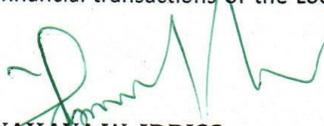
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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 31<sup>st</sup> December, 2019.

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

**GEIDAM LOCAL GOVERNMENT**  
**BUDGET SIZE AND PERFORMANCE 2019**

	INCOME	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
	Internal Generated Revenue	24,218,968.96	6,890,530.00	(17,428,438.96)
	Federation Account (Note 1)	2,657,242,612.00	2,288,771,854.65	(362,470,757.35)
	<b>Total Income</b>	<b>2,675,561,580.96</b>	<b>2,295,662,384.65</b>	<b>(379,899,196.31)</b>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	5,587,391.04	(5,587,391.04)
2	Contribution to Pension	-	262,135,896.53	(262,135,816.53)
3	Contribution to YSUBEB	-	192,995,232.72	(193,995,232.72)
4	Contribution to Emirate Council	-	33,000,000.00	(33,000,000.00)
5	Contribution to YOSU	-	24,125,000.00	(24,125,000)
6	Contribution to Religious Affairs	-	2,128,676.49	(2,128,676.49)
7	Contribution to P.H.C.M.B	-	114,561,245.47	(114,561,245.47)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution to Water corporation	-	12,977,600.00	(12,927,600.00)
10	Contribution to security	-	39,314,823.48	(19,314,832.48)
11	Contribution to border NEAZAP	-	6,000,000.00	(6,000,000.00)
12	Contribution to YTV	-	1,697,142.84	(1,697,142.84)
13	Contribution to YMIC	-	1,800,000.00	(1,800,000)
14	50% L. gov't cont to IBB state Secretariat	-	1,107,132.30	(1,107,132.30)
15	maintenance of Gen. Hospital		30,498,000.00	(30,498,000.00)
16	Miscellaneous Cont.		126,257,260.77	(126,257,260.77)
	<b>Total</b>		<b><u>858,488,342.73</u></b>	<b><u>(858,488,342.73)</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	500,001,672.12	368,955,770.72	131,045,901.40
	Over Head	120,000,000.00	77,890,530.00	42,109,470
	<b>Total</b>	<b><u>620,001,672.12</u></b>	<b><u>446,846,300.72</u></b>	<b><u>173,155,370.40</u></b>
	<b>Special Imprest Advances (Note 2)</b>		80,000.00	<b>80,000.00</b>
	<b>Transfer to C.D. Fund Account</b>		990,247,741.20	
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	708,000,000.00	317,075,442.75	390,924,557.25
	Social Sector	375,731,013.00	168,269,989.34	207,461,073.66
	Area Development Sector	609,000,000	272,738,934.42	336,261,005.58
	Administrator Sector	498,083,113.51	214,755,844.36	283,327,269.15
	Repayment of loans and interest	-	-	-
	<b>Total</b>	<b><u>2,200,804,126.51</u></b>	<b><u>972,870,270.87</u></b>	<b><u>1,227,933,854.64</u></b>

**Budget Surplus/Deficit**

**Opening Balance 1/1/2019**

1,781,092.50

**10,776,161.27**

**12,557,253.77**

**Closing Balance 31/12/2019**

29,280,408.90

**654,315.20**

**29,934,724.10**

**Bank 1**

**Bank 2**

**Represented By:**

- 29,280,408.90

- **654,315.20**

**29,934,724.10**

**GEIDAM LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT REVENUE 2019**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1001	Tax	1,500,000.00	425,000.00	(1,075,000.00)
1002	Rate	-	-	-
1003	Local Licence Fines	10,300,000.00	2,920,500.00	(7,379,500.00)
1004	Earning from Undertaking	11,018,968.96	3,150,000.00	(7,868,968.96)
1005	Rent on Local Government Property	-	-	-
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	1,500,000.00	395,030.00	(1,104,970.00)
	<b>TOTAL INT. GEN. REVENUE</b>	<b>24,318,968.96</b>	<b>6,890,530.00</b>	<b>(17,428,438.96)</b>
1009	Federation Accounts	2,651,242,612.00	2,288,771,854.65	(362,470,757.35)
	<b>GRAND TOTAL</b>	<b>2,675,561,580.90</b>	<b>2,295,662,384.65</b>	<b>(379,899,196.31)</b>

## **GEIDAM LOCAL GOVERNMENT SUMMARY OF INCOME**

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	152,107,134.22	33,298,244.97		274,307.68				<b>185,679,686.87</b>
2	FEBRUARY	138,744,993.84	35,389,934.28		182,690.66			2,550,455.34	<b>2,550,455.34</b>
3	MARCH	131,746,199.55	33,337,415.50		236,552.09	4,590,319.66	7,477,265.93	1,261,168.47	<b>178,648,921.20</b>
4	APRIL	124,207,687.83	32,040,833.98	2,731,680.38	180,497.03		18,598,767.14		<b>177,759,466.36</b>
5	MAY	142,840,370.17	33,129,724.62		175,704.52				<b>176,145,799.31</b>
6	JUNE	159,877,546.58	36,069,093.07		322,193.74				<b>196,268,833.39</b>
7	JULY	170,324,378.67	31,992,977.33		282,230.77				<b>202,599,586.77</b>
8	AUGUST	171,484,772.37	29,534,856.61		287,304.77		5,463,360.75		<b>177,235,437.89</b>
9	SEPTEMBER	166,878,150.73	31,039,715.32		263,313.73				<b>198,181,179.78</b>
10	OCTOBER	164,576,294.49	35,062,234.37		310,035.52				<b>199,948,564.38</b>
11	NOVEMBER	137,230,731.46	31,155,562.93		218,077.80		14,477,905.99		<b>183,082,278.18</b>
12	DECEMBER	161,737,887.13	37,726,416.93		329,700.89				<b>199,794,004.95</b>
13	Additional FAAC Oct./Dec. 2019	6,474,145.88							<b>6,474,145.88</b>
<b>TOTAL</b>		<b>1,828,230,292.92</b>	<b>399,777,009.91</b>	<b>2,731,680.38</b>	<b>3,062,609.20</b>	<b>4,590,319.66</b>	<b>46,017,299.81</b>	<b>3,811,623.81</b>	<b>2,288,220,835.69</b>

**GEIDAM LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**HEAD 1001 – TAXES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019 ₪	ACTUAL 2019 ₪	VARIANCE ₪
1	Community or Poll Tax	500,000	125,000	(375,000)
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	500,000	200,000	(300,000)
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	500,000	100,000	(400,000)
6	Arrears : Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	-	-	-
	<b>TOTAL</b>	<b>1,500,000</b>	<b>425,000</b>	<b>(1,075,000)</b>

**HEAD 1002–RATES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019 ₪	ACTUAL 2019 ₪	VARIANCE ₪
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	-	-	-
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	<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	200,000	50,000	(150,000)
4	Canoe licence fees	300,000	30,000	(70,000)
5	Dog licence fees	-	-	-
6	Cart Track licence fees	100,000	25,000	(75,000)
7	Motor Cycle licence fees	300,000		(100,000)
8	Hawker's permit fees	250,000	30,000	(70,000)
9	Bus/Commercial Vehicle/Tax permit fees	500,000	200,000	(300,000)
10	Leaning Driving test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	-		
15	Squatters/Hawkers permit fees	100,000	30,000	
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>			
18	Slaughter fees	150,000	75,000	(75,000)
19	Abattoir fees	100,000	35,000	(65,000)
20	Eating House licence fees	250,000	100,000	(150,000)
21	Kiosk licence fees	200,000	70,000	(130,000)
22	Bake House licence fees	500,000	300,000	(200,000)
23	Registration of Meat Van fees	150,000	-	(150,000)
24	Cattle Dealers licence fees	150,000	100,000	(50,000)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
25	Dried fish/dried Meat license fees	250,000	150,000	(250,000)
26	Cold Room license fees	-	-	-
27	Butchers license fees	75,000	50,000	(25,000)
	<b>D. SECURITY</b>			
28	Auctioneer license fees	-	-	-
29	Goldsmith and Gold seller license fees	50,000	20,000	(30,000)
30	Dane Gun license fees	100,000	-	(100,000)
31	Hunting license fees	100,000	-	(100,000)
	<b>E. SOCIAL</b>			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	250,000	170,000	(80,000)
34	Entertainment and Drumming	-	-	-
35	Cinematograph license fees	100,000	40,000	(60,000)
36	Naming of Street Registration fees	100,000	35,000	(65,000)
37	Mobile Sales Promotion license fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television license fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio license fees	150,000	15,000	(35,000)
	<b>F. HEALTH</b>			
43	Dislodging of septic Tank Charges	-		
44	Night Soil Disposal/Depot fees	-		
45	Registration of septic Tank dislodging license fees	-		

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	-	-	-
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	100,000	30,000	(70,000)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	-	-	-
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	-	-	-
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	300,000	100,000	(200,000)
56	Tender fees	300,000	-	(300,000)
57	Sand dredging fees	-	-	-
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	250,000	100,000	(150,000)
60	Petty traders licence fees	400,000	100,000	(300,000)
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	-	-	-
64	Falling of trees fees	300,000	200,000	(100,000)
65	Sawmill licence fees	-	-	-
66	Produce buying fees	150,000	80,000	(70,000)
67	Rice Mill/Cassava Grinding licence fees	200,000	50,000	(150,000)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	100,000	-	-
69	Corn Grinding Mill licence	120,000	50,500	(69,500)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	100,000		
72	Photo studio licence fees	50,000		
73	Welding machine licence fees	150,000	70,000	(80,000)
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	150,000	-	-
76	Wood making/carpentry	205,000	80,000	(125,000)
77	Battery charges licence fees	200,000	-	-
78	Printing press licence fees			
79	Panel beaters licence fees	150,000	30,000	(120,000)
80	Vulcanizes licence fees	100,000	-	-
81	Vehicle spare parts licences	400,000	100,000	(300,000)
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	100,000	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	200,000	125,000	(75,000)
86	Building materials licence fees	750,000	-	-
87	Surface Tank kerosene licence	150,000	-	
88	Photostat typing institute licence	150,000	50,000	(100,000)
89	Block making machine fees	250,000	150,000	(100,000)
90	Hair dressing barbing saloon	100,000	80,000	(20,000)
91	Sewing institute licence fees		-	-
92	Local hair barbing saloon	100,000	-	(100,000)
93	Advertisement rate licence fees	50,000	-	(50,000)
	<b>H. ENGR WORKS AND</b>			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores		-	-
96	Hire Charges	-	-	-
97	Sale of stores			-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	50,000		(50,000)
100	Customary Right of Occup.	100,000		(100,000)
101	Commission on transfer of Plots	-	-	-
	<b>TOTAL</b>	<b>10,300,000.00</b>	<b>2,920,500.00</b>	<b>(7,329,500.00)</b>

**HEAD 1004–EARNING FROM COMMERCIAL UNDERTAKING**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Market	2,700,000.00	480,000.00	(2,220,000.00)
2	Motor Park	2,300,000.00	490,000.00	(1,810,000.00)
3	Shops and Shopping Centers	1,500,000.00	530,000.00	(970,000.00)
4	Cattle market	2,500,000.00	950,000.00	(1,550,000.00)
5	Abattoir/Slaughter house	318,968.96	-	(318,968.96)
6	Proceeds from sale of Con	-	-	-
7	Transportation services earnings	-	-	-
8	Earning from industrial	-	-	-
9	Earning from other commercial undertaking	1,700,000.00	700,000.00	(1,000,000.00)
	<b>TOTAL</b>	<b>11,018,968.96</b>	<b>3,150,00.00</b>	<b>(7,868,968.96)</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rent on Local Government Quarters	-	-	-
2	Rent on Local Government Building	-	-	-
3	Rent on other Local Government landed property	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEAD 1006–INTEREST PAYMENT AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans (other 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	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1007–GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1008–MISCELLANEOUS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
1	Mortuary hearse and cemetery	-	-	-
2	Recovery of Losses and Over payment	-	-	-
3	Payments in Lieu of sign	-	-	-
4	Unclaimed deposits	-	-	-
5	Tractor hiring	1,000,000.00	270,000.00	(730,000.00)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric product	-	-	-
8	Irrigation scheme charges	-	-	-
9	Fishing charges	300,000.00	100,030.00	(199,970.00)
10	Hide/Skin buyer fees	200,000.00	25,000	(175,000.00)
11	Vet. Clinic charges	-	-	-
	<b>TOTAL</b>	<b>1500,000.00</b>	<b>395,030</b>	<b>(1,104,970.00)</b>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
1	Allocation from Federation Account Statutory	2,108,358,788.00	1,828,781,311.88	(279,577,476.12)
2	Allocation from State Government	-	-	-
3	VAT Allocation	354,367,860.00	399,777,009.91	45,409,149.91
4	Excess crude Oil	188,515,964.00	2,731,680.38	(185,784,283.62)
5	Excess PPT	-	46,017,299.81	419,017,299.18
6	Exchange Gain	-	3,062,609.20	3,062,609.20
7	Exchange difference	-	4,590,319.66	4,590,319.66
8	Exchange Bank Charge	-	3,811,623.81	3,811,623.81
	<b>TOTAL</b>	<b>2,651,242,612.00</b>	<b>2,288,771,854.00</b>	<b>(362,470,757.35)</b>

**GEIDAM LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT EXPENDITURE 2019**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	52,400,167.30	39,768,017.08	12,692,096.22
	Overhead	12,000,000.00	7,789,053.00	4,210,947.00
2002	<b>Office of the Secretary</b>			
	Personnel Cost	20,000,066.92	14,758,270.84	5,241,796.08
	Overhead	4,800,000.00	1,778,905.00	3,021,095.00
2003	<b>The Council</b>			
	Personnel Cost	15,000,050.19	11,068,703.13	19,656,734.38
	Overhead	3,600,000.00	1,580,178.00	2,019,822.00
2004	<b>Personnel Management</b>			
	Personnel Cost	75,000,250.03	55,343,515.65	19,656,734.38
	Overhead	18,000,000.00	11,750,000.00	6,250,000.00
2005	<b>Treasury</b>			
	Personnel Cost	100,000,334.60	73,791,334.20	26,208,980.40
	Overhead	24,000,000.00	15,500,000.00	8,500,000.00
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	<b>Primary Health Care</b>			
	Personnel Cost	50,000,167.30	36,894,677.10	13,105,490.02
	Overhead	9,600,000.00	7,000,000.00	2,600,000.00
2008	<b>General Agric</b>			
	Personnel Cost	75,000,250.95	55,343,575.39	19,656,,7335.50
	Overhead	18,000,000.00	11,120,000.00	6,880,000.00
2009	<b>Works</b>			
	Personnel Cost	90,000,3301.14	66,412,218.78	23,,558,082.36
	Overhead	21,600,000.00	14,000,000.00	7,600,000.00
2010	<b>Traditional Council</b>			
	Personnel Cost	25,000,083.65	18,447,838.55	6,552,,245.10
	Overhead	6,000,000.00	4,500,000.00	1,500,000.00
2011	<b>Miscellaneous</b>	-	-	-
	<b>TOTAL</b>	<b>620,001,672.08</b>	<b>446,846,300.72</b>	<b>173,155,371.36</b>

**GEIDAM LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE ENDED 31<sup>ST</sup> DECEMBER 2019**

**HEAD 2001–OFFICE OF THE CHAIRMAN**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	52,400,167.30	39,768,071.08	12,032,096.22
2	Travel and Transport	500,000.00	150,000.00	350,000.00
3	Utility Services	400,000.00	200,000.00	200,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000.00	589,053.00	910,947.00
6	Maintenance of office Furniture and Equipment	2,500,000.00	1,700,000.00	800,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,500,000.00	1,600,000.00	900,000.00
8	Consultancy services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	600,000.00	450,000.00	150,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	2,000,000.00	1,300,000.00	700,000.00
13	Provision and Service Materials	2,000,000.00	1,800,000.00	200,000.00
	<b>TOTAL</b>	<b>64,400,167.30</b>	<b>47,557,124.08</b>	<b>16,843,043.22</b>

**HEAD 2002–OFFICE OF THE SECRETARY**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	20,000,066.92	14,758,270.84	5,241,796.08
2	Travel and Transport	150,000.00	100,000.00	50,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	278,905.00	221,095.00
6	Maintenance of office Furniture and Equipment	650,000.00	-	650,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,000,000.00	400,000.00	600,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	300,000.00	-	300,000.00
11	Entertainment and Hospitality	700,000.00	-	700,000.00
12	Miscellaneous Expenses	1,500,000.00	1,000,000.00	500,000.00
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	<b>24,800,066.92</b>	<b>16,537,175.84</b>	<b>8,262,891.08</b>

**HEAD 2003–THE COUNCIL**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	15,000,050.19	11,008,703.13	3,931,,347.06
2	Travel and Transport	200,000.00	100,000.00	100,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	150,000.00	55,000.00	95,000.00
6	Maintenance of office Furniture and Equipment	250,000.00	150,000.00	100,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	300,000.00	295,000.00	5,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	-	-	-
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	1,200,000.00	580,178.00	619,822.00
13	Provision and Service Materials	1,000,000.00	400,000.00	600,000.00
	<b>TOTAL</b>	<b>18,600,050,19</b>	<b>12,648,881.13</b>	<b>5,951,169.06</b>

**HEAD 2004–PERSONNEL MANAGEMENT**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	75,000,250.03	55,343,515.65	19,656,734.38
2	Travel and Transport	1,500,000.00	830,000.00	650,000.00
3	Utility Services	270,000.00	200,000.00	70,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	470,000.00	30,000.00
6	Maintenance of office Furniture and Equipment	2,500,000.00	1,700,000.00	800,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,230,000.00	830,000.00	1,400,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,500,000.00	700,000.00	800,000.00
11	Entertainment and Hospitality	2,000,000.00	1,700,000.00	300,000.00
12	Miscellaneous Expenses	2,500,000.00	1,800,000.00	700,000.00
13	Provision and Service Materials	5,000,000.00	3,500,000.00	1,500,000.00
	<b>TOTAL</b>	<b>93,000,250.03</b>	<b>67,935,515.65</b>	<b>25,906,734.38</b>

**HEAD 2005–TREASURY**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	100,000,334.60	73,791,354.20	26,208,980.40
2	Travel and Transport	2,000,000.00	1,100,000.00	900,000.00
3	Utility Services	500,000.00	350,000.00	150,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	3,500,000	2,750,000.00	750,000.00
6	Maintenance of office Furniture and Equipment	2,000,000.00	1,800,000.00	200,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,000,000.00	850,000.00	150,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	4,500,000.00	1,500,000.00	3,000,000.00
11	Entertainment and Hospitality	2,500,000.00	1,150,000.00	1,350,000.00
12	Miscellaneous Expenses	3,000,000.00	2,500,000.00	500,000.00
13	Provision and Service Materials	5,000,000.00	3,500,000.00	1,500,000.00
	<b>TOTAL</b>	<b>124,000,334.60</b>	<b>89,791,354.20</b>	<b>34,708,980.40</b>

**HEAD 2006–EDUCATION**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</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>	-	-	-

**HEAD 2007–MEDICAL AND HEALTH SERVICE**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	50,000,167.30	36,894,677.10	13,105,420.20
2	Travel and Transport	500,000.00	430,000.00	70,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	300,000.00	170,000.00	130,000.00
6	Maintenance of office Furniture and Equipment	-	-	-
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	500,000.00	350,000.00	150,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	800,000.00	550,000.00	250,000.00
11	Entertainment and Hospitality	1,000,000.00	850,000.00	150,000.00
12	Miscellaneous Expenses	2,500,000.00	1,500,000.00	1,000,000.00
13	Provision and Service Materials	4,000,000.00	3,150,000.00	850,000.00
	<b>TOTAL</b>	<b>59,600,167.30</b>	<b>43,894,677.10</b>	<b>15,705,490.20</b>

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

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	75,000,250.95	55,343,515.39	19,656,735.56
2	Travel and Transport	1,500,000.00	1,200,000.00	300,000.00
3	Utility Services	550,000.00	285,000.00	265,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	250,000.00	175,000.00	75,000.00
6	Maintenance of office Furniture and Equipment	750,000.00	560,000.00	190,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	730,000.00	400,000.00	350,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	700,000.00	500,000.00	200,000.00
11	Entertainment and Hospitality	2,500,000.00	1,000,000.00	1,500,000.00
12	Miscellaneous Expenses	4,000,000.00	1,500,000.00	2,500,000.00
13	Provision and Service Materials	7,000,000.00	5,500,000.00	1,500,000.00
	<b>TOTAL</b>	<b>93,000,250.95</b>	<b>66,463,515.39</b>	<b>26,536,735.56</b>

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

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	90,000,301.14	66,41228.78	23,588,082.36
2	Travel and Transport	1,600,000.00	900,000.00	700,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	130,000.00	370,000.00
6	Maintenance of office Furniture and Equipment	2,800,000.00	1,550,000.00	1,250,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,200,000.00	1,000,000.00	1,200,000.00
8	Consultancy services and special committees	1,000,000.00	850,000.00	150,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	500,000.00	450,000,00	50,000.00
11	Entertainment and Hospitality	2,500,000.00	1,970,000.00	530,000.00
12	Miscellaneous Expenses	3,500,000.00	2,650,000.00	850,000.00
13	Provision and Service Materials	7,000,000.00	4,500,000.00	2,500,000.00
	<b>TOTAL</b>	<b>111,600,301.14</b>	<b>80,412,218.75</b>	<b>31,188,082.36</b>

**HEAD 2010– TRADITIONAL COUNCIL**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	25,000,083.65	18,447,838.55	6552245.10
2	Travel and Transport	2,000,000.00	1,300,000.00	700,000.00
3	Utility Services	300,000.00	160,000.00	140,000.00
4	Telephone and Postal Services	300,000.00	200,000.00	100,000.00
5	Stationery and Printing	200,000.00	150,000.00	50,000.00
6	Maintenance of office Furniture and Equipment	200,000.00	175,000.00	25,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,000,000.00	970,000.00	30,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	-	-	-
11	Entertainment and Hospitality	1,300,000.00	1,010,000.00	290,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	700,000.00	535,000.00	165,000.00
	<b>TOTAL</b>	<b>31,000,083.65</b>	<b>22,947,838.55</b>	<b>8,052,245.10</b>

**HEAD 2011– MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Miscellaneous	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**GEIDAM LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2019**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	175,000,000.00	45,000,000.00	130,000,000.00
4002	Livestock Development	72,000,000.00	11,250,000.00	60,750,000.00
4003	Forestry Development	22,500,000.00	8,100,000.00	14,400,000.00
4004	Fisheries	3,000,000.00	-	3,000,000.00
4005	Manufacturing & Craft	9,000,000.00	8,100,000.00	900,000.00
4006	Rural Electrification	122,000,000.00	107,500,000.00	14,500,000.00
4007	Commerce/Finance & Supply	239,500,000.00	88,550,000.00	150,950,000.00
4008	Transportation Roads/Bridges	65,000,000.00	48,475,442.75	16,524,557.25
	<b>Total Economic Sector</b>	<b>708,000,000.00</b>	<b>317,075,442.75</b>	<b>390,924,557.25</b>
	<b>SOCIAL SECTOR</b>			
5001	Education Development	151,000,000.00	65,191,033.49	85,808,966.51
5002	Health and Services	209,721,013.00	93,000,000.00	116,721,013.00
5003	Information	10,000,000.00	3,338,955.85	6,671,044.15
5004	Social Development & Culture	10,000,000.00	4,500,000.00	5,500,000.00
5005	Fire Service	5,000,000.00	2,250,000.00	2,750,000.00
	<b>Total Social Sector</b>	<b>385,721,013.00</b>	<b>168,269,989.34</b>	<b>217,451,023.66</b>
	<b>AREA DEVELOPMENT SECTOR</b>			
6001	Rural Water Supply	278,000,000.00	143,379,650.07	134,420,349.93
6002	Environmental sewage & Drainage	65,000,000.00	33,054,300.00	31,945,700.00
6003	Town & Community Planning	161,000,000.00	68,748,000.00	92,252,000.00
6004	Community Development	85,000,000.00	18,437,000.00	66,563,000.00
6005	Area/Ward Development	20,000,000.00	8,920,044.35	11,079,955.65
	<b>Total Area Dev. Sector</b>	<b>609,000,000.00</b>	<b>272,738,994.42</b>	<b>336,261,005.58</b>
	<b>ADMIN SECTOR</b>			
7001	General Admin Office	306,083,113.51	155,165,442.03	150,917,671.48
7002	Staff Housing	160,000,000.00	50,899,032.73	109,100,967.27
7003	Workshops	32,000,000.00	10,000,000.00	22,000,000.00
	<b>Total Admin Sector</b>	<b>498,083,113.50</b>	<b>216,064,474.76</b>	<b>282,018,638.15</b>
	<b>LOAN REPAYMENT</b>	-	-	-
8001	Repayment of Loans & Interest	-	-	-
	<b>GRAND TOTAL</b>	<b>2,200,804,126.51</b>	<b>974,178,901.27</b>	<b>1,226,625,225.24</b>

**GEIDAM LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2019**

**HEAD 4001 – AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Improvement of Orchard	5,000,000.00	-	5,000,000.00
2	Repair of Tractor	5,000,000.00	2,912,666.65	2,087,333.35
3	Drilling of Tube wells	25,000,000.00	-	25,000,000.00
4	Purchase of Grains	-	-	-
5	Purchase of 2 Multipurpose thrasher	-	-	-
6	Purchase of pest control equipment	7,500,000.00	2,500,000.00	5,000,000.00
7	Purchase of chemical insecticides and fertilizers	17,500,000.00	7,500,000.00	10,000,000.00
8	IFAD/FADAMA/	-	-	-
9	Purchase of new brand Tractor Mersey Ferguson	115,000,000.00	32,087,333.35	82,912,666.65
10	Purchase of 10 units dehusking machine	-	-	-
11	Construction of produce store	-	-	-
12	Establishment of 2 new irrigation scheme at Ballara District	-	-	-
13	Fencing and construction of new store at orchard	-	-	-
14	fencing of existing orchard	-	-	-
	<b>TOTAL</b>	<b>175,000,000.00</b>	<b>45,000,000.00</b>	<b>(130,000,000.00)</b>

**HEAD 4002 – LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦s</b>	<b>₦</b>
1	Purchase of veterinary drugs and equipment	3,277,600.00	10,630,800.00	(7,353,200.00)
2	Procurement of animal vaccines	3,562,130.00	5,670,200.00	(2,108,070.00)
3	Purchase of 1350M2 (Plot) adjacent to Geidam slaughter house for barrage	2,000,000.00	10,372,700.00	(8,372,700.00)
4	Purchase of Animal feeds	-	-	-
5	Purchase of slaughter house materials and equipment	4,650,000.00	10,825,100.00	(6,175,100.00)
6	Purchase of Ox-Plough	4,310,115.00	3,523,298.88	786,816.12
7	Construction of modern poultry house at Geidam	-	-	-
8	Purchase of day old chicken and feed mixture (Starter and Finisher)	-	-	-
9	Fencing and construction of modern veterinary clinic at Geidam	10,200,155.00	9,355,120.12	845,034.88
10	Construction of outpost veterinary Clinic	-	-	-
11	construction of art dam at Magannu & Buriya	4,700,000.00	-	4,700,000.00
	<b>TOTAL</b>	<b>72,000,000.00</b>	<b>11,250,000.00</b>	<b>(60,750,000.00)</b>

**HEAD 4003 – FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Fencing and construction of nursery site at Geidam	5,600,000.00	-	5,000,000.00
3	Purchase of tools and equipment	1,900,000.00	1,450,000.00	450,000.00
4	Purchase of tools and equipment for forestry units	2,500,000.00	374,400.00	2,125,600.00
5	Tree planting campaign	5,000,000.00	2,600,000.00	2,400,000
6	Construction of water reservoir and nursery	7,500,000.00	3,675,600.00	3,824,400.00
	<b>TOTAL</b>	<b>22,500,000.00</b>	<b>8,100,000.00</b>	<b>14,400,000.00</b>

**HEAD 4004 – FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rehabilitation of Geidam Fish pond	1,500,000.00	-	1,500,000.00
s2	Purchase of Fish feeds and fingerling	500,000.00	-	500,000.00
3	Purchase of Fish feed and medicine	1,000,000.00	-	1,000,000.00
	<b>TOTAL</b>	<b>3,000,000.00</b>	<b>-</b>	<b>3,000,000.00</b>

**HEAD 4005 – MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of women sewing workshop at Geidam	3,250,000.00	2,654,310.00	595,690.00
2	Purchase of sewing materials	750,000.00	720,000.00	30,000.00
3	Construction of alluminium spottery plant and purchase of raw materials	5,000,000.00	4,725,690.00	274,310.00
	<b>TOTAL</b>	<b>9,000,000.00</b>	<b>8,100,000.00</b>	<b>900,000.00s</b>

**HEAD 4006 – RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Diesel and Lubricants	42,000,000.00	37,008,,196.00	4,991,840.00
3	Extension of National grid within the township	20,000,000.00	17,622,950.00	2,377,050.00
4	Step down transformer at GoniriKukawa, LawanBukarti and Maganna	45,000,000.00	39,651,639.00	5,348,361.00
5	Connection od step down transformer at AjiriBulin, Kalgiri and Mallumti	15,000,000.00	13,217,215.00	1,782,785.00
	<b>TOTAL</b>	<b>122,000,000.00</b>	<b>107,500,000.00</b>	<b>14,500,000.00</b>

**HEAD 4007 – FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Market shop and shade across the Local Govt.	40,000,000.00	16,453,148.88	23,546,851.12
2	Purchase of furniture to Ibrahim Abatcha Lodge	4,000,000.00	2,500,000.00	1,500,000.00
3	construction of shopping complex	58,000,000.00	33,639,557.25	24,360,442.75
4	Construction of 20 Nos. of market stall at Geidam main motor Park	15,000,000.00	7,335,000.00	7,665,000.00
5	Purchase of 2 nos. of Mass Transit Buses	8,500,000.00	4600,000.00	3,900,000.00
6	Purchase of computer and computerization of Local Govt. Accounts/Books of Account	16,500,000.00	12,022,293.87	4,477,706.13
7	Construction of Treasury Department and purchase of Furniture	7,500,000.00	4,500,000.00	3,000,000.00
8	Construction of VIP latrine at various revenue centers	-	-	-
9	Construction of store at Treasury Department	-	-	-
10	Construction of Mass Transit Terminus	75,000,000.00	-	75,000,000.00
11	Purchase of Vehicle to Treasury Department	15,000,000.00	7,500,000.00	7,500,000.00
	<b>TOTAL</b>	<b>239,500,000.00</b>	<b>88,550,000.00</b>	<b>150,950,000.00s</b>

**HEAD 4008 – TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	Construction of Retaining Walls along Kwata Area to control Water erosion	7,800,000.00	5,817,054.00	1,982,946.00
2	Construction of Works Department complex	27,200,000.00	20,285,108.75	6,914,891.25
3	Street lightening of Geidam Township	5,000,000.00	3,728,880.00	1,271,120.00
4	Beautification of Geidam Local Govt. Roundabout.	10,000,000.00	7,457,760.00	2,542,240.00
	evacuation & dredging of trenchess round the town for security purpose	15,000,000.00	11,186,640.00	3,813,360.00
	<b>TOTAL</b>	<b>65,000,000.00</b>	<b>48,475,442.75</b>	<b>16,524,557.25</b>

**HEAD 5001 – EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	Construction of 2 Bedrooms staff quarters across the Local Govt.	25,000,000.00	4,876,578.02	20,124,481.98
2	Renovation of LEA store and purchase of sitting and instructional materials	12,500,000.00	5,396,608.00	7,103,392.00
3	construction of 3 bed at E.S quarters	15,000,000.00	6,475,930.00	8,524,070.00
4	Repairs of LEA Vehicle (LG 005	1,000,000.00	432,000.00	568,000.00
5	and LG 007 GDM)	1,250,000.00	539,660.00	710,840.00
6	General repairs of Modern boarding Primary School classes and hostels	36,000,000.00	15,542,233.00	20,457,767.00
7	Purchase of Arabic, Islamic and instructional materials	6,250,000.00	2,698,304.00	3,551,696.00
8	Provision of kids instructional materials and feeding of boarding Primary School	10,000,000.00	18,869,292.47	11,130,707.53
9	school furniture and equipment	24,000,000.00	10,361,488.00	13,638,512.00
	<b>TOTAL</b>	<b>151,000,000.00</b>	<b>65,191,033.49</b>	<b>85,808,966.51</b>

**HEAD 5002 – HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	Construction of dispensary and quarters across the Local Govt.	20,221,013.00	13,945,454.86	6,275,558.14
2	Construction of dispensary quarters at Gallaba, Kelluri and Ma'anna	5,000,000.00	-	5,000,000.00
3	Upgrading of Darwo dispensary to MCH Clinic	5,000,000.00	-	5,000,000.00
4	Purchase of Generator, Television sets and Accessories to various health facilities	10,000,000.00	1,750,000.00	8,250,000.00
5	Malaria control programme	15,000,000.00	48,000,000.00	10,200,000.00
6	Purchase of four (2) Nos. fairly used 4 – WD vehicles (24 Valve Ambulance)	9,000,000.00	4,500,000.00	4,500,000.00
7	Training of community/Midwives	1,000,000.00	560,000.00	440,000.00
8	Purchase of HIV and Aids drugs	7,000,000.00	4,700,000.00	2,300,000.00
9	construction of health facility at kolori ward	10,000,000.00	-	10,000,000.00
10	Purchase of Vaccines/Drugs to NPI programme	5,500,000.00	1,715,221.70	3,784,778.30
11	Contribution to Donor Agencies	5,000,000.00	2,744,545.17	2,255,454.83
12	Construction of 4 refuse dump site (Incinerator) within Geidam town	5,000,000.00	3,150,000.27	1,849,999.73
13	Construction of watchmen rest room at low-cost MCH, kelluri MCH and gumsa	3,600,000.00	-	3,600,000.00
14	Renovation of lawan bukarti dispensary & quarters	7,500,000.00	3,417,535.00	4,082,465.00
15	Renovation of dispensaries and quarters at Balle, Kelluri, Kusur and Goniri Kukawa	7,500,000.00	3,789,000.00	3,711,000.00
16	Construction of 2 Bedrooms flat quarters at MDG Clinic	8,400,000.00	4,877,243.00	3,522,757.00
17	additional 2 blocks ahead to MCH low-cost wall	3,750,000.00	3,211,000.00	539,000.00
18	Repairs of serviceable vehicle of PHC Department (Ambulance, NPI, Surveillance and FHC Gumsa Vehicles) purchase of Toyota hilux	3,850,000.00	1,850,000.00	2,000,000.00

**HEAD 5002 – HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
19	Purchase of Solar refrigerators, accessories and installation to health facility ( Kusur)	1,840,000.00	1,000,000.00	840,000.00
20	Improvement of existing Solar refrigertaors at Balle, KelluriGumsa, NPI Office, MDG Geidam, Fukurti and Futchimiram	1,560,000.00	-	1,560,000.00
21	Purchase of stand by lister generator and construction of engine room to NPI Office	2,000,000.00	-	2,000,000.00
22	Evacuation of drainages within Geidam township	-	-	-
23	Purchase of tipper lorry vehicle for sanitation unit	-	-	-
24	Fencing of grave yard at Balle	-	-	-
25	Construction of VIP pit latrines to various health facilities, admin block, NPI unit and sanitation unit	-	-	-
26	Purchase of uniforms to health facility staff, home visitors and sanitation labourers	24,000,000.00	19,990,000.00	1,010,000.00
27	Renovation of Zonal drugs store	7,500,000.00	2,500,000.00	5,000,000.00
28	Purchase of Chemical/Insecticides and sanitation materials	3,500,000.00	-	3,500,000.00
29	Purchase of 4-WD Pick-Up Vehicle (Toyota Hilux) to PHC Department	15,000,000.00	6,500,000.00	8,500,000.00
30	Training of midwives (WFH)	15,000,000.00	7,500,000.00	7,500,000.00
31	Balle Maternal and Child Health Clinic	2,500,000.00	500,000.00	2,000,000.00
32	Futchimiram Health Clinic	15,000,000.00	-	1,500,000.00
33	Kelluri Mother and Child Center	15,000,000.00	-	15,000,000.00
34	Comprehensive Health Center Gumsa	15,000,000.00	-	15,000,000.00
35	General Hospital Geidam	-	-	-
36	Standardization of Darwo, Fukurti and Borko Dispensaries	-	-	-
37	-	-	-	-
	<b>TOTAL</b>	<b>209,721,013.00</b>	<b>93,000,000.00</b>	<b>116,721,013.00</b>

**HEAD 5003 – INFORMATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Purchased of Information equipment and gadgets	10,000,000.00	3,328,955.85	6,671,044.15
	<b>TOTAL</b>	<b>10,000,000.00</b>	<b>3,328,955.85</b>	<b>6,671,044.15</b>

**HEAD 5004 – SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Purchased of Sport materials	5,000,000.00	1,920,000.00	3,080,000.00
2	Maintenance of Kaumi Mala Stadium	2,500,000.00	1,580,000.00	920,000.00
3	Community Radio Station	2,500,000.00	1,000,000.00	1,500,000.00
	<b>TOTAL</b>	<b>10,000,000.00</b>	<b>4,500,000.00</b>	<b>5,500,000.00</b>

**HEAD 5005 – FIRE SERVICE UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Purchase of Fire Extinguishers	5,000,000.00	2,250,000.00	(2,750,000.00)
	<b>TOTAL</b>	<b>5,000,000.00</b>	<b>2,250,000.00</b>	<b>(2,750,000.00)</b>

**HEAD 6001 – RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of 10 Nos. General Perings 30KVA	83,000,000.00	30,000,000.00	53,000,000.00
2	Reactivation of Urban and Rural Boreholes across the Local Govt.	37,000,000.00	26,,215,144,.07	10,784,855.93
3	Drilling of complete package of Borehole across the Local Govt.	30,000,000.00	19,920,200.00	10,079,800.00
4	Conversion of 15 Nos. boreholes to Solar system	48,000,000.00	11,704,800.00	36,295,200.00
5	Construction of new productive hand dug wells at various locations within the Local Govt.	2,500,000.00	16,411,500.00	8,588,000.00
6	Purchase of pump and accessories for borehole maintenance	15,000,000.00	12,014,000.00	2,946,000.00
7	Drilling of hand pump and tube wells	17,500,000.00	8,750,000.00	8,750,000.00
8	Repairs of cement wells	25,000,000.00	-	2,500,000.00
9	Complete overhauling of generator set across the Local Govt.	12,500,000.00	11,675,006.00	824,994.00
10	Pipe line reticulation across the Local Government	7,500,000.00	6,849,000.00	651,000.00
	<b>TOTAL</b>	<b>278,000,000.00</b>	<b>143,579,650.07</b>	<b>134,420,349.93</b>

**HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Drainage within Geidam Township	15,000,000.00	13,054,300.00	1,945,700.00
2	Construction of Drainage Along Hausari Primary School	10,000,000.00	7,600,500.00	2,399,500.00
3	Construction of Drainages at Rimi Area	10,000,000.00	-	10,000,000.00
4	Construction of Culvert at Kwari Area	15,000,000.00	5,849,500.00	9,150,500.00
5	Construction of Drainage at Fulatari	15,000,000.00	6,550,000.00	8,450,000.00
	<b>TOTAL</b>	<b>65,000,000.00</b>	<b>33,054,300.00</b>	<b>31,945,700.00</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Review of Geidam Township Development Plan	10,000,000.00	3,690,000.00	6,310,000.00
2	Demarcation of Layout/Compensation	11,000,000.00	2,310,000.00	8,690,000.00
3	Purchase of Survey equipment e.g poles, tapes and chains	30,000,000.00	5,574,449.89	24,425,550.11
4	Street naming and house numbering	20,000,000.00	4,000,000.00	16,000,000.00
5	event Centre	90,000,000.00	53,173,550.11	36,826,449.89
	<b>TOTAL</b>	<b>161,000,000.00</b>	<b>68,748,000.00</b>	<b>92,252,000.00</b>

**HEAD 6004 – COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Joint Projects	50,000,000.00	18,437,000.00	31,563,000.00
2	International Cattle Market	15,000,000.00	-	15,000,000.00
3	Construction of bailey Bridge at Geidam	20,000,000.00	-	20,000,000.00
	<b>TOTAL</b>	<b>85,000,000.00</b>	<b>18,437,000.00</b>	<b>66,503,000.00</b>

**HEAD 6005 – AREA WARD DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Grinding Machines to Area/Ward Development	20,000,000.00	8,920,044.35	11,079,955.65
	<b>TOTAL</b>	<b>20,000,000.00</b>	<b>8,920,044.35</b>	<b>11,079,955.65</b>

**HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	Furnishing of new Government Lodge at Geidam	20,000,000.00	6,750,000.00	13,250,000.00
2	Purchase of 406 Saloon Official vehicle to DPM	5,000,000.00	3,500,000.00	1,500,000.00
3	Re-construction of Local Govt. Secretariat	75,000,000.00	25,057,840.72	49,942,159.28
4	Purchase of Chairman Official Vehicle	15,000,000.00	7,325,000.00	7,675,000.00
5	Purchase of uniforms to messengers and watchmen	3,500,000.00	2,925,000.00	575,000.00
6	Re-walling and construction of gate and gateman house at Chairman Official residence	11,583,113.51	-	11,583,113.51
7	Purchase of motor vehicle to Legislative Council Secretary and Council Leader	15,000,000.00	8,350,000.00	6,650,000.00
8	Construction of store at administration department	7,670,000.00	-	7,670,000.00
9	Construction of Chairman's Office and Furniture	15,000,000.00	-	15,000,000.00
10	Renovation of Council Chamber	7,330,000.00	4,650,000.00	2,680,000.00
11	Security Urgent (Kandiras and Other group allowances, Uniform, Bullets and other materials)	10,000,000.00	8,326,256.31	1,673,743.69
12	Border patrol	6,500,000.00	-	6,500,000.00
13	Purchase of 1 Toyota Hilux 4-Wheel Drive	100,000,000.00	83,999,470.00	16,000,530.00
14	official vehicle 406 to vice Chairman	-	-	-
15	Purchase of furniture to local government five department	7,000,000.00	-	7,000,000.00
16	fencing of grave yard across the local government area	7,500,000.00	4,281,875.00	3,218,125.00
17	renovation and construction of Mohammed Geidam quarters of one block of three bedroom	-	-	-
18	construction of new town hall at Local Government Secretariat	-	-	-
	<b>TOTAL</b>	<b>306,083,113.57</b>	<b>155,165,442.03</b>	<b>150,917,617.48</b>

**HEAD 7002 – STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	Construction of Mosque in the Local Government Secretariat	10,000,000.00	3,136,926.76	6,863,071.24
2	Maintenance of Chairman's House	7,500,000.00	-	7,500,000.00
3	Construction of District Head Quarters and Offices	42,500,000.00	17,762,103.97	24,737,896.03
4	Renovation of three block of Treasures House (Kandiras Quarters)	25,000,000.00	6,750,000.00	18,250,000.00
5	Interlocking of Governor's Lodge and Chairman's Official Residence	15,750,000.00	8,250,000.00	7,500,000.00
6	Construction of two blocks of three bedrooms bungalow at Chairman resident	46,250,000.00	10,500,000.00	35,750,000.00
7	Purchase of Legislatives utility bus	8,000,000.00	4,500,000.00	3,500,000.00
8	Landscaping of Governor's Lodge	5,000,000.00	-	5,000,000.00
	<b>TOTAL</b>	<b>160,000,000.00</b>	<b>50,899,032.73</b>	<b>109,100,967.27</b>

**HEAD 7003 – WORKSHOP/SEMINAR UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	General Workshop	10,000,000.00	1,093,076.53	8,906,923.47
2	Purchase of Youth Empowerment Materials and Skills Training	5,000,000.00	-	5,000,000.00
3	Training Fund Scholarship	15,000,000.00	7,598,293.07	7,401,706.93
4	ICT Training	2,000,000.00	-	2,000,000.00
	<b>TOTAL</b>	<b>32,000,000.00</b>	<b>8,691,369.60</b>	<b>23,308,630.40</b>

**HEAD 8001 – REPAYMENT OF LOANS AND INTEREST**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE</b>
1	Expected Refund from Joint Account	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**UNRETIRED ADVANCE 2019 GEIDAM LOCAL GOVERNMENT**

<b><u>S/N</u></b>	<b><u>NAME</u></b>	<b><u>ACCT NO.</u></b>	<b><u>DATE</u></b>	<b><u>PV</u></b>	<b><u>AMOUNT</u></b>
1	Ibrahim Moh'd	A/48	11/09/2019	09	<del>₦</del> 80,000.00