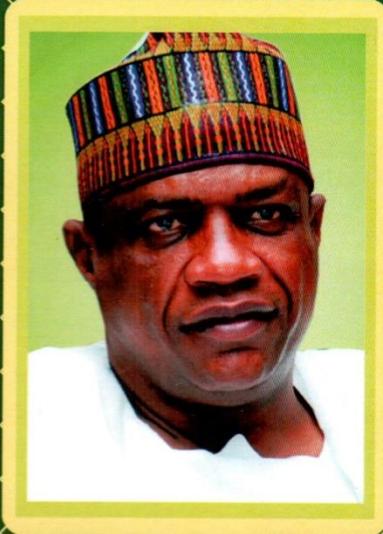




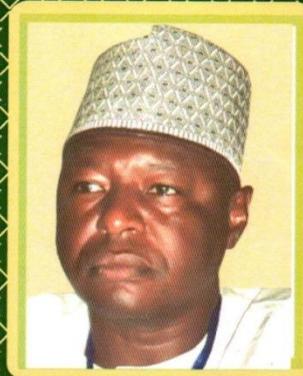
MACHINA

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



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



ALH. IDRIS BUKAR MACHINA
CHAIRMAN MACHINA LOCAL GOVERNMENT

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

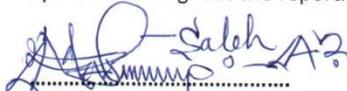
The modified content of the annual financial statements includes:-

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

Statement No.1: Responsibility for the Financial Statements

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

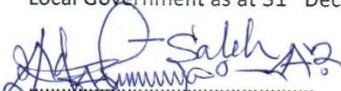

.....
Treasurer Machina Local Govt.

15/08/2018
.....
Date

STATEMENT NO 2:- Integrity Assurance

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

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


.....
Treasurer Machina Local Govt.


.....
Chairman Machina Local Govt.

Sign/Date: 15/08/2018
.....

Sign/Date: 15/08/18
.....

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

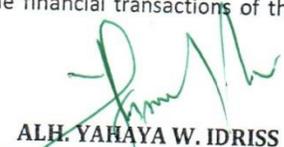
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

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


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

MACHINA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		KSh	KSh	KSh
	Internal Generated Revenue	115,517,762	117,001,242	1,483,480
	Statutory Allocation	1,847,325,685	1,282,731,044.14	(564,594,640.86)
	Total Income	<u>1,962,843,447</u>	<u>1,399,732,266.14</u>	<u>(563,111,160.86)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,434,856.24	(3,484,856.24)
2	Contribution to Pension	-	101,326,523	(101,326,523)
3	Contribution to YSUBEB	-	91,047,679.17	(91,047,679.17)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000	(12,000,000)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	107,698,382.73	(107,698,382.73)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to water Cooperation	-	984,000	(984,000)
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.	-	-	-
13	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	YMIC	-	1,828,125	(1,828,125)
	Contribution to NEAZAZP	-	6,999,999.98	(6,999,999.98)
	Total	-	<u>371,666,036.71</u>	<u>(371,666,036.71)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	497,852,228	286,533,025.23	211,319,202.77
	Over Head	120,000,000	57,000,000	63,000,000
	Total	<u>617,852,228</u>	<u>343,533,025.23</u>	<u>274,319,202.77</u>
	Transfer to C.D. Fund Account		684,533,204.20	
	<u>CAPITAL EXPENDITURE</u>			
	Economic Sector	587,739,480	266,417,746.50	321,321,733.50
	Social Sector	369,578,011	146,180,992	223,397,019
	Area Development Sector	140,989,457	112,351,273	28,638,184
	Administrator Sector	220,385,343	169,305,564.12	51,079,778.38
	Repayment of loan and interest	-	-	-
	Total	<u>1,318,692,291</u>	<u>694,255,576.12</u>	<u>624,436,714.88</u>

Budget Surplus/Deficit (9,722,371.92)

Opening Balance as at 1/1/2017 8,909.81 CR

Closing Balance as at 31st /12/2017 4,083.66 CR

MACHINA LOCAL GOVERNMENT
SUMMARY OF RECCUREMENT REVENUE 2017

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	10,000,000	-	(10,000,000)
1002	Rate	-	13,347,000	13,347,000
1003	Local Licence Fines	14,899,720.80	27,932,115.25	13,032,394.45
1004	Earning from Undertaking	38,414,197.02	54,104,215	15,690,017.80
1005	Rent on Local Government Property	3,500,000	13,254,000	9,754,000
1006	Interest Payment Dividend	2,000,000	-	(2,000,000.00)
1007	Grants	18,000,000	-	(18,000,000.00)
1008	Miscellaneous	28,703,844	8,363,911.75	(20,339,932.25)
	TOTAL INT. GEN. REVENUE	115,517,762	117,001,242	1,483,480
1009	Federation Accounts	1,847,325,685	1,282,731,044.14	(564,594,640.86)
	GRAND TOTAL	<u>1,962,843,447</u>	<u>1,399,732,266.14</u>	<u>(563,111,160.86)</u>

MACHINA LOCAL GOVERNMENT

SCHEDULE OF MONTHLY REVENUE 2017

S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE OIL	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY	62,676,823.12	16,255,180.95	-	855,777.79	-	6,578,255.84	
2	FEBRUARY	58,389,326.36	18,258,028.92	-	676,081.51	-	-	
3	MARCH	54,026,364.93	17,610,743.79	-	688,216.90	-	-	
4	APRIL	46,343,975.66	17,462,025.20	-	570,601.59	-	-	
5	MAY	42,989,883.81	17,805,326.63	-	481,994.71	354,760.53	-	
6	JUNE	47,922,782.18	17,373,170.72	-	7,665,849.38	-	-	
7	JULY	82,910,814.90	17,664,094.12	-	16,902,565.01	-	1,931,640.58	
8	AUGUST	54,880,620.37	18,482,443.81	9,765,319.05	14,484,412.23	307,257.51	-	
9	SEPTEMBER	63,417,289.99	20,288,193.02	6,813,193.37	16,992,754.43	-	-	
10	OCTOBER	51,117,349.13	18,000,196.37	12,338,928.40	8,287,371.03	-	-	
11	NOVEMBER	41,061,015.66	19,506,217.53	21,239,238.14	7,403,041.54	-	-	
12	DECEMBER	41,580,097.71	20,908,734.79	12,847,736.07	7,747,205.31	-	-	
	TOTAL	<u>647,316,343.82</u>	<u>219,614,355.85</u>	<u>63,004,415.03</u>	<u>82,755,871.43</u>	<u>662,018.04</u>	<u>8,509,896.42</u>	<u>1,021,862,900.59</u>

Note:

Others represent share of Solid Minerals and LND Dividend.

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

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	8,000,000.00	-	(8,000,000.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	2,000,000.00	-	(2,000,000.00)
	TOTAL	<u>10,000,000.00</u>	-	<u>(10,000,000.00)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Ground Rent	-	13,347,000	13,347,000
4	Federal Government Grant in lieu of Tenement Rate	-	-	-
5	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	=	<u>13,347,000</u>	<u>(509,667.21)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	500,000	-	(500,000)
2	Fines on overdue lost library book	500,000	-	(500,000)
	B. GENERAL LICENCE			
3	Bicycle licence fees	200,000	83,000	(117,000)
4	Canoe licence fees	200,000	-	(200,000)
5	Dog licence fees	200,000	-	(200,000)
6	Cartt Track licence fees	200,000	-	(200,000)
7	Motor Cycle licence fees	60,000	-	(60,000)
8	Hackney permit fees	500,000	1,332,186	832,186
9	Bus/Commercial Vehicle/Tax permit fees	200,000	3,422,000	3,222,000
10	Leaning Driving test fees	100,000	68,800	(31,200)
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	200,000	-	(200,000)
15	Squatters/Hawkers Permit fees	200,000	2,776,992	2,576,992
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees	500,000	1,412,255	912,255
19	Abattoir fees	500,000	936,448	436,448
20	Eating House licence fees	150,000	100,800	(49,200)
21	Kiosk licence fees	40,000	40,000	-
22	Bake House licence fees	455,000	1,055,213	600,213
23	Registration of Meat Van fees	30,000	-	(30,000)
24	Cattle Dealers licence fees	100,000	884,997	784,997

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	150,000.00	92,400.00	(57,600)
26	Cold Room licence fees	40,000.00	-	(40,000)
27	Butchers licence fees	500,000	667,993	167,993
	D. SECURITY			
28	Auctioneer licence fees	100,000	-	(100,000)
29	Goldsmith and Gold seller licence fees	100,000	-	(100,000)
30	Dane Gun licence fees	100,000	-	(100,000)
31	Hunting licence fees	10,000	302,114	292,114
	E. SOCIAL			
32	Marriage Registration fees	100,000	-	(100,000)
33	Entertainment drumming and Temporary both permit fees	100,000	-	(100,000)
34	Entertainment and Drumming	-	245,250	245,250
35	Cinematograph licence fees	100,000	345,250	245,250
36	Naming of Street Registration fees	100,000	-	(100,000)
37	Mobile Sales Promotion licence fees	100,000	-	(100,000)
38	Tent at Sea Beach permit fees	100,000	-	(100,000)
39	Radio/Television licence fees	100,000	-	(355,000)
40	Beggars Minstrel fees	355,000	-	(355,000.00)
41	Open Air preaching permit fees	10,000	-	(10,000)
42	Repair of Radio licence fees	-		-
	F. HEALTH			
43	Dislodging of septic Tank Charges	500,000	1,737,000	1,237,000
44	Night Soil Disposal/Depot fees	30,000	84,000	54,000.00
45	Registration of septic Tank dislodging licence fees	500,000	854,333	354,333

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	200,000	454,118	254,118
47	Impounding of Animals fines	20,000.00	115,000	95,000
48	Pest control and disinfectant charges	200,000	-	(200,000)
49	Birth and Death registration fees	200,000	-	(200,000)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	100,000.00	284,000	184,000
53	Laboratory test fees	100,000	-	(100,000)
54	Earning from Environmental Sanitation	100,000	-	(100,000)
	G. ECONOMIC			
55	General Contractors Registration fees	1,000,000	2,775,000	1,775,000
56	Tender fees	1,000,000	1,556,000	556,000
57	Sand dredging fees	100,000	653,000	563,000
58	Minor Industry licence fees	100,000	-	(100,000)
59	Trader licence fees	200,000	1,336,994	1,136,994
60	Petty traders licence fees	50,000	1,987,222	1,937,222
61	Sand. Granile. Iron rod sellers licence	100,000	-	(100,000)
62	Pit sawing licence fees	100,000	-	(100,000)
63	Forestry and Fuel Exploitation fees	100,000	-	(100,000)
64	Falling of trees fees	100,000	341,000	241,000
65	Sawmill licence fees	100,000	-	(100,000)
66	Produce buying fees	100,000	-	(100,000)
67	Rice Mill/Cassava Grinding licence fees	80,000.00	49,600.00	(30,400.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	80,000	600,000	420,000
69	Corn Grinding Mill licence	100,000	-	(100,000)
70	Brown Sugar Machine licence	100,000	-	(100,000)
71	Painting spraying and sign writing workshop licence fees	100,000	-	(100,000)
72	Photo studio licence fees	20,000	30,000	10,000
73	Welding machine licence fees	15,000	25,000	10,000
74	Electric (Radio/TV) workshop	50,000	-	(50,000)
75	Blacksmith workshop licence	50,000	-	(50,000)
76	Wood making/carpentry	20,000	60,000	40,000
77	Battery charges licence fees	3,000	13,000	10,000
78	Printing press licence fees	50,000	-	(50,000)
79	Panel beaters licence fees	200,000	60,000	(140,000)
80	Vulcanizes licence fees	5,000	27,000	22,000
81	Vehicle spare parts licences	100,000	20,000	(80,000)
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	200,000	-	(200,000)
85	Motor mechanics and car wash	100,000	200,000	100,000
86	Building materials licence fees	20,000	202,960.25	182,960.25
87	Surface Tank kerosene licence	5,000	50,000	45,000
88	Photostat typing institute licence	10,000	-	(10,000)
89	Block making machine fees	40,000	170,000	130,000
90	Hair dressing barbing saloon	10,000	-	(10,000)
91	Sewing institute licence fees	10,000	-	(10,000)
92	Local hair barbing saloon	5,000	-	(5,000)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND		-	-
94	Workshop receipt	10,000	300,000	290,000
95	Sales of unserviceable stores	111,720.80	960,000	848,279.20
96	Hire Charges	-	-	-
97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	500,000	-	(500,000)
100	Customary Right of Occup.	1,000,000	-	(1,000,000)
101	Commission on transfer of Plots	100,000	-	(100,000)
	TOTAL	<u>14,899,720.80</u>	<u>27,932,115.25</u>	<u>13,032,394.45</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	2,000,000.00	11,123,117.25	9,123,117.25
2	Motor Park	1,000,000.00	12,248,336	11,248,336
3	Shops and Shopping Centers	1,300,000.00	8,223,000	6,923,000
4	Cattle Market	1,500,000.00	14,514,662.22	13,014,662.22
5	Abattoir/Slaughter House	1,500,000.00	7,995,099.53	6,495,099.53
6	Proceeds from sale of Con	1,000,000.00	-	(1,000,000)
7	Transportation services Earnings	20,114,197.20	-	(20,114,197.20)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	10,000,000.00	-	(10,000,000)
	TOTAL	<u>38,414,197.02</u>	<u>54,104,215</u>	<u>15,690,017.80</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	1,500,000.00	8,254,000	6,754,000
2	Rent on Local Government Building	-	5,000,000	5,000,000
3	Rent on other Local Government landed property	2,000,000.00	-	(2,000,000)
	TOTAL	<u>3,500,000.00</u>	<u>13,254,000</u>	<u>9,754,000</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

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

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	18,000,000.00	-	(18,000,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>18,000,000.00</u>	-	<u>(18,000,000.00)</u>

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	2,000,000.00	3,363,911.75	1,363,911.75
3	Payments in Lieu of Sign	500,176.00	-	(500,176)
4	Unclaimed Deposits	4,000,000.00	-	(4,000,000)
5	Tractor hiring	21,500,000.00	5,000,000	(16,500,000)
6	Patient Medicine & Vendor Store	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	703,668.00	-	(703,668)
11	Vet. Clinic Charges	-	-	-
	TOTAL	<u>28,703,844.00</u>	<u>8,363,911.75</u>	<u>(20,339,932.25)</u>

HEAD 1009 - STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,276,690,165	900,375,427.90	(376,314,737.10)
2	Allocation from State Government	18,000,000	-	(18,000,000)
3	VAT Allocation	267,804,147	263,631,056.63	(4,173,090.37)
4	Excess Crude Oil Account	284,831,373	25,253,316.45	(259,578,056.55)
5	SURE-P	-	-	-
6	Non Oil Excess	-	21,176,993.11	21,176,993.11
7	NNPC Refund	-	-	-
8	Exchange Diff.	-	72,294,250.05	72,294,250.05
	TOTAL	<u>1,847,325,685</u>	<u>1,282,731,044.14</u>	<u>(564,594,640.86)</u>

MACHINA LOCAL GOVERNMENT

SUMMARY OF RECCURRENT EXPENDITURE 2016

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	49,686,793.00	24,546,219.44	25,140,573.56
	Overhead	3,900,000.00	3,500,000	400,000
2002	Office of the Secretary			
	Personnel Cost	50,280,938.00	24,839,738.63	25,441,199.37
	Overhead	10,000,000.00	6,225,000.00	3,375,000
2003	The Council			
	Personnel Cost	16,595,284.00	42,538,467.39	(25,943,183.39)
	Overhead	-	4,000,000	(4,000,000)
2004	Personnel Management			
	Personnel Cost	72,685,482.00	35,908,009.08	36,777,472.92
	Overhead	18,543,005.00	7,100,000	11,443,005
2005	Treasury			
	Personnel Cost	61,971,771.00	30,615,231.63	31,356,539.37
	Overhead	9,000,000.00	7,000,000	2,000,000
2006	Education			
	Personnel Cost	-	-	-
	Overhead	8,000,000.00	-	8,000,000
2007	Primary Health Care			
	Personnel Cost	100,202,116.00	50,045,196.84	50,156,919.16
	Overhead	16,037,000.00	10,000,000	6,037,000
2008	General Agric			
	Personnel Cost	76,747,014.00	37,746,139.67	39,000,874.33
	Overhead	14,500,000.00	7,000,000	7,500,000
2009	Works			
	Personnel Cost	57,214,857.00	30,865,325.93	26,349,531.07
	Overhead	36,500,000.00	10,000,000	26,500,000
2010	Traditional Council			
	Personnel Cost	12,467,973.00	9,4428,696.62	3,039,276.38
	Overhead	3,519,995.00	2,175,000	1,344,955
2011	Miscellaneous			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>617,852,228.00</u>	<u>343,533,025.23</u>	<u>274,319,202.77</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	49,686,793.00	24,546,219.44	25,140,573.56
2	Travel and Transport	2,000,000.00	1,575,000	425,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	400,000.00	400,000.00	-
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	200,000.00	200,000.00	-
12	Miscellaneous Expenses	1,300,000.00	525,000.00	775,000.00
13	Provision and Service Materials	-	800,000.00	(800,000.00)
	TOTAL	<u>53,586,793.00</u>	<u>28,046,219.44</u>	<u>25,540,573.56</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	50,280,938.00	24,839,738.63	25,441,199.37
2	Travel and Transport	2,000,000.00	2,775,000.00	(775,000.00)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	5,000,000	3,450,000	1,550,000.00
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	-	-	-
	TOTAL	<u>60,280,938.00</u>	<u>31,064,738.63</u>	<u>29,216,199.37</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	16,595,284	42,538,467.39	(25,943,183.39)
2	Travel and Transport	-	2,000,000	(2,000,000)
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	(1,000,000)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	1,000,000	(1,000,000)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	<u>16,595,284</u>	<u>46,538,467.39</u>	<u>(29,943,183.39)</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	72,685,482.00	35,908,009.08	36,777,472.92
2	Travel and Transport	5,000,000.00	2,155,000	2,845,000
3	Utility Services	500,000.00	214,332	285,668
4	Telephone and Postal Services	500,000.00	196,441	303,559
5	Stationery and Printing	1,000,000.00	887,000	113,000
6	Maintenance of Office Furniture and Equipment	3,000,000.00	1,521,443	1,478,557
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,025,000	975,000
8	Consultancy Services and special committees	500,000.00	-	500,000
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	500,000	1,500,000
11	Entertainment and Hospitality	500,000.00	-	500,000
12	Miscellaneous Expenses	543,005.00	-	543,005
13	Provision and Service Materials	3,000,000.00	600,784	2,399,216
	TOTAL	<u>91,228,487.00</u>	<u>43,008,009.08</u>	<u>48,220,477.92</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	61,971,771.00	30,615,231.63	31,356,539.37
2	Travel and Transport	1,000,000.00	1,000,000.00	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	800,000.00	800,000.00	-
6	Maintenance of Office Furniture and Equipment	2,500,000.00	2,337,000.00	163,000.00
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	1,000,000.00	1,608,000	(608,000)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,500,000.00	-	1,500,000
13	Provision and Service Materials	-	1,255,000.00	(1,255,000)
	TOTAL OVERHEAD COSTS	<u>70,971,771.00</u>	<u>37,615,231.63</u>	<u>33,356,539.37</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	8,000,000.00	-	8,000,000.00
	TOTAL	<u>8,000,000.00</u>	-	<u>8,000,000.00</u>

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	100,202,116.00	50,045,196.84	50,156,919.16
2	Travel and Transport	5,000,000.00	1,534,085	3,465,915
3	Utility Services	60,000.00	-	60,000
4	Telephone and Postal Services	10,000.00	-	10,000
5	Stationery and Printing	967,000.00	933,000	34,000
6	Maintenance of Office Furniture and Equipment	2,500,000.00	2,116,144	383,856
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,778,225	221,775
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	500,000.00	-	500,000
10	Training Staff Development and Welfare	250,000.00	250,000	-
11	Entertainment and Hospitality	1,000,000.00	-	1,000,000
12	Miscellaneous Expenses	1,000,000.00	837,249	162,751
13	Provision and Service Materials	500,000.00	2,551,297	(2,051,297)
	TOTAL OVERHEAD COSTS	<u>116,239,116.00</u>	<u>60,045,196.84</u>	66,193,919.16

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	76,747,014.00	37,746,139.67	39,000,874.33
2	Travel and Transport	5,000,000.00	2,000,000	3,000,000
3	Utility Services	60,000.00	-	60,000
4	Telephone and Postal Services	10,000.00	-	10,000
5	Stationery and Printing	967,000.00	922,000	45,000
6	Maintenance of Office Furniture and Equipment	2,500,000.00	1,000,000	1,500,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,196,000	804,000
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	500,000.00	-	500,000
10	Training Staff Development and Welfare	1,000,000.00	882,000	118,000
11	Entertainment and Hospitality	500,000.00	-	500,000
12	Miscellaneous Expenses	963,000.00	-	963,000
13	Provision and Service Materials	1,000,000.00	1,000,000	-
	TOTAL OVERHEAD COSTS	<u>91,247,014.00</u>	<u>44,746,139.67</u>	<u>46,500,874.33</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	57,214,857.00	30,865,325.93	26,349,531.07
2	Travel and Transport	2,500,000.00	2,225,000	275,000
3	Utility Services	1,500,000.00	317,113	1,182,887
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	200,000.00	200,000	-
6	Maintenance of Office Furniture and Equipment	1,300,000.00	677,418	622,582
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	5,000,000.00	1,887,443	3,112,557
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	1,000,000.00	554,000	446,000
12	Miscellaneous Expenses	5,000,000.00	1,339,257	3,660,743
13	Provision and Service Materials	20,000,000.00	2,799,769	17,200,231
	TOTAL OVERHEAD COSTS	<u>93,714,857.00</u>	<u>40,865,325.93</u>	<u>52,849,531.07</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	12,467,973.00	9,428,696.62	3,039,276.38
2	Travel and Transport	2,000,000.00	1,500,000	500,000
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	1,519,995.00	675,000	844,995
	TOTAL OVERHEAD COSTS	<u>15,987,968.00</u>	<u>11,603,696.62</u>	<u>4,384,271.38</u>

HEAD 2011: MISCELLANEOUS

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

MACHINA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		K	K	K
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	121,500,000	67,483,224	54,016,776
4002	Livestock Development	21,250,473	14,553,000	6,697,473
4003	Forestry Development	-	-	-
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	35,000,000	31,482,000	3,518,000
4007	Commerce/Finance & Supply	137,789,007	57,188,746.50	80,600,260.50
4008	Transportation Roads/Bridges	272,200,000	95,710,776	176,489,224
	TOTAL ECONOMIC SECTOR	<u>587,739,480</u>	<u>266,417,746.50</u>	<u>321,321,733.50</u>
	SECIAL SECTOR			
5001	Education Development	126,600,000	67,223,355	59,376,645
5002	Health and Services	237,478,011	73,957,637	163,520,374
5003	Information	1,500,000	1,500,000	-
5004	Social Development & Culture	2,000,000	2,000,000	-
5005	Fire Service	2,000,000	1,500,000	500,000
	TOTAL SECIAL SECTOR	<u>369,578,011</u>	<u>146,180,992</u>	<u>223,397,019</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	116,989,457	92,515,053	24,474,404
6002	Environmental Sewage & Drainage	8,000,000	7,441,553	558,447
6003	Town & Community Planning	-	-	-
6004	Community Development	16,000,000	12,394,667	3,605,333
6005	Area/Ward Dev.			
	TOTAL AREA DEV. SECTOR	<u>140,989,457</u>	<u>112,351,273</u>	<u>28,638,184</u>
	ADMIN SECTOR			
7001	General Admin office	190,085,343	140,192,359.62	49,892,983.38
7002	Staff Housing	28,300,000	27,113,205	1,186,795
7003	Workshops	2,000,000	2,000,000	-
8001	Repayment of Loans and interest			
	TOTAL ADMIN SECTOR	<u>220385,343</u>	<u>169,305,564.62</u>	<u>51,079,778.38</u>
	GRAND TOTAL	<u>1,318,692,291</u>	<u>694,255,576.12</u>	<u>624,436,714.88</u>

MACHINA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of chemical and equipment , uniform and Rain Boots	4,000,000	4,000,000	-
2	Purchase of 100 sets of ox plough	600,000	600,000	-
3	Purchase of Grains	40,000,000	10,680,825	29,319,175
4	Agric Show Trade Fair world food celebrations	25,900,000	15,528,000	10,372,000
5	Purchase of Agric Chemical	13,000,000	11,225,000	1,775,000
6	Purchase of Sack SNAP	5,000,000	-	5,000,000
7	Repairs of 2 Transports	1,000,000	1,000,000	-
8	Purchase of multipurpose Grinding Traction machine	25,000,000	18,994,399	6,005,601
9	Improved seedling varieties	7,000,000	5,455,000	1,545,000
	TOTAL	<u>121,500,000</u>	<u>67,483,224</u>	<u>54,016,776</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction standard veterinary clinic	12,250,473	9,553,000	2,697,473
2	Purchase of equipment	2,000,000	2,000,000	-
3	Purchase of vet drugs and Vaccines	3,000,000	3,000,000	-
4	Construction of meat share and House at Machine	4,000,000	-	4,000,000
5	Construction of International cattle market at Nguru	-	-	-
6	Construction of vaccine centre at Machina	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
	Total	<u>21,250,473</u>	<u>14,553,000</u>	<u>6,697,473</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Forestry office and Store at Machina	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
	TOTAL	-	-	-

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1		-	-	-
2		-	-	-
	TOTAL	-	-	-

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Sewing Machines, Knitting Materials , Spaghetti mahines	-	-	-
	TOTAL	=	=	=

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase and installation of Street light at Machina	35,000,000	31,482,000	3,518,000
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
6		-	-	-
7		-	-	-
	TOTAL	<u>35,000,000</u>	<u>31,482,000</u>	<u>3,518,000</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Shopping Complex across the L.G.	40,000,000	21,189,790.50	18,810,209.50
2	Construction of stores and supervisor office at Dole	7,000,000	-	7,000,000
3	Purchase of 2 Buses for Mass Transit	25,000,000	22,557,700	2,442,300
4	Construction of market stalls across the Local Government	20,789,007	-	20,789,007
5	Construction of motor park at Machina	35,000,000	13,441,256	21,558,744
6	Construction of Central store for Treasury Department	10,000,000	-	10,000,000
7	-	-	-	-
8	-	-	-	-
10	-	-	-	-
	TOTAL	<u>137,789,007</u>	<u>57,188,746.50</u>	<u>(80,600,260.50)</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of project vehicles	72,200,000	15,443,000	56,757,000
2	Construction of Roads and drainages	200,000,000	80,267,776	119,732,224
	TOTAL	<u>272,200,000</u>	<u>95,710,776</u>	<u>176,489,224</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of classrooms across the local govt.	20,000,000	15,277,993	4,722,007
2	Purchase of (50) sets of furniture to primary schools across the local Govt.	15,200,000	8,282,838	6,917,162
3	Construction of classroom and staff quarters cross the Local Govt.	-	-	-
4	Renovation of Secondary School	30,000,000	-	30,000,000
5	Renovation of Primary School across the L.G.	30,000,000	28,662,524	1,337,376
6	Purchase of Teaching and Instructional materials	9,981,000	9,000,000	981,000
	Purchase of Furniture to LEA Machina	2,419,000	2,000,000	419,000
	Feeding of Boarding Primary School and Fencing of LEA	19,000,000	4,000,000	15,000,000
	TOTAL	<u>126,600,000</u>	<u>67,223,355</u>	<u>59,376,645</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of clinic at Kangarwa, Mammal Abbari Adam	50,000,000	-	50,000,000
2	Renovation of Dispensary staff quarters at Across the Local Government	20,478,011	13,442,000	7,036,011
3	Renovation and extension of Health Facilities ast Kargudi, Kangumsuna, Dandari	50,000,000	28,664,330	21,335,670
4	Construction of LGA NPI Unit	10,000,000	-	10,000,000
5	Construction of staff quarters across the Locla Govt	15,000,000	-	15,000,000
6	Purchase of Ambulance	15,000,000	-	15,000,000
7	Construction of incinerators across the Local Govts.	12,000,000	-	12,000,000
8	Purchase of Working tools and Uniform across the L.Govt	5,000,000	5,000,000	-
9	Construction of 4 compartment of fit latrine	6,000,000	-	6,000,000
13	Purchase of Emergency Drugs for outbreak	21,000,000	9,298,307	11,701,693
14	Purchase of furniture and equipment across the Local Govt.	18,000,000	17,553,000	447,000
14	Purchase of 10 Honda C/GL Motor Cycle to R.I.C Centre	3,000,000	-	3,000,000
15	Purchase of one (1) Perking Generator	12,000,000	-	12,000,000
	TOTAL	<u>237,478,011</u>	<u>73,957,637</u>	<u>163,520,374</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of motor vehicle and information equipment	1,500,000	1,500,000	-
2		-	-	-
3		-	-	-
	TOTAL	<u>1,500,000</u>	<u>1,500,000</u>	-

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of sport equipment	2,000,000	2,000,000	-
2	Construction of long Tennis/Badminton Code Yard	-	-	-
	TOTAL	2,000,000	2,000,000	-

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Repairs of fire service vehicle	2,000,000	1,500,000	500,000
	TOTAL	<u>2,000,000</u>	<u>1,500,000</u>	<u>500,000</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Pipeline extensions across the Local Govt.	10,000,000	10,000,000	-
2	Drilling of single phase borehole across the Local Govt.	20,000,000	18,999,772	1,000,228
3	Constructions of overhead Tank across the Local Govt.	-	-	-
4	Drilling of 4 Diameter single phase Hand Pump at various villages	20,000,000	17,665,253	2,334,747
5	Renovation of cement wells	6,989,457	5,544,000	1,445,457
6	Drilling of full package Borehole Across the Local Govt.	20,000,000	19,226,000	774,000
7	General Repairs of Hand Pump across the Local Govt.	10,000,000	8,338,000	1,662,000
8	Drilling of 20 new Hand pumps across the Local Govt.	10,000,000	10,000,000	-
9	Purchase of working tools for repairs of hand pumps	-	-	-
10	Purchase of Generator 27 KVA package	-	-	-
11	Purchase of submersible pump across the Local Govt.	5,000,000	2,742,028	2,257,972
	Construction of Engine Room across the Local Govt.	5,000,000	-	5,000,000
12	Purchase of motorized Chan linking flush out and lowering	10,000,000	-	10,000,000
	Total	<u>116,989,457</u>	<u>92,515,053</u>	<u>24,474,404</u>

HEAD 6002: ENVIROMENTAL SEWAGE AND DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Working tools Wheel borrow , Shovel Tools and Rake	1,000,000	1,000,000	-
2	Land compensation	7,000,000	6,441,553	558,447
3	Geological Survey	-	-	-
4	Cadastral Survey	-	-	-
	TOTAL	<u>8,000,000</u>	<u>7,441,553</u>	<u>558,447</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1		-	-	-
2		-	-	-
3		-	-	-
	TOTAL	∴	∴	∴

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to community Development project	16,000,000	12,394,667	3,605,333
2		-	-	-
3		-	-	-
4		-	-	-
	TOTAL	<u>16,000,000</u>	<u>12,394,667</u>	<u>3,605,333</u>

HEAD 6005: AREA WARD DEVELOPMENT

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

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Mosque	20,000,00	-	20,000,000
2	Construction of staff quarters	30,000,000	17,715,241.62	12,284,758.38
3	Contribution of vulnerable and community project	25,000,000	24,305,000	695,000
4	Renovation of govt lodge	30,000,000	29,227,115	772,885
5	Purchase of computers	2,000,000	2,000,000	-
6	Construction of palace	10,000,000	10,000,000	-
7	Construction of emirate guest house	15,000,000	11,225,000	3,775,000
8	Construction of central stores	5,000,000	5,000,000	-
9	Purchase of furnitures	20,085,343	19,955,000	130,343
10	Construction of Jummat mosque	12,000,000	-	12,000,000
11	Purchase of motor vehicle	16,000,000	15,765,000	235,000
12	Procurement of tools for skill acquisition	5,000,000	5,000,000	-
	TOTAL	<u>190,085,343</u>	<u>140,192,359.62</u>	<u>49,892,983.38</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation and Furnishing of senior of staff quarters	4,000,000	2,309,241	1,690,759
2	Purchase of Adult Education materials	1,000,000	1,000,000	-
3	Purchase of Relieve materials to Disaster Victims	5,000,000	5,000,000	-
4	Purchase of fairly used Tayota jeep and 10 Motorcy	-	-	-
5	Renovation of Chairman Official Resident at machine Lodge	5,000,000	4,844,709	155,291
6	Renovation of Govt. Lodge	5,000,000	4,959,255	40,745
7	Purchase of council Bus	-	-	-
8	Renovation of 5 District Head Houses	-	-	-
9	Completion of 5 senior staff quarters and fencing	-	-	-
10	Constructions of Agric and Works Dept. offices	3,000,000	-	3,000,000
11	Purchase of 2 Toyota Hilux	-	-	-
12	Constructions of Jummat Mosques	-	-	-
13	Fencing of Grave Yard	5,000,000	4,000,000	-
14	General Renovation of Local Govt. Secretariat	5,000,000	5,000,000	-
	Total	<u>28,300,000</u>	<u>27,113,205</u>	<u>1,186,795</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	General Workshop and Seminar	2,000,000	2,000,000	-
2		-	-	-
	-			
	TOTAL	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>

**HEAD 8001: REPAYMENT OF LOANS AND INTEREST
UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Repayment of loans and interest	-	-	-
2		-	-	-
	-			
	TOTAL	-	-	-