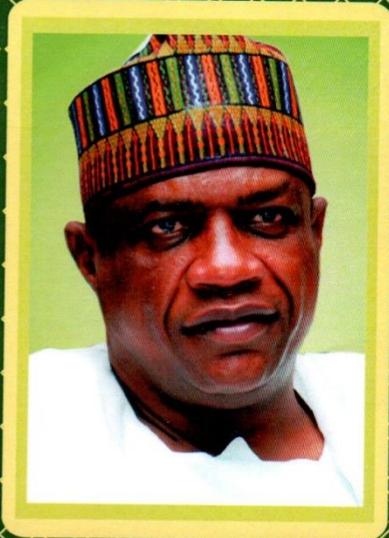




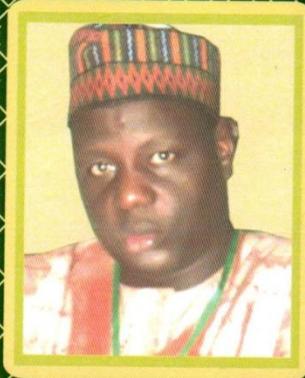
BURSARI

LOCAL GOVERNMENT COUNCIL
YOBE STATE

**FINANCIAL
STATEMENT**



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



ALH. ZANNA ABACHA
CHAIRMAN-BURSARI 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 Bursari Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, Treasurer of the Local Government 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.

Jallo Gambo Fadawa
Treasurer Bursari Local Govt.

14/8/2018
.....
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.

Jallo Gambo Fadawa
Treasurer Bursari Local Govt.

Sign/Date: *Jallo Gambo Fadawa*
14/8/2018
.....

Alhaji Zannah Abatcha
Chairman Bursari Local Govt.

Sign/Date: *Alhaji Zannah Abatcha*
14/8/2018
.....

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.5 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 (Sec. 1.14). In addition to his duties of being accountable to all receipt and payments, he prepares and publishes monthly and annual Financial Statements of Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting basis and 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

BURSARI LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETED 2017	ACTUAL 2017	VARIANCE
		M	M	M
	Internal Generated Revenue	128,155,822.00	86,167,657.92	(41,988,164.08)
	Statutory Allocation	2,301,045,950.00	1,606,513,284.91	(694,532,665.09)
	Total Income	<u>2,429,201,772.00</u>	<u>1,692,680,942.83</u>	<u>736,520,829.17</u>
	LESS: STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,423,413.48	(4,423,413.48)
2	Contribution to Pension	-	104,637,487.59	(104,637,487.59)
3	Contribution to YSUBEB	-	164,591,700.76	(164,591,700.76)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,755.31	(2,150,755.31)
7	Contribution to P.H.C.M.B.	-	89,020,802.53	(89,020,802.53)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to Y.M.I.C.	-	1,828,125.00	(1,828,125.00)
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	Contribution to NEAZAP	-	6,999,999.08	(6,999,999.08))
14	Contribution to Water Cooperation	-	3,936,000.00	(3,936,000.00)
	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	Total	-	<u>433,783,999.93</u>	<u>(433,783,999.93)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	892,468,754.00	366,153,129.65	526,315,624.35
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>1,012,468,754.00</u>	<u>423,153,129.65</u>	<u>589,315,624.35</u>
	Special Imprest Advances	-		
	Transfer to C.D. Fund Account		835,743,813.25	
	CAPITAL EXPENDITURE			
	Economic Sector	485,356,706.00	361,071,930.46	124,284,775.54
	Social Sector	438,500,000.00	210,472,336.00	228,027,664.00
	Area Development Sector	285,000,000	168,749,113.00	116,250,887.00
	Administrator Sector	260,000,000.00	95,411,844.38	164,588,155.62
	Loan Repayment	-	-	-
	Total	<u>1,488,856,706.00</u>	<u>835,705,223.84</u>	<u>653,151,482.16</u>

Budget Surplus/Deficit (38,589.41)

ADD:

Opining Balance	1/1/2017	44,950.46	CR
Closing Balance	31/12/2017	83,539.87	CR

BURSARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	31,824,097.00	-	(31,824,097.00)
1002	Rate	7,513,118.40	7,812,605.00	299,586.60
1003	Local Licence Fines	13,626,840.00	25,561,825.50	11,934,985.50
1004	Earning from Commercial Undertaking	43,829,320.00	40,476,854.17	(3,352,465.83)
1005	Rent on Local Government Property	3,840,010.00	7,545,000.00	3,704,990.00
1006	Interest Payment/Dividend	5,711,043.60	-	(5,711,043.60)
1007	Grants	7,209,460.00	-	(7,209,460.00)
1008	Miscellaneous	14,601,933.00	4,771,273.25	(9,830,659.75)
	TOTAL INT. GEN. REVENUE	<u>128,155,822.00</u>	<u>86,167,657.92</u>	<u>(41,988,164.08)</u>
1009	Statutory Allocation	1,644,123,685.00	1,159,504,936.73	(484,618,748.27)
	VAT	302,115,961.00	296,743,765.24	(5,372,195.76)
	State Allocation	18,000,000.00	-	(18,000,000.00)
	Excess Crude Oil	336,806,304.00	32,521,261.89	(304,285,042.11)
	Share of Solid Mineral	-	-	-
	Non-Oil Excess	-	24,639,668.96	24,639,668.96
	LNG Dividend	-	-	-
	Exchange Diff.	-	93,103,652.09	93,103,652.09
	GRAND TOTAL	<u>2,429,201,772.00</u>	<u>1,692,680,942.83</u>	<u>(736,520,829.17)</u>

BURSARI 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
		N	N	N	N	N	N	N
1	JANUARY							
2	FEBRUARY							
3	MARCH							
4	APRIL							
5	MAY							
6	JUNE							
7	JULY							
8	AUGUST							
9	SEPTEMBER							
10	OCTOBER							
11	NOVEMBER							
12	DECEMBER							
	TOTAL							

Note:

Others represent share of Solid Minerals and LND Dividend.

BURSARI LOCAL GOVERNMENT

COMPARATIVE STATEMENT OF REVENUE

FOR THE YEAR ENDED 31ST DECEMBER 7

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	15,000,000.00	-	(15,000,000.00)
2	Arrears: Community or Poll	2,000,000.00	-	(2,000,000.00)
3	Development Tax or Levy	2,000,000.00	-	(2,000,000.00)
4	Arrears: Development Tax or Levy	24,007.00	-	(24,007.00)
5	Arrears of Cattle Levy	11,000,000.00	-	(11,000,000.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	1,800,000.00	-	(1,800,000.00)
	TOTAL	<u>31,824,097.00</u>	-	<u>(31,824,097.00)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	3,000,000.00	-	(3,000,000.00)
2	Penalty for Tenement Rate	500,260.00	-	(500,260.00)
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	4,012,858.40	7,812,705.00	3,799,846.60
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>7,513,118.40</u>	<u>7,812,705.00</u>	<u>299,586.60</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	-	-	-
4	Canoe licence fees	200,000.00	-	(200,000.00)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	300,000.00	-	(300,000.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	2,556,000.00	556,000.00
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	300,000.00	2,231,658.00	1,931,658.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees	200,000.00	1,886,224.55	1,686,224.55
19	Abattoir fees	1,500,000.00	2,033,117.17	533,117.17
20	Eating House licence fees	100,000.00	100,000	-
21	Kiosk licence fees	50,000.00	40,000.00	(10,000.00)
22	Bake House licence fees	-	1,441,205.00	1,441,205.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	2,000,000.00	1,776,881.00	(223,119.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₺	₺	₺
25	Dried fish/dried Meat licence fees	-	-	-
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	1,000,000.00	536,255.00	(463,745.00)
	D. SECURITY			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	200,000.00	-	(200,000.00)
31	Hunting licence fees	-	5 0,000.00	50,000.00
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	-	-
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges	-	654,215.00	654,215.00
44	Night Soil Disposal/Depot fees	1,000,000.00	883,447.00	(116,553.00)
45	Registration of septic Tank dislodging licence fees	-	665,202.00	665,202.00

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₺	₺	₺
46	Registration of Night soil Contractors	200,000.00	500,000.00	300,000.00
47	Impounding of Animals fines	1,000,000.00	522,000.00	(478,000.00)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	300,000.00	457,232.00	157,232.00
53	Laboratory test fees	200,000.00	-	(200,000.00)
54	Earning from Environmental Sanitation	-	711,399.00	(711,399.00)
	G. ECONOMIC			
55	General Contractors Registration fees	300,000.00	3,477,000.00	3,177,000.00
56	Tender fees	400,000.00	1,413,775.00	1,013,775.00
57	Sand dredging fees	300,000.00	-	(300,000.00)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	200,000.00	893,662.00	693,662.00
60	Petty traders licence fees	100,000.00	905,331.00	805,331.00
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	200,000.00	-	(200,000.00)
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	100,000.00	-	(100,000.00)
67	Rice Mill/Cassava Grinding licence fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	100,000.00	155,000.00	(55,000.00)
72	Photo studio licence fees	-	-	-
73	Welding machine licence fees	100,000.00	60,000.00	(40,000.00)
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	100,000.00	73,000.00	(27,000.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	-	173,504.00	173,504.00
80	Vulcanizes licence fees	20,000.00	30,000.00	10,000.00
81	Vehicle spare parts licences	50,000.00	251,833.00	201,833.00
82	Clock/watch repairs licences	50,000.00	30,000.00	(20,000.00)
83	Cloth dyers licence fees	16,840.00	-	(16,840.00)
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	200,000.00	653,400.00	453,400.00
86	Building materials licence fees	30,000.00	260,000.00	230,000.00
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	300,000.00	160,000.00	(140,000.00)
90	Hair dressing barbing saloon	-	4,084.77	4,084.77
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	10,000.00	-	(10,000.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND	-	-	-
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	300,000.00	133,100.00	(166,900.00)
96	Approval for Building fees	-	-	-
97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Customary Right of Occup.	-	-	-
100	Gum Arabic Fees	200,000.00	-	(200,000.00)
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>13,626,840.00</u>	<u>25,561,825.50</u>	<u>11,934,985.50</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	15,500,000.00	13,113,255.73	(2,386,744.27)
2	Motor Park	10,200,000.00	9,884,12.00	(315,879.00)
3	Shops and Shopping Centers	2,500,000.00	6,325,000.00	3,825,000.00
4	Cattle Market	4,000,000.00	5,776,047.63	1,776,047.63
5	Abattoir/Slaughter House	2,000,000.00	5,378,429.00	3,378,429.81
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	9,629,320.00	-	(9,629,320.000)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	-	-	-
	TOTAL	<u>43,829,320.00</u>	<u>40,476,854.17</u>	<u>(3,352,465.83)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest on Local Government Quarters	400,000.00	4,000,000.00	3,600,000.00
2	Rent on Local Government Building	1,600,000.00	3,545,000.00	1,945,000.00
3	Rent on other Local Government landed property	1,840,010.00	-	(1,840,000.00)
4	Divided on L.S.W.T.	-	-	-
	TOTAL	<u>3,840,010.00</u>	<u>7,545,000.00</u>	<u>3,704,990.00</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₪	₪	₪
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans lo (her Local Government)	3,218,415.00	-	(3,218,415.00)
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	2,492,628.60	-	(2,492,628.60)
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>5,711,043.60</u>	-	<u>(5,711,043.60)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₪	₪	₪
1	Grants from State Government	7,209,460.00	-	(7,209,460.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>7,209,460.00</u>	-	<u>(7,209,460.00)</u>

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	5,601,933.00	1,771,273.25	(3,830,659.75)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	7,000,000.00	3,000,000.00	(4,000,000.00)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Vet. Clinic Charges	-	-	-
11	Animal Grazing Fees	-	-	-
12	Patent Medicine Licence	1,000,000.00	-	(1,000,000.00)
13	Hide/Skin buyer fees	1,000,000.00	-	(1,000,000.00)
14	Miscellaneous	-	-	-
	TOTAL	<u>14,601,933.00</u>	<u>4,771,273.25</u>	<u>(9,830,659.75)</u>

HEAD 1009 - STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,644,123,685.00	1,159,504,936.73	(484,618,748.27)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	302,115,961.00	296,743,765.24	(5,372,195.76)
4	Excess Crude Oil Account	336,806,304.00	32,521,261.89	304,285,042.11)
5	Share of Solid Mineral	-	-	-
6	LNG Dividend	-	-	-
7	Non-Oil Excess	-	24,639,668.96	24,639,668.96
8	Exchange Difference	-	93,103,652.09	93,101,652.09
	TOTAL	<u>2,301,045,950.00</u>	<u>1,606,513,284.91</u>	<u>(694,532,665.09)</u>

BURSARY LOCAL GOVERNMENT
SUMMARY OF RECCURRENT EXPEMDITURE 2017

HEAD	DETAILS	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	61,272,543.30	25,412,869.83	35,859,673.47
	Overhead	11,220,500.00	4,000,000.00	7,220,500.00
2002	Office of the Secretary			
	Personnel Cost	68,143,813.50	25,998,203.51	42,145,609.99
	Overhead	9,230,000.00	5,500,000.00	3,730,000.00
2003	The Council			
	Personnel Cost	51,756,000.00	35,575,130.98	15,180,869.02
	Overhead	10,850,000.00	4,000,000.00	6,850,000.00
2004	Personnel Management			
	Personnel Cost	83,708,460.36	34,296,021.85	49,412,438.51
	Overhead	12,500,000.00	7,000,000.00	5,500,000.00
2005	Treasury			
	Personnel Cost	119,901,117.86	43,698,132.02	76,202,988.84
	Overhead	13,700,000.00	8,000,000.00	5,700,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	12,000,000.00	-	12,000,000.00
2007	Primary Health Care			
	Personnel Cost	188,781,403.28	9,117,699.11	109,663,704.17
	Overhead	13,800,000	10,000,000.00	3,800,000.00
2008	General Agric			
2008	Personnel Cost	152,809,333.26	50,382,355.42	102,426,977.84
	Overhead	10,000,000	6,500,000.00	3,500,000.00
2009	Works			
2009	Personnel Cost	127,397,987.33	52,220,187.57	72,177,799.76
	Overhead	18,000,000.00	10,000,000.00	8,000,000.00
2010	Traditional Council			
2010	Personnel Cost	38,698,095.11	15,452,529.36	23,245,565.75
	Overhead	8,699,500.00	2,000,000.00	6,699,500.00
2011	MISCELLANEOUS			
2011	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>1,012,468,754.00</u>	<u>423,153,129.65</u>	<u>589,315,624.35</u>

BURSARI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 20177

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	61,272,543.30	25,412,869.83	35,859,673.47
2	Travel and Transport	3,000,000.00	1,000,000.00	2,000,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	50,000.00	-	50,000.00
5	Stationery and Printing	400,000.00	400,000.00	-
6	Maintenance of Office Furniture and Equipment	750,500.00	655,000.00	95,500.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	5,000,000.00	1,227,319.00	3,772,681.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	100,000.00	-	100,000.00
10	Training Staff Development and Welfare	250,000.00	250,,000.00	-
11	Entertainment and Hospitality	320,500.00	268,000.00-	320,500.00
12	Miscellaneous Expenses	250,000.00	-	250,000.00
13	Provision and Service Materials	1,000,000.00	467,681.00	532,319.00
	TOTAL	<u>72,493,043.30</u>	<u>29,412,869.83</u>	<u>43,080,173.47</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	68,143,813.50	25,998,203.51	42,145,609.99
2	Travel and Transport	2,000,000.00	2,000,000.00	-
3	Utility Services	100,000.00	55,000.00	45,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	330,000.00	330,000.00	-
6	Maintenance of Office Furniture and Equipment	1,300,000.00	-	1,300,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	1,257,119.00	1,242,881.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,200,000.00	875,000.00	325,000.00
11	Entertainment and Hospitality	300,000.00	300,000.00	-
12	Miscellaneous Expenses	500,000.00	477,116.00	22,884.00
13	Provision and Service Materials	600,000.00	205,765.00	394,235.00
	TOTAL	<u>77,373,813.50</u>	<u>31,498,203.51</u>	<u>45,875,609.99</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	51,756,000.00	35,575,130.98	15,180,869.02
2	Travel and Transport	2,000,000.00	2,000,000.00	-
3	Utility Services	100,000.00	-	100,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,500,000.00	500,000.00	1,000,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	500,000.00	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,000,000.00	500,000.00	2,500,000.00
8	Consultancy Services and special committees	200,000.00	-	200,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	500,000.00	1,500,000.00
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	150,000.00	-	150,000.00
13	Provision and Service Materials	1,100,000.00	755,000.00	1,100,000.00
	TOTAL	<u>62,606,000.00</u>	<u>39,575,130.98</u>	<u>23,030,869.02</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	83,708,460.36	34,296,021.85	49,412,438.51
2	Travel and Transport	3,000,000.00	2,000,000.00	1,000,000.00
3	Utility Services	200,000.00	157,225.00	42,775.00
4	Telephone and Postal Services	150,000.00	138,116.00	11,884.00
5	Stationery and Printing	750,000.00	723,000.00	27,000.00
6	Maintenance of Office Furniture and Equipment	3,400,000.00	1,555,000.00	1,297,447.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,700,000.0	1,402,553.00	1,036,000.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	500,000.00	1,000,000.00
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	500,000.00	24,106.00	(24,106.00)
	TOTAL	<u>96,208,460.36</u>	<u>41,296,021.85</u>	<u>54,912,438.51</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	119,901,117.86	43,698,132.02	76,202,985.84
2	Travel and Transport	3,200,000.00	2,100,000.00	1,100,000.00
3	Utility Services	200,000.00	200,000.00	-
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	1,000,000.00	1,000,000.00	-
6	Maintenance of Office Furniture and Equipment	2,700,000.00	1,334,200.00	1,365,800.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	1,799,554.00	1,200,446.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	1,000,000.00	1,000,000.00
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	150,000.00	-	150,000.00
13	Provision and Service Materials	1,050,000.00	566,246.00	483,754.00
	TOTAL OVERHEAD COSTS	<u>133,601,117.86</u>	<u>50,698,132.02</u>	<u>82,902,985.84</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	3,000,000.00	-	3,000,000.00
3	Utility Services	200,000.00	-	200,000.00
4	Telephone and Postal Services	300,000.00	-	300,000.00
5	Stationery and Printing	1,000,000.00	-	1,000,000.00
6	Maintenance of Office Furniture and Equipment	2,500,000.00	-	2,500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,100,000.00	-	2,100,000.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	-	2,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	800,000.00	-	800,000.00
	TOTAL	<u>12,000,000.00</u>	-	<u>12,000,000.00</u>

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	188,781,403.28	79,117,699.11	109,663,704.17
2	Travel and Transport	3,500,000.00	2,500,000.00	1,000,000.00
3	Utility Services	270,000.00	-	270,000.00
4	Telephone and Postal Services	150,000.00	-	150,000.00
5	Stationery and Printing	1,500,000.00	1,225,000.00	275,000.00
6	Maintenance of Office Furniture and Equipment	2,800,000.00	2,776,448.00	23,552.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,900,000.00	1,665,337.00	234,663.00
8	Consultancy Services and special committees	300,000.00	300,000.00	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	500,000.00	1,000,000.00
11	Entertainment and Hospitality	300,000.00	-	300,000.00
12	Miscellaneous Expenses	280,000.00	-	280,000.00
13	Provision and Service Materials	1,300,000.00	1,033,215.00	266,785.00
	TOTAL OVERHEAD COSTS	<u>202,581,403.28</u>	<u>89,117,699.11</u>	<u>113,463,704.17</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	152,809,333.26	50,382,355.42	102,426,977.84
2	Travel and Transport	2,000,000.00	2,000,000.00	-
3	Utility Services	150,000.00	-	150,000.00
4	Telephone and Postal Services	50,000.00	-	50,000.00
5	Stationery and Printing	1,500,000.00	1,000,000.00	500,000.00
6	Maintenance of Office Furniture and Equipment	2,180,000.00	545,000.00	1,635,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,450,000.00	2,155,000.00	295,000.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	500,000.00	500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	170,000.00	-	170,000.00
13	Provision and Service Materials	400,000.00	300,000.00	100,000.00
	TOTAL OVERHEAD COSTS	<u>162,809,333.26</u>	<u>56,882,355.42</u>	<u>105,926,977.84</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	127,397,987.33	55,220,187.57	72,177,799.76
2	Travel and Transport	3,000,000.00	2,500,000.00	500,000.00
3	Utility Services	300,000.00	257,732.00	42,268.00
4	Telephone and Postal Services	200,000.00	192,411.00	7,589.00
5	Stationery and Printing	1,800,000.00	1,555,000.00	245,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,727,553.00	272,447.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	6,200,000.00	2,344,000.00	3,856,000.00
8	Consultancy Services and special committees	300,000.00	300,000	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	622,000.00	1,878,000.00
11	Entertainment and Hospitality	220,000.00	-	220,000.00
12	Miscellaneous Expenses	180,000.00	-	180,000.00
13	Provision and Service Materials	1,300,000.00	501,304.00	798,696.00
	TOTAL OVERHEAD COSTS	<u>145,397,987.33</u>	<u>65,220,187.57</u>	<u>80,177,799.76</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Personnel Cost	38,698,095.11	15,452,529.36	23,245,565.75
2	Travel and Transport	1,000,000.00	1,000,000.00	-
3	Utility Services	100,000.00	-	100,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,000,000.00	500,000.00	500,000.00
6	Maintenance of Office Furniture and Equipment	1,800,000.00	-	1,800,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,150,000.00	500,000.00	1,650,000.00
8	Consultancy Services and special committees	100,000.00	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,400,000.00	-	1,400,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	49,500.00	-	49,500.00
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	TOTAL OVERHEAD COSTS	<u>47,397,595.11</u>	<u>17,452,529.36</u>	<u>29,945,065.75</u>

HEAD 2011: MISCELLANEOUS

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

BURSARI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	100,000,000.00	72,337,600.00	27,662,400.00
4002	Livestock Development	79,106,706.00	45,572,000.00	33,534,706.00
4003	Forestry Development	5,250,000.00	3,116,224.00	2,133,776.00
4004	Fisheries	5,000,000.00	2,225,000.00	2,775,000.00
4005	Manufacturing & Craft	16,000,000.00	-	16,000,000.00
4006	Rural Electrification	20,000,000.00	20,000,000.00	-
4007	Commerce/Finance & Supply	60,000,000.00	51,336,205.00	8,663,795.00
4008	Transportation Roads/Bridges	200,000,000.00	166,484,901.46	33,515,098.54
	TOTAL ECONOMIC SECTOR	<u>485,356,706.00</u>	<u>361,071,930.46</u>	<u>124,284,775.54</u>
	SOCIAL SECTOR			
5001	Education Development	180,000,000.00	98,233,222.00	81,766,778.00
5002	Health and Services	220,000,000.00	87,735,114.00	132,264,886.00
5003	Information	16,000,000.00	7,742,000.00	8,258,000.00
5004	Social Development & Culture	14,500,000.00	11,306,000.00	3,194,000.00
5005	Fire Service	8,000,000.00	5,456,000.00	2,544,000.00
	TOTAL SOCIAL SECTOR	<u>438,500,000.00</u>	<u>210,472,336.00</u>	<u>228,027,664.00</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	100,000,000.00	79,923,367.00	20,076,633.00
6002	Environmental Sewage & Drainage	15,000,000.00	14,757,000.00	243,000.00
6003	Town & Community Planning	20,000,000.00	13,558,000.00	6,442,000.00
6004	Community Development	150,000,000.00	60,510,746.00	89,489,254.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>285,000,000.00</u>	<u>168,749,113.00</u>	<u>116,250,887.00</u>
	ADMIN SECTOR			
7001	General Admin office	50,000,000.00	48,937,215.00	1,062,785.00
7002	Staff Housing	60,000,000.00	46,474,629.38	13,525,370.62
7003	Workshops	150,000,000.00	-	150,000,000.00
	TOTAL ADMIN SECTOR	<u>260,000,000.00</u>	<u>95,411,844.38</u>	<u>164,588,155.62</u>
8001	Repayment of Loans	20,000,000.00	-	20,000,000.00
	GRAND TOTAL	<u>1,488,856,705.00</u>	<u>835,705,223.84</u>	<u>653,151,482.16</u>

BURSARI LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of (MF) Tractor & Repair	25,000,000.00	24,725,000.00	275,000.00
2	Purchase of 56 Bulls	5,600,000.00	5,300,000.00	300,000.00
3	Agric Chemicals & Sprayer	15,000,000.00	13,124,000.00	1,876,000.00
4	Equipment Procurement of Irrigation of Water Pump & Accessories	20,000,000.00	15,336,000.00	4,664,000.00
6	Purchase of Threshing Machinery	-	-	-
7	Purchase of Hilux & 6 Motorcycles	20,000,000.00	-	20,000,000
8	Construction of Water Gate At Duskum, Tabawa, Gadani, Gangawa Masaba, Dumburi Damgel, Girwan, Kaliyari Dapso, Dadegana, Dapchi, Nanan Village Areas	14,400,000.00	13,852,600.00	547,400.00
	TOTAL	<u>100,000,000.00</u>	<u>72,337,600.00</u>	<u>27,662,400.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Fencing & Drilling of Single Phase Borehole at Dapchi Abbatour	7,000,000.00	2,311,458.00	4,688,542.00
2	Construction of Slaughter Slab at Kaliyari & Ajiri	22,000,000.00	11,114,205.00	10,885,795.00
3	Purchase of Drugs and Equipment	9,000,000.00	9,000,000.00	-
4	Construction of Earth at Jurg Kwayel, Garin Alkali, Bakin Ruwa, Garin Dole	-	-	-
5	Construction of Veterinary Clinic at Garin Alkali, Dapchi & Kaliyon	17,106,706.00	-	17,106,706.00
6	Provision of Vaccines to Veterinary	8,000,000.00	7,932,000.00	68,000.00
7	Construction of Loading Crane at Garin Alkali & Bayamari	16,000,000.00	15,214,337.00	785,663.00
	TOTAL	<u>182,616,486.00</u>	<u>45,572,000.00</u>	<u>33,534,706.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Establishment of Gum Arabic Farm at Kumawa & Agarbuwa	3,500,000.00	2,548,224.00	951,776.00
2	Purchase of 10 Motorised Local Canoes	1,500,000.00	568,000.00	932,000.00
3	Purchase of 5 Motor Cycles to Forest Guards	250,000.00	-	250,000.00
	TOTAL	<u>5,250,000.00</u>	<u>3,116,224.00</u>	<u>2,133,776.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Fish Pond & Feeding	4,900,000.00	2,125,000.00	2,775,000.00
2	Assistance to Hadeja Jamaare River Basin	100,000.00	100,000.00	-
	TOTAL	<u>5,000,000.00</u>	<u>2,225,000.00</u>	<u>2,775,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Procurement of Weaving machine and 500 Water pumps	12,000,000.00	-	12,000,000.00
2	Purchase of 50 sets of Grinding Machine and 200 Sewing Machine, Generator and Accessories.	4,000,000.00	-	4,000,000.00
	TOTAL	<u>16,000,000.00</u>	-	<u>16,000,000.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Establishment of REB Station & Connection to National Grid	14,750,000.00	14,750,000	-
2	Maintenance of REB Station	5,250,000.00	5,250,000.00	-
	TOTAL	<u>20,000,000.00</u>	<u>20,000,000.00</u>	=

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Shopping Complex at Dapchi Garin Alkali & Baiyamari	27,800,000.00	26,668,452.00	1,131,548.00
2	Repair of Mass Transit Buses	5,000,000.00	4,955,000.00	45,000.00
3	Purchase of Hilus (Tayota)	-	-	-
4	Purchase of Mass Transit Buses	20,000,000.00	19,712,753.00	287,247.00
5	Construction of Treasury Store	2,000,000.00	-	2,000,000.00
6	Purchase of (10) Computers	1,200,000.00	-	1,200,000.00
7	Purchase of 8 Safes and Fire Proof Cabinet	4,000,000.00	-	4,000,000.00
	TOTAL	<u>60,000,000.00</u>	<u>51,336,205.00</u>	<u>8,663,795.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Dapchi Feed Road with Drainage	163,000,000.00	130,549,901.46	32,450,098.54
2	Procurement of Tayota Hilux	17,000,000.00	15,935,000.00	1,065,000.00
3	Contribution to Joint Project	20,000,000.00	20,000,000.00	-
	TOTAL	<u>200,000,000.00</u>	<u>166,484,901.46</u>	<u>33,515,098.54</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Construction of (10) Blocks of Class Rooms Office & Store at various location	50,000,000.00	38,445,211.00	11,554,789.00
2	Construction of FT Feeder Road to Secondary Education, Renovation of Hostels, Procurement of Furniture's	40,000,000.00	24,773,567.00	15,226,433.00
3	Contribution to SUBEB	5,598,684.50	-	5,598,684.50
4	Fencing of Dapchi Primary School	5,000,000.00	5,000,000.00	-
5	Procurement of Furniture & Educational Materials	10,000,000.00	8,355,000.00	1,645,000.00
6	Renovation of Primary School at Various Locations	25,000,000.00	11,277,883.00	13,722,117.00
7	Construction of Workshop for Business Engineering Skills at Dapchi	3,000,000.00	-	3,000,000.00
8	Construction of (10) Staff Quarters at various location	41,401,315.50	10,381,561.00	31,019,755.50
	TOTAL	<u>180,000,000.00</u>	<u>98,233,222.00</u>	<u>81,766,778.00</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement of Sound Proof Generator and Ambulances	20,000,000.00	-	20,000,000.00
2	Procurement of Essential Drugs to 43 health Clinic	53,000,000.00	25,567,000.00	27,433,000.00
3	Renovation of Clinic	30,000,000.00	11,895,331.00	18,104,669.00
4	Construction of health Clinic and Staff quarters within LGA	70,000,000.00	21,984,007.00	48,015,993.00
5	Fencing of Dapchi General Hospital	47,000,000.00	28,288,776.00	18,711,224.00
	TOTAL	<u>220,000,000.00</u>	<u>87,735,114.00</u>	<u>132,264,886.00</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Office Equipment	250,000.00	2,155,000.00	(1,905,000.00)
2	Purchase of information Equipment	2,750,000.00	5,587,000.00	(2,837,000.00)
3	Purchase of information VAN	13,000,000.00	-	13,000,000.00
	TOTAL	<u>16,000,000.00</u>	<u>7,742,000.00</u>	<u>8,258,000.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Sport materials	6,500,000.00	4,000,000.00	2,500,000.00
2	Fencing of Graveyard at Garin Alkali, Masaba & Dumburi	8,000,000.00	7,306,000.00	694,000.00
	TOTAL	<u>14,500,000.00</u>	<u>11,306,000.00</u>	<u>3,194,000.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Procurement of Service Equipment	5,000,000.00	3,000,000.00	2,000,000.00
2	Repairs of Fire Service Motor Vehicles	3,000,000.00	2,456,000.00	544,000.00
	TOTAL	<u>8,000,000.00</u>	<u>5,456,000.00</u>	<u>2,544,000.00</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Construction of 50 Cm/Repent & Repairs Cement well	3,000,000.00	3,000,000.00	-
2	Drilling of Boreholes/Tube Well, Hand Pumps	40,000,000.00	32,755,000.00	7,245,000.00
3	Procurement of 30 KVA Perkins Generator Sets	7,000,000.00	-	7,000,000.00
4	Repairs & Maintenance of Boreholes	10,000,000.00	9,944,000.00	56,000.00
5	Drilling of 7 Solar Boreholes	20,000,000.00	18,866,000.00	1,134,000.00
6	Procurement of Rigs	-	-	-
7	Drilling of (20) Single Phase Boreholes	20,000,000.00	15,358,367.00	4,641,633.00
	TOTAL	<u>100,000,000.00</u>	<u>79,923,367.00</u>	<u>20,076,633.00</u>

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₪	₪	₪
1	Procurement of Environment Sector Working Materials	15,000,000.00	14,757,000.00	243,000.00
2	Contribution to Sanitation Committee	-	-	-
	TOTAL	<u>15,000,000.00</u>	<u>14,757,000.00</u>	<u>243,000.00</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₪	₪	₪
1	Production of Base Map	1,300,000.00	1,200,000.00	100,000.00
2	Land Compensation	17,000,000.00	11,358,000.00	5,642,000.00
3	Purchase of Survey Equipment	1,700,000.00	1,000,000.00	700,000.00
	TOTAL	<u>20,000,000.00</u>	<u>13,558,000.00</u>	<u>6,442,000.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to Vulnerable group	10,000,000.00	10,000,000.00	-
2	Contribution to Tsangaya Islamiya	20,000,000.00	15,000,000.00	5,000,000.00
3	Contribution to Emirate Council	-	-	-
4	Assistants to Yobe Mosque & Islamic Centre	-	-	-
5	Assistance to MORA	-	-	-
6	Purchase of Sport Materials	15,000,000.00	-	15,000,000.00
7	Contribution to Community Project	60,000,000.00	25,510,746.00	35,389,254.00
8	Counterpart Funding to WSSRP, SRIP, Ed, UNICEF & IFAD	44,100,000.00	10,000,000.00	34,100,000.00
	TOTAL	<u>150,000,000.00</u>	<u>60,510,746.00</u>	<u>89,489,254.00</u>

HEAD 7001: GENRAL OFFICE ADMINISTRATIVE BULDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Police Station & Wall Fencing at Garin Alkali	-	-	-
2	Renovation of Local Govt. Secretariat	3,000,000.00	3,000,000.00	-
3	Purchase of Furniture to Local Govt. Secretariat	3,000,000.00	3,000,000.00	-
4	Repairs of Vehicles	2,000,000.00	1,907,668.00	92,332.00
5	Construction of Development & Skill Acquisition Centre	2,000,000.00	2,000,000.00	-
6	Renovation of Governments Lodge	10,000,000.00	10,000,000.00	-
7	Procurement of (7) Vehicles	30,000,000.00	29,029,547.00	970,453.00
	TOTAL	<u>50,000,000.00</u>	<u>48,937,215.00</u>	<u>1,062,785.00</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Fencing of Dapchi Staff Quarters	12,000,000.00	10,883,227.00	1,116,773.00
2	Renovation & Furnishing of SNR. Staff Quarters	14,000,000.00	3,325,810.38	10,674,189.62
3	Complete Rehabilitation of Malitary Quarters	10,000,000.00	9,772,118.00	227,882.00
4	Construction of New Government Lodge at Dapchi	-	-	-
5	Construction of Chairman's Official Residence	4,000,000.00	4,000,000.00	-
6	Construction of District Head Palace at Garin Alkali & Kainari	10,000,000.00	8,838,474.00	1,161,526.00
7	Renovation of Masaba Local Government Secretariat	10,000,000.00	9,655,000.00	345,000.00
	TOTAL	<u>60,000,000.00</u>	<u>46,474,629.38</u>	<u>13,525,370.62</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to Vulnerable	30,000,000.00	-	30,000,000.00
2	Procurement of Grants	40,000,000.00	-	40,000,000.00
3	Contribution to Community Development	80,000,000.00	-	80,000,000.00
	TOTAL	<u>150,000,000.00</u>	<u>-</u>	<u>150,000,000.00</u>

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
1	Repayment of Loans and Interest	20,000,000.00	-	20,000,000.00
	TOTAL	<u>20,000,000.00</u>	<u>-</u>	<u>20,000,000.00</u>

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST