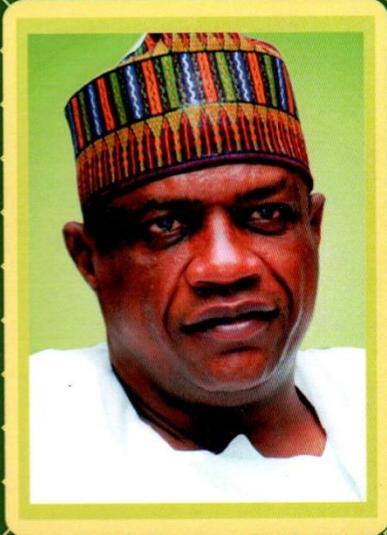




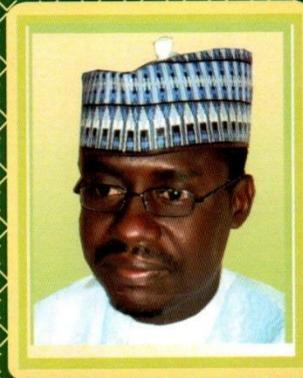
# NGURU

## LOCAL GOVERNMENT COUNCIL YOBESTATE

### FINANCIAL STATEMENT



His Excellency  
**ALH. IBRAHIM GAIDAM** (FCNA, GFA)  
(Executive Governor, Yobe State)



**Hon. Ali Maidami**  
NGURU LOCAL GOVERNMENT CHAIRMAN

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 Nguru 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 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 Local Govt.

15/8/2018

Date

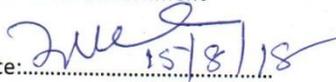
**STATEMENT NO 2:- Integrity Assurance**

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 the 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 reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2017 and its operations for the year.

Treasurer Local Government

Sign/Date:

  
15/8/18

Chairman Local Government

Sign/Date:

15/8  
  
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 31<sup>st</sup> December, 2017.

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

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

|    | INCOME                               | BUDGETTED<br>2017           | ACTUAL<br>2017                 | VARIANCE                       |
|----|--------------------------------------|-----------------------------|--------------------------------|--------------------------------|
|    |                                      | KSh                         | KSh                            | KSh                            |
|    | Internal Generated Revenue           | 146,058,051                 | 264,280,087.50                 | 118,222,036,50                 |
|    | Statutory Allocation                 | 2,170,967,604               | 1,513,465,473.81               | (657,502,130.19)               |
|    | <b>Total Income</b>                  | <b><u>2,317,025,655</u></b> | <b><u>1,777,745,561.31</u></b> | <b><u>(539,280,093.69)</u></b> |
|    | <b>LESS STATUTORY DEDUCTION</b>      |                             |                                |                                |
| 1  | 1% Admin Charges                     | -                           | 4,005,362,28                   | (4,005,362,28)                 |
| 2  | Contribution to Pension              | -                           | 137,887,547.91                 | (137,887,547.91)               |
| 3  | Contribution to YSUBEB               | -                           | 433,615,968.08                 | (433,615,968.08)               |
| 4  | Contribution to Emirate Council      | -                           | 21,764,705.86                  | (21,764,705.86)                |
| 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 PHMCB                | -                           | 156,281,974.94                 | (156,281,974.94)               |
| 8  | Contribution to Training             | -                           | 2,823,529.44                   | (2,823,529.44)                 |
| 9  | Contribution to Water corporation    | -                           | 14,158,800                     | (14,158,800)                   |
| 10 | Contribution to Security             | -                           | 8,890,588.20                   | (8,890,588.20)                 |
| 11 | Contribution to Border Surveillance  | -                           | 8,235,294.08                   | 8,235,294.08                   |
| 12 | Contribution to Sanitation Comm.     | -                           | -                              | -                              |
| 13 | Contribution to NEAZAP               | -                           | 6,999,999.98                   | (6,999,999.98)                 |
| 14 | YMIC                                 | -                           | 1,828,125                      | 1,828,125                      |
| 15 | Miscellaneous Cont.                  | -                           | 1,823,529.44                   | (1,823,529.44)                 |
|    | <b>Total</b>                         |                             | <b><u>812,466,160.54</u></b>   | <b><u>(812,466,160.54)</u></b> |
|    | <b>RECURRENT EXPENDITURE</b>         |                             |                                |                                |
|    | Personnel Cost                       | 446,710,515                 | 394,442,650.60                 | 52,267,864.40                  |
|    | Over Head                            | 120,000,000                 | 570,000,000                    | 63,000,000                     |
|    | <b>Total</b>                         | <b><u>556,710,515</u></b>   | <b><u>451,442,650.60</u></b>   | <b><u>115,267,864.40</u></b>   |
|    | <b>Special Imprest Advances</b>      |                             |                                |                                |
|    | <b>Transfer to C.D. Fund Account</b> |                             | 513,836,750.17                 |                                |
|    | <b>CAPITAL EXPENDITURE</b>           |                             |                                |                                |
|    | Economic Sector                      | 592,173,960                 | 151,617,417.60                 | 440,556,542.40                 |
|    | Social Sector                        | 473,480,000                 | 165,148,942                    | 308,331,058                    |
|    | Area Development Sector              | 259,900,000                 | 115,040,271                    | 143,959,775                    |
|    | Administrator Sector                 | 189,000,000                 | 81,868,340.83                  | 137,131,659.17                 |
|    | Repayment of Loan                    | 53,968,490                  | -                              | 53,968,490                     |
|    | <b>Total</b>                         | <b><u>1,568,522,450</u></b> | <b><u>513,674,927.43</u></b>   | <b><u>1,054,867,522.57</u></b> |

|   |               |
|---|---------------|
| Budget Surplus/Deficit                              | 161,822.74    |
| Add Opening Balance As At 1 <sup>st</sup> Jan. 2017 | 25,263.18 CR  |
| Closing Balance As At 31 <sup>st</sup> Dec. 2017    | 187,085.92 CR |

| HEAD | DETAILS OF REVENUE                   | BUDGETTED<br>2017           | ACTUAL<br>2017                 | VARIANCE                       |
|------|--------------------------------------|-----------------------------|--------------------------------|--------------------------------|
|      |                                      | ₦                           |                                |                                |
| 1001 | Tax                                  | 10,000,000                  |                                | (10,000,000)                   |
| 1002 | Rate                                 | 9,273,882.58                | 14,448,281                     | 5,174,398.42                   |
| 1003 | Local Licence Fines                  | 26,134,168.42               | 63,175,671.57                  | 37,041,503.15                  |
| 1004 | Earning from Undertaking             | 43,500,000                  | 122,235,181                    | 78,735,181                     |
| 1005 | Rent on Local Government<br>Property | 10,550,000                  | 33,100,000                     | 22,550,000                     |
| 1006 | Interest Payment Dividend            | 1,500,000                   | -                              | (1,500,000)                    |
| 1007 | Grants                               | 40,000,000                  | -                              | (40,000,000)                   |
| 1008 | Miscellaneous                        | 5,100,000                   | 31,320,953.93                  | 26,220,953.93                  |
|      | <b>TOTAL INT. GEN. REVENUE</b>       | <b><u>146,058,051</u></b>   | <b><u>264,280,087.50</u></b>   | <b><u>118,222,036.50</u></b>   |
| 1009 | Federation Accounts                  | 2,170,967,604               | 1,513,465,473.81               | (657,502,130.19)               |
|      | <b>GRAND TOTAL</b>                   | <b><u>2,317,025,655</u></b> | <b><u>1,777,745,561.31</u></b> | <b><u>(539,280,093.69)</u></b> |



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

**HEAD 1001 - TAXES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>            |
|----------------------|--|---------------------------|------------------------|----------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                   |
| 1                    | Community or Poll Tax  | -                         | -                      | -                          |
| 2                    | Arrears: Community or Poll   | -                         | -                      | -                          |
| 3                    | Development Tax or Levy  | 200,000                   | -                      | (200,000)                  |
| 4                    | Arrears: Development Tax or Levy   | -                         | -                      | -                          |
| 5                    | Arrears of Cattle Levy   | -                         | -                      | -                          |
| 6                    | Arrears: Cattle Tax (Where Applicable)                                   | 9,800,000                 | -                      | (9,800,000)                |
| 7                    | Other Special Service Taxes (e.g Electricity, Water or Night guard rate) | -                         | -                      | -                          |
|                      | <b>TOTAL</b>   | <b><u>10,000,000</u></b>  | -                      | <b><u>(10,000,000)</u></b> |

**HEAD 1002 - RATES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                         | <b>BUDGETTED<br/>2017</b>  | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>            |
|----------------------|---|----------------------------|--------------------------|----------------------------|
|                      |   | <b>₦</b>                   | <b>₦</b>                 | <b>₦</b>                   |
| 1                    | Tenement Rate                                     | -                          | -                        | -                          |
| 2                    | Penalty for Tenement Rate                         | -                          | -                        | -                          |
| 3                    | Arrears of Tenement Rate                          | 650,000                    | -                        | (650,000)                  |
| 4                    | Ground Rent                                       | 2,903,882.58               | 14,448,281               | 11,544,398.42              |
| 5                    | Federal Government Grant in lieu of Tenement Rate | 5,500,000                  | -                        | (5,500,000)                |
| 6                    | State Government Grant in lieu of Tenement rate   | 220,000                    | -                        | (220,000)                  |
|                      | <b>TOTAL</b>                                      | <b><u>9,273,882.58</u></b> | <b><u>14,448,281</u></b> | <b><u>5,174,398.42</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>              | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE<br/>2017</b> |
|----------------------|--|---------------------------|------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                 |
|                      | <b>A. FINE</b>                         |                           |                        |                          |
| 1                    | Towing of Vehicle fine and fees        | 50,000                    | -                      | (50,000)                 |
| 2                    | Fines on overdue lost library book     | 650,000                   | -                      | (650,000)                |
|                      | <b>B. GENERAL LICENCE</b>              |                           |                        |                          |
| 3                    | Bicycle licence fees                   | 1,500,000                 | -                      | (1,500,000)              |
| 4                    | Canoe licence fees                     | 220,000                   | 445,128.55             | 225,128.55               |
| 5                    | Dog licence fees                       | -                         | -                      | -                        |
| 6                    | Cartt Track licence fees               | -                         | -                      | -                        |
| 7                    | Motor Cycle licence fees               | 6,000,000                 | -                      | (6,000,000)              |
| 8                    | Hackney permit fees                    | -                         | -                      | -                        |
| 9                    | Bus/Commercial Vehicle/Tax permit fees | 650,000                   | 5,783,147              | 5,133,147                |
| 10                   | Leaning Driving test fees              | 1,500,000                 | -                      | (1,500,000)              |
| 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          | -                         | 3,665,145.42           | 3,665,145.42             |
| 16                   | What landing fees                      | -                         | -                      | -                        |
| 17                   | Toll Gate fees                         | -                         | -                      | -                        |
|                      | <b>C. FOOD CONTROL</b>                 | -                         | -                      | -                        |
| 18                   | Slaughter fees                         | 900,000                   | 3,904,149.37           | 3,004,149.37             |
| 19                   | Abattoir fees                          | -                         | 2,717,234.13           | 2,717,234.13             |
| 20                   | Eating House licence fees              | 650,000                   | 1,854,333              | 1,204,333                |
| 21                   | Kiosk licence fees                     | -                         | 1,404,772              | 1,404,772                |
| 22                   | Bake House licence fees                | 1,500,000                 | 2,663,817              | 1,163,817                |
| 23                   | Registration of Meat Van fees          | 250,000                   | -                      | (250,000)                |
| 24                   | Cattle Dealers licence fees            | 900,000                   | 3,113,213              | 2,213,215                |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                             | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|---|---------------------------|------------------------|-----------------|
|                      |   | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 25                   | Dried fish/dried Meat licence fees                    | 250,000                   | -                      | (250,000)       |
| 26                   | Cold Room licence fees                                | -                         | -                      | -               |
| 27                   | Butchers licence fees                                 | 650,000                   | 2,114,113.77           | 1,464,113.77    |
|                      | <b>D. SECURITY</b>                                    |                           |                        |                 |
| 28                   | Auctioneer licence fees                               | 500,000                   | -                      | (500,000)       |
| 29                   | Goldsmith and Gold seller licence fees                | 250,000                   | -                      | (250,000)       |
| 30                   | Dane Gun licence fees                                 | -                         | 167,518                | 167,518         |
| 31                   | Hunting licence fees                                  | -                         | -                      | -               |
|                      | <b>E. SOCIAL</b>                                      |                           |                        |                 |
| 32                   | Marriage Registration fees                            | -                         | -                      | -               |
| 33                   | Entertainment drumming and Temporary both permit fees | -                         | -                      | -               |
| 34                   | Entertainment and Drumming                            | -                         | -                      | -               |
| 35                   | Cinematograph licence fees                            | 250,000                   | 493,114                | 243,114         |
| 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                          | -                         | -                      | -               |
|                      | <b>F. HEALTH</b>                                      |                           |                        |                 |
| 43                   | Dislodging of septic Tank Charges                     | 500,000                   | 2,237,885              | 1,737,885       |
| 44                   | Night Soil Disposal/Depot fees                        | 500,000                   | 2,556,993              | 2,056,993       |
| 45                   | Registration of septic Tank dislodging licence fees   | 500,000                   | 1,196,205              | 696,205         |

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>               | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|---|---------------------------|------------------------|-----------------|
|                      |   | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 46                   | Registration of Night soil Contractors  | -                         | 1,763,338              | 1,763,338       |
| 47                   | Impounding of Animals fines             | 650,000                   | 713,215                | 63,215          |
| 48                   | Pest control and disinfectant charges   | -                         | -                      | -               |
| 49                   | Birth and Death registration fees       | -                         | -                      | -               |
| 50                   | Burial fees                             | -                         | -                      | -               |
| 51                   | Vault fees                              | -                         | -                      | -               |
| 52                   | Dispensary and Maternity fees           | 400,000                   | 1,495,255              | 1,095,255       |
| 53                   | Laboratory test fees                    | -                         | 1,332,118              | 1332,118        |
| 54                   | Earning from Environmental Sanitation   | 650,000                   | 964,087                | 314,087         |
|                      | <b>G. ECONOMIC</b>                      |                           |                        |                 |
| 55                   | General Contractors Registration fees   | 3,046,668.42              | 4,552,000              |                 |
| 56                   | Tender fees                             | 250,000                   | 3,767,118              | 3,517,118.47    |
| 57                   | Sand dredging fees                      | -                         | 1,447,053              | 1,447,053       |
| 58                   | Minor Industry licence fees             | -                         |                        |                 |
| 59                   | Trader licence fees                     | -                         | 1,043,817              | 1,043,817       |
| 60                   | Petty traders licence fees              | 650,000                   | 2,514,178.43           | 1,864,178.43    |
| 61                   | Sand. Granile. Iron rod sellers licence | -                         | 1,773,446              | 1,773,446       |
| 62                   | Pit sawing licence fees                 | -                         |                        |                 |
| 63                   | Forestry and Fuel Exploitation fees     | 250,000                   | 240,000                | (10,000)        |
| 64                   | Falling of trees fees                   | 250,000                   | 303,215                | 53,215          |
| 65                   | Sawmill licence fees                    | 200,000                   | 123,000                | (77,000)        |
| 66                   | Produce buying fees                     | 500,000                   | 714,202                | 214,202         |
| 67                   | Rice Mill/Cassava Grinding licence fees | 200,000                   | -                      | (200,000)       |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                                | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                    |
| 68                   | Ingredient Grinding Mill licence                         | 300,000                     | 255,000                     | (45,000)                    |
| 69                   | Corn Grinding Mill licence                               | -                           |                             |                             |
| 70                   | Brown Sugar Machine licence                              | -                           |                             |                             |
| 71                   | Painting spraying and sign writing workshop licence fees | 300,000                     | 717,215                     | 417,215                     |
| 72                   | Photo studio licence fees                                | 200,000                     | 315,000                     | 115,200                     |
| 73                   | Welding machine licence fees                             | 100,000                     | 155,000                     | (55,000)                    |
| 74                   | Electric (Radio/TV) workshop                             | 200,000                     | -                           | (200,000)                   |
| 75                   | Blacksmith workshop licence                              | -                           | -                           | -                           |
| 76                   | Wood making/carpentry                                    | 500,000                     | 614,487                     | 114,487                     |
| 77                   | Battery charges licence fees                             | 300,000                     | 77,000                      | (223,000)                   |
| 78                   | Printing press licence fees                              | -                           | -                           | -                           |
| 79                   | Panel beaters licence fees                               | 500,000                     | 496,000                     | (4,000)                     |
| 80                   | Vulcanizes licence fees                                  | 250,000                     | 55,000                      | (195,000)                   |
| 81                   | Vehicle spare parts licences                             | 300,000                     | 843,711                     | 543,711                     |
| 82                   | Clock/watch repairs licences                             | 100,000                     | -                           | (100,000)                   |
| 83                   | Cloth dyers licence fees                                 | -                           |                             |                             |
| 84                   | Registration of Laundries and dry                        | -                           |                             |                             |
| 85                   | Motor mechanics and car wash                             | 500,000                     | 476,215                     | (23,785)                    |
| 86                   | Building materials licence fees                          | 400,000                     | 617,191                     | 217,191                     |
| 87                   | Surface Tank kerosene licence                            | 300,000                     | 772,884                     | 472,884                     |
| 88                   | Photostat typing institute licence                       | -                           |                             |                             |
| 89                   | Block making machine fees                                | 500,000                     | 596,117                     | 96,117                      |
| 90                   | Hair dressing barbing saloon                             | 100,000                     | 55,000                      | 45,000                      |
| 91                   | Sewing institute licence fees                            | -                           |                             |                             |
| 92                   | Local hair barbing saloon                                | 50,000                      |                             | (50,000)                    |
| 93                   | Advertisement rate licence fees                          | -                           |                             |                             |
|                      | <b>H. ENGR WORKS AND</b>                                 | -                           |                             |                             |
| 94                   | Workshop receipt   | 1,000,000                   | -                           | (1,000,000)                 |
| 95                   | Sales of unserviceable stores                            | 1,017,000                   | 830,284.43                  | (186,715.57)                |
| 96                   | Hire Charges   | -                           |                             |                             |
| 97                   | Sale of stores   | 1,000,000                   | -                           | (1,000,000)                 |
| 98                   | Survey fees  | -                           |                             |                             |
| 99                   | Approval of Building Plan fees                           | -                           |                             |                             |
| 100                  | Customary Right of Occup.                                | -                           |                             |                             |
| 101                  | Commission on transfer of Plots                          | -                           |                             |                             |
|                      | <b>TOTAL</b>   | <b><u>26,134,168.42</u></b> | <b><u>63,175,671.57</u></b> | <b><u>37,041,503.15</u></b> |

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                 | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>    | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|---------------------------|--------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                  | <b>₦</b>                 |
| 1                    | Market                                    | 3,000,000                 | 24,187,203.46             | 21,187,203.46            |
| 2                    | Motor Park                                | 3,000,000                 | 31,332,871.13             | 28,332,871.13            |
| 3                    | Shops and Shopping Centers                | 3,000,000                 | 21,222,000                | 18,222,000               |
| 4                    | Cattle Market                             | 4,500,000                 | 27,749,963.14             | 23,249,963.14            |
| 5                    | Abattoir/Slaughter House                  | 3,700,000                 | 5,116,143.27              | 1,416,143.27             |
| 6                    | Proceeds from sale of Con                 | 3,500,000                 | -                         | (3,500,000)              |
| 7                    | Transportation services Earnings          | 19,800,000                | 12,627,000                | (7,173,000)              |
| 8                    | Earnings from industrial                  | 1,000,000                 | -                         | (1,000,000)              |
| 9                    | Earning from other commercial undertaking | 2,000,000                 | -                         | (2,000,000)              |
|                      | <b>TOTAL</b>                              | <b><u>43,500,000</u></b>  | <b><u>122,235,181</u></b> | <b><u>78,735,181</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                      | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|--------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Rent on Local Government Quarters              | 2,550,000                 | 11,549,000               | 8,999,000                |
| 2                    | Rent on Local Government Building              | 5,000,000                 | 13,966,000               | 8,966,000                |
| 3                    | Rent on other Local Government landed property | 5,000,000                 | 7,585,000                | 2,585,000                |
|                      | <b>TOTAL</b>                                   | <b><u>10,550,000</u></b>  | <b><u>33,100,000</u></b> | <b><u>22,550,000</u></b> |

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                            | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>           |
|----------------------|--|---------------------------|------------------------|---------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                  |
| 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                 | 1,000,000                 | -                      | (1,000,000)               |
| 5                    | Interest on Staff Housing and other loans            | 500,000                   | -                      | (500,000)                 |
|                      | <b>TOTAL</b>   | <b><u>1,500,000</u></b>   | <b>-</b>               | <b><u>(1,500,000)</u></b> |

**HEAD 1007 - GRANTS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>     | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>            |
|----------------------|-------------------------------|---------------------------|------------------------|----------------------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>                   |
| 1                    | Grants from State Government  | 40,000,000                | -                      | (40,000,000)               |
| 2                    | Grant from Federal Government | -                         | -                      |                            |
| 3                    | Other Grant                   | -                         | -                      |                            |
|                      | <b>TOTAL</b>                  | <b><u>40,000,000</u></b>  |                        | <b><u>(40,000,000)</u></b> |

**HEAD 1008 – MICELLANEOUS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>           | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|-------------------------------------|---------------------------|-----------------------------|-----------------------------|
|                      |                                     | <b>₦</b>                  | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Mortuary Hearse and Cemetery        |                           |                             |                             |
| 2                    | Recovery of Losses and Over Payment | -                         | 7,183,257.93                | 7,183,257.93                |
| 3                    | Payments in Lieu of Sign            | -                         | -                           | -                           |
| 4                    | Unclaimed Deposits                  | -                         | 4,557,123                   | 4,557,123                   |
| 5                    | Tractor hiring                      | 2,000,000                 | 19,580,573                  | 17,580,573                  |
| 6                    | Sales of Agric fruit                | 600,000                   | -                           | (600,000)                   |
| 7                    | Sales of Agric Product              | 600,000                   | -                           | (600,000)                   |
| 8                    | Irrigation Scheme charges           | 250,000                   | -                           | (250,000)                   |
| 9                    | Fishing charges                     | 1,500,000                 |                             | (1,500,000)                 |
| 10                   | Hide/Skin buyer fees                | -                         |                             | -                           |
| 11                   | Vet. Clinic Charges                 | 150,000                   |                             | (150,000)                   |
|                      | <b>TOTAL</b>                        | <b><u>5,100,000</u></b>   | <b><u>31,320,953.93</u></b> | <b><u>26,220,953.93</u></b> |

**HEAD 1009 - STATUTORY ALLOCATION**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF REVENUE</b>                    | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>         | <b>VARIANCE</b>                |
|----------------------|--|-----------------------------|--------------------------------|--------------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                       | <b>₦</b>                       |
| 1                    | Allocation from Federation Account Statutory | 1,488,739,628               | 1,049,921,587                  | (438,818,041)                  |
| 2                    | Allocation from State Government             | 18,000,000                  | -                              | (18,000,000)                   |
| 3                    | VAT Allocation                               | 332,088,073                 | 325,668,433.18                 | (6,419,639.82)                 |
| 4                    | Excess Crude Oil Account                     | 332,139,903                 | 29,447,718.42                  | (302,692.184.58)               |
| 5                    | Share of Solid Minerals                      | -                           | -                              | -                              |
| 6                    | LNG Dividend                                 | -                           | -                              | -                              |
| 7                    | Exchange Diff.                               | -                           | 84,301,826.37                  | 84,301,826.37                  |
| 8                    | Non oil Excess                               | -                           | 24,125,908.84                  | 24,125,908.84                  |
|                      | <b>TOTAL</b>                                 | <b><u>2,170,967,604</u></b> | <b><u>1,513,465,473.81</u></b> | <b><u>(657,502,130.19)</u></b> |

**NGURU LOCAL GOVERNMENT**  
**SUMMARY OF RECCURRENT EXPEMDITURE 2017**

| HEAD         | DETAILS                        | BUDGETTED<br>2017         | ACTUAL<br>2017               | VARIANCE                     |
|--------------|--------------------------------|---------------------------|------------------------------|------------------------------|
|              |                                | ₦                         | ₦                            | ₦                            |
| 2001         | <b>Office of the Chairman</b>  |                           |                              |                              |
|              | Personnel Cost                 | 28,274,102.54             | 24,881,210.24                | 3,392,892.30                 |
|              | Overhead                       | 9,000,000                 | 4,500,000                    | 4,500,000                    |
| 2002         | <b>Office of the Secretary</b> |                           |                              |                              |
|              | Personnel Cost                 | 34,776,474.56             | 30,603,297.61                | 4,173,176.95                 |
|              | Overhead                       | 30,000,000                | 9,225,000                    | 20,775,000                   |
| 2003         | <b>The Council</b>             |                           |                              |                              |
|              | Personnel Cost                 | 5,473,211.37              | 4,816,426.01                 | 656,785.36                   |
|              | Overhead                       | 10,000,000                | 6,500,000                    | 3,500,000                    |
| 2004         | <b>Personnel Management</b>    |                           |                              |                              |
|              | Personnel Cost                 | 35,566,723.47             | 31,298,716.65                | 4,268,006.82                 |
|              | Overhead                       | 7,000,000                 | 6,000,000                    | 1,000,000                    |
| 2005         | <b>Treasury</b>                |                           |                              |                              |
|              | Personnel Cost                 | 50,509,300.74             | 44,448,184.64                | 6,061,116.10                 |
|              | Overhead                       | 8,000,000                 | 7,500,000                    | 500,000                      |
| 2006         | <b>Education</b>               |                           |                              |                              |
|              | Personnel Cost                 | -                         | -                            | -                            |
|              | Overhead                       | -                         | -                            | -                            |
| 2007         | <b>Primary Health Care</b>     |                           |                              |                              |
|              | Personnel Cost                 | 117,348,912.04            | 103,267,042.58               | 14,081,869.46                |
|              | Overhead                       | 22,500,000                | 10,250,000                   | 12,250,000                   |
| 2008         | <b>General Agric</b>           |                           |                              |                              |
|              | Personnel Cost                 | 89,143,297.64             | 76,686,101.91                | 12,457,195.73                |
|              | Overhead                       | 13,000,000                | 5,000,000                    | 8,000,000                    |
| 2009         | <b>Works</b>                   |                           |                              |                              |
|              | Personnel Cost                 | 82,245,928.83             | 75,473,814.81                | 6,772,114.02                 |
|              | Overhead                       | 20,500,000                | 7,000,000                    | 13,500,000                   |
| 2010         | <b>Traditional Council</b>     |                           |                              |                              |
|              | Personnel Cost                 | 3,372,563.81              | 2,967,856.15                 | 404,707.66                   |
|              | Overhead                       | -                         | 1,025,000                    | (1,025,000)                  |
| 2011         | <b>MISCELLANEOUS</b>           |                           |                              |                              |
|              | Personnel Cost                 |                           |                              |                              |
|              | Overhead                       |                           |                              |                              |
| <b>TOTAL</b> |                                | <b><u>566,710,515</u></b> | <b><u>451,442,650.60</u></b> | <b><u>115,267,864.40</u></b> |

**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2017**

**HEAD 2001: OFFICE OF THE CHAIRMAN**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Personnel Cost   | 28,274,102.54               | 24,881,210.24               | 3,392,892.30               |
| 2                    | Travel and Transport   | 4,000,000                   | 1,324,500                   | 2,675,500                  |
| 3                    | Utility Services   | -                           |                             |                            |
| 4                    | Telephone and Postal Services  | -                           |                             |                            |
| 5                    | Stationery and Printing  | -                           |                             |                            |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,500,000                   | 1,448,229                   | 51,771                     |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,500,000                   | 1,170,152                   | 329,848                    |
| 8                    | Consultancy Services and special committees                          | -                           | -                           | -                          |
| 9                    | Personal Advs.   | -                           | -                           | -                          |
| 10                   | Training Staff Development and Welfare                               | -                           | -                           | -                          |
| 11                   | Entertainment and Hospitality  | -                           |                             |                            |
| 12                   | Miscellaneous Expenses   | 2,000,000                   | 557,119                     | 1,442,881                  |
| 13                   | Provision and Service Materials                                      | -                           |                             |                            |
|                      | <b>TOTAL</b>   | <b><u>37,274,102.54</u></b> | <b><u>29,381,210.24</u></b> | <b><u>7,832,892.30</u></b> |

**HEAD 2002: OFFICE OF THE SECRETARY**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2016</b>   | <b>ACTUAL<br/>2016</b>      | <b>VARIANCE</b>             |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₱</b>                    | <b>₱</b>                    | <b>₱</b>                    |
| 1                    | Personnel Cost   | 34,776,474.56               | 30,603,297.61               | 4,173,176.95                |
| 2                    | Travel and Transport   | 4,000,000                   | 2,185,000                   | 181,5000                    |
| 3                    | Utility Services   | -                           |                             |                             |
| 4                    | Telephone and Postal Services  | 1,000,000                   | 255,197.50                  | 744,802.5                   |
| 5                    | Stationery and Printing  | -                           |                             |                             |
| 6                    | Maintenance of Office Furniture and Equipment                        | 2,000,000                   | 1,966,337                   | 33,663                      |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 10,000,000                  | 3,252,084                   | 6,747,916                   |
| 8                    | Consultancy Services and special committees                          | 1,000,000                   | -                           | 1,000,000                   |
| 9                    | Grants, Contributions and Subventions                                | -                           |                             |                             |
| 10                   | Training Staff Development and Welfare                               | 1,000,000                   | 327,000                     | 673,000                     |
| 11                   | Entertainment and Hospitality  | 2,000,000                   | -                           | 2,000,000                   |
| 12                   | Miscellaneous Expenses   | 5,000,000                   | 367,934.50                  | 4,632,065.5                 |
| 13                   | Provision and Service Materials                                      | 4,000,000                   | 871,447                     | 3,128,553                   |
|                      | <b>TOTAL</b>   | <b><u>64,776,474.56</u></b> | <b><u>39,828,297.61</u></b> | <b><u>24,948,176.95</u></b> |

**HEAD 2003: THE COUNCIL**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Personnel Cost   | 5,473,216.37                | 4,816,426.01                | 656,785.36                 |
| 2                    | Travel and Transport   | 3,000,000                   | 2,557,400                   | 442,600                    |
| 3                    | Utility Services   | -                           | -                           | -                          |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                          |
| 5                    | Stationery and Printing  | -                           | -                           | -                          |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,000,000                   | 864,000                     | 136,000                    |
| 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  | 2,000,000                   | 945,288                     | 1,054,712                  |
| 12                   | Miscellaneous Expenses   | 3,000,000                   | 1,133,312                   | 1,866,688                  |
| 13                   | Provision and Service Materials                                      | 1,000,000                   | 1,000,000                   | -                          |
|                      | <b>TOTAL</b>   | <b><u>15,473,216.37</u></b> | <b><u>11,316,426.01</u></b> | <b><u>4,156,790.36</u></b> |

**HEAD 2004: PERSONNEL MANAGEMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Personnel Cost   | 35,566,732.47               | 31,298,716.65               | 4,268,006.82               |
| 2                    | Travel and Transport   | 2,000,000                   | 1,000,000                   | 1,000,000                  |
| 3                    | Utility Services   | -                           | -                           | -                          |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                          |
| 5                    | Stationery and Printing  | -                           | 745,000                     | (745,000)                  |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,500,000                   | 1,355,000                   | 145,000                    |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,000,000                   | 778,552                     | 221,448                    |
| 8                    | Consultancy Services and special committees                          | -                           | -                           | -                          |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                          |
| 10                   | Training Staff Development and Welfare                               | 500,000                     | 500,000                     | -                          |
| 11                   | Entertainment and Hospitality  | 300,000                     | 278,772                     | 21,228                     |
| 12                   | Miscellaneous Expenses   | 200,000                     | 198,216                     | 1,784                      |
| 13                   | Provision and Service Materials                                      | 1,500,000                   | 1,144,460                   | 355,540                    |
|                      | <b>TOTAL</b>   | <b><u>42,566,723.47</u></b> | <b><u>37,298,716.65</u></b> | <b><u>5,268,006.82</u></b> |

**HEAD 2005: FINANCE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>   | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>            |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
|                      |  | <b>₦</b>                    | <b>₦</b>                    | <b>₦</b>                   |
| 1                    | Personnel Cost   | 50,509,300.74               | 44,448,184.64               | 6,061,116.10               |
| 2                    | Travel and Transport   | 2,000,000                   | 2,000,000                   | —                          |
| 3                    | Utility Services   | -                           | -                           | -                          |
| 4                    | Telephone and Postal Services  | -                           | -                           | -                          |
| 5                    | Stationery and Printing  | 500,000                     | 486,000                     | 14,000                     |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,000,000                   | 988,251                     | 11,749                     |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,000,000                   | 883,343                     | 116,657                    |
| 8                    | Consultancy Services and special committees                          | -                           | -                           | -                          |
| 9                    | Grants, Contributions and Subventions                                | -                           | -                           | -                          |
| 10                   | Training Staff Development and Welfare                               | 500,000                     | 667,000                     | (167,000)                  |
| 11                   | Entertainment and Hospitality  | 700,000                     | 505,000                     | 195,000                    |
| 12                   | Miscellaneous Expenses   | 300,000                     | -                           | 300,000                    |
| 13                   | Provision and Service Materials                                      | 2,000,000                   | 1,970,406                   | 29,594                     |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>58,509,300.74</u></b> | <b><u>51,948,184.64</u></b> | <b><u>6,561,116.10</u></b> |

**HEAD 2006: EDUCATION**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</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<br>and Equipment                          | -                         | -                      | -               |
| 7                    | Purchase and Maintenance of<br>Vehicles, Driver Craft and other<br>assets | -                         | -                      | -               |
| 8                    | Consultancy Services and special<br>committees                            | -                         | -                      | -               |
| 9                    | Grants, Contributions and<br>Subventions                                  | -                         | -                      | -               |
| 10                   | Training Staff Development and<br>Welfare                                 | -                         | -                      | -               |
| 11                   | Entertainment and Hospitality   | -                         | -                      | -               |
| 12                   | Miscellaneous Expenses  | -                         | -                      | -               |
| 13                   | Provision and Service Materials   | -                         | -                      | -               |
|                      | <b><u>TOTAL</u></b>   | <b>=</b>                  | <b>=</b>               | <b>=</b>        |

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>       | <b>VARIANCE</b>             |
|----------------------|--|------------------------------|------------------------------|-----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                     | <b>₦</b>                    |
| 1                    | Personnel Cost   | 117,348,912.04               | 103,267,042.58               | 14,081,869.46               |
| 2                    | Travel and Transport   | 6,500,000                    | 2,555,000                    | 3,945,000                   |
| 3                    | Utility Services   | -                            | -                            | -                           |
| 4                    | Telephone and Postal Services  | -                            | -                            | -                           |
| 5                    | Stationery and Printing  | 500,000                      | 500,000                      | -                           |
| 6                    | Maintenance of Office Furniture and Equipment                        | 2,000,000                    | 1,663,057                    | 336,943                     |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 3,500,000                    | 2,899,776                    | 600,224                     |
| 8                    | Consultancy Services and special committees                          | -                            | -                            | -                           |
| 9                    | Grants, Contributions and Subventions                                | -                            | -                            | -                           |
| 10                   | Training Staff Development and Welfare                               | 500,000                      | 500,000                      | -                           |
| 11                   | Entertainment and Hospitality  | -                            | -                            | -                           |
| 12                   | Miscellaneous Expenses   | 3,000,000                    | -                            | 3,000,000                   |
| 13                   | Provision and Service Materials                                      | 6,500,000                    | 2,132,167                    | 4,367,833                   |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>139,848,912.04</u></b> | <b><u>113,517,042.58</u></b> | <b><u>26,331,869.46</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 87,143,297.64                | 76,686,101.91               | 12,457,195.73               |
| 2                    | Travel and Transport   | 2,000,000                    | 1,500,000                   | 500,000                     |
| 3                    | Utility Services   | -                            | -                           | -                           |
| 4                    | Telephone and Postal Services  | -                            | -                           | -                           |
| 5                    | Stationery and Printing  | -                            | -                           | -                           |
| 6                    | Maintenance of Office Furniture and Equipment                        | 1,000,000                    | 1,000,000                   | -                           |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,000,000                    | 657,027                     | 1,342,973                   |
| 8                    | Consultancy Services and special committees                          | 500,000                      | -                           | 500,000                     |
| 9                    | Grants, Contributions and Subventions                                | -                            | -                           | -                           |
| 10                   | Training Staff Development and Welfare                               | 500,000                      | 500,000                     | -                           |
| 11                   | Entertainment and Hospitality  | 300,000                      | -                           | 300,000                     |
| 12                   | Miscellaneous Expenses   | 2,000,000                    | -                           | 2,000,000                   |
| 13                   | Provision and Service Materials                                      | 4,700,000                    | 1,342,973                   | 3,357,027                   |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>102,143,297.64</u></b> | <b><u>81,686,101.91</u></b> | <b><u>20,457,195.73</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b>    | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>             |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
|                      |  | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 1                    | Personnel Cost   | 82,245,928.83                | 75,473,814.81               | 8,772,114.02                |
| 2                    | Travel and Transport   | 4,000,000                    | 2,000,000                   | 2,000,000                   |
| 3                    | Utility Services   | -                            | -                           | -                           |
| 4                    | Telephone and Postal Services  | -                            | -                           | -                           |
| 5                    | Stationery and Printing  | 500,000                      | 500,000                     |                             |
| 6                    | Maintenance of Office Furniture and Equipment                        | 5,000,000                    | 2,117,000                   | 2,883,000                   |
| 7                    | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 3,500,000                    | 1,955,122                   | 1,544,878                   |
| 8                    | Consultancy Services and special committees                          | -                            | -                           | -                           |
| 9                    | Grants, Contributions and Subventions                                | -                            | -                           | -                           |
| 10                   | Training Staff Development and Welfare                               | 2,500,000                    | -                           | 2,500,000                   |
| 11                   | Entertainment and Hospitality  | -                            | -                           | -                           |
| 12                   | Miscellaneous Expenses   | 1,000,000                    | -                           | 1,000,000                   |
| 13                   | Provision and Service Materials                                      | 4,000,000                    | 427,878                     | 3,572,122                   |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b><u>102,745,928.83</u></b> | <b><u>82,473,814.81</u></b> | <b><u>20,272,114.02</u></b> |

**HEAD 2010: TRADITIONAL OFFICES**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b>   |
|----------------------|--|---------------------------|------------------------|-------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>          |
| 1                    | Personnel Cost   | 3,372,563.81              | 2,967,856.15           | 404,707.66        |
| 2                    | Travel and Transport   | -                         | 1,025,000              | (1,025,000)       |
| 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                                      | -                         | -                      | -                 |
|                      | <b>TOTAL OVERHEAD COSTS</b>  | <b>3,372,563.81</b>       | <b>3,992,856.15</b>    | <b>620,292.34</b> |

**HEAD 2011: MISCELLANEOUS**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|-------------------------------|---------------------------|------------------------|-----------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 1                    | Miscellaneous                 | -                         | -                      | -               |
|                      | <b>TOTAL</b>                  | <b>-</b>                  | <b>-</b>               | <b>-</b>        |

**NGURU LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2017**

| HEAD | DETAILS OF EXPENDITURE          | BUDGETTED<br>2017<br>KSh    | ACTUAL<br>2017<br>KSh        | VARIANCE<br>KSh                |
|------|---------------------------------|-----------------------------|------------------------------|--------------------------------|
|      | <b>ECONOMIC SECTOR</b>          |                             |                              |                                |
| 4001 | Agriculture & Rural Development | 98,000,000                  | 24,880,000                   | 73,120,000                     |
| 4002 | Livestock Development           | 26,700,000                  | 6,782,189                    | 19,917,811                     |
| 4003 | Forestry Development            | 23,000,000                  | 5,251,000                    | 17,749,000                     |
| 4004 | Fisheries                       | 5,000,000                   | 2,500,000                    | 2,500,000                      |
| 4005 | Manufacturing & Craft           | 500,000                     | 500,000                      | -                              |
| 4006 | Rural Electrification           | 108,973,960                 | 31,233,176                   | 77,740,784                     |
| 4007 | Commerce/Finance & Supply       | 103,000,000                 | 37,893,443                   | 65,106,557                     |
| 4008 | Transportation Roads/Bridges    | 227,000,000                 | 42,577,609.60                | 184,422,390.40                 |
|      | <b>TOTAL ECONOMIC SECTOR</b>    | <b><u>592,173,960</u></b>   | <b><u>151,617,417.60</u></b> | <b><u>440,556,542.40</u></b>   |
|      | <b>SECIAL SECTOR</b>            |                             |                              |                                |
| 5001 | Education Development           | 201,500,000                 | 62,855,207                   | 138,644,793                    |
| 5002 | Health and Services             | 216,780,000                 | 80,952,586                   | 135,827,414                    |
| 5003 | Information                     | 23,200,000                  | 3,846,222                    | 19,353,778                     |
| 5004 | Social Development & Culture    | 28,500,000                  | 14,557,819                   | 13,942,181                     |
| 5005 | Fire Service                    | 3,500,000                   | 2,937,108                    | 562,892                        |
|      | <b>TOTAL SECIAL SECTOR</b>      | <b><u>473,480,000</u></b>   | <b><u>165,148,942</u></b>    | <b><u>308,331,058</u></b>      |
|      | <b>AREA DEV. SECTOR</b>         |                             |                              |                                |
| 6001 | Rural Water Supply              | 168,600,000                 | 64,772,028                   | 103,827,972                    |
| 6002 | Environmental Sewage & Drainage | 45,500,000                  | 23,486,552                   | 22,013,448                     |
| 6003 | Town & Community Planning       | 18,000,000                  | 6,944,381                    | 11,055,619                     |
| 6004 | Community Development           | 27,800,000                  | 19,837,266                   | 7,962,734                      |
| 6005 | Area/Ward Dev.                  | -                           | -                            | -                              |
|      | <b>TOTAL AREA DEV. SECTOR</b>   | <b><u>259,900,000</u></b>   | <b><u>115,040,227</u></b>    | <b><u>143,959,773</u></b>      |
|      | <b>ADMIN SECTOR</b>             |                             |                              |                                |
| 7001 | General Admin office            | 154,500,000                 | 54,313,128.83                | 100,186,871.17                 |
| 7002 | Staff Housing                   | 31,500,000                  | 24,555,212                   | 6,944,788                      |
| 7003 | Workshops                       | 3,000,000                   | 3,000,000                    | -                              |
|      | <b>TOTAL ADMIN SECTOR</b>       | <b><u>189,000,000</u></b>   | <b><u>81,868,340.83</u></b>  | <b><u>107,131,659.17</u></b>   |
| 8001 | Re-payment of Loan and interest | 53,968,490                  | -                            | 53,968,490                     |
|      | <b>GRAND TOTAL</b>              | <b><u>1,568,522,450</u></b> | <b><u>513,674,927.43</u></b> | <b><u>1,054,847,522.57</u></b> |

**NGURU LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2016**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|--------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Repairs of tractors and purchase of farming implement                            | 15,500,000                | 1,884,000                | 13,616,000               |
| 2                    | Purchase of one litre water pump for establishment of irrigation scheme          | 3,500,000                 | 3,500,000                | -                        |
| 3                    | Purchase of Ten (10) Tricycle (Keke Napep)                                       | 5,000,000                 | -                        | 5,000,000                |
| 4                    | Establishment of Orchard farm with concrete cement well at Dogon Kuka            | 2,000,000                 | 1,169,057                | 830,943                  |
| 5                    | Purchase of OX-Plough  | 2,500,000                 | -                        | 2,500,000                |
| 6                    | Purchase of improved varieties, Bags of Millet, Beans, Groundnut, Mize, and Gune | 1,000,000                 | 525,000                  | 475,000                  |
| 7                    | Purchase of OX-Team and Small Ruminant re-soling Loan Scheme                     | 5,000,000                 | -                        | 5,000,000                |
| 8                    | Purchase of Sewing Machine   | 4,500,000                 | 1,000,000                | 3,500,000                |
| 9                    | Purchase of Extension service materials  | 3,543,500                 | 3,543,500                | -                        |
| 10                   | Purchase of 4WD Motor Vehicle  | 16,000,000                | -                        | 16,000,000               |
| 11                   | Purchase of Grains and relief materials  | -                         | -                        | -                        |
| 12                   | Construction of Agric Store  | 4,000,000                 | -                        | 4,000,000                |
| 13                   | Poverty reduction and Home economics   | 16,000,000                | 4,482,000                | 11,518,000               |
| 14                   | Contribution to food security  | 4,000,000                 | 4,000,000                | -                        |
| 15                   | Construction of River Drainage from Dogon-Kuka to Dumasi for Irrigation farming  | 15,456,500                | 4,776,443                | 10,680,057               |
|                      | <b>Total</b>   | <b><u>98,000,000</u></b>  | <b><u>24,880,000</u></b> | <b><u>73,120,000</u></b> |

**HEAD 4002: LIVESTOCK UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|-------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                 |
| 1                    | Construction of International Cattle Market at Nguru                               | -                         | -                       | -                        |
| 2                    | Construction of Veterinary   | 4,000,000                 | -                       | 4,000,000                |
| 3                    | Demarcation and Establishment of Grazing Reserve                                   | 3,000,000                 | -                       | 3,000,000                |
| 4                    | Construction of Hide and Skin Farm   | 200,000                   | -                       | 200,000                  |
| 5                    | Construction of Slaughter Slab at Bulanguwa and Dabule                             | 500,000                   | 500,000                 | -                        |
| 6                    | Establishment of Small Scale and Small Ruminant Ranch in Kurnawa Mobile Vet Clinic | 2,500,000                 | 2,282,189               | 217,811                  |
| 7                    | Purchase of veterinary Drugs and Vaccines  | 5,000,000                 | 3,000,000               | 2,000,000                |
| 8                    | Purchase of Ambulatory Clinical Veterinary Van with Full Accessories               | -                         | -                       | -                        |
| 9                    | Contribution to vaccination centre at Yusufari                                     | 1,000,000                 | 1,000,000               | -                        |
| 10                   | Fencing of Nguru Cattle Market   | 10,500,000                | -                       | 10,500,00                |
| 11                   |  |                           |                         |                          |
|                      | <b>TOTAL</b>   | <b><u>26,700,000</u></b>  | <b><u>6,782,189</u></b> | <b><u>19,917,811</u></b> |

**HEAD 4003: FORESTRY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|-------------------------|--------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                 |
| 1                    | Establishment of Nursery at Nguru, Birnin Nguru and Bulanguwa         | 5,000,000                 | 2,000,000               | 3,000,000                |
| 2                    | Establishment of 10km Shelter Belt at Various Villages                | 5,000,000                 | 1,000,000               | 4,000,000                |
| 3                    | Purchase of Two Huge Trailing Water Tank for Nursery Farley           | 5,000,000                 | -                       | 5,000,000                |
| 4                    | General forestation Programme (Shelter Belts and Community Wood Lots) | 8,000,000                 | 2,251,000               | 5,749,000                |
| 5                    | -   | -                         | -                       | -                        |
| 6                    | -   | -                         | -                       | -                        |
| 7                    | -   | -                         | -                       | -                        |
| 8                    | -   | -                         | -                       | -                        |
|                      | <b>TOTAL</b>  | <b><u>23,000,000</u></b>  | <b><u>5,251,000</u></b> | <b><u>17,749,000</u></b> |

**HEAD 4004: FISHERIES UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>         |
|----------------------|-------------------------------|---------------------------|-------------------------|-------------------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                |
| 1                    | Establishment of Fish Pond    | 5,000,000                 | 2,500,000               | 2,500,000               |
|                      | <b>TOTAL</b>                  | <b><u>5,000,000</u></b>   | <b><u>2,500,000</u></b> | <b><u>2,500,000</u></b> |

**HEAD 4005: MANUFACTURING UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|-------------------------------|---------------------------|------------------------|-----------------|
|                      |                               | <b>₦</b>                  | <b>₦</b>               | <b>₦</b>        |
| 1                    | Manufacturing and Craft       | 500,000                   | 500,000                | -               |
|                      | <b>TOTAL</b>                  | <b><u>500,000</u></b>     | <b><u>500,000</u></b>  | <b><u>₦</u></b> |

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|--------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Installation of solar system power at Maidashi Borehole and other five Additional Villages | 27,889,460                | 3,126,471                | 4,762,989                |
| 2                    | Extension of Electricity and Installation of Transformer at Nayi Nawa Zongon Kanwa         | 20,000,000                | 8,669,771                | 11,330,229               |
| 3                    | Installation of Transformer to Tsohon Nguru, Dumar and Hausari Ward                        | 12,000,000                | 11,443,706               | 5,56,294                 |
| 4                    | Payment of PHCN Bills  | 1,500,000                 | -                        | 1,500,000                |
| 5                    | Installation of Solar System Streetlight to Nguru Town                                     | 11,000,000                | -                        | 11,000,000               |
| 6                    | Purchase of (10) Solar System lighting to Different Tsangaya Schools within the L.G        | 36,584,500                | 7,993,228                | 28,591,272               |
| 7                    | -  | -                         | -                        | -                        |
| 8                    | -  | -                         | -                        | -                        |
| 9                    | -  | -                         | -                        | -                        |
| 10                   | -  | -                         | -                        | -                        |
|                      | <b>TOTAL</b>   | <b><u>108,973,960</u></b> | <b><u>31,233,176</u></b> | <b><u>77,740,784</u></b> |

**HEAD 4007: FINANCE DEPARTMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETED<br/>2017</b>  | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|--------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Construction of Markets Stalls At Kakuri and Bulanga                             | 15,026,500                | 13,114,883               | 1,911,617                |
| 2                    | Fencing of Nguru Main Market   | 15,000,000                | -                        | 15,000,000               |
| 3                    | Provision of Toilet and Bathroom at Nguru Main Market                            | 8,500,000                 | 8,500,000                |                          |
| 4                    | Construction of (2) Block of 12 compartment shopping complex at Main Market      | 10,000,000                | 9,554,118                | 445,882                  |
| 5                    | Improvement and maintenance of Abattoir and meat store                           | 10,000,000                | 8,822,000                | 1,178,000                |
| 6                    | Construction of one Block of Ten Stores at Dogon Kuka                            | 10,000,000                | -                        | 10,000,000               |
| 7                    | Renovation of Motor Park   | 4,500,000                 | 4,177,258                | 322,742                  |
| 8                    | Renovation of new shopping complex Stores  | 13,000,000                | 7,996,000                | 5,004,000                |
| 9                    | Purchase of computer   | 1,500,000                 | 729,184                  | 770,816                  |
| 10                   | Maintenance of Mass-Transit  | 5,000,000                 | -                        | 5,000,000                |
| 11                   | Purchase of Computer and accessories to Budget office                            | 1,000,000                 | -                        | 1,000,000                |
| 12                   | Construction of one Block of Five Stores Shopping Complex at Nguru Cattle Market | 2,500,000                 | -                        | 2,500,000                |
| 13                   | Construction of Shade and office at Nguru Cattle Market                          | 6,473,500                 | -                        | 6,473,500                |
| 14                   | Construction of Refuse disposal Area at Nguru Main Market                        | 500,000                   | -                        | 500,000                  |
|                      | <b>Total</b>   | <b><u>103,000,000</u></b> | <b><u>37,893,443</u></b> | <b><u>65,106,557</u></b> |

**HEAD 4008: TOWNSHIP ROAD UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>              |
|----------------------|--|---------------------------|-----------------------------|------------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Construction of Feeder Road From Bulanguwa to Dabule, Afunori to Maja Kura and Repair of township Road | 189,692,500.33            | 27,773,925.13               | 161,918,575.20               |
| 2                    | Contribution for the completion of Nguru Machina Road  | 20,000,000                | 8,200,000                   | 11,800,000                   |
| 3                    | Construction of culverts at Nguru Town (Bula-Bulin, Tsohon Nguru, 59 Kanuri                            | 17,307,499.67             | 6,603,684.47                | 10,703,815.20                |
|                      | <b>TOTAL</b>   | <b><u>227,000,000</u></b> | <b><u>42,577,609.60</u></b> | <b><u>184,422,390.40</u></b> |

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>           |
|----------------------|---|---------------------------|--------------------------|---------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                  |
| 1                    | Construction of Triple Classroom At Karambari, Zomana, Kakori, Mangari, Kurnawa Lawandi   | 60,000,000                | 27,934,268               | 32,065,732                |
| 2                    | Renovation of and furnishing of 3 Primary Schools At Kallari Dumar and Sabon Garin Kanuri | 74,000,000                | 34,463,639               | 39,536,361                |
| 3                    | Purchase of Adult Education Materials   | 500,000                   | 457,300                  | 42,700,000                |
| 4                    | Contribution to Bukar Abba Ibrahim University   | 36,000,000                | -                        | 36,000,000                |
| 5                    | Contribution to Secondary School Education  | 31,000,000                | -                        | 31,000,000                |
|                      | <b>TOTAL</b>  | <b><u>201,500,000</u></b> | <b><u>62,855,207</u></b> | <b><u>138,644,793</u></b> |

**HEAD 5002: HEALTH AND SERVICE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                           | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>           |
|----------------------|---|---------------------------|--------------------------|---------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                  |
| 1                    | Construction of Dispensary across the L.G.E.A           | 117,256,800               | 34,339,218               | 82,917,582                |
| 2                    | Supply of drugs to dispensaries within local government | 63,745,200                | 14,425,368               | 49,319,832                |
| 3                    | Purchase of tipper and repairs                          | 35,778,000                | 32,188,000               | 3,590,000                 |
|                      | <b>Total</b>  | <b><u>216,780,000</u></b> | <b><u>80,952,586</u></b> | <b><u>135,827,414</u></b> |

**HEAD 5003: INFORMATION UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>               | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|-------------------------|--------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                 |
| 1                    | Construction Radio FM Station At Nguru Town | 10,000,000                | -                       | 10,000,000               |
| 2                    | Purchase of Information Equipment           | 13,200,000                | 3,846,222               | 9,353,778                |
|                      | <b>TOTAL</b>                                | <b><u>23,200,000</u></b>  | <b><u>3,846,222</u></b> | <b><u>19,353,778</u></b> |

**HEAD 5004: SPORT UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                               | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|--------------------------|--------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Construction of Mosque at Dabule, Dumsai, Kollo             | 9,500,000                 | -                        | 9,500,000                |
| 2                    | Renovation of Nguru central Mosque                          | 6,000,000                 | 4,443,500                | 1,556,500                |
| 3                    | Construction of Youth/Women Training and Empowerment Centre | 7,000,000                 | 6,500,000                | 500,000                  |
| 4                    | Bulk purchase of Youth/Women Empowerment Facilities         | 6,000,000                 | 3,614,319                | 2,385,681                |
|                      | <b>TOTAL</b>  | <b><u>28,500,000</u></b>  | <b><u>14,557,819</u></b> | <b><u>13,942,181</u></b> |

**HEAD 5005: FIRE SERVICE UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>     | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b> | <b>VARIANCE</b> |
|----------------------|-----------------------------------|---------------------------|------------------------|-----------------|
|                      |                                   | <b>₱</b>                  | <b>₱</b>               | <b>₱</b>        |
| 1                    | Contribution of Fire Service Unit | 3,500,000                 | 2,937,108              | 562,892         |
|                      | <b>TOTAL</b>                      | <b><u>3,500,000</u></b>   | <b>2,937,108</b>       | <b>562,892</b>  |

**HEAD 6001: RURAL WATER SUPPLY UNIT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|--------------------------|--------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Drilling of Boreholes At Various within the Local Government  | 51,876,200                | 23,477,118               | 28,399,082               |
| 2                    | Extension of Water Pipeline Nayi Nawa, Zangon Kanea, Afunuri, Maja Kura, Bulanguwa, Fulatari, Ngilaiwa and Dumsai | 20,000,000                | 10,537,255               | 9,462,745                |
| 3                    | Rehabilitation of Boreholes At Bulanguwa, Afunori, Mirwa, Garin Kirini, Kurnawa, Dumasai                          | 5,000,000                 | -                        | 5,000,000                |
| 4                    | Rehabilitation of Hand Pump At Various Location   | 7,000,000                 | -                        | 7,000,000                |
| 5                    | Drilling of 300, Hand Pumps At various Location within the Local Government                                       | 27,000,000                | 21,118,292               | 5,881,708                |
| 6                    | Construction of (10) new Cement Wells and Rehabilitation of Existing ones   | 4,123,800                 | -                        | 4,123,800                |
| 7                    | Support to EU Water Programme   | 5,000,000                 | 5,000,000                | -                        |
| 8                    | Procurement of Water Supply Equipment and Maintenance Tools   | 12,600,000                | 11,442,027               | 1,157,973                |
| 9                    | Purchase of Hand Pumps  | 13,900,000                | 12,663,000               | 1,237,000                |
| 10                   | Maintenance of Boreholes at Various Locations   | 18,000,000                | 7,982,336                | 10,017,664               |
| 11                   | Purchase of Fuel and Lubricant  | -                         | -                        | -                        |
| 12                   | Fencing of Borehole and Construction of overhead Tank At Ngarbi   | 2,600,000                 | 1,552,000                | 1,048,000                |
| 13                   | Extension of Pipe from Water Board to Nguru Township  | 1,500,000                 | 1,000,000                | 500,000                  |
|                      | <b>TOTAL</b>  | <b><u>168,600,000</u></b> | <b><u>94,772,028</u></b> | <b><u>73,827,972</u></b> |

**HEAD 6002: ENVIROMENTAL SEWAGE AND DRAINAGE**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                 | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>          |
|----------------------|---|---------------------------|--------------------------|--------------------------|
|                      |   | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                 |
| 1                    | Construction of Drainage At Nayi-Nawa, Zongon Kanwa           | 26,971,500                | 15,793,223               | 11,178,277               |
| 2                    | Maintenance of Drainage                                       | 8,028,500                 | 5,437,117                | 2,591,383                |
| 3                    | Procurement of Drainage Materials and Civil Engineering Tools | 7,000,000                 | 756,212                  | 6,243,788                |
| 4                    | Purchase of Construction Tools                                | 3,500,000                 | 1,500,000                | 2,000,000                |
|                      | <b>TOTAL</b>  | <b><u>45,500,000</u></b>  | <b><u>23,486,552</u></b> | <b><u>22,013,448</u></b> |

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

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>  | <b>VARIANCE</b>          |
|----------------------|--|---------------------------|-------------------------|--------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                | <b>₦</b>                 |
| 1                    | Construction and Expansion of Nguru township rainfall water Collection Point | 15,000,000                | 4,444,381               | 10,555,619               |
| 2                    | Land Compensation of construction of Nguru River embankment                  | 3,000,000                 | 2,500,000               | 500,000                  |
|                      | <b>TOTAL</b>   | <b><u>18,000,000</u></b>  | <b><u>6,944,381</u></b> | <b><u>11,055,619</u></b> |

**HEAD 6004: COMMUNITY DEVELOPMENT**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>                                  | <b>BUDGETED<br/>2017</b> | <b>ACTUAL<br/>2017</b>   | <b>VARIANCE</b>         |
|----------------------|--|--------------------------|--------------------------|-------------------------|
|                      |  | <b>₦</b>                 | <b>₦</b>                 | <b>₦</b>                |
| 1                    | Contribution to Community project                              | 14,400,000               | 14,337,038               | 62,962                  |
| 2                    | Asst. To Fire Disaster and Flood Victims                       | 5,000,000                | 3,500,228                | 1,499,772               |
| 3                    | Contribution of UNDP project                                   | 5,200,000                | -                        | 5,200,000               |
| 4                    | Clearing and up-keeping of Drainage                            | 1,000,000                | 1,000,000                | -                       |
| 5                    | Contribution of Clubs and Associations                         | 1,000,000                | 1,000,000                | -                       |
| 6                    | Contribution to NEAZDP   | 1,200,000                | -                        | 1,200,000               |
| 7                    | General Empowerment Scheme and Contribution Jamare River Basin | -                        | -                        | -                       |
|                      | <b>TOTAL</b>   | <b><u>27,800,000</u></b> | <b><u>19,837,266</u></b> | <b><u>7,962,734</u></b> |

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

| <b>SUB/<br/>HEAD</b> | <b>DETAILS OF EXPENDITURE</b>  | <b>BUDGETTED<br/>2017</b> | <b>ACTUAL<br/>2017</b>      | <b>VARIANCE</b>              |
|----------------------|--|---------------------------|-----------------------------|------------------------------|
|                      |  | <b>₦</b>                  | <b>₦</b>                    | <b>₦</b>                     |
| 1                    | Fencing of Local Government Staff Quarters At GRA Nguru                                  | 10,000,000                | -                           | 10,000,000                   |
| 2                    | Completion of Fencing of Nguru Police Station  | 8,000,000                 | 8,000,000                   | -                            |
| 3                    | Construction of 4 Blocks of Bedrooms and Parlor at Government Lodge and Kakuri Guest Inn | 31,444,000                | -                           | 31,444,000                   |
| 4                    | General Renovation of Local Government secretariat Complex 2 <sup>nd</sup> phase         | 15,056,000                | 14,996,479                  | 59,521                       |
| 5                    | Purchase of Furniture and other Equipment to the Local Government                        | 18,000,000                | 4,910,494.83                | 13,089,505.17                |
| 6                    | Renovation of Emir's Palace  | 12,000,000                | 10,673,818                  | 1,326,182                    |
| 7                    | Purchase of canopy   | 2,000,000                 | -                           | 2,000,000                    |
| 8                    | Purchase of two (2) Brand new Hilux to Works and P.H.C.D                                 | 34,000,000                | -                           | 34,000,000                   |
| 9                    | Construction of Central Store At the Local Government Secretariat                        | 2,000,000                 | 2,000,000                   | -                            |
| 10                   | Contraction of VIP toilet at Local Government Secretariat                                | 2,000,000                 | 2,000,000                   | -                            |
| 11                   | Renovation of council Chamber  | 12,000,000                | 11,732,337                  | 267,663                      |
| 12                   | Purchase of carpet to Nguru Central Mosques  | 3,000,000                 | -                           | 3,000,000                    |
| 13                   | Completion of district Head House  | 5,000,000                 | -                           | 5,000,000                    |
|                      | <b>TOTAL</b>   | <b><u>154,500,000</u></b> | <b><u>54,313,128.83</u></b> | <b><u>100,186,871.17</u></b> |

**HEAD 7002: STAFF HOUSING UNIT**

| <b>SUB/HEAD</b> | <b>DETAILS OF EXPENDITURE</b>             | <b>BUDGETTED 2017</b>    | <b>ACTUAL 2017</b>       | <b>VARIANCE</b>         |
|-----------------|---|--------------------------|--------------------------|-------------------------|
|                 |   | <b>₦</b>                 | <b>₦</b>                 | <b>₦</b>                |
| 1               | Completion of Government Lodge            | 15,000,000               | 13,334,887               | 1,665,113               |
| 2               | Purchase of Furniture to Government Lodge | 6,000,000                | 5,475,000                | 525,000                 |
| 3               | Renovation of Senior Staff Quarters       | 10,500,000               | 5,745,325                | 4,754,675               |
|                 | <b>TOTAL</b>                              | <b><u>31,500,000</u></b> | <b><u>24,555,212</u></b> | <b><u>6,944,788</u></b> |

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

| <b>SUB/HEAD</b> | <b>DETAILS OF EXPENDITURE</b> | <b>BUDGETTED 2017</b>   | <b>ACTUAL 2017</b> | <b>VARIANCE</b> |
|-----------------|-------------------------------|-------------------------|--------------------|-----------------|
|                 |                               | <b>₦</b>                | <b>₦</b>           | <b>₦</b>        |
| 1               | General Workshop and Seminars | 3,000,000               | 3,000,000          | -               |
|                 | <b>TOTAL</b>                  | <b><u>3,000,000</u></b> | <b>3,000,000</b>   | <b>=</b>        |

**HEAD 8001: RE PAYMENT OF LOANS AND INTEREST**

| <b>SUB/HEAD</b> | <b>DETAILS OF EXPENDITURE</b>   | <b>BUDGETTED 2017</b> | <b>ACTUAL 2017</b> | <b>VARIANCE</b>   |
|-----------------|---------------------------------|-----------------------|--------------------|-------------------|
|                 |                                 | <b>₦</b>              | <b>₦</b>           | <b>₦</b>          |
| 1               | Repayment of Loans and Interest | 53,968,490            | -                  | 53,968,490        |
|                 | <b>TOTAL</b>                    | <b>53,968,490</b>     | <b>-</b>           | <b>53,968,490</b> |

**NGURU LOCAL GOVERNMENT**  
**OUTSTANDING NON PERSONAL ADVANCE**  
**DECEMBER 2016**

**APPENDIX I**

| ADVANCE<br>No. | NAME                | PURPOSE | AMOUNT |
|----------------|---------------------|---------|--------|
|                |                     |         | #      |
| A/2            | Tijjani Maaji       |         |        |
| A/12           | Ibrahim Shettima    |         |        |
| A/15           | Lawan Malima        |         |        |
| A/16           | Alhaji Bukar        |         |        |
| A/17           | Audu Kolo           |         |        |
| A/18           | Lawan Malima        |         |        |
| A/20           | Alh. Mailada Larali |         |        |
| A/21           | Ibrahim Shettima    |         |        |
| A/22           | Moh'd Kabir Maimota |         |        |
| A/23           | Moh'd Kabir Maimota |         |        |
| A/25           | Umar Alkali         |         |        |
| A/29           | Moh'd A. Bako       |         |        |
| A/31           | Bashehu Mustapha    |         |        |
| A/38           | Ibrahim Shettima    |         |        |
| A/40           | Mall. Baba Madina   |         |        |
| <b>TOTAL</b>   |                     |         |        |

**\ LOCAL GOVERNMENT**  
**STATEMENT OF DEPOSIT**  
**DECEMBER 2016**

**APPENDIX II**

| <b>S/No.</b> | <b>DETAILS OF DEPOSIT</b> | <b>No.</b> | <b>AMOUNT</b> |
|--------------|---------------------------|------------|---------------|
|              |                           |            | <b>₱</b>      |
| 1            | 5% Withholding Tax BIR    | D1         |               |
| 2            | 5% Value Added Tax        | D2         |               |
| <b>TOTAL</b> |                           |            |               |