

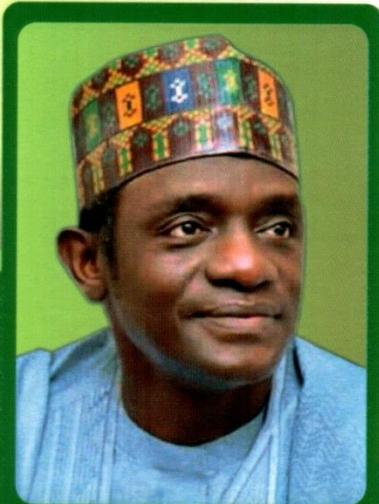


BADE

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. SALE SULAIMAN
CHAIRMAN
BADE LOCAL GOVERNMENT

**FOR THE YEAR ENDED
31ST DECEMBER, 2018**

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

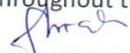
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

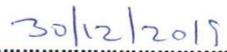
**Bade Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2018.**

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Bade 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 Council is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public and Private Agencies with interest in the Financial Resources of the Local Government Council. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

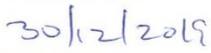

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FATSUMA IBRAHIM
Treasurer


.....
Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2018.


FATSUMA IBRAHIM
Treasurer
Bade Local Government
Date: .....


.....
Chairman
Bade Local Government
Date: .....

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 2000 (Yobe State Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Finance Officer and Head of the Treasury Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

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

Basis of Opinion

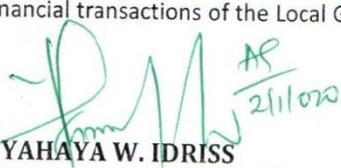
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

Observations arising from audit field inspections for areas of under utilization of resources have been forwarded to the Council for response.

In my opinion, subject to the observations/comments earlier forwarded, the Financial Statements presents a fair view of the financial transactions of the Local Government for the year ended 31st December, 2018.


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

BADE LOCAL GOVERNMENTN
BUDGET SIZE AND PERFORMANCE 2018

	INCOME	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	153,652,390.00	205,869,651.20	52,217,261.20
	Federation Account (Note 1)	1,546,730,406.57	1,998,515,647.77	451,785,241.20
	Total Income	1,700,382,796.57	2,204,385,298.97	504,002,502.40
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,997,304.76	(3,997,304.76)
2	Contribution to Pension	-	218,587,770.53	(218,587,770.53)
3	Contribution to YSUBEB	-	441,547,932.91	(441,547,932.91)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,647.08	(2,117,647.08)
7	Contribution to PHCMB	-	123,430,595.84	(123,430,595.84)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Border Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEAZAP	-	6,000,000.00	(6,000,000.00)
14	Water Corporation	-	30,005,600.00	(30,005,600.00)
15	Miscellaneous	-	9,863,999.88	(9,863,999.88)
	Total	-	885,064,968.52	(885,064,968.52)
	RECURRENT EXPENDITURE			
	Personnel Cost	485,893,754.51	361,940,286.46	123,953,468.05
	Over Head	120,000,000.00	265,869,651.20	145,869,651.00
	Total	605,893,754.51	627,809,937.66	21,916,183.15
	Special Imprest Advances			
	Transfer to C.D. Fund Account		691,510,392.79	
	CAPITAL EXPENDITURE			
	Economic Sector	139,301,600.00	261,935,110.11	122,633,510.11
	Social Sector	128,329,050.63	187,579,450.20	59,250,399.57
	Area Development Sector	174,984,125.22	125,869,574.37	49,114,550.85
	Administrator Sector	99,000,000.00	231,760,791.57	132,760,791.57
	Payment of Loans & Interest	-	-	-
	TOTAL	541,614,775.85	691,799,726.25	(150,184,950.40)

Budget Deficit/Surplus	-	(₦289,333.46)
Opening Balance as at 1st /1/2018	Cash -	Nil
	Bank -	₦310,497.81
Closing Balance as at 31st /12/2018	Cash -	Nil
	Bank -	₦21,164.35

BADE LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	33,374,560.17	-	(33,374,560.17)
1002	Rate	17,922,100.50	26,737,390.01	8,815,289.51
1003	Local Licence Fines	42,345,166.10	57,889,621.75	15,544,455.65
1004	Earning from Undertaking	18,725,780.50	82,501,715.72	63,775,935.22
1005	Rent on Local Government Property	-	24,708,805.60	24,708,805.60
1006	Interest Payment Dividend	3,522,160.13	-	(3,522,160.13)
1007	Grants	14,256,401.11	-	(14,256,401.11)
1008	Miscellaneous	23,506,221.49	14,032,118.12	9,474,103.37
	TOTAL INT. GEN. REVENUE	153,652,390.00	205,869,651.20	52,217,261.20
1009	Federation Accounts	1,546,730,406.57	1,998,515,647.77	451,785,241.20
	GRAND TOTAL	1,700,382,796.57	2,204,385,298.97	504,002,502.40

BADE LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	124,322,638.82	27,313,176.61				6,970,148.11	504,812.87	159,110,776.41
2	FEBRUARY	123,257,573.08	31,660,915.10						154,918,488.18
3	MARCH	127,318,493.32	28,912,069.14					170,424.00	156,400,986.46
4	APRIL	109,924,624.86	27,664,641.94		4,363,316.23	9,801,739.28			151,754,322.31
5	MAY	138,577,559.32	28,230,540.65					109,070.94	166,917,170.91
6	JUNE	132,848,549.61	30,764,798.82						163,613,348.43
7	JULY	138,243,098.92	27,646,528.24			9,480,231.70		1,906,098.77	177,275,957.63
8	AUGUST	133,369,691.04	23,029,966.33	2,518,771.32		5,253,187.46			164,171,616.15
9	SEPTEMBER	135,873,137.91	37,807,844.84		37,128.93				173,718,111.68
10	OCTOBER	130,170,602.77	25,906,580.44		62,971.98			1,146,425.54	157,286,580.73
11	NOVEMBER	138,850,400.80	29,848,365.63		247,283.20	6,205,176.39	9,652,494.63		184,803,720.65
12	DECEMBER	140,572,221.47	33,889,212.48		203,290.04				174,664,723.99
13	Additional FAAC Mar/Oct. 2018	13,879,844.24							13,879,844.24
TOTAL		<u>1,587,208,436.16</u>	<u>352,674,640.22</u>	<u>2,518,771.32</u>	<u>4,913,990.38</u>	<u>30,740,334.83</u>	<u>16,622,642.74</u>	<u>3,836,832.12</u>	<u>1,998,515,647.77</u>

BADE LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	6,200,000.00	-	(6,200,000.00)
2	Arrears: Community or Poll	750,000.00	-	(750,000.00)
3	Development Tax or Levy	3,944,100.00	-	(3,944,100.00)
4	Arrears: Development Tax or Levy	4,212,000.00	-	(4,212,000.00)
5	Arrears of Cattle Levy	4,000,000.00	-	(4,000,000.00)
6	Arrears : Cattle Tax (Where Applicable)	5,277,291.15	-	(5,277,291.15)
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	8,991,169.02	-	(8,991,169.02)
	TOTAL	33,374,560.17	-	(33,374,560.17)

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	4,349,990.38	-	(4,349,990.38)
2	Penalty for Tenement Rate	299,986.89	-	(299,986.89)
3	Arrears of Tenement Rate	5,000,013.11	-	(5,000,013.11)
4	Ground Rent	8,272,110.12	26,737,390.01	18,465,279.89
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	17,922,100.50	26,737,390.01	8,815,289.51

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library Book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	1,077,100.00	150,000.13	(927,099.87)
4	Canoe licence fees	400,000.00	183,561.10	(216,438.90)
5	Dog licence fees	-	-	-
6	Cart Track licence fees	400,000.00	-	(400,000.00)
7	Motor Cycle licence fees	1,000,000.00	-	(1,000,000.00)
8	Hawker's permit fees	500,000.00	2,425,110.50	1,925,110.50
9	Bus/Commercial Vehicle/Tax permit fees	1,020,000.00	3,412,015.12	2,392,015.12
10	Leaning Driving test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	100,000.00	-	(100,000.00)
15	Squatters/Hawkers permit fees	1,000,000.00	-	(1,000,000.00)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,200,000.00	3,231,560.17	2,031,560.17
19	Abattoir fees	700,000.00	2,457,130.05	1,757,130.05
20	Eating House licence fees	900,112.00	755,122.17	(144,989.83)
21	Kiosk licence fees	500,000.00	110,127.12	(389,872.88)
22	Bake House licence fees	800,000.00	2,784,370.00	1,984,370.00
23	Registration of Meat Van fees	300,000.00	-	(300,000.00)
24	Cattle Dealers licence fees	1,050,000.00	3,420,201.57	2,370,201.57
25	Dried fish/dried Meat licence	200,000.00	-	(200,000.00)
26	Cold room licence fees	-	-	
27	Butchers licence fees	100,000.00	2,389,955.00	2,289,955.00

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	D. SECURITY			
28	Auctioneer licence fees	1,000,000.00	-	(1,000,000.00)
29	Goldsmith and Gold seller licence fees	60,000.00	-	(60,000.00)
30	Dane Gun licence fees	70,000.00	-	(70,000.00)
31	Hunting licence fees	300,000.00	155,720.21	144,279.79
	E. SOCIAL			
32	Marriage registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	600,000.00	-	(600,000.00)
34	Entertainment and Drumming	700,117.00	-	(700,117.00)
35	Cinematograph licence fees	500,000.00	2,713,800.50	2,213,800.50
36	Naming of Street registration fees	-	-	-
37	Mobile sales promotion licence fees	700,000.00	-	(700,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	150,000.00	85,271.72	(64,728.28)
40	Beggars minstrel fees	-	-	-
41	Open Air preaching permit fees	100,000.00	-	(100,000.00)
42	Repair of Radio licence fees	50,000.00	47,292.21	(2,707.79)
	F. HEALTH			
43	Dislodging of septic tank charges	1,000,000.00	1,355,705.50	355,705.50
44	Night soil disposal/depot fees	400,000.00	1,025,350.11	625,350.11
45	Registration of septic tank dislodging licence fees	600,000.00	2,755,046.50	2,155,046.50
46	Registration of Night soil contractors	200,000.00	3,052,113.11	2,852,113.11
47	Impounding of Animals fines	700,000.00	1,672,890.22	972,890.22
48	Pest control and disinfectant charges	400,000.00	-	(400,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	500,000.00	1,211,002.50	711,002.50
53	Laboratory test fees	400,000.00	-	(400,000.00)
54	Earning from Environmental Sanitation	200,000.00	912,770.30	712,770.30

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	G. ECONOMIC			
55	General contractors registration fees	1,000,000.00	3,150,321.20	2,150,321.20
56	Tender fees	1,000,000.00	2,752,162.00	1,752,162.00
57	Sand dredging fees	600,000.00	1,580,315.17	980,315.17
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	600,300.00	2,015,972.00	1,415,672.00
60	Petty traders licence fees	200,000.00	2,895,700.00	2,695,700.00
61	Sand, Granile, Iron rod sellers licence fees	200,000.00	402,370.00	202,370.00
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel exploitation fees	300,000.00	155,201.12	(144,798.88)
64	Falling of trees fees	400,000.00	384,620.00	(15,380.00)
65	Sawmill licence fees	300,000.00	-	(300,000.00)
66	Produce buying fees	1,020,000.00	1,120,314.00	100,314.00
67	Rice Mill/Cassava grinding licence fees	400,000.00	64,350.13	(335,649.87)
68	Ingredient grinding mill lice fees	500,000.00	70,000.00	(430,000.00)
69	Corn grinding mill licence fees	100,000.00	86,300.00	(13,700.00)
70	Brown sugar machine licence fees	-	-	-
71	Painting spraying and sign writing workshop licence fees	500,000.00	200,157.72	(299,842.28)
72	Photo studio licence fees	100,000.00	322,000.00	222,000.00
73	Welding machine licence fees	40,000.00	520,120.00	480,120.00
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence fees	20,000.00	1,130,742.10	1,110,742.10
76	Wood making/carpentry licence fees	100,000.00	20,000.00	(80,000.00)
77	Battery charges licence fees	30,000.00	-	(30,000.00)
78	Printing press licence fees	40,000.00	17,415.32	(22,584.68)
79	Panel beaters licence fees	100,000.00	-	(100,000.00)
80	Vulcanizes licence fees	30,000.00	-	(30,000.00)
81	Vehicle spare parts licence fees	400,000.00	822,519.00	422,519.00
82	Clock/Watch repairs licence fees	10,000.00	-	(10,000.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of laundries and dry licence fees	-	198,011.00	198,011.00
85	Motor mechanics licence fees	200,000.00	552,330.30	352,330.30
86	Building materials licence fees	500,000.00	1,057,521.50	557,521.50

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	G. ECONOMIC			
87	Surface tank kerosene licence fees	600,000.00	500,220.13	(99,779.87)
88	Photostat typing institute licence fees	200,000.00	-	(200,000.00)
89	Block making machine fees	100,000.00	-	(100,000.00)
90	Hair dressing barbing saloon licence fees	40,000.00	4,501.55	(35,498.45)
91	Sewing institute licence fees	600,000.00	-	(600,000.00)
92	Local hair barbing saloon licence fees	5,000.00	-	(5,000.00)
93	Advertisement rate licence fees	700,000.00	-	(700,000.00)
	H. ENGR WORKS			
94	Workshop receipt	1,750,100.00	-	(1,750,100.00)
95	Sales of unserviceable stores	3,150,113.00	780,170.85	(2,369,942.15)
96	Hire Charges	-	-	-
97	Sale of Store	582,324.10	-	(582,324.10)
98	Survey fees	550,000.00	-	(550,000.00)
99	Approval of Building Plan fees	1,500,000.00	-	(1,500,000.00)
100	Customary Right of Occup.	2,000,000.00	780,170.85	(1,219,829.15)
101	Commission on transfer of Plats	2,000,000.00	-	(2,000,000.00)
	TOTAL	42,345,166.10	57,889,621.75	15,544,455.65

HEAD 1004–EARNING FROM COMMERCIAL UNDERTAKING

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	2,934,889.55	17,250,115.12	14,315,225.57
2	Motor Park	2,550,733.15	18,925,300.20	16,374,567.05
3	Shops and Shopping Centers	2,950,322.17	17,520,255.10	14,569,932.93
4	Cattle market	2,150,223.00	12,427,150.16	10,276,927.16
5	Abattoir/Slaughter house	1,211,400.00	7,879,700.20	6,668,300.20
6	Proceeds from sale of Con	-	-	-
7	Transportation services earnings	3,755,712.50	8,499,194.94	4,743,482.44
8	Earning from industrial	-	-	-
9	Earning from other commercial undertaking	3,172,500.13	-	(3,172,500.13)
	TOTAL	18,725,780.50	82,501,715.72	63,775,935.22

HEAD 1005–RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Rent on Local Government Quarters	-	12,346,110.11	12,346,110.11
	Rent on Local Government Building	-	12,362,695.49	12,362,695.49
	Rent on other Local Government landed property	-	-	-
	TOTAL	-	24,708,805.60	24,708,805.60

HEAD 1006–INTEREST PAYMENT AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans (other Local Government)	3,522,160.13	-	(3,522,160.13)
3	Interest: Loans to Parastatals and limited liability	-	-	-
4	Loan from other Local Government Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	3,522,160.13	-	(3,522,160.13)

HEAD 1007–GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	14,256,401.11	-	(14,256,401.11)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	14,256,401.11	-	(14,256,401.11)

HEAD 1008–MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary hearse and cemetery	-	-	-
2	Recovery of Losses and Over payment	4,762,390.71	4,605,403.00	156,987.71
3	Payments in Lieu of sign	-	-	-
4	Unclaimed deposits	6,472,390.12	-	(6,472,390.12)
5	Tractor hiring	9,721,340.50	9,426,715.12	(294,625.38)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric product	-	-	-
8	Irrigation scheme charges	-	-	-
9	Fishing charges	1,300,000.00	-	(1,300,000.00)
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic charges	1,250,100.16	-	(1,250,100.16)
	TOTAL	23,506,221.49	14,032,118.12	(9,474,103.37)

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,130,075,823.74	1,587,208,436.16	457,132,612.42
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	350,153,987.94	352,674,640.22	2,520,652.28
4	Excess crude Oil Account	47,500,594.89	2,518,771.32	(44,981,823.57)
5	Exchange Gain	-	4,913,990.38	4,913,990.38
6	Bank Charges	-	3,836,832.12	3,836,832.12
7	Exchange difference	-	30,740,334.83	30,740,334.83
8	Shamp	-	16,622,642.74	16,622,642.74
	TOTAL	1,546,730,406.57	1,998,515,647.77	451,785,241.20

BADE LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	66,727,950.40	35,273,450.23	31,454,500.17
	Overhead	8,800,000.00	32,782,550.00	(23,982,550.00)
2002	Office of the Secretary			
	Personnel Cost	7,566,782.37	3,872,220.21	3,694,562.16
	Overhead	6,000,000.00	20,193,573.00	(14,193,573.00)
2003	The Council			
	Personnel Cost	60,341,525.50	59,269,352.89	1,072,172.61
	Overhead	5,000,000.00	27,957,117.00	(22,957,117.00)
2004	Personnel Management			
	Personnel Cost	28,701,315.13	22,652,100.10	6,049,215.03
	Overhead	14,000,000.00	26,586,965.12	(12,586,965.12)
2005	Treasury			
	Personnel Cost	47,639,770.18	29,357,920.40	18,281,849.78
	Overhead	26,000,000.00	35,172,149.00	(9,172,149.00)
2006	Education			
	Personnel Cost	10,739,453.20	-	10,739,453.20
	Overhead	7,100,000.00	-	7,100,000.00
2007	Primary Health Care			
	Personnel Cost	105,972,809.22	83,785,496.88	22,187,312.34
	Overhead	22,600,000.00	38,752,612.00	(16,152,612.00)
2008	General Agric			
	Personnel Cost	73,638,589.58	55,272,950.12	18,365,639.46
	Overhead	10,500,000.00	24,937,110.00	(14,437,110.00)
2009	Works			
	Personnel Cost	72,792,655.78	62,799,455.50	9,993,200.28
	Overhead	15,000,000.00	37,895,542.00	(22,895,542.00)
2010	Traditional Council			
	Personnel Cost	11,772,903.15	9,657,340.13	2,115,563.02
	Overhead	5,000,000.00	21,592,033.08	(16,592,033.08)
2011	Miscellaneous	-	-	-
	TOTAL	605,893,754.51	27,809,937.66	(21,916,183.15)

BADE LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE ENDED 31ST DECEMBER 2018

HEAD 2001–OFFICE OF THE CHAIRMAN

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	66,727,950.40	35,273,450.23	31,454,500.17
2	Travel and Transport	2,000,000.00	4,642,505.00	(2,642,505.00)
3	Utility Services	1,000,000.00	2,341,632.00	(1,341,632.00)
4	Telephone and Postal Services	100,000.00	3,500,000.00	(3,400,000.00)
5	Stationery and Printing	200,000.00	2,789,607.00	(2,589,607.00)
6	Maintenance of office Furniture and Equipment	-	4,843,013.00	4,843,013.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	3,895,177.00	(2,395,177.00)
8	Consultancy services and special committees	700,000.00	-	700,000.00
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	1,500,000.00	3,671,892.00	(2,171,892.00)
11	Entertainment and Hospitality	800,000.00	1,750,825.00	(950,825.00)
12	Miscellaneous Expenses	500,000.00	2,000,000.00	(1,500,000.00)
13	Provision and Service Materials	500,000.00	3,347,899.00	(2,847,899.00)
	TOTAL	75,527,950.40	68,056,000.23	7,471,950.17

HEAD 2002–OFFICE OF THE SECRETARY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	7,566,782.37	3,872,220.21	3,694,562.16
2	Travel and Transport	1,000,000.00	3,678,115.00	(2,678,115.00)
3	Utility Services	500,000.00	1,000,000.00	(500,000.00)
4	Telephone and Postal Services	200,000.00	1,077,119.00	(877,119.00)
5	Stationery and Printing	300,000.00	1,972,850.00	(1,672,850.00)
6	Maintenance of office Furniture and Equipment	500,000.00	5,365,820.00	(4,865,820.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,500,000.00	3,270,912.00	(1,770,912.00)
8	Consultancy services and special committees	400,000.00	-	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,000,000.00	2,460,785.00	(1,460,785.00)
11	Entertainment and Hospitality	300,000.00	1,221,643.00	(921,643.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	300,000.00	146,329.00	153,671.00
	TOTAL	13,566,782.37	24,065,793.21	(10,499,010.84)

HEAD 2003–THE COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	60,341,525.50	59,269,352.89	1,072,172.61
2	Travel and Transport	500,000.00	3,925,774.00	(3,425,774.00)
3	Utility Services	-	1,200,000.00	1,200,000.00
4	Telephone and Postal Services	100,000.00	1,331,790.00	(1,231,790.00)
5	Stationery and Printing	400,000.00	2,345,570.00	(1,945,570.00)
6	Maintenance of office Furniture and Equipment	900,000.00	4,730,400.00	(3,830,400.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,100,000.00	3,932,774.00	(2,832,774.00)
8	Consultancy services and special committees	200,000.00	-	200,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	800,000.00	3,687,890.00	(2,887,890.00)
11	Entertainment and Hospitality	700,000.00	2,742,800.00	(2,042,800.00)
12	Miscellaneous Expenses	300,000.00	1,500,000.00	(1,200,000.00)
13	Provision and Service Materials	-	2,560,119.00	2,560,119.00
	TOTAL	65,341,525.50	87,226,469.89	(21,884,944.39)

HEAD 2004–PERSONNEL MANAGEMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	28,701,315.13	22,652,100.10	6,049,215.03
2	Travel and Transport	1,000,000.00	3,277,840.13	(2,277,840.13)
3	Utility Services	900,000.00	789,255.12	110,744.88
4	Telephone and Postal Services	450,000.00	842,715.00	(392,715.00)
5	Stationery and Printing	600,000.00	2,738,556.10	(2,138,556.10)
6	Maintenance of office Furniture and Equipment	2,300,000.00	4,829,567.00	(2,529,567.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,750,000.00	2,658,954.05	(908,954.05)
8	Consultancy services and special committees	950,000.00	1,372,899.00	(422,899.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,900,000.00	3,371,829.10	(1,471,829.10)
11	Entertainment and Hospitality	800,000.00	1,725,119.12	(925,119.12)
12	Miscellaneous Expenses	600,000.00	1,520,000.00	(920,000.00)
13	Provision and Service Materials	2,750,000.00	3,460,230.50	(710,230.50)
	TOTAL	42,701,315.13	49,239,065.22	(6,537,750.09)

HEAD 2005–TREASURY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	47,639,770.18	29,357,920.40	18,281,849.78
2	Travel and Transport	3,000,000.00	4,392,755.13	(1,392,755.13)
3	Utility Services	1,000,000.00	1,729,150.21	(729,150.21)
4	Telephone and Postal Services	500,000.00	920,135.11	(420,135.11)
5	Stationery and Printing	1,700,000.00	3,271,662.20	(1,571,662.20)
6	Maintenance of office Furniture and Equipment	3,500,000.00	4,639,628.00	(1,139,628.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,600,000.00	3,773,370.73	(173,370.73)
8	Consultancy services and special committees	1,000,000.00	-	1,000,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,670,000.00	5,827,620.50	(3,157,620.50)
11	Entertainment and Hospitality	1,200,000.00	2,645,714.00	(1,445,714.00)
12	Miscellaneous Expenses	1,500,000.00	4,200,000.00	(2,700,000.00)
13	Provision and Service Materials	6,330,000.00	3,772,113.12	2,557,886.88
	TOTAL	73,639,770.18	64,530,069.40	9,109,700.78

HEAD 2006–EDUCATION

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	10,739,453.20	-	10,739,453.20
2	Travel and Transport	1,000,000.00	-	1,000,000.00
3	Utility Services	400,000.00	-	400,000.00
4	Telephone and Postal Services	600,000.00	-	600,000.00
5	Stationery and Printing	400,000.00	-	400,000.00
6	Maintenance of office Furniture and Equipment	1,300,000.00	-	1,300,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	750,000.00	-	750,000.00
8	Consultancy services and special committees	450,000.00	-	450,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,200,000.00	-	1,200,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	400,000.00	-	400,000.00
13	Provision and Service Materials	600,000.00	-	600,000.00
	TOTAL	17,839,453.20	-	17,839,453.20

HEAD 2007–MEDICAL AND HEALTH SERVICE

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	105,972,809.22	83,785,496.88	22,187,312.34
2	Travel and Transport	2,000,000.00	4,327,110.35	(2,327,110.35)
3	Utility Services	1,000,000.00	973,522.15	26,477.85
4	Telephone and Postal Services	200,000.00	1,350,613.00	(1,150,613)
5	Stationery and Printing	200,000.00	2,671,950.00	(2,471,950.00)
6	Maintenance of office Furniture and Equipment	3,150,000.00	4,792,658.00	(1,642,658.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	4,670,000.00	5,563,287.50	(893,287.50)
8	Consultancy services and special committees	700,000.00	2,152,179.00	(1,452,179)
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,700,000.00	3,620,550.00	(920,550.00)
11	Entertainment and Hospitality	800,000.00	3,732,170.00	(2,932,170)
12	Miscellaneous Expenses	500,000.00	2,220,652.00	(1,720,652.00)
13	Provision and Service Materials	6,680,000.00	7,347,920.00	(667,920.00)
	TOTAL	128,572,809.22	122,538,108.88	6,034,700.34

HEAD 2008– AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	73,638,589.58	55,272,950.12	18,365,639.46
2	Travel and Transport	1,000,000.00	3,600,134.00	(2,600,134.00)
3	Utility Services	1,000,000.00	1,372,159.00	(372,159.00)
4	Telephone and Postal Services	-	1,550,900.00	(1,550,900.00)
5	Stationery and Printing	400,000.00	2,734,846.00	(2,334,846.00)
6	Maintenance of office Furniture and Equipment	-	4,328,343.00	(4,328,343.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,300,000.00	1,884,886.75	(584,886.75)
8	Consultancy services and special committees	700,000.00	462,710.13	237,289.87
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,300,000.00	3,672,450.00	(1,372,450.00)
11	Entertainment and Hospitality	900,000.00	1,730,342.00	(830,342)
12	Miscellaneous Expenses	600,000.00	450,000.00	(150,000)
13	Provision and Service Materials	2,300,000.00	3,150,339.12	(850,339.12)
	TOTAL	84,138,589.58	80,210,060.12	3,928,529.46

HEAD 2009– WORKS, HOUSING, LAND AND SURVEY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	72,792,655.78	62,799,455.50	9,993,200.28
2	Travel and Transport	1,000,000.00	879,725.00	120,275.00
3	Utility Services	1,000,000.00	622,453.00	377,547.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of office Furniture and Equipment	1,700,000.00	1,033,150.00	666,850.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	5,800,000.00	975,440.00	4,824,560.00
8	Consultancy services and special committees	900,000.00	672,882.00	227,118.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,100,000.00	1,346,590.00	753,410.00
11	Entertainment and Hospitality	350,000.00	215,700.00	134,300.00
12	Miscellaneous Expenses	200,000.00	-	200,000.00
13	Provision and Service Materials	1,950,000.00	1,274,940.00	675,060.00
	TOTAL	87,792,655.78	69,820,335.50	17,972,320.28

HEAD 2010– TRADITIONAL COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	11,772,903.15	9,657,340.13	2,115,563.02
2	Travel and Transport	700,000.00	624,730.00	75,270.00
3	Utility Services	300,000.00	-	300,000.00
4	Telephone and Postal Services	-	-	
5	Stationery and Printing	-	500,000.00	500,000.00
6	Maintenance of office Furniture and Equipment	1,100,000.00	-	1,100,000.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	1,200,000.00	-	1,200,000.00
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	700,000.00	-	700,000.00
11	Entertainment and Hospitality	1,000,000.00	75,270.00	924,730.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	16,772,903.15	10,857,340.13	5,915,563.02

HEAD 2011– MISCELLANEOUS

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

BADE LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	31,950,000.00	62,813,154.11	(30,863,154.11)
4002	Livestock Development	-	-	-
4003	Forestry Development	-	-	-
4004	Fisheries	-	42,000,000.00	42,000,000.00
4005	Manufacturing & Craft	-	-	-
5006	Rural Electrification	8,000,000.00	17,780,406.00	(9,780,406.00)
4007	Commerce/Finance & Supply	90,000,000.00	125,620,200.00	(35,620,200.00)
4008	Transportation Roads/Bridges	9,351,600.00	13,721,350.00	(4,369,750.00)
	Total Economic Sector	139,301,600.00	261,935,110.11	(122,633,510.11)
	SOCIAL SECTOR			
5001	Education Development	30,000,000.00	88,458,881.03	(58,458,881.03)
5002	Health and Services	74,921,013.00	73,995,146.00	925,867.00
5003	Information	10,000,000.00	10,342,713.00	(342,713.00)
5004	Social Development & Culture	-	-	-
5005	Fire Service	13,408,037.63	14,782,710.17	(1,374,672.54)
	Total Social Sector	128,329,050.63	187,579,450.20	(59,250,399.57)
	AREA DEVELOPMENT SECTOR			
6001	Rural Water Supply	121,980,000.00	167,136,920.47	(45,156,920.47)
6002	Environmental sewage & Drainage	10,000,000.00	15,379,100.00	(5,379,100.00)
6003	Town & Community Planning	43,004,125.22	42,755,605.10	248,520.12
6004	Community Development	-	-	-
6005	Area/Wa3rd Development	-	-	-
	Total Area Dev. Sector	174,984,125.22	225,271,625.57	(50,287,500.35)
	ADMIN SECTOR			
7001	General Admin Office	91,000,000.00	105,659,799.57	(14,659,799.57)
7002	Staff Housing	5,000,000.00	115,345,200.00	(110,345,200.00)
7003	Workshops	3,000,000.00	10,755,792.00	(7,755,792.00)
	Total Admin Sector	99,000,000.00	231,760,791.57	(132,760,791.57)
	LOAN REPAYMENT			
8001	Repayment of Loans & Interest	-	-	-
	GRAND TOTAL	541,614,775.85	906,546,977.45	(364,932,201.60)

BADE LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001 – AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of 4 Motor (Starlet at ₦220,000.00 each for agriculture supervisors in the rural area on each Usur/Dawayo) Tagali, Dagona and Gwio-kura Wards respectively	500,000.00	-	500,000.00
2	Purchase of 2 Tractors Massy, Feguson, harrow, Traller, Thresher, Plough each at 25m	2,500,000.00	8,517,200.00	(6,017,200.00)
3	3 Groundnut processing machine at N1.5m	7,000,000.00	17,005,342.00	(10,005,342.00)
4	250 Irrigation pumps with accessories at 30,000.00 each	4,175,000.00	3,452,100.00	722,900.00
5	Women agricultural empowerment program	4,175,000.00	6,371,719.00	(2,196,719.00)
6	Wall fencing of agriculture office	6,000,000.00	10,727,150.00	(4,727,150.00)
7	Repair tractors	3,400,000.00	6,872,346.50	(3,472,346.50)
8	Establishment/Maintenance of Dagona Orchard	1,000,000.00	4,327,800.00	(3,327,800.00)
9	Purchase of Engine to Orchard	3,200,000.00	5,539,496.61	(2,339,496.61)
10	Purchase of two mature processing vehicle at 15 million each	-	-	-
11	Assistance to Upgrade farmers within Bade Local Government	-	-	-
12	Assistance to poultry farmers	-	-	-
	TOTAL	31,950,000.00	62,813,154.11	(30,863,154.11)

HEAD 4002 – LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction/Repairs of animal loading bag	-	-	-
2	Slaughter slab at Gwio-kura	-	-	-
3	Procurement of Drugs, equipment and Infrastructures	-	-	-
4	Fencing of Cattle market	-	-	-
5	Contribution to vaccination centre	-	-	-
6	Purchase of veterinary Ambulance	-	-	-
	TOTAL	-	-	-

HEAD 4003 – FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of forestry nursery, polluting bags and purchase of engine (water pump)	-	-	-
	TOTAL	-	-	-

HEAD 4004 – FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Contribution to fisheries	-	42,000,000.00	42,000,000.00
	TOTAL	-	42,000,000.00	42,000,000.00

HEAD 4005 – MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Contribution to fisheries	-	-	-
	TOTAL	-	-	-

HEAD 4006 – RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Purchase of transformers to GarinLamido	3,622,000.00	6,151,055.69	(2,529,055.69)
2	Repair/Maintenance of existing power line of Rural Areas of Bade Local Government	2,000,000.00	5,929,350.31	(3,929,350.31)
3	Street light within Gashua town of Bade Local Government	2,378,000.00	5,700,000.00	(3,322,000.00)
	TOTAL	8,000,000.00	17,780,406.00	(9,780,406.00)

HEAD 4007 – FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	General renovation of Gashua central motor park (drainages, slap on top of drainage and sand filling etc)	850,126.12	4,782,355.00	(3,932,228.88)
2	Purchase of Genral stationaries	2,000,000.00	-	2,000,000.00
3	Purchase of 15 KekeNapep at the cost of N600,000.00 each of distribution to people in order to bboast our internal revenue	4,297,153.94	4,122,500.00	174,653.94
4	Purchase of Toyota vehicle for finance department as official vehicle	4,297,153.94	24,009,781.33	(19,712,627.39)
5	Construction of market stalls at Ngelbowa, Dalah, Yan Tukwane at N1,000,000.00 each	10,000,000.00	20,742,669.00	(10,742,669.00)
6	Repairs of Mass Transit Bus/Purchase of Mass Transit Types	6,872,566.00	18,221,450.00	(11,348,884.00)
7	Purchase of 3 Mass Transit Buses at N10m each	41,133,000.00	34,619,703.34	6,513,296.66
8	Purchase of 3 Sharron Buses at N3m each	11,300,000.00	17,121,741.33	(5,821,741.33)
9	Repairs of senior accountants and revenue office	9,250,000.00	2,000,000.00	7,250,000.00
	TOTAL	90,000,000.00	125,620,200.00	(35,620,200.00)

HEAD 4008 – TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Box culvert at ZangonKanwa	3,275,190.12	3,120,105.00	155,085.12
2	Construction of Box culvert at Bukarti-Azam Road	2,000,000.00	2,552,113.00	(552,113.00)
3	Construction of Box culvert at Lawan Musa Ward	1,904,309.88	4,119,832.13	(2,215,522.25)
4	Construction of culvert along MadamuwaTagama road	-	2,346,701.11	2,346,701.11
5	Sand filling of Box culvert linking Alagarno to Jigawa Village	2,172,100.00	1,582,598.76	589,501.24
	TOTAL	9,351,600.00	13,721,350.00	(4,369,750.00)

HEAD 5001 – EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of instructional materials to Primary school pupil (Exercise books and text books etc) within Bade Local Government Area	9,845,701.00	23,891,379.50	(14,045,678.50)
2	General renovation of primary schools within Bade Local Government Area	5,300,000.00	31,642,338.00	(26,342,338.00)
3	Fencing of Dawayo-Azam Kura UBE and Primary School	12,372,500.00	17,609,453.15	(5,236,953.15)
4	Assistance to Tertiary institution Bade Local Government Area	2,481,799.00	15,315,710.38	(12,833,911.38)
	TOTAL	30,000,000.00	88,458,881.03	(58,458,881.03)

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation on Medical Store Center Dispensary, Old NPI Office and Wait Fencing of PHC Department	5,351,500.92	5,220,100.00	131,400.92
2	Procurement of Basic Medical Equipment to Hospital and Health Clinic	4,000,000.00	3,570,114.00	429,886.00
3	Repair of Maternity Bus	10,000,000.00	9,562,340.00	437,660.00
4	Procurement of essential free drugs of children five years, pregnant women and victims	5,200,150.00	5,100,000.00	100,150.00
5	Procurement of Sanitation materials	8,000,000.00	5,733,120.00	2,266,880.00
6	Purchase of Chemical for insecticide and other accessories	7,897,681.04	7,649,800.00	247,881.04
7	Foundation year programme of action plan	5,150,000.00	4,000,101.00	1,149,899.00
8	Purchase of Ambulance of Primary Health Care Department Centre, Sugum Health Centre, Dagona and Gashua Maternity and Dawayo Health Centres at ₦5m each	13,897,681.04	12,005,460.00	1,892,221.04
9	Purchase of one Hilux for immunization service at ₦20m	15,424,000.00	21,154,111.00	(5,730,111.00)
	TOTAL	74,921,013.00	73,995,146.00	925,867.00

HEAD 5003 – INFORMATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation and provision of Football pitch and crack at mini stadium Gashua	4,650,000.00	3,937,440.00	712,560.00
2	Sporting materials, Jersey, Shoes and Decorations	5,350,000.00	6,405,273.00	(1,055,273.00)
	TOTAL	10,000,000.00	10,342,713.00	(342,713.00)

HEAD 5004 – SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	-	-	-	-
	TOTAL	-	-	-

HEAD 5005 – FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of Fire Service Office	8,708,037.63	10,110,460.17	(1,402,422.54)
2	Maintenance of Fire Service Bulla Van and other sources	4,700,000.00	4,672,250.00	27,750.00
	TOTAL	13,408,037.63	14,782,710.17	(1,374,672.54)

HEAD 6001 – RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rehabilitation of road water faculties and repairs of Boreholes	15,000,000.00	31,022,000.00	(16,022,000.00)
2	Repairs and reticulation of Urban boreholes	45,000,000.00	76,978,274.00	(31,978,274.00)
3	Rehabilitation of hand pumps and purchase of spare parts	25,000,000.00	24,371,500.00	628,500.00
4	Drilling and installation of (100) new hand pumps each ward	15,000,000.00	13,277,800.00	1,722,200.00
5	Construction/Drilling one new boreholes at MallamYanka street Gashua	5,000,000.00	9,996,366.00	(4,996,366.00)
6	Purchase of 10 Nos. parking Generators 30KVA Brand	16,980,000.00	11,490,960.47	5,489,039.53
	TOTAL	121,980,000.00	167,136,900.47	(45,156,900.47)

HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of culverts from JardawaFulka	3,372,100.00	6,183,480.50	(2,811,380.50)
2	Construction of General Store	2,377,900.00	5,645,485.50	(3,267,585.50)
3	Purchase of Furniture's and drawing equipment to work department	4,250,000.00	3,550,134.00	699,866.00
	TOTAL	10,000,000.00	15,379,100.00	(5,379,100.00)

HEAD 6003 – TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Land compensation in respect of new vegetable market along Nguru road, Gashua	20,340,000.00	20,183,475.10	156,524.90
2	Compensation of Land and construction of Shade along Gada Area near Tashan-kuka	22,664,125.22	22,572,130.00	91,995.22
3	Construction and fencing of new vegetable market along Nguru road, Gashua	-	-	-
	TOTAL	43,004,125.22	42,755,605.10	248,520.12

HEAD 6004 – COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Assistance to venerable groups, disable people, NGO and purchase of grains for distribution to the people within Bade Local Government	-	-	-
	TOTAL	-	-	-

HEAD 6005 – ARE WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	-	-	-	-
	TOTAL	-	-	-

HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Emirs Place front view			
2	Purchase of office furniture's for supervisory councilors of Works, Agric, Health and Education Department	15,378,120.12	19,791,580.33	(4,413,460.21)
3	Beatification and Land Scarping of LGA Secretariat and construction of shade for public function within Emirs place	25,972,300.50	25,720,344.25	251,955.75
4	Purchase of Chairman's official Vehicle	4,004,962.76	3,992,180.50	12,782.26
5	Purchase of Vice Chairman, Secretary and DPM of official Vehicle	20,872,300.00	30,372,561.17	(9,500,261.17)
6	Purchase of one Hilux one Hilux 3 Wheel Driver at ₦20m each	24,772,317.12	25,783,133.32	(1,010,816.20)
	TOTAL	91,000,000.00	105,659,799.57	(14,659,799.57)

HEAD 7002 – STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of staff lodge and provision of entrance gate	5,000,000.00	115,345,200.00	(110,345,200.00)
	TOTAL	5,000,000.00	115,345,200.00	(110,345,200.00)

HEAD 7003 – WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Workshop/Seminars (ICT)	3,000,000.00	10,755,792.00	(7,755,792.00)
	TOTAL	3,000,000.00	10,755,792.00	(7,755,792.00)

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Repayment of Loans and Interest	-	-	-
	TOTAL	-	-	-