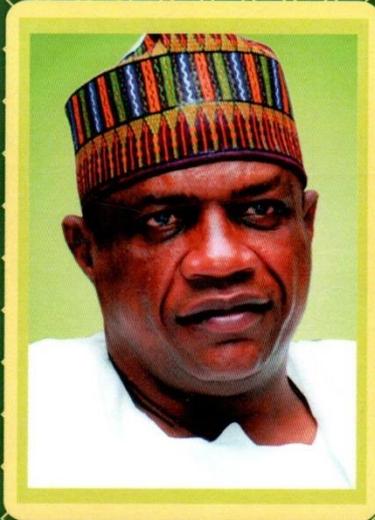




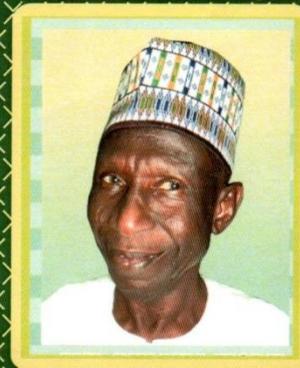
DAMATURU

LOCAL GOVERNMENT COUNCIL
YOBE STATE

**FINANCIAL
STATEMENT**



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



ALH. BULAMA MODU
CHAIRMAN, DAMATURU LOCAL GOVERNMENT

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Statement No.1: Responsibility for the Financial Statements

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

The provisions provides that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all public Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

.....
Treasurer Damaturu Local Govt.

.....
Date

STATEMENT NO 2:- Integrity Assurance

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

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

.....
Treasurer Damaturu Local Govt.
Sign/Date:.....

.....
Chairman Damaturu Local Govt.....
Sign/Date:.....
Date:.....

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

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

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

Opinion

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

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


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

DAMATURU LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	187,866,929.00	183,404,414.50	(4,462,514.50)
	Federation Account	1,987,804,217.00	1,382,896,730.68	(604,907,486.32)
	Total Income	<u>2,175,671,146.00</u>	<u>1,566,301,145.18</u>	<u>(609,370,000.82)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,703,679.40	(3,703,679.40)
2	Contribution to Pension	-	147,860,234.59	(147,860,234.59)
3	Contribution to YSUBEB	-	337,709,300.54	(337,709,300.54)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,704.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	77,003,274.95	(77,003,272.95)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution Water Corporation	-	-	-
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 YMIC	-	1,828,125.00	(1,828,125.00)
14	Miscellaneous	-	2,481,617.68	(2,481,617.68)
	Total	-	<u>626,451,085.07</u>	<u>(626,451,085.07)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	344,676,528.00	282,929,116.15	61,747,411.85
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>464,676,528.00</u>	<u>339,929,116.15</u>	<u>124,747,411.85</u>
	Special Imprest Advances	-		
	Transfer to C.D. Fund Account	599,920,943.96		
	CAPITAL EXPENDITURE			
	Economic Sector	708,400,307.00	278,975,922.00	429,424,385.00
	Social Sector	225,750,798.00	88,903,175.00	136,847,623.00
	Area Development Sector	231,120,310.00	91,017,749.00	140,102,561.00
	Administrator Sector	356,302,998.00	140,316,084.00	215,986,914.00
	Payment of Loans & Interest	5,000,000.00	1,969,057.53	3,030,942.47
	TOTAL	<u>1,526,574,413.00</u>	<u>601,181,987.53</u>	<u>925,392,425.47</u>

Budget Deficit/Surplus	-	(1,261,043.57)
Opening Balance as at 1 st January 2017	-	2,817,693.23 CR
Closing Balance as at 31 st December 2017	-	1,556,649.66 CR

**DAMATURU LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2017**

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	30,300,000.00	15,903,514.00	(14,396,486.00)
1002	Rate	6,000,000.00	5,640,000.00	(360,000.00)
1003	Local Licence Fines	63,847,000.00	65,850,300.00	2,003,300.00
1004	Earning from Undertaking	42,830,000.00	45,500,600.50	2,670,600.50
1005	Rent on Local Government Property	1,000,000.00	950,000.00	(50,000.00)
1006	Interest Payment Dividend	4,000,000.00	3,500,000.00	(500,000.00)
1007	Grants	17,427,577.00	15,600,000.00	(1,827,577.00)
1008	Miscellaneous	22,462,352.00	30,460,000.00	7,997,648.00
	TOTAL INT. GEN. REVENUE	<u>187,866,929.00</u>	<u>183,404,414.50</u>	<u>(4,462,514.50)</u>
1009	Federation Accounts	1,987,804,217.00	1,382,896,730.68	(604,907,486.32)
	GRAND TOTAL	<u>2,175,671,146.00</u>	<u>1,566,301,145.18</u>	<u>(609,370,000.82)</u>

DAMATURU LOCAL GOVERNMENT								
SCHEDULE OF MONTHLY REVENUE 2017								
S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	
1	JANUARY	67,582,117.86	17,435,612.65		922,753.78		7,093,091.04	
2	FEBRUARY	62,959,067.47	19,583,905.02		728,993.88			
3	MARCH	58,254,646.30	18,842,708.77		742,079.02			
4	APRIL	49,971,007.93	18,683,586.52		615,258.75			
5	MAY	46,354,413.80	19,046,384.63		519,717.20	382,525.26		
6	JUNE	51,673,377.05	18,611,511.29		8,265,804.02			
7	JULY	89,399,688.52	18,945,881.39		18,225,415.76		2,082,817.13	
8	AUGUST	59,175,758.59	19,756,362.38	10,529,585.10	15,618,010.07	331,304.50		
9	SEPTEMBER	68,380,536.11	21,732,791.34	7,346,416.34	18,247,184.97			
10	OCTOBER	55,117,961.35	19,222,343.61	13,304,613.61	8,935,968.00			
11	NOVEMBER	44,274,586.07	20,830,228.73	22,901,490.91	7,982,427.97			
12	DECEMBER	44,834,293.19	22,336,056.14	13,853,242.23	8,353,527.13			
	TOTAL	<u>697,977,454.24</u>	<u>235,027,372.47</u>	<u>67,935,348.19</u>	<u>89,157,140.55</u>	<u>713,829.76</u>	<u>9,175,908.17</u>	<u>1,099,987,053.38</u>

Note:

Others represent share of Solid Minerals and LND Dividend.

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

HEAD 1001 - TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	4,800,000.00	5,500,000.00	700,000.00
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	3,500,000.00	3,200,000.00	(300,000.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	22,000,000.00	7,203,514.00	(14,796,486.00)
	TOTAL	30,300,000.00	15,903,514.00	(14,396,486.00)

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	2,000,000.00	2,800,000.00	800,000.00
2	Penalty for Tenement Rate	1,500,000.00	1,000,000.00	(500,000.00)
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	500,000.00	750,000.00	250,000.00
5	Federal Government Grant in lieu of Tenement Rate	1,000,000.00	-	(1,000,000.00)
6	State Government Grant in lieu of Tenement rate	1,000,000.00	1,090,000.00	90,000.00
	TOTAL	<u>6,000,000.00</u>	<u>5,640,000.00</u>	<u>(360,000.00)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	1,000,000.00	970,000.00	(30,000.00)
	B. GENERAL LICENCE			
3	Bicycle licence fees	500,000.00	560,500.00	60,500.00
4	Canoe licence fees	500,000.00	490,000.00	(10,000.00)
5	Dog licence fees	-	-	
6	Cartt Track licence fees	1,000,000.00	1,250,000.00	250,000.00
7	Motor Cycle licence fees	500,000.00	750,000.00	250,000.00
8	Hawker's permit fees	1,000,000.00	970,000.00	(30,000.00)
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	2,500,000.00	500,000.00
10	Leaning Driving test fees	500,000.00	400,000.00	(100,000.00)
11	Liquar licence fees	-	-	
12	Palm-wine tappers/selling licence fees	-	-	
13	Native Liquid licence fees	-	-	
14	Buki cigarettes licences fees	400,000.00	350,000.00	(50,000.00)
15	Squatters/Hawkers Permit fees	500,000.00	690,000.00	190,000.00
16	What landing fees	-		-
17	Toll Gate fees	-		-
	C. FOOD CONTROL			-
18	Slaughter fees	1,000,000.00	950,000.00	(50,000.00)
19	Abattoir fees	500,000.00	690,000.00	190,000.00
20	Eating House licence fees	-	150,000.00	150,000.00
21	Kiosk licence fees	-	150,000.00	150,000.00
22	Bake House licence fees	-	750,000.00	750,000.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	500,000.00	500,000.00	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	1,000,000.00	900,000.00	(10,000.00)
26	Cold Room licence fees	500,000.00	300,000.00	(200,000.00)
27	Butchers licence fees	500,000.00	600,000.00	100,000.00
	D. SECURITY			
28	Auctioneer licence fees	2,000,000.00	1,950,000.00	(50,000.00)
29	Goldsmith and Gold seller licence fees	1,000,000.00	-	(1,000,000.00)
30	Dane Gun licence fees	1,000,000.00	600,000.00	(400,000.00)
31	Hunting licence fees	500,000.00	460,000.00	(40,000.00)
	E. SOCIAL			
32	Marriage Registration fees	300,000.00	-	(300,000.00)
33	Entertainment drumming and Temporary both permit fees	300,000.00	400,000.00	100,000.00
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	500,000.00	510,000.00	10,000.00
36	Naming of Street Registration fees	1,000,000.00	800,000.00	(200,000.00)
37	Mobile Sales Promotion licence fees	500,000.00	490,000.00	(10,000.00)
38	Tent at Sea Beach permit fees	-		
39	Radio/Television licence fees	400,000.00	350,000.00	(50,000.00)
40	Beggars Minstrel fees	-		
41	Open Air preaching permit fees	500,000.00	-	(500,000.00)
42	Repair of Radio licence fees	300,000.00	490,000.00	190,000.00
	F. HEALTH			
43	Dislodging of septic Tank Charges	1,000,000.00	950,000.00	(50,000.00)
44	Night Soil Disposal/Depot fees	500,000.00	600,000.00	100,000.00
45	Registration of septic Tank dislodging licence fees	2,000,000.00	900,000.00	(1,100,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	1,000,000.00	-	(1,000,000.00)
47	Impounding of Animals fines	500,000.00	600,000.00	100,000.00
48	Pest control and disinfectant charges	400,000.00	300,000.00	(100,000.00)
49	Birth and Death registration fees	-	550,000.00	550,000.00
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	1,000,000.00	650,000.00	(350,000.00)
53	Laboratory test fees	300,000.00	400,000.00	100,000.00
54	Earning from Environmental Sanitation	500,000.00	600,000.00	100,000.00
	G. ECONOMIC			-
55	General Contractors Registration fees	2,000,000.00	1,600,000.00	(400,000.00)
56	Tender fees	1,500,000.00	600,000.00	(900,000.00)
57	Sand dredging fees	400,000.00	300,000.00	(100,000.00)
58	Minor Industry licence fees	-		-
59	Trader licence fees	1,000,000.00	600,000.00	(400,000.00)
60	Petty traders licence fees	2,000,000.00	600,000.00	(1,400,000.00)
61	Sand. Granile. Iron rod sellers licence	500,000.00	1,500,000.00	1,000,000.00
62	Pit sawing licence fees	400,000.00	500,000.00	100,000.00
63	Forestry and Fuel Exploitation fees	500,000.00	750,000.00	250,000.00
64	Falling of trees fees	300,000.00	600,000.00	300,000.00
65	Sawmill licence fees	500,000.00	800,000.00	300,000.00
66	Produce buying fees	3,000,000.00	260,000.00	(2,740,000.00)
67	Rice Mill/Cassava Grinding licence fees	500,000.00	750,000.00	250,000.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	500,000.00	400,000.00	(100,000.00)
69	Corn Grinding Mill licence	300,000.00	450,000.00	150,000.00
70	Brown Sugar Machine licence	-		-
71	Painting spraying and sign writing workshop licence fees	500,000.00	650,000.00	150,000.00
72	Photo studio licence fees	300,000.00	250,000.00	(50,000.00)
73	Welding machine licence fees	500,000.00	1,050,300.00	550,300.00
74	Electric (Radio/TV) workshop	300,000.00	490,000.00	190,000.00
75	Blacksmith workshop licence	200,000.00	370,000.00	170,000.00
76	Wood making/carpentry	400,000.00	900,000.00	500,000.00
77	Battery charges licence fees	500,000.00	490,000.00	(10,000.00)
78	Printing press licence fees	-	690,000.00	690,000.00
79	Panel beaters licence fees	1,000,000.00	1,250,000.00	250,000.00
80	Vulcanizes licence fees	300,000.00	750,000.00	450,000.00
81	Vehicle spare parts licences	400,000.00	650,000.00	250,000.00
82	Clock/watch repairs licences	200,000.00	150,000.00	(50,000.00)
83	Cloth dyers licence fees	-	150,000.00	150,000.00
84	Registration of Laundries and dry	-	600,000.00	600,000.00
85	Motor mechanics and car wash	500,000.00	750,000.00	250,000.00
86	Building materials licence fees	1,000,000.00	650,000.00	(350,000.00)
87	Surface Tank kerosene licence	300,000.00	500,000.00	200,000.00
88	Photostat typing institute licence	500,000.00	500,000.00	-
89	Block making machine fees	1,000,000.00	1,350,000.00	350,000.00
90	Hair dressing barbing saloon	100,000.00	350,000.00	250,000.00
91	Sewing institute licence fees	200,000.00	150,000.00	(50,000.00)
92	Local hair barbing saloon	-	200,000.00	200,000.00
93	Advertisement rate licence fees	-	100,000.00	100,000.00
	H. ENGR WORKS AND			
94	Workshop receipt	1,000,000.00	900,000.00	(100,000.00)
95	Sales of unserviceable stores	-		
96	Hire Charges	-		
97	Sale of stores	12,047,000.00	12,700,000.00	653,000.00
98	Survey fees	300,000.00	500,000.00	200,000.00
99	Approval of Building Plan fees	500,000.00	200,000.00	(300,000.00)
100	Customary Right of Occup.	300,000.00	689,500.00	389,500.00
101	Commission on transfer of Plots	200,000.00	300,000.00	100,000.00
	TOTAL	<u>63,847,000.00</u>	<u>65,850,300.00</u>	<u>2,003,300.00</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	2,000,000.00	2,950,500.50	950,500.50
2	Motor Park	2,500,000.00	3,260,500.00	760,500.00
3	Shops and Shopping Centers	8,500,000.00	7,900,000.00	(600,000.00)
4	Cattle Market	7,000,000.00	7,340,000.00	340,000.00
5	Abattoir/Slaughter House	2,830,000.00	2,729,000.00	(101,000.00)
6	Proceeds from sale of Con	1,000,000.00	970,000.00	(30,000.00)
7	Transportation services Earnings	9,000,000.00	10,950,000.00	1,950,000.00
8	Earnings from industrial	3,000,000.00	1,900,600.00	(1,099,400.00)
9	Earning from other commercial undertaking	7,000,000.00	7,500,000.00	500,000.00
	TOTAL	<u>42,830,000.00</u>	<u>45,500,600.50</u>	<u>2,670,600.50</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	-	-	-
2	Rent on Local Government Building	1,000,000.00	950,000.00	(50,000.00)
3	Rent on other Local Government landed property	-	-	-
	TOTAL	<u>1,000,000.00</u>	<u>950,000.00</u>	<u>(50,000.00)</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	2,000,000.00	1,650,000.00	(350,000.00)
2	Interest: Loans (other Local Government)	1,000,000.00	900,000.00	(100,000.00)
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	1,000,000.00	950,000.00	(50,000.00)
	TOTAL	<u>4,000,000.00</u>	<u>3,500,000.00</u>	<u>(500,000.00)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	17,427,577.00	15,600,000.00	(1,827,577.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>17,427,577.00</u>	<u>15,600,000.00</u>	<u>(1,827,577.00)</u>

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	1,062,352.00	1,000,000.00	(62,352.00)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	400,000.00	1,700,000.00	1,300,000.00
5	Tractor hiring	5,000,000.00	7,500,000.00	2,500,000.00
6	Sales of Agric fruit	1,500,000.00	1,200,000.00	(300,000.00)
7	Sales of Agric Product	6,000,000.00	6,500,000.00	500,000.00
8	Irrigation Scheme charges	2,500,000.00	3,700,000.00	1,200,000.00
9	Fishing charges	2,500,000.00	2,110,000.00	390,000.00
10	Hide/Skin buyer fees	1,500,000.00	3,500,000.00	2,000,000.00
11	Vet. Clinic Charges	2,000,000.00	3,250,000.00	1,250,000.00
	TOTAL	<u>22,462,352.00</u>	<u>30,460,000.00</u>	<u>7,997,648.00</u>

HEAD 1009 - STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,376,608.161.00	970,841,776.24	(405,766,384.76)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	286,072,840.00	282,033,355.27	(4,039,484.73)
4	Excess Crude Oil Account	307,123,216.00	27,229,724.21	(279,893,491.79)
5	Share of Solid Mineral	-	-	-
6	LNG Dividend	-	-	-
7	Non-Excess Oil	-	24,639,668.96	24,639,668.96
8	Exchange Diff	-	78,152,206.00	78,152,206.00
	TOTAL	<u>1,987,804,217.00</u>	<u>1,382,896,730.68</u>	<u>(604,907,486.32)</u>

DAMATURU LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	12,426,387.68	6,382,492.48	6,043,895.20
	Overhead	14,000,000.00	7,000,000.00	7,000,000.00
2002	Office of the Secretary			
	Personnel Cost	44,546,700.76	22,880,260.16	21,666,440.60
	Overhead	16,750,000.00	4,000,000.00	12,750,000.00
2003	The Council			
	Personnel Cost	2,020,822.20	41,110,750.77	(39,089,928.57)
	Overhead	8,500,000.00	2,300,000.00	6,200,000.00
2004	Personnel Management			
	Personnel Cost	2,910,596.19	16,374,956.70	(13,464,360.51)
	Overhead	8,500,000.00	2,700,000.00	5,800,000.00
2005	Treasury			
	Personnel Cost	41,328,330.79	44,364,992.88	(3,036,662.09)
	Overhead	5,500,000.00	3,500,000.00	2,000,000.00
2006	Education			
	Personnel Cost	105,083,855.69	-	105,083,855.69
	Overhead	15,050,000.00	-	15,050,000.00
2007	Primary Health Care			
	Personnel Cost	47,891,182.01	57,344,201.09	(9,453,019.08)
	Overhead	15,000,000.00	4,000,000.00	11,000,000.00
2008	General Agric			
	Personnel Cost	34,444,158.12	48,350,447.05	(13,906,688.93)
	Overhead	19,000,000.00	16,000,000.00	3,000,000.00
2009	Works			
	Personnel Cost	49,741,732.97	40,581,283.89	(9,160,449.08)
	Overhead	17,700,000.00	10,000,000.00	7,700,000.00
2010	Traditional Council			
	Personnel Cost	4,282,761.59	5,539,731.13	(1,256,969.54)
	Overhead	-	7,500,000.00	(7,500,000.00)
2011	MISCELLANEOUS			
	Personnel Cost			
	Overhead			
	TOTAL	<u>464,676,528.00</u>	<u>339,929,116.15</u>	<u>124,747,411.85</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	12,426,387.68	6,382,492.48	6,043,895.20
2	Travel and Transport	3,000,000.00	1,000,000.00	2,000,000.00
3	Utility Services	700,000.00	500,000.00	200,000.00
4	Telephone and Postal Services	300,000.00	150,000.00	150,000.00
5	Stationery and Printing	1,000,000.00	-	1,000,000.00
6	Maintenance of Office Furniture and Equipment	2,500,000.00	1,000,000.00	1,500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	1,500,000.00	(500,000.00)
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	500,000.00	650,000.00	(150,000.00)
11	Entertainment and Hospitality	1,500,000.00	-	1,500,000.00
12	Miscellaneous Expenses	500,000.00	200,000.00	300,000.00
13	Provision and Service Materials	2,500,000.00	2,000,000.00	500,000.00
	TOTAL	<u>26,426,387.68</u>	<u>13,382,492.48</u>	<u>13,043,895.20</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	44,546,700.76	22,880,260.16	21,666,440.60
2	Travel and Transport	5,000,000.00	-	5,000,000.00
3	Utility Services	1,000,000.00	-	1,000,000.00
4	Telephone and Postal Services	250,000.00	-	250,000.00
5	Stationery and Printing	1,000,000.00	500,000.00	500,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	600,000.00	1,400,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	1,500,000.00	1,000,000.00
8	Consultancy Services and special committees	1,000,000.00	-	1,000,000.00
9	Grants, Contributions and Subventions	500,000.00	-	500,000.00
10	Training Staff Development and Welfare	2,000,000.00	-	2,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	1,000,000.00	-
13	Provision and Service Materials	500,000.00	400,000.00	100,000.00
	TOTAL	<u>61,296,700.76</u>	<u>26,880,260.16</u>	<u>34,416,440.60</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	2,020,882.20	41,110,750.77	(39,089,928.57)
2	Travel and Transport	3,000,000.00	1,000,000.00	2,000,000.00
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	2,000,000.00	100,000.00	1,900,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	500,000.00	-	500,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	-	1,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	900,000.00	100,000.00
13	Provision and Service Materials	500,000.00	300,000.00	200,000.00
	TOTAL	<u>10,520,822.20</u>	<u>43,410,750.77</u>	<u>32,889,928.57</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	2,910,596.19	16,374,956.70	(13,464,360.51)
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	100,000.00	-	100,000.00
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	1,200,000.00	900,000.00	300,000.00
6	Maintenance of Office Furniture and Equipment	1,500,000.00	250,000.00	1,250,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	500,000.00	-	500,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	500,000.00	500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	200,000.00	800,000.00
13	Provision and Service Materials	1,000,000.00	850,000.00	150,000.00
	TOTAL	<u>11,410,596.19</u>	<u>19,074,956.70</u>	<u>(7,464,360.51)</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	41,328,330.79	44,364,992.88	(3,036,662.09)
2	Travel and Transport	1,000,000.00	450,000.00	550,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	500,000.00	(500,000.00)
6	Maintenance of Office Furniture and Equipment	400,000.00	200,000.00	200,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	600,000.00	750,000.00	(150,000.00)
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	500,000.00	100,000.00	400,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	600,000.00	400,000.00
13	Provision and Service Materials	1,000,000.00	900,000.00	100,000.00
	TOTAL OVERHEAD COSTS	<u>46,828,330.79</u>	<u>47,864,992.88</u>	<u>(1,036,662.09)</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	105,083,855.69	-	105,083,855.69
2	Travel and Transport	2,500,000.00	-	2,500,000.00
3	Utility Services	1,500,000.00	-	1,500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	6,000,000.00	-	6,000,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	-	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,050,000.0	-	2,050,000.0
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	-	1,000,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000.00
13	Provision and Service Materials	-	-	-
	TOTAL	<u>120,133,855.69</u>	-	<u>120,133,855.69</u>

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	47,891,182.01	57,344,201.09	(9,453,019.08)
2	Travel and Transport	2,000,000.00	500,000.00	1,500,000.00
3	Utility Services	1,000,000.00	-	1,000,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,500,000.00	900,000.00	600,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	-	1,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	500,000.00	450,000.00	50,000.00
8	Consultancy Services and special committees	1,000,000.00	-	1,000,000.00
9	Grants, Contributions and Subventions	300,000.00	-	300,000.00
10	Training Staff Development and Welfare	2,000,000.00	1,000,000.00	1,000,000.00
11	Entertainment and Hospitality	1,400,000.00	-	1,400,000.00
12	Miscellaneous Expenses	500,000.00	150,000.00	350,000.00
13	Provision and Service Materials	3,700,000.00	1,000,000.00	2,700,000.00
	TOTAL OVERHEAD COSTS	<u>62,891,182.01</u>	<u>61,344,201.09</u>	<u>1,546,980.92</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	34,444,158.12	48,350,447.05	(13,906,288.93)
2	Travel and Transport	2,000,000.00	1,750,000.00	250,000.00
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	200,000.00	300,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	500,000.00	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	3,300,000.00	200,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	250,000.00	250,000.00
11	Entertainment and Hospitality	2,000,000.00	1,500,000.00	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	9,000,000.00	8,500,000.00	500,000.00
	TOTAL OVERHEAD COSTS	<u>53,444,158.12</u>	<u>64,350,447.05</u>	<u>(10,906,288.93)</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	49,741,732.97	40,581,283.89	9,160,449.08
2	Travel and Transport	5,000,000.00	1,000,000.00	4,000,000.00
3	Utility Services	1,500,000.00	500,000.00	1,000,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	200,000.00	800,000.00	(600,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,000,000.00	2,500,000.00	1,500,000.00
8	Consultancy Services and special committees	4,000,000.00	1,500,000.00	2,500,000.00
9	Grants, Contributions and Subventions	500,000.00	-	500,000.00
10	Training Staff Development and Welfare	2,000,000.00	1,700,000.00	300,000.00
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,300,000.00	2,000,000.00	300,000.00
	TOTAL	<u>67,444,732.97</u>	<u>50,581,283.89</u>	<u>16,860,449.08</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	4,282,761.59	5,539,731.13	(1,256,969.54)
2	Travel and Transport	-	500,000.00	(500,000.00)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	1,000,000.00	(1,000,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	2,000,000.00	(2,000,000.00)
12	Miscellaneous Expenses	-	1,500,000.00	(1,500,000.00)
13	Provision and Service Materials	-	2,500,000.00	(2,500,000.00)
	TOTAL OVERHEAD COSTS	<u>4,282,761.59</u>	<u>13,039,731.13</u>	<u>8,756,969.54</u>

HEAD 2011: MISCELLANEOUS

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

DAMATURU LOCAL GOVERNMENT

SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	61,000,000.00	24,022,478.00	36,977,522.00
4002	Livestock Development	27,000,000.00	10,632,900.00	16,367,100.00
4003	Forestry Development	23,047,786.00	9,076,474.00	13,971,312.00
4004	Fisheries	3,500,000.00	1,378,338.00	2,121,662.00
4005	Manufacturing & Craft	1,800,000.00	708,864.00	1,091,136.00
4006	Rural Electrification	109,000,000.00	42,925,412.00	66,074,588.00
4007	Commerce/Finance & Supply	433,169,679.00	170,587,038.00	262,582,641.00
4008	Transportation Roads/Bridges	49,882,842.00	19,644,418.00	30,238,424.00
	TOTAL ECONOMIC SECTOR			
	SPECIAL SECTOR	<u>708,400,307.00</u>	<u>278,975,922.00</u>	<u>429,424,385.00</u>
5001	Education Development	130,341,786.00	51,330,044.00	79,011,742.00
5002	Health and Services	60,409,012.00	27,334,040.00	42,072,972.00
5003	Information	7,000,000.00	3,544,302.00	3,455,698.00
5004	Social Development & Culture	17,000,000.00	6,694,789.00	10,305,211.00
5005	Fire Service	11,000,000.00	-	11,000,000.00
	TOTAL SOCIAL SECTOR	<u>225,750,798.00</u>	<u>88,903,175.00</u>	<u>136,847,623.00</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	134,000,000.00	52,770,690.00	81,229,310.00
6002	Environmental Sewage & Drainage	20,000,000.00	7,876,220.00	12,123,780.00
6003	Town & Community Planning	22,000,000.00	8,663,849.00	13,336,151.00
6004	Community Development	55,120,310.00	21,706,990.00	33,413,320.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>231,120,310.00</u>	<u>91,017,749.00</u>	<u>140,102,561.00</u>
	ADMIN SECTOR			
7001	General Admin office	200,586,044.00	78,993,015.00	121,593,029.00
7002	Staff Housing	147,716,954.00	58,172,580.00	89,544,374.00
7003	Workshops	8,000,000.00	3,150,489.00	4,849,511.00
	TOTAL ADMIN SECTOR	<u>356,302,998.00</u>	<u>140,316,084.00</u>	<u>215,986,914.00</u>
8001	Repayment of Loan	5,000,000.00	<u>1,969,057.53</u>	<u>3,030,942.47</u>
	Total			
	GRAND TOTAL	<u>1,526,574,413.00</u>	<u>601,181,987.53</u>	<u>925,392,425.47</u>

DAMATURU LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Ox-Plough loan to farmers	24,000,000.00	9,451,466.00	14,548,534.00
2	Purchase of Agric chemicals for pest control	6,500,000.00	2,559,772.00	3,940,228.00
3	Construction of shelter belt	8,000,000.00	3,150,488.00	4,849,512.00
4	Purchase of grains	2,000,000.00	2,000,000.00	-
5	IFAD FADAMA II & NPFS Construction	5,500,000.00	2,200,000.00	3,300,000.00
6	Purchase of Threshing Machine	3,000,000.00	1,116,452.00	1,883,548.00
7	Renovation of Damaturu cattle market	3,000,000.00	-	3,000,000.00
8	Purchase of tractors and implements	9,000,000.00	3,544,300.00	5,455,700.00
	TOTAL	<u>61,000,000.00</u>	<u>24,022,478.00</u>	<u>36,977,522.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Vet. Clinic At Kukureta & Sasawa	7,000,000.00	2,756,677.00	4,243,323.00
2	Construction of slaughter slab house at all village unit	2,000,000.00	1,000,000.00	1,000,000.00
3	Purchase of drugs and vaccines	7,000,000.00	4,500,000.00	2,500,000.00
4	Construction of Earth Dam	3,000,000.00	-	3,000,000.00
5	Purchase of Animal feeds	3,000,000.00	1,000,000.00	2,000,000.00
6	Construction of Vet. Office at Damaturu	5,000,000.00	1,376,223.00	3,623,777.00
	TOTAL	<u>27,000,000.00</u>	<u>10,632,900.00</u>	<u>16,367,100.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Polythene bags	3,047,786.00	1,576,474.00	1,471,312.00
2	Tree planting campaign	4,000,000.00	2,000,000.00	2,000,000.00
3	Raising of tree seedling	3,500,000.00	1,500,000.00	2,000,000.00
4	Landscaping of Local Government Secretariat	2,000,000.00	-	2,000,000.00
5	Maintenance of Reservors and Dams for cattle rear	2,000,000.00	-	2,000,000.00
6	Procurement of Nursery materials & equipment	4,500,000.00	3,000,000.00	1,500,000.00
7	Purchase of forestry staff uniforms	2,000,000.00	-	2,000,000.00
8	Fencing of Damaturu Nursery	2,000,000.00	1,000,000.00	1,000,000.00
	TOTAL	<u>23,047,786.00</u>	<u>9,076,474.00</u>	<u>13,971,312.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Fish Pond and maintenance	2,000,000.00	950,000.00	1,050,000.00
2	Purchase of Fingerlings & Feeds	1,500,000.00	428,338.00	1,071,662.00
	TOTAL	<u>3,500,000.00</u>	<u>1,378,338.00</u>	<u>2,121,662.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement of Sewing machines	1,300,000.00	490,000.00	810,000.00
2	Purchase of threads and needles	500,000.00	218,864.00	281,136.00
3	Purchase of mini flour mills machines	-	-	-
	TOTAL	<u>1,800,000.00</u>	<u>708,864.00</u>	<u>1,091,136.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Completion of Murfa, Dikkumari & Gambir electrification	26,440,793.00	7,925,412.00	18,515,381.00
2	Procurement of 300KVA transformer to Sidiri and Njolowa, Tsamiyan Lilo and Tukuban Akawu	20,000,000.00	12,450,000.00	7,7550,000.00
3	Electrification of Sabon Gari, Mafa, Nayi Nawa bypass and West of Bukar Abba Ibrahim Estate	25,000,000.00	15,000,000.00	10,000,000.00
4	Connection of Kalallawa REB to National Grits	17,559,207.00	7,550,000.00	10,009,207.00
5	Installation of distribution system within Damaturu main Market and establishment of Solar supply system	20,000,000.00	-	20,000,000.00
	TOTAL	<u>109,000,000.00</u>	<u>42,925,412.00</u>	<u>66,074,588.00</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Shopping malls at Damaturu Township	222,000,000.00	87,426,069.00	134,573,931.00
2	Construction of market stores at Damaturu main market	92,769,679.00	36,533,731.00	56,235,948.00
3	Purchase of mass transit buses	68,000,000.00	26,779,156.00	41,220,844.00
4	Purchase of computer and accessories	25,400,000.00	10,002,802.00	15,397,198.00
5	Construction of Pit latrine at various revenue office	6,000,000.00	2,362,870.00	3,637,130.00
6	Purchase of vehicles to finance department	15,000,000.00	5,907,166.00	9,092,834.00
7	Purchase of Refrigerator	4,000,000.00	1,575,244.00	2,424,756.00
	TOTAL	<u>433,169,679.00</u>	<u>170,587,038.00</u>	<u>262,582,641.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of (10) culverts along Damaturu to Sassawa feeder road	20,000,000.00	7,876,222.00	12,123,778.00
2	Construction of culverts at Maduri villege and earth filing	3,500,000.00	1,378,338.00	2,121,662.00
3	Purchase of Hilux van 4WD	5,000,000	1,969,057.00	3,030,943.00
4	Construction of road to Damakasu	21,382,842.00	8,420,801.00	12,962,041.00
	TOTAL	<u>49,882,842.00</u>	<u>19,644,418.00</u>	<u>30,238,424.00</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of 4 block of classrooms at Abbari, Bulabulin, Sumsumma, Sindri, Moduri	60,341,786.00	23,763,260.00	36,578,526.00
2	Feeding of Maisandari Primary school	5,000,000.00	-	5,000,000.00
3	Purchase of Furniture wooden and desk	15,000,000.00	5,907,166.00	9,092,834.00
4	Renovation of primary schools within the Local Government	10,000,000.00	6,283,398.00	3,716,602.00
5	Purchase of reading and writing ,material to primary schools	20,000,000.00	7,876,220.00	12,123,780.00
6	Fencing of 5 Nos primary schools and construction of staff quarters	20,000,000.00	7,500,000.00	12,500,000.00
	TOTAL	<u>130,341,786.00</u>	<u>51,330,044.00</u>	<u>79,011,742.00</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Dispensary at Ajari and Gambir staff quarters	15,000,000.00	-	15,000,000.00
2	Expansion of NPI Office	7,300,000.00	3,500,000.00	3,800,000.00
3	Purchase of tricycle for surveillance	5,000,000.00	-	5,000,000.00
4	Purchase of waste line and refuse collection	5,000,000.00	1,000,000.00	4,000,000.00
5	Purchase of Sanitation materials	8,000,000.00	2,500,000.00	5,500,000.00
6	Purchase of Essential Drugs	15,000,000.00	10,000,000.00	5,000,000.00
7	Construction of Dispensary at commissioners quarters	9,107,012.00	5,934,040.00	3,172,972.00
8	Contribution to Donor Agencies	3,000,000.00	2,700,000.00	300,000.00
9	Market refuse dump & excavation of drainage	2,000,000.00	1,700,000.00	300,000.00
	TOTAL	<u>69,409,012.00</u>	<u>27,334,040.00</u>	<u>42,072,972.00</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement and installation of satellite to Local Government	2,500,000.00	1,500,000.00	1,000,000.00
2	Purchase of information equipment	4,500,000.00	2,044,302.00	2,455,698.00
3.	Procurement of youth empowerment materials	-	-	-
	TOTAL	<u>7,000,000.00</u>	<u>3,544,302.00</u>	<u>3,455,698.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement of tricycle Machine Keke NAPEP	17,000,000.00	6,694,789.00	10,305,211.00
	TOTAL	<u>17,000,000.00</u>	<u>6,694,789.00</u>	<u>10,305,211.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire Extinguishers	11,000,000.00	-	11,000,000.00
	TOTAL	11,000,000.00	-	11,000,000.00

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Drilling of B/Hole complete with its pumping package at Duriya, Pawari, 3 Bedroom Gashua Road, Waziri Irahim	60,000,000.00	23,628,660.00	36,371,340.00
2	Completion of Boreholes at Jauro Sodangi, Kawiyya	15,000,000.00	5,908,000.00	9,092,000.00
3	Procurement of 27KVA Gen. Sets to KAbaru, Sassawa, Kaffi B/Holes	17,000,000.00	6,694,700.00	10,305,300.00
4	Bulk purchase of borehole spare parts	5,000,000.00	3,258,940.00	1,741,060.00
5	Purch. Of 10 sets of submissiveble	7,000,000.00	2,500,000.00	4,500,000.00
6	Counter part funding to Urban Water Supply	5,000,000.00	-	5,000,000.00
7	Reticulation of Main Market and provision of 4 Hydrate	3,500,000.00	2,000,000.00	1,500,000.00
8	Drilling of Tube wells at Sabori, Makabarta, Gwange	3,000,000.00	1,500,000.00	1,500,000.00
9	Purchase of 3 motorised boreholes	10,000,000.00	3,940,000.00	6,060,000.00
10	Drilling of Boreholes at Mallam Kolori, West Bukar Abba Ibrahim Estate and Ali Marami	8,500,000.00	3,340,390.00	5,159,610.00
11	Repairs of cement wells at the Local Govt.	-	-	-
	TOTAL	<u>134,000,000.00</u>	<u>52,770,690.00</u>	<u>81,229,310.00</u>

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Network drainage at Damaturu Town	10,000,000.00	4,000,220.00	5,999,780.00
2	Construction of blocked drainage in Damaturu	4,000,000.00	-	4,000,000.00
3	Construction of culverts at Nayinawa ward Damaturu	6,000,000.00	3,876,000.00	2,124,000.00
	TOTAL	<u>20,000,000.00</u>	<u>7,876,220.00</u>	<u>12,123,780.00</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Compensation of Land takeover by A Division B and C Main Market station land for office of National Council for Arts and Culture	22,000,000.00	8,663,849.00	13,336,151.00
	TOTAL	<u>22,000,000.00</u>	<u>8,663,849.00</u>	<u>13,336,151.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction/Renovation of MASJID in some selected villages	20,000,000.00	7,870,220.00	12,129,780.00
2	Fencing of graveyards	10,000,000.00	3,836,770.00	6,163,230.00
3	Procurement of relief materials	10,120,310.00	6,500,000.00	3,620,310.00
4	Women empowerment materials	-	-	-
5	Contribution to vulnerable groups	15,000,000.00	3,500,000.00	11,500,000.00
	TOTAL	<u>55,120,310.00</u>	<u>21,706,990.00</u>	<u>33,413,320.00</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Area/Ward Development materials	-	-	-
	TOTAL	-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of vehicle to Vice Chairman, Secretary and House leader	40,000,000.00	-	40,000,000.00
2	Extension of a block (10) office in Local Govt. Secretary	62,586,044.00	35,586,044.00	27,000,000.00
3	Purchase of Furniture	8,000,000.00	-	8,000,000.00
4	Maintenance of office building	40,000,000.00	23,406,971.00	16,593,029.00
5	Purchase of Utility vehicle Toyota (Hilux)	20,000,000.00	15,000,000.00	5,000,000.00
6	Interlocking and Renovation of Local Government Secretariat	30,000,000.00	5,000,000.00	25,000,000.00
	TOTAL	<u>200,586,044.00</u>	<u>78,993,015.00</u>	<u>121,593,029.00</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of District Head Palace at Bulabulin & Nayinawa	57,917,227.00	22,802,140.00	35,115,087.00
2	Procurement of Gen. Set (Perkins) to Govt Lodge	7,000,000.00	2,756,670.00	4,243,330.00
3	Renovation of Senior Staff quarters	10,000,000.00	3,938,000.00	6,062,000.00
4	Construction of Standard lodge at Damaturu	26,799,727.00	10,554,000.00	16,245,727.00
5	Upgrading of car park at Local Govt. Secretariat	2,000,000.00	1,976,290.00	23,710.00
6	Reconstruction of C Division Police Station	33,000,000.00	12,995,000.00	20,005,000.00
7	Reconstruction of A Division	3,000,000.00	-	3,000,000.00
8	Construction of Police outpost at Damaturu Main Market	8,000,000.00	3,150,480.00	4,849,520.00
	TOTAL	<u>147,716,954.00</u>	<u>58,172,580.00</u>	<u>89,544,374.00</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Procurement tool box	8,000,000.00	3,150,489.00	4,849,511.00
2	Construction of w/shop and procu. of tools	-	-	-
	TOTAL	8,000,000.00	3,150,489.00	4,849,511.00

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
8001	Bail out	5,000,000.00	1,969,057.53	3,030,942.47
	TOTAL	5,000,000.00	1,969,057.53	3,030,942.47