

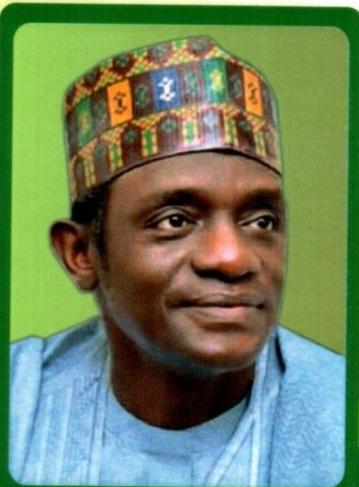


NANGERE

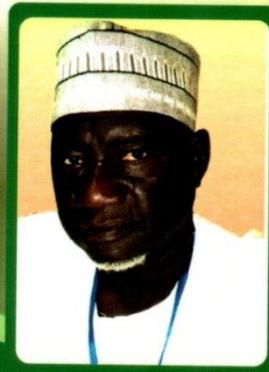
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. BABA LANGAWA
CHAIRMAN
NANGERE 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

Nangere 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 Nangere 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.

MOH'D AUDU GADAKA

Treasurer

 02/01/2020

Date

STATEMENT NO 2:- Integrity Assurance

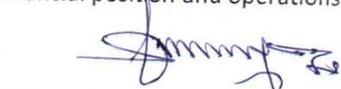
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the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

MOH'D AUDU GADAKA

Treasurer

Nangere Local Government


SANYALMA GANJAN

Chairman

Nangere Local Government

Date:  02/01/2020

Date: 31/1/20

TREASURER
L.G. NANGERE LOCAL GOVT.
SIGN

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

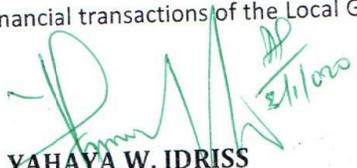
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

**NANGERE LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018**

	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE 2018
		₦	₦	₦
	Internal Generated Revenue	76,641,400.00	105,956,283.69	(27,314,883.69)
	Statutory Allocation Note (1)	1,414,281,124.15	1,829,888,703.15	(415,667,579.00)
	Total Income	<u>1,490,922,524.15</u>	<u>1,935,844,986.84</u>	<u>(444,922,462.69)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,682,683.60	(3,682,683.60)
2	Contribution to Pension	-	197,937,152.12	(197,937,152.12)
3	Contribution to YSUBEB	-	183,689,914.58	(183,689,914.58)
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	-	2,117,647.80	(2,117,647.80)
7	Contribution to PHCMB	-	177,984,486.62	(177,984,486.62)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to water Co-operation	-	2,460,000.00	(2,460,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Board of Surveillance Security	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to YIC	-	1,800,000.00	(1,800,000.00)
	Miscellaneous Cont.	-	9,863,999.98	(9,863,999.98)
	Total		<u>624,790,001.50</u>	<u>(624,790,001.50)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	602,960,937.04	412,717,866.30	190,243,070.74
	Over Head	120,000,000.00	165,956,283.69	45,956,283.69
	Total	<u>722,960,937.04</u>	<u>578,674,149.99</u>	<u>144,286,787.05</u>
	Transfer to C.D. Fund Account		732,380,835.35	
	CAPITAL EXPENDITURE			
	Economic Sector	143,294,199.89	275,000,000.00	(71,705,800.11)
	Social Sector	242,727,086.93	287,444,943.33	(44,717,850.40)
	Area Development Sector	153,500,000.00	141,849,812.47	11,650,187.53
	Administrator Sector	107,000,000.00	78,254,301.00	28,745,699.00
	Total	<u>646,521,286.82</u>	<u>722,549,056.80</u>	<u>(76,027,769.98)</u>

Budget surplus/Deficit	-	9,831,778.5
Opening Balance as at	-	Cash Nil
	-	Bank 749,247.42
		<u>749,247.42</u>
Closing Balance 1 st /1/2018	Cash Nil	
	Bank	<u>10,581,025.97</u>
Represented by Unity Bank	-	367,824.31
Key Stone	-	<u>10,213,201.6</u>
		<u>10,581,025.97</u>

NANGERE LOCAL GOVERNMENT

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		K	K	K
1001	Tax	11,000,000	-	(11,000,000.00)
1002	Rate	4,147,389.80	11,82,514.84	7,681,125.04
1003	Local Licence Fines	5,246,300.00	31,205,237.36	25,958,937.36
1004	Earning from Undertaking	5,100,000.00	39,453,382.84	34,353,382.84
1005	Rent on Local Government Property	7,200,000.00	11,496,418.58	4,296,418.58
1006	Interest Payment Dividend	7,000,000.00	-	(7,000,000.00)
1007	Grants	20,000,000.00	-	(20,000,000.00)
1008	Miscellaneous	16,947,710.20	11,972,730.00	(4,974,980.13)
	TOTAL INT. GEN. REVENUE	<u>76,641,400.00</u>	<u>105,956,283.69</u>	<u>(29,314,883.69)</u>
1009	Federation Accounts	1,414,281,124.15	1,829,888,703.15	<u>415,607,579.00</u>
	GRAND TOTAL	<u>1,490,922,524.15</u>	<u>1,935,844,936.84</u>	<u>444,922,462.69</u>

NANGERE LOCAL GOVERNMENT
SUMMARY OF INCOME

S/ N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	114,537,648.32	24,171,454.38				6,421,552.67	465,080.85	145,595,736.22
2	FEBRUARY	113,556,410.10	28,044,640.79						141,601,050.89
3	MARCH	117,297,709.83	25,565,179.91					157,010.53	143,019,900.27
4	APRIL	101,272,850.57	24,532,783.00		4,019,895.21	9,030,279.43			138,855,808.21
5	MAY	125,828,027.84	24,979,837.29					100,486.36	150,908,351.49
6	JUNE	122,392,515.15	27,269,127.47						149,661,642.62
7	JULY	127,382,478.77	24,453,216.90			8,734,076.55		1,756,076.55	162,325,848.77
8	AUGUST	122,872,639.40	23,018,989.22	2,504,497.79		5,223,418.37			153,619,544.78
9	SEPTEMBER	125,179,048.92	33,521,950.84		34,206.65				158,735,206.41
10	OCTOBER	119,925,339.93	22,944,796.86		58,015.68			1,056,194.49	143,984,346.96
11	NOVEMBER	127,921,982.09	26,403,002.89		227,820.48	5,716,789.14	8,892,781.28		169,162,375.88
12	DECEMBER	129,508,284.41	29,953,946.78		169,248.13				159,631,479.32
13	Addition al FAAC Mar/Oct . 2018	12,787,411.33							
TOTAL		<u>1,460,462,346.66</u>	<u>314,858,926.33</u>	<u>2,504,497.79</u>	<u>4,509,186.15</u>	<u>28,704,563.49</u>	<u>15,314,333.95</u>	<u>3,534,848.78</u>	<u>1,829,888,703.15</u>

NANGERE LOCAL GOVERNMENT

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

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	11,000,000	-	(11,000,000)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>11,000,000</u>	=	<u>(11,000,000)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE 2018
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate			
4	Ground Rent	4,147,389.80	11,828,514.84	(7,681,125.04)

5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	4,147,389.80	11,828,514.84	(7,681,125.04)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/HEAD	DETAILS OF REVENUE	BUDGETTED 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	250,000	124,008.53	(125,991.47)
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	40,000	-	40,000.00
7	Motor Cycle licence fees	250,000	329,000	76,000.00
8	Hawking permit fees	200,000	3,250,000	3,050,000
9	Bus/Commercial Vehicle/Tax permit fees	-	-	-
10	Leaning Driving test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	12,000.00	1,443,381.59	1,431,381.59
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees	420,000.00	1,203,263.53	783,263.53
19	Abattoir fees	62,000.00	866,000.00	804,000.00

20	Eating House licence fees	50,000.00	356,119.00	306,119.00
21	Kiosk licence fees	15,000.00	55,025.59	40,000.00
22	Bake House licence fees	130,000.00	1,241,782.53	1,111,782.53
23	Registration of Meat Van fees	10,000.00	-	(10,000.00)
24	Cattle Dealers licence fees	138,300.00	1,663,343.53	280,043.53

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence	12,000.00	-	(12,000.00)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	30,000.00	363,000.00	333,000.00
	D. SECURITY			
28	Auctioneer licence fees	10,000.00	-	(10,000.00)
29	Goldsmith and Gold seller licence fees	20,000.00	-	(20,000.00)
30	Dane Gun licence fees	600,000.00	-	(600,000.00)
31	Hunting licence fees	2,000.00	32,000.00	30,000.00
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	5,000.00	-	(5,000.00)
34	Entertainment and Drumming	-		
35	Cinematograph licence fees	-		
36	Naming of Street Registration fees	2,000.00	-	(2,000.00)
37	Mobile Sales Promotion licence fees	6,000.00	-	(6,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	5,000.00	20,525.59	15,525.59
40	Beggars Minstrel fees	5,000.00	-	(5,000.00)
41	Open Air preaching permit fees	-	-	-

42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Cha	-	1,041,008.53	(1,041,008.53)
44	Night Soil Disposal/Depot fees	-	866,224.00	(866,224.00)
45	Registration of septic Tank dis	-	975,104.06	(975,104.06)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors		534,000.00	534,000.00
47	Impounding of Animals fines	15,000.00	254,000.00	239,000
48	Pest control and disinfectant charges			
49	Registration of indigene	400,000.00	1,572,000.00	1,172,000.00
50	Burial fees			
51	Vault fees			
52	Dispensary and Maternity fees	6,000.00	356,000.00	350,000.00
53	Laboratory test fees	50,000.00	-	50,000.00
54	Earning from Environmental Sanitation	-	468,008.53	468,008,53
	G. ECONOMIC			
55	General Contractors Registration fees	600,000.00	4,160,000.00	3,560,000.00
56	Tender fees	300,000.00	1,263,000.00	963,000
57	Sand dredging fees	560,000.00	309,025.59	250,974.41
58	Minor Industry licence fees	100,000.00	-	100,000.00
59	Trader licence fees	100,000.00	896,533.00	786,533.00
60	Petty traders licence fees	5,000.00	344,517.66	338,517.66
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	5,000.00	-	(5,000.00)
63	Forestry and Fuel Exploitation fees	5,000.00	-	(5,000.00)
64	Falling of trees fees	-	-	-

65	Sawmill licence fees	-	-	-
66	Produce buying fees	420,000	124,008.53	(295,991.47)
67	Rice Mill/Cassava Grinding licence fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	3,000.00	26,258.53	23,258.53
69	Corn Grinding Mill licence	20,000.00	78,000.00	58,000.00
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	-	-	-
72	Photo studio licence fees		164,000.00	164,000.00
73	Welding machine licence fees		76,525.59	76,500.00
74	Electric (Radio/TV) workshop	4,000.00		(4,000.00)
75	Blacksmith workshop licence	5,000.00		(5,000.00)
76	Wood making/carpentry	5,000.00	366,000.00	352,000
77	Battery charges licence fees		64,025.59	64,025.59
78	Printing press licence fees		-	-
79	Panel beaters licence fees	20,000.00	505,000.00	485,000.00
80	Vulcanizes licence fees	1,000.00	20,517.06	19,517.06
81	Vehicle spare parts licences	-	,003,000.00	1,003,000.00
82	Clock/watch repairs licences	3,000.00	-	3,000.00
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	1,500.00	671,800.53	669,508.53
86	Building materials licence fees	1,000.00	877,217.00	876,217.00
87	Surface Tank kerosene licence	200,000.00	435,687.06	235,682.06
88	Photostat typing institute licence	2,500.00	-	2,500.00
89	Block making machine fees	50,000.00	922,676.53	872,676.53
90	Hair dressing barbing saloon	3,000.00	-	3,000.00
91	Sewing institute licence fees	3,000.00	-	3,000.00
92	Local hair barbing saloon	2,000.00	-	2,000.00
93	Advertisement rate licence fees	10,000.00	17,783.03	7,983.03
	H. ENGR WORKS AND	-	-	-
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	2,000.00	1,867,429.53	1,865,429.53
96	Hire Charges	-	-	-

97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	50,000.00	-	(50,000.00)
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>5,246,300.00</u>	<u>31,205,2377.36</u>	<u>(25,958,937.36)</u>

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	3,500,000	8,250,000.00	6,750,000.00
2	Motor Park	950,000.00	7,900,000.00	6,950,000.00
3	Shops and Shopping Centers	1,650,000.00	6,882,000.00	5,832,000.00
4	Cattle Market	-	9,600,000.00	9,600,000.00
5	Abattoir/Slaughter House	-	4,290,773.57	429,773.51
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	1,000,000	2,530,609.33	1,530,609.33
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	1,000,000	-	(1,000,000)
	TOTAL	<u>5,100,000.00</u>	<u>39,453,382.84</u>	<u>34,353,382.84</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	4,000,000.00	7,207,757.42	3,207,757.42
2	Rent on Local Government Building	3,200,000.00	4,288,661.16	1,088,661.16
3	Rent on other Local Government landed property	-	-	-
	TOTAL	<u>7,200,000.00</u>	11,496,418.58	<u>4,296,418.58</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	4,000,000.00	-	(4,000,000.00)
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	3,000,000.00	-	(3,000,000.00)
	TOTAL	<u>7,000,000.00</u>	-	<u>(7,000,000.00)</u>

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Grants from State Government	20,000,000.00		(20,000,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	20,000,000.00	-	(20,000,000.00)

HEAD 1008 - MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	2,141,700.29	2,141,700.29
3	Payments in Lieu of Sign	547,710.20	-	(547,710.20)
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	10,000,000.00	7,000,000.00	(3,000,000.00)
6	Animal grazing fees	700,000.00	-	(700,000.00)
7	Patient Medicine store	600,000.00	-	(600,000.00)
8	Irrigation Scheme charges	1,200,000.00	1,831,029.78	631,029.78
9	Fishing charges	1,000,000.00	500,000.00	(500,000.00)
10	Hide/Skin buyer fees	2,400,000.00	500,000.00	(1,900,000.00)
11	Vet. Clinic Charges	500,000.00	-	(500,000.00)
	TOTAL	<u>16,947,710.20</u>	<u>11,972,730.07</u>	<u>(4,974,980.13)</u>

HEAD 1009 - STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,041,131,585.17	1,460,462,346.66	419,330,761.49
2	Allocation from State Govt	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	310,387,546.12	314,858,926.33	4,471,380.21
4	Excess Crude Oil Account	43,761,992.86	2,504,497.79	(41,257,495.07)
	Non Oil Excess	-	-	-
6	Share of Solid mineral	-	-	-
7	Exchange Difference	-	28,704,563.49	28,704,563.43
8	Excess Bank Charge	-	3,534,484.78	3,534,484.78
9	Exchange Gains	-	4,509,186.15	4,509,186.15
10	Share of Excess PPT	-	15,314,333.95	15,314,333.95
	TOTAL	<u>1,414,281,124.15</u>	<u>1,829,888,703.15</u>	<u>415,607,579.00</u>

NANGERE LOCAL GOVERNMENT

SUMMARY OF RECCURENT EXPEMDITURE 2018

HEAD	DETAILS	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	71,951,198.00	28,633,743.16	43,317,454.84
	Overhead	14,800,000.00	18,439,587.07	(3,639,587.07)
2002	Office of the Secretary			
	Personnel Cost	73,803,537.00	31,926,607.32	41,876,929.68
	Overhead	10,000,000.00	15,937,890.00	(5,937,890.00)
2003	The Council			
	Personnel Cost	36,672,502.00	40,207,538.87	3,535,036.87
	Overhead	10,700,000.00	19,352,177.10	(8,652,177.10)
2004	Personnel Management			
	Personnel Cost	15,264,993.00	15,316,113.47	(51,120.47)
	Overhead	3,400,000.00	16,264,562.00	(12,864,562.00)
2005	Treasury			
	Personnel Cost	94,330,846.00	37,474,311.58	56,856,534.42
	Overhead	11,400,000.00	20,372,500.00	(8,972,500.00)
2006	Education			
	Personnel Cost	15,149,223.00	-	15,149,223.00
	Overhead	12,500,000.00	-	12,500,000.00
2007	Primary Health Care			
	Personnel Cost	56,987,449.00	58,675,421.17	1,687,972.17
	Overhead	19,600,000.00	24,539,610.00	(4,939,610.00)
2008	General Agric			
	Personnel Cost	96,745,679.00	80,908,226.77	15,837,452.23
	Overhead	15,000,000.00	20,634,156.00	(5,634,156.00)
2009	Works			
	Personnel Cost	98,513,498.00	59,187,811.54	39,325,686.46
	Overhead	17,600,000.00	22,752,894.00	(5,152,894.00)
2010	Traditional Council			
	Personnel Cost	43,542,012.04	28,388,092.42	15,153,919.62
	Overhead	5,000,000.00	7,662,902.52	(2,662,907.52)
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>722,960,937.04</u>	<u>578,674,149.99</u>	<u>144,286,787.05</u>

DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	71,951,198.00	28,633,743.16	43,317,454.84
2	Travel and Transport	2,000,000.00	3,562,429.00	(1,562,429.00)
3	Utility Services	50,000.00	1,304,192.00	(1,254,192.00)
4	Telephone and Postal Services	50,000.00	480,000.00	(430,000.00)
5	Stationery and Printing	650,000.00	1,782,366.00	(1,132,366.00)
6	Maintenance of Office Furniture and Equipment	1,200,000.00	3,469,846.00	(12,269,846.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	4,292,587.00	(1,792,587.00)
8	Consultancy Services and special committees	1,200,000.00	-	1,200,000.00
9	Grant & Contribution	2,200,000.00	-	2,200,000.00
10	Training Staff Development and Welfare	1,100,000.00	1,567,933.00	467,933.00
11	Entertainment and Hospitality	1,350,000.00	635,309.00	714,691.00
12	Miscellaneous Expenses	1,500,000.00	364,678.07	1,135,321.93
13	Provision and Service Materials	1,000,000.00	980,247.00	19,753.00
	TOTAL	<u>86,751,198.00</u>	<u>47,073,330.23</u>	<u>39,677,867.77</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	73,803,537	31,926,607.32	41,876,929.68
2	Travel and Transport	2,000,000.00	2,372,895.00	(372,895.00)
3	Utility Services	-	1,300,346.00	1,300,346.00
4	Telephone and Postal Services	50,000.00	-	50,000.00
5	Stationery and Printing	500,000.00	1,500,639.00	(1,000,639.00)
6	Maintenance of Office Furniture and Equipment	500,000.00	4,379,802.00	(3,879,802.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,500,000.00	3,469,340.00	1,030,660.00
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	250,000.00	1,209,436.00	(959,436.00)
11	Entertainment and Hospitality	1,000,000.00	992,853.00	7,147.00
12	Miscellaneous Expenses	200,000.00	-	200,000.00
13	Provision and Service Materials	-	732,579.00	(732,579.00)
	TOTAL	<u>83,803,537.00</u>	<u>47,864,497,497.32</u>	<u>35,939,039.68</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	36,672,502.00	40,207,538.87	(3,535,036.87)
2	Travel and Transport	2,500,000.00	3,479,892.00	979,892.00
3	Utility Services	2,000,000.00	2,733,039.00	(733,039.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	1,780,201.00	1,780,201.00
6	Maintenance of Office Furniture and Equipment	500,000.00	3,172,552.00	(2,672,552.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,300,000.00	5,752,800.00	(3,727,200.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	200,000.00	1,055,000.00	(855,000.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	673,152.00	326,848.00
13	Provision and Service Materials	200,000.00	705,541.10	505,541.10
	TOTAL	<u>47,372,502.00</u>	<u>59,559,715.97</u>	<u>12,187,213.97</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	15,264,993.00	15,316,113.47	(51,120.47)
2	Travel and Transport	1,000,000.00	2,176,905.80	(1,176,905.80)
3	Utility Services	-	1,000,000.00	(1,000,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	1,679,929.00	(1,679,929.00)
6	Maintenance of Office Furniture and Equipment	200,000.00	3,262,157.10	(3,062,157.10)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	200,000.00	2,375,265.00	(2,175,265.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	952,341.00	47,658.90
13	Provision and Service Materials	1,000,000.00	2,347,592.00	(1,347,592.00)
	TOTAL	<u>18,664,993.00</u>	<u>31,580,675.47</u>	<u>(12,915,682.47)</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	94,330,846	37,474,311.58	56,856,534.42
2	Travel and Transport	1,000,000.00	3,629,375.00	(2,629,375)
3	Utility Services	500,000.00	1,372,500.00	(872,500.00)
4	Telephone and Postal Services	400,000.00	-	400,000.00
5	Stationery and Printing	1,000,000.00	1,467,802.00	(467,807.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	1,736,140.00	(736,140.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,500,000.00	4,379,198.00	(2,879,198.00)
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	1,000,000.00	3,520,735.00	(2,520,735.00)
11	Entertainment and Hospitality	1,000,000.00	984,179.00	15,821.00
12	Miscellaneous Expenses	1,500,000.00	1,782,566.00	(282,566.00)
13	Provision and Service Materials	1,000,000.00	1,500,000.00	(500,000.00)
	TOTAL OVERHEAD COSTS	<u>105,730,846.00</u>	<u>57,846,811.58</u>	<u>47,884,034.42</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	15,149,223.00	32,000,000.00	(16,850,777.00)
2	Travel and Transport	500,000.00		500,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,320,000.00	-	1,320,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	-	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	-	1,000,000.00
8	Consultancy Services and special committees	4,000,000.00	-	4,000,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	-	3,000,000.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	480,000.00	-	480,000.00
13	Provision and Service Materials	1,200,000.00	-	1,200,000.00
	TOTAL	<u>27,649,223.00</u>	32,000,000.00	<u>(4,350,777.00)</u>

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	56,987,449.00	58,675,421.17	(1,687,972.17)
2	Travel and Transport	1,000,000.00	3,567,890.00	(2,567,890.00)
3	Utility Services	1,000,000.00	1,560,320.00	(560,320.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	2,567,922.00	(567,922.00)
6	Maintenance of Office Furniture and Equipment	500,000.00	4,679,400.00	(4,179,400.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,108,561.00	891,439.00
8	Consultancy Services and special committees	2,000,000.00	-	2,000,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	3,489,600.00	(1,989,600.00)
11	Entertainment and Hospitality	1,500,000.00	1,962,350.00	(462,350.00)
12	Miscellaneous Expenses	2,000,000.00	2,351,710.00	351,710.00)
13	Provision and Service Materials	6,100,000.00	3,251,857.00	(2,848,143.00)
	TOTAL OVERHEAD COSTS	<u>76,587,449.00</u>	<u>83,215,031.00</u>	<u>(6,627,582.17)</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGET7D 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	96,745,679.00	80,908,226.77	15,837,452.23
2	Travel and Transport	1,000,000.00	2,725,569.00	(1,725,569.00)
3	Utility Services	1,000,000.00	1,520,133.00	(520,133.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	2,139,620.00	(139,620.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	2,342,110.00	(1,342,110.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,000,000.00	5,427,856.00	(1,427,856.00)
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	1,000,000.00	-	1,000,000.00
10	Training Staff Development and Welfare	1,000,000.00	2,737,890.00	(1,737,890.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,500,000.00	1,318,359.00	181,641.00
13	Provision and Service Materials	3,000,000.00	2,422,619.00	577,381.00
	TOTAL OVERHEAD COSTS	<u>111,745,679.00</u>	<u>101,542,382.77</u>	<u>10,203,296.23</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	98,513,498	59,187,811.54	39,325,686.46
2	Travel and Transport	1,500,000.00	2,337,000.00	(837,000.00)
3	Utility Services	1,700,000.00	1,347,554.00	352,446.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	4,361,537.00	(1,361,537.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	4,782,644.00	(3,782,644.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	2,723,340.00	776,660.00
8	Consultancy Services and special committees	1,800,000.00	712,000.00	1,088,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	3,500,000.00	(3,000,000.00)
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	2,100,000.00	1,488,819.00	611,181.00
13	Provision and Service Materials	4,000,000.00	3,500,000.00	500,000.00
	TOTAL OVERHEAD COSTS	<u>116,113,498.00</u>	<u>81,940,705.54</u>	<u>34,172,792.46</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	43,542,012.04	28,388,092.42	15,153,919.62
2	Travel and Transport	721,176.00	1,138,616.52	417,440.52
3	Utility Services	550,174.00	679,890.00	129,716.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	382,520.00	567,840.00	(185,320.00)
6	Maintenance of Office Furniture and Equipment	-	1,346,100.00	(1,346,100.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,346,130.00	1,963,569.00	(382,561.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,237,892.00	(237,892.00)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	729,000.00	(729,000.00)
	TOTAL OVERHEAD COSTS	<u>48,542,012.04</u>	<u>36,050,999.94</u>	<u>12,491,012.10</u>

HEAD 2011: MISCELLANEOUS

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

NANGERE LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDTURE 20118

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	44,000,000.00	35,000,000.00	9,000,000
4002	Livestock Development	32,250,000.00	22,000,000.00	10,250,000.00
4003	Forestry Development	9,044,199.89	6,000,000.00	3,044,199.89
4004	Fisheries	-	2,000,000.00	(2,000,000.00)
4005	Manufacturing & Craft		2,000,000.00	(2,000,000.00)
4006	Rural Electrification	15,000,000.00	75,000,000.00	(60,000,000.00)
4007	Commerce/Finance & Supply	33,000,000.00	38,000,000.00	(50,000,000.00)
4008	Transportation Roads/Bridges	10,000,000.00	35,000,000.00	(25,000,000.00)
	TOTAL ECONOMIC SECTOR	<u>143,294,199.89</u>	<u>275,000,000.00</u>	<u>(71,705,800.11)</u>
	SOCIAL SECTOR			
5001	Education Development	103,106,073.93	115,744,943.33	(12,638,869.40)
5002	Health and Services	112,421,013.00	84,000,000.00	28,421,013.00
5003	Information	700,000.00	700,000.00	-
5004	Social Development & Culture	24,500,000.00	74,500,000.00	(50,000.00)
5005	Fire Service	2,000,000.00	12,500,000.00	(10,500,000.00)
	TOTAL SOCIAL SECTOR	<u>242,727,086.93</u>	<u>287,444,943.33</u>	<u>(44,717,856.40)</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	132,000,000.00	73,849,812.47	58,150,187.53
6002	Environmental Sewage & Drainage	8,000,000.00	40,000,000.00	(32,000,000.00)
6003	Town & Community Planning	8,500,000.00	18,000,000.00	(9,500,000.00)
6004	Community Development	5,000,000.00	10,000,000.00	(5,000,000.00)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>153,500,000.00</u>	<u>141,849,812.47</u>	<u>11,650,187.53</u>
	ADMIN SECTOR			
7001	General Admin office	106,000,000.00	61,270,747.00	44,729,253.00
7002	Staff Housing	-	4,483,554.00	4,483,554.00
7003	Workshops	1,000,000.00	12,500,000.00	(11,500,000.00)
	TOTAL ADMINISTRATION	107,000,000.00	78,254,301.00	28,745,699.00
8001	REPAYMENT OF LOANS AND INTEREST	-	-	-
	TOTAL ADMIN SECTOR	-	-	-
	GRAND TOTAL	<u>646,521,286.82</u>	<u>722,549,056.80</u>	<u>(76,027,769.98)</u>

NANGERE LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Development of orchard vegetable garden	3,500,000.00	2,000,000.00	1,500,000.00
2	Purchase of Bull, Ox Plough & Caws and Contribution to NGO'S	13,500,000.00	12,000,000.00	1,500,000.00
3	Contribution of UNDP, Agric NGOs and FDAMA Programme	3,500,000.00	2,000,000.00	1,500,000.00
4	Executive of Earth Dam at Mbela, Dorawa, Tikau, Dawasa & Degubi	3,500,000.00	2,000,000.00	1,500,000.00
5	Purchase of Chemical for pest & Insecticide	3,000,000.00	2,000,000.00	1,000,000.00
6	Repairs/purchase of tractors & Farming/implements.	17,000,000.00	15,000,000.00	2,000,000.00
	TOTAL	<u>44,000,000.00</u>	<u>35,000,000.00</u>	<u>9,000,000.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of veterinary clinic at Duddaye, Tikau and Degubi	15,250,000.00	7,000,000.00	(8,250,000.00)
2	Purchase of Veterinary equipment	1,500,000.00	2,500,000.00	(1,000,000.00)
3	Construction of Cattle stray Dawasa, Nangere and Dazigau	6,000,000.00	3,500,000.00	2,500,000.00
4	Purchase of veterinary Drugs	1,500,000.00	2,000,000.00	(500,000.00)
5	Counter funding to Veterinary Customize Ambulance VAN (Hilux)	4,000,000.00	3,500,000.00	500,000.00
6	Counterpart funding to livestock vaccine Centre	4,000,000.00	3,500,000.00	500,000.00
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
	TOTAL	<u>32,250,000.00</u>	<u>22,000,000.00</u>	<u>10,250,000.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Improvement of Nangere park and Garden	1,725,000.00	1,500,000.00	225,000.00
2	Tree planting campaign	4,000,000.00	2,000,000.00	2,000,000.00
3	Improvement of gum Arabic plantation at Garin Ciroma	1,225,000.00	1,000,000.00	225,000.00
4	Afro station General	644,199.89	500,000.00	144,199.89
5	Purchase of Irrigation pumping machine	750,000.00	500,000.00	250,000.00
6	Fencing of Nangere Gardener (Economic Trees)	700,000.00	500,000.00	200,000.00
	TOTAL	<u>9,044,199.89</u>	<u>6,000,000.00</u>	<u>3,044,199.89</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of fish POND Gada		1,500,000.00	1,500,000.00
2	Purchase of fishing Gear, Nets and other fishing materials for Youth empowerment		500,000.00	500,000.00
	TOTAL		<u>2,000,000.00</u>	<u>2,000,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Local Blacksmith industry at Dawasa		2,000,000.00	(2,000,000.00)
	TOTAL		2,000,000.00	(2,000,000.00)

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Street light electrification at NangereDazigau and Dawasa	3,000,000.00	15,500,000.00	(12,500,000.00)
2	Maintenance of Rural Electrification of (REB, Station)	2,000,000.00	3,500,000.00	(1,500,000.00)
3	Electrification of Duddaye G/Baba, Trajam and Dagare	10,000,000.00	56,000,000.00	(46,000,000.00)
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
	TOTAL	<u>15,000,000.00</u>	<u>75,000,000.00</u>	<u>(60,000,000.00)</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase/Maint. Of Mass Transit Buses	7,000,000.00	7,500,000.00	(500,000.00)
2	Construction of filling station at Nangere with accessories	10,000,000.00	10,500,000.00	(500,000.00)
3	Construction of Market Stall at Kukuri, Dawasa, Gada, and Nangere Market 3 Block each.	10,000,000.00	12,000,000.00	(2,000,000.00)
4	Fencing of Dawasa & Nangere Motor Park and Market	2,000,000.00	2,800,000.00	(800,000.00)
5	Construction of 20 Nos look up and grain stores at Dawasa and Nangere Market	3,000,000.00	3,200,000.00	(200,000.00)
6	Fencing of Jakade Motor Park/Building of Building of Mini Shopping Complex.	1,000,000.00	2,000,000.00	(1,000,000.00)
7	-	-	-	-
8	-	-	-	-
10	-	-	-	-
	TOTAL	<u>33,000,000.00</u>	<u>38,000,000.00</u>	<u>(5,000,000.00)</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Potiskum Garin Alkali Road (ongoing Project)	5,000,000.00	25,000,000.00	(20,000,000.00)
2	Construction of Road Sabon Garin Nangere to Old Nangere	10,000,000.00	5,000,000.00	(5,000,000.00)
3	Construction of Double Coat surface Dressed Road Dagazurwa Idi Tonga Danchuwa			
4	Triple Cell Box Culvert for Tudun Wada Tikau, and Langawa Ward.			
5				
	TOTAL	<u>10,000,000.00</u>	35,000,000.00	25,000,000.00

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation of Primary Schools and contribution to Local Education Authority LEA	22,000,000.00	26,000,000.00	(4,000,000.00)
2	Counterpart funding to Local Government Training Fund	8,000,000.00	7,500,000.00	(500,000.00)
3	Counterpart funding to Yobe State primary Education Board (SPEB)	20,000,000.00	9,300,397.14	10,699,602.86
4	Counterpart funding Yobe State University Damaturu (YSU)	3,000,000.00	2,800,000.00	200,000.00
5	Procurement of furniture and equipment	3,000,000.00	3,500,000.00	(500,000.00)

	Contraction of 3 classroom & store at Dorowa Katariyo	8,500,000.00	8,000,000.00	500,000.00
	Dizigau, Qatinani, Sobo Gari Unga Challe, Kukuri Chalino Dawa Haram & Daragunya.	35,606,073.93	55,944,546.19	(20,338,472.26)
	Procurement of Primary School agencies (NPHCDA)	3,000,000.00	2,700,000.00	300,000.00
	TOTAL	<u>103,106,073.93</u>	<u>115,744,943.33</u>	<u>(12,638,869.40)</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Counterpart funding to Donor Agencies (NPHCDA)	3,000,000.00	2,000,000.00	1,000,000.00
2	Construction of Dispensary sat DanchuwaMascomShebu and Zawaya	12,500,000.00	21,000,000.00	(8,500,000.00)
3	Training of Midwives	3,000,000.00	1,500,000.00	1,500,000.00
4	Fencing of M.C.H Sobon Gari, Construction of medical store, Expansion of cold cahin office	28,000,000.00	25,000,000.00	3,000,000.00
5	Revonotion. Rehabilitation and upgrading of Duddaye HF Chukuriwa MDG watinani HC and dispensaries one in each ward	24,000,000.00	18,000,000.00	6,000,000.00
6	Purchase medical equipment			
7	Cost of 5 new staff Qtrs at various Health Centers	28,421,013.00	16,500,000.00	11,921,013.00
8	Fencing of Sabon Gari Nangere M.C.H	5,000,000.00	-	(5,000,000.00)
9	Purchase of 1 Toyota Hilux 4 wheel drive vehicle	6,500,000.00	-	(6,500,000.00)
13	Renovation of MCH and dispensaries by MH ²	2,000,000.00	-	(2,000,000.00)
	TOTAL	<u>112,421,013.00</u>	<u>84,000,000.00</u>	<u>28,421,013.00</u>

5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of information Gadgets	700,000.00	700,000.00	-
2	Counterpart funding for community	-	-	-
3		-	-	-
	TOTAL	700,000.00	700,000.00	-

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of sporting equipment	5,000,000.00	8,000,000.00	(3,000,000.00)
2	Contribution to Emirate Youth Empowerment Women Empowerment	3,000,000.00	11,000,000.00	(8,000,000.00)
3		7,500,000.00	25,500,000.00	(18,000,000.00)
4		9,000,000.00	30,000,000.00	(21,000,000.00)
	TOTAL	<u>24,500,000.00</u>	<u>74,500,000.00</u>	<u>(50,000,000.00)</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Fire Fighting Equipment	1,000,000.00	7,500,000.00	(6,500,000.00)
2	Maintenance of Fire Bridget vehicle	1,000,000.00	5,000,000.00	(4,000,000.00)
	TOTAL	<u>2,000,000.00</u>	<u>12,500,000.00</u>	<u>(10,500,000.00)</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Counterpart funding to Yobe State Rural Water Supply	3,000,000.00	3,000,000.00	-
2	Sinking of productive cement well at various location	15,000,000.00	8,349,812.47	6,650,187.53
3	Drilling of Boreholes across the local Govt.	55,500,000.00	-	55,500,000.00
4	Maintenance of Existing Borehole & Cement Wells across the Local Government Area	12,500,000.00	18,500,000.00	(6,000,000.00)
5	Purchase of Water truck (Tanker)	12,000,000.00	19,000,000.00	(7,000,000.00)
	Purchase of 10 No of 30KVA Parking Generator	16,500,000.00	-	(16,500,000.00)
6	Conversion of (10) existing hand pumps to Submersible Boreholes	2,500,000.00	8,500,000.00	(6,000,000.00)
7	Drilling of 30 No s hand pumps across the local Govts.	15,000,000.00	16,500,000.00	(1,500,000.00)
	Total	<u>132,000,000.00</u>	<u>73,849,812.47</u>	<u>58,150,187.53</u>

HEAD 6002: EVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Environmental protection Agency.	1,500,000.00	10,000,000.00	(8,500,000.00)
2	Construction of Drainage and culvert at various location	6,500,000.00	30,000,000.00	(32,500,000.00)
	TOTAL	<u>8,000,000.00</u>	<u>40,000,000.00</u>	<u>(32,000,000.00)</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Survey equipment	1,500,000.00	2,000,000.00	(500,000.00)
2	Construction of Borehole Generator Room at Various Location	5,800,000.00	12,350,000.00	(6,550,000.00)
3	Construction of power generator plant at Government lodge	1,200,000.00	2,000,000.00	(800,000.00)
4	Border/Boundary Comm. Development.	-	1,650,000.00	(1,650,000.00)
	TOTAL	8,500,000.00	18,000,000.00	(,500,000.00)

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Word Development and Local Govt. Joint Project	-	-	-
2	Purchase of Community Development materials	5,000,000.00	10,000,000.00	(5,000,000.00)
3	TOTAL	5,000,000.00	10,000,000.00	(5,000,000.00)

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	General Renovation of Local Govt. Secretariat	10,000,000.00	8,000,000.00	2,000,000.00
2	Fencing of Local Govt. Secretariat	45,550,000.00	23,300,000.00	22,250,000.00
3	Furnishing of Local Govt. Secretariat	6,000,000.00	5,500,000.00	500,000.00
4	Repairs and fencing of Nangere Police Station	35,500,000.00	15,700,000.00	19,800,000.00
5	Purchase of Hilux 4 Wheel Drive vehicle	5,000,000.00	4,500,000.00	500,000.00
6	Purchase of 2 Peugeot 406	3,950,000.00	4,270,747.00	(320,747.00)
7				
8				
	TOTAL	<u>106,000,000.00</u>	61,270,747.00	44,729,253.00

HEAD 6005: AREA WARD DEVELOPMENT

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

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Renovation of HODS and Chairman official residence	-	-	-
2	Construction and maintenance of Local Govt. Housing Units	-	-	-
3	Furnishing of Guest House and Staff quarters	-	4,483,554.00	4,483,554.00
4	Fencing of staff quarters	-	-	-
5		-	-	-
	TOTAL	=	4,483,554.00	4,483,554.00

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	ICT Training	1,000,000.00	12,500,000.00	(11,500,000.00)
		-	-	-
	TOTAL	1,000,000.00	12,500,000.00	(11,500,000.00)

HEAD: 8001 REPAYMENT OF LOANS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
1	Loans and Interest Repayment	-	-	-