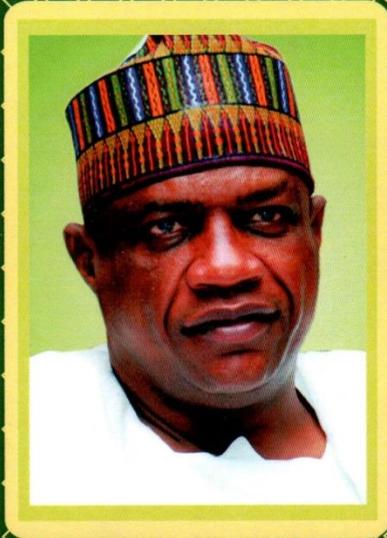




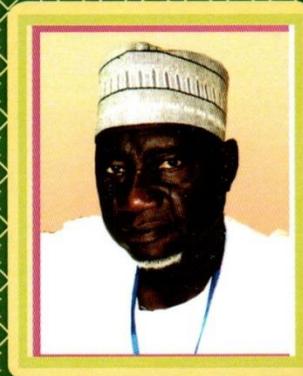
# NANGERE

## LOCAL GOVERNMENT COUNCIL YOBE STATE

### FINANCIAL STATEMENT



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



**ALH. BABA LANGAWA**  
CHAIRMAN NANGERE 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

Nangere Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2017

**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 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.

AUDU ABORE  
Treasurer Date/Sign: *Audu Abore* 14/08/2018

**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 31<sup>st</sup> December, 2016 and it operations for the year.

Date/Sign: *Audu Abore* 14/08/2018  
AUDU ABORE  
TREASURER

Date/Sign: *ALH BABA IBRAHIM LANGAWA*  
ALH BABA IBRAHIM LANGAWA  
CHAIRMAN



## AUDITOR-GENERAL'S CERTIFICATION

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

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

### Basis of Opinion

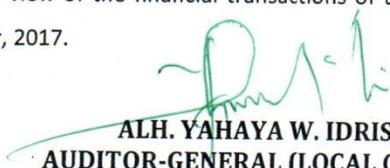
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

### Opinion

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

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

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

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	157,242,577.80	103,878,709.50	(533,638,683)
	Statutory Allocation	1,978,924,831	1,374,094,690.33	(604,830,140.67)
	Total Income	<u>2,136,167,408.80</u>	<u>1,477,973,399.83</u>	<u>(658,194,008.97)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,682,691.16	(3,682,691.16)
2	Contribution to Pension	-	138,957,886.43	(138,957,886.43)
3	Contribution to YSUBEB	-	178,751,566.52	(178,751,566.52)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000	(12,000,000)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	160,366,812.18	(160,366,812.18)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to water Co-operation	-	2,460,000	(2,460,000)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Board of Surveillance Security	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to YIC	-	1,828,125	(1,828,125)
	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	Total		<u>544,393,551.88</u>	<u>(544,393,551.88)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	1,016,556,851	372,195,967.36	644,360,883.64
	Over Head	120,000,000	57,000,000	63,000,000
	Total	<u>1,136,556,851</u>	<u>429,195,967.36</u>	<u>707,360,883.64</u>
	Transfer to C.D. Fund Account		504,383,800.59	
	<u>CAPITAL EXPENDITURE</u>			
	Economic Sector	215,000,000	139,654,368	75,345,632
	Social Sector	299,700,000	152,847,557	146,852,443
	Area Development Sector	240,000,000	137,303,553	103,696,447
	Administrator Sector	78,254,301	74,150,762.51	4,103,538.49
	Total	<u>986,341,351</u>	<u>503,956,240.51</u>	<u>482,385,110.49</u>

Budget surplus/Deficit	427,640
Opening Balance as at –	321,587.34 cr
Closing Balance 1 <sup>st</sup> 1/2017	749,227.42 cr

Represented by First Bank

Keystone

**NANGERE LOCAL GOVERNMENT**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		₦	₦	₦
1001	Tax	51,000,000	-	(51,000,000)
1002	Rate	9,147,389.80	11,413,000	(2,265,610.20)
1003	Local Licence Fines	5,246,300	30,789,722.53	(25,543,422.53)
1004	Earning from Undertaking	25,100,700	39,037,868	(13,937,168)
1005	Rent on Local Government Property	7,200,000	11,080,903.74	3,880,903.74
1006	Interest Payment Dividend	7,000,000	-	(7,000,000)
1007	Grants	20,000,000	-	(20,000,000)
1008	Miscellaneous	32,548,188	11,557,215.23	(20,990,972.77)
	<b>TOTAL INT. GEN. REVENUE</b>	<u>157,242,577.80</u>	<u>103,878,709.50</u>	(533,638,683)
1009	Federation Accounts	1,978,924,831	1,374,094,690.33	<u>(604,830,140.67)</u>
	<b>GRAND TOTAL</b>	<u>2,136,167,408.80</u>	<u>1,477,973,399.83</u>	<u>658,194,008.97</u>



NANGERE LOCAL GOVERNMENT  
COMPARATIVE STATEMENT OF REVENUE  
FOR THE YEAR ENDED 31ST DECEMBER 2016

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	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	51,000,000	-	(51,000,000)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>51,000,000</u>	-	<u>(51,000,000)</u>

HEAD 1002 - RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE 2016
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	9,147,389.80	11,413,000	2,265,610.20
5	Federal Government Grant in lieu of Tenement Rate	-		
6	State Government Grant in lieu of Tenement rate	-		
	TOTAL	<u>9,147,389.80</u>	11,413,000	2,265,610.20

**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	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	250,000	115,000	(135,000)
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	40,000	-	(40,000)
7	Motor Cycle licence fees	250,000	320,000	70,,000
8	Hawking permit fees	100,000	3,241,000	3,141,000
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	1,443,381	1,431,381
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees	220,000	1,194,255	974,255
19	Abattoir fees	62,000	857,000	795,000
20	Eating House licence fees	-	347,119	347,119
21	Kiosk licence fees	15,000	46,000	31,000
22	Bake House licence fees	30,000	1,232,774	1,202,774
23	Registration of Meat Van fees	10,000	-	(10,000)

24	Cattle Dealers licence fees	60,000	1,654,335	1,594,335
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**HEAD 1003 - LOCAL LICENCES FEES AND FINES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence	12,000	-	(12,000)
26	Cold Room licence fees	-		
27	Butchers licence fees	30,000	354,000	324,000
	D. SECURITY			
28	Auctioneer licence fees	10,000	-	(10,000)
29	Goldsmith and Gold seller licence fees	20,000	-	(20,000)
30	Dane Gun licence fees	600,000	-	(600,000)
31	Hunting licence fees	2,000	23,000	21,000
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	5,000	-	(5000)
34	Entertainment and Drumming	-		
35	Cinematograph licence fees	-		
36	Naming of Street Registration fees	2,000	-	(2,000)
37	Mobile Sales Promotion licence fees	6,000	-	(6,000)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	5,000	11,500	6,500
40	Beggars Minstrel fees	5,000	-	(5,000)
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Cha	-	1,032,000	1,032,000
44	Night Soil Disposal/Depot fees	-	857,224	857,224

45	Registration of septic Tank dis	-	966,037	966,037
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**HEAD 1003 - LOCAL LICENCES FEES AND FINES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors		525,000	525,000
47	Impounding of Animals fines	15,000	245,000	230,000
48	Pest control and disinfectant charges			
49	Registration of indigene	400,000	1,563,000	1,163,000
50	Burial fees			
51	Vault fees			
52	Dispensary and Maternity fees	6,000	347,000	341,000
53	Laboratory test fees	50,000	-	(50,000)
54	Earning from Environmental Sanitation		459,000	459,000
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	600,000	4,151,000	3,551,000
56	Tender fees		1,254,000	1,154,000
57	Sand dredging fees	560,000	300,000	(260,000)
58	Minor Industry licence fees	100,000	-	(100,000)
59	Trader licence fees		887,533	887,533
60	Petty traders licence fees	5,000	334,500	329,500
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	5,000	-	(5,000)
63	Forestry and Fuel Exploitation fees	5,000	-	(5,000)
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	220,000	115,000	(105,000)
67	Rice Mill/Cassava Grinding licence fees	-	-	-

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	3,000	17,250	14,250
69	Corn Grinding Mill licence	20,000	69,000	49,000
70	Brown Sugar Machine licence			
71	Painting spraying and sign writing workshop licence fees			
72	Photo studio licence fees		155,000	155,000
73	Welding machine licence fees		67,500	67,500
74	Electric (Radio/TV) workshop	4,000		(4,000)
75	Blacksmith workshop licence	5,000		(5,000)
76	Wood making/carpentry	5,000	357,000	352,000
77	Battery charges licence fees		55,000	55,000
78	Printing press licence fees		-	-
79	Panel beaters licence fees		496,000	496,000
80	Vulcanizes licence fees	1,000	11,500	10,500
81	Vehicle spare parts licences		994,000	994,000
82	Clock/watch repairs licences	3,000		(3,000)
83	Cloth dyers licence fees			
84	Registration of Laundries and dry			
85	Motor mechanics and car wash	1,500	662,000	660,500
86	Building materials licence fees	1,000	877,217	876,217
87	Surface Tank kerosene licence	200,000	417,665	215,665
88	Photostat typing institute licence	2,500	-	(2,500)
89	Block making machine fees		913,668	913,668
90	Hair dressing barbing saloon	3,000	-	(3,000)
91	Sewing institute licence fees	3,000	-	(3,000)
92	Local hair barbing saloon	2,000	-	(2,000)
93	Advertisement rate licence fees	10,000	-	(10,000)
	H. ENGR WORKS AND			
94	Workshop receipt			
95	Sales of unserviceable stores	2,000	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.	-	-	-
101	Commission on transfer of Plots	-	-	-

	TOTAL	<u>5,246,300</u>	<u>30,789,722.53</u>	<u>25,543,422.53</u>
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**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	3,800,000	8,257,338.43	4,457,338.43
2	Motor Park	1,540,000	7,985,618.22	6,644,618.22
3	Shops and Shopping Centers	1,050,000	6,882,000	5,832,000
4	Cattle Market	2,300,000	9,664,886.51	7,364,886.51
5	Abattoir/Slaughter House	90,700	4,225,887	4,135,187
6	Proceeds from sale of Con	1,200,000	-	(1,200,000)
7	Transportation services Earnings	14,120,000	2,022,137.84	(12,097,862.16)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	1,000,000	-	(1,000,000)
	<b>TOTAL</b>	<u>25,100,700</u>	<u>39,037,868</u>	<u>13,937,168</u>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	4,000,000	7,000,000	3,000,000
2	Rent on Local Government Building	3,200,000	4,080,903.74	880,903.74
3	Rent on other Local Government landed property	-	-	-
	<b>TOTAL</b>	<u>7,200,000</u>	11,080,903.74	<u>3,880,903.74</u>

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Interest: Vehicle and Bicycle Advance	4,000,000	-	(4,000,000)
2	Interest: Loans lo (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	-	(3,000,000)
	<b>TOTAL</b>	<b><u>7,000,000</u></b>	<b>-</b>	<b><u>(7,000,000)</u></b>

**HEAD 1007 - GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		₱	₱	₱
1	Grants from State Government	20,000,000		(20,000,000)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	20,000,000	-	(20,000,000)

**HEAD 1008 - MICELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery			
2	Recovery of Losses and Over Payment	-	3,557,215.13	3,557,215.23
3	Payments in Lieu of Sign	1,148,188	-	(1,148,188)
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	19,000,000	8,000,000	(11,000,000)
6	Animal grazing fees	700,000	-	(700,000)
7	Patient Medicine store	600,000	-	(600,000)
8	Irrigation Scheme charges	1,200,000	-	(1,200,000)
9	Fishing charges	1,000,000	-	(1,000,000)
10	Hide/Skin buyer fees	8,400,000	-	8,400,000)
11	Vet. Clinic Charges	500,000	-	(500,000)
	<b>TOTAL</b>	<b><u>32,548,188</u></b>	<b><u>11,557,215.23</u></b>	<b><u>(20,990,972.77)</u></b>

**HEAD 1009 - STATUTORY ALLOCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,368,807,113	965,340,150.07	(403,466,962.93)
2	Allocation from State Government	18,000,000	-	(18,000,000)
3	VAT Allocation	286,734,928	281,900,257.77	(4,834,670.23)
4	Excess Crude Oil Account	305,382,790	27,075,417.04	(278,307,372.96)
	LNG Dividend	-	-	-
	Non Oil Excess	-	22,268,373.99	22,268,373.99
	Share of Solid mineral			
	Exchange Difference	-	77,510,491.46	77,510,491.46
	<b>TOTAL</b>	<b><u>1,978,924,831</u></b>	<b><u>1,374,094,690.33</u></b>	<b><u>(604,830,140.67)</u></b>

**NANGERE LOCAL GOVERNMENT**

**SUMMARY OF RECCURENT EXPEMDITURE 2017**

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	76,951,198	23,633,743.16	53,317,454.84
	Overhead	14,800,000	7,000,000	7,800,000
2002	<b>Office of the Secretary</b>			
	Personnel Cost	78,803,537	26,926,607.32	51,876,929.68
	Overhead	10,000,000	5,325,000	4,675,000
2003	<b>The Council</b>			
	Personnel Cost	38,172,502	35,207,538.87	2,964,963.13
	Overhead	10,700,000	4,000,000	6,700,000
2004	<b>Personnel Management</b>			
	Personnel Cost	15,264,993	6,794,214.53	8,470,778.47
	Overhead	3,400,000	5,554,000	(2,152,000)
2005	<b>Treasury</b>			
	Personnel Cost	144,330,846	32,474,311.58	111,856,534.42
	Overhead	11,400,000	10,000,000	1,400,000
2006	<b>Education</b>			
	Personnel Cost	15,149,223	-	15,149,223
	Overhead	12,500,000	-	12,500,000
2007	<b>Primary Health Care</b>			
	Personnel Cost	306,987,449	93,675,420.77	213,312,028.23
	Overhead	19,600,000	10,000,000	9,600,000
2008	<b>General Agric</b>			
	Personnel Cost	146,745,679	75,908,226.77	70,837,452.23
	Overhead	15,000,000	7,000,000	8,000,000
2009	<b>Works</b>			
	Personnel Cost	148,513,498	54,187,811.54	94,325,686.46
	Overhead	17,600,000	7,000,000	10,600,000
2010	<b>Traditional Council</b>			
	Personnel Cost	45,637,926	23,388,092.42	22,249,833.58
	Overhead	5,000,000	1,121,000	3,879,000
2011	<b>MISCELLANEOUS</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
<b>TOTAL</b>		<b><u>1,136,556,851</u></b>	<b><u>429,195,967.36</u></b>	<b><u>707,360,883.64</u></b>

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

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	76,951,198	23,633,743.16	53,317,454.84
2	Travel and Transport	2,000,000	1,855,000	445,000
3	Utility Services	50,000	27,731	22,269
4	Telephone and Postal Services	50,000	18,947	31,053
5	Stationery and Printing	650,000	615,000	35,000
6	Maintenance of Office Furniture and Equipment	1,200,000	1,117,554	82,446
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000	1,449,706	1,050,194
8	Consultancy Services and special committees	1,200,000	-	1,200,000
9	Grant & Contribution	2,200,000	-	2,200,000
10	Training Staff Development and Welfare	1,100,000	1,000,000	100,000
11	Entertainment and Hospitality	1,350,000	-	1,350,000
12	Miscellaneous Expenses	1,500,000	216,062	1,283,938
13	Provision and Service Materials	1,000,000	1,000,000	-
	<b>TOTAL</b>	<b><u>91,751,198</u></b>	<b><u>30,633,743.16</u></b>	<b><u>61,117,454.84</u></b>

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	78,803,537	26,926,607.32	51,876,929.68
2	Travel and Transport	2,000,000	1,000,000	1,000,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	50,000	-	50,000
5	Stationery and Printing	500,000	500,000	
6	Maintenance of Office Furniture and Equipment	500,000	-	500,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	5,500,000	2,753,228	2,746,772
8	Consultancy Services and special committees	1,000,000	-	1,000,000
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	250,000	250,000	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	200,000		200,000
13	Provision and Service Materials	-	821,772	(821,772)
	<b>TOTAL</b>	<b><u>88,803,537</u></b>	<b><u>32,251,607.32</u></b>	<b><u>56,551,929.68</u></b>

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	38,172,502	35,207,538.87	2,964,963.13
2	Travel and Transport	4,500,000	2,000,000	2,500,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	500,000	-	500,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,300,000	1,000,000	3,300,000
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	200,000	-	200,000
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000	-	1,000,000
13	Provision and Service Materials	200,000	1,000,000	(800,000)
	<b>TOTAL</b>	<b><u>48,872,502</u></b>	<b><u>39,207,538.37</u></b>	<b><u>9,664,963.13</u></b>

**HEAD 2004: PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	15,264,993	6,794,214.53	8,470,778.47
2	Travel and Transport	-	2,175,000	(2,175,5000)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	200,000	-	200,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	553,000	(553,000)
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	2,200,000	1,895,181	304,819
13	Provision and Service Materials	1,000,000	930,819	69,181
	<b>TOTAL</b>	<b><u>18,664,993</u></b>	<b><u>12,348,214.53</u></b>	<b><u>6,316,778.47</u></b>

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	144,330,846	32,474,311.58	111,856,534.42
2	Travel and Transport	1,000,000	1,000,000	-
3	Utility Services	500,000	277,618	222,382
4	Telephone and Postal Services	400,000	189,334	210,000
5	Stationery and Printing	1,000,000	958,000	42,000
6	Maintenance of Office Furniture and Equipment	1,000,000	996,000	4,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,500,000	1,444,611	55,387
8	Consultancy Services and special committees	1,000,000	669,000	331,000
9	Grants, Contributions and Subventions	500,000	-	500,000
10	Training Staff Development and Welfare	1,000,000	1,000,000	-
11	Entertainment and Hospitality	1,000,000	769,000	231,000
12	Miscellaneous Expenses	1,500,000	822,553	677,447
13	Provision and Service Materials	1,000,000	1,873,884	(873,884)
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>155,730,846</u></b>	<b><u>42,474,311.58</u></b>	<b><u>113,256,534.42</u></b>

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	15,149,223	-	15,149,223
2	Travel and Transport	500,000	-	500,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,320,000	-	1,320,000
6	Maintenance of Office Furniture and Equipment	500,000	-	500,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,000,000	-	1,000,000
8	Consultancy Services and special committees	4,000,000	-	4,000,000
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000	-	3,000,000
11	Entertainment and Hospitality	500,000	-	500,000
12	Miscellaneous Expenses	480,000	-	480,000
13	Provision and Service Materials	1,200,000	-	1,200,000
	<b>TOTAL</b>	<b><u>27,649,223</u></b>		<b><u>27,649,223</u></b>

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	306,987,449	93,675,420.77	213,312,028.23
2	Travel and Transport	1,000,000	1,000,000	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000	1,668,000	332,000
6	Maintenance of Office Furniture and Equipment	500,000	500,000	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000	2,887,755	112,245
8	Consultancy Services and special committees	2,000,000	806,000	1,194,000
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000	1,322,000	178,000
11	Entertainment and Hospitality	1,500,000	447,000	1,053,000
12	Miscellaneous Expenses	6,000,000	-	2,000,000
13	Provision and Service Materials	6,100,000	1,369,245	4,730,755
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>326,587,449</u></b>	<b><u>103,675,420.77</u></b>	<b><u>222,912,028.23</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGET7D 2016</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	146,745,679	75,908,226.77	70,837,452.23
2	Travel and Transport	1,000,000	1,000,000	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	1,000,000		1,000,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000	985,333	14,667
8	Consultancy Services and special committees	500,000	257,448	242,552
9	Grants, Contributions and Subventions	1,000,000	-	1,000,000
10	Training Staff Development and Welfare	1,000,000	1,000,000	
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	4,500,000	1,513,114	2,986,886
13	Provision and Service Materials	5,000,000	2,244,105	2,755,895
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>161,745,679</u></b>	<b><u>82,908,226.77</u></b>	<b><u>78,837,452.23</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	148,513,498	54,187,811.54	94,325,686.46
2	Travel and Transport	1,500,000	1,337,000	163,000
3	Utility Services	1,700,000	347,554	1,352,446
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	1,000,000		1,000,000
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,500,000	2,114,627	2,385,373
8	Consultancy Services and special committees	1,800,000	712,000	1,088,000
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000	500,000	-
11	Entertainment and Hospitality	500,000	-	500,000
12	Miscellaneous Expenses	2,100,000	488,819	1,611,181
13	Provision and Service Materials	4,000,000	1,500,000	2,500,000
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>166,113,498</u></b>	<b><u>61,187,811.54</u></b>	<b><u>104,925,686.46</u></b>

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	45,637,926	23,388,092.42	22,249,833.58
2	Travel and Transport	5,000,000	1,121,000	3,879,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>50,637,926</u></b>	<b><u>24,509,092.82</u></b>	<b><u>26,128,833.18</u></b>

**HEAD 2011: MISCELLANEOUS**

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

**NANGERE LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDTURE 20117**

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	35,000,000	27,855,000	7,145,000
4002	Livestock Development	22,000,000	6,753,000	15,247,000
4003	Forestry Development	6,000,000	3,000,000	3,000,000
4004	Fisheries	2,000,000	1,000,000	1,000,000
4005	Manufacturing & Craft	2,000,000	1,500,000	500,000
4006	Rural Electrification	75,000,000	62,082,756,	12,917,244
4007	Commerce/Finance & Supply	38,000,000	17,819,335	20,180,665
4008	Transportation Roads/Bridges	35,000,000	19,644,277	15,355,723
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>215,000,000</u></b>	<b><u>139,654,368</u></b>	<b><u>75,345,632</u></b>
	<b>SOCIAL SECTOR</b>			
5001	Education Development	128,000,000	58,554,440	69,445,556
5002	Health and Services	84,000,000	52,843,117	31,156,883
5003	Information	700,000	700,000	-
5004	Social Development & Culture	74,500,000	37,995,000	36,505,000
5005	Fire Service	12,500,000	2,755,000	9,745,000
	<b>TOTAL SOCIAL SECTOR</b>	<b><u>299,700,000</u></b>	<b><u>152,847,557</u></b>	<b><u>146,852,443</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	172,000,000	84,309,624	87,690,376
6002	Environmental Sewage & Drainage	40,000,000	27,795,705	12,204,295
6003	Town & Community Planning	18,000,000	15,198,224	2,801,776
6004	Community Development	10,000,000	10,000,000	-
6005	Area/Ward Dev.			
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>240,000,000</u></b>	<b><u>137,303,553</u></b>	<b><u>103,696,447</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin office	61,270,747	58,070,931.51	3,199,815.49
7002	Staff Housing	4,483,554	4,483,554	-
7003	Workshops	12,500,000	11,596,277	903,723
	TOTAL ADMINISTRATION	78,254,301	74,150,762.51	4,103,538.49
<b>8001</b>	<b>REPAYMENT OF LOANS AND INTEREST</b>	<b><u>153,387,050</u></b>	=	<b><u>153,387,050</u></b>
	<b>TOTAL ADMIN SECTOR</b>			
	<b>GRAND TOTAL</b>	<b><u>986,341,351</u></b>	<b><u>503,956,240.51</u></b>	<b><u>482,385,110.49</u></b>

**NANGERE LOCAL GOVERNMENT**

**COMPARATIVE STATEMENT**

**CAPITAL EXPENDITURE 2017**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Development of orchard vegetable garden	2,000,000	2,000,000	-
2	Procurement of fertilizer	12,000,000	11,455,000	545,000
3	Purchase of Bull ox plough and cows	2,000,000	-	2,000,000
4	Purchase of chemicals for pest control	2,000,000	1,000,000	1,000,000
5	Contribution to UNDP Agric NGOS and Fadamaprogramme	2,000,000		2,000,000
6	Purchase of Tractor and Farming implements	15,000,000	13,400,000	1,600,000
	<b>TOTAL</b>	<b>35,000,000</b>	<b>27,855,000</b>	<b>7,145,000</b>

**HEAD 4002: LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of veterinary clinic at Duddaye, Tikau and Degubi	2,000,000	2,000,000	-
2	Purchase of Veterinary equipment	2,000,000	1,737,342	262,658
3	Construction of Cattle stray Dawasa, Nangere and Dazigau	4,000,000	-	4,000,000
4	Purchase of veterinary Drugs	7,000,000	3,015,658	3,984,342
5	Counter funding to Veterinary Customize Ambulance VAN (Hilux)	4,000,000	-	4,000,000
6	Counterpart funding to livestock vaccine Centre	3,000,000	-	3,000,000
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
	<b>TOTAL</b>	<b><u>22,000,000</u></b>	<b><u>6,753,000</u></b>	<b><u>15,247,000</u></b>

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Improvement of Nangere park and Garden	2,000,000	1,163,000	837,000
2	Tree planting campaign	2,000,000		2,000,000
3	Afro station General	500,000	500,000	
4	Purchase of Irrigation pumping machine	1,500,000	1,337,000	163,000
	<b>TOTAL</b>	<b><u>6,000,000</u></b>	<b><u>3,000,000</u></b>	<b><u>3,000,000</u></b>

**HEAD 4004: FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of fish POND	1,500,000	1,000,000	500,000
2	Purchase of fishing Gear, Nets and other fishing materials for Youth empowerment	500,000	-	500,000
	<b>TOTAL</b>	<b><u>2,000,000</u></b>	<b><u>1,000,000</u></b>	<b><u>1,000,000</u></b>

**HEAD 4005: MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2016</b>	<b>ACTUAL 2016</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Craft Materials	2,000,000	1,500,000	500,000
	<b>TOTAL</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>500,000</b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Street light electrification at NangereDazigau and Dawasa	20,500,000	9,877,225	10,622,775
2	Electrification of Duddaye G/Baba, Trajam and Dagare	54,000,000	52,205,531	1,794,469
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
	<b>TOTAL</b>	<b><u>74,500,000</u></b>	<b><u>62,082,756</u></b>	<b><u>12,917,244</u></b>

**HEAD 4007: FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Consstruction of market stall at kukuri , Dawasa, Gada and Nangere Market	18,000,000	13,267,996	4,732,004
2	Fencing of DawasaNangere motor park and market	10,000,000	4,551,339	5,448,661
3	Construciton of 20 Nos Lock up and Grain Store at Dawasa	10,000,000	-	10,000,000
4	-	-		
5	-	-		
6	-	-		
7	-	-		
8	-	-		
10	-	-		
	<b>TOTAL</b>	<b><u>38,000,000</u></b>	<b><u>17,819,335</u></b>	<b><u>20,180,665</u></b>

**HEAD 4008: TOWNSHIP ROAD UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Double COAT Surface Dressed Road DagaZurwa, Tonga Danchuwa	25,000,000	15,873,277	9,126,723
2	Tripple Cell Box Culvert for Tuidun Wada Ward Tikau	10,000,000	3,771,000	6,229,000
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
	<b>TOTAL</b>	<b><u>35,000,000</u></b>	19,644,277	15,355,723

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation of Primary Schools and contribution to Local Education Authority LEA	24,000,000	17,773,224	6,226,776
2	Counterpart funding to state primary Education Board (SPEB)	10,000,000	-	10,000,000
3	Counterpart funding to Yobe State University	10,000,000	-	10,000,000
4	Construction (10) Blocks of classroom and Store at Dorawa, Katariya, Dazigau, Watinani, S/Gari , Kukuri, Chalino	59,000,000	32,552,216	26,447,784
5	Procurement of furniture and equipment	25,000,000	8,229,000	16,771,000
	<b>TOTAL</b>	<b><u>128,000,000</u></b>	<b><u>58,554,445,440</u></b>	<b><u>69,445,556</u></b>

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Counterpart funding to Donor Agencies ( NPHCDA)	2,000,000	-	2,000,000
2	Construction of Dispensary sat DanchuwaMascomShebu and Zawayya	23,000,000	6,620,021	16,379,979
3	General Renovation of Dispensary across the Local Govt.	17,000,000	13,442,000	3,558,000
4	Purchase of medical equipment	20,000,000	18,772,000	1,228,000
5	Construction of 5 New staff quarters at Various Health centres	10,000,000	7,355,216	2,664,784
6	Fencing of SabonGarin Nangere MCH	12,000,000	6,653,880	5,346,120
7	Purchase of Tayota Hilux	-	-	-
8	-	-	-	-
9	-	-	-	-
13	-	-	-	-
	<b>TOTAL</b>	<b><u>84,000,000</u></b>	<b><u>52,843,117</u></b>	<b><u>31,156,883</u></b>

**HEAD 5003: INFORMATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Purchase of information Gadgets	700,000	700,000	-
2	Counterpart funding for community Radio	-	-	-
3		-	-	-
	<b>TOTAL</b>	<b><u>700,000</u></b>	<b>650,000</b>	<b><u>50,0000</u></b>

**HEAD 5004: SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Purchase of sporting equipment	12,000,000	5,123,000	6,877,000
2	Contribution to Emirate	-	-	-
	YouthEmpowerment	62,500,000	32,872,000	29,658,000
	<b>TOTAL</b>	<b><u>74,500,000</u></b>	<b><u>37,995,000</u></b>	<b><u>36,505,000</u></b>

**HEAD 5005: FIRE SERVICE UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Purchase of Fire Fighting Equipment	7,500,000	2,000,000	5,500,000
2	Maintenance of Fire Bridget vehicle	5,000,000	755,000	4,245,000
	<b>TOTAL</b>	<b>12,500,000</b>	<b>2,755,000</b>	<b>9,745,000</b>

**HEAD 6001: RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Counterpart funding to Yobe State Rural Water Supply	5,000,000	-	5,000,000
2	Sinking of productive cement well at various location	25,000,000	7,884,000	17,116,000
3	Drilling of Boreholes across the local Govt.	65,000,000	27,433,296	37,566,704
4	Maintenance of Existing Borehole & Cement Wells	20,000,000	11,989,000	8,011,000
5	Purchase of lister Engine	5,000,000	-	5,000,000
6	Conversion of (10) existing hand pumps to Submersible Boreholes	30,000,000	23,556,103	6,443,897
7	Drilling of 30 No s hand pumps across the local Govts.	22,000,000	13,447,225	8,552,775
	<b>Total</b>	<b><u>172,000,000</u></b>	<b><u>84,309,624</u></b>	<b><u>87,690,376</u></b>

**HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Environmental protection Agency.	12,000,000		12,000,000
2	Construction of Drainage and culvert at various location	28,000,000	27,795,705	204,295
	<b>TOTAL</b>	<b><u>40,000,000</u></b>	<b><u>27,795,705</u></b>	<b><u>12,204,295</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Borehole Generator Room at Various Location	18,000,000	15,198,224	2,801,776
2		-	-	-
3		-	-	-
	<b>TOTAL</b>	18,000,000	15,198,224	2,801,776

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Word Development and Local Govt. Joint Project	-	-	-
2	Purchase of Community Development materials	10,000,000	10,000,000	-
3		-	-	-
	<b>TOTAL</b>	10,000,000	10,000,000	-

**HEAD 6005: AREA WARD DEVELOPMENT**

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

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	General Renovation of Local Govt. Secretariat	7,000,000	15,773,445	(8,773,445)
2	Fencing of Local Govt. Secretariat	24,000,000	23,181,226	818,774
3	Furnishing of Local Govt. Secretariat	5,000,000	5,000,000	
4	Repairs and Fencing of Nangere Police Station	18,000,000	14,116,260.51	3,883,739.49
5	Purchase of 2 NosCarrina (E) Saloon	7,270,747	-	7,270,747
6				
7				
8				
	<b>TOTAL</b>	<b><u>61,270,747</u></b>	58,070,931.51	3,199,815.49

**HEAD 7002: STAFF HOUSING UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	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	1,000,000	1,000,000	-
4	Fencing of staff quarters	3,483,554	3,483,554	-
5		-	-	-
	<b>TOTAL</b>	<b>4,483,554</b>	<b>4,483,554</b>	<b>=</b>

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₱	₱	₱
1	Construction of mechanical workshop	12,500,000	11,596,277	903,723
2	-Purchase of Toyota Hilux (pick-up)	-	-	-
	<b>TOTAL</b>	<b>12,500,000</b>	<b>11,596,277</b>	<b>903,723</b>

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**HEAD: 8001 REPAYMENT OF LOANS AND INTEREST**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2017</b>	<b>ACTUAL 2017</b>	<b>VARIANCE</b>
<b>1</b>	<b>Loans and Interest Repayment</b>	<b>153,387,050</b>	<b>-</b>	<b>153,387,050</b>