

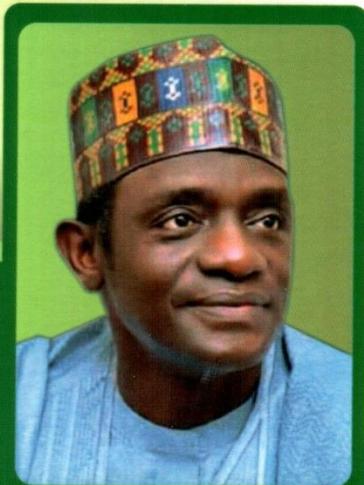


GAIDAM

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



MULIMA IDI MATO
CHAIRMAN
GAIDAM 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

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Geidam 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.

.....
LAWAN BUBA ZAU
.....
Treasurer

.....
Date

STATEMENT NO 2:- Integrity Assurance

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

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


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LAWAN BUBA ZAU
Treasurer
Geidam Local Government
Date: 6/1/20
.....


.....
Chairman
Geidam Local Government
Date: 6/1/2020
.....

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

GEIDAM LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018

	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	243,189,689.60	156,000,535.20	87,189,154.40
	Federation Account (Note 1)	602,535,737.72	2,352,321,871.00	-1,749,786,133.28
	Total Income	845,725,427.32	2,508,322,406.20	-1,662,596,978.88
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,820,097.00	4,820,097.00
2	Contribution to Pension	-	190,018,891.68	190,018,891.68
3	Contribution to YSUBEB	-	201,031,595.38	201,031,595.38
4	Contribution to Emirate Council	-	24,000,000.00	24,000,000.00
5	Contribution to YOSU	-	12,000,000.00	12,000,000.00
6	Contribution to Religious Affairs	-	2,117,647.08	2,117,647.08
7	Contribution to P.H.C.M.B	-	84,854,309.40	84,854,309.40
8	Contribution to Training	-	2,823,529.32	2,823,529.32
9	Contribution to YMIC	-	1,800,000.00	1,800,000.00
10	Contribution to security	-	36,226,588.20	36,226,588.20
11	Contribution toYTV	-	1,697,124.84	1,697,124.84
12	Contribution to Water Corporation	-	12,927,600.00	12,927,600.00
13	Contribution to NEAZAP	-	6,000,000.00	6,000,000.00
14	Miscellaneous Cont.	-	13,463,999.88	13,463,999.88
	Total		<u>593,781,382.78</u>	<u>593,781,382.78</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	533,815,813.19	409,490,261.45	124,325,551.74
	Over Head	120,000,000.00	216,000,535.20	(96,000,535.20)
	Total	<u>653,815,813.19</u>	<u>625,490,796.65</u>	<u>28,325,016.54</u>
	Special Imprest Advances (Note 2)		1,039,000.00	
	Transfer to C.D. Fund Account		1,288,011,226.77	
	CAPITAL EXPENDITURE			
	Economic Sector	261,950,000.00	350,621,400.11	(88,671,400.11)
	Social Sector	245,921,013.00	300,215,780.96	(54,294,767.96)
	Area Development Sector	537,188,866.72	367,510,337.95	169,678,528.77
	Administrator Sector	204,044,406.87	257,821,340.13	(53,776,933.26)
	Repayment of loans and interest	-	-	-
	Total	<u>1,249,104,286.59</u>	<u>1,276,168,859.15</u>	<u>(27,064,572.56)</u>

Budget Surplus/Deficit	-	₦11,843,367.62	Represented By:
Opening Balance 1/1/2018	Cash -	Nil	First Bank – 10,776,161.27
	Bank -	₦714,885.95	Ksy Stone – 1,781,092.30
Closing Balance 31/12/2018	Cash -	Nil	<u>₦12,557,253.57</u>
	Bank -	₦12,557,253.57	

GEIDAM LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	13,739,901.60	-	(13,739,901.60)
1002	Rate	17,000,000.00	16,937,620.60	(62,379.40)
1003	Local Licence Fines	50,348,610.00	48,642,800.50	(1,705,809.50)
1004	Earning from Undertaking	62,572,190.00	53,621,410.11	(8,950,779.89)
1005	Rent on Local Government Property	53,255,300.00	17,372,890.22	(35,882,409.78)
1006	Interest Payment Dividend	20,625,188.00	-	(20,625,188.00)
1007	Grants	-	-	-
1008	Miscellaneous	25,648,500.00	19,425,813.77	(6,222,686.23)
	TOTAL INT. GEN. REVENUE	243,189,689.60	156,000,535.20	(87,189,154.40)
1009	Federation Accounts	602,535,737.72	2,352,321,871.00	1,749,786,133.28
	GRAND TOTAL	845,725,427.32	2,508,322,406.20	1,662,596,978.88

GEIDAM LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	149,912,807.96	28,372,107.33				8,404,860.81	608,721.91	187,298,498.01
2	FEBRUARY	148,628,512.54	32,879,795.60						181,508,308.14
3	MARCH	153,525,319.44	30,040,152.26					205,503.52	183,770,975.22
4	APRIL	132,551,153.45	28,720,248.20		5,261,447.11	11,819,297.54			178,352,146.30
5	MAY	164,690,241.58	29,326,203.93					131,521.75	194,147,967.26
6	JUNE	160,193,664.60	31,943,029.59						192,136,694.19
7	JULY	166,698,610.46	28,722,847.29			11,431,611.88		2,298,443.97	209,151,513.60
8	AUGUST	160,822,076.10	27,011,667.41	3,278,016.45		6,836,680.57			197,948,440.53
9	SEPTEMBER	163,840,824.36	39,252,423.49		44,771.43				203,138,019.28
10	OCTOBER	156,964,497.86	26,904,862.09		75,933.93			1,382,402.07	185,327,695.95
11	NOVEMBER	167,430,917.39	31,009,639.67		298,183.25	7,482,429.79	11,639,332.84		217,860,502.94
12	DECEMBER	169,507,152.05	35,215,610.38		221,520.72				204,944,283.15
13	Additional FAAC Mar/Oct. 2018	16,736,826.43							16,736,826.43
	TOTAL	<u>1,911,502,604.22</u>	<u>369,398,587.24</u>	<u>3,278,016.45</u>	<u>5,901,856.44</u>	<u>37,570,019.78</u>	<u>20,044,193.65</u>	<u>4,626,593.22</u>	<u>2,352,321,871.00</u>

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

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	3,200,000.00	-	3,200,000.00
2	Arrears: Community or Poll	1,000,000.00	-	1,000,000.00
3	Development Tax or Levy	1,000,000.00	-	1,000,000.00
4	Arrears: Development Tax or Levy	2,639,901.60	-	2,639,901.60
5	Arrears of Cattle Levy	1,800,000.00	-	1,800,000.00
6	Arrears : Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard Rate)	4,100,000.00	-	4,100,000.00
	TOTAL	13,739,901.60	-	13,739,901.60

HEAD 1002–RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	2,000,000.00	2,087,620.60	87,620.60
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	15,000,000.00	14,850,000.00	(150,000.00)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	17,000,000.00	16,937,620.60	(62,379.40)

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library Book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	1,500,000.00	1,355,800.13	(144,199.87)
4	Canoe licence fees	1,000,000.00	992,780.50	(7,219.50)
5	Dog licence fees	-	-	-
6	Cart Track licence fees	-	-	-
7	Motor Cycle licence fees	1,500,000.00	1,400,610.11	(99,389.89)
8	Hawker's permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	1,972,490.13	(27,509.87)
10	Leaning Driving test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native liquid licence fees	-	-	-
14	Buki cigarettes licence fees	450,000.00	410,622.18	(39,377.82)
15	Squatters/Hawkers permit fees	2,500,000.00	2,411,630.00	(88,370.00)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,200,000.00	1,050,621.32	(149,378.68)
19	Abattoir fees	750,000.00	677,892.25	(72,107.75)
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	400,000.00	300,000.00	(100,000.00)
22	Bake House licence fees	700,000.00	678,050.27	(21,949.73)
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	610,000.00	520,341.82	(89,658.18)

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
25	Dried fish/dried Meat license fees	1,200,000.00	1,101,640.37	(98,359.63)
26	Cold Room license fees	-	-	-
27	Butchers license fees	1,500,000.00	1,378,455.00	(121,545.00)
	D. SECURITY			
28	Auctioneer license fees	2,000,000.00	1,962,340.00	(37,660.00)
29	Goldsmith and Gold seller license fees	-	-	-
30	Dane Gun license fees	150,000.00	-	150,000.00
31	Hunting license fees	600,000.00	460,220.00	(139,780.00)
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	670,000.00	621,342.55	(48,657.45)
35	Cinematograph license fees	1,000,000.00	979,825.10	(20,174.90)
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion license fees	500,000.00	450,000.00	(50,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television license fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio license fees	300,000.00	570,950.15	270,950.15)
	F. HEALTH			
43	Dislodging of septic Tank Charges	1,340,000.00	1,220,620.13	(119,379.87)
44	Night Soil Disposal/Depot fees	480,000.00	412,322.00	(67,678.00)
45	Registration of septic Tank dislodging license fees	1,100,000.00	980,346.70	(119,653.30)

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	1,620,000.00	1,255,862.00	(364,138.00)
47	Impounding of Animals fines	780,000.00	625,780.00	(154,220.00)
48	Pest control and disinfectant charges	450,000.00	-	(450,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	550,000.00	370,712.00	(179,288.00)
53	Laboratory test fees	750,000.00	250,000.00	(500,000.00)
54	Earning from Environmental Sanitation	1,500,000.00	620,233.13	(879,766.87)
	G. ECONOMIC			
55	General Contractors Registration fees	3,150,000.00	4,782,361.00	1,632,361.00
56	Tender fees	2,000,000.00	2,925,819.00	925,819.00
57	Sand dredging fees	500,000.00	1,244,630.00	744,630.00
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	450,000.00	1,740,388.00	1,290,388.00
60	Petty traders licence fees	460,000.00	1,920,271.00	1,460,271.00
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	150,000.00	-	(150,000.00)
64	Falling of trees fees	150,000.00	100,000.00	(50,000.00)
65	Sawmill licence fees	200,000.00	-	(200,000.00)
66	Produce buying fees	300,000.00	155,340.00	(144,660.00)
67	Rice Mill/Cassava Grinding licence fees	400,000.00	-	(400,000.00)

HEAD 1003–LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	500,000.00	350,000.00	(150,000.00)
69	Corn Grinding Mill licence	750,000.00	620,800.00	(129,200.00)
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	1,500,000.00	1,250,800.00	(249,200.00)
72	Photo studio licence fees	300,000.00	237,600.00	(62,400.00)
73	Welding machine licence fees	500,000.00	150,000.00	(350,000.00)
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	30,000.00	-	30,000.00
77	Battery charges licence fees	-	-	-
78	Printing press licence fees	45,000.00	42,177.00	(2,823.00)
79	Panel beaters licence fees	-	-	-
80	Vulcanizes licence fees	150,000.00	100,000.00	(50,000.00)
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	2,700,000.00	2,502,700.00	(197,300.00)
86	Building materials licence fees	150,000.00	140,000.00	(10,000.00)
87	Surface Tank kerosene licence	60,000.00	-	(60,000.00)
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	700,000.00	620,520.00	(79,480.00)
90	Hair dressing barbing saloon	70,000.00	-	(70,000.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	50,000.00	30,000.00	(20,000.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	3,650,000.00	2,859,600.00	(790,400.00)
96	Hire Charges	-	-	-
97	Sale of stores	1,000,000.00	780,630.00	(219,370.00)
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	1,333,610.00	1,057,709.66	(275,900.34)
101	Commission on transfer of Plots	-	-	-
	TOTAL	50,348,610.00	48,642,800.50	(1,705,809.50)

HEAD 1004–EARNING FROM COMMERCIAL UNDERTAKING

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	5,970,850.00	14,730,340.17	8,759,490.17
2	Motor Park	9,340,000.00	4,061,799.13	(5,278,200.87)
3	Shops and Shopping Centers	20,250,000.00	16,355,610.10	(3,894,389.90)
4	Cattle market	6,231,340.00	4,780,610.36	(1,450,729.64)
5	Abattoir/Slaughter house	3,000,000.00	7,346,900.20	4,346,900.20
6	Proceeds from sale of Con	-	-	-
7	Transportation services earnings	15,780,000.00	6,346,150.15	(9,433,849.85)
8	Earning from industrial	-	-	-
9	Earning from other commercial undertaking	2,000,000.00	-	(2,000,000.00)
	TOTAL	62,572,190.00	53,621,410.11	(8,950,779.89)

HEAD 1005–RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	19,740,000.00	12,362,718.13	7,377,281.87
2	Rent on Local Government Building	17,553,300.00	5,010,172.09	12,543,127.91
3	Rent on other Local Government landed property	15,962,000.00	-	15,962,000.00
	TOTAL	53,255,300.00	17,372,890.22	35,882,409.78

HEAD 1006–INTEREST PAYMENT AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	7,342,000.00	-	7,342,000.00
2	Interest: Loans (other Local Government)	5,033,188.00	-	5,033,188.00
3	Interest: Loans to Parastatals and limited liability	-	-	-
4	Loan from other Local Government Dividend	8,250,000.00	-	8,250,000.00
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	20,625,188.00	-	20,625,188.00

HEAD 1007–GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	-	-	-

HEAD 1008–MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
1	Mortuary hearse and cemetery	-	-	
2	Recovery of Losses and Over payment	5,735,000.00	372,134.11	(5,362,865.89)
3	Payments in Lieu of sign	-	-	-
4	Unclaimed deposits	1,500,000.00	2,238,799.46	738,799.46
5	Tractor hiring	15,000,000.00	11,752,180.20	(3,247,819.80)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric product	2,413,500.00	3,562,700.00	1,149,200.00
8	Irrigation scheme charges	-	-	-
9	Fishing charges	500,000.00	1,500,000.00	1,000,000.00
10	Hide/Skin buyer fees	500,000.00	-	(500,000.00)
11	Vet. Clinic charges	-	-	-
	TOTAL	25,648,500.00	19,425,813.77	(6,222,686.23)

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2018	2018	
		₦	₦	₦
1	Allocation from Federation Account Statutory	162,686,969.60	1,911,502,604.22	1,748,815,634.62
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	363,570,804.69	369,398,587.24	5,827,782.55
4	Excess crude Oil	57,277,963.43	3,278,016.45	(53,999,946.98)
5	Excess PPT	-	20,044,193.65	(20,044,193.65)
6	Exchange Gain	-	5,901,856.44	(5,901,856.44)
7	Exchange difference	-	37,570,019.78	(37,570,019.78)
8	Exchange Bank Charge	-	4,626,593.22	(4,626,593.22)
	TOTAL	602,535,737.72	2,352,321,871.00	1,749,786,133.28

GEIDAM LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	35,623,415.30	30,350,133.12	5,273,282.18
	Overhead	11,250,000.00	24,000,059.46	(12,750,059.46)
2002	Office of the Secretary			
	Personnel Cost	52,731,699.15	48,631,260.20	4,100,438.95
	Overhead	4,051,700.00	15,972,309.00	(11,920,609.00)
2003	The Council			
	Personnel Cost	67,232,150.11	50,177,340.12	17,054,809.99
	Overhead	13,220,000.00	25,673,895.00	(12,453,895.00)
2004	Personnel Management			
	Personnel Cost	66,892,350.25	60,629,450.13	6,262,900.12
	Overhead	12,556,000.00	24,567,955.00	(12,011,955.00)
2005	Treasury			
	Personnel Cost	54,218,120.00	40,525,720.35	13,692,399.65
	Overhead	13,462,000.00	25,362,174.00	(11,900,174.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	75,629,423.00	73,843,270.05	1,786,152.95
	Overhead	16,346,200.00	24,365,171.00	(8,018,971.00)
2008	General Agric			
	Personnel Cost	71,444,746.49	50,520,110.11	20,924,636.38
	Overhead	17,759,000.00	26,785,902.00	(9,026,902.00)
2009	Works			
	Personnel Cost	91,401,718.21	38,340,177.37	53,061,540.84
	Overhead	24,355,100.00	30,371,892.11	(6,016,792.11)
2010	Traditional Council			
	Personnel Cost	18,642,190.50	16,472,800.00	2,169,390.50
	Overhead	7,000,000.00	18,901,177.63	(11,901,177.63)
2011	Miscellaneous	-	-	-
	TOTAL	653,815,813.01	625,490,796.65	28,325,016.36

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

HEAD 2001–OFFICE OF THE CHAIRMAN

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	35,623,415.30	30,350,133.12	5,273,282.18
2	Travel and Transport	2,000,000.00	3,972,525.00	(1,972,525.00)
3	Utility Services	1,000,000.00	1,732,632.00	(732,632.00)
4	Telephone and Postal Services	-	450,000.00	450,000.00
5	Stationery and Printing	1,500,000.00	3,210,157.00	(1,710,157.00)
6	Maintenance of office Furniture and Equipment	2,500,000.00	4,782,500.00	(2,282,500.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	520,000.00	728,156.00	(208,156.00)
8	Consultancy services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training staff development and Welfare	2,000,000.00	4,626,550.00	(2,626,550.00)
11	Entertainment and Hospitality	450,000.00	1,370,122.00	(920,122.00)
12	Miscellaneous Expenses	280,000.00	1,200,000.00	(920,000.00)
13	Provision and Service Materials	1,000,000.00	1,927,417.46	(927,417.46)
	TOTAL	46,873,415.30	54,350,192.58	(7,476,777.28)

HEAD 2002–OFFICE OF THE SECRETARY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	52,731,699.15	48,631,260.20	4,100,438.95
2	Travel and Transport	1,000,000.00	2,367,880.00	(1,367,880.00)
3	Utility Services	500,000.00	1,340,217.00	(840,217.00)
4	Telephone and Postal Services	-	350,000.00	350,000.00
5	Stationery and Printing	560,000.00	1,588,624.00	(1,028,624.00)
6	Maintenance of office Furniture and Equipment	-	2,855,185.00	2,855,185.00
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	38,920.00	955,367.00	(916,447.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	952,780.00	2,362,725.00	(1,409,945.00)
11	Entertainment and Hospitality	500,000.00	1,752,891.00	(1,252,891.00)
12	Miscellaneous Expenses	-	972,689.00	972,689.00
13	Provision and Service Materials	500,000.00	1,426,731.00	(926,731.00)
	TOTAL	56,783,399.15	64,603,569.20	(7,820,170.05)

HEAD 2003–THE COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	67,232,150.11	50,177,340.12	17,054,809.99
2	Travel and Transport	2,340,000.00	4,232,177.00	(1,892,177.00)
3	Utility Services	1,000,000.00	1,563,544.00	(563,544.00)
4	Telephone and Postal Services	520,000.00	718,638.00	(198,638.00)
5	Stationery and Printing	1,560,000.00	2,982,810.00	(1,422,810.00)
6	Maintenance of office Furniture and Equipment	2,150,000.00	4,800,000.00	(2,650,000.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	2,732,000.00	3,714,560.00	(982,560.00)
8	Consultancy services and special committees	-	-	100,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,050,000.00	2,562,060.00	(1,512,060.00)
11	Entertainment and Hospitality	-	562,100.00	562,100.00
12	Miscellaneous Expenses	1,000,000.00	1,815,896.00	(815,896.00)
13	Provision and Service Materials	868,000.00	2,722,110.00	(1,854,110.00)
	TOTAL	80,452,150.11	75,851,235.12	4,600,914.99

HEAD 2004–PERSONNEL MANAGEMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	66,892,350.25	60,629,450.13	6,262,900.12
2	Travel and Transport	1,000,000.00	2,626,700.00	(1,626,700.00)
3	Utility Services	500,000.00	1,342,199.00	(842,199.00)
4	Telephone and Postal Services	-	560,220.00	560,220.00
5	Stationery and Printing	2,500,000.00	3,150,469.00	(650,469.00)
6	Maintenance of office Furniture and Equipment	3,250,000.00	5,220,892.00	(1,970,892.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Assets	332,000.00	2,132,879.00	(1,800,879.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,346,000.00	3,179,350.00	(833,350.00)
11	Entertainment and Hospitality	-	1,400,000.00	1,400,000.00
12	Miscellaneous Expenses	478,000.00	752,346.00	(274,346.00)
13	Provision and Service Materials	2,150,000.00	4,202,900.00	(2,052,900.00)
	TOTAL	79,448,350.25	85,197,405.13	(5,749,054.88)

HEAD 2005–TREASURY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	54,218,120.00	40,525,720.35	13,692,399.65
2	Travel and Transport	2,200,000.00	3,718,255.00	(1,518,255.00)
3	Utility Services	1,000,000.00	1,579,200.00	(579,200.00)
4	Telephone and Postal Services	-	366,419.00	366,419.00
5	Stationery and Printing	2,500,000.00	3,732,700.00	(1,232,700.00)
6	Maintenance of office Furniture and Equipment	2,000,000.00	3,231,225.00	(1,231,225.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	912,000.00	3,662,100.00	(2,750,100.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	2,700,000.00	3,261,299.00	(561,299.00)
11	Entertainment and Hospitality	350,000.00	606,359.00	(256,359.00)
12	Miscellaneous Expenses	300,000.00	1,252,500.00	(952,500.00)
13	Provision and Service Materials	1,500,000.00	3,952,117.00	(2,452,117.00)
	TOTAL	67,680,120.00	65,887,894.35	1,792,225.65

HEAD 2006–EDUCATION

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
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 Assets	-	-	-
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	-	-	-
	TOTAL	-	-	-

HEAD 2007–MEDICAL AND HEALTH SERVICE

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	75,629,423.18	73,843,270.05	1,786,153.13
2	Travel and Transport	2,355,177.00	3,930,625.00	(1,575,448.00)
3	Utility Services	1,000,000.00	1,520,770.00	(520,770.00)
4	Telephone and Postal Services	320,000.00	788,100.00	(468,100.00)
5	Stationery and Printing	730,000.00	2,346,433.00	(1,616,433.00)
6	Maintenance of office Furniture and Equipment	2,457,380.00	2,477,059.00	(19,679.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Assets	2,000,000.00	3,462,551.00	(1,462,551.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	3,632,780.00	4,230,423.00	2,000,000.00
11	Entertainment and Hospitality	1,000,143.00	1,500,000.00	(499,857.00)
12	Miscellaneous Expenses	-	372,890.00	372,890.00
13	Provision and Service Materials	2,850,720.00	3,736,320.00	(885,600.00)
	TOTAL	91,975,623.18	98,208,441.05	(6,232,817.87)

HEAD 2008– AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	71,444,746.49	50,520,110.11	20,924,636.38
2	Travel and Transport	2,460,800.00	3,239,460.00	(778,660.00)
3	Utility Services	1,000,000.00	1,504,741.00	(504,741.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,155,700.00	2,781,609.00	(625,909.00)
6	Maintenance of office Furniture and Equipment	2,200,000.00	4,639,177.00	(2,439,177.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Assets	1,134,255.00	2,525,450.00	(1,391,195.00)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	4,438,115.00	4,223,496.00	214,619.00
11	Entertainment and Hospitality	1,100,000.00	2,332,179.00	1,100,000.00
12	Miscellaneous Expenses	-	1,847,270.00	1,847,270.00
13	Provision and Service Materials	3,270,130.00	3,692,520.00	(422,390.00)
	TOTAL	89,203,746.49	77,306,012.11	11,897,734.38

HEAD 2009– WORKS, HOUSING, LAND AND SURVEY

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	91,401,718.21	38,340,177.37	53,061,540.84
2	Travel and Transport	2,478,000.00	3,172,344.00	(694,344.00)
3	Utility Services	1,000,000.00	1,902,563.00	(902,563.00)
4	Telephone and Postal Services	2,000,000.00	2,372,622.00	(372,622.00)
5	Stationery and Printing	2,950,000.00	3,946,232.00	(996,232.00)
6	Maintenance of office Furniture and Equipment	5,346,000.00	6,832,150.00	(1,486,150.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	3,560,000.00	4,220,105.00	(660,105.00)
8	Consultancy services and special committees	356,000.00	-	356,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	3,660,000.00	4,272,550.00	(612,550.00)
11	Entertainment and Hospitality	1,055,100.00	2,166,692.00	(1,111,592.00)
12	Miscellaneous Expenses	450,000.00	-	450,000.00
13	Provision and Service Materials	1,500,000.00	1,486,634.11	13,365.89
	TOTAL	115,756,818.21	68,712,069.48	47,044,748.73

HEAD 2010– TRADITIONAL COUNCIL

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	18,642,190.50	16,472,800.00	2,169,390.50
2	Travel and Transport	1,500,000.00	2,763,552.00	(1,263,552.00)
3	Utility Services	600,000.00	834,320.00	(234,320.00)
4	Telephone and Postal Services	-	250,000.00	250,000.00
5	Stationery and Printing	1,000,000.00	1,522,759.00	(522,759.00)
6	Maintenance of office Furniture and Equipment	549,867.00	3,462,900.00	(2,913,033.00)
7	Purchase and maintenance of Vehicles, Driver Craft and other Asserts	780,133.00	3,534,809.63	(2,754,676.63)
8	Consultancy services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training staff development and Welfare	1,070,000.00	2,055,279.00	(985,279.00)
11	Entertainment and Hospitality	240,000.00	1,332,139.00	(1,092,139.00)
12	Miscellaneous Expenses	350,000.00	413,179.00	(63,179.00)
13	Provision and Service Materials	1,500,000.00	2,732,240.00	(1,232,240.00)
	TOTAL	26,232,190.50	35,373,977.63	(9,141,787.13)

HEAD 2011– MISCELLANEOUS

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

GEIDAM LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		N	N	N
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	31,950,000.00	52,730,480.00	(20,780,480.00)
4002	Livestock Development	28,000,000.00	50,377,219.00	(22,377,219.00)
4003	Forestry Development	10,000,000.00	25,452,640.00	(15,452,640.00)
4004	Fisheries	3,000,000.00	15,990,100.00	(12,990,100.00)
4005	Manufacturing & Craft	3,000,000.00	13,846,355.00	(10,846,355.00)
5006	Rural Electrification	80,000,000.00	58,484,006.11	21,515,993.89
4007	Commerce/Finance & Supply	51,000,000.00	65,000,380.00	(14,000,380.00)
4008	Transportation Roads/Bridges	55,000,000.00	68,740,220.00	(13,740,220.00)
	Total Economic Sector	261,950,000.00	350,621,400.11	(88,671,400.11)
	SOCIAL SECTOR			
5001	Education Development	100,000,000.00	95,687,348.96	4,312,651.04
5002	Health and Services	105,921,013.00	109,265,300.00	(3,344,287.00)
5003	Information	10,000,000.00	27,255,150.00	(17,255,150.00)
5004	Social Development & Culture	25,000,000.00	52,370,182.00	(27,370,182.00)
5005	Fire Service	5,000,000.00	15,637,800.00	(10,637,800.00)
	Total Social Sector	245,921,013.00	300,215,780.96	(54,294,767.96)
	AREA DEVELOPMENT SECTOR			
6001	Rural Water Supply	292,188,866.72	141,123,906.95	151,064,959.77
6002	Environmental sewage & Drainage	50,000,000.00	49,210,360.00	789,640.00
6003	Town & Community Planning	15,000,000.00	14,784,621.00	215,379.00
6004	Community Development	180,000,000.00	162,391,450.00	17,608,550.00
6005	Area/Ward Development	-	-	-
	Total Area Dev. Sector	537,188,866.72	367,510,337.95	169,678,528.77
	ADMIN SECTOR			
7001	General Admin Office	105,044,406.87	91,921,635.13	13,122,771.74
7002	Staff Housing	70,000,000.00	105,927,355.00	(35,927,355.00)
7003	Workshops	29,000,000.00	59,972,350.00	(30,972,350.00)
	Total Admin Sector	204,044,406.87	257,821,340.13	(53,776,933.26)
	LOAN REPAYMENT			
8001	Repayment of Loans & Interest	-	-	-
	GRAND TOTAL	1,249,104,286.59	1,276,168,859.15	(27,064,572.56)

GEIDAM LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001 – AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Improvement of Orchard and purchase of service materials and seedlings	2,520,000.00	2,350,177.08	169,822.92
2	Repair of Tractor Equipment	2,500,000.00	1,255,188.00	1,244,812.00
3	Drilling of Tube wells and purchase of 200 water pumps and accessories	10,330,000.00	9,625,170.11	704,829.89
4	Purchase of Grains	-	-	-
5	Purchase of 5 Multipurpose grain thrasher	5,000,000.00	4,730,000.00	270,000.00
6	Purchase of pest control equipment	-	2,410,621.00	2,410,621.00
7	Purchase of chemical insecticides and fertilizers	1,000,000.00	780,000.00	220,000.00
8	IFAD/FADAMA/Food Security initiation and UNDP counterpart funding	7,200,000.00	11,458,968.81	(4,258,968.81)
9	Purchase of new brand Tractor Mersey Ferguson	-	-	-
10	Purchase of 10 units dehusking machine	-	-	-
11	Construction of produce store at Geidam	3,400,000.00	3,340,155.00	59,845.00
12	Establishment of new irrigation scheme at Ballara District	-	16,780,200.00	16,780,200.00
13	Fencing and construction of new store at orchard	-	-	-
	TOTAL	31,950,000.00	52,730,480.00	(20,780,480.00)

HEAD 4002 – LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of veterinary drugs and equipment	3,277,600.00	10,630,800.00	(7,353,200.00)
2	Procurement of animal vaccines	3,562,130.00	5,670,200.00	(2,108,070.00)
3	Purchase of 1350M2 (Plot) adjacent to Geidam slaughter house for barrage	2,000,000.00	10,372,700.00	(8,372,700.00)
4	Purchase of Animal feeds	-	-	-
5	Purchase of slaughter house materials and equipment	4,650,000.00	10,825,100.00	(6,175,100.00)
6	Purchase of Ox-Plough	4,310,115.00	3,523,298.88	786,816.12
7	Construction of modern poultry house at Geidam	-	-	-
8	Purchase of day old chicken and feed mixture (Starter and Finisher)	-	-	-
9	Fencing and construction of modern veterinary clinic at Geidam	10,200,155.00	9,355,120.12	845,034.88
10	Construction of outpost veterinary Clinic	-	-	-
	TOTAL	28,000,000.00	50,377,219.00	(22,377,219.00)

HEAD 4003 – FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing and construction of nursery site at Geidam	2,578,739.00	7,250,172.00	(4,671,433.00)
2	Erosion control	-	1,245,216.00	1,245,216.00
3	Purchase of tools and equipment for forestry units	3,270,550.00	6,332,122.00	(3,061,572.00)
4	Tree planting campaign	-	-	-
5	Construction of water reservoir and nursery	4,150,711.00	10,625,130.00	(6,474,419.00)
	TOTAL	10,000,000.00	25,452,640.00	(15,452,640.00)

HEAD 4004 – FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rehabilitation of Geidam Fish pond	500,000.00	5,760,720.00	(5,260,720.00)
2	Purchase of Fish feeds and fingerling	1,500,000.00	2,956,556.00	(1,456,556.00)
3	Purchase of Fish feed and medicine	1,000,000.00	7,272,824.00	(6,272,824.00)
	TOTAL	3,000,000.00	15,990,100.00	(12,990,100.00)

HEAD 4005 – MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of women sewing workshop at Geidam Ventral	1,000,000.00	4,378,000.00	(3,378,000.00)
2	Purchase of sewing materials	550,780.00	2,121,565.00	(1,570,785.00)
3	Construction of alluminium pottery plant and purchase of raw materials	1,449,220.00	7,346,790.00	(5,897,570.00)
	TOTAL	3,000,000.00	13,846,355.00	(10,846,355.00)

HEAD 4006 – RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Diesel and Lubricants	17,725,000.00	12,632,000.00	5,093,000.00
2	Street lightening of Geidam Township	22,950,000.00	21,362,120.00	1,587,880.00
3	Extension of National grid within the township	2,936,900.00	2,346,620.00	590,280.00
4	Step down transformer at GoniriKukawa, LawanBukarti and Maganna	35,388,100.00	21,362,911.11	14,025,188.89
5	Connection od step down transformer at AjiriBulin, Kalgiri and MallamNgubtori	1,000,000.00	780,355.00	219,645.00
	TOTAL	80,000,000.00	58,484,006.11	21,515,993.89

HEAD 4007 – FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Market shop and shade across the Local Govt.	-	-	-
2	Purchase of furniture to Ibrahim Abatcha Lodge	6,510,750.00	7,234,622.00	(723,872.00)
3	Construction of 20 Nos. of market stall at Geidam main motor Park	-	-	-
4	Purchase of 2 nos. of Mass Transit Buses	-	-	-
5	Purchase of computer and computerization of Local Govt. Accounts/Books of Account	5,372,110.00	4,731,621.00	640,489.00
6	Construction of Treasury Department and purchase of Furniture	13,356,890.00	18,419,720.00	(5,062,830.00)
7	Construction of VIP latrine at various revenue centers	4,672,550.00	4,320,105.00	352,445.00
8	Construction of store at Treasury Department	15,321,700.00	17,330,172.00	(2,008,472.00)
9	Construction of Mass Transit Terminus	-	-	-
10	Reconstruction of Treasury Department and Furniture	-	5,000,000.00	5,000,000.00
11	Purchase of Vehicle to Treasury Department	5,766,000.00	7,964,140.00	(2,198,140.00)
	TOTAL	51,000,000.00	65,000,380.00	(14,000,380.00)

HEAD 4008 – TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Retaining Walls along Kwata Area to control Water erosion	-	-	-
2	Construction of Works Department complex	16,299,484.00	32,108,043.00	(15,808,559.00)
3	Street lightening of Geidam Township	23,700,516.00	22,650,177.00	1,050,339.00
4	Beautification of Geidam Local Govt. Secretariat Junction	15,000,000.00	13,982,000.00	1,018,000.00
	TOTAL	55,000,000.00	68,740,220.00	(13,740,220.00)

HEAD 5001 – EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of 2 Bedrooms staff quarters across the Local Govt.	-	-	-
2	Renovation of LEA store and purchase of sitting and instructional materials	9,550,000.00	8,741,650.00	808,350.00
3	Renovation of Education Secretary quarters second phase	35,000,000.00	32,225,316.96	2,774,683.04
4	Repairs of LEA Vehicle (LG 005 and LG 007 GDM)	-	7,600,000.00	7,600,000.00
5	General repairs of Modern boarding Primary School classes and hostels	25,300,000.00	15,372,882.00	9,927,118.00
6	Purchase of Arabic, Islamic and instructional materials	-	3,400,000.00	3,400,000.00
7	Provision of kids instructional materials and feeding of boarding Primary School	30,150,000.00	28,347,500.00	1,802,500.00
	TOTAL	100,000,000.00	95,687,348.96	4,312,651.04

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of dispensary and quarters across the Local Govt.	-	-	-
2	Construction of dispensary quarters at Gallaba, Kelluri and Ma'anna	10,625,000.00	9,350,000.00	1,275,000.00
3	Upgrading of Darwo dispensary to MCH Clinic	6,330,000.00	5,788,110.00	541,890.00
4	Purchase of Generator, Television sets and Accessories to various health facilities	10,000,000.00	8,952,640.00	1,047,360.00
5	Malaria control programme	7,000,000.00	13,220,000.00	(6,220,000.00)
6	Purchase of four (2) Nos. fairly used 4 – WD vehicles (24 Valve Ambulance)	-	-	-
7	Training of community/Midwives	-	-	-
8	Purchase of HIV and Aids drugs	10,750,000.00	11,326,000.00	(576,000.00)
9	Fencing and Upgrading of Hausari dispensary to MCH	-	-	-
10	Purchase of Vaccines/Drugs to NPI programme	1,500,000.00	1,400,000.00	100,000.00
11	Contribution to Donor Agencies	-	-	-
12	Construction of 4 refuse dump site (Incinerator) within Geidam town	2,000,000.00	1,500,000.00	500,000.00
13	Construction of two additional Wards to MDG Clinic	-	-	-
14	Construction of PHC Department and Store	-	-	-
15	Renovation of dispensaries and quarters at Balle, Kelluri, Kusur and GoniriKukawa	4,000,000.00	3,850,132.00	149,868.00
16	Construction of 2 Bedrooms flat quarters at MDG Clinic	10,200,000.00	9,427,630.00	772,370.00
17	Construction of PHC Department	-	-	-
18	Repairs of serviceable vehicle of PHC Department (Ambulance, NPI, Surveillance and FHC Gumsa Vehicles)	5,000,000.00	4,710,305.00	289,695.00

HEAD 5002 – HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
19	Purchase of Solar refrigerators, accessories and installation to two health facilities (Borko and Kusur)	1,566,013.00	5,346,132.00	(3,780,119.00)
20	Improvement of existing Solar refrigertaors at Balle, KelluriGumsa, NPI Office, MDG Geidam, Fukurti and Futchimiram	15,000,000.00	14,782,120.00	217,880.00
21	Purchase of stand by lister generator and construction of engine room to NPI Office	-	-	-
22	Evacuation of drainages within Geidam township	-	-	-
23	Purchase of tipper lorry vehicle for sanitation unit	-	-	-
24	Fencing of grave yard at Balle	-	-	-
25	Construction of VIP pit latrines to various health facilities, admin block, NPI unit and sanitation unit	-	-	-
26	Purchase of uniforms to health facility staff, home visitors and sanitation labourers	3,150,000.00	2,460,000.00	690,000.00
27	Renovation of Zonal drugs store	-	-	-
28	Purchase of Chemical/Insecticides and sanitation materials	5,600,000.00	5,101,347.00	498,653.00
29	Purchase of 4-ED Pick-Up Vehicle (Toyota Hilux) to PHC Department	-	-	-
30	Training of midwives (WFH)	1,000,000.00	872,644.00	127,356.00
31	Balle Maternal and Child Health Clinic	-	-	-
32	Futchimiram Health Clinic	2,000,000.00	1,500,240.00	499,760.00
33	Kelluri Mother and Child Center	-	-	-
34	Comprehensive Health Center Gumsa	10,200,000.00	9,678,000.00	522,000.00
35	General Hospital Geidam	-	-	-
36	Standardization of Darwo, Fukurti and Borko Dispensaries	-	-	-
	TOTAL	105,921,013.00	109,265,300.00	(3,344,287.00)

HEAD 5003 – INFORMATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchased of Information equipment and gadgets	10,000,000.00	27,255,150.00	(17,255,150.00)
	TOTAL	10,000,000.00	27,255,150.00	(17,255,150.00)

HEAD 5004 – SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchased of Sport materials	15,000,000.00	32,134,600.00	(17,134,600.00)
2	Maintenance of Kaumi Mala Stadium	5,000,000.00	11,372,100.00	(6,372,100.00)
3	Community Radio Station	5,000,000.00	8,863,482.00	(3,863,482.00)
	TOTAL	25,000,000.00	52,370,182.00	(27,370,182.00)

HEAD 5005 – FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Fire Extinguishers	5,000,000.00	15,637,800.00	(10,637,800.00)
	TOTAL	5,000,000.00	15,637,800.00	(10,637,800.00)

HEAD 6001 – RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of 10 Nos. General Perings 30KVA	20,000,000.00	19,780,000.00	220,000.00
2	Reactivation of Urban and Rural Boreholes across the Local Govt.	44,336,000.00	8,014,786.57	36,321,213.43
3	Drilling of complete package of Borehole across the Local Govt.	72,351,700.00	-	72,351,700.00
4	Conversion of 15 Nos. boreholes to Solar system	30,400,000.00	36,716,201.00	-6,316,201.00
5	Construction of new productive hand dug wells at various locations within the Local Govt.	15,780,000.00	36,744,399.38	-20,964,399.38
6	Purchase of pump and accessories for borehole maintenance	22,782,000.00	21,521,620.00	1,260,380.00
7	Drilling of hand pump and tube wells	52,299,166.72	-	52,299,166.72
8	Repairs of cement wells	6,000,000.00	9,346,900.00	-3,346,900.00
9	Complete overhauling of generator set across the Local Govt.	10,900,000.00	9,000,000.00	1,900,000.00
10	Pipe line reticulation across the Local Government	17,340,000.00	-	17,340,000.00
	TOTAL	292,188,866.72	141,123,906.95	151,064,959.77

HEAD 6002 – ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Drainage within Geidam Township	15,372,850.00	14,200,000.00	1,172,850.00
2	Construction of Drainage Along Hausari Primary School	20,450,132.00	17,350,116.00	3,100,016.00
3	Construction of Drainages at Rimi Area	6,237,018.00	10,372,078.00	(4,135,060.00)
4	Construction of Culvert at Kwari Area	4,000,000.00	3,500,000.00	500,000.00
5	Construction of Drainage at Fulatari	3,940,000.00	3,788,166.00	151,834.00
	TOTAL	50,000,000.00	49,210,360.00	789,640.00

HEAD 6003 – TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Review of Geidam Township Development Plan, and Street naming and House numbering	8,158,630.00	9,059,255.00	(900,625.00)
2	Demarcation of Layout/Compensation	6,841,370.00	5,725,366.00	1,116,004.00
3	Purchase of Survey equipment e.g poles, tapes and chains	-	-	-
	TOTAL	15,000,000.00	14,784,621.00	215,379.00

HEAD 6004 – COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Joint Projects	100,300,000.00	72,346,133.00	27,953,867.00
2	International Cattle Market	24,000,000.00	35,397,687.00	(11,397,687.00)
3	Construction of Bridge at Geidam	55,700,000.00	54,647,630.00	1,052,370.00
	TOTAL	180,000,000.00	162,391,450.00	17,608,550.00

HEAD 6005 – AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Grinding Machines to Area/Ward Development	-	-	-
	TOTAL	-	-	-

HEAD 7001 – GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Furnishing of new Government Lodge at Geidam	7,000,300.00	5,372,100.00	1,628,200.00
2	Purchase of 406 Saloon Official vehicle to DPM	-	-	-
3	Re-construction of Local Govt. Secretariat	37,944,406.82	34,336,767.13	3,607,639.69
4	Purchase of Chairman Official Vehicle	9,346,000.00	5,750,120.00	3,595,880.00
5	Purchase of uniforms to messengers and watchmen	3,100,000.00	2,947,000.00	153,000.00
6	Re-walling and construction of gate and gateman house at Chairman Official residence	-	-	-
7	Purchase of motor vehicle to Legislative Council Secretary and Council Leader	-	-	-
8	Construction of store at administration department	5,000,000.00	4,862,388.00	137,612.00
9	Construction of Chairman's Office and Furniture	15,730,000.00	14,261,550.00	1,468,450.00
10	Renovation of Council Chamber	-	-	-
11	Security Urgent (Kandiras and Other group allowances, Uniform, Bullets and other materials)	10,624,000.00	9,550,000.00	1,074,000.00
12	Border patrol	2,000,000.00	1,500,000.00	500,000.00
13	Purchase of 1 Toyota Hilux 4-Wheel Drive	14,299,700.00	13,341,710.00	957,990.00
	TOTAL	105,044,406.82	91,921,635.13	13,122,771.69

HEAD 7002 – STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Mosque in the Local Government Secretariat	-	-	-
2	Maintenance of Chairman's House	5,000,370.00	4,782,890.00	217,480.00
3	Construction of District Head Quarters and Offices	-	-	-
4	Renovation of three block of Treasures House (Kandiras Quarters)	10,371,560.00	9,455,790.00	915,770.00
5	Interlocking of Governor's Lodge and Chairman's Official Residence	15,625,000.00	14,759,920.00	865,080.00
6	Construction of two blocks of three bedrooms bungalow at Chairman resident	12,972,000.00	22,622,655.00	9,650,655.00
7	Purchase of Legislatives utility bus	7,000,000.00	6,750,000.00	250,000.00
8	Landscaping of Governor's Lodge	-	-	-
9	Renovation of Governor's Lodge	19,031,070.00	47,556,100.00	(28,525,030.00)
	TOTAL	70,000,000.00	105,927,355.00	(35,927,355.00)

HEAD 7003 – WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	General Workshop	3,790,000.00	2,955,780.00	834,220.00
2	Purchase of Youth Empowerment Materials and Skills Training	15,630,000.00	48,676,570.00	(33,046,570.00)
3	Training Fund Scholarship	9,580,000.00	8,340,000.00	1,240,000.00
4	OCT Training	-	-	-
	TOTAL	29,000,000.00	59,972,350.00	(30,972,350.00)

HEAD 8001 – REPAYMENT OF LOANS AND INTEREST

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Expected Refund from Joint Account	-	-	-
	TOTAL	-	-	-

OUTSTANDING NON-PERSONNEL ADVANCES FOR THE YEAR 2018

GEIDAM LOCAL GOVERNMENT

(Note 2)

S/N	NAME	PV No	AC No	PARTICULAR	AMOUNT ₦
1	KelleTuru Abdullah	75 of Jan	17	Standing Impress	
2	Usman GanaGaidam		91 of July	Construction of Mini round about at Hauwa	20,000.00
3	BubaShehu Mustapha	28 of Jan	3	Standing	209,000.00
4	MustsphaSalihu	79 of Jan	13	Standing	10,000.00
5	Muh'dMamman	70 of Jan	19	Standing	20,000.00
6	AuduZannah	71 of Jan	14	Standing	10,000.00
7	Usman Gana	82 of 1/18	22	Standing	20,000.00
8	Babayo Musa	83 of 1/18	4	Standing	5,000.00
9	Yusuf Malumbe	87 of 1/18	9	Standing	15,000.00
10	Mamman A. Wakil	88 of 1/18	10	Standing	20,000.00
11	FalmataAmbalani	89 of 1/18	8	Standing	20,000.00
12	Audukolo	90 of 1/18	5	Standing	10,000.00
13	AjifannamiDelala	91 of 1/18	2	Standing	15,000.00
14	Kashim A. Audu	92 of 1/18	20	Standing	25,000.00
15	Ibrahim Moh'd	93 of 1/18	16	Standing	20,000.00
16	LawanGanaMaina	94 of 1/18	15	Standing	30,000.00
17	ModuFalmatami	95 of 1/18	11	Standing	20,000.00
18	Alhaji Sheriff Haruna	12 of 6/18	33	-	300,000.00
19	Alhaji Sheriff Haruna	13 of 6/18	34	-	250,000.00
TOTAL					1,039,000.00