

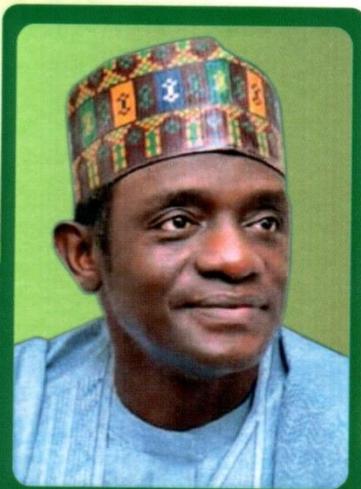


NGURU

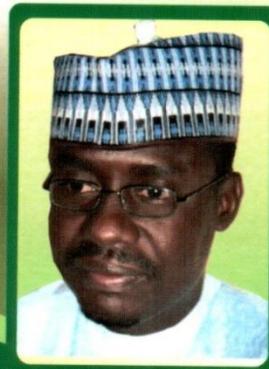
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



HON. ALI MAIDAMI
CHAIRMAN
NGURU 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.

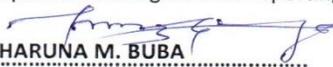
The modified content of the annual financial statements includes:-

- (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 Nguru 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.


.....
HARUNA M. BUBA
Treasurer


.....
Date

STATEMENT NO 2:- Integrity Assurance

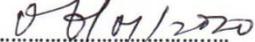
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the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


.....
HARUNA M. BUBA
Treasurer
Nguru Local Government

Date: 
.....


.....
Chairman
Nguru Local Government

Date: 
.....

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

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

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

Opinion

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

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


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

NGURU LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018

	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		KSh	KSh	KSh
	Internal Generated Revenue	500,000,000.00	281,898,760.00	(218,101,240.00)
	Statutory Allocation NOTE (1)	1,557,820,134.65	2,011,920,052.36	454,599,917.71
	Total Income	<u>2,057,320,134.65</u>	<u>2,293,818,812.36</u>	<u>236,498,977.71</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,005,362.28	4,005,362.28
2	Contribution to Pension	-	230,545,959.03	230,545,959.03
3	Contribution to YSUBEB	-	459,144,374.68	459,144,374.68
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 PHMCB	-	193,921,905.90	193,921,905.90
8	Contribution to Training	-	2,823,529.82	2,823,529.82
9	Contribution to Water corporation	-	-	-
10	Contribution to Security	-	8,890,588.20	8,890,588.20
11	Contribution to Border Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to NEAZAP	-	6,000,000.00	6,000,000.00
14	YMIC	-	1,800,000.00	1,800,000.00
15	Miscellaneous Cont.	-	13,463,999.88	13,463,999.88
	Total		<u>958,713,366.37</u>	<u>958,713,366.37</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	609,258,072.59	425,653,134.45	(183,604,938.14)
	Over Head	120,000,000.00	341,898,760.00	221,898,760.00
	Total	<u>729,258,072.59</u>	<u>767,551,894.45</u>	<u>(38,293,821.86)</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account		567,740,637.46	
	CAPITAL EXPENDITURE			
	Economic Sector	352,699,908.00	265,587,282.63	(87,112,625.37)
	Social Sector	554,487,185.00	300,088,672.06	(254,398,512.94)
	Area Development Sector	228,361,750.00	156,025,159.48	(72,336,590.52)
	Administrator Sector	228,000,000.00	127,853,273.35	(100,146,726.65)
	Repayment of Loan	2,500,000.00	-	2,500,000.00
	Total	<u>1,366,048,843.00</u>	<u>567,655,627.52</u>	<u>798,393,215.48</u>

Budget Surplus/Deficit	-	-	102,075.98
Add Opening Balance 1 st /1/ 2018	cash		- Nil
	Bank		187,085.92
Closing Balance 31 ^s /1/ 2018	cash		- Nil
	Bank		85,009.94

NGURU LOCAL GOVERNMENT
SUMMARY RECURRENT REVENUE 2018

HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		KSh		
1001	Tax	40,000,000.00	-	(40,000,000.00)
1002	Rate	27,500,000.00	15,448,281.00	(12,051,719.00)
1003	Local Licence Fines	85,650,000.00	73,275,671.57	(12,374,328.43)
1004	Earning from Undertaking	126,500,000.00	125,235,1081.00	(1,264,819.00)
1005	Rent on Local Government Property	102,000,000.00	37,187,626.43	(64,810,373.57)
1006	Interest Payment Dividend	25,000,000.00	-	(25,000,000.00)
1007	Grants	60,000,000.00	-	(60,000,000.00)
1008	Miscellaneous	33,350,000.00	30,750,000.00	(2,600,000.00)
	TOTAL INT. GEN. REVENUE	<u>500,000,000.00</u>	<u>281,898,760.00</u>	<u>(215,101,240.00)</u>
1009	Federation Accounts	1,557,320,134.63	2,011,920,052.36	454,599,917.71
	GRAND TOTAL	<u>2,057,320,134.65</u>	<u>2,293,818,812.36</u>	<u>236,498,677.71</u>

NGURU LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	124,573,239.28	27,969,226.31				6,984,198.02	505,830.43	160,032,494.04
2	FEBRUARY	123,506,026.66	32,416,060.04						155,922,086.70
3	MARCH	127,575,132.60	29,610,961.50					170,767.52	157,356,861.62
4	APRIL	110,146,202.86	28,318,632.00		4,372,111.49	9,821,496.91			152,658,443.26
5	MAY	136,852,862.35	28,909,347.63					109,290.80	165,871,500.78
6	JUNE	133,116,335.98	31,494,759.64						164,611,095.62
7	JULY	138,521,759.23	28,313,350.70			9,499,341.27		1,909,940.95	178,244,392.15
8	AUGUST	133,638,527.89	26,628,733.06			5,681,085.27	2,723,937.56		168,672,283.78
9	SEPTEMBER	136,147,021.02	38,702,818.76		37,203.78				174,887,043.56
10	OCTOBER	130,432,991.12	26,525,055.62		63,098.92			1,148,736.42	158,169,882.08
11	NOVEMBER	139,130,285.25	30,567,821.08		247,781.72	6,217,684.33	9,671,951.42		185,835,523.80
12	DECEMBER	140,855,576.65	34,710,968.73		184,077.36				175,750,622.74
13	Additional FAAC Mar/Oct. 2018	13,907,822.23							13,907,822.23
TOTAL		<u>1,588,403,783.12</u>	<u>364,167,735.07</u>	<u>0.00</u>	<u>4,904,273.27</u>	<u>31,219,607.78</u>	<u>19,380,087.00</u>	<u>3,844,566.12</u>	<u>2,011,920,052.36</u>

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

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	10,000,000.00	-	(10,000,000.00)
5	Arrears of Cattle Levy	20,000,000.00	-	(20,000,000.00)
6	Arrears: Cattle Tax (Where Applicable)	10,000,000.00	-	(10,000,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>40,000,000.00</u>	-	<u>(40,000,000.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	4,500,000.00	-	4,500,000.00
4	Ground Rent	20,500,000.00	-	20,500,000.00
5	Federal Government Grant in lieu of Tenement Rate	2,300,000.00	-	2,300,000.00
6	State Government Grant in lieu of Tenement rate	200,000.00	-	200,000.00
	TOTAL	<u>27,500,000.00</u>	15,448,281.00	<u>(12,051,719.00)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE 2018
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	100,000.00	20,000.00	(80,000.00)
2	Fines on overdue lost library book	650,000.00	50,000.00	(600,000.00)
	B. GENERAL LICENCE			
3	Bicycle licence fees	2,500,000.00	150,000.00	(2,350,000.00)
4	Canoe licence fees	1,500,000.00	50,000.00	(1,450,000.00)
5	Dog licence fees	200,000.00	10,000.00	(190,000.00)
6	Cartt Track licence fees	300,000.00	20,000.00	(280,000.00)
7	Motor Cycle licence fees	1,000,000.00	250,000.00	(750,000.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	2,500,000.00	4,570,000.00	2,070,000.00
10	Leaning Driving test fees	450,000.00	150,000.00	(300,000.00)
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	4,000,000.00	3,500,000.00	(500,000.00)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees	2,500,000.00	2,200,000.00	(300,000.00)
19	Abattoir fees	1,500,000.00	2,000,000.00	500,000.00
20	Eating House licence fees	2,000,000.00	1,750,000.00	(250,000.00)
21	Kiosk licence fees	1,500,000.00	1,250,000.00	(250,000.00)
22	Bake House licence fees	3,500,000.00	2,817,000.00	(683,000.00)
23	Registration of Meat Van fees	500,000.00	-	(500,000.00)
24	Cattle Dealers licence fees	4,500,000.00	4,326,000.00	(174,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
25	Dried fish/dried Meat licence fees	2,500,000.00	1,500,000.00	(1,000,000.00)
26	Cold Room licence fees			
27	Butchers licence fees	2,750,000.00	2,314,000.00	(436,000.00)
	D. SECURITY			
28	Auctioneer licence fees	1,500,000.00	190,000.00	(1,310,000.00)
29	Goldsmith and Gold seller licence fees	1,300,000.00	77,000.00	(1,223,000.00)
30	Dane Gun licence fees	750,000.00	50,000.00	(700,000.00)
31	Hunting licence fees	500,000.00	115,000.00	(385,000.00)
	E. SOCIAL			
32	Marriage Registration fees	250,000.00	75,000.00	(175,000.00)
33	Entertainment drumming and Temporary both permit fees	150,000.00	-	(150,000.00)
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	500,000.00	63,000.00	(437,000.00)
36	Naming of Street Registration fees	1,500,000.00	102,000.00	(1,398,000.00)
37	Mobile Sales Promotion licence fees	500,000.00	75,000.00	(425,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	1,500,000.00	85,000.00	(1,415,000.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	200,000.00	25,000.00	(175,000.00)
42	Repair of Radio licence fees	150,000.00	15,000.00	(135,000.00)
	F. HEALTH			
43	Dislodging of septic Tank Charges	2,500,000.00	2,354,000.00	(146,000.00)
44	Night Soil Disposal/Depot fees	1,750,000.00	2,456,000.00	706,000.00
45	Registration of septic Tank dislodging licence fees	2,300,000.00	2,115,000.00	(185,000.00)

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	2,500,000.00	2,113,000.00	(387,000.00)
47	Impounding of Animals fines	1,750,000.00	1,441,000.00	(309,000.00)
48	Pest control and disinfectant charges	250,000.00	-	(250,000.00)
49	Birth and Death registration fees	100,000.00	75,000.00	(25,000.00)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	2,500,000.00	2,106,000.00	(394,000.00)
53	Laboratory test fees	1,500,000.00	1,417,000.00	(83,000.00)
54	Earning from Environmental Sanitation	1,750,000.00	1,385,000.00	(365,000.00)
	G. ECONOMIC			
55	General Contractors Registration fees	5,000,000.00	4,818,000.00	(182,000.00)
56	Tender fees	3,450,000.00	3,950,000.00	500,000.00
57	Sand dredging fees	-	1,215,000.00	1,215,000.00
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	450,000.00	312,000.00	(138,000.00)
60	Petty traders licence fees	350,000.00	1,355,000.00	905,000.00
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	250,000.00	235,000.00	(15,000.00)
64	Falling of trees fees	500,000.00	416,000.00	(84,000.00)
65	Sawmill licence fees	150,000.00	112,000.00	(38,000.00)
66	Produce buying fees	1,500,000.00	1,315,000.00	(185,000.00)
67	Rice Mill/Cassava Grinding licence fees	500,000.00	388,000.00	(112,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	250,000.00	200,000.00	(50,000.00)
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	500,000.00	415,000.00	(85,000.00)
72	Photo studio licence fees	150,000.00	75,000.00	(75,000.00)
73	Welding machine licence fees	100,000.00	67,000.00	(33,000.00)
74	Electric (Radio/TV) workshop	150,000.00	88,000.00	(62,000.00)
75	Blacksmith workshop licence	100,000.00	64,671.7	(35,328.43)
76	Wood making/carpentry	250,000.00	200,000.00	(50,000.00)
77	Battery charges licence fees	50,000.00	20,000.00	(30,000.00)
78	Printing press licence fees	65,000.00	40,000.00	(25,000.00)
79	Panel beaters licence fees	250,000.00	140,000.00	(110,000.00)
80	Vulcanizes licence fees	150,000.00	25,000.00	(125,000.00)
81	Vehicle spare parts licences	350,000.00	125,000.00	(175,000.00)
82	Clock/watch repairs licences	50,000.00	5,000.00	(45,000.00)
83	Cloth dyers licence fees	20,000.00	7,500.00	(12,500.00)
84	Registration of Laundries and dry	-		
85	Motor mechanics and car wash	500,000.00	160,000.00	(340,000.00)
86	Building materials licence fees	250,000	140,000.00	(110,000.00)
87	Surface Tank kerosene licence	250,000.00	132,500.00	(117,500.00)
88	Photostat typing institute licence	50,000.00	20,000.00	(30,000.00)
89	Block making machine fees	150,000.00	115,000.00	(35,000.00)
90	Hair dressing barbing saloon	50,000.00	15,000.00	(35,000.00)
91	Sewing institute licence fees	60,000.00	30,000.00	(30,000.00)
92	Local hair barbing saloon	55,000.00	25,000.00	(30,000.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND	-	-	-
94	Workshop receipt	1,500,000.00	1,312,000.00	(188,000.00)
95	Sales of unserviceable stores	2,750,000.00	3,175,000.00	425,000.00
96	Hire Charges	-	-	-
97	Sale of stores	2,000,000.00	3,500,000.00	1,500,000.00
98	Survey fees			
99	Approval of Building Plan fees	1,000,000.00	2,750,000.00	1,750,000.00
100	Customary Right of Occup.	1,500,000.00	2,155,000.00	655,000.00
101	Commission on transfer of Plots	800,000.00	1,000,000.00	200,000.00
	TOTAL	85,650,000.00	73,275,671.57	(12,374,328.43)

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	38,000,000.00	26,197,250.00	(1,802,750.00)
2	Motor Park	32,500,000.00	31,852,000.00	(648,000.00)
3	Shops and Shopping Centers	12,650,000.00	10,156,931.00	(2,493,069.00)
4	Cattle Market	30,750,000.00	29,779,000.00	(971,000.00)
5	Abattoir/Slaughter House	30,750,000.00	29,779,000.00	(971,000.00)
6	Proceeds from sale of Con	4,000,000.00	6,350,000.00	2,350,000.00
7	Transportation services Earnings	2,750,000.00	1,500,000.00	(1,250,000.00)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	4,500,000.00	2,650,000.00	(1,850,000.00)
	TOTAL	<u>126,500,000.00</u>	<u>125,235,181.00</u>	<u>(1,264,819.00)</u>

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	38,500,000.00	13,485,000.00	(25,015,000.00)
2	Rent on Local Government Building	34,750,000.00	12,500,000.00	(22,250,000.00)
3	Rent on other Local Government landed property	28,750,000.00	11,204,626.43	17,545,373.57
	TOTAL	<u>102,000,000.00</u>	<u>37,189,626.43</u>	<u>(64,810,373.57)</u>

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans lo (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	10,000,000.00	-	10,000,000.00
4	Loan from other Local Govt. Dividend			
5	Interest on Staff Housing and other loans	15,000,000.00	-	15,000,000.00
	TOTAL	25,000,000.00	-	25,000,000.00

HEAD 1007 - GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	60,000,000	-	(60,000,000)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>60,000,000</u>		<u>(60,000,000)</u>

HEAD 1008 – MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	5,350,000.00	4,950,000.00	(400,000.00)
5	Tractor hiring	15,000,000.00	13,500,000.00	(1,500,000.00)
6	Sales of Agric fruit	3,500,000.00	3,250,000.00	(250,000.00)
7	Sales of Agric Product	3,500,000.00	3,100,000.00	(400,000.00)
8	Irrigation Scheme charges	1,500,000.00	1,250,000.00	(250,000.00)
9	Fishing charges	2,500,000.00	2,985,000.00	485,000.00
10	Hide/Skin buyer fees	1,500,000.00	1,365,000.00	(135,000.00)
11	Vet. Clinic Charges	500,000.00	35,000.00	(150,000.00)
	TOTAL	33,350,000.00	30,750,000.00	2,600,000.00

HEAD 1009 - STATUTORY ALLOCATION**NOTE (1)**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,132,253,747.63	1,588,403,783.12	456,150,035.49
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	358,470,043.93	364,167,735.07	5,697,691.14
4	Excess Crude Oil Account	47,596,363.09	-	(47,596,363.09)
5	Share of Solid Minerals	-	-	-
6	LNG Dividend	-	-	-
7	Exchange Diff.	-	31,219,607.78	31,219,607.78
8	Non oil Excess	-	-	-
9	Exchange Gain	-	4,904,273.27	4,904,273.27
10	Excess Bank charge	-	3,844,566.12	3,844,566.12
11	Share of Excess PPT	-	19,380,087.00	19,380,087.00
	TOTAL	1,557,320,134.65	2,011,920,025.36	454,599,915.71

NGURU LOCAL GOVERNMENT
SUMMARY OF RECCURENT EXPEMDITURE 2018

HEAD	DETAILS	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	28,274,102.54	27,881,210.24	(392,892.30)
	Overhead	9,000,000.00	49,750,000.00	(40,750,000.00)
2002	Office of the Secretary			
	Personnel Cost	34,776,474.56	32,879,608.10	(1,896,866.46)
	Overhead	25,000,000.00	35,550,000.00	(10,550,000.00)
2003	The Council			
	Personnel Cost	5,473,211.37	8,092,736.65	2,619,525.28)
	Overhead	8,500,000.00	55,650,000.00	(45,150,000.00)
2004	Personnel Management			
	Personnel Cost	85,566,723.47	37,575,027.14	(47,991,696.33)
	Overhead	9,500,000.00	40,265,000.00	(30,775,000.00)
2005	Treasury			
	Personnel Cost	80,509,300.47	50,724,495.13	(29,784,805.61)
	Overhead	10,500,000.00	37,555,000.00	(27,055,000.00)
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	15,000,000.00	(15,000,000.00)
2007	Primary Health Care			
	Personnel Cost	137,548,912.04	107,543,353.07	(30,005,558.97)
	Overhead	21,500,000.00	20,500,000.00	1,000,000.00
2008	General Agric			
	Personnel Cost	119,443,297.64	80,962,412.40	38,480,885.24
	Overhead	12,500,000.00	24,000,000.00	(11,500,000.00)
2009	Works			
	Personnel Cost	113,293,468.42	77,026,435.57	(36,267,050.85)
	Overhead	21,000,000.00	35,500,000.00	(14,500,000.00)
2010	Traditional Council			
	Personnel Cost	4,372,563.81	2,967,856.15	(1,404,707.66)
	Overhead	2,500,000.00	14,000,000.00	(11,500,000.00)
2011	MISCELLANEOUS			
	Personnel Cost			
	Overhead	-	14,118,760.00	(14,118,760.00)
TOTAL		<u>729,258,072.59</u>	<u>767,551,894.45</u>	<u>(38,293,821.86)</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	28,274,102.45	27,881,210.24	392,892.30
2	Travel and Transport	3,000,000.00	10,550,000.00	7,550,000.00
3	Utility Services	-	8,755,000.00	(8,755,000.00)
4	Telephone and Postal Services	-	1,000,000.00	(1,000,000.00)
5	Stationery and Printing	-	2,500,000.00	(2,500,000.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	2,850,000.00	(1,850,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	(8,760,000.00)	(16,760,000.00)
8	Consultancy Services and special committees	-	500,000.00	(500,000.00)
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	-	1,000,000.00	(1,000,000.00)
11	Entertainment and Hospitality	1,500,000.00	1,800,000.00	(300,000.00)
12	Miscellaneous Expenses	1,500,000.00	1,535,000.00	(35,000,000.00)
13	Provision and Service Materials	-	500,000.00	(500,000.00)
	TOTAL	<u>37,274,102.54</u>	<u>77,631,210.24</u>	<u>(40,357,107.70)</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Personnel Cost	34,776,474.56	32,879,608.10	1,896,866.46
2	Travel and Transport	3,500,000.00	7,500,000.00	(4,000,000.00)
3	Utility Services	-	3,000,000.00	(3,000,000.00)
4	Telephone and Postal Services	-	500,000.00	(500,000.00)
5	Stationery and Printing	2,500,000.00	3,250,000.00	(750,000.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	2,000,000.00	(500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	11,500,000.00	12,300,000.00	(800,000.00)
8	Consultancy Services and special committees	-	500,000.00	(500,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	2,020,000.00	(20,000.00)
11	Entertainment and Hospitality	1,500,000.00	1,800,000.00	(300,000.00)
12	Miscellaneous Expenses	1,000,000.00	1,080,000.00	(80,000.00)
13	Provision and Service Materials	1,500,000.00	1,600,000.00	(100,000.00)
	TOTAL	<u>59,776,474.56</u>	<u>68,429,608.10</u>	<u>(8,653,133.54)</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	5,473,211.37	8,092,736.65	(2,619,525.28)
2	Travel and Transport	3,500,000.00	15,650,500.00	(12,150,500.00)
3	Utility Services		4,500,000.00	(4,500,000.00)
4	Telephone and Postal Services		1,000,000.00	(1,000,000.00)
5	Stationery and Printing	500,000.00	2,500,000.00	(2,000,000.00)
6	Maintenance of Office Furniture and Equipment	-	3,750,000.00	(3,750,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	21,350,500.00	(21,350,500.00)
8	Consultancy Services and special committees	-	1,000,000.00	(1,000,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,899,000.00	(2,299,000.00)
11	Entertainment and Hospitality	1,500,000.00	1,800,000.00	(300,000.00)
12	Miscellaneous Expenses	2,500,000.00	500,000.00	(2,000,000.00)
13	Provision and Service Materials	500,000.00	700,000.00	(200,000.00)
	TOTAL	<u>13,973,211.37</u>	<u>63,742,736.65</u>	<u>(49,769,525.28)</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	85,566,723.47	37,575,027.14	47,991,696.61
2	Travel and Transport	2,500,000.00	12,750,000.00	(10,250,000.00)
3	Utility Services		3,500,000.00	(3,500,000.00)
4	Telephone and Postal Services		500,000.00	(500,000.00)
5	Stationery and Printing	1,000,000.00	2,500,000.00	(1,500,000.00)
6	Maintenance of Office Furniture and Equipment	750,000.00	4,500,000.00	(3,750,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,750,000.00	9,525,000.00	(6,775,000.00)
8	Consultancy Services and special committees		1,500,000.00	(1,500,000.00)
9	Grants, Contributions and Subventions		-	-
10	Training Staff Development and Welfare	2,000,000.00	2,500,000.00	(500,000.00)
11	Entertainment and Hospitality	300,000.00	1,500,000.00	(1,200,000.00)
12	Miscellaneous Expenses	-	700,000.00	(700,000.00)
13	Provision and Service Materials	200,000.00	800,000.00	(600,000.00)
	TOTAL	<u>95,066,723.47</u>	<u>77,850,027.14</u>	<u>17,216,696.33</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	80,509,300.74	50,724,495.13	29,784,805.61
2	Travel and Transport	2,500,000.00	12,450,000.00	(9,950,000.00)
3	Utility Services		1,500,000.00	(1,500,000.00)
4	Telephone and Postal Services		500,000.00	(500,000.00)
5	Stationery and Printing	1,750,000.00	3,500,000.00	(1,750,000.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	4,500,000.00	(3,500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	10,105,000.00	(7,605,000.00)
8	Consultancy Services and special committees		800,000.00	(800,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,250,000.00	1,500,000.00	(250,000.00)
11	Entertainment and Hospitality	700,000.00	1,200,000.00	(500,000.00)
12	Miscellaneous Expenses	500,000.00	700,000.00	(200,000.00)
13	Provision and Service Materials	300,000.00	800,000.00	(500,000.00)
	TOTAL OVERHEAD COSTS	<u>91,009,300.74</u>	<u>88,279,495.13</u>	<u>2,729,805.61</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	-		
2	Travel and Transport	-	5,670,000.00	(5,670,000.00)
3	Utility Services	-	450,000.00	(450,000.00)
4	Telephone and Postal Services	-	200,000.00	(200,000.00)
5	Stationery and Printing	-	2,130,000.00	(2,130,000.00)
6	Maintenance of Office Furniture and Equipment	-	1,500,000.00	(1,500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	2,050,000.00	(2,050,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	2,000,000.00	(2,000,000.00)
11	Entertainment and Hospitality	-	100,000.00	(100,000.00)
12	Miscellaneous Expenses	-	300,000.00	(300,000.00)
13	Provision and Service Materials	-	600,000.00	(600,000.00)
	<u>TOTAL</u>	≡	<u>15,000,000.00</u>	<u>(15,000,000.00)</u>

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	137,548,912.04	107,543,353.07	30,005,558.97
2	Travel and Transport	5,500,000.00	4,950,000.00	550,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,250,000.00	1,000,000.00	250,000.00
6	Maintenance of Office Furniture and Equipment	1,500,000.00	1,000,000.00	500,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,500,000.00	6,400,000.00	(1,900,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,750,000.00	2,200,000.00	550,000.00
11	Entertainment and Hospitality	1,500,000.00	1,300,000.00	200,000.00
12	Miscellaneous Expenses	1,000,000.00	800,000.00	200,000.00
13	Provision and Service Materials	3,500,000.00	2,850,000.00	650,000.00
	TOTAL OVERHEAD COSTS	<u>159,048,912.04</u>	<u>128,043,353.07</u>	<u>31,005,558.97</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	119,443,297.64	80,962,412.40	38,480,885.24
2	Travel and Transport	1,500,000.00	3,500,000.00	(2,000,000.00)
3	Utility Services		1,200,000.00	(1,200,000.00)
4	Telephone and Postal Services		200,000.00	(200,000.00)
5	Stationery and Printing	350,000.00	500,000.00	(150,000.00)
6	Maintenance of Office Furniture and Equipment	250,000.00	2,750,000.00	(2,500,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	4,400,000.00	(900,000.00)
8	Consultancy Services and special committees	-	500,000.00	(500,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	750,000.00	250,000.00
11	Entertainment and Hospitality	350,000.00	400,000.00	(50,000.00)
12	Miscellaneous Expenses	250,000.00	350,000.00	(100,000.00)
13	Provision and Service Materials	5,300,000.00	9,450,000.00	(4,150,000.00)
	TOTAL OVERHEAD COSTS	<u>131,943,297.64</u>	<u>104,962,412.40</u>	<u>26,980,885.24</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	113,293,486.42	77,026,435.57	36,267,050.85
2	Travel and Transport	2,500,000.00	3,000,000.00	(549,500.00)
3	Utility Services	-	549,500.00	(500,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	750,000.00	(250,000.00)
6	Maintenance of Office Furniture and Equipment	-	250,000.00	(250,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	5,450,500.00	(3,450,500.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	800,000.00	1,000,000.00	(200,000.00)
11	Entertainment and Hospitality	450,000.00	300,000.00	150,000.00
12	Miscellaneous Expenses	350,000.00	200,000.00	150,000.00
13	Provision and Service Materials	14,400,000.00	24,000,000.00	(9,600,000.00)
	TOTAL OVERHEAD COSTS	<u>134,293,486.42</u>	<u>112,526,435.57</u>	<u>21,767,050.85</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	4,372,563.81	2,967,856.15	1,404,707.66
2	Travel and Transport	1,500,000.00	3,500,000.00	(2,000,000.00)
3	Utility Services			
4	Telephone and Postal Services			
5	Stationery and Printing			
6	Maintenance of Office Furniture and Equipment			
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	8,000,000.00	(7,000,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-		
11	Entertainment and Hospitality	-	1,500,000.00	(1,500,000.00)
12	Miscellaneous Expenses	-	1,000,000.00	(1,000,000.00)
13	Provision and Service Materials	-	-	-
	TOTAL OVERHEAD COSTS	6,872,563.81	16,967,856.15	(10,095,292.34)

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	14,118,760.00	(14,118,760.00)
	TOTAL	-	14,118,760.00	(14,118,760.00)

NGURU LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		K	K	K
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	45,500,000.00	34,880,000.00	10,620,000.00
4002	Livestock Development	10,200,000.00	7,882,189.00	2,317,811.00
4003	Forestry Development	11,000,000.00	6,551,000.00	4,449,000.00
4004	Fisheries	500,000.00	3,500,000.00	3,000,000.00
4005	Manufacturing & Craft	500,000.00	1,069,865.03	569,865.03
4006	Rural Electrification	123,000,000.00	91,233,176.00	31,766,824.00
4007	Commerce/Finance & Supply	140,000,000.00	97,873,443.00	42,106,557.00
4008	Transportation Roads/Bridges	21,999,908.00	22,577,609.60	577,701.60
	TOTAL ECONOMIC SECTOR	<u>352,699,908.00</u>	<u>265,587,282.63</u>	<u>87,112,625.37</u>
	SECIAL SECTOR			
5001	Education Development	352,787,185.00	63,321,740.00	289,465,445.00
5002	Health and Services	175,000,000.00	61,588,672.06	113,411,327.94
5003	Information	3,200,000.00	2,000,000.00	1,200,000.00
5004	Social Development & Culture	20,000,000.00	15,750,000.00	4,250,000.00
5005	Fire Service	3,500,000.00	2,250,000.00	1,250,000.00
	TOTAL SECIAL SECTOR	<u>554,487,185.00</u>	<u>144,910,412.06</u>	<u>409,576,772.94</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	173,000,000.00	49,624,659.48	123,375,340.52
6002	Environmental Sewage & Drainage	28,000,000.00	13,550,000.00	14,450,000.00
6003	Town & Community Planning	9,000,000.00	4,195,000.00	4,805,000.00
6004	Community Development	18,361,750.00	12,255,000.00	6,106,750.00
6005	Area/Ward Dev.			
	TOTAL AREA DEV. SECTOR	<u>228,361,750.00</u>	<u>79,624,659.48</u>	<u>148,737,090.52</u>
	ADMIN SECTOR			
7001	General Admin office	211,000,000.00	64,430,150.00	146,569,850.00
7002	Staff Housing	14,000,000.00	10,750,000.00	3,250,000.00
7003	Workshops	3,000,000.00	2,352,773.35	647,226.65
	TOTAL ADMIN SECTOR	<u>228,000,000.00</u>	<u>77,533,273.35</u>	<u>150,466,726.65</u>
8001	Re-payment of Loan and interest	2,500,000.00	-	(2,500,000.00)
	GRAND TOTAL	<u>1,366,048,843.00</u>	<u>567,655,627.52</u>	<u>798,393,215.48</u>

NGURU LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Repairs of tractors and purchase of farming implement	7,750,000.00	5,750,000.00	2,000,000.00
2	Purchase of one litre water pump for establishment of irrigation scheme	1,850,000.00	1,500,000.00	350,000.00
3	Purchase of Ten (10) Tricycle (Keke Napep)			
4	Establishment of Orchard farm with concrete cement well at Dogon Kuka	2,000,000.00	1,750,000.00	250,000.00
5	Purchase of OX-Plough	2,500,000.00	1,279,500.00	220,500.00
6	Purchase of improved varieties, Bags of Millet, Beans, Groundnut, Mize, and Gune	500,000.00	250,000.00	250,000.00
7	Purchase of OX-Team and Small Ruminant re-soling Loan Scheme	5,000,000.00	3,500,000.00	1,500,000.00
8	Purchase of Sewing Machine	2,000,000.00	1,850,000.00	150,000.00
9	Purchase of Extension service materials	2,500,000.00	1,650,000.00	850,000.00
10	Purchase of 4WD Motor Vehicle			
11	Purchase of Grains and relief materials	4,000,000.00	3,500,000.00	500,000.00
12	Construction of Agric Store	3,500,000.00	2,755,000.00	745,000.00
13	Poverty reduction and Home economics	1,650,000.00	1,350,000.00	300,000.00
14	Contribution to food security	3,500,000.00	3,000,000.00	500,000.00
15	Construction of River Drainage from Dogon-Kuka to Dumasi for Irrigation farming	8,750,000.00	6,745,500.00	2,004,500.00
	Total	<u>45,500,000.00</u>	<u>34,880,000.00</u>	<u>(10,620,000.00)</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of International Cattle Market at Nguru			
2	Construction of Veterinary			
3	Demarcation and Establishment of Grazing Reserve	3,000,000.00	2,750,000.00	250,000.00
4	Construction of Hide and Skin Farm			
5	Construction of Slaughter Slab at Bulanguwa and Dabule	1,000,000.00	750,000.00	250,000.00
6	Establishment of Small Scale and Small Ruminant Ranch in Kurnawa Mobile Vet Clinic	1,700,000.00	382,187.00	1,317,811.00
7	Purchase of veterinary Drugs and Vaccines	3,500,000.00	3,250,000.00	250,000.00
8	Purchase of Ambulatory Clinical Veterinary Van with Full Accessories			
9	Contribution to vaccination centre at Yusufari	1,000,000.00	750,000.00	250,000.00
10	Fencing of Nguru Cattle Market			
11				
	TOTAL	<u>10,200,000.00</u>	<u>7,882,189.00</u>	<u>2,317,811.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Establishment of Nursery at Nguru, Birnin Nguru and Bulanguwa	3,500,000.00	2,250,000.00	1,250,000.00
2	Establishment of 10km Shelter Belt at Various Villages	-	-	-
3	Purchase of Two Huge Trailing Water Tank for Nursery Farley	-	-	-
4	General forestation Programme (Shelter Belts and Community Wood Lots)	7,500,000.00	4,301,000.00	3,199,000.00
	TOTAL	<u>11,000,000.00</u>	<u>6,551,000.00</u>	<u>4,449,000.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fisheries Division	500,000.00	3,500,000.00	(3,000,000.00)
	TOTAL	500,000.00	3,500,000.00	(3,000,000.00)

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Manufacturing and Craft	500,000.00	1,069,865.03	(569,865.03)
	TOTAL	500,000.00	1,069,865.03	(569,865.03)

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Installation of solar system power at Maidashi Borehole and other five Additional Villages	18,555,000.00	13,450,000.00	5,105,000.00
2	Extension of Electricity and Installation of Transformer at Nayi Nawa Zongon Kanwa	27,850,000.00	23,870,000.00	3,980,000.00
3	Installation of Transformer to Tsohon Nguru, Dumar and Hausari Ward	35,500,000.00	25,670,000.00	9,830,000.00
4	Payment of PHCN Bills	2,000,000.00	1,200,000.00	800,000.00
5	Installation of 100 unit Solar System Streetlight to Nguru Town	13,750,000.00	8,750,000.00	5,000,000.00
6	Purchase of (10) Solar System lighting to Different Tsangaya Schools within the L.G	12,750,000.00	6,685,000.00	6,165,000.00
7	Purchas of borehole generator to central Mosque	2,500,000.00	2,300,000.00	200,000.00
8	Extension of poles to Ngilewa Nayinawa	9,995,000.00	9,308,176.00	686,824.00
9	-	-	-	-
10	-	-	-	-
	TOTAL	<u>123,000,000.00</u>	<u>91,233,176.00</u>	<u>(31,766,824.00)</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Markets Stalls At Kakuri and Bulanga	13,125,000.00	8,650,000.00	4,475,000.00
2	Fencing of Nguru Main Market	30,550,000.00	-	30,550,000.00
3	Provision of Toilet and Bathroom at Nguru Main Market	15,000,000.00	13,525,000.00	1,475,000.00
4	Construction of (2) Block of 12 compartment shopping complex at Main Market	16,750,360.00	14,680,000.00	2,070,360.00
5	Improvement and maintenance of Abattoir and meat store	9,500,000.00	8,650,000.00	850,000.00
6	Construction of one Block of Ten Stores at Dogon Kuka	12,500,000.00	11,000,000.00	1,500,000.00
7	Renovation of Motor Park	8,750,000.00	7,500,000.00	1,250,000.00
8	Renovation of new shopping complex Stores	12,449,640.00	11,500,000.00	949,640.00
9	Purchase of computer	750,000.00	650,000.00	100,000.00
10	Maintenance of Mass-Transit	4,500,000.00	4,000,000.00	500,000.00
11	Purchase of Computer and accessories to Budget office	2,500,000.00	2,000,000.00	500,000.00
12	Construction of one Block of Five Stores Shopping Complex at Nguru Cattle Market	8,975,000.00	8,500,000.00	475,000.00
13	Construction of Shade and office at Nguru Cattle Market	4,650,000.00	4,225,000.00	25,000.00
14	Construction of Refuse disposal Area at Nguru Main Market	-	3,013,443.00	(3,013,443.00)
	Total	<u>140,000,000.00</u>	<u>97,893,443.00</u>	<u>42,106,557.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Feeder Road From Bulanguwa to Dabule, Afunori to Maja Kura and Repair of township Road	21,999,9078.00	22,577,609.60	(577,701.60)
2	Contribution for the completion of Nguru Machina Road	-	-	-
3	Construction of culverts at Nguru, SG Kanuri, Hausari and Nayinawa Reservoir)	-	-	-
4	Purchase of gravels Rods and cement to Works Dept.	-	-	-
	TOTAL	<u>21,999,9078.00</u>	<u>22,577,609.60</u>	<u>(577,701.60)</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 201	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Triple Classroom At Karambari, Zomana, Kakori, Mangari, Kurnawa Lawandi	127,650,350.00	-	127,650,350.00
2	Renovation of and furnishing of 6 Primary Schools At Kallari Dumar and Sabon Garin Kanuri	113,750,418.00	33,226,740.00	80,523,678.00
3	Purchase of Adult Education Materials and equipment.	7,386,417.00	2,500,000.00	4,886,417.00
4	Contribution to Yobe State University	24,000,000.00	12,000,000.00	12,000,000.00
5	Contribution to Secondary School Education	19,500,000.00	3,500,000.00	16,000,000.00
6	Extension of Land and fencing to Ishiyya Udden Islamiyya Primary School at S/G Kanuri and Tafizul Qur'an of Aliyu Bin Abi Dalip Islamiyya primary School.	48,750,000.00	10,095,000.00	38,655,000.00
	Contribution to SUBEB	11,750,000.00	2,000,000.00	9,750,000.00
	TOTAL	<u>352,787,185.00</u>	<u>63,321,740.00</u>	<u>289,465,445.00</u>

HEAD 5002: HEALTH AND SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Vaccines to the Local Government	4,750,000.00	2,500,000.00	2,250,000.00
2	Renovation of Health facilities	3,500,000.00	-	3,500,000.00
3	Integration of Primary Health Care	-	-	-
4	Renovation of PHC Head office	5,500,000.00	-	5,500,000.00
5	Purchase of Furniture and Equip to Primary Health Care Department	2,500,000.00	1,750,000.00	750,000.00
6	Construction of public incinerator	-	-	-
7	Contribution to sanitation committee	-	-	-
8	Renovation of two dispensaries at Bombori and Niglewa and Constrution of three Ward, at MCH Nguru and Mallami Baba Dispensary	42,500,000.00	28,400,000.00	14,100,000.00
9	Fencing of asibitin Agalia and construction VIP Toilet	28,550,000.00	-	28,550,000.00
10	Contribution to orphanage	1,500,000.00	-	1,500,000.00
11	Construction of new staff quarters at Kakori Mammar, Jajiruwa, Kaniawa, Malam Babu Sabon Gari, Kanuri and Dumsai	35,670,000.00	-	35,670,000.00
12	Training of Midwives and Rouging Immunization Action Plant	3,000,000.00	1,500,000.00	1,500,000.00
14	Maternity and Child Health 2	-	-	-
15	Purchase of twenty pieces of mattresses Air conditioner for theater and laboratory, and equipment such as Haemostatic machine, Blood Bank, Genotypes, machine and others to MCH Nguru.	7,030,000.00	1,588,172.06	5,441,827.94
16	Delivery Beds, Plastics Chars and Theater Beds to MCH Nguru.	10,000,00.00	-	10,000,00.00

17	Renovation, rehabilitation and upgrading Ngilew PHC Dabule Disp and Bambori HC one in each ward should be in line with minimum standard package (MSP)	30,500,000.00	25,850,500.00	4,649,500.00
18	Purchase of New Grand Hilux for Immunization exercise			
	Total	175,000,000.00	61,588,672.06	113,411,327.94

HEAD 5003: INFORMATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of information equipments	3,200,000.00	-	3,200,000.00
2	Purchase of new video camera MV3500AV			
3	Purchase of various requirement forms into Nigeria force Service			
4	Purchase of satellite and TV Sets as well as Networking to various offices			
	TOTAL	3,200,000.00	-	3,200,000.00

HEAD 5004: SPORT UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of and renovation of Mosque at various location with the Local Government			
2	Bulks purchase of Yourths and women Empowerment Facilities	12,000,000.00	10,750,000.00	1,250,000.00
3	Construction of Youth/Women Training and Empowerment Centre	8,000,000.00	5,000,000.00	3,000,000.00
4	Construction of the Development of Sports	-	-	-
5	Renovation of Nguru Central Mosques, and Anwarul Islam Mosque	-	-	-
	TOTAL	<u>20,000,000.00</u>	<u>15,750,000.00</u>	<u>4,250,000.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₱	₱	₱
1	Contribution of Fire Service Unit	3,500,000.00	2,250,000.00	1,25,000.00
	TOTAL	<u>3,500,000.00</u>	2,250,000.00	1,25,000.00

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Drilling of Boreholes At Various within the Local Government	65,750,350.00	-	65,750,350.00
2	Extension of Water Pipeline Nayi Nawa, Zangon Kanea, Afunuri, Maja Kura, Bulanguwa, Fulatari, Ngilaiwa and Dumsai	18,350,500.00	15,850,000.00	2,500,500.00
3	Rehabilitation of Boreholes At Bulanguwa, Afunori, Mirwa, Garin Kirini, Kurnawa, Dumasai	7,850,500.00	4,500,000.00	3,350,500.00
4	Rehabilitation of Hand Pump At Various Location	4,500,000.00	2,000,000.00	2,500,000.00
5	Drilling of 300, Hand Pumps At various Location within the Local Government	15,680,450.00	7,850,500.00	7,829,950.00
6	Construction of (10) new Cement Wells and Rehabilitation of Existing ones	5,600,000.00	3,500,000.00	2,100,000.00
7	Support to EU Water Programme	5,000,000.00	2,000,000.00	3,000,000.00
8	Procurement of Water Supply Equipment and Maintenance Tools	8,750,000.00	5,500,000.00	3,250,000.00
9	Purchase of Head Frames	3,367,700.00	1,174,659.48	2,193,040.52
10	Maintenance of Boreholes at Various Locations	9,650,500.00	7,250,000.00	2,400,500.00
11	Purchase of Fuel and Lubricant			
12	Maintenance of Boreholes at various Location within the Local Government			
13	Purchase fuel and Lubricant			
14	Fencing of Borehole and construction of overhead Tank at Tsohon, Nguru.	3,000,000.00	-	3,000,000.00
15	Purchase of Nos 5 Parkin (30 KVA) Generators	25,500,000.00		25,500,000.00
	TOTAL	<u>173,000,000.00</u>	<u>49,624,659.48</u>	<u>123,375,340.52</u>

HEAD 6002: ENVIROMENTAL SEWAGE AND DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Drainage At Nayi-Nawa, Zongon Kanwa Nguru Main Market, Bulabulin Bakin Sola, Fulatari, Hausari and SG Kanuri.	11,750,350.00	5,950,450.00	5,799,900.00
2	Maintenance of Drainage			
3	Procurement of Drainage Materials and Civil Engineering Tools	2,500,000.00	1,500,000.00	1,000,000.00
4	Construction of one side drainage from Khalifadi to Tashan Machina Tsohon Nguru Ward	8,500,000.00	4,250,050.00	4,249,930.00
	Construction of Drainage at Nguru Main Market.	5,249,650.00	1,849,500.00	3,400,150.00
	TOTAL	<u>28,000,000.00</u>	<u>13,550,000.00</u>	<u>14,450,000.00</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction and Expansion of Nguru township rainfall water Collection Point Zangon Kanwa	2,149,500.00	1,195,000.00	954,500.00
2	Fencing of Khalifa Grave Yard at Nguru.	3,350,500.00	-	3,350,500.00
3	Land compensation	-	-	-
	Construction of Nguru River Embankment.	3,500,000.00	3,000,000.00	500,000.00
	TOTAL	<u>9,000,000.00</u>	<u>4,195,000.00</u>	<u>4,805,000.00</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Contribution to Community project	8,000,000.00	4,500,000.00	3,500,000.00
2	Asst. To Fire Disaster and Flood Victims	4,500,000.00	3,000,000.00	1,500,000.00
3	Contribution of UNDP project	1,000,000.00	1,000,000.00	-
4	Clearing and up-keeping of Drainage	-	-	-
5	Clearing and up-keeping of Drainage	1,861,750.00	1,755,000.00	106,750.00
6	Contribution to Club and Associations	1,000,000.00	1,000,000.00	-
7	Contribution of FADAMA and IFAD	1,000,000.00	1,000,000.00	-
9	Contribution to Jama're River Basic	1,000,000.00	-	1,000,000.00
8	General Empowerment Scheme	-	-	-
	TOTAL	<u>18,361,750.00</u>	<u>12,255,000.00</u>	<u>6,106,750.00</u>

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Fencing of Local Government Staff Quarters At Kokori Lodge GRA Nguru	15,000,000.00	-	15,000,000.00
2	Construction of 4 Blocks of Bedrooms and Parlor at Government Lodge and Kakuri Guest Inn	25,750,000.00	-	25,750,000.00
3	Completion of fencing the Police station at Nguru.	7,500,000.00	4,250,500.00	3,249,500.00
4	General Renovation of Local Government secretariat Complex 2 nd phase	20,500,000.00	-	20,500,000.00
5	Purchase of Furniture and other Equipment to the Local Government	25,000,000.00	12,500,000.00	12,500,000.00
6	Completion of three District Head House	17,850,000.00	13,600,000.00	4,250,000.00
7	Renovation of Emir's palace	17,650,340.00	14,285,000.00	3,365,340.00
8	Purchase of two (2) Brand new Hilux to Works and P.H.C. Dept	34,000,000.00		34,000,000.00
9	Construction of Central Store At the Local Government Secretariat	-	-	-
10	Purchase of carpet to Nguru Central Mosque	3,500,000.00	2,500,000.00	1,000,000.00
11	Renovation of council Chamber	-	-	-
12	Renovation of Women Development Centre at Nguru Town	7,450,000.00	6,250,500.00	1,199,500.00
13	Renovation of Government Lodge	12,650,500.00	7,544,150.00	5,106,350.00
14	Purchas of 3 New Brand Peugeot 406 and one Bus to the offices of the Chairman, V/Chairman Council Secretary and the Speaker of the House	20,149,160.00	-	20,149,160.00
15	Purchase of Furniture to the office of the DPM, Treasure V/Chairman and council Chamber	4,000,000.00	3,500,000.00	500,000.00
	TOTAL	<u>211,000,000.00</u>	<u>64,430,150.00</u>	<u>146,569,850.00</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of two apartment and completion of Government lodge.	10,550,200.00	8,500,000.00	2,050,200.00
2	Renovation of Senior Staff Quarters	3,449,800.00	2,250,000.00	1,199,800.00
	Total	14,000,000.00	10,750,000.00	647,236.65

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Workshop and seminar ICT Training.	3,000,000.00	2,352,773.35	647,236.65
	TOTAL	3,000,000.00	2,352,773.35	647,236.65

HEAD 8001: RE PAYMENT OF LOANS AND INTEREST

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Repayment of Loans and Interest	2,500,000.00	-	2,500,000.00
	TOTAL	2,500,000.00	-	2,500,000.00

NGURU LOCAL GOVERNMENT
OUTSTANDING NON PERSONAL ADVANCE
DECEMBER 2018

APPENDIX I

ADVANCE No.	NAME	PURPOSE	AMOUNT
			#
A/2	Tijjani Maaji		
A/12	Ibrahim Shettima		
A/15	Lawan Malima		
A/16	Alhaji Bukar		
A/17	Audu Kolo		
A/18	Lawan Malima		
A/20	Alh. Mailada Larali		
A/21	Ibrahim Shettima		
A/22	Moh'd Kabir Maimota		
A/23	Moh'd Kabir Maimota		
A/25	Umar Alkali		
A/29	Moh'd A. Bako		
A/31	Bashehu Mustapha		
A/38	Ibrahim Shettima		
A/40	Mall. Baba Madina		
TOTAL			

NGURU LOCAL GOVERNMENT
STATEMENT OF DEPOSIT
DECEMBER 2018

APPENDIX II

S/No.	DETAILS OF DEPOSIT	No.	AMOUNT
			₦
1	5% Withholding Tax BIR	D1	
2	5% Value Added Tax	D2	
TOTAL			