

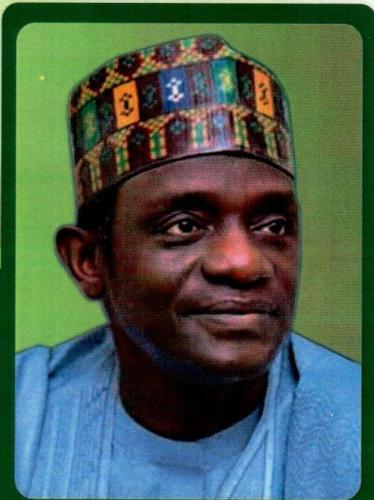


KARASUWA

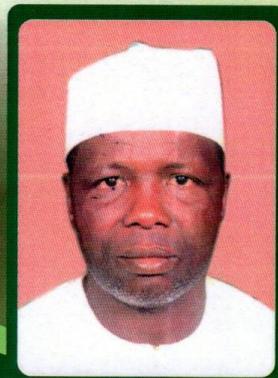
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



SHERIFF ADAMU GASMA
DIRECTOR PERSONNEL MANAGEMENT
LOCAL GOVERNMENT KARASUWA

**FOR THE YEAR ENDED
31ST DECEMBER, 2019**

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 were supported by verifiable evidence.
3. Capital Cost: These are recognized in the year of their occurrence only.
4. Investment: The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

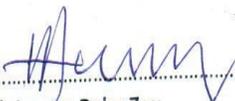
The modified content of the annual financial statements includes:-

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

Statement No.1: Responsibility for the Financial Statements

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

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

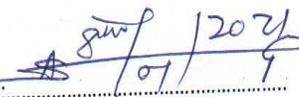
Treasurer Date/Sign: 
Alh Lawan Baba Zau

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31 December, 2018 and its operations for the year.

Date/Sign: 
Alh. Lawan Baba Zau
TREASURER

Date/Sign: 
CHAIRMAN

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

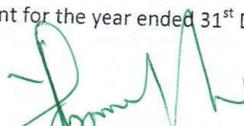
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions of the Local Government for the year ended 31st December, 2019.


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

BUDGET SIZE AND PERFORMANCE 2019

S/N	Income	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
	Internal Generated Revenue	10,295,634.91	4,968,302.95	5,327,331.96
	Statutory Allocation NOTE (1)	2,592,646,306.82	1,761,413,055.66	831,233,251.16
	Total Income	2,602,941,941.73	1,766,381,358.61	836,560,583.12
	LESS: STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,353,334.20	(4,353,334.20)
2	Contribution to Pension	-	215,858,327.20	(215,858,327.20)
3	Contribution to YSUBEB	-	109,958,371.27	(109,958,371.27)
4	Contribution to Emirate Council	-	33,000,000.00	(33,000,000.00)
5	Contribution to YOSU	-	24,125,000.00	(24,125,000.00)
6	Contribution to Religious Affairs	-	2,128,676.49	(2,128,676.49)
7	Contribution to P.H.C.M.B.	-	163,129,374.23	(163,129,374.23)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution to Y.M.I.C.	-	2,952,000.00	(2,952,000.00)
10	Contribution to Security	-	12,031,743.65	(12,031,743.65)
11	Contribution to Boarder Surveillance	-	1,697,142.84	(1,697,142.84)
12	Contribution to YTV	-	6,000,000.00	(6,000,000.00)
13	Contribution to NEAZAP	-	1,800,000.00	(1,800,000.00)
14	Miscellaneous.	-	1,107,132.30	(1,107,132.30)
15	Water cooperation	-	-	-
	Total	-	21,628,453.51	(21,628,453.51)
	TOTAL	-	603,122,496.78	(603,122,496.78)
	RECURRENT EXPENDITURE			
	Personnel Cost	479,265,044.64	301,323,264.25	177,941,780.39
	Over Head	120,000,000.00	75,968,302.95	44,031,697.05
	Total	599,265,044.64	377,291,567.20	221,973,477.44
	Special Imprest Advances NOTE (2)			
	Transfer to C.D. Fund Account		785,967,294.63	
	CAPITAL EXPENDITURE			
	Economic Sector	512,684,391.00	202,791,103.36	314,893,287.64
	Social Sector	586,500,000.00	182,530,255.01	403,969,744.99
	Area Development Sector	302,500,000.00	192,897,052.45	109,602,947.55
	Administrator Sector	654,000,000.00	210,702,444.01	443,297,555.99
	Loan repayment	5,000,000.00		5,000,000.00
	Total	2,065,684,391.00	788,920,854.83	1,276,763,536.17

Budget Surplus/Deficit

ADD:

Opining Balance 1/1/2019

Cash

FBN - 3,196,200.37

FBN - 440,562.52

3,636,762.89

Closing Balance 31/12/2019

Cash

FBN 414,891.06

FBN 268,311.63

683,202.69

KARASUWA LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1001	Tax	1,100,000.00	700,000.00	400,000.00
1002	Rate	1,200,000.00	850,000.00	350,000.00
1003	Local Licence Fines	1,090,000.00	809,000.00	281,000.00
1004	Earning from Commercial Undertaking	1,500,000.00	1,009,000.00	491,000.00
1005	Rent on Local Government Property	5,105,634.91	1,500,302.95	3,605,331.96
1006	Interest Payment/Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	300,000.00	100,000.00	200,000.00
	Total int. Gen. Revenue	10,295,635.91	4,968,302.95	5,327,331.96
1009	Federation Accounts	2,592,646.306.82	1,761,113,055.66	831,233,251.16
	GRAND TOTAL	<u>2,602,941,941.73</u>	<u>1,766,381,358.61</u>	<u>836,560,583.12</u>

KARASUWA LOCAL GOVERNMENT
SUMMARY OF FEDERATION ACCOUNT ALLOCATION 2019

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TTOAL
1	January	113,164,170.87	31,622,378.68		204,078.54				144,990,628.09
2	February	103,223,049.14	31,605,557.01		135,917.60				134,964,523.75
3	March	98,016,108.94	29,345,717.28		175,989.25	3,415,091.09	5,562,811.997	938,280.02	137,453,998.58
4	April	92,407,780.15	28,701,558.45	2,032,306.68	134,285.59		13,837,079.27		137,113,010.14
5	May	106,269,913.90	29,634,532.89		163,425.02		10,771,225.41		146,839,097.22
6	June	118,945,176.98	32,199,301.35		239,704.65				151,384,182.98
7	July	126,717,377.13	28,582,047.73		209,973.13				155,509,397.99
8	August	127,580,683.05	26,344,068.22		213,748.07			4,064,613.36	158,203,112.70
9	September	124,153,436.00	27,675,346.59		195,899.29				152,024,681.88
10	October	122,440,936.16	31,261,858.16		230,659.22				153,933,453.54
11	November	102,096,473.14	27,889,275.38		162,244.81				130,147,993.33
12	December	120,329,227.09	33,697,549.27		245,289.80				154,272,066.16
	Additional FAAC	6,848,920.66							
		1,362,193,253.21	358,559,191.01	2,032,306.68	2,311,214.97	3,415,091.09	30,171,116.65	5,002,893.38	1,756,836,146.36

**KARASUWA LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019**

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Community or Pool Tax	500,000.00	300,000.00	200,000.00
2	Arrears: Community or Poll	300,000.00	200,000.00	100,000.00
3	Development Tax or Levy	300,000.00	200,000.00	100,000.00
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears: Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night Guard rate)	-	-	-
	TOTAL	1,100,000.00	700,000.00	400,000.00

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Tenement Rate	700,000.00	500,000.00	200,000.00
2	Penalty for Tenement Rate	50,000.00	50,000.00	-
3	Arrears of Tenement Rate	200,000.00	100,000.00	100,000.00
4	Ground Rent	250,000.00	200,000.00	50,000.00
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	1,200,000.00	850,000.00	350,000.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
	A. FINE			
1	Towing of Vehicle fine and fees			
2	Fines on Overdue lost library book			
	B. GENERAL LICENCE	30,000.00	26,400.00	3,600.00
3	Bicycle licence fees			
4	Canoe licence fees			
5	Dog licence fees			
6	Cattle Track licence fees	6,000.00	3,050.00	2,950.000
7	Motor Cycle licence fees			
8	Hackney permit fees	20,000.00	11,500.00	8,500.00
9	Bus/Commercial Vehicle/Tax Permit fees			
10	Leaning Driving Test fees			
11	Liquar licence fees			
12	Palm-Wine Tappers/Selling licence fees			
13	Native Liquid licence fees			
14	Buki Cigarettes licence fees			
15	Squatters/Hawkers Permit fees			
16	What Landing fees			
17	Toll Gate fees			
	C. FOOD CONTROL			
18	Slaughter fees			
19	Abattoir fees	113,000.00	90,000.00	23,000.00
20	Eating House licence fees			
21	Kiosk licence fees	14,300.00	3,500.00	10,800.00
22	Bake House licence fees	70,000.00	53,000.00	17,000.00
23	Registration of Meat Van fees	47,000.00	35,500.00	11,500.00
24	Cattle Dealers licence fees	115,000.00	99,300.00	15,700.00
25	Dried Fish/Dried Meat licence fees	32,000.00	21,000.00	11,000.00
	TOTAL	1,090,000.00	809,000.00	281,000.00

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
26	Cold Room licence fees			
27	Butchers licence fees			
	D. SECURITY			
28	Auctioneer licence fees			
29	Goldsmith and Gold seller licence fees	15,000.00	13,444.00	1,556.00
30	Dane Gum licence fees			
31	Hunting licence fees			
	E. SOCIAL			
32	Marriage Registration fees			
33	Entertainment drumming and Temporary both permit fees	19,000.00	8,500.00	10,500.00
34	Entertainment and Drumming			
35	Cinematograph licence fees			
36	Naming of Street Registration fees			
37	Mobile Sales Promotion licence fees	12,000.00	4,500.00	7,500.00
38	Tent at Sea Beach Permit fees			
39	Radio/Television licence fees	17,000.00	9,100.00	2,900.00
	Beggars Minstrel fees			
41	Open Air preaching permit fees			
42	Repair of Radio licence fees			
	F. HEALTH			
43	Dislodging of Septic Tank Charges			
44	Night Soil Disposal/Depot fees			
45	Registration of Septic Tank Dislodging licence fess			

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
46	Registration of Night Soil Contractors	25,000.00	22,600.000	2,400.00
47	Impounding of Animals fines	12,000.00	10,000.00	2,000.00
48	Pest Control and Disinfectant Charges			
49	Birth and Death Registration fees			
50	Burial fees			
51	Vault fees			
52	Dispensary and Maternity fees	45,000.00	41,900.00	3,100.00
53	Laboratory Test fees			
54	Earning from Environmental Sanitation	5,000.00	3,500.00	1,500.00
	G. ECONOMIC			
55	General Contractors Registration fees	47,000.00	42,500.00	4,500.00
56	Tender fees	20,000.00	8,000.000	12,000.00
57	Sand Dredging fees			
58	Minor Industry licence fees			
59	Trader licence fees			
60	Petty Traders licence fees	25,000.00	19,400.00	5,600.00
61	Sand, Granile, Iron Rod sellers licence fees			
62	Pit Sawing licence fees			
63	Forestry and Fuel Exploitation fees	35,000.00	18,350.00	16,650.00
64	Falling of Trees fees	45,000.00	10,000.00	35,000.00
65	Sawmill licence fees	12,000.00	-	(12,000.00)
66	Produce Buying fees			
67	Rice Mill/Cassava Grinding licence fees	48,700.00	18,500.00	30,200.00
68	Ingredient Grinding Mill licence fees			
69	Corn Grinding Mill licence fees			

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
70	Brown Sugar Machine licence fees	-	-	-
71	Painting Spraying and Sign Writing Workshop licence fees	45,000.00	43,200.00	1,800.00
72	Photo studio licence fees			
73	Welding Machine licence fees	30,000.00	26,556.00	3,444.000
74	Electric (Radio/TV) Workshop			
75	Blacksmith Workshop licence fees			
76	Wood Making/Carpentry	50,000.00	42,300.00	7,700.00
77	Battery Charges licence fees	12,000.00	11,000.00	1,000.00
78	Printing Press licence fees			
79	Panel Beaters licence fees			
80	Vulcanizes licence fees	12,000.00	8,500.00	3,500.00
81	Vehicle Spare parts licence fees	5,000.00	6,000.00	(1,000.00)
82	Clock/Watch Repairs licence fees			
83	Cloth Dyers licence fees			
84	Registration of Laundries and Dry	17,000.00	14,000.00	3,000.00
85	Motor Mechanics and Car Wash	12,000.00	11,000.00	1,000.00
86	Building Materials licence fees			
87	Surface Tank Kerosene licence fees	-	-	-
88	Photostat typing Institute licence fees	-	-	-
89	Block Making Machine licence fees	-	-	-
90	Hair Dressing Barbing Saloon			
91	Sewing Institute licence fees			
92	Local Hair Barbing Salon licence fees	-	-	-
93	Advertisement rate licence fees	-	-	-

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
	H. ENGR WORKS AND	-	-	-
94	Workshop receipt	22,000.00	16,800.00	5,200.00
95	Sales of Unserviceable Stores			
96	Approval for Building fees			
97	Sale of Stores	40,000.00	38,500.00	1,500.00
98	Survey fees	20,000.00	17,600.00	2,400.00
99	Customary Right of Occup.			
100	Gum Arabic fees			
101	Commission on Transfer of Plots			
	TOTAL	<u>1,090,000.00</u>	<u>809,000.00</u>	<u>281,000.00</u>

**HEAD 1004 – EARNING FROM COMMERCIAL
UNDERTAKINGS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Market	470,000.00	413,000.00	57,000.00
2	Motor Park	350,000.0	299,500.00	50,500.00
3	Shops and Shopping Centers	270,000.00	153,200.00	116,800.00
4	Cattle Market	280,000.00	91,500.00	183,500.00
5	Abattoir/Slaughter House			
6	Proceeds from Sale of Con			
7	Transportation Services Earnings	130,000.00	51,800.00	78,200.00
8	Earning from Industrial			
9	Earning form other Commercial undertaking			
	TOTAL	<u>1,500,000.00</u>	<u>1,009,000.00</u>	<u>491,000.00</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Interest on Local Government Quarters	5,105,634.91	850,151.90	4,255,483.01
2	Rent on Local Government Building	-	435,200.00	(435,200.05)
3	Rent on other Local Government Landed Property	-	214,951.00	(214,951.00)
4	Divided on L.S.W.T.			
	TOTAL	5,105,634.91	1,500,302.95	3,605,331.96

HEAD 1006 – INTEREST PAYMENT AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Government Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	-	-	-

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	-	-	-

HEAD 1008 – MISCELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-		
3	Payments in Lieu of Sign	-		
4	Unclaimed Deposits	-		
5	Tractor Hiring	168,000.00	87,230.00	80,770.00
6	Sales of Agric Fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme Charges	-	-	-
9	Fishing Charges	-	-	-
10	Vet. Clinic Charges	-	-	-
11	Animal Grazing fees	-	-	-
12	Patent Medicine licence fees	-	-	-
13	Hide/Kin Buyer licence fees	-	-	-
14	Miscellaneous	132,000.00	12,770.00	119,230.00
	TOTAL	<u>300,000.00</u>	<u>100,000.00</u>	<u>200,000.00</u>

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

HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		N	N	N
1	Allocation from Federal Account Statutory	2,356,626,116.82	1,355,197,056.00	1,010,429,060.82
2	Allocation from State Government	80,000,000.00	-	(800,000,000.00)
3	VAT Allocation	123,020,000.00	320,999,000.66	(198,977,000.66)
4	Excess Crude Oil Account	24,000,190.00	19,200,500.00	4,799,690.00
5	Share of solid Excess Gain		3,443,000.00	3,443,000.00
6	Excess Charge		3,444,949.00	3,444,949.00
7	Share of PPT		15,912,551.00	15,912,551.00
8	Exchange Diff.		43,215,999.00	43,215,999.00
	TOTAL	<u>2,592,646,306.82</u>	<u>1,761,413,055.66</u>	<u>831,233,251.16</u>

SUMMARY OF RECURRENT EXPENDITURE 2018 KARASUWA

HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
2001	Office of the Chairman	-	-	-
	Personnel Cost	67,812,060.50	30,001,064.01	37,810,996.49
	Overhead	13,700,000.00	12,500,000.00	1,200,000.00
2002	Office of the Secretary			
	Personnel Cost	76,454,816.13	18,508,222.13	57,946,594.00
	Overhead	4,600,000.00	5,700,000.00	(1,100,000.00)
2003	The Council			
	Personnel Cost	58,150,331.19	15,186,419.03	42,963,912.16
	Overhead	19,000,000.00	9,000,000.00	10,000,000.00
2004	Personnel Management			
	Personnel Cost	83,860,200.00	49,558,012.01	34,304,184.99
	Overhead	17,700,000.00	12,450,000.00	5,250,000.00
2005	Treasure			
	Personnel Cost	9,570,100.00	51,991,023.01	(42,420,923.01)
	Overhead	19,000,000.00	15,590,000.00	3,410,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	62,046,836.82	48,783,114.03	13,263,722.72
	Overhead	18,000,000.00	2,478,302.95	15,521,697.05
2008	General Agric			
	Personnel Cost	57,880,700.00	46,992,115.01	10,888,584.99
	Overhead	8,000,000.00	8,750,000.00	(750,000.00)
2009	Works			
	Personnel Cost	45,900,000.00	31,638,378.72	14,261,621.28
	Overhead	15,000,000.00	7,500,000.00	7,500,000.00
2010	Traditional Council			
	Personnel Cost	17,590,000.00	8,664,913.30	8,425,086.70
	Overhead	5,000,000.00	2,006,000.00	3,000,000.00
2011	Miscelious			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	559,265,044.64	377,291,567.20	221,973,477.44

**KARASUWA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019**

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Personnel Cost	67,812,060.50	30,001,064.01	37,810,996.40
2	Travel and Transport	3,000,000.00	2,800,000.00	200,000.00
3	Utility Services	500,000.00	700,000.00	(200,000.00)
4	Telephone and Postal Services			
5	Stationery and Printing	1,500,000.00	1,700,000.00	(200,000.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	2,453,000.00	(453,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,700,000.00	1,047,000.00	653,000.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	1,951,200.00	1,048,800.00
11	Entertainment and Hospitality	500,000.00	480,000.00	20,000.00
12	Miscellaneous Expenses	500,000.00	423,000.00	77,000.00
13	Provision and Service Materials	1,000,000.00	945,800.00	54,200.00
	TOTAL	81,518,060.50	42,501,064.01	81,016,996.49
	GRAND TOTAL			

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Personnel Cost	78,454,816.13	18,508,222.13	57,946,594.00
2	Travel and Transport	1,500,000.00	2,100,000.00	(600,000.00)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	450,000.000	400,000.00	50,000.00
6	Maintenance of Office Furniture and Equipment	260,000.00	700,000.00	(440,000.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	890,000.00	110,000.00	(210,000.00)
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	1,200,000.00	(700,000.00)
11	Entertainment and Hospitality			
12	Miscellaneous Expenses	1,000,000.00	200,000.00	800,000.00
13	Provision and Service Materials	-	-	-
	TOTAL	-	-	-
	TOTAL	<u>81,054,816.13</u>	<u>24,208,222.13</u>	<u>56,846,594.00</u>

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	58,150,331.19	15,186,419.03	42,963,912.16
2	Travel and Transport	4,000,000.00	2,700,000.00	1,300,000.00
3	Utility Services	2,000,000.00	1,570,000.00	430,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	5,000,000.00	1,115,600.00	3,884,400.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	1,300,000.00	2,200,000.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,450,000.000	1,050,000.00	1,400,000.00
11	Entertainment and Hospitality	1,500,000.00	800,000.00	700,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	550,000.00	464,400.00	85,600.00
	TOTAL	-	-	-
	GRAND TOTAL	<u>77,150,331.19</u>	<u>24,186,419.03</u>	<u>52,963,912.16</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	83,860,200.00	49,558,015.01	34,302,184.99
2	Travel and Transport	3,000,000.00	2,450,000.00	350,000.00
3	Utility Services	2,000,000.00	1,475,000.00	525,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	4,700,000.00	2,580,000.00	2,120,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,598,000.00	2,649,500.00	948,500.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,152,000.00	1,650,000.00	(498,000.00)
11	Entertainment and Hospitality	2,000,000.00	660,500.00	1,339,500.00
12	Miscellaneous Expenses	500,000.00	485,000.00	15,000.00
13	Provision and Service Materials	750,000.00	500,000.00	250,000.00
14	payment of counterpart to dev Agences (UNDP)	-	-	-
	TOTAL	-	-	-
	GRAND TOTAL	<u>101,560,200.00</u>	<u>62,008,015.01</u>	<u>39,552,184.99</u>

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Personnel Cost	9,570,100.00	51,991,023.01	(42,420,923.10)
2	Travel and Transport	4,500,000.00	3,850,000.00	650,000.00
3	Utility Services	3,000,000.00	1,705,000.00	1,295,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	2,500,000.00	1,650,000.00	850,000.00
6	Maintenance of Office Furniture and Equipment	550,000.00	28,500.00	521,500.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.00	1,950,315.50	1,549,684.50
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions			
10	Training Staff Development and Welfare	2,750,000.00	3,630,490.00	(880,490.00)
11	Entertainment and Hospitality	620,000.00	1,875,500.00	(1,255,500.00)
12	Miscellaneous Expenses	600,000.00	450,000.00	150,000.00
13	Provision and Service Materials	980,000.00	450,194.50	529,805.50
	TOTAL OVERHEAD COSTS			
	TOTAL	<u>28,570,100.00</u>	<u>67,581,023.01</u>	<u>39,010,923.01</u>

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
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 asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	-	-	-

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	62,046,836.82	48,783,114.03	13,263,722.79
2	Travel and Transport	3,000,000.00	576,500.00	2,423,500.00
3	Utility Services	1,600,000.00	60,000.00	1,540,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,700,000.00	75,350.00	2,624,650.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,750,000.00	640,932.45	4,109,067.55
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,920,000.00	600,000.00	3,320,000.00
11	Entertainment and Hospitality	980,000.00	390,520.50	589,479.50
12	Miscellaneous Expenses	800,000.00	50,000.00	750,000.00
13	Provision and Service Materials	1,250,000.00	85,000.00	1,165,000.00
14	Sanitation (NP)	-	-	-
	TOTAL	-	-	-
	TOTAL	80,046,836.82	51,261,416.98	28,785,419.84

HEAD 2008: AGRICULTURAL NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	57,880,700.00	46,992,115.01	10,888,584.99
2	Travel and Transport	2,200,000.00	2,425,000.00	(215,000.00)
3	Utility Services	1,000,000.00	719,500.00	280,500.00
4	Telephone and Postal Services			
5	Stationery and Printing	1,200,000.00	1,675,000.00	(475,000.00)
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,700,000.00	2,150,000.00	(450,000.00)
11	Entertainment and Hospitality	450,000.00	410,500.00	39,500.00
12	Miscellaneous Expenses			
13	Provision and Service Materials	1,450,000.00	1,380,000.00	70,000.00
	TOTAL OVERHEAD COSTS			
	GRAAND TOTAL	<u>65,880,700.00</u>	<u>55,742,115.01</u>	<u>10,138,584.99</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		-N	-N	-N
1	Personnel Cost	45,900,000.00	31,638,378.72	14,261,621.28
2	Travel and Transport	4,000,000.00	2,565,200.00	1,434,800.00
3	Utility Services	1,000,000.00	618,500.20	381,499.80
4	Telephone and Postal Services			
5	Stationery and Printing	1,500,000.00	750,000.00	750,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	650,000.00	350,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	950,000.00	1,550,000.00
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,900,000.00	1,060,000.00	840,000.00
11	Entertainment and Hospitality	1,500,000.00	500,618.00	999,382.00
12	Miscellaneous Expenses			
13	Provision and Service Materials	1,600,000.00	405,681.00	1,194,318.20
	TOTAL OVERHEAD COSTS			
	TOTAL	<u>60,900,000.00</u>	<u>39,138,378.72</u>	<u>21,761,621.28</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		-N	-N	-N
1	Personnel Cost	17,090,000.00	8,664,913.30	8,425,086.70
2	Travel and Transport	2,500,000.00	800,000.00	1,620,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	500,000.00	16,610.00	483,390.00
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	-	-
8	Consultancy Services and Special Committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	720,000.00	280,000.00
11	Entertainment and Hospitality	500,000.00	62,890.00	437,110.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	500,000.00	320,500.00	179,500.00
	TOTAL OVERHEAD COSTS	-	-	-
	GRAND TOTAL	<u>22,090,000.00</u>	<u>10,664,913.30</u>	<u>11,425,086.70</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

KARASUWA LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	245,000,000.00	110,250,000.00	134,750,000.00
4002	Livestock Development	16,300,000.00	3,582,230.00	12,717,770.00
4003	Forestry Development	15,500,000.00	-	15,500,000.00
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	50,000,000.00	20,000,000.00	30,000,000.00
4007	Commerce/Finance & Supply	100,000,000.00		100,000,000.00
4008	Transportation Roads/Bridges	90,884,391.00	68,958,873.36	21,925,517.64
	TOTSL ECONOMIC SECTOR	517,684,391.00	202,791,103.36	314,893,287.64
	SOCIAL SECTOR	-	-	-
5001	Education Development	180,500,000.00	3,450,000.00	177,050,000.00
5002	Health and Services	335,500,000.00	163,727,092.20	171,792,907.80
5003	Information	3,500,000.00	7,918,161.60	(4,418,161.60)
5004	Social Development & Culture	67,000,000.00	7,435,001.21	59,564,998.79
5005	Fire Service	-	-	-
	TOTAL SOCIAL SECTOR	586,500,000.00	182,530,255.01	403,969,744.99
	AREA DEV. SECTOR	-	-	-
6001	Rural water Supply	241,000,000.00	114,597,991.21	126,140,008.79
6002	Environmental Sewage & Drainage	1,500,000.00	77,190,000.00	(56,690,000.00)
6003	Town & Community Planning	10,000,000.00	17,090,061.24	(7,090,061.24)
6004	Community Development	-	15,090,000.00	(15,469,000.00)
6005	Area/Ward Dev.	50,000,000.00	38,550,000.00	11,450,000.00
	TOTAL AREA DEV. SECTOR	302,500,000.00	192,897,052.45	109,602,947.55
	ADMIN SECTOR			
7001	General Admin Office	262,000,000.00	31,486,519.62	230,513,480.38
7002	Staff Housing	384,000,000.00	179,215,924.40	204,784,075.60
7003	Workshops	8,000,000.00	-	8,000,000.00
	TOTAL ADMIN SECTOR	654,000,000.00	210,702,444.02	443,297,555.98
8001	Loan Repayment	5,000,000.00	-	5,000,000.00
	GRAND TOTAL	2,065,684,391.00	788,920,854.84	1,276,763,536.17

KARASUWA LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Purchase of ox-team plough set	-	-	-
2	Supply of Agro chemical	-	-	-
3	provision of 400 irrigation Machine youth empowerment	-	-	-
4	Purchase of grading Machine 100 unit	-	-	-
5	Landscape	-	-	-
	Purchase and repairs of tractors implements	245,000,000.00	110,250,000.00	134,750,000.00
	TOTAL	245,000,000.00	110,250,000.00	134,750,000.00

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Construction of veterinary clinic at (Bukarti/Wachakl)	1,995,350.00	-	1,995,350.00
2	Purchase of Vet. Drugs and vaccines	4,150,000.00	2,500,000.00	1,650,000.00
3	Fencing and Renovation of veterinary clinic at Jiji-Maji	2,000,000.00	-	2,000,000.00
4	Establishment of International cattle market at Nguru (Joint Project)	900,000.00	525,912.00	374,088.00
5	Establishment of vaccination centre (joint Project)	1,003,739.00	-	1,003,739.00
6	Mounting of Solar panels and battery at Jajimaji Clinic	2,000,000.00	556,318.00	1,443,682.00
7	Construction of Slaughter slab at (Bukarti, Karasuwa, Wachakal and Jajeri)	4,250,911.00	-	4,250,911.00
	TOTAL	16,300,000.00	3,582,230.00	12,717,770.00

HEAD 4003 FORESTRY DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Tree Planting Campaign	-	-	-
2	Establishment of Nursery Standard at Jajimaji.	-	-	-
3	Establishment of Arabic Gum Plantation	-	-	-
4	Establishment of orchard at (Kwanar Karasuwa Gulu)	15,500,000.00	-	15,500,000.00
5	Maintenance of GGW Orchard at Karasuwa Garun Guna	-	-	-
6	Purchase of forestry survey equipment	-	-	-
7	Nursery/orchard fencing at Jajimaji	-	-	-
8	Establishment of shelter belt at Karasuwa Gula, Jajimaji and Jajeri	-	-	-
9		-	-	-
	TOTAL	15,500,000.00	-	15,500,000.00

HEAD 4004: FISHERIES UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
		-	-	-
		-	-	-
	TOTAL	-	-	-

HEAD 4005: MANUFACTURING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
		-	-	-
		-	-	-
	TOTAL	-	-	-

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Completion of electrification of project at Wachakal, Karasuwa galu, Tabawa and Local government Secretariat	26,500,000.00	20,000,000.00	6,500,000.00
2	Electrification of shekke from Garin Gyada	8,000,000.00	-	8,000,000.00
3	Electrocution of Garun Guna and Kafetowa from Karasuwa Garun Guna 33KVAITC (14KM)	15,500,000.00	-	15,500,000.00
49		-	-	-
	TOTAL	<u>50,000,000.00</u>	<u>20,000,000.00</u>	<u>30,000,000.00</u>

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of small medium scale and investment company	-	-	-
2	Purchase of 2 ten wheel tippers for commercial purpose	-	-	-
3	construction of market at jaji maji and isari villages	57,250,000.00	-	57,250,000.00
4	construction of 2 potash stores at zangon kanwa	-	-	-
5	construction of shopping complex with shade and vip toilet at k/garin gunu motor park	-	-	-
6	construction of 2 block of 5 shops each at G/gawo and wachakal	-	-	-
7	Rehabilitation of jaji maji motor park and passenger park shade	-	-	-
8	provision of furniture loan to staff	42,750,000.00	-	42,750,000.00
9	construction of modern abattoir at Jaji maji	-	-	-
10	fencing of sheep/ goat market at Jaji maji	-	-	-
11	construction of passenger shade/bus stop at vomon village	-	-	-
	TOTAL	<u>100,000,000.00</u>	<u>-</u>	<u>100,000,000.00</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of drainage and box culvert at wachakal and karasuwa garin guna	31,690,525.00	-	31,690,525.00
2	construction of township road at jaji maji	50,999,040.00	51,057,450.00	(58,410.00)
3	Excavation of drainage	8,194,826.00	17,901,423.36	(9,706,597.36)
	TOTAL	90,884,391.00	68,958,873.36	21,925,517.64

HEAD 5001: EDUCATION DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of (100) pieces of furniture to (20) primary Schools	12,500,000.00	-	12,500,000.00
2	Purchase of instructional material to (20) primary School	61,950,000.00	-	61,950,000.00
3	Construction of staff Quarters at Mailawuri, Wachakal, Dogon Jeji, Shekke, Jajeri, Karaukawu, Garin Amadu, Wachakal Ngurodi.	32,780,000.00	-	32,780,000.00
4	Construction of (3) Clasrooms at Nurul Albab Islamiyya School Jajimaji.	59,020,000.00	-	59,020,000.00
5.	Renovation of Classrooms and staff quarters at ma	4,250,000.00	-	4,250,000.00
6.	Provision for (1) meals to (20) Primary School (at N60x200 pupils x 12 months)	3,000,000.00	2,880,000.00	120,000.00
7.	Provision for (2) sets of Uniform to (1000) pupils in 20 primary School across the LG and to 500 secondary school students	1,500,000.00	570,000.00	930,000.00
8.	Renovation of Computer class and provision of computers to Jaji-Maji secondary School	5,500,000.00		
	Total	180,500,000.00	3,450,000.00	177,050,000.00

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of furnishing of (2) blocks of 2 Bedroom each (Doctors Quarters) at Bukarti and Karasuwa Galu	-	-	-
2	Construction of Furnishing of (5) Number of (1) blocks of (2) Bedroom staff quarters to the five newly constructed clinics	-	-	-
4	Standardization, renovation rehabilitation and upgrading Jareri Gasma, Shekke and one Dispensary in each ward	-	-	-
7	Purchase of essential drugs and equipment	335,500,000.00	163,727,092.20	171,772,907.80
8	Construction of (7) VIP toilet at MCH jajimaji, Tabawa, Kilbuwa, Zoro Ladandi, Bukarti Mustapari Health Clinic	-	-	-
9	Upgrade of major health clinic within the LG Area foundation year program/operation action plan	-	-	-
10	Purachas of (1) Hilux 4WD for	-	-	-
	TOTAL	335,500,000.00	163,727,092.20	171,772,907.80

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of (5) company	-	-	-
2	Purchase of (500) plastic chairs	2,530,000.00	4,781,500.00	(2,251,500.00)
3	Purchase of information Van and Accessories	970,000.00	3,136,661.60	(2,166,661.60)
	Total	3,500,000.00	7,918,161.60	(4,418,161.60)

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
1.	Training of (100) youths on various skills acquisition	35,750,000.00	4,360,550.00	31,389,450.00
2.	Purchase of youths empowerment	9,373,580.00	2,570,436.00	6,803,144.00
3.	Material/tools at Jajimaji skill acquisition centre	5,976,420.00	504,015.21	5,472,404.79
4.	Fencing of sport centre jajimaji	15,900,000.00	-	15,900,000.00
	TOTAL		7,435,001.21	59,564,998.79
		67,000,000.00		

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		N	N	N
1		-	-	-
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	TOTAL			

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		N	N	N
1	Sinking of cement of walls (50) at various location	61,984,500.00	-	61,984,500.00
2	Reticulation of pipe borno water (20,000 meters across the LG	4,801,650.00	-	4,801,650.00
3	Drilling of hand pump (100) at various locations	93,352,100.00	89,676,236.66	3,675,863.34
4	Installations of (3) full package borehole			
5	Drilling of (10) single phase borehole	12,738,880.00	-	12,738,880.00
6	Purchase (15) 30KVA generator set.	13,000,000.00	-	13,000,000.00
7	Purchase of (20) sub-mersible pumps	4,780,000.00	-	4,780,000.00
8	Procurement of hand pums/borehole accessories.	50,342,870.00	24,921,754.55	25,421,115.45
	TOTAL	241,000,000.00	114,597,991.21	120,402,008.79

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Land compensation			
2	Completion of 5KM Drainage at Gasma Bukarti and Jajimaji	1,500,000.00	7,190,000.00	(5,690,000.00)
3	Bukarti, Tabawa & Gadan Diniya			
	TOTAL	1,500,000.00	7,190,000.00	(5,690,000.00)

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Town planning activate in Jajimaji	4,000,000.00	12,581,750.00	(8,581,750.00)
2	Purchase of (3) motorcycle Machine	-	-	-
3	Completion of 5km dranlage at Bukarti	-	-	-
4	Grasma and Jaji-Maji drilling of rivers sadn chanel	6,000,000.00	4,508,311.24	1,491,688.78
5				
	TOTAL	10,000,000.00	17,090,061.24	(7,090,061.24)

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Sure-P programme	-		
2	upgrade and improvement of skills acquisition centre jajimaji	-	1,992,100.00	(1,992,100.00)
3	Provision of additional classes and training equipment at skills acquisition centre Jajimaji	-	4,976,900.00	(4,976,900.00)
4	Purchase of Grains/Relief	-	8,500,000.00	(8,500,000.00)
	TOTAL	=	15,469,000.00	(15,469,000.00)

HEAD 6005: AREA WARD DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Sure-p programs			
2	upgrade and improvement of skills acquisition center at Jaji Maji	-	-	-
3	Provision of additional classes and training equipment at skill acquisition at Jaji maji	-	-	-
4	Purchase of grains/relief material	-	-	-
		50,000,000.00	38,550,000.00	11,450,000.00
	TOTAL	50,000,000.00	38,550,000.00	11,450,000.00

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Purchase of official utility vehicle (4WD) 2 Hilux	45,975,000.00	17,913,899.62	28,061,100.00
2	Purchase of (2) Peugeot 406 cars (fairly used)	12,880,000.00	-	12,880,000.00
3	Purchase of councils Bus (18 slitter)	11,290,500.00	-	11,290,500.00
4	Const. of Jummat Mosque (10)	15,530,000.00	-	15,530,000.00
5	Purchase of (3) vehicles (4WD) to District Heads (fairly Used)	-	-	-
6	Purchase of office furniture and Equipment	10,500,000.00	9,250,620.00	1,249,380.00
7	Fencing of grave yard at Jajimaji	5,953,230.00	4,322,000.00	1,631,230.00
8	Settlement to contract Liability/variation for the construction of LG Staff quarters at jajimaji	159,871,270.00	-	159,871,270.00
	Total	<u>262,000,000.00</u>	<u>31,486,519.62</u>	<u>230,513,480.38</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Furnishing of Govt. Lodge	54,000,000.00	-	54,000,000.00
2	Renovation of Govt. Lodge	330,000,000.00	179,215,924.40	150,781,075.60
3	Renovation of Local Govt Secretariat			
4	Construction of staff quarters at Jajimaji (3 blocks of 2 bedrooms each and 1 block of 10 bedrooms, kitchen and toilets)	-	-	-
5	Provision for settlement of variation of gov. Lodge construction	-	-	-
6	Construction of (3) district Head official residence across the LG Area	-	-	-
7	Residence across the LG Area	-	-	-
8	Construction of VIP toilets at Local Govt. Secretariat and Guest House Nguru	-	-	-
9	Construction of Multipurpose store construction of sport centre at Jajimaji	-	-	-
	. TOTAL	384,000,000.00	179,215,924.40	204,784,075.60

HEAD 8001: REPAYMENT OF LOAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Repayment of loan and interest	5,000,000.00	-	5,000,000.00
2		-	-	-
3		-	-	-
4		-	-	-
5		-	-	-
	TOTAL	5,000,000.00	-	5,000,000.00

KARASUWA LOCAL GOVERNMENT AREA JAJI-MAJI

UN-RETIRED ADVANCE FOR THE PERIOD OF JANUARY DECEMBER 2019 TREASURER

S/NO	NAME	PURPOSE	DATE	PV NO	ADVANCE NO	AMOUNT	REMARKS
1	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	8 th July 2018	103	A/28	1,500,000.00	Note Retired
2	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	October 26 th 2018	135	A/31	1,500,000.00	Note Retired
3	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	September 28 th 2018	1	A/30	1,500,000.00	Note Retired
4	Shu'aibu Mai Jawa	Supply of fuels and lubricant for the various borehole	October 26 th 2018	5	A/	1,500,000.00	Note Retired
TOTAL						6,000,000.00	