

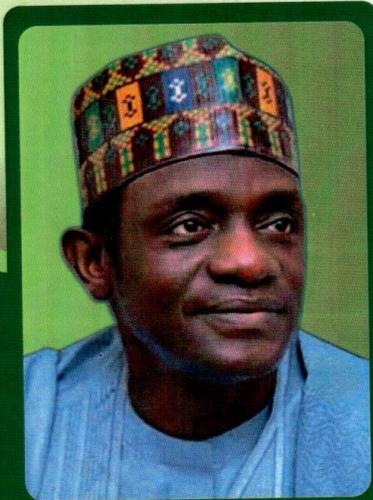


YUSUFARI

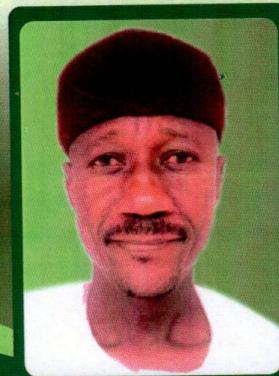
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. SUNTALMA LAWAN
DIRECTOR PERSONNEL MANAGEMENT
YUSUFARI LOCAL GOVERNMENT

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Yusufari Local Government Council by the Treasurer in accordance with the provisions of the 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.

.....
ALI KOLO
TREASURER YUSUFARI L.G

.....
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 reflect the financial position of the Local Government as at 31st December, 2018 and its operations for the year.

ALI KOLO
Treasurer Yusufari Local Govt.

Sign/Date:.....

Chairman Yusufari L.G

Sign/Date:.....

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

YUSUFARI 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	-	-	-
1002	Rate	341,256.00	80,160.00	(261,096.00)
1003	Local Licence Fines	1,086,251.00	761,575.00	324,676.00
1004	Earning from Commercial Undertaking	4,372,942.02	1,218,520.00	(3,154,422.02)
1005	Rent on Local Government Property	2,733,088.77	321,100.00	2,411,988.77
1006	Interest Payment/Dividend	1,639,853.26	456,945.00	(1,182,908.26)
1007	Grants	-	-	-
1008	Miscellaneous	758,964.01	208,000.00	(550,964.01)
	Total Int. Gen. Revenue	<u>10,932,355.06</u>	<u>3,046,300.00</u>	<u>7,886,055.06</u>
1009	Federation Accounts	2,372,528,697.00	2,027,734,199.49	(344,794,497.51)
	GRAND TOTAL	<u>2,383,461,052.06</u>	<u>2,030,780,499.49</u>	<u>(352,680,552.57)</u>

YUSUFARI 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	134,120,719.19	31,919,442.96	-	241,871.25	-	-	-	
2	FEBRUARY	122,338,629.64	31,913,555.35	-	161,087.79	-	-	2,248,868.25	
3	MARCH	116,167,431.11	30,129,895.50	-	208,580.20	4,047,522.01	6,593,091.70	1,112,037.40	
4	APRIL	109,525,512.00	28,973,331.39	2,408,663.73	159,153.56	-	16,399,493.94	-	
5	MAY	125,949,734.54	29,918,995.34	-	193,590.42	-	-	-	
6	JUNE	140,972,293.25	32,514,251.30	-	284,094.87	-	-	-	
7	JULY	150,183,804.86	28,859,652.36	-	248,857.45	-	-	-	
8	AUGUST	151,206,983.94	26,603,756.27	-	253,934.90	-	-	487,019.00	
9	SEPTEMBER	147,145,114.08	27,949,161.78	-	232,177.32	-	-	-	
10	OCTOBER	145,115,422.04	31,571,167.79	-	273,374.31	-	-	-	
11	NOVEMBER	121,003,426.25	28,155,108.07	-	192,290.47	-	-	-	
12	DECEMBER	142,612,651.64	34,025,445.91	-	290,714.31	-	-	-	
13	Additional FAAC Mar/Oct. 2018	5,714,588.92	-	-	-	-	-	-	
	TOTAL	<u>1,612,056,311.46</u>	<u>362,533,764.02</u>	<u>2,408,663.73</u>	<u>2,128,187.61</u>	<u>4,047,522.01</u>	<u>27,821,388.02</u>	<u>3,847,924.65</u>	<u>2,014,843,761.50</u>

YUSUFARI 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
		₦	₦	₦
1	Community or Pool Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
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	-	-	-

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Tenement Rate	120,256.00	25,160.00	(95,096.00)
2	Penalty for Tenement Rate	21,000.00	5,000.00	(16,000.00)
3	Arrears of Tenement Rate	50,000.00	20,000.00	(30,000.00)
4	Ground Rent	150,000.00	30,000.00	(120,000.00)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement Rate	-	-	-
	TOTAL	<u>341,256.00</u>	<u>80,160.00</u>	<u>(261,096.00)</u>

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			
3	Bicycle licence fees	28,000.00	19,500.00	(8,500.00)
4	Canoe licence fees			
5	Dog licence fees			
6	Cattle Track licence fees	30,000.00	19,800.00	(10,200.00)
7	Motor Cycle licence fees	15,000.00	9,500.00	(5,500.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax Permit fees	-	-	-
10	Leaning Driving Test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-Wine Tappers/Selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki Cigarettes licence fees	-	-	-
15	Squatters/Hawkers Permit fees	45,000.00	21,300.00	(23,700.00)
16	What Landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	40,000.00	20,000.00	(20,000.00)
19	Abattoir fees	30,000.00	12,500.00	(17,500.00)
20	Eating House licence fees	25,000.00	10,200.00	(14,800.00)
21	Kiosk licence fees	20,000.00	8,00.00	(12,000.00)
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	80,000.00	38,000.00	(42,000.00)
25	Dried Fish/Dried Meat licence fees	23,000.00	11,500.00	(11,500.00)
26	Cold Room licence fees	-	-	-

HEAD 1003 – LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
27	Butchers licence fees	35,500.00	16,100	(19,400.00)
	D. SECURITY			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees			
30	Dane Gum licence fees	20,000.00	10,100.00	(9,900.00)
31	Hunting licence fees	24,000.00	11,400.00	(12,600.00)
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees			
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach Permit fees	-	-	-
39	Radio/Television licence fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	25,000.00	12,500.00	(12,500.00)
	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
		₦	₦	₦
46	Registration of Night Soil Contractors	-	-	-
47	Impounding of Animals fines	-	-	-
48	Pest Control and Disinfectant Charges	-	-	-
49	Birth and Death Registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	40,000.00	25,000.00	(15,000.00)
53	Laboratory Test fees	50,000.00	30,375.00	(19,625)
54	Earning from Environmental Sanitation	-	-	-
	G. ECONOMIC	-	-	-
55	General Contractors Registration fees	151,000.00	180,000.00	29,000.00
56	Tender fees	200,000.00	120,000.00	(80,000.00)
57	Sand Dredging fees	-	-	-
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	15,000.00	10,000.00	(5,000.00)
60	Petty Traders licence fees	10,000.00	-	(10,000.00)
61	Sand, Granile, Iron Rod sellers licence fees	12,000.00	-	(12,000.00)
62	Pit Sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees			
64	Falling of Trees fees	15,000.00	-	(15,000.00)
65	Sawmill licence fees	-	-	-
66	Produce Buying fees	-	-	-
67	Rice Mill/Cassava Grinding licence fees	-	-	-
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
		₦	₦	₦
70	Brown Sugar Machine licence fees	-	-	-
71	Painting Spraying and Sign Writing Workshop licence fees	-	-	-
72	Photo studio licence fees	751,00		(751.00)
73	Welding Machine licence fees	-	-	-
74	Electric (Radio/TV) Workshop	-	-	-
75	Blacksmith Workshop licence fees	5,000.00	-	(5,000.00)
76	Wood Making/Carpentry	7,000.00	100,800.00	(93,800.00)
77	Battery Charges licence fees	4,000.00		(4,000.00)
78	Printing Press licence fees	-	-	-
79	Panel Beaters licence fees	2,000		(2,000.00)
80	Vulcanizes licence fees	3,000.00		(3,000.00)
81	Vehicle Spare parts licence fees			
82	Clock/Watch Repairs licence fees	1,500.00	-	(1,500.00)
83	Cloth Dyers licence fees	-	-	-
84	Registration of Laundries and Dry	2,500.00	75,000.00	72,500.00
85	Motor Mechanics and Car Wash	-	-	-
86	Building Materials licence fees	-	-	-
87	Surface Tank Kerosene licence fees	7,000.00		(7,000.00)
88	Photostat typing Institute licence fees			
89	Block Making Machine licence fees	9,000.00		(9,000.00)
90	Hair Dressing Barbing Saloon	-	-	-
91	Sewing Institute licence fees	-	-	-
92	Local Hair Barbing Salon licence fees	-	-	-
93	Advertisement rate licence fees	-	-	-
94	Workshop receipt	-	-	-
95	Sales of Unserviceable Stores	-	-	-
96	Approval for Building fees			
97	Sale of Stores	-	-	-
98	Survey fees	-	-	-
99	Customary Right of Occup.	-	-	-
100	Gum Arabic fees	-	-	-
101	Commission on Transfer of Plots	-	-	-
	TOTAL	1,086,251.00	761,575.00	(324,676.00)

HEAD 1004 – EARNING FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Market	1,172,542.02	418,320.00	(754,222.02)
2	Motor Park	740,200.00	200,100.00	(540,100.00)
3	Shops and Shopping Centers	825,200.00	150,000.00	(675,200.00)
4	Cattle Market	405,000.00	110,100.00	294,900.00)
5	Abattoir/Slaughter House	110,000.00	40,000.00	(70,000.00)
6	Proceeds from Sale of Con	-	-	-
7	Transportation Services Earnings	900,000.00	200,000.00	(700,000.00)
8	Earning from from Industrial	-	-	(119,000.00)
9	Earning from other Commercial undertaking	220,000.00	100,000.00	(119,000.00)
	TOTAL	4,372,942.02	1,218,520.00	(3,154,422.02)

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Interest on Local Government Quarters	2,733,088.77	200,000.00	(2,533,088.77)
2	Rent on Local Government Building		121,100.00	121,100.00
3	Rent on other Local Government Landed Property	-	-	-
4	Divided on L.S.W.T.	-	-	-
	TOTAL	2,733,088.77	321,100.00	(2,411,988.77)

HEAD 1006 – INTEREST PAYMENT AND DIVIDEND

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	719,926.63	200,472.50	(519,454.13)
2	Interest: Loans lo (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	819,926.63	256,472.50	(563,454.12)
	TOTAL	1,639,853.26	456,945.00	(1,082,908.26)

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
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
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	150,100.00	20,000.00	(130,100.00)
4	Unclaimed Deposits	50,200.00	10,000.00	(40,200.00)
5	Tractor Hiring	558,664.01	158,000.00	(400,664.01)
6	Sales of Agric Fruit	-	5,000.00	5,000.00
7	Sales of Agric Product	-	12,000.00	12,000.00
8	Irrigation Scheme Charges	-	3,000.00	3,000.00
9	Fishing Charges	-	-	-
10	Vet. Clinic Charges	-	-	-
11	Hide/Kin Buyer licence fees	-	-	-
14	Miscellaneous	-	-	-
	TOTAL	758,964.01	208,000.00	(550,964.01)

HEAD 1009 – STATUTORY ALLOCATION

Note (1)

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federal Account Statutory	1,859,048,876	1,612,056,311.46	(246,992,564.54)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	319,255,556.00	362,533,764.02	43,278,208.02
4	Excess Crude Oil Account	166,224,265.00	2,408,663.73	(163,815,601.27)
5	Excess Gain	-	2,739,726.85	2,739,726.85
6	Excess Bank charges	-	3,360,905.65	3,360,905.65
7	Excess PPT	-	40,587,305.77	40,587,305.77
8	Exchange Diff	-	4,047,522.01	4,047,522.01
	TOTAL	2,372,528,697.00	2,027,734,199.49	(344,794,497.51)

YUSUFARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	26,567,038.82	6,372,558.60	20,194,480.76
	Overhead	24,998,202.20	10,278,051.00	14,720,150.60
2002	Office of the Secretary			
	Personnel Cost	15,486,933.36	10,659,823.09	4,827,110.27
	Overhead	15,947,353.60	8,392,009.37	7,554,344.23
2003	The Council			
	Personnel Cost	41,620,253.60	34,604,829.37	7,015,424.23
	Overhead	7,947,353.60	5,378,788.34	2,568,565.26
2004	Personnel Management			
	Personnel Cost	32,057,608.60	12,717,259.37	19,340,349.23
	Overhead	10,447,253.60	10,044,897.37	402,456.23
2005	Treasury			
	Personnel Cost	39,475,242.60	20,485,209.37	18,990,033.23
	Overhead	15,139,422.60	11,173,095.22	3,966,327.28
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	109,231,353.60	125,189,709.40	(15,958,355.80)
	Overhead	24,678,353.60	10,717,220.37	13,961,133.23
2008	General Agric			
	Personnel Cost	59,820,503.60	29,187,309.37	30,633,194.23
	Overhead	8,947,353.60	7,357,479.37	1,689,874.23
2009	Works			
	Personnel Cost	51,919,853.60	26,302,859.37	25,616,994.23
	Overhead	8,947,353.60	9,050,228.37	(102,814.77)
2010	Traditional Council			
	Personnel Cost	19,768,493.82	8,787,425.37	10,981,068.45
	Overhead	2,947,353.60	1,654,529.99	1,292,823.61
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>515,947,281.60</u>	<u>356,353,282.31</u>	<u>159,593,999.29</u>

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

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	26,567,038.82	6,372,558.60	20,194,480.22
2	Travel and Transport	1,096,363.93	820,200.00	276,163.93
3	Utility Services	531,068.93	521,000.00	10,068.93
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,993,803.93	1,100,000.00	893,803.93
6	Maintenance of Office Furniture and Equipment	1,531,068.93	1,056,070.00	474,998.93
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	15,277,689.69	4,580,781.60	10,696,908.09
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,806,068.93	1,050,000.00	1,756,068.93
11	Entertainment and Hospitality	1,531,068.93	1,000,000.00	531,068.93
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	231,068.93	150,000.00	81,068.93
	TOTAL	<u>51,565,241.02</u>	<u>16,650,610.20</u>	<u>34,914,630.82</u>

HEAD 2002: OFFICE OF THE SECRETARY

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Personnel Cost	15,486,933.36	10,659,823.09	4,827,110.27
2	Travel and Transport	1,800,522.70	1,626,017.88	174,450.82
3	Utility Services	789,464.70	575,509.88	213,954.82
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	789,464.70	681,385.88	108,078.82
6	Maintenance of Office Furniture and Equipment	789,464.70	643,279.66	146,185.04
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,953,361.76	2,802,212.39	151,149.37
8	Consultancy Services and special committees	2,953,361.76	2,802,212.39	151,149.37
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,289,464.70	378,270.80	911,193.90
11	Entertainment and Hospitality	1,789,464.70	319,000.00	1,470,464.70
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,496,260.70	323,332.88	1,172,927.82
	TOTAL	<u>31,434,286.96</u>	<u>19,051,832.46</u>	<u>12,382,454.50</u>

HEAD 2003: THE COUNCIL

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	41,620,253.60	34,604,829.37	7,015,424.23
2	Travel and Transport	967,548.85	682,566.88	284,981.97
3	Utility Services	736,838.85	744,126.00	(7,287.15)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,205,533.85	1,132,823.88	72,709.97
6	Maintenance of Office Furniture and Equipment	736,838.85	1,000,650.88	(263,812.03)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	987,059.85	519,191.82	467,868.03
11	Entertainment and Hospitality	1,576,694.50	945,125.00	(157,912.15)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,736,838.85	354,303.88	1,382,534.97
	TOTAL	<u>49,567,607.20</u>	<u>39,983,617.71</u>	<u>9,583,989.49</u>

HEAD 2004: PERSONNEL MANAGEMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	32,057,608.60	12,717,259.37	19,340,349.23
2	Travel and Transport	513,061.60	2,383,642.98	1,870,581.38
3	Utility Services	1,986,838.40	-	1,986,838.40
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,986,838.40	1,129,343.77	1,857,494.63
6	Maintenance of Office Furniture and Equipment	-	1,356,018.11	1,356,014.11
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	-	6,525,781.53	6,525,781.53
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,986,838.40	795,110.98	1,191,727.42
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,986,838.40	-	1,986,838.40
13	Provision and Service Materials	2,986,838.40	-	2,986,838.40
	TOTAL	<u>42,504,862.20</u>	<u>22,762,156.74</u>	<u>19,742,705.46</u>

HEAD 2005: FINANCE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	39,475,242.60	28,485,209.37	10,990,033.23
2	Travel and Transport	3,109,638.28	2,381,181.59	728,367.69
3	Utility Services	1,736,838.28	532,788.59	1,204,049.69
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,868,938.28	1,878,270.59	990,667.69
6	Maintenance of Office Furniture and Equipment	2,111,838.28	1,002,717.59	1,109,120.69
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,293,358.28	1,675,498.59	617,859.59
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	788,474.64	-	788,474.64
10	Training Staff Development and Welfare	993,498.28	29,978.59	963,519.69
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,236,838.28	-	1,236,836.22
	TOTAL	<u>54,614,665.20</u>	<u>39,658,304.59</u>	<u>14,956,360.61</u>

HEAD 2006: EDUCATION

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare			
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	TOTAL	≡	≡	≡

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	109,231,353.60	125,189,709.40	15,958,355.80
2	Travel and Transport	5,526,950.52	2,147,182.31	3,379,768.21
3	Utility Services	1,487,898.52	1,697,607.31	209,708.79
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	5,130,898.52	79,305.44	5,051,593.08
6	Maintenance of Office Furniture and Equipment	5,345,176.52	1,058,278.12	4,286,898.40
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,484,898.52	1,753,124.31	731,774.21
8	Consultancy Services and special committees	2,180,266.92	-	2,180,266.92
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	904,898.52	1,100,000.00	195,101.48
11	Entertainment and Hospitality	284,898.52	884,898.52	(600,000.00)
12	Miscellaneous Expenses	435,168.52	1,099,525.84	(664,357.32)
13	Provision and Service Materials	897,298.52	897,298.52	NIL
	TOTAL	<u>133,909,707.20</u>	<u>135,906,929.77</u>	<u>1,997,222.57</u>

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	59,820,503.60	29,187,309.37	30,633,194.23
2	Travel and Transport	2,124,659.40	1,466,588.97	658,070.43
3	Utility Services	1,706,838.40	1,103,322.97	602,923.50
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,073,265.40	1,938,322.97	134,942.43
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,362,737.40	1,720,000.00	357,262.60
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	492,665.40	940,344.14	447,678.74
11	Entertainment and Hospitality	374,202.40	188,900.32	185,302.08
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	812,985.20	-	812,985.20
	TOTAL	<u>68,767,857.20</u>	<u>36,544,788.74</u>	<u>32,223,068.46</u>

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	51,919,853.60	26,302,859.37	25,616,994.23
2	Travel and Transport	2,286,953.40	1,619,377.35	(667,576.05)
3	Utility Services	736,841.40	500,000.00	(236,841.40)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,236,838.40	3,061,443.40	1,824,603.00
6	Maintenance of Office Furniture and Equipment	933,226.40	900,000.00	33,226.40
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	970,398.40	400,440.00	569,958.40
8	Consultancy Services and special committees	789,484.80	-	789,484.80
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	883,215.40	521,000.00	362,215.40
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,110,395.40	2,447,967.62	1,337,572.22
	TOTAL	<u>60,867,207.20</u>	<u>35,353,087.74</u>	<u>25,514,119.46</u>

HEAD 2010: TRADITIONAL OFFICES

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	19,768,493.82	8,787,425.37	10,981,068.45
2	Travel and Transport	879,665.87	540,200.00	339,465.87
3	Utility Services	-	194,329.99	194,329.99
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	276,928.87	220,000.00	56,928.87
6	Maintenance of Office Furniture and Equipment	285,102.87	255,000.00	30,102.87
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	-	150,000.00	150,000.00
8	Consultancy Services and special committees	701,359.25	-	701,359.25
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	375,097.87	105,000.00	270,097.87
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	429,198.87	190,000.00	239,198.87
	TOTAL	<u>22,715,847.42</u>	<u>10,441,955.36</u>	<u>12,273,872.06</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Miscellaneous	-	-	-
	TOTAL	-	-	-

**YUSUFARI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	35,000,000.00	30,100,000.00	4,900,000.00
4002	Livestock Development	38,000,000.00	30,000,148.00	7,999,852.00
4003	Forestry Development	10,000,000.00	9,200,000.00	800,000.00
4004	Fisheries	6,000,000.00	5,000,000.00	1,000,000.00
4005	Manufacturing & Craft	44,000,000.00	40,647,877.00	3,352,123.00
4006	Rural Electrification	85,000,000.00	40,733,333.33	44,266,666.67
4007	Commerce/Finance & Supply	152,200,000.00	50,733,333.32	101,466,666.70
4008	Transportation Roads/Bridges	30,000,000.00	20,733,333.33	9,266,666.67
	TOTAL ECONOMIC SECTOR	400,200,000.00	227,148,025.00	173,051,975.00
	SOCIAL SECTOR			
5001	Education Development	126,448,428.00	55,973,512.69	70,474,915.31
5002	Health and Services	303,921,013.00	404,921,013.00	(101,000,000.00)
5003	Information	19,000,000.00	17,000,000.00	2,000,000.00
5004	Social Development & Culture	7,000,000.00	12,000,000.00	(5,000,000.00)
5005	Fire Service	2,000,000.00	5,000,000.00	(3,000,000.00)
	TOTAL SOCIAL SECTOR	458,369,441.00	494,894,525.69	36,525,084.69
	AREA DEV. SECTOR			
6001	Rural water Supply	482,050,961.00	101,230,701.81	380,820,259.19
6002	Environmental Sewage & Drainage	25,000,000.00	5,250,000.06	19,800,000.00
6003	Town & Community Planning	12,340,000.00	2,591,400.00	9,748,600.00
6004	Community Development	42,529,893.10	11,026,138.29	31,493,754.81
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	561,920,854.10	120,108,240.10	441,812,614.00
	ADMIN SECTOR			
7001	General Admin Office	191,500,000.00	28,000,000.00	163,500,000.00
7002	Staff Housing	322,500,000.20	149,875,805.92	172,624,194.28
7003	Workshops	14,000,000.00	2,000,000.00	12,000,000.00

	TOTAL ADMIN SECTOR	528,000,000.20	179,875,805.92	348,124,194.28
8001	Loan Repayment	12,666,731.14	-	12,666,731.14
	GRAND TOTAL	<u>1,961,157,026.44</u>	<u>1,022,026,596.71</u>	<u>939,130,429.73</u>

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of farming implement	5,000,000.00	4,020,000.00	980,000.00
2	Agric show, trade fair and world food day celebration	1,000,000.00	800,000.00	200,000.00
3	purchase of Agric Chemical & Seeds	4,000,000.00	3,280,000.00	720,000.00
4	poverty alleviation programme	-	-	-
5	Home economic Unit	-	-	-
6	Purchase of grain, threshing machines to each ward	10,000,000.00	8,000,000.00	2,000,000.00
7	Establishment of orchard and Drilling of Solar Borehole at Yusufari	15,000,000.00	14,000,000.00	1,000,000.00
	TOTAL	<u>35,000,000.00</u>	<u>30,100,000.00</u>	<u>4,900,000.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of 15 Slaughter slabs and hand pumps to each ward, Yusufari, Bonigarel, Bulamadu and cattle loading bay	9,300,000.00	7,300,000.00	2,000,000.00
2	Purchase of 160 work bulls and 80 Ox-plough riders.	5,000,000.00	4,500,000.00	500,000.00
3	Construction & Equipment of vet clinic at Yusufari, maimalari kumaganam/ Ngabuje	15,000,000.00	12,000,000.00	3,000,000.00
4	Development of grazing reserve at Bulatura and Maimalari.	3,700,000.00	1,700,000.00	2,000,000.00
5	Supply of veterinary equipment and drugs.	5,000,000.00	4,352,000.00	648,000.00
6.	Animal Tractor	-	-	-
	TOTAL	<u>38,000,000.00</u>	<u>30,000,148.00</u>	<u>8,000,148.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of Nursery & procurement of material	4,562,110.00	4,402,110.00	160,000.00
2	Establishment of 10km shelter belt at Bulatura and Maimalari	1,577,890.00	1,397,890.00	180,000.00
3	purchase of 500,000 polythene bags /ecological problems of sandunes	2,360,000.00	2,200,000.00	160,000.00
4	Tree planting campaign	-	-	-
5	development of oasis at Ligoledi	500,000.00	340,000.00	160,000.00
6	Clearing of roadside over ground shrubs	1,000,000.00	860,000.00	40,000.00
	TOTAL	<u>10,000,000.00</u>	<u>9,200,000.00</u>	<u>800,000.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	Establishment of fish pond at Yusufari	6,000,000.00	5,000,000.00	1,000,000.00
	TOTAL	<u>6,000,000.00</u>	<u>5,000,000.00</u>	<u>1,000,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of cottage industry pomate/soap at Yusufari	13,916,666.68	13,484,107.00	432,559.68
2	Purchase of sewing machine & knitting materials.	15,066,666.66	14,792,120.00	274,546.66
3	Construction of home economic office at Yusufari	15,016,666.66	12,371,650.00	2,645,016.66
	TOTAL	<u>44,000,000.00</u>	<u>40,647,877.00</u>	<u>3,352,123.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of transformers.	50,000,000.00	25,733,333.33	24,266,666.67
2	Extension of electricity from Kasatchiya to Maimalari from Karasuwa to Kumagannam to Mayori	15,000,000.00	7,000,000.00	8,000,000.00
3	Streetlight (solar) at Yusufari, Kasatchiya and Kachallari	15,000,000.00	6,000,000.00	9,000,000.00
4.	Extension of TDN in Yusufari town	5,000,000.00	2,000,000.00	3,000,000.00
	TOTAL	85,000,000.00	40,733,333.33	44,266,666.67

HEAD 4007: COMMERCE, FINANCE AND INDUSTRIES DEPARTMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction Of shopping complex Market stalls \t rural markets within the Local Government	50,200,000.00	15,733,333.33	34,466,666.67
2	Construction Of treasury store	24,520,000.00	8,000,000.00	16,520,000.00
3	Fencing of Yusufari motor park	15,150,000.00	7,000,000.00	8,150,000.00
4	Purchase Of Fireproof safe and cabinet acct Equipments	10,180,000.00	3,000,000.00	7,180,000.00
5	Purchase of official vehicle	37,700,000.00	13,000,000.00	24,700,000.00
6	Construction of new Treasury Department	14,450,000.00	4,000,000.00	10,450,000.00
	TOTAL	152,200,000.00	50,733,333.30	101,466,666.67

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of feeder road across the LGA	30,000,000.00	20,733,333.33	9,266,666.67
		30,000,000.00	20,733,333.33	9,266,666.67

HEAD 5001: EDUCATION DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Contribution to SUBEB	52,686,844.89	-	52,686,844.89
2	Construction to YOSU	36,880,791.39	-	36,880,791.39
3	Purchase of instructional materials to primary schools within the Local Government.	23,709,080.25	21,887,000.35	1,822,079.90
4	Wall fencing of Garimg Tsamgo and Jebiwas Primary School	13,171,711.47	34,086,512.34	20,914,800.87
		<u>126,448,428.00</u>	<u>55,973,512.69</u>	<u>70,474,915.31</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Procurement of essential Drugs/Equipment	7,450,000.00	6,567,500.00	882,500.00
2	Purchase of Prado Jeep Ambulance to MDG Mayori and One Toyota Hilux & Wheel Drive	56,400,000.00	-	56,400,000.00
3	Construction of NPI Office at Yusufari	49,650,500.00	-	49,650,500.00
4	Construction of Modern Dispensaries	122,500,000.00	-	122,500,000.00
5	Construction of Incinerators, Tulo-Tulo, Maimalari, Guya, Yusufari, Kumagannam and Mayori	18,000,000.00	-	18,000,000.00
6	Purchase of solar energy refrigerators and solar batteries at Mayori, Gumshi and Bulatura.	4,250,000.00	3,458,987.31	791,012.69
7	Standarrdization in line with M.S.P requirement, Guya, Maimalari and Gumshi Hospital	3,095,573.00	-	3,095,573.00
8	Women for health/training of midwives	1,025,000.00	-	1,025,000.00
9	Construction of staff quarters	38,550,000.00	-	38,550,000.00
10	Foundation year	3,000,000.00	-	3,000,440.00
11	Renovation of 1 Block of 3 Bedrooms and construction of 3 Blocks of VIP Latrines at General Hospital Kumagannam	-	20,230,350.44	(20,230,350.44)

12	Construction of mosque at General Hospital Kumagannam	-	21,985,266.91	(21,985,266.91)
13	Renovation of 2 Blocks 2 Bedrooms semi-detached at General Hospital Kumagannam	-	24,851,782.70	(24,851,782.70)
14	Construction of 2 Blocks of 3 Bedrooms flat and construction of 2 Blocks of 5 o. 1 Bedroom at General Hospital Kumagannam	-	177,068,251.56	(177,068,251.56)
15	Construction of Generator House, supply and installation of 115KVA Generator at General hospital Kumagannam	-	24,905,952.03	(24,905,952.03)
16	Construction of Main Hospital complex and provision of solar powered facilities at general hospital Kumagannam	-	125,852,922.05	(125,852,922.05)
		<u>303,921,013.00</u>	<u>404,921,013.00</u>	<u>101,000,000.00</u>

HEAD 5003: INFORMATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of digital video and camera	-	1,025,000.00	1,025,000.00
2	Construction of viewing centre & equipping Yusufari, Kulawa, Gumshi and Kachallari	19,000,000.00	10,725,000.00	8,275,000.00
3	Construct. Of Valley Ball court at Senior Staff Quarters	-	-	-
4	Purchase of sporting Equipment	-	2,500,000.00	(2,500,000.00)
5	Purchase of ICT Material set and computers	-	2,750,000.00	(2,750,000.00)
	TOTAL	<u>19,000,000.00</u>	<u>17,000,000.00</u>	<u>2,000,000.00</u>

HEAD 5004: DEVELOPMENT AND SPORT UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of cultural equipment	1,500,000.00	2,750,000.00	(1,250,000.00)
2	Printing of stationeries	500,000.00	750,000.00	(250,000.00)
	Youth Empowerment Scheme	5,000,000.00	8,500,000.00	(3,500,000.00)
	TOTAL	<u>7,000,000.00</u>	<u>12,000,000.00</u>	<u>5,000,000.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Contribution to fire services	2,000,000.00	5,000,000.00	(3,000,000.00)
		2,000,000.00	5,000,000.00	(3,000,000.00)

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1	Sinking of Cement Well within the Local Government Area	27,000,000.00	18,650,000.00	8,350,000.00
2	Drilling of hand pumps within the 10 wards of the LGA	22,500,000.00	15,035,600.00	7,464,400.00
3	Drilling of solar b/holes at 6 locations	147,000,000.00	25,965,340.00	121,034,660.00
4	Purchase of head frames	4,650,000.00	-	4,650,000.00
5	Purchase of of borehole and hand pumps accessories/maintenance	29,677,500.00	18,250,000.00	11,427,500.00
6	Purchase of Direct Labour materials such as service rig, River sand/gravel cement and rods	130,267,231.00	-	130,267,231.00
7	Purchase of 10 Generators parking	35,650,000.00	10,670,000.00	24,980,000.00
8	Reticulation of pipelines within the Local Government	27,025,630.00	-	27,025,630.00
9	Purchase of borehole repair equipment	8,240,600.00	6,175,500.00	2,065,100.00
10	Water project within Yusufari town	31,285,000.00	6,484,261.81	24,800,738.19
11.	Renovation of Mechanical sand works depts..	18,755,000.00	-	18,755,000.00
		482,050,961.00	101,230,701.81	380,820,259.19

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Drainage at Mayori, Mugannam, Yusufari, Maimalari and Tulo-Tulo	25,000,000.00	5,250,000.00	19,750,000.00
		25,000,000.00	5,250,000.00	19,750,000.00

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1		1,000,000.00	2,591,400.00	1,591,400.00
2		11,340,000.00	-	11,340,000.00
		12,340,000.00	2,591,400.00	9,748,600.00

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of architecture and Drawing materials	10,500,000.00	6,950,000.00	3,550,000.00
2	Construction of Town gate monument at Entrance to Yusufari Town	9,700,000.00	4,076,138.29	5,623,861.71
3	Contribution to Pension fund, Security series, MORA , YTV, NEAZP Emirate Council, Yobe .	22,329,893.10	-	22,329,893.10
		42,529,893.10	11,026,138.29	31,503,754.81

HEAD 6005: AREA WARD DEVELOPMENT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1		-	-	-
	TOTAL	-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Toyota Hilux 4 wheel Drive	24,000,000.00	-	24,000,000.00
2	Purchase of equipment's to skill acquisition centre	2,750,000.00	1,500,000.00	1,250,000.00
3	Purchase of vehicle to 5 HODs and DPM	10,500,000.00	-	10,500,000.00
4	Fencing of Mayori grave yards at Mayori, and others	64,350,600.00	7,959,500.00	56,391,100.00
5	Construction of Chairman Residence at Yusufari	3,500,000.00	2,985,500.00	514,500.00
6	Renovation of Police Station at Yusufari and other out-post station	4,755,250.00	-	4,755,250.00
7	On-going project of Emirate Council	49,677,650.00	-	49,677,650.00
8	Furnishing of Chairman Office	3,685,000.00	3,055,000.00	630,000.00
9	Security	13,281,500.00	9,650,000.00	3,631,500.00
10	Re-settlement of IDP	15,000,000.00	2,850,000.00	12,150,000.00
		<u>191,500,000.00</u>	<u>28,000,000.00</u>	<u>163,500,000.00</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Renovation of Secretariat Mosques	129,675,250.00	109,080,005.92	20,595,244.08
2	Construction of Public toilet at govt lodge	2,500,000.00	1,850,000.00	650,000.00
3	Erection or car park	6,450,000.00	2,250,000.00	4,200,000.00
4	Wall fencing and additional staff Quarters	87,250,300.00	-	87,250,300.00
5	Renovation of old Government Lodge and staff Quarters Fencing of govt lodge	54,678,300.00	11,675,000.00	43,003,300.00
6	Furnishing of Govt. Lodge	32,995,885.20	18,275,800.00	14,720,085.20
7	Control of sil erosion sat Yusufari and Maimalari	8,950,265.00	6,745,000.00	2,205,265.00
		<u>322,500,000.20</u>	<u>149,875,805.92</u>	<u>172,624,194.28</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Workshop and Seminar	11,250,000.00	1,500,000.00	9,750,000.00
2	I.C.T Training	2,750,000.00	500,000.00	2,250,000.00
	TOTAL	<u>14,000,000.00</u>	<u>2,000,000.00</u>	<u>12,000,000.00</u>

HEAD 8001: REPAYMENT OF LOANS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Repayment of Loans	-	-	-
	TOTAL	=	=	=