

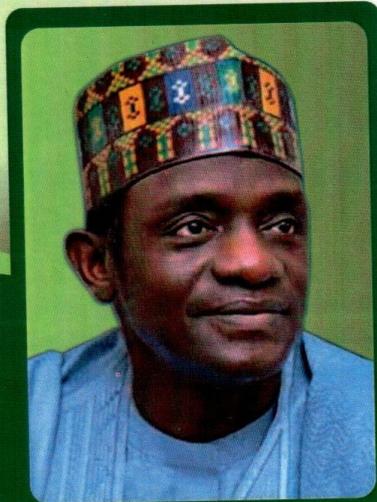


# **NANGERE**

**LOCAL GOVERNMENT COUNCIL**

## **YOBE STATE**

### **FINANCIAL STATEMENTS**



HIS EXCELLENCY  
**HON. MAI MALA BUNI**  
EXECUTIVE GOVERNOR  
YOBE STATE



**SALISU CHIOMARI**  
DIRECTOR PERSONNEL MANAGEMENT  
NANGERE 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.

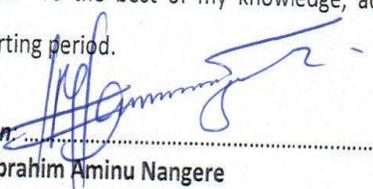
The modified content of the annual financial statements includes:-

- (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 Nangere Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

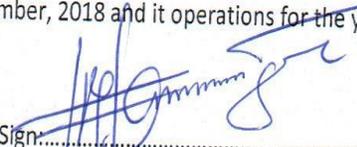
The provisions provides that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all public Financial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

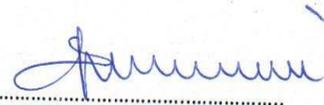
Treasurer Date/Sign:   
Ibrahim Aminu Nangere

**STATEMENT NO 2:- Integrity Assurance**

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

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

Date/Sign:   
Ibrahim Aminu Nangere  
**TREASURER**

Date/Sign:   
**CHAIRMAN**

	INCOME	BUDGETTED 2019	ACTUAL 2019	VARIANCE 2019
		₦	₦	₦
	Internal Generated Revenue	7,664,140.00	9,826,244.10	2,162,104.10
	Statutory Allocation <b>Note (1)</b>	2,084,456,593.00	1,722,701,164.60	(361,755,428.40)
	Total Income	<u>2,092,120,733.00</u>	<u>1,732,527,408.70</u>	<u>359,593,324.30</u>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges		4,449,985.20	4,449,985.20
2	Contribution to Pension		245,360,263.83	245,360,263.83
3	Contribution to YSUBEB		161,939,029.75	161,939,029.75
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 PHCMB		220,179,529.05	220,179,529.05
8	Contribution to Training		3,352,941.09	3,352,941.09
9	Contribution to water Co-operation		2,460,000.00	2,460,000.00
10	Contribution to Security		12,031,743.65	12,031,743.65
11	Contribution for maintenance of General Hospital		19,110,000.00	19,110,000.00
12	50% Contribution for the maintenance of IBB Secretary.		1,107,132.30	1,107,132.30
13	Contribution to YIC		1,800,000.00	1,800,000.00
	Miscellaneous Cont.		28,584,902.51	28,584,902.51
	<b>Total</b>		<b><u>759,629,203.87</u></b>	<b><u>759,629,203.87</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	591,652,849.59	361,384,216.16	230,268,633.43
	Over Head	120,000,000.00	80,826,244.10	39,173,755.90
	Total	<u>711,652,849.59</u>	<u>442,210,460.26</u>	<u>269,442,389.33</u>
	Special Impresst advances		11,612,350.00	
	Transfer to C.D. Fund Account		519,075,394.57	
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	493,000,000.00	184,052,092.17	308,947,907.83
	Social Sector	479,979,649.80	146,850,500.77	333,129,149.03
	Area Development Sector	292,780,215.18	116,635,738.47	176,144,476.71
	Administrator Sector	93,000,000.00	58,546,547.00	34,453,453.00
	<b>Total</b>	<b><u>1,358,759,864.98</u></b>	<b><u>506,084,878.41</u></b>	<b><u>852,674,986.57</u></b>

Budget sup Lus/Deficit - 12,990,516.16

Opening Balance as at 1/1/19 - Cash Nil  
Bank Unity Bank - 367,824.31  
Key Stone - 10,213,201.66  
10,581,025.97

#### Represented by

Unity Bank 334,757.29  
Keystone 23,236,794.84  
23,571,542.13

Closing Balance as at 31/12/2919 Cash - Nil  
Bank - Unity Bank 334,757.29  
Key stone - 23,236,784.84  
23,571,542.13

NANGERE LOCAL GOVERNMENT

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		N	N	N
1001	Tax	570,000.00	450,000.00	(120,000.00)
1002	Rate	235,000.00	675,000.00	440,000.00
1003	Local Licence Fines	2,765,000.00	3,395,000.00	630,000.00
1004	Earning from commercial Undertaking	3,679,450.00	4,276,850.00	597,400.00
1005	Rent on Local Government Property	-	500,000.00	500,000.00
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	414,690.00	529,394.10	114,704.10
	<b>TOTAL INT. GEN. REVENUE</b>	<u>7,664,140.00</u>	<u>9,826,244.10</u>	2,162,104.10
1009	Federation Accounts	2,084,456,593.00	1,722,701,164.60	<u>361,755,428.30</u>
	<b>GRAND TOTAL</b>	<u>2,414,649,743.78</u>	<u>1,732,527,408.70</u>	<u>357,593,324.30</u>

**NANGERE LOCAL GOVERNMENT**  
**SCHEDULE OF MONTHLY FAC ALLOCATION 2019**

S/N	MONTH	SUMMARY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE	EXCHANGE DIFFERENCE	NON-OIL EXCESS	OTHER	BRAND TOTAL
1	January	106,005,120.76	30,163,441.66	-	-	-	2,088,201.27	138,256,763.69
2	February	100,657,842.90	28,515,132.93	-	-	-	10,364,274.63	139,537,255.46
3	March	36,485,439.71	27,429,058.3	-	-	-	14,347,891.85	78,262,389.91
4	April	109,134,104.73	28,302,617.68	-	-	-	169,830.58	137,604,552.99
5	May	132,150,991.99	30,724,637.06	-	-	-	246,165.18	163,121,794.23
6	June	133,565,193.06	31,961,138.10	-	-	-	221,204.20	133,786,397.26
7	July	130,132,668.78	27,282,242.36	-	-	-	215,632.33	157,630,543.47
8	August	131,019,242.57	25,128,152.22	-	-	-	4,814,666.15	160,962,060.94
9	September	127,499,575.56	26,393,284.20	-	-	-	201,178.10	154,094,038.86
10	October	127,556,778.34	29,393,284.20	-	-	-	236,875.95	157,607,314.20
11	November	104,848,181.24	26,644,588.86	-	-	-	11,228,149.53	142,720,919.63
12	December	126,702,967.31	32,162,265.80	-	-	-	251,900.85	159,117,133.96
<b>Total</b>								<b>1,722,701,164.60</b>

**Note:**

Others represent share of solid minerals LNG divided, excess Bank charges, exchange gain and share of excess PPT.

**NANGERE LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**HEAD 1001 – TAXES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	395,000.00	347,250.00	(47,750.00)
2	Arrears: Community or Poll			
3	Development Tax or Levy	100,000.00	82,750.00	(17,250.00)
4	Arrears: Development Tax or Levy			
5	Arrears of Cattle Levy	50,000.00	-	(50,000.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	25,000.00	20,000.00	(5,000.00)
	<b>TOTAL</b>	<b><u>570,000.00</u></b>	<b><u>450,000.00</u></b>	<b><u>(120,000.00)</u></b>

**HEAD 1002 - RATES**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE 2019
		₦	₦	₦
1	Tenement Rate	50,000.00	265,500.00	215,500.00
2	Penalty for Tenement Rate	35,000.00	34,500.00	(500.00)
3	Arrears of Tenement Rate			
4	Ground Rent	150,000.00	375,000.00	225,000.00
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	<b>TOTAL</b>	<b><u>235,000.00</u></b>	<b><u>675,000.00</u></b>	<b><u>440,000.00</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		₦	₦	₦
	A. FINE	-	-	-
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	-	20,000.00	20,000.00
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	-	-	-
8	Hawking permit fees	50,000.00	45,000.00	(5,000.00)
9	Bus/Commercial Vehicle/Tax permit fees	25,000.00	22,500.00	(2,500.00)
10	Leaning Driving test fees	-	-	-
11	Liquarlicence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	-	-	-
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL	-	-	-
18	Slaughter fees	20,000.00	17,500.00	(2,500.00)
19	Abattoir fees			
20	Eating House licence fees	10,000.00	12,500.00	2,500.00
21	Kiosk licence fees	10,000.00	7,500.00	(2,500.00)
22	Bake House licence fees	10,000.00	9,000.00	(1,000.00)
23	Registration of Meat Van fees			
24	Cattle Dealers licence fees	150,000.00	148,500.00	(1,500.00)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
25	Dried fish/dried Meat licence	25,000.00	23,500.00	(1,500.00)
26	Cold Room licence fees			
27	Butchers licence fees	10,000.00	9,250.00	(750.00)
	<b>D. SECURITY</b>	-	-	-
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	15,000.00	13,000.00	(2,000.00)
30	Dane Gun licence fees			
31	Hunting licence fees	20,000.00	18,300.00	(1,700.00)
	<b>E. SOCIAL</b>			
32	Marriage Registration fees	10,000.00	5,600.00	(4,400.00)
33	Entertainment drumming and Temporary both permit fees	20,000.00	11,750.00	(8,250.00)
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	-	-
36	Naming of Street Registration fees	-	15,000.00	15,000.00
37	Mobile Sales Promotion licence fees	-	26,670.00	26,670.00
38	Tent at Sea Beach permit fees			
39	Radio/Television licence fees	25,000.00	17,850.00	(7,150.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	10,000.00	7,550.00	(2,450.00)
	<b>F. HEALTH</b>	-	-	-
43	Dislodging of septic Tank Cha	-	-	-
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dis	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	50,000.00	44,600.00	(5,400.00)
48	Pest control and disinfectant charges	-	-	-
49	Registration of indigene	500,000.00	517,500.00	17,500.00
50	Burial fees			
51	Vault fees			
52	Dispensary and Maternity fees	45,000.00	38,500.00	(6,500.00)
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	-	-	-
	<b>G. ECONOMIC</b>	-	-	-
55	General Contractors Registration fees	755,000.00	965,000.00	210,000.00
56	Tender fees	350,000.00	415,000.00	65,000.00
57	Sand dredging fees	200,000.00	365,000.00	165,000.00
58	Minor Industry licence fees			
59	Trader licence fees	25,000.00	23,670.00	(1,330.00)
60	Petty traders licence fees	-	-	-
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	10,000.00	15,000.00	5,000.00
64	Falling of trees fees	25,000.00	24,700.00	(300.00)
65	Sawmill licence fees			
66	Produce buying fees	50,000.00	75,000.00	25,000.00
67	Rice Mill/Cassava Grinding licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	10,000.00	9,000.00	1,000.00
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	20,000.00	15,670.00	(4,330.00)
72	Photo studio licence fees	10,000.00	9,800.00	(200.00)
73	Welding machine licence fees	15,000.00	13,950.00	(1,050.00)
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	10,000.00	15,890.00	5,890.00
77	Battery charges licence fees	-	-	-
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	-	-	-
80	Vulcanizes licence fees	10,000.00	6,000.00	(4,000.00)
81	Vehicle spare parts licences	15,000.00	19,000.00	4,000.00
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	55,000.00	46,750.00	8,250.00
86	Building materials licence fees	45,000.00	39,500.00	(5,500.00)
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	10,000.00	15,000.00	15,000.00
89	Block making machine fees	25,000.00	29,500.00	(4,500.00)
90	Hair dressing barbing saloon	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	<b>H. ENGR WORKS AND</b>	-	-	-
94	Workshop receipt	-	-	-
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	25,000.00	50,000.00	25,000.00
97	Sale of stores			
98	Survey fees	45,000.00	60,000.00	15,000.00
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	50,000.00	150,000.00	100,000.00
101	Commission on transfer of Plots	-	-	-
	<b>TOTAL</b>	<b>2,765,000.00</b>	<b>3,395,000.00</b>	<b>630,000.00</b>

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Market	455,000.000	235,600.00	(219,400.00)
2	Motor Park	650,000.00	497,500.00	(152,500.00)
3	Shops and Shopping Centers	650,000.00	350,000.00	(300,000.00)
4	Cattle Market	785,000.00	675,000.00	(110,000.00)
5	Abattoir/Slaughter House	55,000.00	40,000.00	(15,000.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	1,055,000.00	2,455,000.00	1,400,000.00
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	29,450.00	23,750.00	(5,700.00)
	<b>TOTAL</b>	<b><u>3,679,450.00</u></b>	<b><u>4,276,850.00</u></b>	<b><u>597,400.00</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rent on Local Government Quarters	-	280,000.00	280,000.00
2	Rent on Local Government Building	-	175,000.00	175,000.00
3	Rent on other Local Government landed property	-	45,000.00	45,000.00
	<b>TOTAL</b>	<b>₦</b>	<b>500,000.00</b>	<b>500,000.00</b>

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

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

**HEAD 1007 - GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 1008 - MICELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	50,000.00	-	(50,000.00)
5	Tractor hiring	300,000.00	450,000.00	(150,000.00)
6	Animal grazing fees			
7	Patient Medicine store	15,000.00	14,350.00	(650.00)
8	Irrigation Scheme charges	20,000.00	17,500.00	(2,500.00)
9	Fishing charges	15,000.00	25,000.00	10,000.00
10	Hide/Skin buyer fees	9,500.00	17,650.00	8,150.00
11	Vet. Clinic Charges	5,190.00	4,894.10	(295.90)
	<b>TOTAL</b>	<b><u>414,690.00</u></b>	<b><u>529,394.10</u></b>	<b><u>114,704.10</u></b>

**HEAD 1009 - STATUTORY ALLOCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,610,846,069.00	1,365,758,106.95	(245,087,962.05)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	301,578,967.00	312,559,081.03	10,980,114.03
4	Excess Crude Oil Account	144,031,557.00	-	(144,031,557.00)
	Non Oil Excess	-	-	-
6	Share of Solid mineral	-	-	-
7	Exchange Difference	-	-	-
8	Excess Bank Charge	-	3,333,183.14	3,333,183.14
9	Exchange Gains	-	2,385,133.07	2,385,133.07
10	Share of Excess PPT	-	38,665,660.41	38,665,660.41
	<b>TOTAL</b>	<b><u>2,084,456,593.00</u></b>	<b><u>1,722,701,164.60</u></b>	<b><u>361,755,428.40</u></b>

**NANGERE LOCAL GOVERNMENT**  
**SUMMARY OF RECCURENT EXPENDITURE 2019**

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>	32,480,000.00	5,600,000.00	(26,880,000.00)
	Personnel Cost	5,000,000.00	3,500,000.00	1,500,000.00
	Overhead			
2002	<b>Office of the Secretary</b>	31,850,560.00	18,887,215.16	12,030,000.00
	Personnel Cost	10,000,000.00	2,500,000.00	7,500,000.00
	Overhead	-	-	-
2003	<b>The Council</b>	-	-	-
	Personnel Cost	44,780,500.00	38,750,500.00	6,030,000.00
	Overhead	14,000,000.00	5,750,000.00	8,250,000.00
2004	<b>Personnel Management</b>			
	Personnel Cost	98,608,808.26	49,600,650.40	49,008,157.76
	Overhead	10,500,000.00	3,000,000.00	7,500,000.00
2005	<b>Treasury</b>			
	Personnel Cost	102,609,650.15	58,975,650.50	43,633,999.65
	Overhead	13,569,900.00	6,855,500.00	6,714,400.00
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	1,500,000.00	1,000,000.00	500,000.00
2007	<b>Primary Health Care</b>			
	Personnel Cost	55,780,560.50	48,565,500.00	7,215,060.50
	Overhead	13,050,100.00	10,450,000.00	2,600,100.00
2008	<b>General Agric</b>			
	Personnel Cost	103,666,450.10	71,455,600.00	32,210,850.00
	Overhead	12,380,000.00	11,000,000.00	1,380,000.00
2009	<b>Works</b>			
	Personnel Cost	110,950,670.00	65,600,500.00	45,350,170.00
	Overhead	36,500,000.00	30,000,000.00	6,500,000.00
2010	<b>Traditional Council</b>			
	Personnel Cost	10,925,650.58	3,945,600.00	6,980,050.58
	Overhead	3,500,000.00	6,773,744.10	3,273,744.10
2011	<b>MISCELLANEOUS</b>			
	Personnel Cost	-	-	-
	Overhead			
<b>TOTAL</b>		<b><u>711,652,849.59</u></b>	<b><u>442,210,460.10</u></b>	<b><u>269,442,389.43</u></b>

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

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	32,480,000.00	5,600,000.00	26,880,000.00
2	Travel and Transport	1,500,000.00	1,200,000.00	300,000.00
3	Utility Services	50,000.00	35,000.00	15,000.00
4	Telephone and Postal Services	100,000.00	75,000.00	25,000.00
5	Stationery and Printing	50,000.00	45,000.00	5,000.00
6	Maintenance of Office Furniture and Equipment	100,000.00	55,000.00	45,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	1,840,000.00	660,000.00
8	Consultancy Services and special committees	-	-	-
9	Grant & Contribution	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	500,000.00	150,000.00	350,000.00
12	Miscellaneous Expenses	200,000.00	100,000.00	100,000.00
13	Provision and Service Materials			
	<b>TOTAL</b>	<b><u>37,480,000.00</u></b>	<b><u>9,100,000.00</u></b>	<b><u>28,380,000.00</u></b>

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	31,850,560,.00	18,887,215.16	12,963,344.84
2	Travel and Transport	1,000,000.00	250,000.00	750,000.00
3	Utility Services	299,000.00	25,000.00	274,000.00
4	Telephone and Postal Services	250,000.00	20,000.00	230,000.00
5	Stationery and Printing	450,000.00	265,750.00	184,250.00
6	Maintenance of Office Furniture and Equipment	350,000.00	100,500.00	249,500.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,500,000.0	955,000.00	2,545,000.00
8	Consultancy Services and special committees	750,000.00	-	750,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	500,000.00	1,000,000.00
11	Entertainment and Hospitality	850,500.00	135,750.00	714,750.00
12	Miscellaneous Expenses	700,000.00	150,000.00	550,000.00
13	Provision and Service Materials	350,500.00	98,000.00	252,500.00
	<b>TOTAL</b>	<b><u>41,850,560.00</u></b>	<b><u>21,387,215.16</u></b>	<b><u>20,463,344.00</u></b>

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	44,780,500.00	38,750,500.00	6,030,000.00
2	Travel and Transport	5,000,000.00	630,000.00	4,370,000.00
3	Utility Services	200,000.00	50,000.00	150,000.00
4	Telephone and Postal Services	350,000.00	100,000.00	250,000.00
5	Stationery and Printing	550,000.00	219,500.00	330,500.00
6	Maintenance of Office Furniture and Equipment	450,000.00	375,000.00	75,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,500,000.00	2,500,000.00	2,000,000.00
8	Consultancy Services and special committees	1,000,000.00	950,000.00	50,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	1,500,000.00	650,000.00	850,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	450,000.00	275,500.00	174,500.00
	<b>TOTAL</b>	<b><u>58,780,500.00</u></b>	<b><u>44,500,500.00</u></b>	<b><u>14,280,000.00</u></b>

**HEAD 2004: PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	98,608,808.26	49,600,650.40	49,008,157.76
2	Travel and Transport	1,055,500.00	450,000.00	605,500.00
3	Utility Services	155,000.00	60,000.00	95,000.00
4	Telephone and Postal Services	245,000.00	15,000.00	230,000.00
5	Stationery and Printing	750,000.00	250,000.00	500,000.00
6	Maintenance of Office Furniture and Equipment	550,000.00	216,400.00	333,600.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,750,500.00	955,000.00	1,795,500.00
8	Consultancy Services and special committees	1,345,000.00	130,000.00	1,215,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,450,600.00	854,600.00	1,596,000.00
11	Entertainment and Hospitality	475,000.00	40,000.00	435,000.00
12	Miscellaneous Expenses	183,000.00		183,000.00
13	Provision and Service Materials	540,400.00	29,000.00	511,400.00
	<b>TOTAL</b>	<b><u>109,108,808.26</u></b>	<b><u>52,600,560.40</u></b>	<b><u>56,508,157.86</u></b>

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	102,609,650.15	58,975,650.50	43,633,999.65
2	Travel and Transport	2,000,000.00	1,055,500.00	944,500.00
3	Utility Services	200,000.00	100,000.00	100,000.00
4	Telephone and Postal Services	169,900.00	20,000.00	149,900.00
5	Stationery and Printing	755,000.00	390,500.00	364,500.00
6	Maintenance of Office Furniture and Equipment	1,450,000.00	1,035,000.00	415,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,500,000.00	2,000,000.00	1,500,000.00
8	Consultancy Services and special committees	1,450,000.00	574,500.00	875,500.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,300,000.00	1,300,000.00	1,000,000.00
11	Entertainment and Hospitality	250,000.00	125,000.00	125,000.00
12	Miscellaneous Expenses	245,000.00	75,000.00	170,000.00
13	Provision and Service Materials	1,250,000.00	180,000.00	1,070,000.00
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>116,179,550.15</u></b>	<b><u>65,831,150.50</u></b>	<b><u>50,348,399.65</u></b>

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	750,000.00	546,750.00	203,250.00
6	Maintenance of Office Furniture and Equipment	275,000.000	180,000.00	95,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	475,000.00	273,250.00	201,750.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
	<b>TOTAL</b>	<b>1,500,000.00</b>	<b>1,000,000.00</b>	<b>500,000.00</b>

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	55,780,560.50	48,565,500.00	7,215,060.50
2	Travel and Transport	2,500,500.00	1,975,500.00	524,500.00
3	Utility Services	50,000.00	40,000.00	10,000.00
4	Telephone and Postal Services	60,000.00	45,000.00	15,000.00
5	Stationery and Printing	250,000.00	100,000.00	150,000.00
6	Maintenance of Office Furniture and Equipment	2,250,000.00	1,850,500.00	399,500.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,750,000.00	2,500,000.00	1,250,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,050,100.00	2,715,000.00	335,100.00
11	Entertainment and Hospitality	140,000.00	184,000.00	(44,000.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	999,500.00	1,141,000.00	(40,500.00)
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>68,830,660.50</u></b>	<b><u>59,015,500.00</u></b>	<b><u>9,815,160.50</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGET7D 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	103,666,450.10	71,455,600.00	32,210,850.10
2	Travel and Transport	450,000.00	200,000.00	250,000.00
3	Utility Services	60,000.0	14,500.00	45,500.00
4	Telephone and Postal Services	40,000.00	-	40,000.00
5	Stationery and Printing	200,000.00	150,000.00	50,000.00
6	Maintenance of Office Furniture and Equipment	325,500.00	145,500.00	180,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,380,000.00	1,550,000.00	830,000.00
8	Consultancy Services and special committees	350,000.00	450,000.00	(100,000.00)
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	500,000.00	1,000,000.00	(500,000.00)
11	Entertainment and Hospitality	74,500.00	40,000.00	34,500.00
12	Miscellaneous Expenses			
13	Provision and Service Materials	8,000,000.00	7,450,000.00	550,000.00
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>116,046,450.00</u></b>	<b><u>82,455,600.00</u></b>	<b><u>33,590,850.10</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE 2019</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	110,950,670.00	65,600,500.00	45,350,170.00
2	Travel and Transport	850,000.00	350,000.00	500,000.00
3	Utility Services	50,000.00	10,000.00	40,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	150,000.00	60,000.00	90,000.00
6	Maintenance of Office Furniture and Equipment	750,000.00	475,500.00	274,500.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,500,000.00	1,350,000.00	150,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	50,000.00	200,000.00	300,000.00
11	Entertainment and Hospitality	80,000.000	14,500.00	65,500.00
12	Miscellaneous Expenses	120,000.00	40,000.00	80,000.00
13	Provision and Service Materials	32,500,000.00	27,500,000.00	5,000,000.00
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>147,450,670.00</u></b>	<b><u>95,600,500.00</u></b>	<b><u>51,850,170.00</u></b>

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE 2019</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	10,925,650.58	3,945,600.00	6,980,505.00
2	Travel and Transport	1,000,000.00	850,000.00	150,000.00
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	-	450,000.00	(450,000.00)
8	Consultancy Services and special committees	1,500,000.00	1,050,000.00	450,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	1,000,000.00	2,423,744.10	(1,423,744.10)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	2,000,000.00	(2,000,000.00)
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>14,425,650.58</u></b>	<b><u>10,719,344.10</u></b>	<b><u>3,706,306.48</u></b>

**HEAD 2011: MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Miscellaneous	-	-	-
	<b>Overhead</b>			
	<b>TOTAL</b>			

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

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE 2019
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	141,000,000.00	59,550,000.00	81,450,000.00
4002	Livestock Development	31,000,000.00	6,345,000.00	24,655,000.00
4003	Forestry Development	13,000,000.00	3,370,942.17	9,629,057.83
4004	Fisheries	3,000,000.00	2,155,000.00	845,000.00
4005	Manufacturing & Craft	-	-	-
4006	Rural Electrification	119,000,000.00	48,780,500.00	70,217,500.00
4007	Commerce/Finance & Supply	151,000,000.00	52,350,650.00	98,649,350.00
4008	Transportation Roads/Bridges	35,000,000.00	11,500,000.00	23,500,000.00
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>493,000,000.00</u></b>	<b><u>184,052,092.17</u></b>	<b><u>308,947,907.83</u></b>
	<b>SOCIAL SECTOR</b>			
5001	Education Development	248,729,649.80	58,000,000.00	190,729,649.80
5002	Health and Services	167,300,000.00	62,420,000.00	104,880,000.00
5003	Information	8,250,000.00	2,030,000.00	6,220,000.00
5004	Social Development & Culture	50,000,000.00	22,550,500.00	27,447,499.23
5005	Fire Service	5,700,000.00	1,850,000.00	3,850,000.00
	<b>TOTAL SOCIAL SECTOR</b>	<b><u>479,979,649.80</u></b>	<b><u>146,850,500.77</u></b>	<b><u>333,129,149.03</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	183,780,215.18	73,550,000.00	110,123,215.18
6002	Environmental Sewage & Drainage	30,000,000.00	18,785,000.00	11,215,000.00
6003	Town & Community Planning	59,000,000.00	9,300,738.47	49,699,261.53
6004	Community Development	20,000,000.00	15,000,000.00	5,000,000.00
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>292,780,215.18</u></b>	<b><u>116,635,738.47</u></b>	<b><u>176,144,476.71</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin office	46,000,000.00	41,127,414.00	4,872,586.00
7002	Staff Housing	37,000,000.00	17,419,133.00	19,580,867.00
7003	Workshops	10,000,000.00	-	10,000,000.00
	TOTAL ADMINISTRATION	93,000,000.00	58,546,547.00	34,453,453.00
<b>8001</b>	<b>REPAYMENT OF LOANS AND INTEREST</b>	-	-	-
	<b>TOTAL ADMIN SECTOR</b>	-	-	-
	<b>GRAND TOTAL</b>	<b><u>1,358,759,864.98</u></b>	<b><u>506,084,878.41</u></b>	<b><u>856,674,986.57</u></b>

**NANGERE LOCAL GOVERNMENT**

**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2019**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE 2019</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Dev. Of orchard Vegetable garden	9,300,000.00	5,547,500.00	3,752,500.00
2	Purchase Produce of Bill ox-plough x course and contribute to NGO's	18,500,000.00	6,350,000.00	12,150,000.00
3	Contribution to UNDP Agric NGO's and FADAMA Programme	7,450,000.00	4,750,500.00	2,699,500.00
4	Excavation of earth Dam at Mbella Darawa Takiu Dasawa and Degubi	44,750,000.00	18,500,000.00	26,250,000.00
5	Purchase of Chemicals for pest and inspectional	7,000,000.00	1,249,500.00	5,750,500.00
6	Repairs/purchase of tractors and farming impilement	54,000,000.00	23,152,500.00	30,847,500.00
	<b>TOTAL</b>	<b><u>141,000,000.00</u></b>	<b><u>59,550,000.00</u></b>	<b><u>81,450,000.00</u></b>

**HEAD 4002: LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE 2019</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Vet Clinic at Duddaye and Degubi	12,650,000.00	4,345,000.00	8,305,000.00
2	Purchase of Vet Tools and Equipment	11,350,000.00	750,000.00	10,600,000.00
3	Construction of Cattle stary at Dawasa and Nangere	4,785,000.00	1,000,000.00	3,785,000.00
4	Purchase of Vet Drugs counter-part Funding for customized Ambulance Van Hilux	1,215,000.00	150,000.00	1,065,000.00
5	Counter-part Funding for livestock vaccine center	1,000,000.00	100,000.00	900,000.00
	<b>TOTAL</b>	<b><u>31,000,000.00</u></b>	<b><u>6,345,000.00</u></b>	<b><u>24,655,000.00</u></b>

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE 2019</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Improvement of Nangere Pack and Garden	1,700,000.00	-	1,700,000.00
2	Tree planting campaign	4,250,000.00	2,450,000.00	1,800,000.00
3	Improvement of Gum Arabic plantation at G/Ciroma	2,055,000.00	420,942.17	1,634,057.83
4	Afforestation General	745,000.00	-	745,000.00
5	Purchase of irrigation pumping Machines	1,500,000.00	500,000.00	1,000,000.00
6	Fencing of Nangere Gardener (Economic Tree)	2,750,000.00	-	2,750,000.00
	<b>TOTAL</b>	<b><u>13,000,000.00</u></b>	<b><u>3,370,942.17</u></b>	<b><u>9,629,057.83</u></b>

**HEAD 4004: FISHERIES UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE 2019
		₦	₦	₦
1	Construction of Fish pond at Gada	1,850,000.00	1,675,000.00	175,000.00
2	Purchasing of Fishing materials for youth empowerment	1,150,000.00	480,000.00	670,000.00
	<b>TOTAL</b>	<b>3,000,000.00</b>	<b>2,155,000.00</b>	<b>845,000.00</b>

**HEAD 4005: MANUFACTURING UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1		-	-	-
	<b>TOTAL</b>	-	-	-

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Street light electrification at Nangere, Dazigau and Dawasa	13,450,500.00	6,275,500.00	7,174,500.00
2	Maintainace of Rural Electrification (REB Stations)	4,750,000.00	3,400,000.00	1,350,000.00
3	Electrification of Duddaye G/Baba T	100,800.000.00	39,105,000.00	61,695,000.00
	<b>TOTAL</b>	<b><u>119,000,000.00</u></b>	<b><u>48,780,500.00</u></b>	<b><u>70,219,500.00</u></b>

**HEAD 4007: COMMERCE/FINANCE AND SUPPLY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase /Maintainace of Mass Transit Buses	38,000,000.00	18,755,000.00	19,245,000.00
2	Construction of filling station at Nangere with Accessories.	39,550,000.00	-	39,550,000.00
3	Construction of Market stall at Kukuri, Dawasa, Gada, and Nangere Market 3 Block each	33,000,000.00	19,878,500.00	13,121,500.00
4	Fencing of Dawasa and Nangere Motor-Park and Market	14,500,000.00	4,367,150.00	10,132,850.00
5	Construction of 20Nos lockup and grac store at Dawasa and Nangere	16,950,000.00	9,350,000.00	7,600,000.00
6.	Fencing of Jakade Motor Park and Building of Mini. Shopping Complex	9,000,000.00	-	9,000,000.00
	<b>TOTAL</b>	<b><u>151,000,000.00</u></b>	<b><u>52,350,650.00</u></b>	<b><u>98,649,350.00</u></b>

**HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Potiskum Garin Alkali Road (ongoing) project	15,000,000.00	4,265,000.00	10,735,000.00
2	Construction of Road from Sabon Garin Nangere to old Nangere	13,500,000.00	-	13,500,000.00
3	Construction of Double coat surface Dressed Road Dagazirwa,-Danchiwa.	4,950,000.00	3,785,000.00	1,165,000.00
4	Triple cell Box Culvert Tudun Wada, Tikau and Langawa Wards	1,550,000.00	3,450,000.00	(1,900,000.00)
	<b>TOTAL</b>	<b><u>35,000,000.00</u></b>	<b><u>11,500,000.00</u></b>	<b><u>23,500,000.00</u></b>

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Renovation of Primary School at Garin ce... 2 block of 4 classrooms office and store, Biriri 2 block of 4 classrooms office and store, Dallri 2 block of 4 classrooms office and store, Katsira 1 block of 2 classrooms, office and store Tarajum 2 blocks of 4 classrooms office and store Gosko 1 block of 2 classrooms office and store.	99,500,000.00	26,470,000.00	73,030,000.00
2	Construction of staff Quarters and fencing at Moh'd Choke, Garin Gambo, GDSS Chalino, GDJSS Sabon Garin Fencing of Tikau, Nangere, Dazigau, Dagere and Watinan	88,750,000.00	15,000,000.00	73,750,000.00
3	Counter part funding to state Primary Education Board (SUBED)	-	-	-
4	Counter part funding to Yobe State University Damaturu (YSU)	-	-	-
5	Procurement of school furniture	8,829,649.80	2,550,000.00	6,279,649.80
6.	Construction of 3 classrooms and store at Darowa Katariya, Dazigau, Watinanal,S/Garin, Unguwan Chille, Kukuri, Chahino Dawa Haram and Dara gunya	38,500,000.00	8,000,000.00	30,500,000.00
7.	Procurement of Primary School Books and equipment	4,650,000.00	2,510,000.00	2,140,000.00
8.	Renovation of Furnishing of LEA's Office	8,500,000.00	3,470,000.00	5,030,000.00
9.	Procurement of school books and equipment	-	-	-
	<b>Total</b>	<b><u>248,729,649.80</u></b>	<b><u>58,000,000.00</u></b>	<b><u>190,729,649.80</u></b>

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of staff quarters at Dagare PHC centre	5,500,000.00	-	5,500,000.00
2	Fencing of Chikuria PHC centre at ₦13,000,000.00 renovation of Chillereye PHC Centre at ₦11,000,000.00	24,000,000.00	11,500,000.00	12,500,000.00
3	Training of midwives and other staff	2,000,000.00	500,000.00	1,500,000.00
4	Renovation of Dagazirwa PHC Centre at ₦80,000,000.00 Zinzanno MDG's AT ₦6,500,000.00 Baraniya MDG's AT ₦6,800,000.00	21,300,000.00	12,650,000.00	16,525,000.00
5	Renovation and fencing of wattunani PHC and Dispensaries one in each Ward	30,000,000.00	13,475,000.00	2,000,500.00
6	Purchase of medical equipment	3,500,000.00	1,500,000.00	2,000,500.00
7	Construction of PHC's coordinators office and other sectional head at NPI office at ₦10,000,000.00 and purchase of furniture's at ₦5,000,000.00	15,000,000.00	13,480,000.00	1,520,000.00
8	Construction of Duddaye PHC centre at 19,000,000.00 and construction of Tarajum Health port at ₦8,000,000.00	27,000,000.00	6,656,000.00	20,435,000.00
9	Purchase of 1 Toyota Hilux 4WD vehicle	26,000,000.00	-	26,000,000.00
10	Purchase of Drugs	7,850,000.00	2,750,000.00	5,100,000.00
11	Purchase of Furniture's for newly posted Midwifery	1,474,500.00	-	1,474,500.00
12	Renovation of Midwifery office and Beddings	3,675,000.00	-	3,675,000.00
	<b>Total</b>	<b>167,300,000.0</b>	<b>62,420,000.00</b>	<b>104,880,000.00</b>

**5003: INFORMATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Consultancy Service	2,000,000.00	-	2,000,000.00
2	Purchase of 500 plastic chairs @ 10,000.00 each and 5 canopies at 250,000.00	6,250,000.00	2,030,000.00	4,220,000.00
	<b>TOTAL</b>	<b>8,250,000.00</b>	<b>2,030,000.00</b>	<b>6,220,000.00</b>

**HEAD 5004: SPORT UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of sporting equipment	6,250,000.00	3,050,500.00	3,199,500.00
2	Contribution to Emirate	13,750,000.00	4,000,000.00	9,750,000.00
3	Youth Empowerment	15,000,000.00	7,500,000.00	7,499,999.23
4	Women Empowerment	15,000,000.00	8,000,000.00	7,000,000.00
	<b>TOTAL</b>	<b>50,000,000.00</b>	<b>22,550,500.77</b>	<b>27,449,499.23</b>

**HEAD 5005: FIRE SERVICE UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Fire Fighting Equipment	4,500,000.00	1,500,000.00	3,000,000.00
2	Maintenance of Fire Bridget vehicle	1,200,000.00	350,000.00	850,000.00
	<b>TOTAL</b>	<b>5,700,000.00</b>	<b>1,850,000.00</b>	<b>3,850,000.00</b>

**HEAD 6001: RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Diesel Pms and lubricant to various Boreholes across the Local Government	22,000,000.00	14,500,000.00	7,500,000.00
2	Sinking of production cement well at various location of the Local Government area	25,000,000.00	8,570,000.00	16,430,000.00
3	Drilling of Boreholes across the Local Government area	47,500,000.00	22,750,000.00	24,750,000.00
4	Maintentance of Existing boreholes and cement Wells across the Local Govt area	4,550,000.00	1,480,000.00	3,070,000.00
5	Purchase of Water Truck (Tanker)	18,500,000.00	-	18,500,000.00
6	Purchase of 10Nos of 30KVA Perkins Generator each at ₦6,000,000.00	60,000,000.00	24,000,000.00	36,000,000.00
7	Conversion of 10 existing items pumps to submersible Boreholes	4,230,215.18	750,000.00	3,480,215.18
8	Purchase of Boreholes accessories, Pumps etc.	1,200,000.00	1,000,000.00	200,000.00
9	Purchase of spare parts to Generators	800,000.00	500,000.00	300,000.00
	<b>Total</b>	<b><u>183,780,215.18</u></b>	<b><u>73,550,000.00</u></b>	<b><u>110,230,215.18</u></b>

**HEAD 6002: EVIRONMENT SEWAGE & DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Environmental protection Agency	9,400,000.00	4,600,000.00	4,800,000.00
2	Repairs of Solar and accessories	5,750,000.00	3,585,000.00	2,165,000.00
3	Construction of maintainace of latrine toilet across the LGA (10Nos)	12,000,000.00	9,600,000.00	2,400,000.00
4	Purchase of sanitation materials	2,850,000.00	1,000,000.00	1,850,000.00
	<b>Total</b>	<b>30,000,000.00</b>	<b>18,785,000.00</b>	<b>11,215,000.00</b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Survey Equipment	2,950,000.00	1,500,000.00.	1,450,000.00
2	Construction of Borehole Generator Rooms at various location	4,300,000.00	-	4,300,000.00
3	Construction of power generator plant at Local Government Secretariat	1,500,000.00	950,000.00	550,000.00
4	Border/boundary community development	5,650,000.00	-	5,650,000.00
5	Purchase of Toyota Hilux	18,000,000.00	-	18,000,000.00
6	Construction of Culvert at Langawa Dagare and Katariya	26,600,000.00	6,850,738.47	19,749,261.53
	<b>TOTAL</b>	<b>59,000,000.00</b>	<b>9,300,738.47</b>	<b>49,699,261.53</b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Contribution to Community self-help project	12,500,000.00	8,750,000.00	3,750,000.00
2	Purchase of Community Development materials	7,500,000.00	6,250,000.00	1,250,000.00
3	<b>TOTAL</b>	<b>20,000,000.00</b>	<b>15,000,000.00</b>	<b>5,000,000.00</b>

**HEAD 6005: AREA WARD DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Repairs and panting of Nangere Police Station	2,000,000.00	-	2,000,000.00
2	Purchase of 2 Hilux 4WD vehicles	26,000,000.00	24,000,000.00	2,000,000.00
3	Purchase of 2 Peugeot 406	-	-	-
4	Renovation of Local Government Secretariat	8,500,000.00	7,802,414.00	697,586.00
5	Renovation of Local Government Lodge	-	-	-
6	Supply of working tools to vigilantees	9,500,000.00	9,325,000.00	175,000.00
	<b>Total</b>	<b><u>46,000,000.00</u></b>	<b>41,127,414.00</b>	<b>4,872,586.00</b>

**HEAD 7002: STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Renovation of Chairman's officials Residence at Sabon Garin including Furniture's	5,850,000.00	-	5,850,000.00
2	Construction and maintenance of Local Government Housing Unit	19,000,000.00	17,419,133.00	1,580,867.00
3	Renovation and furnishing of Guest House Potiskum	2,500,000.00	-	2,500,000.00
4	Fencing of Staff Quarters	9,650,000.00	-	9,650,000.00
	<b>TOTAL</b>	<b>37,000,000.00</b>	<b>17,417,133.00</b>	<b>19,580,867.00</b>

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	ICT Training	10,000,000.00	-	10,000,000.00
	<b>TOTAL</b>	10,000,000.00	-	10,000,000.00

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
1	Payment of Loan and interest	-	-	-

**UN-RETIRED ADVANCES FOR THE YEAR 2019 NANGERE LOCAL GOVERNMENT**

S/NO	NAME OF PAYEE	DETAILS OF PAYMENT	PV NO	DATE	AMOUNT ₦
1	Umar Inusa	Security of Payment	2/9/2020	A/25	522,000.00
2	Abdullahi M.Sale	Repairs of Taragim Dawasa life line	No 2 PV No 1	A/29	805,000.00
3	Abdullahi M.Sale	Purpose of Transformers	07 Oct. 2019 PV No \$	A/30	270,000.00
4	Abdullahi M.Sale	Repairs of Transformer	PV No 40 07 Sept. 2019	A/30	230,000.00
5	Abdullahi M.Sale	Printing of Budget 2020	Nil	A/36	120,000.00
6	Abdullahi M.Sale	Repairs of Borehole	PV 24 07 May, 2020	A/19	200,000.00
7	Abdullahi M.Sale	Repair of Dagare Transformer	Sept. 2019 40	A/30	23,000.00
8	Lawan Moh'd Tikau	Purchases of Salleh Rams	Sept. 2019 3	A/27	271,250.00
9	Abdullahi Sale	Purchase of fuel and lubricant	Dec. 2019 17	A/38	1,860,000.00
10	Adamu Idi R.O	Repair of Hyndai	Dec. 2019 26	Nil	111,100.00
11	Garba Shehu	Production of Records Books of Account	Dec. 2019 73	Nil	100,000.00
12	Abdullahi Sale	Fuel and lubricant	April 2019 50	Nil	2,500,000.00
13	Abdullahi M.Sale	Fuel and lubricant	May, 2019	A/24	1,796,000.00
14	Abdullahi M.Sale	Repair of Garin Baba Borehole	May 2019 38	A/23	1,904,000.00
15	Moh'd Lawan	Entertainment Biometric committee	July 2019 3	Nil	900,000.00
<b>TOTAL</b>					<b>11,612,350.00</b>