

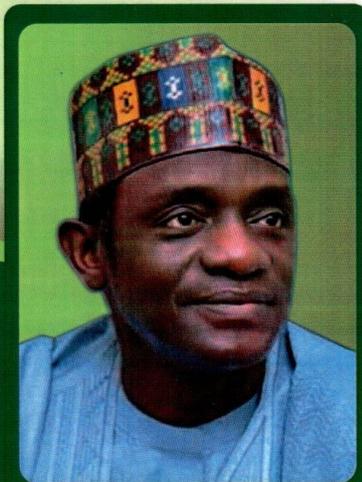


DAMATURU

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ABUBAKAR M.B. DISA
DIRECTOR PERSONNEL MANAGEMENT
DAMATURU LOCAL GOVERNMENT

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

**Damaturu Local Government
Council,
Updated Financial Statements 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 Account Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

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

Damaturu Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2019.

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Damaturu 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 Council is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public and Private Agencies with interest in the Financial Resources of the Local Government Council. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

TREASURER
AUTHORITY FOR PAYMENT
KULLOMA UMARA
Treasurer

4/01/2021
Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2019.

KULLOMA UMARA
Treasurer
Damaturu Local Government

Date: 4/01/2021

Date: 4/01/2021
Mgt. Govt.
Chairman
Damaturu Local Government
Date: 4/01/2021

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

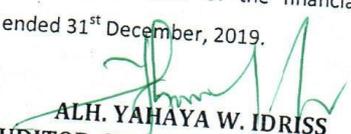
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

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


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

**DAMATURU LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2019**

| | INCOME | BUDGETED 2019 ₦ | ACTUAL 2019 ₦ | VARIANCE |
|----|---|--------------------------------|--------------------------------|--------------------------------|
| | Internal Generated Revenue | 20,401,174.13 | 24,527,873.00 | 4,126,798.69 |
| | Federation Account | 2,066,603,051.00 | 1,803,644,026.44 | (269,259,024.51) |
| | Total Income | <u>2,087,004,225.31</u> | <u>1,828,171,999.49</u> | <u>(258,832,225.82)</u> |
| | LESS STATUTORY DEDUCTION | | | |
| 1 | 1% Admin Charges | - | 4,470,975.44 | (4,470,973.44) |
| 2 | Contribution to Pension | - | 266,149,173.49 | (266,149,173.48) |
| 3 | Contribution to YSUBEB | - | 357,460,529.87 | (357,400,529.87) |
| 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 | - | 96,532,106.35 | (96,532,106.35) |
| 8 | Contribution to Training | - | 3,352,941.09 | (3,352,941.09) |
| 9 | Contribution to Water Corporation | - | - | - |
| 10 | Contribution to Security | - | 12,031,743.65 | (12,031,743.65) |
| 11 | Contribution to Border surveillance | - | - | - |
| 12 | Contribution to Sanitation Comm | - | - | - |
| 13 | Contribution to YMIC | - | 1,800,000.00 | (1,800,000.00) |
| 14 | 50% L.Gov't cont to IBB state secretariat | - | 1,107,132.30 | (1,107,132.30) |
| 15 | maintenance of Gen. hospital | - | - | - |
| 16 | Miscellaneous Cont. | - | 13,074,902.87 | (13,074,902.87) |
| | Total | - | <u>815,233,179.54</u> | <u>(815,233,179.54)</u> |
| | RECURRENT EXPENDITURE | | | |
| | Personnel Cost | 390,494,829.00 | 261,330,573.83 | 129,164,255.17 |
| | Over Head | 120,000,000.00 | 95,527,973.00 | 24,472,027.00 |
| | Total | <u>510,494,829.00</u> | <u>356,858,546.83</u> | <u>153,636,282.17</u> |
| | Special Imprest Advances | | 42,682,112.00 | |
| | Transfer to C.D. Fund Account | | 613,397,161.12 | |
| | CAPITAL EXPENDITURE | | | |
| | Economic Sector | 304,407,815.54 | 141,571,846.96 | 162,835,968.58 |
| | Social Sector | 259,376,063.00 | 120,628,756.05 | 138,747,266.95 |
| | Area Development Sector | 486,779,938.00 | 226,386,191.65 | 260,393,746.35 |
| | Administrator Sector | 231,000,000.00 | 107,431,856.13 | 123,568,143.87 |
| | Payment of Loans & Interest | | | |
| | TOTAL | <u>1,281,563,816.54</u> | <u>594,935,482.74</u> | <u>685,628,333.80</u> |

Opening Balance 1/1/2019 Cash -
Bank 700,422.33
700,422.33

Closing Balance 31/12/2019 Cash -
Closing Balance Bank 19,162,100.71
19,162,100.71

Represented by:
Zenith (Main) 996,448.87
Zenith (Rve.) 1,570,981.43
Keystone 15,894,248.08
19,162,100.71

**DAMATURU LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVENUE 2019**

| HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|------|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | ₦ | ₦ | ₦ |
| 1001 | Tax | 3,500,104.31 | 3,500,000.00 | (104.31) |
| 1002 | Rate | - | - | - |
| 1003 | Local Licence Fines | 4,000,000.00 | 6,470,900.00 | 2,470,900.00 |
| 1004 | Earning from Undertaking | 10,401,070 | 11,857,073.00 | 1,456,003.00 |
| 1005 | Rent on Local Government Property | - | - | - |
| 1006 | Interest Payment Dividend | - | - | - |
| 1007 | Grants | - | - | - |
| 1008 | Miscellaneous | 2,500,000.00 | 2,700,000.00 | 200,000.00 |
| | TOTAL INT. GEN. REVENUE | <u>20,401,174.31</u> | <u>24,527,973.00</u> | <u>4,126,798.69</u> |
| 1009 | Federation Accounts | 2,066,603,051.00 | 1,803,644,026.49 | (262,959,024.51) |
| | GRAND TOTAL | <u>2,087,004,235.31</u> | <u>1,828,171,999.49</u> | <u>(258,832,225.82)</u> |

DAMATURU LOCAL GOVERNMENT
SUMMARY OF INCOME

| S/ N | MONTH | STATUTORY ALLOCATION | VAT | EXCESS CRUDE | EXCHANGE GAIN | EXCHANGE DIFFERENC E | EXCESS PPT | EXCESS BANK CHARGE | GRAND TOTAL |
|--------------|---|-------------------------|-----------------------|----------------------|---------------------|----------------------------|----------------------|--------------------------|-------------------------|
| | | N | N | N | N | N | N | N | N |
| 1 | JANUARY | 106,609,260.71 | 30,177,810.91 | | 140,376.35 | | | 1,959,725.91 | 138,887,173.88 |
| 2 | FEBRUARY | 101,231,507.87 | 28,528,,390.38 | | 181,762.34 | | 9,272,524.66 | 969,060.11 | 140,183,245.36 |
| 3 | MARCH | 85,439,198.97 | 27,441,737.55 | 11,544,368.53 | 138,690.81 | | 2,746,603.42 | | 127,310,599.28 |
| 4 | APRIL | 109,756,077.26 | 28,315,888.89 | | 168,787.18 | | | | 138,240,753.33 |
| 5 | MAY | 122,847,149.82 | 30,739,330.52 | | 247,568.12 | | | | 153,834,048.46 |
| 6 | JUNE | 134,326,402.21 | 31,976,079.85 | | 222,464.80 | | | | 166,524,946.86 |
| 7 | JULY | 130,874,315.44 | 27,295,193.62 | | 216,861.26 | | | | 158,386,370.32 |
| 8 | AUGUST | 131,765,941.95 | 25,140,267.61 | | 220,760.03 | | 4,197,952.19 | 423,393.47 | 161,748,315.25 |
| 9 | SEPTEMBER | 128,226,316.38 | 26,406,058.67 | | 202,325.73 | | | | 154,834,700.78 |
| 10 | OCTOBER | 126,457,586.69 | 29,828,099.86 | | 238,225.96 | | | | 156,523,912.51 |
| 11 | NOVEMBER | 105,445,727.61 | 26,656,990.92 | 6,709,377.45 | 167,567.22 | | 4,415,195.85 | | 143,394,859.05 |
| 12 | DECEMBER | 124,276,603.42 | 32,177,563.37 | | 253,336.48 | | | | 156,707,503.27 |
| 13 | Additional FAAC Mar/Oct. & Dec. 2019 | 7,067,598.14 | | | | | | | 7,067,598.14 |
| TOTAL | | 1,414,323,686.47 | 344,683,412.15 | 18,253,745.98 | 2,398,726.28 | | 20,632,276.12 | 3,352,179.49 | 1,803,644,026.49 |

DAMATURU 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 | - | - | - |
| 2 | Arrears: Community or Poll | - | - | - |
| 3 | Development Tax or Levy | 20,000,000.00 | 1,500,000.00 | (500,000.00) |
| 4 | Arrears: Development Tax or Levy | - | - | - |
| 5 | Arrears of Cattle Levy | 1,500,104.31 | 2,000,000.00 | 499,895.69 |
| 6 | Arrears: Cattle Tax (Where Applicable) | - | - | - |
| 7 | Other Special Service Taxes (e.g Electricity, Water or Night guard rate) | - | - | - |
| | TOTAL | 3,500,104.31 | 3,500,000.00 | (104.31) |

HEAD 1002 – RATES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 1 | Tenement Rate | - | - | - |
| 2 | Penalty for Tenement Rate | - | - | - |
| 3 | Arrears of Tenement Rate | - | - | - |
| 4 | Ground Rent | - | - | - |
| 5 | Federal Government Grant in lieu of Tenement Rate | - | - | - |
| 6 | State Government Grant in lieu of Tenement rate | - | - | - |
| | TOTAL | ₦ | ₦ | ₦ |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|---------------------------|------------------------|---------------------|
| | | ₦ | ₦ | ₦ |
| | A. FINE | | | |
| 1 | Towing of Vehicle fine and fees | - | - | - |
| 2 | Fines on overdue lost library book | | | |
| | B. GENERAL LICENCE | | | |
| 3 | Bicycle licence fees | 100,000.00 | 50,000.00 | (50,000.00) |
| 4 | Canoe licence fees | 150,000.00 | - | - |
| 5 | Dog licence fees | - | - | - |
| 6 | Cartt Track licence fees | 150,000.00 | 70,000.00 | (80,000.00) |
| 7 | Motor Cycle licence fees | - | 150,000.00 | 150,000.00 |
| 8 | Hawker's permit fees | 250,000.00 | 200,900.00 | (49,000.00) |
| 9 | Bus/Commercial Vehicle/Tax permit fees | 150,000.00 | - | (150,000.00) |
| 10 | Leaning Driving test fees | - | - | - |
| 11 | Liquar licence fees | - | - | - |
| 12 | Palm-wine tappers/selling licence fees | - | - | - |
| 13 | Native Liquid licence fees | - | - | - |
| 14 | Buki cigarettes licences fees | - | - | - |
| 15 | Squatters/Hawkers Permit fees | 100,000.00 | 80,000.00 | (20,000.00) |
| 16 | What landing fees | - | - | - |
| 17 | Toll Gate fees | - | - | - |
| | C. FOOD CONTROL | | | |
| 18 | Slaughter fees | 300,000.00 | 200,000.00 | (100,000.00) |
| 19 | Abattoir fees | 100,000.00 | - | (100,000.00) |
| 20 | Eating House licence fees | - | 100,000.00 | 100,000.00 |
| 21 | Kiosk licence fees | - | 100,000.00 | 100,000.00 |
| 22 | Bake House licence fees | - | 250,000.00 | 250,000.00 |
| 23 | Registration of Meat Van fees | - | - | - |
| 24 | Cattle Dealers licence fees | 100,000.00 | - | (100,000.00) |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 25 | Dried fish/dried Meat licence fees | 200,000.00 | 350,000.00 | 150,000.00 |
| 26 | Cold Room licence fees | - | - | |
| 27 | Butchers licence fees | - | 300,000.00 | 300,000.00 |
| | D. SECURITY | | | |
| 28 | Auctioneer licence fees | - | 130,000.00 | 30,000.00 |
| 29 | Goldsmith and Gold seller licence fees | 100,000.00 | - | - |
| 30 | Dane Gun licence fees | - | - | - |
| 31 | Hunting licence fees | - | - | - |
| | 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 | 150,000.00 | 120,000.00 | (30,000.00) |
| | F. HEALTH | | | |
| 43 | Dislodging of septic Tank Charges | - | - | - |
| 44 | Night Soil Disposal/Depot fees | - | - | - |
| 45 | Registration of septic Tank dislodging licence fees | - | - | - |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 46 | Registration of Night soil Contractors | - | - | - |
| 47 | Impounding of Animals fines | - | - | - |
| 48 | Pest control and disinfectant charges | - | 450,000.00 | 450,000.00 |
| 49 | Birth and Death registration fees | 100,000.00 | 50,000.00 | (50,000.00) |
| 50 | Burial fees | - | - | - |
| 51 | Vault fees | - | - | - |
| 52 | Dispensary and Maternity fees | - | 100,000.00 | 100,000.00 |
| 53 | Laboratory test fees | - | 100,000.00 | 100,000.00 |
| 54 | Earning from Environmental Sanitation | 200,000.00 | 250,000.00 | 50,000.00 |
| | G. ECONOMIC | | | |
| 55 | General Contractors Registration fees | - | 150,000.00 | 150,000.00 |
| 56 | Tender fees | 150,000.00 | 300,000.00 | 150,000.00 |
| 57 | Sand dredging fees | - | - | - |
| 58 | Minor Industry licence fees | - | - | - |
| 59 | Trader licence fees | - | - | - |
| 60 | Petty traders licence fees | 100,000.00 | 195,000.00 | 95,000.00 |
| 61 | Sand. Granile. Iron rod sellers licence | - | - | - |
| 62 | Pit sawing licence fees | - | - | - |
| 63 | Forestry and Fuel Exploitation fees | - | - | - |
| 64 | Falling of trees fees | - | - | - |
| 65 | Sawmill licence fees | 300,000.00 | 250,000.00 | (50,000.00) |
| 66 | Produce buying fees | - | 150,000.00 | 150,000.00 |
| 67 | Rice Mill/Cassava Grinding licence fees | - | 100,000.00 | 100,000.00 |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|----------------------------|----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 68 | Ingredient Grinding Mill licence | - | 100,000.00 | 100,000.00 |
| 69 | Corn Grinding Mill licence | 100,000.00 | 150,000.00 | 50,000.00 |
| 70 | Brown Sugar Machine licence | - | - | - |
| 71 | Painting spraying and sign writing workshop licence fees | 150,000.00 | 100,000.00 | (50,000.00) |
| 72 | Photo studio licence fees | - | - | - |
| 73 | Welding machine licence fees | - | 150,000.00 | 150,000.00 |
| 74 | Electric (Radio/TV) workshop | - | - | - |
| 75 | Blacksmith workshop licence | - | - | - |
| 76 | Wood making/carpentry | - | - | - |
| 77 | Battery charges licence fees | 100,000.00 | 150,000.00 | 50,000.00 |
| 78 | Printing press licence fees | - | - | - |
| 79 | Panel beaters licence fees | 150,000.00 | 250,000.00 | 100,000.00 |
| 80 | Vulcanizes licence fees | - | - | - |
| 81 | Vehicle spare parts licences | 150,000.00 | 300,000.00 | 150,000.00 |
| 82 | Clock/watch repairs licences | - | - | - |
| 83 | Cloth dyers licence fees | - | - | - |
| 84 | Registration of Laundries and dry | - | - | - |
| 85 | Motor mechanics and car wash | 100,000.00 | 109,000.00 | 9000.00 |
| 86 | Building materials licence fees | - | - | - |
| 87 | Surface Tank kerosene licence | 100,000.00 | 90,000.00 | (10,000.00) |
| 88 | Photostat typing institute licence | 100,000.00 | 110,000.00 | 10,000.00 |
| 89 | Block making machine fees | 150,000.00 | 200,000.00 | 50,000.00 |
| 90 | Hair dressing barbing saloon | 100,000.00 | 91,000.00 | (9,000) |
| 91 | Sewing institute licence fees | - | - | - |
| 92 | Local hair barbing saloon | - | 170,000.00 | 170,000.00 |
| 93 | Advertisement rate licence fees | - | - | - |
| | H. ENGR WORKS | | | |
| 94 | Workshop receipt | - | - | - |
| 95 | Sales of unserviceable stores | - | - | - |
| 96 | Hire Charges | - | - | - |
| 97 | Sale of stores | - | - | - |
| 98 | Survey fees | - | - | - |
| 99 | Approval of Building Plan fees | 100,000.00 | 105,000.00 | 5,000.00 |
| 100 | Customary Right of Occup. | - | 200,000.00 | 200,000.00 |
| 101 | Commission on transfer of Plots | - | - | - |
| | TOTAL | <u>4,000,000.00</u> | <u>6,470,900.00</u> | <u>2,470,900.00</u> |

HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Market | 1,400,000.00 | 2,700,000.00 | 1,300,000.00 |
| 2 | Motor Park | 1,301,070.00 | 1,500,000.00 | 198,930.00 |
| 3 | Shops and Shopping Centers | 1,500,000.00 | 2,000,000.00 | 500,000.00 |
| 4 | Cattle Market | 1,900,000.00 | 1,709,073.00 | (190,927.00) |
| 5 | Abattoir/Slaughter House | 800,000.00 | 1,300,000.00 | 500,000.00 |
| 6 | Proceeds from sale of Con | - | - | - |
| 7 | Transportation services Earnings | 1,000,000.00 | - | (1,000,000.00) |
| 8 | Earnings from industrial | - | - | - |
| 9 | Earning from other commercial undertaking | 2,500,000.00 | 2,650,000.00 | 150,000.00 |
| | TOTAL | <u>10,401,070.00</u> | <u>11,859,073.00</u> | <u>1,458,003.00</u> |

HEAD 1005 - RENTS ON LOCAL GOVERNMENT PROPERTY

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 1 | Rent on Local Government Quarters | - | - | - |
| 2 | Rent on Local Government Building | - | - | - |
| 3 | Rent on other Local Government landed property | - | - | - |
| | TOTAL | - | - | - |

HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 1 | Interest: Vehicle and Bicycle Advance | - | - | - |
| 2 | Interest: Loans (other 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 | - | - | - |
| | TOTAL | - | - | - |

HEAD 1007 - GRANTS

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

HEAD 1008 – MICELLANEOUS

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|-------------------------------------|----------------------------|----------------------------|--------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Mortuary Hearse and Cemetery | - | - | - |
| 2 | Recovery of Losses and Over Payment | - | - | - |
| 3 | Payments in Lieu of Sign | - | - | - |
| 4 | Unclaimed Deposits | - | - | - |
| 5 | Tractor hiring | 2,000,000.00 | 2,200,000.00 | 200,000.00 |
| 6 | Sales of Agric fruit | - | - | - |
| 7 | Sales of Agric Product | - | - | - |
| 8 | Irrigation Scheme charges | - | - | - |
| 9 | Fishing charges | 300,000.00 | 400,000.00 | 100,000.00 |
| 10 | Hide/Skin buyer fees | 200,000.00 | 100,000.00 | (100,000.00) |
| 11 | Vet. Clinic Charges | - | - | - |
| | TOTAL | <u>2,500,000.00</u> | <u>2,700,000.00</u> | <u>200,000.00</u> |

HEAD 1009 - STATUTORY ALLOCATION

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|--------------------------------|--------------------------------|--------------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Allocation from Federation Account Statutory | 1,620,026,535.00 | 1,414,323,686.47 | (205,702,848.53) |
| 2 | Allocation from State Government | - | - | - |
| 3 | VAT Allocation | 301,724,100.00 | 344,683,412.15 | 42,959,312.15 |
| 4 | Excess Crude Oil Account | 144,852,416.00 | 18,253,745.98 | (126,598,670.02) |
| 5 | Share of Solid Mineral | - | - | - |
| 6 | LNG Dividend | - | - | - |
| 7 | Non-Excess Oil | - | - | - |
| 8 | Exchange Diff | - | - | - |
| 9 | Excess Bank Charges | - | 3,352,179.49 | 3,352,179.49 |
| 10 | Exchange Gain | - | 2,398,726.28 | 2,398,726.28 |
| 11 | Share of Excess PPT | - | 20,632,276.12 | 20,632,276.12 |
| | TOTAL | <u>2,066,603,051.00</u> | <u>1,803,644,026.49</u> | <u>(262,959,024.51)</u> |

DAMATURU LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

| HEAD | DETAILS | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|------|--------------------------------|------------------------------|------------------------------|------------------------------|
| | | ₦ | ₦ | ₦ |
| 2001 | Office of the Chairman | | | |
| | Personnel Cost | 23,429,689.74 | 15,679,834.43 | 7,719,855.13 |
| | Overhead | 5,000,000.00 | 5,731,670.00 | 2,268,330.00 |
| 2002 | Office of the Secretary | | | |
| | Personnel Cost | 19,529,741.45 | 13,066,528.70 | 6,458,212.75 |
| | Overhead | 5,000,000.00 | 4,776,390.00 | 223,610.00 |
| 2003 | The Council | | | |
| | Personnel Cost | 11,714,844.87 | 7,839,917.22 | 3,874,987.65 |
| | Overhead | 7,000,000.00 | 2,865,000.00 | 4,135,000.00 |
| 2004 | Personnel Management | | | |
| | Personnel Cost | 39,049,482.90 | 26,133,057.42 | 12,916,425.50 |
| | Overhead | 13,000,000.00 | 9,552,700.00 | 3,447,300.00 |
| 2005 | Treasury | | | |
| | Personnel Cost | 78,098,965.80 | 52,266,114.80 | 25,832,851.00 |
| | Overhead | 19,000,000.00 | 16,329,513.00 | 2,670,487.00 |
| 2006 | Education | | | |
| | Personnel Cost | - | - | - |
| | Overhead | - | - | - |
| 2007 | Primary Health Care | | | |
| | Personnel Cost | 39,049,482.90 | 26,133,057.39 | 12,916,425.51 |
| | Overhead | 20,000,000.00 | 9,552,700.00 | 10,447,300.00 |
| 2008 | General Agric | | | |
| | Personnel Cost | 70,289,069.22 | 47,039,503.00 | 23,249,566.02 |
| | Overhead | 13,000,000.00 | 9,650,000.00 | 3,350,000.00 |
| 2009 | Works | | | |
| | Personnel Cost | 89,813,810.67 | 60,106,031.99 | 29,707,778.68 |
| | Overhead | 25,000,000.00 | 21,970,000.00 | 3,030,000.00 |
| 2010 | Traditional Council | | | |
| | Personnel Cost | 19,524,741.45 | 13,066,528.70 | 6,458,212.75 |
| | Overhead | - | 5,500,000.00 | (5,500,000.00) |
| 2011 | MISCELLANEOUS | | | |
| | Personnel Cost | - | - | - |
| | Overhead | 10,000,000.00 | 9,600,000.00 | 400,000.00 |
| | TOTAL | <u>510,494,829.00</u> | <u>356,858,546.83</u> | <u>153,636,282.17</u> |

DAMATURU 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 | 23,429,689.47 | 15,679,384.43 | 7,749,855.31 |
| 2 | Travel and Transport | 3,000,000.00 | 2,500,000.00 | 500,000.00 |
| 3 | Utility Services | - | - | - |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 600,000.00 | 534,670.00 | 68,330.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,000,000.00 | 500,000.00 | 500,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,500,000.00 | 1,740,000.00 | 760,000.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Personal Advs. | - | - | - |
| 10 | Training Staff Development and Welfare | - | - | - |
| 11 | Entertainment and Hospitality | 900,000.00 | 460,000.00 | 440,000.00 |
| 12 | Miscellaneous Expenses | - | - | - |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>31,429,689.74</u> | <u>24,411,504.43</u> | <u>10,018,185.31</u> |

HEAD 2001: OFFICE OF THE SECRETARY

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
| | | ₱ | ₱ | ₱ |
| 1 | Personnel Cost | 19,524,741.45 | 13,066,528.70 | 6,458,212.75 |
| 2 | Travel and Transport | 1,000,000.00 | 1,000,000.00 | - |
| 3 | Utility Services | - | - | - |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 500,000.00 | 400,000.00 | 100,000.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,500,000.00 | 1,450,000.00 | 50,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,000,000.00 | 970,390.00 | 23,610.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | - | - | - |
| 11 | Entertainment and Hospitality | - | - | - |
| 12 | Miscellaneous Expenses | 1,000,000.00 | 950,000.00 | 50,000.00 |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>24,524,741.45</u> | <u>17,842,918.70</u> | <u>6,681,822.75</u> |

HEAD 2003: THE COUNCIL

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 11,714,844.87 | 7,839,917.22 | 3,874,927.65 |
| 2 | Travel and Transport | 2,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 3 | Utility Services | - | - | - |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 500,000.00 | 250,000.00 | 250,000.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,500,000.00 | - | 1,500,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 1,500,000.00 | 750,000.00 | 750,000.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | - | - | - |
| 11 | Entertainment and Hospitality | 1,000,000.00 | 865,000.00 | 135,000.00 |
| 12 | Miscellaneous Expenses | 500,000.00 | - | 500,000.00 |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>18,714,844.87</u> | <u>10,704,917.22</u> | <u>8,009,927.65</u> |

HEAD 2004: PERSONNEL MANAGEMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 39,049,482.90 | 26,133,057.40 | 12,916,425.50 |
| 2 | Travel and Transport | 1,500,000.00 | 950,000.00 | 550,000.00 |
| 3 | Utility Services | - | - | - |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 1,000,000.00 | 450,000.00 | 550,000.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,500,000.00 | 670,000.00 | 830,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,000,000.00 | 1,930,000.00 | 70,000.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 950,000.00 | 552,700.00 | 397,300.00 |
| 11 | Entertainment and Hospitality | 1,500,000.00 | 1,350,000.00 | 150,000.00 |
| 12 | Miscellaneous Expenses | 1,550,000.00 | 1,000,000.00 | 550,000.00 |
| 13 | Provision and Service Materials | 3,000,000.00 | 2,650,000.00 | 350,000.00 |
| | TOTAL | <u>52,049,462.90</u> | <u>35,685,757.40</u> | <u>16,363,725.50</u> |

HEAD 2005: FINANCE

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 78,098,965.80 | 52,266,114.84 | 25,852,851.00 |
| 2 | Travel and Transport | 1,000,000.00 | 910,000.00 | 90,000.00 |
| 3 | Utility Services | 500,000.00 | 450,000.00 | 50,000.00 |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 5,000,000.00 | 4,279,513.00 | 720,487.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,000,000.00 | 1,390,000.00 | 110,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,500,000.00 | 930,000.00 | 570,000.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 3,050,000.00 | 2,800,000.00 | 250,000.00 |
| 11 | Entertainment and Hospitality | 1,950,000.00 | 1,800,000.00 | 150,000.00 |
| 12 | Miscellaneous Expenses | 1,500,000.00 | 1,200,000.00 | 300,000.00 |
| 13 | Provision and Service Materials | 3,000,000.00 | 2,570,000.00 | 430,000.00 |
| | TOTAL OVERHEAD COSTS | <u>97,098,965.80</u> | <u>68,595,627.80</u> | <u>28,503,338.00</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 | 39,049,482.90 | 26,133,057.39 | 12,916,425.51 |
| 2 | Travel and Transport | 2,000,000.00 | 1,300,000.00 | 700,000.00 |
| 3 | Utility Services | - | - | - |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 900,000.00 | 642,700.00 | 257,300.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,500,000.00 | 1,260,000.00 | 240,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,600,000.00 | 1,000,000.00 | 1,600,000.00 |
| 8 | Consultancy Services and special committees | 1,000,000.00 | 500,000.00 | 500,000.00 |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 3,500,000.00 | 2,400,000.00 | 1,100,000.00 |
| 11 | Entertainment and Hospitality | 2,000,000.00 | 1,450,000.00 | 550,000.00 |
| 12 | Miscellaneous Expenses | 1,500,000.00 | 1,000,000 | 500,000.00 |
| 13 | Provision and Service Materials | 5,000,000.00 | - | 5,000,000.00 |
| | TOTAL OVERHEAD COSTS | <u>59,049,482.90</u> | <u>35,685,757.39</u> | <u>23,363,725.51</u> |

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 70,289,069.22 | 47,039,503.20 | 23,249,566.02 |
| 2 | Travel and Transport | 500,000.00 | 350,000.00 | 150,000.00 |
| 3 | Utility Services | 500,000.00 | 300,000.00 | 200,000.00 |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 300,000.00 | 175,000.00 | 125,000.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,200,000.00 | 825,000.00 | 375,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,500,000.00 | 1,000,000.00 | 500,000.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 500,000.00 | 275,000.00 | 225,000.00 |
| 11 | Entertainment and Hospitality | 2,000,000.00 | 725,000.00 | 1,275,000.00 |
| 12 | Miscellaneous Expenses | 1,500,000.00 | 1,200,000.00 | 300,000.00 |
| 13 | Provision and Service Materials | 5,000,000.00 | 4,800,000.00 | 200,000.00 |
| | TOTAL OVERHEAD COSTS | <u>83,289,069.22</u> | <u>56,689,503.20</u> | <u>26,599,266.02</u> |

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 89,813,810.67 | 60,106,031.99 | 29,707,778.68 |
| 2 | Travel and Transport | 1,000,000.00 | 970,000.00 | 30,000.00 |
| 3 | Utility Services | - | - | - |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 500,000.00 | 490,000.00 | 10,000.00 |
| 6 | Maintenance of Office Furniture and Equipment | 1,500,000.00 | 1,050,000.00 | 450,000.00 |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,500,000.00 | 1,960,000.00 | 540,000.00 |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 2,500,000.00 | 2,000,000.00 | 500,000.00 |
| 11 | Entertainment and Hospitality | 3,000,000.00 | 2,700,000.00 | 300,000.00 |
| 12 | Miscellaneous Expenses | 2,000,000.00 | 1,430,000.00 | 570,000.00 |
| 13 | Provision and Service Materials | 12,000,000.00 | 11,370,000.00 | 630,000.00 |
| | TOTAL | <u>114,813,810.67</u> | <u>82,076,013.99</u> | <u>26,677,778.68</u> |

HEAD 2010: TRADITIONAL OFFICES

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|--------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 17,524,741.45 | 13,066,528.70 | 6,458,212.75 |
| 2 | Travel and Transport | - | 500,000.00 | (500,000.00) |
| 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 | - | - | - |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | - | - | - |
| 11 | Entertainment and Hospitality | - | 1,600,000.00 | (1,600,000.00) |
| 12 | Miscellaneous Expenses | - | 1,400,000.00 | (1,400,000.00) |
| 13 | Provision and Service Materials | - | 2,000,000.00 | (2,000,000.00) |
| | TOTAL OVERHEAD COSTS | <u>19,524,741.45</u> | <u>18,566,528.70</u> | <u>958,212.75</u> |

HEAD 2011: MISCELLANEOUS

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|-------------------------------|---------------------------|----------------------------|--------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Miscellaneous | 10,000,000.00 | 9,600,000.00 | 400,000.00 |
| | TOTAL | 10,000,000.00 | <u>9,600,000.00</u> | <u>400,000.00</u> |

DAMATURU LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019

| HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 ₦ | ACTUAL 2019 ₦ | VARIANCE ₦ |
|------|---------------------------------|--------------------------------|------------------------------|------------------------------|
| | ECONOMIC SECTOR | | | |
| 4001 | Agriculture & Rural Development | 16,600,000.00 | 7,717,480.00 | 8,882,520.00 |
| 4002 | Livestock Development | 6,500,000.00 | 3,022,974.31 | 3,477,025.69 |
| 4003 | Forestry Development | 12,289,180.54 | 5,715,365.70 | 6,573,814.84 |
| 4004 | Fisheries | 2,500,000.00 | 1,850,000.00 | 650,000.00 |
| 4005 | Manufacturing & Craft | 1,800,000.00 | 1,000,000.00 | 800,000.00 |
| 4006 | Rural Electrification | 132,500,000.00 | 60,960,898.15 | 71,539,101.85 |
| 4007 | Commerce/Finance & Supply | 111,818,301.00 | 52,003,669.39 | 59,814,631.61 |
| 4008 | Transportation Roads/Bridges | 20,000,000.00 | 9,301,459.41 | 10,698,540.59 |
| | TOTAL ECONOMIC SECTOR | <u>304,007,815.54</u> | <u>141,571,846.96</u> | <u>162,435,634.58</u> |
| | SPECIAL SECTOR | | | |
| 5001 | Education Development | 100,460,962.00 | 56,721,678.47 | 43,739,284.53 |
| 5002 | Health and Services | 150,915,100.00 | 60,184,533.83 | 90,728,566.17 |
| 5003 | Information | 3,000,000.00 | 1,700,083.75 | 1,299,916.25 |
| 5004 | Social Development & Culture | 5,000,000.00 | 2,022,500.00 | 2,977,500.00 |
| 5005 | Fire Service | - | - | - |
| | TOTAL SOCIAL SECTOR | <u>259,376,003.00</u> | <u>120,628,796.05</u> | <u>138,746,206.95</u> |
| | AREA DEV. SECTOR | | | |
| 6001 | Rural Water Supply | 316,951,247.00 | 147,403,457.89 | 169,547,789.11 |
| 6002 | Environmental Sewage & Drainage | 124,000,000.00 | 57,669,048.30 | 66,330,951.11 |
| 6003 | Town & Community Planning | 20,000,000.00 | 9,301,459.41 | 10,698,540.59 |
| 6004 | Community Development | 25,828,691.00 | 12,012,226.05 | 13,816,464.95 |
| 6005 | Area/Ward Dev. | - | - | - |
| | TOTAL AREA DEV. SECTOR | <u>486,779,938.00</u> | <u>226,386,191.65</u> | <u>260,393,746.35</u> |
| | ADMIN SECTOR | | | |
| 7001 | General Admin office | 150,000,000.00 | 103,171,642.95 | 46,828,357.05 |
| 7002 | Staff Housing | 70,000,000.00 | 3,177,005.13 | 66,822,994.84 |
| 7003 | Workshops | 11,000,000.00 | - | 11,000,000.00 |
| | TOTAL ADMIN SECTOR | <u>231,000,000.00</u> | <u>106,348,648.08</u> | <u>124,651,351.92</u> |
| 8001 | Repayment of Loan | | | |
| | Total | ≡ | ≡ | ≡ |
| | GRAND TOTAL | <u>1,281,163,816.54</u> | <u>594,935,482.74</u> | <u>686,228,333.80</u> |

DAMATURU LOCAL GOVERNMENT COMPARATIVE STATEMENT

CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Ox-Plough loan to farmers | 5,000,000.00 | 3,000,000.00 | 2,000,000.00 |
| 2 | Purchase of Agric chemicals for pest control | 6,600,000.00 | 2,717,480.00 | 3,882,520.00 |
| 3 | Construction of shelter belt | - | - | - |
| 4 | Purchase of grains | 5,000,000.00 | 2,000,000.00 | 3,000,000.00 |
| 5 | IFAD FADAMA III & NFFS Contribution | - | - | - |
| 6 | Purchase of Threshing Machine | - | - | - |
| 7 | Purchase of tractors and implements | - | - | - |
| 8 | Provision of Agric Loan to youth and women in the LG | - | - | - |
| | TOTAL | <u>16,600,000.00</u> | <u>7,717,480.00</u> | <u>8,882,520.00</u> |

HEAD 4002: LIVESTOCK UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|----------------------------|----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of Vet. Clinic At Kukureta & Sasawa | 2,750,000.00 | 1,000,000.00 | 1,750,000.00 |
| 2 | Construction of slaughter slab house at all village unit | - | - | - |
| 3 | Purchase of drugs and vaccines | 2,500,000.00 | 1,022,974.31 | 1,477,025.69 |
| 4 | Construction of Earth Dam | - | - | - |
| 5 | Purchase of Animal feeds | - | - | - |
| 6 | Maintenance of Vet. Office at Damaturu | 1,250,000.00 | 1,000,000.00 | 250,000.00 |
| 7 | Construction of Water Brought at Digimari | - | - | - |
| 8 | Purchase of 4WD Pick up | - | - | - |
| 9 | Construction of vaccination centre | - | - | - |
| | TOTAL | <u>6,500,000.00</u> | <u>3,022,974.31</u> | <u>3,477,025.69</u> |

HEAD 4003: FORESTRY UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Purchase of Polythene bags | 2,280,000.00 | 1,280,000.00 | 1,000,000.00 |
| 2 | Tree planting campaign | 3,000,000.00 | 2,500,000.00 | 500,000.00 |
| 3 | Raising of tree seedling | 1,009,180.54 | 940,365.70 | 68,814.84 |
| 4 | Landscaping of Local Government Secretariat | - | - | - |
| 5 | Maintenance of Reservoirs and Dams for cattle rear | - | - | - |
| 6 | Procurement of Nursery materials & equipment | 1,700,000.00 | 720,000.00 | 980,000.00 |
| 7 | Purchase of forestry staff uniforms | 300,000.00 | 275,000.00 | 25,000.00 |
| 8 | Fencing of Damaturu Nursery | 4,000,000.00 | - | 4,000,000.00 |
| | TOTAL | <u>12,289,180.54</u> | <u>5,715,365.70</u> | <u>6,573,814.84</u> |

HEAD 4004: FISHERIES UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|----------------------------|----------------------------|--------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of Fish Pond and maintenance | 2,000,000.00 | 1,850,000.00 | 150,000.00 |
| 2 | Purchase of Fingerlings & Feeds | 500,000.00 | - | 500,000.00 |
| | TOTAL | <u>2,500,000.00</u> | <u>1,850,000.00</u> | <u>650,000.00</u> |

HEAD 4005: MANUFACTURING UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---------------------------------------|----------------------------|----------------------------|--------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Procurement of Sewing machines | 1,300,000.00 | 900,000.00 | 4,000,000.00 |
| 2 | Purchase of threads and needles | 500,000.00 | 100,000.00 | 400,000.00 |
| 3 | Purchase of mini flour mills machines | - | - | - |
| | TOTAL | <u>1,800,000.00</u> | <u>1,000,000.00</u> | <u>800,000.00</u> |

HEAD 4006: RURAL ELECTRIFICATION UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 ₦ | ACTUAL 2019 ₦ | VARIANCE |
|-----------|---|------------------------------|-----------------------------|-----------------------------|
| 1 | Completion of Murfa, Dikkumari & Gambir electrification | 12,500,000.00 | 9,000,098.15 | 3,499,901.85 |
| 2 | Construction of Kallawa REB to National Grid | 17,000,000.00 | 10,960,000.00 | 6,040,000.00 |
| 3 | Procurement of 300KVA Transform. Each to Sidiri and Njolowa Tsamiyan Lilo and Tukuban Akawu | 10,000,000.00 | 7,250,000.00 | 2,750,000.00 |
| 4 | Rev. of Damaturu and other Market | 45,000,000.00 | 15,000,800.00 | 29,999,200.00 |
| 5 | Electrification of Sabon Gari Murfa, nayi nawa bye pass and west of Bukar Abba Ibrahim Estate | 15,000,000.00 | 8,500,000.00 | 6,500,000.00 |
| 6 | Generator room to Maluri and Murfa | 4,500,000.00 | 2,750,000.00 | 1,750,000.00 |
| 7 | Town Distribution and Network at Kukareta and Ngaburawa | 8,500,000.00 | - | 8,500,000.00 |
| 8 | Provision/Installation of solar system within Damaturu main market and cattle market | 20,000,000.00 | 7,500,000.00 | 12,500,000.00 |
| | TOTAL | <u>132,500,000.00</u> | <u>60,960,898.15</u> | <u>71,399,101.85</u> |

HEAD 4007: FINANCE DEPARTMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 ₦ | ACTUAL 2019 ₦ | VARIANCE |
|-----------|--|-----------------------------|----------------------------|-----------------------------|
| 1 | Purchase of mass transit buses | 5,100,000.00 | 3,750,000.00 | 1,350,000.00 |
| 2 | Purchase of Refrigerator | 500,000.00 | 450,000.00 | 50,000.00 |
| 3 | Purchase of computers and accessories | 1,750,000.00 | 1,340,000.00 | 410,000.00 |
| 4 | Construction of pit latrine at various revenue offices | 15,750,000.00 | 5,250,000.00 | 10,500,000.00 |
| 5 | Construction of shopping mall at Damaturu township | - | - | - |
| 6 | Construction of Damaturu Modern Market at Damaturu | 80,000,000.00 | 38,210,000.00 | 41,790,000.00 |
| 7 | Fencing of new cattle market, Kalallawa and Kukareta | 8,718,301.00 | 3,003,669.39 | 5,714,631.31 |
| 8 | Purchase of vehicles to Finance Department | - | - | - |
| 9 | Shopping complex at kukareta market | - | - | - |
| 10 | Market stall at cattle and goat market at Damaturu. | - | - | - |
| | TOTAL | <u>20,000,000.00</u> | <u>9,301,459.44</u> | <u>10,698,540.59</u> |

HEAD 4008: TOWNSHIP ROAD UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of (10) culverts along Damaturu to Sassawa feeder road | 6,500,000.00 | 3,000,000.00 | 3,500,000.00 |
| 2 | Construction of culverts and earth filing consolidation at Maduri | 3,500,000.00 | 1,000,000.00 | 2,500,000.00 |
| 3 | Purchase of Hilux van 4WD | - | - | - |
| 4 | Construction of road to Damakasu | 10,000,000.00 | 5,301,459.41 | 4,698,,5400.59 |
| 5 | Construction to feeder road | - | - | - |
| | TOTAL | <u>20,000,000.00</u> | <u>9,301,459.41</u> | <u>10,698,540.59</u> |

HEAD 5001: EDUCATIONAL DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of dometry & repairs of 2 block of 3 classrooms at murfabording pri. Sch. | 20,460,962.00 | 3,403,374.05 | 17,057,587.95 |
| 2 | Feeding of Maisandari Primary school | 60,000,000.00 | 53,318,304.42 | 6,681,695.58 |
| 3 | Purchase of Furniture wooden and desk | 5,000,000.00 | - | 5,000,000.00 |
| 4 | Renovation of primary schools within the Local Government areas | 10,000,000.00 | - | 10,000,000.00 |
| 5 | Purchase of reading and writing ,material to primary schools | 5,000,000.00 | - | |
| 6 | Fencing of 5 Nos primary schools and construction of staff quarters | 20,460,962.00 | 3,403,374.05 | 5,000,000.00 |
| 7 | construction of staff quarter within the local gov't | - | - | - |
| 8 | pit latrine at various primary schools | - | - | - |
| | TOTAL | <u>100,460,962.00</u> | <u>56,721,678.47</u> | <u>47,739,283.53</u> |

HEAD 5002: HEALTH UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|------------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Expansion of NPI office and 2 additional office and cool chain office | 17,500,000.00 | 7,500,000.00 | 10,000,000.00 |
| 2 | Construction of Ajari Dispensary and Gambir staff quarters | 50,915,100.00 | 23,936,533.83 | 26,978,566.17 |
| 3 | Purchase of Tricycle to R.I and Surveillance | 3,750,000.00 | - | 3,750,000.00 |
| 4 | Counterpart funding to Donor Agencies | - | - | - |
| 5 | Purchase of refuse collection | 3,000,000.00 | 2,000,000.00 | 1,000,000.00 |
| 6 | Purchase of sanitation material | 3,250,000.00 | 1,750,000.00 | 1,500,000.00 |
| 7 | Purchase of Drugs and equipment | 15,000,000.00 | 10,000,000.00 | 5,000,000.00 |
| 8 | Standardization of MSP Sassawa, Gabai & Damakasu MCH/Construction of dispensary at commissioners quarters | 20,000,000.00 | 7,500,000.00 | 12,500,000.00 |
| 9 | Medical treatment (assistance) | 17,500,000.00 | - | 17,500,000.00 |
| 10 | Foundation year plan | 5,000,000.00 | 2,500,000.00 | 2,500,000.00 |
| 11 | Purchase of Hilux of Immunizations | - | - | - |
| 12 | construction of dispensary at commissioners quarters | 15,000,000.00 | 5,000,000.00 | 10,000,000.00 |
| | TOTAL | <u>150,915,100.00</u> | <u>60,186,333.83</u> | <u>90,728,566.17</u> |

HEAD 5003: INFORMATION UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|----------------------------|----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Procurement and installation of satellite to Local Government | 1,000,000.00 | 500,000.00 | 500,000.00 |
| 2 | Construction of three new viewing centre and procurement of equipment across the Local Govt | - | - | - |
| 3. | Purchase of information equipment | 2,000,000.00 | 1,200,000.00 | 799,916.25 |
| | TOTAL | <u>3,000,000.00</u> | <u>1,700,000.00</u> | <u>1,299,916.25</u> |

HEAD 5004: SPORT UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|----------------------------|----------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Purchase of cultural costume | 1,500,000.00 | 720,000.00 | 780,000.00 |
| 2 | Procurement of sport materials and sponsoring of matches | 2,000,000.00 | 500,000.00 | 1,500,000.00 |
| 3 | Procurement of 50 Keke NAPEP for youth empowerment | - | - | - |
| 4 | Procurement of youth empowerment materials | 1,500,000.00 | 800,000 | 699,500.00 |
| 5 | | - | - | - |
| | TOTAL | <u>5,000,000.00</u> | <u>2,020,500.00</u> | <u>2,979,500.00</u> |

HEAD 5005: FIRE SERVICE UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|------------------------------------|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 1 | Purchase of Firefighting equipment | - | - | - |
| 2 | | - | - | - |
| | TOTAL | - | - | - |

HEAD 6001: RURAL WATER SUPPLY UNITs

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|------------------------------|------------------------------|------------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Drilling of B/hole complete at MAisandari and Nayinawa | 70,000,000.00 | 47,000,457.00 | 22,999,543.00 |
| 2 | Comp. of on-going drilling of boreholes at Jauro Sodangi, KAWiyya/Mattari, Falari Barama & Zarameri, Maduri | 65,000,000.00 | 25,403,000.69 | 39,596,999.11 |
| 3 | Procurement of 10 & 30 KVA Gen. sets for Kabar, Sassawa, Kalallawa, Kafitilowa, Dusuwa, Kurnari and Kukareta. | 50,000,000.00 | 12,500,000.00 | 37,499,500.00 |
| 4 | Bulk purchase of Borehole repairs spare parts and procurement of multi-purpose tool box | 15,000,000.00 | 9,000,000.00 | 6,000,000.00 |
| 5 | Purchase of 10 sets of submersible pumps | 4,500,000.00 | 3,499,500.00 | 1,000,500.00 |
| 6 | Counter funding to urban water supply | - | - | - |
| 7 | Reticulation of main market and provision of 4 fire hydrate | 12,451,247.00 | 4,700,000.00 | 7,751,,247.00 |
| 8 | Drilling of tube wells at Sabon Makabarta Gwange, Bulama Dowari, Umarariand BAram Karuwua | 15,000,000.00 | 7,500,000.00 | 7,500,000.00 |
| 9 | Repair of cement wellsat Mangari Jauro Sodagari, Ngelkomari | 10,000,000.00 | 5,300,000.00 | 4,700,000.00 |
| 10 | Purchase of 3 motorist Boreholes within LG Drillig of mainline | 30,000,000.00 | 17,500,000.00 | 12,500,000.00 |
| 11 | Reticulation and extension within Damaturu metropolis | 45,000,000.00 | 15,000,000.00 | 30,000,000.00 |
| | TOTAL | <u>316,951,247.00</u> | <u>147,403,457.89</u> | <u>169,547,789.11</u> |

HEAD 6002: ENVIRONMENT SEWAGE & DRAINAGE

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of Network drainage at Damaturu Town | 31,500,000.00 | 17,669,048.30 | 13,830,951.70 |
| 2 | Maintenance of drainage of Damaturu metropolis | 15,000,000.00 | 13,000,000.00 | 2,000,000.00 |
| 3 | Purchase of 2 Nos of tipper lorry | 70,000,000.00 | 23,300,000.00 | 46,700,000.00 |
| 4 | Construction of culverts at Nayinawa ward Damaturu | 7,500,000.00 | 3,700,000.00 | 38,000,000.00 |
| | TOTAL | <u>124,000,000.00</u> | <u>57,669,048.30</u> | <u>66,330,951.70</u> |

HEAD 6003: TOWN & COMMUNITY PLANNING UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Compensation of Land and other Land related issues | - | - | - |
| 2 | Purchase of Survey equipment (GPS Tools) | 5,000,000.00 | 4,700,000.00 | 300,000.00 |
| 3 | Landscaping & cultivation of residence | 15,000,000.00 | 601,459.49 | 10,398,540.39 |
| | TOTAL | <u>20,000,000.00</u> | <u>9,301,459.41</u> | <u>10,698,340.39</u> |

HEAD 6004: COMMUNITY DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction/Renovation of MASJID in some selected villages | 15,328,691.00 | 8,012,226.05 | 7,316,464.95 |
| 2 | Fencing of graveyards | - | - | - |
| 3 | Procurement of relief materials | 5,000,000.00 | 1,700,000.00 | 3,300,000.00 |
| 4 | Women empowerment materials | 3,500,000.00 | 2,300,000.00 | 1,200,000.00 |
| 5 | Contribution to vulnerable groups | 2,000,000.00 | - | 2,000,000.00 |
| | TOTAL | <u>25,828,691.00</u> | <u>12,012,226.05</u> | <u>13,816,464.95</u> |

HEAD 6005: AREA WARD DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 1 | Purchase of Area/Ward Development materials | - | - | - |
| | TOTAL | ≡ | ≡ | ≡ |

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|------------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Security equipment and facilitations | - | - | - |
| 2 | Extension of 10 offices block in G/Govt Secretariat | - | - | - |
| 3 | Purchase of Furniture | 100,000,000.00 | 103,171,642.95 | (3,171,642.95) |
| 4 | Purchase of utility vehicle Toyota Hilux | - | - | - |
| 5 | Purchase of vehicle to LG key Officials | 5,000,000.00 | - | 5,000,000.00 |
| 6 | Paint. Of office Buildings | 25,000,000.00 | - | 25,000,000.00 |
| 7 | Contribution to security/service | 20,000,000.00 | - | 20,000,000.00 |
| 8 | Maintenance of office vehicles | - | - | - |
| 9 | Interlocking and renovation of Local Government sert frontage well | - | - | - |
| 10 | Procurement of Generator plant to LG Secreteriat | - | - | - |
| 11 | Counter part funds | - | - | - |
| | TOTAL | <u>150,000,000.00</u> | <u>103,171,642.95</u> | <u>46,828,357.05</u> |

HEAD 7002: STAFF HOUSING UNIT

| SUB/HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------|---|----------------------|---------------------|----------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of District Head Palace at Bulabulin & shehuri | - | - | - |
| 2 | Construction of Drainage at Emir's Palace | 15,000,000.00 | 3,177,005.13 | 11,822,994.87 |
| 3 | Procurement of 40KVA Gen. Set (Perkins) to Government Lodge | - | - | - |
| 4 | Renovation of Snr Staff quarters | 25,000,000.00 | - | 25,000,000.00 |
| 5 | Procurement of staff quarters furnitures | 30,000,000.00 | - | 30,000,000.000 |
| 6 | Construction of standard lodge at Damaturu | - | - | - |
| 7 | Upgrading of car park at Govt Secretariat | - | - | - |
| 8 | Re-construction of C Division police station | - | - | - |
| 9 | Reconstruction of A Division Police station | - | - | - |
| 10 | Construction of Police outpost at Damaturu main market | - | - | - |
| 11 | Construction of five unit of three bedrooms and furniture | - | - | - |
| | TOTAL | 70,000,000.00 | 3,177,005.13 | 66,822,994.87 |

HEAD 7003: WORKSHOP/SEMINAR UNIT

| SUB/HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------|------------------------|----------------------|-------------|----------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Workshop and seminar | - | - | - |
| 2 | ICT Training | - | - | - |
| | TOTAL | 11,000,000.00 | - | 11,000,000.00 |

| SUB/HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------|------------------------|----------------|-------------|----------|
| | | ₦ | ₦ | ₦ |
| 8001 | Bail out | - | - | - |
| | TOTAL | - | - | - |

UNRETIRED IMPRESS ADVANCE FOR THE YEAR ENDED 2019
DAMATURU LOCAL GOVERNMENT AUDIT REPORT

The sum of N 42,682,112 was observed to be non-personal imprest advance against the staff. The financial memorandum stipulated every non-personal advance holder to retired the advance on or before the end of financial year

Details of advance are attached

| S/N | DATE | NAME OF ADV HOLDER | PV NO | ADV NO | PURPOSE OF ADVANCE | AMOUNT |
|-----|------------|---------------------------------|-------|--------|---|--------------|
| 1 | 10/01/2019 | Aisha Ali Kuda | Nil | 52 | Purchase of Type to 14 DT LG | 56,000.00 |
| 2 | 5/03/2019 | Bukar Audu | 03 | 54 | Feeding and Transportation of election in sasawa and Gimbir | 1,975,000.00 |
| 3 | 18/03/2019 | Bilal Gudusu | 03 | 58 | Fuel and Lubrication of DTR borehole | 228,000.00 |
| 4 | 01/04/2019 | Bilal Gudusu | Nil | 63 | procurement fuel and lubrication | 1,380,000.00 |
| 5 | 19/06/2019 | Abba Alhaji Musa | Nil | 65 | printing of revenue earn Book | 106,000.00 |
| 6 | 02/04/2019 | Bilal Gudusu | Nil | 66 | Reticulation of gwage grave yard | 62,300.00 |
| 7 | 04/04/2019 | Abubakar Dadima | Nil | 67 | Repairs of Nayi-nawa Handpump | 60,000.00 |
| 8 | 08/04/2019 | Bilal Gudusu | Nil | 73 | purchase of Fuel and lubrication | 289,756.00 |
| 9 | 02/05/2019 | Bilal Gudusu | Nil | 78 | purchase fuel to borehole | 1,644,000.00 |
| 10 | 06/05/2019 | Hussaini Inuwa | Nil | 79 | Replacement of paring Eng 30 KVA B/Hole at Damakasu | 80,000.00 |
| 11 | 06/05/2019 | Aisha Ali Kuda | Nil | 80 | complete over Holding Bus No LG 13 DTR | 87,000.00 |
| 12 | 25/05/2019 | Goni Bukar | Nil | 81 | Purchase of Tyres LG 06 DTR | 160,000.00 |
| 13 | 15/06/2019 | Bukar Shettima (HTO Electrical) | Nil | 82 | Repairs of Existing poles | 160,000.00 |
| 14 | 16/07/2019 | Abba Grema | Nil | 86 | Purchase of box-star and batries 75 fulari B/H | 85,000.00 |
| 15 | Nil | Audu Najume | Nil | 87 | Feeding, maintain, military & vigelenty group sasawa | 4,800,000.00 |
| 16 | 25/08/2019 | Audu Najume | Nil | 90 | Feeding, maintain, military & vigelenty group sasawa | 4,800,000.00 |
| 17 | 17/09/2019 | Bukar A Shettima | Nil | 94 | repairs of electrical apples retirement | 64,300.00 |
| 18 | 24/09/2019 | Moh'd Loland (HOW) | Nil | 96 | Repairs of No. 1,100 KVA parking engine to Dawokaku B/H | 5,593,000.00 |
| 19 | 02/10/2019 | Abba Grema | Nil | 98 | Repairs of kukareta B/H | 60,000.00 |
| 20 | 02/10/2019 | Moh'd Mustapha | Nil | 99 | 2020 call circular budget preparation | 100,000.00 |
| 21 | 28/10/2019 | Babangida Dahiru | Nil | 100 | repair of murtafa kalam B/H | 120,000.00 |
| 22 | Nil | Bukar Shettima | Nil | 101 | Nil | 134,000.00 |
| 23 | 06/08/2019 | Aisha Ali Kuda | Nil | 103 | Repair of Mass Transit | 156,000.00 |
| 24 | 20/09/2019 | Aisha Ali Kuda | Nil | 104 | procure of Complete staring and tyres | 120,000.00 |

| | | | | | | |
|--------------|------------|-----------------|-----|-----|--|-----------------------|
| 25 | 02/09/2019 | Audu Najuma | Nil | 105 | Up-keeping vigilante sasawa | 4,800,000.00 |
| 26 | 10/10/2019 | Audu Najuma | Nil | 107 | Up-keeping vigilante sasawa | 4,800,000.00 |
| 27 | 06/10/2019 | Ibrahim Inuwa | Nil | 120 | Hiring of Scrapper | 500,000.00 |
| 28 | 03/12/2019 | Abba Grema | Nil | 126 | overhauling of sindiri B/H | 110,000.00 |
| 29 | 04/12/2019 | Abba Grema | Nil | 127 | supply of water borehole | 144,000.00 |
| 30 | 20/12/2019 | Abba A Musa | Nil | 132 | replace of gate motor park | 49,000.00 |
| 31 | 20/12/2019 | Moh'd Loland | Nil | 133 | hiring of scrappers | 420,000.00 |
| 32 | 30/12/2019 | Aisha Ali Kuda | Nil | 137 | purchase of 4 tyres to mass transit | 286,000.00 |
| 33 | 30/12/2019 | Abba Grema | Nil | 139 | Repair of shari B/H | 458,000.00 |
| 34 | 21/03/2019 | Aisha Ali Kuda | Nil | 62 | purchase of complete gear box to YBKG 12 DTR | 155,000.00 |
| 35 | 25/02/2019 | Bilal Gudusa | 95 | 64 | Procure of fuel and Lubricat | 289,756.00 |
| 36 | 07/04/2019 | Audu Najuma | Nil | 71 | feeding & maintain of military | 4,800,000.00 |
| 37 | 21/02/2019 | Bukar Audu | Nil | 69 | transportation and logistics for presidential election | 2,660,000.00 |
| 38 | 08/04/2019 | Bilal Gudusa | 95 | 72 | purchase fuel & lubricate | 462,000.00 |
| 39 | 08/04/2019 | Bilal Gudusa | 74 | 74 | purchase fuel & lubricate | 228,000.00 |
| 40 | 08/04/2019 | Babagana Tahiru | 96 | 75 | Purchase fuel Pump batteries & tyre to B/H | 135,000.00 |
| 41 | 06/03/2019 | Abba Grema | 01 | 56 | replacement of Borehole | 65,000.00 |
| TOTAL | | | | | | ₦ 42,682,12.00 |