

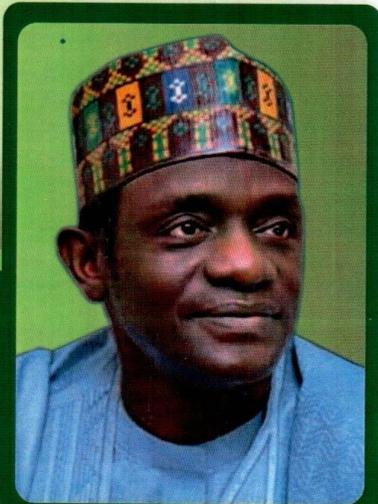


JAKUSKO

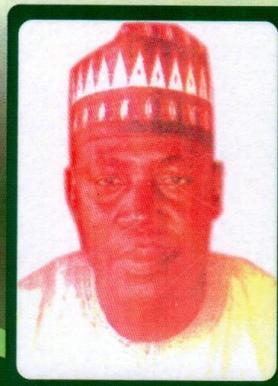
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



BAKURA USMAN
DIRECTOR PERSONNEL MANAGEMENT
LOCAL GOVERNMENT JAKUSKO

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:-

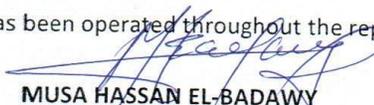
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

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

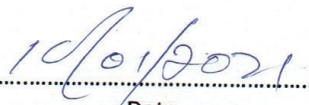
Statement No.1: Responsibility for the Financial Statements

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

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


MUSA HASSAN EL-BADAWY

Treasurer


Date

STATEMENT NO 2:- Integrity Assurance

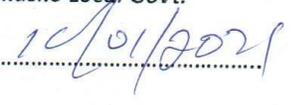
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with Finance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

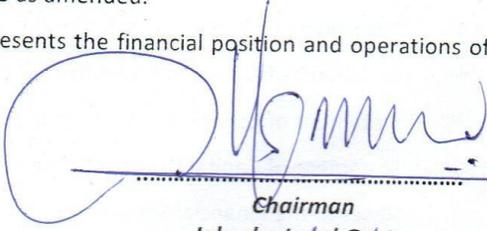
In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2019.


MUSA HASSAN EL-BADAWY

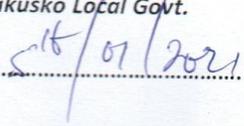
Treasurer

Jakusko Local Govt.

Date: 


Chairman

Jakusko Local Govt.

Date: 

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

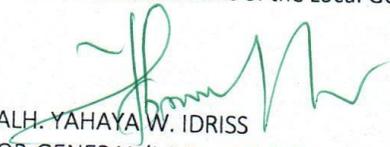
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

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


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

JAKUSKO LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2019

S/N	INCOME	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	10,097,937.07	8,405,800.00	(1,692,137.07)
	Federation Account (Note 1:)	2,859,901,740.00	2,446,709,362.21	(413,192,377.79)
	TOTAL INCOME	<u>2,869,999,677.07</u>	<u>2,455,115,162.21</u>	<u>(414,884,514.86)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	5,852,039.52	(5,852,039.52)
2	Contribution to Pension	-	248,351,659.47	(248,351,659.47)
3	Contribution to YSUBEB	-	238,458,470.96	(238,458,470.96)
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	-	132,725,348.16	(132,725,348.16)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution to Water Corporation	-	1,968,000.00	(1,968,000.00)
10	Contribution to Security	-	12,031,743.65	(12,031,743.65)
11	Contribution to NEADP	-	6,000,000.00	(6,000,000.00)
12	Contribution to YTB	-	1,697,142.57	(1,697,142.57)
13	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
14	50% L. Govt. Cont. to IBB State Secretariat	-	1,107,132.30	(1,107,132.30)
15	Maintenance of Gen. Hospital	-	24,570,000.00	(24,570,000.00)
16	Miscellaneous Cont.	-	33,927,255.69	(33,927,255.69)
	TOTAL	-	<u>771,095,409.90</u>	<u>(771,095,409.90)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	621,975,589.65	432,199,410.00	(189,776,179.65)
	Over Head	120,000,000.00	79,405,800.00	40,594,200.00
	TOTAL	<u>741,975,589.65</u>	<u>511,605,210.00</u>	<u>230,370,379.65</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account		1,172,414,542.31	
	CAPITAL EXPENDITURE			
	Economic Sector	605,466,000.00	432,592,665.95	172,873,334.05
	Social Sector	306,706,415.01	196,744,464.86	109,961,950.15
	Area Development Sector	732,275,000.00	318,068,499.58	414,206,500.42
	Administrator Sector	526,173,354.70	216,090,000.00	310,083,354.70
	Loan Repayment	-	-	-
	TOTAL	<u>2,170,620,769.71</u>	<u>1,163,495,630.39</u>	<u>1,007,125,139.32</u>

BUDGET SURPLUS/DEFICIT - -

Opening Balance 1/1/2019 cash Nil
Bank 9,345,115.72

Closing Balance 31/12/2019 cash Nil
Bank 18,264,027.64

JAKUSKO LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₪	₪	₪
1001	Tax	-	-	-
1002	Rate	1,000,000.00	830,000.00	(170,000.00)
1003	Local Licence Fines	2,018,418.07	2,675,286.99	656,868.92
1004	Earning from Undertaking	4,385,264.02	2,664,281.28	(1,720,982.74)
1005	Rent on Local Government Property	1,000,000.00	830,000.00	(170,000.00)
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	1,694,254.98	1,406,231.63	(288,023.35)
	TOTAL INT. GEN. REVENUE	<u>10,097,937.07</u>	<u>8,405,799.90</u>	<u>(1,692,137.17)</u>
1009	Federation Accounts	2,859,901,740.00	2,446,709,362.21	(413,192,377.79)
	GRAND TOTAL	<u>2,869,999,677.07</u>	<u>2,455,115,162.11</u>	<u>(414,884,514.96)</u>

**JAKUSKO LOCAL GOVERNMENT
SUMMARY OF INCOME**

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	160,458,609.22	40,481,410.13	-	289,368.60	-	-		201,229,387.95
2	FEBRUARY	146,362,817.64	40,790,663.38	-	192,721.33	-	-	2,690,488.64	190,036,690.99
3	MARCH	138,979,753.04	38,320,461.58	-	249,540.03	4,842,352.15	7,887,806.82	1,330,413.20	191,610,326.82
4	APRIL	131,027,548.48	36,806,353.16	2,881,663.88	190,407.25	-	19,619,936.46	-	190,525,909.23
5	MAY	150,683,051.49	29,392,593.88	-	231,726.28	-	-	-	180,307,371.65
6	JUNE	168,655,657.74	41,591,718.13	-	339,883.86	-	-	-	210,587,259.73
7	JULY	179,676,075.40	36,860,754.88	-	297,726.71	-	-	-	216,834,556.99
8	AUGUST	180,900,180.76	34,088,468.06	-	303,079.31	-	5,763,327.75	581,272.77	221,636,328.65
9	SEPTEMBER	176,040,663.22	35,841,045.32	-	277,771.02	-	-	-	212,159,479.56
10	OCTOBER	176,119,505.86	40,485,781.45	-	327,058.09	-	-	-	216,932,345.40
11	NOVEMBER	144,765,414.36	35,816,920.11	-	230,051.41	-	15,272,818.55	-	196,085,204.43
12	DECEMBER	174,940,636.51	43,476,061.11	-	347,803.19	-	-	-	218,764,500.81
TOTAL		<u>1,928,609,913.72</u>	<u>453,952,231.19</u>	<u>2,881,663.88</u>	<u>3,277,137.08</u>	<u>4,842,352.15</u>	<u>48,543,889.58</u>	<u>4,602,174.61</u>	<u>2,446,709,362.21</u>

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

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	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	-	-	-
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
TOTAL		-	-	-

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Tenement Rate	345,873.95	287,075.38	(58,798.57)
2	Penalty for Tenement Rate	-	-	-
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	654,126.05	542,924.62	(111,201.43)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-

6	State Government Grant in lieu of Tenement rate	-	-	-
TOTAL		<u>1,000,000.00</u>	<u>830,000.00</u>	<u>(170,000.00)</u>

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	220,414.11	290,946.62	70,532.51
4	Canoe licence fees	382,141.00	484,426.12	102,285.12
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	100,240.00	132,316.80	32,076.80
8	Hackney permit fees	150,000.00	198,000.00	48,000.00
9	Bus/Commercial Vehicle/Tax permit fees	143,351.96	353,892.00	210,540.04
10	Leaning Driving test fees	48,200.00	-	(48,200.00)
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	20,000.00	26,400.00	6,400.00
15	Squatters/Hawkers Permit fees	100,000.00	119,509.93	19,509.93
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	52,341.00	69,090.12	16,749.12
19	Abattoir fees	32,451.00	42,835.32	10,384.32
20	Eating House licence fees	-	-	-

21	Kiosk licence fees	7,500.00	9,900.00	2,400.00
22	Bake House licence fees	-	-	-
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	182,600.00	241,032.00	58,432.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	1DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	30,000.00	39,600.00	9,600.00
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	23,213.00	30,641.16	7,428.16
	D. SECURITY			
28	Auctioneer licence fees	3,000.00	3,960.00	960.00
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	11,328.00	14,952.96	3,624.96
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph license fees	-	-	-
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion license fees	40,000.00	42,800.00	2,800.00
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television license fees	-	-	-
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio license fees	31,276.00	41,284.32	10,008.32
	F. HEALTH			
43	Dislodging of septic Tank Charges	55,150.00	72,798.00	17,648.00

44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging license fees	10,000.00	13,200.00	3,200.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	10,782.00	14,232.24	3,450.24
47	Impounding of Animals fines	11,312.00	14,931.84	3,619.84
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	15,210.00	20,277.20	5,067.20
53	Laboratory test fees	10,000.00	13,200.00	3,200.00
54	Earning from Environmental Sanitation	60,121.00	59,359.72	(761.28)
	G. ECONOMIC			
55	General Contractors Registration fees	80,502.00	106,262.64	25,760.64
56	Tender fees	20,000.00	26,400.00	6,400.00
57	Sand dredging fees	36,200.00	47,784.00	11,584.00
58	Minor Industry license fees			0.00
59	Trader license fees	24,211.00	31,958.52	7,747.52
60	Petty traders license fees	8,000.00	10,560.00	2,560.00
61	Sand. Granile. Iron rod sellers license	-	-	-
62	Pit sawing license fees	-	-	-
63	Forestry and Fuel Exploitation fees	-	-	-
64	Falling of trees fees	-	-	-

65	Sawmill license fees	-	-	-
66	Produce buying fees	-	-	-
67	Rice Mill/Cassava Grinding license fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill license	-	-	-
69	Corn Grinding Mill license	-	-	-
70	Brown Sugar Machine license	-	-	-
71	Painting spraying and sign writing workshop license fees	10,000.00	13,200.00	3,200.00
72	Photo studio license fees	5,500.00	7,260.00	1,760.00
73	Welding machine license fees	15,000.00	19,800.00	4,800.00
74	Electric (Radio/TV) workshop	4,374.00	5,773.68	1,399.68
75	Blacksmith workshop license	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges license fees	-	-	-
78	Printing press license fees	-	-	-
79	Panel beaters license fees	15,213.00	10,081.16	(5,131.84)
80	Vulcanizes license fees	5,000.00	6,600.00	1,600.00
81	Vehicle spare parts licenses	-	-	-
82	Clock/watch repairs licenses	-	-	-
83	Cloth dyers license fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	5,135.00	-	(5,135.00)
86	Building materials license fees	-	-	-
87	Surface Tank kerosene license	-	-	-
88	Photostat typing institute license	30,000.00	29,600.00	(400.00)
89	Block making machine fees	5,000.00	6,600.00	1,600.00
90	Hair dressing barbing saloon	3,652.00	3,820.64	168.64
91	Sewing institute license fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate license fees	-	-	-
	H. ENGR WORKS AND	-	-	-
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	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
TOTAL		<u>2,018,418.07</u>	<u>2,675,286.99</u>	<u>656,868.92</u>

JAKUSKO LOCAL GOVERNMENT

COMPARATIVE STATEMENT OF REVENUE

FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Market	1,000,757.02	610,461.78	(390,295.24)
2	Motor Park	795,000.00	484,950.00	(310,050.00)
3	Shops and Shopping Centers	670,290.00	408,876.90	(261,413.10)
4	Cattle Market	720,000.00	428,470.33	(291,529.67)
5	Abattoir/Slaughter House	258,102.00	157,442.22	(100,659.78)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	540,000.00	329,400.00	(210,600.00)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	401,115.00	244,680.15	(156,434.85)
TOTAL		<u>4,385,264.02</u>	<u>2,664,281.28</u>	<u>(1,720,982.74)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	587,000.00	487,210.00	(99,790.00)
2	Rent on Local Government Building	413,000.00	342,790.00	(70,210.00)

3	Rent on other Local Government landed property	-	-	-
TOTAL		<u>1,000,000.00</u>	<u>830,000.00</u>	<u>(170,000.00)</u>

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

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 to (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	-	-	-
TOTAL		-	-	-

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Grants from State Government	-	-	-
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
TOTAL		-	-	-

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

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	200,100.98	164,082.80	(36,018.18)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	1,000,000.00	836,942.55	(163,057.45)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	494,154.00	405,206.28	(88,947.72)
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges	-	-	-
TOTAL		<u>1,694,254.98</u>	<u>1,406,231.63</u>	<u>(288,023.35)</u>

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

HEAD 1009 – STATUTORY ALLOCATION

NOTE 1

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	2,224,118,682.00	1,928,609,913.72	(295,508,768.28)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	408,916,585.00	453,952,231.19	45,035,646.19
4	Excess Crude Oil Account	198,866,473.00	2,881,663.88	(195,984,809.12)
5	Excess Gain	-	3,277,137.08	3,277,137.08
6	Bank Charges	-	4,602,174.61	4,602,174.61
7	Excess PPT	-	48,543,889.58	48,543,889.58
8	Exchange Diff.	-	4,842,352.15	4,842,352.15
	TOTAL	<u>2,859,901,740.00</u>	<u>2,446,709,362.21</u>	<u>(413,192,377.79)</u>

JAKUSKO LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₪	₪	₪
2001	Office of the Chairman			
	Personnel Cost	15,032,269.07	10,372,265.65	4,660,003.42
	Overhead	13,700,000.00	9,042,000.00	4,658,000.00
	Office of the Secretary			
	Personnel Cost	81,210,982.35	56,035,577.82	25,175,404.53
	Overhead	4,600,000.00	3,036,000.00	1,564,000.00
2003	The Council			
	Personnel Cost	46,111,246.51	31,816,760.09	14,294,486.42
	Overhead	19,000,000.00	12,540,000.00	6,460,000.00
2004	Personnel Management			
	Personnel Cost	117,391,096.31	80,999,856.46	36,391,239.85
	Overhead	19,000,000.00	12,825,800.00	6,174,200.00
2005	Treasury			
	Personnel Cost	87,884,018.19	60,639,972.55	27,244,045.64
	Overhead	17,700,000.00	11,682,000.00	6,018,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	61,984,318.60	42,744,339.83	19,239,978.77
	Overhead	18,000,000.00	11,800,000.00	6,200,000.00
2008	General Agric			
	Personnel Cost	100,429,655.37	69,296,426.20	31,133,229.17
	Overhead	8,000,000.00	5,280,000.00	2,720,000.00
2009	Works			
	Personnel Cost	102,173,005.82	73,560,503.12	28,612,502.70
	Overhead	17,000,000.00	11,220,000.00	5,780,000.00
2010	Traditional Council			

	Personnel Cost	9,758,997.50	6,733,708.28	3,025,289.22
	Overhead	3,000,000.00	1,980,000.00	1,020,000.00
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>741,975,589.72</u>	<u>511,605,210.00</u>	<u>230,370,379.72</u>

JAKUSKO 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	15,032,269.07	10,372,265.65	4,660,003.42
2	Travel and Transport	2,600,000.00	1,716,000.00	884,000.00
3	Utility Services	1,000,000.00	660,000.00	340,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,531,000.00	1,010,460.00	520,540.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	660,000.00	340,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,255,700.00	2,148,762.00	1,106,938.00
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	1,567,200.00	1,034,352.00	532,848.00
11	Entertainment and Hospitality	646,100.00	426,426.00	219,674.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,100,000.00	1,386,000.00	714,000.00

TOTAL	<u>28,732,269.07</u>	<u>19,414,265.65</u>	<u>9,318,003.42</u>
--------------	-----------------------------	-----------------------------	----------------------------

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

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	81,210,982.35	56,035,577.82	25,175,404.53
2	Travel and Transport	1,500,000.00	990,000.00	510,000.00
3	Utility Services	500,000.00	330,000.00	170,000.00
4	Telephone and Postal Services	282,000.00	186,120.00	95,880.00
5	Stationery and Printing	585,000.00	386,100.00	198,900.00
6	Maintenance of Office Furniture and Equipment	530,000.00	349,800.00	180,200.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	343,000.00	226,380.00	116,620.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	650,000.00	429,000.00	221,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-

13	Provision and Service Materials	210,000.00	138,600.00	71,400.00
TOTAL		<u>85,810,982.35</u>	<u>59,071,577.82</u>	<u>26,739,404.53</u>

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

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	46,111,246.51	31,816,760.09	14,294,486.42
2	Travel and Transport	3,000,000.00	2,180,000.00	820,000.00
3	Utility Services	1,502,825.00	820,000.00	682,825.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	2,340,000.00	(340,000.00)
6	Maintenance of Office Furniture and Equipment	3,000,000.00	1,700,000.00	1,300,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,526,250.00	2,170,389.50	1,355,860.50
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,650,925.00	2,109,610.50	1,541,314.50
11	Entertainment and Hospitality	-	-	-

12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,320,000.00	1,220,000.00	1,100,000.00
TOTAL		<u>65,111,246.51</u>	<u>44,356,760.09</u>	<u>20,754,486.42</u>

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

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	117,391,096.31	80,999,856.48	36,391,239.83
2	Travel and Transport	3,000,000.00	2,745,000.00	255,000.00
3	Utility Services	1,000,000.00	1,200,000.00	(200,000.00)
4	Telephone and Postal Services	1,000,000.00	852,000.00	148,000.00
5	Stationery and Printing	3,000,000.00	2,418,500.00	581,500.00
6	Maintenance of Office Furniture and Equipment	3,500,000.00	2,500,000.00	1,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,600,000.00	2,000,000.00	(400,000.00)
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,400,000.00	-	2,400,000.00
11	Entertainment and Hospitality	500,000.00	285,500.00	214,500.00

12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,500,000.00	539,000.00	1,961,000.00
TOTAL		<u>136,391,096.31</u>	<u>93,539,856.48</u>	<u>42,851,239.83</u>

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

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	87,884,018.19	60,639,972.55	27,244,045.64
2	Travel and Transport	2,200,000.00	2,000,000.00	200,000.00
3	Utility Services	1,300,000.00	823,000.00	477,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	3,700,000.00	3,000,000.00	700,000.00
6	Maintenance of Office Furniture and Equipment	2,300,000.00	1,516,000.00	784,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	1,000,000.00	1,500,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	2,614,100.00	385,900.00

11	Entertainment and Hospitality	700,000.00	610,000.00	90,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	118,900.00	1,881,100.00
TOTAL		<u>105,584,018.19</u>	<u>72,321,972.55</u>	<u>33,262,045.64</u>

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

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 asserts	-	-	-
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	-	-	-

12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	-	-
TOTAL		-	-	-

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

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	61,984,318.60	42,744,339.83	19,239,978.77
2	Travel and Transport	2,460,200.00	2,320,550.00	139,650.00
3	Utility Services	1,400,000.00	1,652,450.00	(252,450.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,610,000.00	2,000,000.00	610,000.00
6	Maintenance of Office Furniture and Equipment	3,744,250.00	2,648,250.00	1,096,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	1,541,573.05	1,458,426.95
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	835,523.05	1,164,476.95

11	Entertainment and Hospitality	1,500,000.00	357,895.10	1,142,104.90
12	Miscellaneous Expenses	1,285,550.00	523,758.80	761,791.20
13	Provision and Service Materials	-	-	-
	TOTAL	<u>79,984,318.60</u>	<u>54,624,339.83</u>	<u>25,359,978.77</u>

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

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	100,429,655.37	69,296,426.20	31,133,229.17
2	Travel and Transport	2,000,000.00	1,322,750.00	677,250.00
3	Utility Services	500,000.00	475,755.00	24,245.00
4	Telephone and Postal Services	500,000.00	280,000.00	220,000.00
5	Stationery and Printing	1,000,000.00	612,376.00	387,624.00
6	Maintenance of Office Furniture and Equipment	1,500,000.00	860,250.00	639,750.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	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	368,500.00	131,500.00
11	Entertainment and Hospitality	500,000.00	360,369.00	139,631.00
12	Miscellaneous Expenses	-	-	-

13	Provision and Service Materials	-	-	-
TOTAL		<u>108,429,655.37</u>	<u>74,576,426.20</u>	<u>33,853,229.17</u>

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

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Personnel Cost	102,173,005.72	73,560,503.13	28,612,502.59
2	Travel and Transport	1,500,000.00	2,135,450.00	(635,450.00)
3	Utility Services	470,000.00	1,000,000.00	(530,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000.00	1,000,000.00	500,000.00
6	Maintenance of Office Furniture and Equipment	5,600,000.00	2,114,550.00	3,485,450.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,500,000.00	2,547,200.00	952,800.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,860,000.00	1,072,800.00	1,787,200.00

11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,570,000.00	1,350,000.00	220,000.00
13	Provision and Service Materials	-	-	-
TOTAL		<u>119,173,005.72</u>	<u>84,780,503.13</u>	<u>34,392,502.60</u>

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

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Personnel Cost	9,758,997.50	6,733,708.28	3,025,289.22
2	Travel and Transport	600,000.00	1,280,250.00	(680,250.00)
3	Utility Services	300,000.00	802,462.00	(502,462.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
6	Maintenance of Office Furniture and Equipment	400,000.00	1,000,800.00	(600,800.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	500,000.00	875,628.00	(375,628.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and	700,000.00	1,629,100.00	(929,100.00)

	Welfare			
11	Entertainment and Hospitality	200,000.00	782,756.00	(582,756.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	300,000.00	165,000.00	135,000.00
	TOTAL	<u>12,758,997.50</u>	<u>13,269,704.28</u>	<u>(510,706.78)</u>

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

HEAD 2011: MISCELLANEOUS

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		-	-	-

JAKUSKO LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₪	ACTUAL 2019 ₪	VARIANCE ₪
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	114,000,000.00	84,360,000.00	29,640,000.00
4002	Livestock Development	14,500,000.00	11,730,000.00	2,770,000.00
4003	Forestry Development	6,025,000.00	4,458,500.00	1,566,500.00
4004	Fisheries	1,000,000.00	740,000.00	260,000.00
4005	Manufacturing & Craft	3,000,000.00	2,220,000.00	780,000.00
4006	Rural Electrification	300,000,000.00	204,792,665.95	95,207,334.05
4007	Commerce/Finance & Supply	125,800,000.00	93,847,160.00	31,952,840.00
4008	Transportation Roads/Bridges	41,141,000.00	30,444,340.00	10,696,660.00
	TOTAL ECONOMIC SECTOR	<u>605,466,000.00</u>	<u>432,592,665.95</u>	<u>172,873,334.05</u>
	SOCIAL SECTOR			
5001	Education Development	90,000,000.00	57,600,000.00	32,400,000.00
5002	Health and Services	121,000,000.00	77,492,359.26	43,507,640.74
5003	Information	81,200,000.00	51,968,000.00	29,232,000.00
5004	Social Development & Culture	6,506,415.01	4,264,105.60	2,242,309.41
5005	Fire Service	8,000,000.00	5,420,000.00	2,580,000.00
	TOTAL SOCIAL SECTOR	<u>306,706,415.01</u>	<u>196,744,464.86</u>	<u>109,961,950.15</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	330,000,000.00	173,019,774.00	156,980,226.00
6002	Environmental Sewage & Drainage	380,775,000.00	125,048,725.58	255,726,274.42
6003	Town & Community Planning	5,000,000.00	7,473,850.00	(2,473,850.00)
6004	Community Development	16,500,000.00	12,026,150.00	4,473,850.00
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>732,275,000.00</u>	<u>318,068,499.58</u>	<u>414,206,500.42</u>
	ADMIN SECTOR			
7001	General Admin office	436,289,955.00	137,475,000.00	298,814,955.00
7002	Staff Housing	78,083,399.70	65,000,000.00	13,083,399.70
7003	Workshops	11,800,000.00	13,615,000.00	(1,815,000.00)

	TOTAL ADMIN SECTOR	526,173,354.70	216,090,000.00	310,083,354.70
	GRAND TOTAL	<u>2,170,620,769.71</u>	<u>1,163,495,630.39</u>	<u>1,007,125,139.32</u>

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of (10) Threshing Machines	15,000,000.00	11,100,000.00	3,900,000.00
2	Construction of Agric Extension Office at Muguram and Dachia	30,000,000.00	22,200,000.00	7,800,000.00
3	Agricultural Youth Empowerment to Farmers to boost farming.	20,570,000.00	15,221,800.00	5,348,200.00
4	Purchase of (50) Irrigation Water Pump for seasonal farming at various Wards	10,869,500.00	8,043,430.00	2,826,070.00
5	Purchase of drilling materials (wash Borehole materials)	21,255,500.00	15,729,070.00	5,526,430.00
6	Purchase of (50) completed set of Ox Plough Team	16,305,000.00	12,065,700.00	4,239,300.00
7	Renovation and fencing of Local Government Central Store.	15,000,000.00	-	15,000,000.00
8	Purchase of Tractor	-	-	-
	TOTAL	<u>114,000,000.00</u>	<u>84,360,000.00</u>	<u>29,640,000.00</u>

JAKUSKO LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of loading pit at Jakusko and Gidgid	4,086,913.10	2,596,483.53	1,490,429.57
2	Rehabilitation of Veterinary Clinics at Amshi	2,374,800.00	2,059,824.00	314,976.00
3	Construction of Veterinary Clinic at Gwayo and Jaba	3,000,000.00	2,640,000.00	360,000.00
4	Purchase of Veterinary drugs and equipment	2,478,286.90	2,180,892.47	297,394.43
5	Vaccination stand at Nasari Grazing Reserve/Kuka Maiwa and Jaba	560,000.00	492,800.00	67,200.00
6	Establishment of Fish Pond and Poultry for the Youth Empowerment at Jakusko	-	-	-
7	Purchase of (5) Refrigerators across the LGA	2,000,000.00	1,760,000.00	240,000.00
TOTAL		<u>14,500,000.00</u>	<u>11,730,000.00</u>	<u>2,770,000.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of Central Nursery Tree at Jakusko	2,100,000.00	1,554,000.00	546,000.00
2	Purchase of (1) Toyota Hilux Vehicle for Forestry and Boundary Supervision	3,355,250.00	2,482,885.00	872,365.00
3	Re-demarcation of Local Government Cattle route	569,750.00	421,615.00	148,135.00

TOTAL	<u>6,025,000.00</u>	<u>4,458,500.00</u>	<u>1,566,500.00</u>
--------------	----------------------------	----------------------------	----------------------------

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Seasonal Loan to empower Fishermen across the LGA	600,000.00	444,000.00	156,000.00
2	Establishment of Fish Pond	-	-	-
3	Purchase of Finger Lean (gear)	400,000.00	296,000.00	104,000.00
TOTAL		<u>1,000,000.00</u>	<u>740,000.00</u>	<u>260,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of (50) pieces of Sewing Machina	1,500,000.00	1,110,000.00	390,000.00
2	Local Government Agric show	500,000.00	370,000.00	130,000.00
3	Loan to small industries	1,000,000.00	740,000.00	260,000.00
TOTAL		<u>3,000,000.00</u>	<u>2,220,000.00</u>	<u>780,000.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Extension of Electricity from Jammel to Jaba with step down at Lafiya, Gamgam, Maguram and Jab	127,050,171.00	94,017,126.54	33,033,044.46
2	Electrification of Arfani and Katanaga Lafiya li olio Gamajam Tajuwa and Garin	292,949,829.00	128,982,873.46	163,966,955.54

	Maje.			
3		52,949,829.00	40,182,873.46	12,766,955.54
	TOTAL	<u>300,000,000.00</u>	<u>204,792,665.95</u>	<u>95,207,334.05</u>

JAKUSKO LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Seven (7) Additional (Mass Transit) Sharon and two (2) Hummer Buses	13,209,400.00	9,774,956.00	3,434,444.00
2	Construction of Pure Water Company and Registration with NAFDAC purchase of equipment	8,048,500.00	5,955,890.00	2,092,610.00
3	Relocation of Market Stalls at Buduwa, fencing and provision of Water	35,782,750.00	26,479,235.00	9,303,515.00
4	Procurement of engine alternator for Youth Empowerment and construction of Pure Water Company	10,000,000.00	7,400,000.00	2,600,000.00
5	Purchase of Fire Proof Save and Filling Cabinet	3,728,500.00	3,514,250.00	214,250.00
6	Renovation of Shopping Complex at main Market Jakusko	55,030,850.00	40,722,829.00	14,308,021.00
7	Construction of (5) Shopping Complex's at Gir-gir Cattle Market	-	-	-
8	Purchase of Motor Vehicle to Treasury Department	-	-	-
	TOTAL	<u>125,800,000.00</u>	<u>93,847,160.00</u>	<u>31,952,840.00</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Culvert at Adiya, Tarja Kunu	5,873,642.00	4,346,495.08	1,527,146.92
2	Construction of township culvert and drainage in Jakusko town.	17,213,314.00	12,737,852.36	4,475,461.64
3	Construction of embankments at Damasa, Kurkushe, Gwayo and Adiya	4,200,000.00	3,108,000.00	1,092,000.00
4	Dredging Rivers at Kurkushe, Adiya, Damasa, Dachia, Iyim, Kazir, Karage and Tarja.	13,854,044.00	10,251,992.56	3,602,051.44
5	Access Road at Gwayo, Garin Gawo and Kinguya	-	-	-
	TOTAL	<u>41,141,000.00</u>	<u>30,444,340.00</u>	<u>10,696,660.00</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction Higher Islamic College at Jakusko	44,897,000.00	28,734,080.00	16,162,920.00
2	Supply of writing materials to Primary Schools across the Local Government Area	3,482,500.00	2,228,800.00	1,253,700.00
3	Construction of three (3) new Classrooms	20,800,500.00	13,312,320.00	7,488,180.00
4	Supply of free exercise Books and Textbooks across the LGA	4,820,000.00	3,084,800.00	1,735,200.00
5	Construction of three (3) new Primary Schools across the Local Government Area	3,000,000.00	1,920,000.00	1,080,000.00
6	Introduction of free education, uniforms exercise Books and Textbooks across the Local Government Area	7,000,000.00	4,480,000.00	2,520,000.00
7	Maintenance of Boarding Primary School.	6,000,000.00	3,840,000.00	2,160,000.00
8	Refund of registration fees to various students of Jakusko LGA at Higher Institutions	-	-	-
9	Renovation of Dinning Hall and fencing of GSS Amshi	-	-	-
10	Education assistance and Fencing of Local Government Education Authority	-	-	-

	TOTAL	<u>90,000,000.00</u>	<u>57,600,000.00</u>	<u>32,400,000.00</u>
--	--------------	-----------------------------	-----------------------------	-----------------------------

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Standardization in line with MSF requirements Maguram Jaba MCH Gogaram	-	-	-
2	Foundation Year Programme (FTP)	20,000,000.00	12,800,000.00	7,200,000.00
3	Fencing of Gir-gir Health Clinic	-	-	-
4	Purchase of Hospital equipment	10,725,000.00	6,864,000.00	3,861,000.00
5	Construction of Orphanage Home at Jakusko	-	-	-
6	Repairs of Ambulance Motor Vehicle	3,000,000.00	1,920,000.00	1,080,000.00
7	Fencing of new MCH at Jakusko and construction of incinerator	-	-	-
8	Purchase of equipment/drugs to General Health facilities Medical Labs	43,321,710.00	27,673,535.14	15,648,174.86
9	Purchase of five (5) Solar Batteries at Muguram, Lafiya, and Jakusko MCH	1,000,000.00	640,000.00	360,000.00
10	Purchase of 20KVA Generator for NPI Office	5,000,000.00	3,200,000.00	1,800,000.00
11	Construction of Dispensary at Gurbana, Adiya, Kunjum, Tarja and Bayam.	-	-	-
12	Supply of Drugs/equipment to all Health Facilities	14,935,780.00	9,558,899.20	5,376,880.80
13	Renovation and fencing of Muguram Health Clinic	-	-	-
14	Renovation of Child Health Centre at Amshi and Buduwa	-	-	-
15	Renovation of Maternity and Child Health Clinic at Gasamu	7,000,000.00	4,584,718.52	2,415,281.48
16	Renovation of General Hospital at Jakusko	-	-	-
17	Renovation of Federal Health Centre at Gorgoram	5,000,000.00	3,200,000.00	1,800,000.00
18	Women for Health Medical Assistance	2,500,000.00	1,600,000.00	900,000.00
19	Eye Treatment	3,517,510.00	2,251,206.40	1,266,303.60
20	MCH2 Health	5,000,000.00	3,200,000.00	1,800,000.00

TOTAL	121,000,000.00	<u>77,492,359.26</u>	<u>43,507,640.74</u>
--------------	-----------------------	-----------------------------	-----------------------------

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Printing of yearly Almanac Calendar	4,500,000.00	2,880,000.00	1,620,000.00
2	Purchase of Information Gadget (Camera) and Public Addressing System	3,200,000.00	2,048,000.00	1,152,000.00
3	Construction and furnishing of Event Center.	73,500,000.00	47,040,000.00	26,460,000.00
TOTAL		<u>81,200,000.00</u>	<u>51,968,000.00</u>	<u>29,232,000.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
1	Purchase of Sport material and organizing Governors/Chairman Cup Competition	892,415.01	571,145.60	321,269.41
2	Construction of Community Development and Youth Empowerment Center	2,177,000.00	1,393,280.00	783,720.00
3	Construction of Community Center	3,437,000.00	2,299,680.00	1,137,320.00
4	Procurement of Material/equipment for Youth	-	-	-

	Empowerment			
5	Special assistance for self-reliance programme.	-	-	-
TOTAL		<u>6,506,415.01</u>	<u>4,264,105.60</u>	<u>2,242,309.41</u>

JAKUSKO LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5005: FIRE SERVICE UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Furnishing of Fire Service Office and purchase of Fire Extinguishers and equipment.	5,102,321.00	3,565,485.44	1,536,835.56
2	Rehabilitation of Fire Service Office	2,897,679.00	1,854,514.56	1,043,155.44
TOTAL		<u>8,000,000.00</u>	<u>5,420,000.00</u>	<u>2,580,000.00</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Drilling of ten (10) Solar Boreholes (Complete Package)	116,789,621.00	88,143,400.00	28,646,221.00
2	Drilling of three (3) Hand Pumps at various locations across the LGA	50,082,328.00	30,323,700.00	19,758,628.00
3	Drilling of (10) Single Phase Boreholes across the LGA	52,690,680.00	26,345,340.00	26,345,340.00
4	Extension of Pipeline (water) reticulation at Jaba, Jakusko, Buduwa, Girgir Dagilwa and Dumburi.	-	-	-
5	Purchase of Hand Pumps accessories and submersible Pumps	39,897,678.00	17,830,500.00	22,067,178.00
6	Purchase of 10 Nos of Parking	-	-	-

	Generators 30KVA			
7	Purchase of Cement and Rod for renovation of Cement Wells at various location across the LGA	70,539,693.00	10,376,834.00	60,162,859.00
TOTAL		<u>330,000,000.00</u>	<u>173,019,774.00</u>	<u>156,980,226.00</u>

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction/Excavation way River along the River Reservoir Villages	183,624,938.05	73,462,986.00	110,161,952.05
2	Construction of four (4) Kilometres of drainage and covert at Jakusko	197,150,061.95	51,585,739.58	145,564,322.37
TOTAL		<u>380,775,000.00</u>	<u>125,048,725.58</u>	<u>255,726,274.42</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Layout of Plot at Jakusko, Muguram, and Gir-gir	1,358,552.60	1,242,250.00	116,302.60
2	Landscaping and installation of Street light at Jakusko and Buduwa with 100KVA and 250KVA Generator	2,522,448.40	3,881,350.00	(1,358,901.60)
3	Land Compensation	1,118,999.00	2,350,250.00	(1,231,251.00)
TOTAL		<u>5,000,000.00</u>	<u>7,473,850.00</u>	<u>(2,473,850.00)</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Toyota Hilux for Vigilante Group	-	-	-
2	Fencing of Karege, Girgir, and Buduwa Graveyards	-	-	-
3	Construction of one (1) Dumping refused at Jakusko town	4,000,000.00	5,372,800.12	(1,372,800.12)
4	Purchase of Community Development materials	-	-	-
5	Fencing of Girgir, Dachia and Jakusko Graveyards	5,412,095.50	2,367,849.88	3,044,245.62
6	Purchase of furniture to Legislature Quarters	-	-	-
7	Construction of mini Mosque at Jammel, Garin Maje and Bayam	7,087,904.50	4,285,500.00	2,802,420.50
TOTAL		<u>16,500,000.00</u>	<u>12,026,150.00</u>	<u>4,473,850.00</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦

1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Fencing of Jakusko Police Station	63,205,500.00	57,475,000.00	5,730,500.00
2	Purchase of two (2) Toyota Hilux 4 Wheel Drive	47,255,270.00	-	47,255,270.00
3	Completion at District Head Palace at Dachia and Muguram	78,826,883.00	-	78,826,883.00
4	Purchase of Motor Vehicle to Vice Chairman, Secretary and DPM.	72,372,896.00	21,820,400.00	50,552,496.00
5	Renovation and remolding of Local Government Secretary	34,164,806.00	18,521,000.00	15,643,806.00
6	Procurement and construction of Ferry Boart and engine	29,925,000.00	20,182,500.00	9,742,500.00
7	Renovation of Senior Staff Quarter/fencing	47,007,600.00	11,658,600.00	35,349,000.00
8	Purchase of furniture	-	-	-
9	Construction of Mosque at Jammel and Garin Maje and Marcha	29,892,000.00	14,660,000.00	15,232,000.00
10	Construction of Doctors residence at General Hospital	33,640,000.00	13,340,000.00	20,300,000.00
TOTAL		<u>436,289,955.00</u>	<u>137,475,000.00</u>	<u>298,814,955.00</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of five (5) number 2bedrooms and Palour	53,083,399.70	18,204,289.44	34,879,110.26

2	Renovation and tripping of Motor Park with Nangere literate sand	3,275,500.00	6,605,385.56	3,329,885.56
3	Supply of Sanitation tools	5,045,850.00	9,334,822.50	4,288,972.50
4	Slaughter slab at Girgir, Buduwa, Gwayo, Karage, Lafiya Loiloi and Yim Village	16,678,650.00	30,855,502.50	14,176,852.50
TOTAL		<u>78,083,399.70</u>	<u>65,000,000.00</u>	<u>13,083,399.70</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Workshop and Seminar	6,972,500.00	2,230,000.00	4,742,500.00
2	ICT Training	4,827,500.00	11,385,000.00	(6,557,500.00)
TOTAL		<u>11,800,000.00</u>	<u>13,615,000.00</u>	<u>(1,815,000.00)</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1		-	-	-
2		-	-	-
TOTAL		-	-	-