

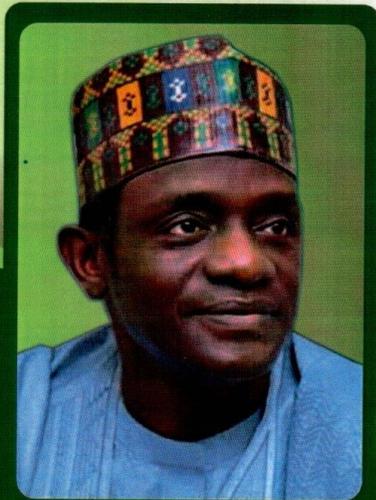


# **MACHINA**

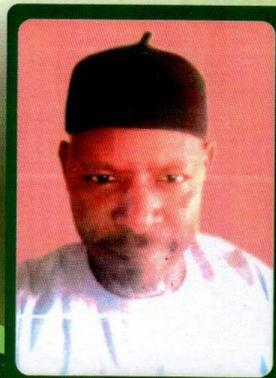
**LOCAL GOVERNMENT COUNCIL**

## **YOBE STATE**

### **FINANCIAL STATEMENTS**



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



**BABA SHEHU BUKARI II**  
DIRECTOR PERSONNEL MANAGEMENT  
MACHINA LOCAL GOVERNMENT

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

### **Statement of Accounting Policies**

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

### **Federation Accounts Allocation Committee (FAAC)**

#### **Frame work for Standardization of Accounts Reporting Format**

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

The modified content of the annual financial statements includes:-

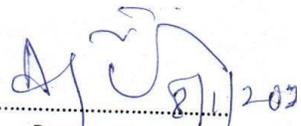
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

**Statement No.1: Responsibility for the Financial Statements**

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

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

**Abba Gana Mohammed**  
Treasurer Machina Local Govt.

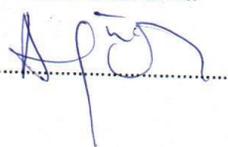
  
Date: 27/1/2021

**STATEMENT NO 2:- Integrity Assurance**

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

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

**Abba Gana Mohammed**  
Treasurer Machina Local Govt.

Sign/Date:  .....

  
Chairman Machina Local Govt.

Sign/Date: 08.01.2021 .....

## **MACHINA LOCAL GOVERNMENT**

### **MACHINA LOCAL GOVERNMENT** **AUDITOR-GENERAL'S CERTIFICATION**

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

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

#### **Basis of Opinion**

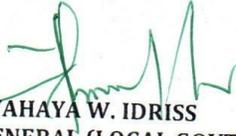
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

#### **Opinion**

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

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

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

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

	<b>INCOME</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	Internal Generated Revenue	12,706,953.82	3,892,092.18	(8,814,861.64)
	Statutory Allocation Note (1)	1,946,436,972.00	1,665,583,007.05	(280,853,964.95)
	<b>Total Income</b>	<b><u>1,959,143,925.82</u></b>	<b><u>1,669,475,169.23</u></b>	<b><u>(289,668,756.59)</u></b>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	4,202,150.28	(4,202,150.28)
2	Contribution to Pension	-	212,684,770.34	(212,684,770.34)
3	Contribution to YSUBEB	-	93,484,924.48	(93,484,924.48)
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	-	140,942,808.04	(140,942,808.04)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution to water Cooperation	-	1,817,450.00	(1,817,450.00)
10	Contribution to Security	-	12,031,743.65	(12,031,743.65)
11	Contribution to YTV	-	1,697,142.84	(1,697,142.84)
12	Contribution for maintenance of IBB Secretariate	-	1,107,132.30	(1,107,132.30)
13	Miscellaneous Cont.	-	9,474,902.75	(9,474,902.75)
	YMIC	-	1,800,000.00	(1,800,000.00)
	Contribution to NEAZAZP	-	6,000,000.00	(6,000,000.00)
	<b>Total</b>		<b><u>547,849,642.26</u></b>	<b><u>(547,849,642.26)</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	423,053,617.20	247,854,875.44	175,198,741.76
	Over Head	120,000,000.00	74,892,092.18	45,107,907.82
	<b>Total</b>	<b><u>543,053,617.20</u></b>	<b><u>322,746,967.62</u></b>	<b><u>220,306,649.58</u></b>
	Advance Note (2)			
	<b>Transfer to C.D. Fund Account</b>	<b>798,878,559.35</b>		
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	958,571,923.45	269,909,688.88	688,662,234.57
	Social Sector	341,671,013.00	196,420,850.00	145,250,163.00
	Area Development Sector	268,000,000.00	223,910,966.28	44,089,033.72
	Administrator Sector	165,389,000.00	103,185,500.00	62,203,500.00
	Repayment of loan and interest	-	-	-
	<b>Total</b>	<b><u>1,733,631,936.45</u></b>	<b><u>793,427,005.16</u></b>	<b><u>940,204,931.29</u></b>

Budget Surplus

Opening Balance as at 1/1/2019

Cash	-		
Bank	-	<b>Unity Bank</b>	- 52,760,312.64
		<b>First Bank</b>	- <u>843,442.03</u>
			= <b>53,603,754.67</b>

Closing Balance as at 31 December 2019 -

Cash	-		
Bank	-	<b>Unity Bank</b>	- 42,829,506.05
		<b>First Bank</b>	- <u>16,225,802.81</u>
			= <b>59,055,308.86</b>

**MACHINA LOCAL GOVERNMENT**

**SUMMARY OF RECURRENT REVENUE 2019**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1001	Tax	1,134,872.07	-	(1,134,872.07)
1002	Rate	724,000.00	256,351.92	(467,648.08)
1003	Local Licence Fines	2,034,710.52	924,600.00	(1,110,110.52)
1004	Earning from Undertaking	4,080,371.23	2,351,500.00	(1,728,871.23)
1005	Rent on Local Government Property	1,264,000.00	-	(1,264,000.00)
1006	Interest Payment Dividend	369,000.00	-	(369,000.00)
1007	Grants	1,900,000.00	-	(1,900,000.00)
1008	Miscellaneous	1,200,000.00	359,640.26	(840,359.74)
	<b>TOTAL INT. GEN. REVENUE</b>	<b>12,706,953.82</b>	<b>3,892,092.18</b>	<b>(8,814,861.64)</b>
1009	Federation Accounts	1,946,436,972.00	1,665,583.007.05	(280,853,964.95)
	<b>GRAND TOTAL</b>	<b><u>1,959,143,925.82</u></b>	<b><u>1,669,475,169.23</u></b>	<b><u>(289,668,756.59)</u></b>

**MACHINA LOCAL GOVERNMENT**  
**SCHEDULE OF MONTHLY REVENUE 2019**

S/N	MONTH	STATUTORY ALLOCATION	VAT ALLOCATION	EXCESS CRUDE OIL	EXCHANGE DIFFERENCE	NON OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY	108,393,283.36	28,329,130.20	-	-	-	195,474.79	<b>136,917,888.35</b>
2	FEBRUARY	98,871,269.32	28,191,093.71	-	-	-	1,947,671.10	<b>129,010,034.13</b>
3	MARCH	93,883,848.47	25,595,323.35	-	3,271,114.29	-	6,385,679.01	<b>129,135,964.12</b>
4	APRIL	88,511,981.18	25,688,689.26	1,946,626.68	-	-	13,382,318.41	<b>129,529,615.53</b>
5	MAY	101,789,581.33	26,480,987.92	-	-	-	158,536.14	<b>128,429,105.39</b>
6	JUNE	113,930,568.08	28,707,772.67	-	-	-	229,598.95	<b>142,867,939.70</b>
7	JULY	121,375,100.09	25,504,528.48	-	-	-	201,120.87	<b>147,080,749.44</b>
8	AUGUST	122,202,009.91	23,465,171.90	-	-	-	4,490,652.43	<b>150,157,83.24</b>
9	SEPTEMBER	118,919,300.03	24,639,836.99	-	-	-	187,640.37	<b>143,746,777.39</b>
10	OCTOBER	118,972,559.95	27,832,978.82	-	-	-	220,934.86	<b>147,026,974.51</b>
11	NOVEMBER	97,792,188.63	24,942,259.76	-	-	-	10,472,526.12	<b>133,206,974.51</b>
12	DECEMBER	118,176,208.04	30,062,493.95	-	-	-	234,948.63	<b>148,473,650.62</b>
	<b>TOTAL</b>	<b><u>1,302,817,898.39</u></b>	<b><u>319,440,267.01</u></b>	<b><u>1,946,626.68</u></b>	<b><u>3,271,114.29</u></b>	<b><u>-</u></b>	<b><u>38,107,100.68</u></b>	<b><u>1,665,583,007.05</u></b>

**Note:**

Others represent Share of Excess PPT, Exchange Gain and Bank Charges.

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

**HEAD 1001 - TAXES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	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)	1,134,872.07	-	(1,134,975.07)
	<b>TOTAL</b>	<b><u>1,134,872.07</u></b>	-	<b><u>(1,134,875.07)</u></b>

**HEAD 1002 - RATES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Tenement Rate	-	-	-
2	Penalty for Tenement Rate	-	-	-
3	Ground Rent	724,000.00	256,351.92	(467,648.08)
4	Federal Government Grant in lieu of Tenement Rate	-	-	-
5	State Government Grant in lieu of Tenement rate	-	-	-
	<b>TOTAL</b>	<b><u>724,000.00</u></b>	<b><u>256,351.92</u></b>	<b><u>(467,648.08)</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>A. FINE</b>			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	<b>B. GENERAL LICENCE</b>			
3	Bicycle licence fees	-	-	-
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	-	-	-
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	-	-	-
10	Leaning Driving test fees	-	-	-
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	-	-	-
15	Squatters/Hawkers Permit fees	-	-	-
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>			
18	Slaughter fees	-	-	-
19	Abattoir fees	-	-	-
20	Eating House licence fees	25,000.00	11,250.00	(133,750.00)
21	Kiosk licence fees	15,000.00	6,750.00	(8,250.00)
22	Bake House licence fees	20,000.00	9,000.00	(11,000.00)
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	250,000.00	112,500.00	(137,500.00)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
25	Dried fish/dried Meat license fees	-	-	-
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	-	-	-
	<b>D. SECURITY</b>			
28	Auctioneer licence fees	-	-	-
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	-	-	-
	<b>E. SOCIAL</b>			
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	10,000.00	4,500.00	(5,500.00)
	<b>F. HEALTH</b>			
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**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	150,000.00	22,500.00	(27,500.00)
48	Pest control and disinfectant charges	10,000.00	4,500.00	(5,500.00)
49	Birth and Death registration fees	20,000.00	9,000.00	(11,000.00)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	50,000.00	22,500.00	(27,500.00)
53	Laboratory test fees	20,000.00	9,000.00	(11,000.00)
54	Earning from Environmental Sanitation	-	-	-
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	850,000.00	382,500.00	(467,500.00)
56	Tender fees	375,000.00	168,750.00	(206,250.00)
57	Sand dredging fees	-	-	-
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	25,000.00	11,250.00	(13,750.00)
60	Petty traders licence fees	-	-	-
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	30,000.00	13,500.00	(16,500.00)
64	Falling of trees fees	20,000.00	9,000.00	(11,000.00)
65	Sawmill licence fees	-	-	-
66	Produce buying fees	-	-	-
67	Rice Mill/Cassava Grinding licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	-	-	-
72	Photo studio licence fees	-	-	-
73	Welding machine licence fees	-	-	-
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	30,000.00	13,500.00	(16,500.00)
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	-	-	-
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	-	-	-
80	Vulcanizes licence fees	-	-	-
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	25,000.00	11,250.00	(13,750.00)
86	Building materials licence fees	50,000.00	22,500.00	(27,500.00)
87	Surface Tank kerosene licence	125,000.00	56,250.00	(68,750.00)
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	10,710.52	13,800.00	3,089.48
90	Hair dressing barbing saloon	-	-	-
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	-	-	-
93	Advertisement rate licence fees	-	-	-
	<b>H. ENGR WORKS</b>			
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.	24,000.00	10,000.00	(13,200.00)
101	Commission on transfer of Plots	-	-	-
	<b>TOTAL</b>	<b><u>2,034,710.52</u></b>	<b><u>924,600.00</u></b>	<b><u>(1,110,110.52)</u></b>

**HEAD 1004 - EARNINGS FROM COMMERCIAL UNDERTAKINGS**

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Market	430,000.00	630,000.00	200,000.00
2	Motor Park	387,000.00	127,500.00	(259,500.00)
3	Shops and Shopping Centers	527,080.00	156,500.00	(370,580.00)
4	Cattle Market	210,000.00	310,000.00	100,000.00
5	Abattoir/Slaughter House	200,000.00	72,500.00	(127,500.00)
6	Proceeds from sale of Con	226,291.23	100,000.00	(126,291.23)
7	Transportation services Earnings	600,000.00	955,000.00	355,000.00
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	1,500,000.00	-	(1,500,000.00)
	<b>TOTAL</b>	<b><u>4,080,371.23</u></b>	<b><u>2,351,500.00</u></b>	<b><u>1,728,871.23</u></b>

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

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	764,000.00	-	(764,000.00)
2	Rent on Local Government Building	500,000.00	-	(500,000.00)
3	Rent on other Local Government landed property	-	-	-
	<b>TOTAL</b>	<b><u>1,264,000.00</u></b>	<b>≡</b>	<b><u>(1,264,000.00)</u></b>

**HEAD 1006 - INTEREST PAYMENTS AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans lo (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	369,000.00	-	(369,000.00)
5	Interest on Staff Housing and other loans	-	-	-
	<b>TOTAL</b>	<b><u>369,000.00</u></b>	<b>=</b>	<b><u>(369,000.00)</u></b>

**HEAD 1007 - GRANTS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Grants from State Government	1,900,000.00	-	(1,900,000.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	<b><u>1,900,000.00</u></b>	<b>-</b>	<b><u>(1,900,000.00)</u></b>

**HEAD 1008 - MICELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	-	-	-
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	900,000.00	359,640.26	(540,359.74)
6	Patient Medicine & Vendor Store	50,000.00	-	(50,000.00)
7	Sales of Agric Product	150,000.00	-	(150,000.00)
8	Irrigation Scheme charges	35,000.00	-	(35,000.00)
9	Fishing charges	20,000.00	-	(20,000.00)
10	Hide/Skin buyer fees	45,000.00	-	(45,000.00)
11	Vet. Clinic Charges	-	-	-
	<b>TOTAL</b>	<b><u>1,200,000.00</u></b>	<b><u>359,640.26</u></b>	<b><u>(840,359.74)</u></b>

**HEAD 1009 - STATUTORY ALLOCATION****Note (1)**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,502,440,584.00	1,302,817,898.39	(199,622,685.61)
2	Allocation from State Government	28,000,000.00	-	(28,000,000.00)
3	VAT Allocation	281,657,756.00	319,440,267.01	37,782,511.01
4	Excess Crude Oil Account	134,338,632.00	1,946,626.68	(132,392,005.32)
5	Exchange gain	-	1,807,202.20	1,807,202.20
6	Bank charges	-	3,517,444.37	3,517,444.37
7	Excess PPT	-	32,782,454.11	132,782,454.11
8	Exchange Diff.	-	3,271,114.29	3,271,114.29
	<b>TOTAL</b>	<b><u>1,946,436,972.00</u></b>	<b><u>1,665,583,007.05</u></b>	<b><u>(280,853,964.95)</u></b>

**MACHINA LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT EXPENDITURE 2019**

<b>HEAD</b>	<b>DETAILS</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
2001	<b>Office of the Chairman</b>			
	Personnel Cost	50,130,835.55	20,651,271.57	29,479,563.98
	Overhead	4,800,000.00	5,859,036.12	(1,059,036.12)
2002	<b>Office of the Secretary</b>			
	Personnel Cost	46,605,033.72	22,401,612.41	24,203,421.31
	Overhead	9,100,000.00	7,171,150.92	1,928,849.08
2003	<b>The Council</b>			
	Personnel Cost	10,916,063.36	29,836,196.60	(18,920,133.24)
	Overhead	10,000,000.00	6,410,083.50	3,589,916.50
2004	<b>Personnel Management</b>			
	Personnel Cost	78,122,774.44	32,383,974.09	45,738,800.35
	Overhead	8,543,005.00	8,352,568.04	190,436.96
2005	<b>Treasury</b>			
	Personnel Cost	59,848,045.16	32,368,369.93	27,479,675.23
	Overhead	11,000,000.00	8,024,790.10	2,975,209.90
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	7,500,000.00	-	7,500,000.00
2007	<b>Primary Health Care</b>			
	Personnel Cost	66,453,465.69	45,258,657.60	21,194,808.09
	Overhead	30,000,000.00	15,887,549.20	14,112,450.80
2008	<b>General Agric</b>			
	Personnel Cost	54,990,086.57	36,639,133.59	18,350,952.98
	Overhead	13,500,000.00	8,342,224.90	5,157,775.10
2009	<b>Works</b>			
	Personnel Cost	43,715,336.74	20,043,793.28	23,671,543.46
	Overhead	21,037,000.00	8,241,058.46	12,795,941.54
2010	<b>Traditional Council</b>			
	Personnel Cost	12,271,975.97	8,271,866.37	4,000,109.60
	Overhead	4,519,995.00	6,603,630.94	(2,083,635.94)
2011	<b>Miscellaneous</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
<b>TOTAL</b>		<b><u>543,053,617.20</u></b>	<b><u>322,746,967.62</u></b>	<b><u>220,306,649.58</u></b>

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

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	50,130,835.55	20,651,271.57	29,479,563.98
2	Travel and Transport	1,550,000.00	2,000,000.00	(450,000.00)
3	Utility Services	150,000.00	200,000.00	(50,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	100,000.00	135,000.00	(35,000.00)
6	Maintenance of Office Furniture and Equipment	-	324,036.12	(324,036.12)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,200,000.00	2,300,000.00	(100,000.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	500,000.00	200,000.00	300,000.00
12	Miscellaneous Expenses	300,000.00	450,000.00	(150,000.00)
13	Provision and Service Materials	-	250,000.00	(250,000.00)
	<b>TOTAL</b>	<b><u>54,930,835.55</u></b>	<b><u>26,510,307.69</u></b>	<b><u>28,420,527.86</u></b>

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>
1	Personnel Cost	46,605,033.72	22,401,612.41	24,203,421.31
2	Travel and Transport	2,350,000.00	1,150,000.00	1,200,000.00
3	Utility Services	500,000.00	465,000.00	35,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	350,000.00	295,000.00	55,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	478,000.00	22,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,850,000.00	150,000.00
8	Consultancy Services and special committees	400,000.00	218,150.92	181,849.08
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,250,000.00	1,200,000.00	50,000.00
11	Entertainment and Hospitality	650,000.00	550,000.00	100,000.00
12	Miscellaneous Expenses	350,000.00	275,000.00	75,000.00
13	Provision and Service Materials	750,000.00	690,000.00	60,000.00
	<b>TOTAL</b>	<b><u>55,705,033.72</u></b>	<b><u>29,572,763.33</u></b>	<b><u>26,132,270.39</u></b>

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	10,916,063.36	29,836,196.60	(18,920,133.24)
2	Travel and Transport	3,000,000.00	1,350,000.00	1,650,000.00
3	Utility Services	500,000.00	375,000.00	125,000.00
4	Telephone and Postal Services			
5	Stationery and Printing	650,000.00	400,000.00	250,000.00
6	Maintenance of Office Furniture and Equipment	1,500,000.00	955,000.00	545,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,000,000.00	2,650,000.00	1,350,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	350,000.00	295,000.00	55,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	-	385,083.50	(385,083.50)
	<b>TOTAL</b>	<b><u>20,916,063.36</u></b>	<b><u>36,246,280.10</u></b>	<b><u>15,330,216.74</u></b>

**HEAD 2004: PERSONNEL MANAGEMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	78,122,774.44	32,383,974.09	45,738,800.35
2	Travel and Transport	2,250,000.00	2,175,000.00	75,000.00
3	Utility Services	-	200,000.00	(200,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	340,000.00	350,000.00	10,000.00
6	Maintenance of Office Furniture and Equipment	500,000.00	450,000.00	50,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	2,232,568.04	267,431.96
8	Consultancy Services and special committees	500,000.00	450,000.00	50,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,040,000.00	2,000,000.00	40,000.00
11	Entertainment and Hospitality	200,000.00	195,000.00	5,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	213,005.00	300,000.00	(86,995.00)
	<b>TOTAL</b>	<b><u>86,665,779.44</u></b>	<b><u>40,736,534.13</u></b>	<b><u>45,929,245.31</u></b>

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	59,848,045.16	32,368,369.93	27,479,675.23
2	Travel and Transport	1,750,000.00	1,260,000.00	490,000.00
3	Utility Services	500,000.00	360,000.00	140,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,350,000.00	972,000.00	378,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,440,000.00	560,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,500,000.00	1,800,000.00	700,000.00
8	Consultancy Services and special committees	350,000.00	252,000.00	98,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,950,000.00	1,508,790.10	441,209.90
11	Entertainment and Hospitality	200,000.00	144,000.00	56,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	400,000.00	288,000.00	112,000.00
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>70,848,045.16</u></b>	<b><u>40,393,160.03</u></b>	<b><u>30,454,885.13</u></b>

**HEAD 2006: EDUCATION**

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

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	66,453,465.69	45,258,657.60	21,194,808.09
2	Travel and Transport	4,100,000.00	2,132,000.00	1,968,000.00
3	Utility Services	1,640,000.00	852,800.00	787,200.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,640,000.00	852,800.00	787,200.00
6	Maintenance of Office Furniture and Equipment	2,155,613.00	1,120,918.76	1,034,694.24
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	8,500,000.00	4,420,000.00	4,080,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	6,404,500.00	3,617,889.20	2,786,610.80
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	639,887.00	332,741.24	307,145.76
13	Provision and Service Materials	4,920,000.00	2,558,400.00	2,361,600.00
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>96,453,465.69</u></b>	<b><u>61,146,206.80</u></b>	<b><u>35,307,258.89</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	54,990,086.57	36,639,133.59	18,350,952.98
2	Travel and Transport	2,090,000.00	1,274,900.00	815,100.00
3	Utility Services	850,000.00	518,500.00	331,500.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	820,000.00	500,200.00	319,800.00
6	Maintenance of Office Furniture and Equipment	1,200,000.00	732,000.00	468,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	1,830,000.00	1,170,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,300,000.00	793,000.00	507,000.00
11	Entertainment and Hospitality	500,000.00	305,000.00	195,000.00
12	Miscellaneous Expenses	640,000.00	390,400.00	249,600.00
13	Provision and Service Materials	3,100,000.00	1,998,224.90	1,101,775.10
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>68,490,086.57</u></b>	<b><u>44,981,358.49</u></b>	<b><u>23,508,728.08</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	43,715,336.74	20,043,793.28	23,671,543.46
2	Travel and Transport	1,750,000.00	542,500.00	1,207,500.00
3	Utility Services	500,000.00	195,000.00	305,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	450,000.00	175,500.00	274,500.00
6	Maintenance of Office Furniture and Equipment	1,500,000.00	585,000.00	915,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	4,505,000.00	1,756,950.00	2,748,050.00
8	Consultancy Services and special committees	1,000,000.00	390,000.00	610,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,750,000.00	1,072,500.00	1,677,500.00
11	Entertainment and Hospitality	650,000.00	253,500.00	396,500.00
12	Miscellaneous Expenses	350,000.00	136,500.00	213,500.00
13	Provision and Service Materials	7,582,000.00	3,133,608.46	4,448,391.54
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>64,752,336.74</u></b>	<b><u>28,284,851.74</u></b>	<b><u>36,467,485.00</u></b>

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	12,271,975.97	8,271,866.37	4,000,109.60
2	Travel and Transport	735,000.00	1,073,100.00	(338,100.00)
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	220,000.00	321,200.00	101,200.00
6	Maintenance of Office Furniture and Equipment	500,000.00	730,000.00	230,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	2,920,000.00	920,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	-	-	-
11	Entertainment and Hospitality	564,995.00	829,330.94	264,335.94
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	500,000.00	730,000.00	230,000.00
	<b>TOTAL OVERHEAD COSTS</b>	<b><u>16,791,970.97</u></b>	<b><u>14,875,497.31</u></b>	<b><u>1,916,473.66</u></b>

**HEAD 2011: MISCELLANEOUS**

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

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

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	247,500,000.00	105,750,000.00	141,750,000.00
4002	Livestock Development	32,071,923.45	5,000,000.00	27,071,923.45
4003	Forestry Development	13,000,000.00	2,504,688.88	10,495,311.12
4004	Fisheries	-	-	-
4005	Manufacturing & Craft	4,000,000.00	-	4,000,000.00
4006	Rural Electrification	175,500,000.00	52,350,000.00	123,150,000.00
4007	Commerce/Finance & Supply	226,500,000.00	61,455,000.00	165,045,000.00
4008	Transportation Roads/Bridges	260,000,000.00	42,850,000.00	217,150,000.00
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>958,571,923.45</u></b>	<b><u>269,909,688.88</u></b>	<b><u>688,662,234.57</u></b>
	<b>SPECIAL SECTOR</b>			
5001	Education Development	127,250,000.00	68,200,000.00	59,050,000.00
5002	Health and Services	208,421,013.00	124,750,000.00	83,671,013.00
5003	Information	2,000,000.00	950,000.00	1,050,000.00
5004	Social Development & Culture	2,000,000.00	1,700,000.00	300,000.00
5005	Fire Service	2,000,000.00	820,850.00	1,179,150.00
	<b>TOTAL SPECIAL SECTOR</b>	<b><u>341,671,013.00</u></b>	<b><u>196,420,850.00</u></b>	<b><u>145,250,163.00</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	219,000,000.00	163,910,966.28	55,089,033.72
6002	Environmental Sewage & Drainage	21,000,000.00	27,450,000.00	(6,450,000.00)
6003	Town & Community Planning	10,000,000.00	9,750,000.00	250,000.00
6004	Community Development	18,000,000.00	22,800,000.00	(4,800,000.00)
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>268,000,000.00</u></b>	<b><u>223,910,966.28</u></b>	<b><u>44,089,033.72</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin office	44,089,000.00	40,000,750.00	4,088,250.00
7002	Staff Housing	116,300,000.00	60,576,000.00	55,724,000.00
7003	Workshops	5,000,000.00	2,608,750.00	2,391,250.00
8001	Repayment of Loans and interest	-	-	-
	<b>TOTAL ADMIN SECTOR</b>	<b><u>165,389,000.00</u></b>	<b><u>103,185,500.00</u></b>	<b><u>62,203,500.00</u></b>
	<b>GRAND TOTAL</b>	<b><u>1,733,631,936.45</u></b>	<b><u>793,427,005.16</u></b>	<b><u>940,204,931.29</u></b>

**MACHINA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT**  
**CAPITAL EXPENDITURE 2019**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of Youth farm at Machina	9,450,000.00	4,750,000.00	4,700,000.00
2	Construction of Agric complex within the LG Secretariat	45,245,000.00	17,450,000.00	27,795,000.00
3	Purchase of 50 sets of OX-Team for Distr. To farmers	20,000,000.00	15,355,000.00	4,645,000.00
4	Purchase of 50 Sets of Ridger for Distr. To farmers	10,000,000.00	7,677,500.00	2,322,500.00
5	Agric shows, Trade Fair and World food day celebration	5,650,000.00	4,500,000.00	1,150,000.00
6	Purchase of Farm Implements	4,875,000.00	500,000.00	4,375,000.00
7	Purchase of Agric chemicals	5,500,000.00	4,500,000.00	1,000,000.00
8	Repairs of Toyota Hilux for official Field Work	2,025,000.00	500,000.00	1,525,000.00
9	Procurement of fertilizer	10,500,000.00	9,275,000.00	1,225,000.00
10	Repairs of tractors	2,755,000.00	-	2,755,000.00
11	Purchase of 5 MF 375 Tractors	105,000,000.00	41,242,500.00	63,757,500.00
12	Purchase of seedlings	2,500,000.00	-	2,500,000.00
13	Purchase of 1 official vehicle	24,000,000.00	-	24,000,000.00
	<b>TOTAL</b>	<b><u>247,500,000.00</u></b>	<b><u>105,750,000.00</u></b>	<b><u>141,750,000.00</u></b>

**HEAD 4002: LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Construction of Standard Veterinary clinic at Machina	15,071,923.45	-	15,071,923.45
2	Repairs of Veterinary clinic at Machina	2,344,999.50	-	2,344,999.50
3	Purchase of Vet. Equipment	3,450,000.00	2,075,000.00	1,375,000.00
4	Purchase of Vet. Drugs and vaccines	4,755,000.00	2,925,000.00	1,830,000.00
5	Construction of slaughter slabs at Kalgidi, Dole and Falmaram	6,450,000.00	-	6,450,000.00
6	Construction of slaughter meat shops at machina	-	-	-
7	Construction of Abattoirs at Machina	-	-	-
8	Establishment of Animal Grassing Reserved	-	-	-
9	Construction of cattle Market at Machina	-	-	-
10	Construction of vaccine centre at Falmaram, Dole and Damai	-	-	-
		<b><u>32,071,923.45</u></b>	<b><u>5,000,000.00</u></b>	<b><u>27,071,923.45-</u></b>

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Development of Nursery at Machina and Dole Machina	5,000,000.00	500,000.00	4,500,000.00
2	Tree Planting Campaign	3,500,000.00	1,270,000.00	2,230,000.00
3	Demarcation of forest Reserves	400,000.00	220,000.00	180,000.00
4	Purchase of Forest equipment	1,500,000	-	1,500,000.00
5	Construction of Forestry office and stores at Machina	-	-	-
6	Development and shelter Belt	-	-	-
7	Construction of Forestry Farm and Water Reservoir at Machina	-	-	-
8	Purchase of 500 Poly Bags for Ecological problems	100,000.00	50,000.00	50,000.00
9	Development of seedlings and procurement of Nursery Materials	2,500,000.00	464,688.88	2,035,311.12
-	<b>Total</b>	<b><u>13,000,000</u></b>	<b><u>2,504,688.88</u></b>	<b><u>10,495,311.12</u></b>

**HEAD 4004: FISHERIES UNIT**

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

**HEAD 4005: MANUFACTURING AND CRAFT UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Establishment of cottage industry at Machina	-	-	-
2	Purchase of sewing machines, Knitting materials, spaghetti machines and others	4,000,000.00	-	4,000,000.00
	<b>TOTAL</b>	<b><u>4,000,000.00</u></b>	<b>-</b>	<b><u>4,000,000.00</u></b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of 7 Nos Transformers with Accessories	66,500,000.00	19,000,000.00	47,500,000.00
2	Settlement of Electrification projects at Garanda, Lamisu, Konkomma and Mafidu villages.	79,450,500.00	16,125,000.00	63,325,500.00
3	Extension of Electric Poles to New settlements in Machina (Anguwar Gabas, Ngibiri A & B, New Site, Anguwar Yamma & Ngabarawa)	17,475,500.00	12,750,000.00	4,725,500.00
4	Installation of 60 No. Solar Poer street light to Machina and Dole Machina	12,074,000.00	4,475,000.00	7,599,000.00
	<b>TOTAL</b>	<b><u>175,500,000.00</u></b>	<b><u>52,350,000.00</u></b>	<b><u>123,150,000.00</u></b>

**HEAD 4007: FINANCE COMMERCE, COOPERATIVE & SUPPLY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Renovation of Existing shopping complex across the Local Government.	16,500,000.00	7,450,000.00	9,050,000.00
2	Fencing of Machina and Dole Motor Parks and offices	43,750,000.00	9,450,000.00	34,300,000.00
3	Construction of shopping complex at Dole, Falmaram and Kalgidi Markets	39,325,500.00	17,650,000.00	21,675,500.00
4	Construction of market stalls at Machina, Dole, Falmaram and Kalgidi markets	29,225,350.00	12,925,455.00	16,299,895.00
5	Purchase of four (4) New Buses for Mass Transit	72,000,000.00	-	72,000,000.00
6	Purchase of one (1) Fairly used vehicle for Treasury Dept.	1,500,000.00	1,350,000.00	150,000.00
7	Construction of Treasury store	950,000.00	-	950,000.00
8	Construction of public toilets at market places of Machina, Dole, Falmaram and Kalgidi	6,375,000.00	3,705,000.00	2,670,000.00
9	Purchase of five (5) computers Desktops and accessories	1,250,000.00	750,000,000.00	500,000.00
10	Procurement of Internet/ICT facilities	4,345,600.00	1,969,545.00	2,376,055.00
11	Repairs of six (6) existing mass transit buses	2,750,000.00	1,975,000.00	775,000.00
12	Purchase of five (5) Bullet/Fire proof safes/repairs of fire proof cabinets	6,395,350.00	2,375,000.00	4,020,350.00
13	Procurement/printing of Revenue Earning Books, Stationeries, File cabinets and office equipment	2,133,200.00	1,855,000.00	278,200.00
		<b><u>226,500,000.00</u></b>	<b><u>61,455,000.00</u></b>	<b><u>165,045,000.00</u></b>

**HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of roads and grainages from Machina Town to Government Lodge and Local Government Secretariat	258,250,000.00	42,000,000.00	216,250,000.00
2	Maintenance of project vehicle	1,750,000.00	850,000.00	900,000.00
	<b>Total</b>	<b><u>260,000,000.00</u></b>	<b><u>42,850,000.00</u></b>	<b><u>217,150,000.00</u></b>

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Primary school staff quarters 5 Nos.	25,450,000.00	-	25,450,000.00
2	Purchase of Furniture and Equipment to Local Education Authority MCN	3,705,000.00	2,750,000.00	955,000.00
3	Construction of 5 nos classrooms, offices and stores	45,675,450.00	31,089,250.00	14,586,200.00
4	Renovation of Machina Government Secondary school	8,271,050.00	-	8,271,050.00
5	Renovation of 5 Nos of Primary Schools across the Local Government	28,275,000.00	26,485,250.00	1,789,750.00
6	Supply of sets of Uniforms to Machina Boarding Primary School.	2,673,500.00	-	2,673,500.00
7	Purchase of Primary Schools across the L.G.A	3,450,000.00	-	3,450,000.00
8	Purchase of sets of furniture to L.E.A Machina	-	-	-

9	Supply of Benches/Desk for Distrib. To Primary schools across the L.G.A	9,250,500.00	7,875,500.00	1,374,500.00
10	Fencing of L.E.A Secretariat Machina	-	-	-
11	Repairs of L.E.A Supervision vehicle	500,000.00	-	500,000.00
		<b><u>127,250,000.00</u></b>	<b><u>68,200,000.00</u></b>	<b><u>59,050,000.00</u></b>

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of clinic at Malam Abbari Adambe, Maijala, Kusotoko, Garin Isa, Kangarwa and Garanda	48,000,000.00	36,055,000.00	11,945,000.00
2	Renovation of Dispensary staff quarters across the Local Government Area	10,475,650.00	9,355,500.00	1,120,150.00
3	Renovation and Extension of Health facilities at Kalgidi, Kagumusuwa, Dandari, Konkomma and Damai	12,485,250.00	8,750,000.00	3,735,250.00
4	Construction of LG NPI Unit	5,600,000.00	2,540,500.00	3,059,500.00
5	Upgrading of maternal child Health Clinic Machina	15,478,275.00	11,288,500.00	4,189,775.00
6	Construction of staff quarters at MCH Machina, MCH Abuja , Kagumusuwa, Konkomma, Kukayasku, Burdu and Ghana HP	80,500,000.00	38,275,000.00	42,225,000.00
7	Purchase of one 4 wheel drive Hilux for immunization unit	21,000,000.00	-	21,000,000.00
8	Construction of incinerators across the LGA	5,000,000.00	2,500,000.00	2,500,000.00
9	Purchase of working tools and uniforms across the LG	2,125,000.00	810,500.00	1,314,500.00
10	Construction of (4) compartment of pit latrine	-	-	-
11	Purchase of drugs and equipments	2,850,000.00	11,375,000.00	(8,525,000.00)
12	Standardization of PHC Maskandare and Kuka Yasku in Line with MSP requirements	-	-	-
13	Construction of Extension of Primary Health Care complex in Machina town	3,456,838.00	2,750,000.00	656,838.00

14	Purchase of (1) Parking 20KVA Generator to NPI Unit	1,500,000.00	1,050,000.00	450,000.00
15	Purchase of Emergency Drrugs for outbreak	-	-	-
16	Fecing of MCH Machina and MCH Abuja	-	-	-
17	Foundation year programme action plan	-	-	-
18	Purchase of tables and chairs	-	-	-
	<b>TOTAL</b>	<b><u>208,421,013.00</u></b>	<b><u>124,750,000.00</u></b>	<b><u>83,671,013.00</u></b>

### **HEAD 5003: INFORMATION UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of information equipment and Gadgets	2,000,000.00	950,000.00	1,050,000
	<b>TOTAL</b>	<b><u>2,000,000.00</u></b>	<b><u>950,000.00</u></b>	<b><u>1,050,000</u></b>

### **HEAD 5004: SPORT UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of sports materials	800,000.00	650,000.00	150,000.00
2	construction of Long Tennis/Badminton code yards at Machina Boarding Primary School	1,200,000.00	1,050,000.00	150,000.00
	<b>TOTAL</b>	<b><u>2,000,000.00</u></b>	<b><u>1,700,000.00</u></b>	<b><u>300,000.00</u></b>

**HEAD 5005: FIRE SERVICE UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Repairs of Fire Service vehicles and offices	1,200,000.00	820,850.00	379,150.00
2	Maintenance of Fire fighting vehicles and Equipment	800,000.00	-	800,000.00
	<b>TOTAL</b>	<b><u>2,000,000.00</u></b>	<b><u>820,850.00</u></b>	<b><u>1,179,150.00</u></b>

**HEAD 6001: RURAL WATER SUPPLY UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Reticulation of Dole Machina	13,450,000.00	11,255,500.00	2,194,500.00
2	Drilling of complete Boreholes at Ferni Gana, Na Anturu, Yalauwa, Garin Yakubu, Burdu< Maskandare, Kortomi, Gori, Mai Jala and Budumaram.	142,000,000.00	93,910,966.28	48,089,033.72
3	Construction of Additional Dam at Machina town	4,650,000.00	3,975,250.00	674,750.00
4	Conversion of Motorized Boreholes to solar boreholes at Rugar Nyako, Kakayasku, Yalauwa, Kangarwa, Budumaram, Kagumusuwa, Damai, Wuriwaji, Rigar Musa, Bogo and Mal. Abbari Kura villages	8,850,000.00	7,122,500.00	1,727,500.00
5	Purchase of Hand Pumps materials for distribution to 9 Political wards	12,322,000.00	10,750,000.00	1,572,000.00
6	Extension of Pipe Lines to senior staff quarters.	1,275,000.00	2,700,000.00	(1,425,000.00)
7	Repairs of boreholes engines	4,385,500.00	4,215,000.00	170,500.00
8	Drilling and installation of 30 New Hand Pumps across the	13,500,000.00	12,055,650.00	1,444,350.00

	Local Government Area			
9	Contribution to WASH, CSDP and other NGOs	2,000,000.00	3,500,000.00	(1,500,000.00)
10	Purchase of 5 Nos of 18KVA parking Generators for Boreholes across the LGA	8,605,000.00	6,925,400.00	1,679,600.00
11	Purchase of 2 Nos of 60KVA Parking Generators to Mafidu Borehole	3,500,000.00	5,200,000.00	(1,700,000.00)
	Purchase of various submersible pumps and installation to boreholes across the LG	-	-	-
12	Construction of Engine Rooms at Falmaram, Maijala, Kagumsuwa, Rigar Nyako, Damai and Kukayasku.	-	-	-
13	Maintenance of motor vehicles	2,675,000.00	2,300,700.00	374,300.00
14	Construction of works Department Office Complex	1,787,500.00	-	1,787,500.00
	<b>Total</b>	<b><u>219,000,000.00</u></b>	<b><u>163,910,966.28</u></b>	<b><u>55,089,033.72</u></b>

**HEAD 6002: ENVIROMENTAL SEWAGE AND DRAINAGE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Drainage at Machina and Dole Machina	19,250,000.00	24,750,500.00	(5,500,500.00)
2	Construction of sanitation office complex building	1,500,000.00	2,500,000.00	(1,000,000.00)
3	Purchase of sanitation materials (wheel borrows, shovels, Rakes Head fan etc)	250,000.00	199,500.00	50,500.00
		<b><u>21,000,000.00</u></b>	<b><u>27,450,000</u></b>	<b><u>(6,450,000.00)</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Land Compensation	8,925,000.00	9,075,000.00	(150,000.00)
2	Geological survey	575,000.00	375,000.00	200,000.00
3	Cadastral survey	500,000.00	300,000.00	200,000.00
	<b>TOTAL</b>	<b><u>10,000,000.00</u></b>	<b><u>9,750,000.00</u></b>	<b><u>250,000.00</u></b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Contribution to social and community development projects & vulnerable groups	16,750,000.00	18,275,500.00	(1,525,500.00)
2	Purchase of community development materials	1,250,000.00	4,524,500.00	(3,274,500.00)
	<b>TOTAL</b>	<b><u>18,000,000.00</u></b>	<b><u>22,800,000.00</u></b>	<b><u>(4,800,000.00)</u></b>

**HEAD 6005: AREA WARD DEVELOPMENT**

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

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Filling of Latte Rite at Local Government Secretariat	500,000.00	450,000.00	50,000.00
2	Purchase of canopies, General Renovation of Local Government Secretariat & Construction of V.I.P Latrines	4,550,000.00	3,970,000.00	580,000.00
3	Repairs of NYSC Quarters	1,950,750.00	1,650,000.00	300,750.00
4	Furnishing of five (5) Housing Units	6,250,000.00	5,285,500.00	964,500.00
5	Procurement of Tools for skill acquisition centre Machina	2,807,450.00	3,759,250.00	(951,800.00)
6	Purchase of 100 Nos of Spagetti Machines for distribution to youth and women for Economic emp.	8,500,000.00	5,775,000.00	2,725,000.00
7	Purchase of 1 Hilux 4 wheel Drive	19,530,800.00	19,111,000.00	419,800.00
	<b>TOTAL</b>	<b><u>44,089,000.00</u></b>	<b><u>40,000,750.00</u></b>	<b><u>4,088,250.00</u></b>

**HEAD 7002: STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of mosque at L.G secretariat, Dole District Head Palace.	-	-	-
2	Completion of 5 Nos of abundant staff quarters at Machina	22,895,000.00	19,251,,750.00	3,643,250.00
3	Purchase of 100 Nos of Sewing Machinesto youths and Women Empowerment	8,000,000.00	-	8,000,000.00
4	Purchase of Relief materials (1,000 Bags) of Grains to victims of Disaster and Draught	7,500,000.00	-	7,500,000.00
5	Repairs of Police and Army official vehicles	1,750,000.00	-	1,750,000.00
6	Contribution to vulnerable and community Dev. Projects.	5,650,500.00	-	5,650,500.00
7	Furnishing of Government Lodge	1,250,000.00	-	1,250,000.00
8	Purchase of 5 Nos of computer Laptops to HODs for office use	1,055,000.00	-	1,055,000.00
9	Construction of District Heads Palaces at Bogo, Dole, Falmaram and Machina	16,055,000.00	5,775,000.00	10,280,000.00
10	Renovation of Chairman's quarters and Army Residence in Machina	3,250,000.00	-	3,250,000.00
11	Construction of Additional Guest House to Machina Emirate Council.	6,250,000.00	-	6,250,000.00
12	Erection of car park at the L.G. Secretariat	250,000.00	-	250,000.00
13	Supply of furniture to staff quarters and Emirate Guest House	2,500,000.00	-	2,500,000.00
14	Purchase of stationeries, file cabinest and multipurpose printer	394,500.00	-	394,500.00

15	Construction of Juma'at Mosque at Kukayasku, Yalauwa, Falmaram and Kaisuwa	22,500,000.00	12,904,500.00	9,595,500.00
16	Construction of Mini mosque at Senior Staff Quarters	-	-	-
17	Fencing of Graveyards at Garanda, Bogo and Dole Machina	17,000,000.00	11,094,750.00	5,905,250.00
18	Procurement of Utility vehicles to Vice Chairman, Council Leader and Emirate Council	-	-	-
19	Supply of furniture to Local Government Secretariat	-	-	-
20	Construction of staff quarters at Kangarwa and Garanda	-	11,550,000.00	(11,550,000.00)
		<b><u>116,300,000.00</u></b>	<b><u>60,576,000.00</u></b>	<b><u>55,724,000.00</u></b>

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Workshops and seminars	3,500,000.00	1,955,000.00	1,545,000.00
2	ICT Training	1,500,000.00	653,750.00	846,250.00
		<b><u>5,000,000.00</u></b>	<b><u>2,608,750.00</u></b>	<b><u>2,391,250.00</u></b>

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

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Repayment of loans and interest	-	-	-
	<b>TOTAL</b>	-	-	-

**MACHINA LOCAL GOVERNMENT EXTRACT OF NON PERSONAL ADVANCE,**

**UNRETIRED DURING THE PERIOD FROM JANUARY TO DECEMBER, 2019:**

**Note (2)**

S/N	DATE	NAME OF ADVANCE HOLDER	PURPSOE OF ADVANCE	P.V NO	ADVANCE NO	CHEQUE NO	AMOUNT
1							
2							
3							
4							
5							
6							
7							