

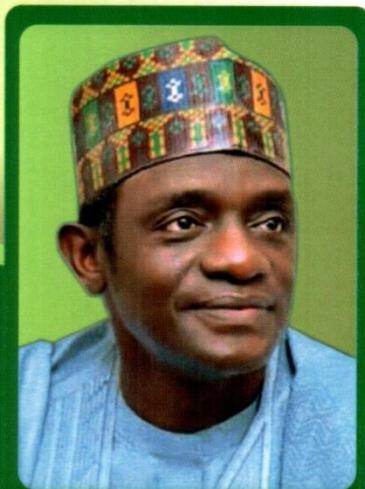


GULANI

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ALH. BABAYO HASSAN GULANI
CHAIRMAN
GULANI LOCAL GOVERNMENT

**FOR THE YEAR ENDED
31ST DECEMBER, 2018**

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

Statement No.1: Responsibility for the Financial Statements

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

The provisions provides that, Treasurer of the Local Government 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 the Finance (Control and Management) Act 1958 as amended.

In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31st December, 2018.

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MUSA HASSAN EL-BADAWY
Treasurer
Gulani Local Government
GULANI LOCAL GOVERNMENT
BARA
Date: 24-12-2019

DIRECTOR PER. MGT.
GULANI LOCAL GOVT. BARA
SIGN:
Gulani Local Government

Date: 24/12/2019

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, 2018.


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

GULANI LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2018

S/N	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	179,090,550.21	146,953,171.20	(32,137,379.01)
	Federation Account (Note 1:)	1,477,188,877.13	1,914,746,308.66	437,557,431.53
	TOTAL INCOME	<u>1,656,279,427.34</u>	<u>2,061,699,479.86</u>	<u>405,420,052.52</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,855,468.12	(3,855,468.12)
2	Contribution to Pension	-	160,634,877.78	(160,634,877.78)
3	Contribution to YSUBEB	-	147,667,375.18	(147,667,375.18)
4	Contribution to Emirate Council	-	24,000,000.00	(24,000,000.00)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,117,647.08	(2,117,647.08)
7	Contribution to PHCMB	-	81,071,083.49	(81,071,083.49)
8	Contribution to Training	-	2,823,529.32	(2,823,529.32)
9	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	-	-
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to Water Corporation	-	1,476,000.00	(1,476,000.00)
14	Miscellaneous Cont.	-	9,863,999.88	(9,863,999.88)
	TOTAL	-	<u>456,200,569.05</u>	<u>(456,200,569.05)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	503,061,046.49	446,807,491.67	56,253,554.82
	Over Head	120,000,000.00	206,953,171.20	(86,953,171.20)
	TOTAL	<u>623,061,046.49</u>	<u>653,760,662.87</u>	<u>(30,699,616.38)</u>
	Special Imprest Advances (Note 2:)		<u>38,597,400.00</u>	
	Transfer to C.D. Fund Account		<u>913,140,847.94</u>	
	CAPITAL EXPENDITURE			
	Economic Sector	322,000,000.00	289,567,900.00	32,432,100.00
	Social Sector	328,700,000.00	197,872,560.00	130,827,440.00
	Area Development Sector	203,500,000.00	158,754,826.36	44,745,173.64
	Administrator Sector	214,600,000.00	267,351,200.00	(52,751,200.00)
	Loan Repayment	-	-	-
	TOTAL	<u>1,068,800,000.00</u>	<u>913,546,486.36</u>	<u>155,253,513.64</u>

BUDGET SURPLUS/DEFICIT - (405,638.40)

Opening Balance Cash 1/1/2018 - Nil

Bank - 464,825.91

464,825.91

Closing Balance Cash 31/12/2018 - Nil

Bank - 59,187.51

59,187.51

Represented by:

Zenith Bank: - 4,226.32

Keystone Bank: - 100116679 - 8,408.81

Keystone Bank: 1007038362 - 46,552.38

59,187.51

GULANI LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVEUNUE 2018

HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1001	Tax	10,342,710.11	-	(10,342,710.11)
1002	Rate	34,793,850.00	33,825,225.73	(968,624.27)
1003	Local Licence Fines	35,691,346.00	34,894,650.12	(796,695.88)
1004	Earning from Undertaking	52,823,752.00	50,652,170.20	(2,171,581.80)
1005	Rent on Local Government Property	15,993,732.00	15,201,625.15	(792,106.85)
1006	Interest Payment Dividend	4,635,146.10	-	(4,635,146.10)
1007	Grants	11,352,714.00	-	(11,352,714.00)
1008	Miscellaneous	13,457,300.00	12,379,500.00	(1,077,800.00)
	TOTAL INT. GEN. REVENUE	<u>179,090,550.21</u>	<u>146,953,171.20</u>	<u>(32,137,379.01)</u>
1009	Federation Accounts	1,477,188,877.13	1,914,746,308.66	437,557,431.53
	GRAND TOTAL	<u>1,656,279,427.34</u>	<u>2,061,699,479.86</u>	<u>405,420,052.52</u>

GULANI LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		N	N	N	N	N	N	N	N
1	JANUARY	119,911,288.74	25,119,975.26				6,722,825.79	486,900.55	152,240,990.34
2	FEBRUARY	118,884,014.81	29,136,434.23						148,020,449.04
3	MARCH	122,800,841.10	26,575,642.99					164,376.83	149,540,860.92
4	APRIL	106,024,160.65	25,478,326.05		4,916,138.25	8,746,297.48			145,164,922.43
5	MAY	131,731,366.92	25,961,260.79					105,200.77	157,797,828.48
6	JUNE	128,134,673.96	28,324,509.53						156,459,183.49
7	JULY	133,337,808.05	25,417,313.11			9,143,843.89		1,838,464.54	169,737,429.59
8	AUGUST	128,637,323.69	23,920,548.74	2,621,998.63		5,468,479.91			160,648,350.97
9	SEPTEMBER	131,051,940.55	34,815,909.91		35,811.49				165,903,661.95
10	OCTOBER	125,551,748.92	23,838,992.27		60,737.54			1,105,746.83	150,557,225.56
11	NOVEMBER	133,923,560.99	27,433,196.22		238,508.89	5,984,997.62	10,804,275.55		178,384,539.27
12	DECEMBER	135,584,286.16	31,142,047.26		177,188.56				166,903,521.98
13	Additional FAAC Mar/Oct. 2018	13,387,344.64							13,387,344.64
TOTAL		<u>1,528,960,359.18</u>	<u>327,164,156.36</u>	<u>2,621,998.63</u>	<u>5,428,384.73</u>	<u>29,343,618.90</u>	<u>17,527,101.34</u>	<u>3,700,689.52</u>	<u>1,914,746,308.66</u>

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

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	2,000,000.00	-	(2,000,000.00)
2	Arrears: Community or Poll	500,000.00	-	(500,000.00)
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	3,550,000.00	-	(3,550,000.00)
5	Arrears of Cattle Levy	1,000,000.00	-	(1,000,000.00)
6	Arrears: Cattle Tax (Where Applicable)	1,920,149.11	-	(1,920,149.11)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	1,372,561.00	-	(1,372,561.00)
	TOTAL	<u>10,342,710.11</u>	≡	<u>(10,342,710.11)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tenement Rate	4,378,530.00	4,263,211.00	(115,319.00)
2	Penalty for Tenement Rate	10,427,610.00	15,427,920.00	5,000,310.00
3	Arrears of Tenement Rate	1,570,000.00	3,155,635.00	1,585,635.00
4	Ground Rent	8,792,000.00	10,978,459.73	2,186,459.73
5	Federal Government Grant in lieu of Tenement Rate	5,638,081.00	-	(5,638,081.00)
6	State Government Grant in lieu of Tenement rate	3,987,629.00	-	(3,987,629.00)
	TOTAL	<u>34,793,850.00</u>	<u>33,825,225.73</u>	<u>(968,624.27)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	2,371,350.00	1,782,510.00	(588,840.00)
4	Canoe licence fees	950,832.00		(950,832.00)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	1,230,000.00	1,035,211.00	(194,789.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	2,137,855.00	1,982,745.00	(155,110.00)
10	Leaning Driving test fees	610,100.00	350,632.00	(259,468.00)
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	400,000.00	1,132,700.00	732,700.00
15	Squatters/Hawkers Permit fees	1,372,000.00	2,235,655.00	863,655.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,500,000.00	1,972,360.00	472,360.00
19	Abattoir fees	755,000.00	1,652,630.00	897,630.00
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	350,000.00	835,526.00	485,526.00
22	Bake House licence fees	-	414,600.00	414,600.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	-	-	-

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	1,100,000.00	934,366.11	(165,633.89)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	355,200.00	780,351.12	425,151.12
	D. SECURITY			
28	Auctioneer licence fees	1,500,000.00	1,255,710.00	(244,290.00)
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	332,000.00	1,002,361.50	670,361.50
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	650,000.00	378,952.00	(271,048.00)
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	713,400.00	-	(713,400.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	550,346.00	510,378.00	(39,968.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges	1,250,000.00	2,251,630.00	1,001,630.00
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	782,000.00	647,950.00	(134,050.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	341,000.00	338,935.62	(2,064.38)
47	Impounding of Animals fines	610,752.00	535,695.11	(75,056.89)
48	Pest control and disinfectant charges	332,000.00	-	(332,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	1,500,000.00	-	(1,500,000.00)
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation	720,000.00	-	(720,000.00)
	G. ECONOMIC			
55	General Contractors Registration fees	2,031,350.00	3,155,443.21	1,124,093.21
56	Tender fees	892,377.00	710,000.00	(182,377.00)
57	Sand dredging fees	1,000,000.00	935,366.00	(64,634.00)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	955,762.00	-	(955,762.00)
60	Petty traders licence fees	1,200,000.00	1,050,632.00	(149,368.00)
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	460,832.00	-	(460,832.00)
64	Falling of trees fees	200,000.00	-	(200,000.00)
65	Sawmill licence fees	100,000.00	-	(100,000.00)
66	Produce buying fees	400,000.00	1,752,819.00	1,352,819.00
67	Rice Mill/Cassava Grinding licence fees	150,000.00	-	(150,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	300,000.00	255,613.00	(44,387.00)
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	150,000.00	340,000.00	190,000.00
72	Photo studio licence fees	200,000.00	124,335.45	(75,664.55)
73	Welding machine licence fees	100,000.00	50,000.00	(50,000.00)
74	Electric (Radio/TV) workshop	200,000.00	157,890.00	(42,110.00)
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	352920	-	(352,920.00)
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	50,000.00	-	(50,000.00)
80	Vulcanizes licence fees	352,000.00	637,800.00	285,800.00
81	Vehicle spare parts licences	210,752.00		(210,752.00)
82	Clock/watch repairs licences	130,000.00	355,000.00	225,000.00
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	372,000.00	362,734.00	(9,266.00)
86	Building materials licence fees	119,700.00	200,000.00	80,300.00
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	500,000.00	436,000.00	(64,000.00)
90	Hair dressing barbing saloon	672,930.00	547,892.00	(125,038.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	404,553.00	350,000.00	(54,553.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND	-	-	-
94	Workshop receipt			
95	Sales of unserviceable stores	572,335.00	356,590.00	(215,745.00)
96	Hire Charges	200,000.00	150,000.00	(50,000.00)
97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	1,000,000.00	935,637.00	(64,363.00)
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>35,691,346.00</u>	<u>34,894,650.12</u>	<u>(796,695.88)</u>

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

HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Market	7,846,550.13	7,314,141.20	(532,408.93)
2	Motor Park	3,244,170.99	3,752,110.00	507,939.01
3	Shops and Shopping Centers	4,635,050.00	4,521,610.00	(113,440.00)
4	Cattle Market	20,537,220.88	19,589,300.00	(947,920.88)
5	Abattoir/Slaughter House	3,452,710.00	3,150,347.00	(302,363.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	7,782,150.00	7,471,922.00	(310,228.00)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	5,325,900.00	4,852,740.00	(473,160.00)
	TOTAL	<u>52,823,752.00</u>	<u>50,652,170.20</u>	<u>(2,171,581.80)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	4,643,172.60	4,033,793.15	(609,379.45)
2	Rent on Local Government Building	7,025,997.40	6,927,882.00	(98,115.40)
3	Rent on other Local Government landed property	4,324,562.00	4,239,950.00	(84,612.00)
	TOTAL	<u>15,993,732.00</u>	<u>15,201,625.15</u>	<u>(792,106.85)</u>

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

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	4,635,146.10	-	(4,635,146.10)
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>4,635,146.10</u>	=	<u>(4,635,146.10)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Grants from State Government	11,352,714.00	-	(11,352,714.00)
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>11,352,714.00</u>	-	<u>(11,352,714.00)</u>

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

HEAD 1008 – MICELLANEOUS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	3,514,730.00	2,986,938.00	(527,792.00)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	3,150,337.00		(3,150,337.00)
5	Tractor hiring	3,708,607.00	9,392,562.00	5,683,955.00
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	2,457,890.00		(2,457,890.00)
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges	625,736.00	-	(625,736.00)
	TOTAL	<u>13,457,300.00</u>	<u>12,379,500.00</u>	<u>(1,077,800.00)</u>

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

HEAD 1009 – STATUTORY ALLOCATION

NOTE 1

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,089,977,253.37	1,528,960,359.18	438,983,105.81
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	322,396,496.26	327,164,156.36	4,767,660.10
4	Excess Crude Oil Account	45,815,127.50	2,621,998.63	(43,193,128.87)
5	Excess PPT	-	17,527,101.34	17,527,101.34
6	Excess Diff.	-	29,343,618.90	29,343,618.90
7	Exchange Gain	-	5,428,384.73	5,428,384.73
8	Excess Bank Charge	-	3,700,689.52	3,700,689.52
	TOTAL	<u>1,477,188,877.13</u>	<u>1,914,746,308.66</u>	<u>437,557,431.53</u>

GULANI LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2018

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	65,372,130.13	30,872,526.19	34,499,603.94
	Overhead	13,500,000.00	22,994,796.80	(9,494,796.80)
2002	Office of the Secretary			
	Personnel Cost	13,052,890.20	11,725,736.00	1,327,154.20
	Overhead	14,000,000.00	23,799,385.12	(9,799,385.12)
2003	The Council			
	Personnel Cost	19,257,560.35	23,782,667.00	(4,525,106.65)
	Overhead	12,250,000.00	22,170,529.18	(9,920,529.18)
2004	Personnel Management			
	Personnel Cost	50,226,732.00	47,694,822.67	2,531,909.33
	Overhead	14,000,000.00	24,599,822.50	(10,599,822.50)
2005	Treasury			
	Personnel Cost	60,218,910.00	59,978,340.00	240,570.00
	Overhead	12,370,000.00	25,713,659.25	(13,343,659.25)
2006	Education			
	Personnel Cost	17,694,380.11	-	17,694,380.11
	Overhead	9,000,000.00	-	9,000,000.00
2007	Primary Health Care			
	Personnel Cost	76,280,421.70	74,932,122.98	1,348,298.72
	Overhead	14,000,000.00	26,423,380.35	(12,423,380.35)
2008	General Agric			
	Personnel Cost	84,973,630.00	84,251,311.50	722,318.50
	Overhead	12,400,000.00	21,364,530.17	(8,964,530.17)
2009	Works			
	Personnel Cost	85,347,500.00	83,789,965.33	1,557,534.67
	Overhead	10,700,000.00	20,414,175.83	(9,714,175.83)
2010	Traditional Council			
	Personnel Cost	30,636,892.00	29,780,000.00	856,892.00
	Overhead	7,780,000.00	19,472,892.00	(11,692,892.00)
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>623,061,046.49</u>	<u>653,760,662.87</u>	<u>(30,699,616.38)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	65,372,130.13	30,872,526.19	34,499,603.94
2	Travel and Transport	1,635,188.00	3,562,182.12	(1,926,994.12)
3	Utility Services	1,000,000.00	1,550,739.00	(550,739.00)
4	Telephone and Postal Services	200,000.00	560,135.00	(360,135.00)
5	Stationery and Printing	1,500,000.00	3,971,494.00	(2,471,494.00)
6	Maintenance of Office Furniture and Equipment	3,664,732.00	4,852,490.00	(1,187,758.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,508,950.00	1,868,276.48	(359,326.48)
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,375,730.00	3,177,227.20	(801,497.20)
11	Entertainment and Hospitality	-	470,000.00	(470,000.00)
12	Miscellaneous Expenses	-	356,620.00	(356,620.00)
13	Provision and Service Materials	1,615,400.00	2,625,633.00	(1,010,233.00)
	TOTAL	<u>78,872,130.13</u>	<u>53,867,322.99</u>	<u>25,004,807.14</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	13,052,890.20	11,725,736.00	1,327,154.20
2	Travel and Transport	2,500,000.00	3,782,367.11	(1,282,367.11)
3	Utility Services	100,000.00	500,000.00	(400,000.00)
4	Telephone and Postal Services	300,000.00	425,150.00	(125,150.00)
5	Stationery and Printing	3,500,000.00	4,955,625.00	(1,455,625.00)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	3,832,589.00	(2,832,589.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,000,000.00	3,562,177.25	(1,562,177.25)
8	Consultancy Services and special committees	550,700.00	-	550,700.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,649,300.00	2,377,648.00	(728,348.00)
11	Entertainment and Hospitality	400,000.00	710,332.13	(310,332.13)
12	Miscellaneous Expenses	1,000,000.00	1,362,052.00	(362,052.00)
13	Provision and Service Materials	1,000,000.00	2,291,444.63	(1,291,444.63)
	TOTAL	<u>27,052,890.20</u>	<u>35,525,121.12</u>	<u>(8,472,230.92)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	19,257,560.35	23,782,667.00	(4,525,106.65)
2	Travel and Transport	2,000,000.00	3,416,800.00	(1,416,800.00)
3	Utility Services	500,000.00	712,632.00	(212,632.00)
4	Telephone and Postal Services	350,000.00	573,562.00	(223,562.00)
5	Stationery and Printing	1,000,000.00	3,625,130.00	(2,625,130.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	4,225,560.00	(2,725,560.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,914,288.00	3,532,110.00	(617,822.00)
8	Consultancy Services and special committees	630,712.00	-	630,712.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,355,000.00	1,491,241.00	863,759.00
11	Entertainment and Hospitality	-	978,119.00	(978,119.00)
12	Miscellaneous Expenses	-	1,500,000.00	(1,500,000.00)
13	Provision and Service Materials	1,000,000.00	2,115,375.18	(1,115,375.18)
	TOTAL	<u>31,507,560.35</u>	<u>45,953,196.18</u>	<u>(14,445,636.83)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	50,226,732.00	47,694,822.67	2,531,909.33
2	Travel and Transport	2,000,000.00	4,362,809.55	(2,362,809.55)
3	Utility Services	1,000,000.00	1,533,615.70	(533,615.70)
4	Telephone and Postal Services	650,700.00	990,352.11	(339,652.11)
5	Stationery and Printing	2,000,000.00	2,713,642.14	(713,642.14)
6	Maintenance of Office Furniture and Equipment	1,640,800.00	3,220,100.10	(1,579,300.10)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,735,000.00	4,021,835.58	(1,286,835.58)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,450,000.00	3,172,950.32	(722,950.32)
11	Entertainment and Hospitality	500,000.00	568,917.00	(68,917.00)
12	Miscellaneous Expenses	-	1,372,890.00	(1,372,890.00)
13	Provision and Service Materials	1,023,500.00	2,642,710.00	(1,619,210.00)
	TOTAL	<u>64,226,732.00</u>	<u>72,294,645.17</u>	<u>(8,067,913.17)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	60,218,910.00	59,978,340.00	240,570.00
2	Travel and Transport	3,237,700.00	3,153,664.97	84,035.03
3	Utility Services	400,000.00	1,332,119.00	(932,119.00)
4	Telephone and Postal Services	650,000.00	730,935.00	(80,935.00)
5	Stationery and Printing	1,000,000.00	2,375,881.00	(1,375,881.00)
6	Maintenance of Office Furniture and Equipment	1,330,560.00	4,560,295.00	(3,229,735.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,126,040.00	3,282,915.00	(2,156,875.00)
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,347,900.00	3,492,800.13	(1,144,900.13)
11	Entertainment and Hospitality	477,800.00	1,362,719.00	(884,919.00)
12	Miscellaneous Expenses	-	2,250,000.00	(2,250,000.00)
13	Provision and Service Materials	1,500,000.00	3,172,330.15	(1,672,330.15)
	TOTAL	<u>72,588,910.00</u>	<u>85,691,999.25</u>	<u>(13,103,089.25)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	17,694,380.11	-	17,694,380.11
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,500,000.00	-	1,500,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	-	1,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	-	1,000,000.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	-	2,500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	TOTAL	<u>26,694,380.11</u>	=	<u>26,694,380.11</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	76,280,421.70	74,932,122.98	1,348,298.72
2	Travel and Transport	1,742,950.00	4,370,892.00	(2,627,942.00)
3	Utility Services	900,000.00	1,025,119.00	(125,119.00)
4	Telephone and Postal Services	550,432.00	622,425.00	(71,993.00)
5	Stationery and Printing	1,350,127.00	2,355,177.11	(1,005,050.11)
6	Maintenance of Office Furniture and Equipment	3,000,000.00	4,182,344.00	(1,182,344.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,370,842.00	3,468,590.00	(2,097,748.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	4,266,350.00	(2,266,350.00)
11	Entertainment and Hospitality	1,000,000.00	1,400,362.00	(400,362.00)
12	Miscellaneous Expenses	-	1,090,921.24	(1,090,921.24)
13	Provision and Service Materials	2,085,649.00	3,641,200.00	(1,555,551.00)
	TOTAL	<u>90,280,421.70</u>	<u>101,355,503.33</u>	<u>(11,075,081.63)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	84,973,630.00	84,251,311.50	722,318.50
2	Travel and Transport	3,000,000.00	4,371,355.10	(1,371,355.10)
3	Utility Services	500,000.00	1,346,973.00	(846,973.00)
4	Telephone and Postal Services	550,718.00	930,347.12	(379,629.12)
5	Stationery and Printing	1,576,000.00	2,983,560.33	(1,407,560.33)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	2,683,216.42	(683,216.42)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,000,000.00	3,234,690.20	(1,234,690.20)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,300,000.00	2,638,208.00	(1,338,208.00)
11	Entertainment and Hospitality	426,932.00	750,000.00	(323,068.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,046,350.00	2,426,180.00	(1,379,830.00)
	TOTAL	<u>97,373,630.00</u>	<u>105,615,841.67</u>	<u>(8,242,211.67)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	85,347,500.00	83,789,965.33	1,557,534.67
2	Travel and Transport	2,070,002.80	3,732,800.00	(1,662,797.20)
3	Utility Services	1,000,000.00	1,230,550.00	(230,550.00)
4	Telephone and Postal Services	-	632,177.10	(632,177.10)
5	Stationery and Printing	2,000,000.00	2,982,556.00	(982,556.00)
6	Maintenance of Office Furniture and Equipment	-	2,349,600.00	(2,349,600.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	319,997.08	2,200,000.00	(1,880,002.92)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,200,000.00	3,562,712.00	(1,362,712.00)
11	Entertainment and Hospitality	610,000.12	723,780.73	(113,780.61)
12	Miscellaneous Expenses	500,000.00	1,000,000.00	(500,000.00)
13	Provision and Service Materials	2,000,000.00	2,000,000.00	-
	TOTAL	<u>96,047,500.00</u>	<u>104,204,141.16</u>	<u>(8,156,641.16)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Personnel Cost	30,636,892.00	29,780,000.00	856,892.00
2	Travel and Transport	1,450,000.00	2,150,377.00	(700,377.00)
3	Utility Services	1,000,000.00	1,500,000.00	(500,000.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	700,000.00	1,782,342.00	(1,082,342.00)
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 assets	754,108.00	750,689.00	3,419.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,375,892.00	2,562,717.00	(186,825.00)
11	Entertainment and Hospitality	-	3,470,632.00	(3,470,632.00)
12	Miscellaneous Expenses	-	2,366,000.00	(2,366,000.00)
13	Provision and Service Materials	1,500,000.00	2,890,135.00	(1,390,135.00)
	TOTAL	<u>38,416,892.00</u>	<u>49,252,892.00</u>	<u>(10,836,000.00)</u>

GULANI LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	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	-	-	-

GULANI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2018

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	97,000,000.00	90,315,630.00	6,684,370.00
4002	Livestock Development	50,000,000.00	40,526,800.00	9,473,200.00
4003	Forestry Development	24,000,000.00	20,791,250.00	3,208,750.00
4004	Fisheries	8,000,000.00	7,000,000.00	1,000,000.00
4005	Manufacturing & Craft	14,000,000.00	13,636,830.00	363,170.00
4006	Rural Electrification	35,000,000.00	30,760,000.00	4,240,000.00
4007	Commerce/Finance & Supply	64,000,000.00	60,552,100.00	3,447,900.00
4008	Transportation Roads/Bridges	30,000,000.00	25,985,290.00	4,014,710.00
	TOTAL ECONOMIC SECTOR	<u>322,000,000.00</u>	<u>289,567,900.00</u>	<u>32,432,100.00</u>
	SECIAL SECTOR			
5001	Education Development	118,000,000.00	100,321,640.00	17,678,360.00
5002	Health and Services	192,500,000.00	80,324,810.00	112,175,190.00
5003	Information	200,000.00	150,000.00	50,000.00
5004	Social Development & Culture	3,000,000.00	2,726,110.00	273,890.00
5005	Fire Service	15,000,000.00	14,350,000.00	650,000.00
	TOTAL SECIAL SECTOR	<u>328,700,000.00</u>	<u>197,872,560.00</u>	<u>130,827,440.00</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	177,000,000.00	111,754,926.44	65,245,073.56
6002	Environmental Sewage & Drainage	6,500,000.00	11,219,280.92	(4,719,280.92)
6003	Town & Community Planning	-	-	-
6004	Community Development	20,000,000.00	35,780,619.00	(15,780,619.00)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>203,500,000.00</u>	<u>158,754,826.36</u>	<u>44,745,173.64</u>
	ADMIN SECTOR			
7001	General Admin office	99,400,000.00	105,372,850.00	(5,972,850.00)
7002	Staff Housing	108,000,000.00	110,200,000.00	(2,200,000.00)
7003	Workshops	7,200,000.00	51,778,350.00	(44,578,350.00)
	TOTAL ADMIN SECTOR	<u>214,600,000.00</u>	<u>267,351,200.00</u>	<u>(52,751,200.00)</u>
8001	Loan repayment	-	-	-
	GRAND TOTAL	<u>1,068,800,000.00</u>	<u>913,546,486.36</u>	<u>155,253,513.64</u>

GULANI LOCAL GOVERNMENT
COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2018

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Tractors implement	15,379,850.00	14,734,630.00	645,220.00
2	Purchase of Fertilizer	14,245,550.00	14,100,000.00	145,550.00
3	Purchase of Grain	-	-	-
4	Purchase of 2 Nos of Tractors	-	-	-
5	Procurement of Chemical and Motorized Sprayer	10,950,600.00	9,830,200.00	1,120,400.00
6	Purchase of Water Pumps and equipment for irrigation Program	-	-	-
7	Purchase of Canoe Motorize and Un-Motorized	10,000,000.00	9,780,450.00	219,550.00
8	Food Security Counterpart Funding	-	-	-
9	Construction of Agric Dept. Store at Bara	22,130,000.00	21,982,650.00	147,350.00
10	Purchase of Complete Extearm	7,880,000.00	6,352,150.00	1,527,850.00
11	Main Cottage Industry and General Machine	-	-	-
12	Establishment of Production Farm	10,634,000.00	8,015,550.00	2,618,450.00
13	Fadama Counterpart Funding	-	-	-
14	Purchase of 6 Thrashing Machine	5,780,000.00	5,520,000.00	260,000.00
TOTAL		<u>97,000,000.00</u>	<u>90,315,630.00</u>	<u>6,684,370.00</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Abbatoir	3,000,000.00	1,518,734.00	1,481,266.00
2	Construction of Vet. Clinic at Bara, Bularafa Njibulwa.	12,637,707.00	11,578,000.00	1,059,707.00
3	Renovation of Vet. Clinic at Bumsa, Gulani, Ngabal and Dokshi	10,361,403.00	9,788,752.00	572,651.00
4	Renovation of Slaughter Slab at Kukuwa Bularafa, Bumsa Gabai, Njibulwa Gulani, Tetteba and G/Tuwo.	15,650,890.00	10,362,710.00	5,288,180.00
5	Purchase of Vet. Drugs, Vaccine and equipment at Bara, Dokshi and Tetteba.	8,350,000.00	7,278,604.00	1,071,396.00
6	Demarcation of Cattle Route	-	-	-
	TOTAL	<u>50,000,000.00</u>	<u>40,526,800.00</u>	<u>9,473,200.00</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Tree Planting Campaign	-	-	-
2	Flower Culture and Land Scaping of BLG Secretariat	-	-	-
3	Establishment of Nursery at Gabai, Bularafa, Bara.	10,570,000.00	9,725,813.00	844,187.00
4	Purchase of Poly Thane Bags	3,200,000.00	2,932,710.00	267,290.00
5	Purchase of Nursery equipment	5,733,400.00	4,362,112.00	1,371,288.00
6	Drilling of Wash Borehole for Watering Seeding at Gabai, Bularafa, Bara and Gulani.	3,496,600.00	3,210,500.00	286,100.00
7	Purchase of Vehicle to Agric and Natural Resources Dept.	-	-	-
8	Establishment and Fencing of New Orchard at Dokshi and purchase of working material	1,000,000.00	560,115.00	439,885.00
	TOTAL	<u>10,570,000.00</u>	<u>9,725,813.00</u>	<u>844,187.00</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Fish Pond at Kukuwa, Ruhu and Kushemaga.	4,762,750.00	3,894,375.00	868,375.00
2	Purchase of Fish Species Feeds, Drugs and Vaccine.	3,237,250.00	3,105,625.00	131,625.00
	TOTAL	<u>8,000,000.00</u>	<u>7,000,000.00</u>	<u>1,000,000.00</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Manufacturing of Arts and Craft Home Economic Women Development Centre and purchase of Saving Machines.	9,709,734.00	9,664,270.00	45,464.00
2	Construction of Development Centre at Bara.	4,290,266.00	3,972,560.00	317,706.00
	TOTAL	<u>14,000,000.00</u>	<u>13,636,830.00</u>	<u>363,170.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Rural Electrification at Bara, Bumsa, Bulara, and Gulani	26,905,100.00	23,215,050.00	3,690,050.00
2	Purchase of 1KVA Generator to Government Lodge.	4,360,000.00	3,982,170.00	377,830.00
3	Purchase of 1KVA Generator to Local Government	3,734,900.00	3,562,780.00	172,120.00
	TOTAL	<u>35,000,000.00</u>	<u>30,760,000.00</u>	<u>4,240,000.00</u>

GULANI4762750 LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 4007:FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Market Stalls.	-	-	-
2	Construction of Shopping Complex at Tetteba	11,859,555.00	11,569,602.00	289,953.00
3	Construction of Motor Park at Bumsa, Tetteba and Njibulwa	7,266,840.00	6,110,757.00	1,156,083.00
4	Repair of Mass Transit Buses	9,372,850.00	8,246,629.00	1,126,221.00
5	Purchase of 3 Nos Mass Transit Buses	-	-	-
6	Renovation of Shopping Complex at Kukuwa, Bularafa, Bumsa, Bara and Badugo	20,137,800.00	19,842,357.00	295,443.00
7	Construction of Departmental Store.	15,362,955.00	14,782,755.00	580,200.00
	TOTAL	<u>64,000,000.00</u>	<u>60,552,100.00</u>	<u>3,447,900.00</u>

HEAD 4008:TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Fed. Roads and Bridge across the Local Government	30,000,000.00	25,985,290.00	4,014,710.00
	TOTAL	<u>30,000,000.00</u>	<u>25,985,290.00</u>	<u>4,014,710.00</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5001:EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of 10 Nos of block Classrooms	17,647,120.00	12,543,127.00	5,103,993.00
2	Purchase of furniture to Primary Schools within Gulani	55,780,100.00	45,788,940.00	9,991,160.00
3	Construction of GLEA and Staff quarter	-	-	-
4	Renovation of Classrooms	8,560,000.00	7,426,120.00	1,133,880.00
5	Feeding of Boarding Primary Schools at Gulani	-	-	-
6	Fencing and renovation of newly constructed LGA Offices at Bara	30,641,890.00	29,372,811.00	1,269,079.00
7	Purchase of Teaching Aids to Primary School across the LGA	5,370,890.00	5,210,642.00	160,248.00
	TOTAL	<u>118,000,000.00</u>	<u>100,341,640.00</u>	<u>17,658,360.00</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Store and shave for Drugs Storage at Bara	23,940,520.00	22,562,750.00	1,377,770.00
2	Purchase of Furnitures	10,000,000.00	9,566,710.00	433,290.00
3	National Programme of Immunization	-	-	-
4	Purchase of Sanitation Equipment	7,632,850.00	7,250,000.00	382,850.00
5	Fencing of Graveyard	-	-	-
6	Counterpart Funding in PHC	-	-	-
7	Purchase of Wheel Barrow rated and Headquarter	5,689,640.00	5,369,755.00	319,885.00
8	Purchase of Plastic water in at Headquarter and 5 Zonal Offices	-	-	-
9	Purchase of Uniforms	-	-	-
10	International Year Celebration	-	-	-
11	Purchase of burial materials	-	-	-
12	Funding of Sanitation Communities	22,361,850.00	-	22,361,850.00
13	Purchase of Drugs and equipment	15,792,850.00	15,244,420.00	548,430.00
14	Supplementation of Fund	-	-	-
15	Construction of Dispensary at Yayem, Garin Habu and Garin Sarkin Noma	43,342,700.00	-	43,342,700.00
16	Construction of Staff New Quarters	-	-	-
17	Purchase of Mosquito Nets	-	-	-
18	Purchase of Toyota Hilux	-	-	-
19	Fencing of Bara CHC	-	-	-
20	Purchase of two (2) Motor Cycle to TBI of NM Unit	-	-	-
21	Purchase of Cool Box Vaccine Currier to NPI	32,220,800.00	-	32,220,800.00
22	Purchase of Waste Ban at LGA Headquarters and Ward Unit	15,780,610.00	14,521,341.00	1,259,269.00
23	Renovation of Dispensary at Gagure, Kukuwa, Tetteba and Yalwa anguwan Makera	15,738,180.00	5,809,834.00	9,928,346.00
24	Standardization line with Map at Ruhu PHC, Kushinmaga PHC, and Bumsa PHC	-	-	-
25	Training of Midwives	-	-	-
TOTAL		<u>192,500,000.00</u>	<u>80,324,810.00</u>	<u>112,175,190.00</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Information Equipment	200,000.00	150,000.00	50,000.00
TOTAL		<u>200,000.00</u>	<u>150,000.00</u>	<u>50,000.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Sport equipment	3,000,000.00	2,726,110.00	273,890.00
TOTAL		<u>3,000,000.00</u>	<u>2,726,110.00</u>	<u>273,890.00</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Fire Extinguishers	15,000,000.00	14,350,000.00	650,000.00
TOTAL		<u>15,000,000.00</u>	<u>14,350,000.00</u>	<u>650,000.00</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Extension of Pipelines across the L.G	-	-	-
2	Construction and repair of Cement Well across the Local Govt.	25,370,350.00	24,152,130.00	1,218,220.00
3	Maintenance of Boreholes	15,400,000.00	14,950,210.00	449,790.00
4	Purchase of Fuel and Lubricant	30,652,113.00	7,438,034.44	23,214,078.56
5	Purchase of Submersible Pumps across the LG.	-	-	-
6	Purchase of 10 Nos Parking Generator 30KVA	27,682,660.00	29,852,000.00	(2,169,340.00)
7	Construction of Box Culvert at Bumsa, Chandam and Yelwa Makera	32,562,700.00	35,362,552.00	(2,799,852.00)
8	Drilling of Boreholes (3Nos) across the Local Govt.	45,332,177.00	-	45,332,177.00
9	Drilling of Hand Pump (12Nos) across the Local Govt.	-	-	-
TOTAL		<u>177,000,000.00</u>	<u>111,754,926.44</u>	<u>65,245,073.56</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		K	K	K
1	Land Compensation	2,700,000.00	2,655,537.92	44,462.08
2	Purchase of Survey Equipment	3,800,000.00	8,563,743.00	(4,763,743.00)
3	Production of Based Map	-	-	-
4	Purchase of (1) open Tippers Tyres (17M)	-	-	-
5	Purchase of 1 Pay Loader	-	-	-
6	Grat fairly use Caterpillar	-	-	-
7	Excavator fairly use	-	-	-
8	Lowest of fairly use	-	-	-
9	Purchase of 3 Nos. 10 Tyres fairly use Tipper	-	-	-
10	Service Rig	-	-	-
11	Roller fairly use	-	-	-
12	Concrete mixture 2 Nos.	-	-	-
	TOTAL	<u>6,500,000.00</u>	<u>11,219,280.92</u>	<u>(4,719,280.92)</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		K	K	K
1	Land Compensation	-	-	-
	TOTAL	=	=	=

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		K	K	K
1	Donation to Paris Club	6,644,370.00	22,547,909.00	(15,903,539.00)
2	Filling Station Bara	13,355,630.00	13,232,710.00	122,920.00
	TOTAL	<u>20,000,000.00</u>	<u>35,780,619.00</u>	<u>(15,780,619.00)</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of 3 Bedroom Government Lodge at Bara	20,300,560.00	24,044,322.00	(3,743,762.00)
2	Construction of 015 Lousing Unit at Bara	15,735,630.00	15,105,363.00	630,267.00
3	Purchase of Utility Vehicle 2 Nos. 406 Pay	11,235,847.00	10,882,950.00	352,897.00
4	Purchase of Toyota Hilux (2Nos)	-	-	-
5	Purchase of 2 Nos. Utility Buses	22,750,613.00	22,237,615.00	512,998.00
6	Purchase of 10 Nos Laptop Computer	-	-	-
7	Purchase of Nos. Desktop Computer	-	-	-
8	Purchase of Community Development materials	25,977,350.00	25,780,000.00	197,350.00
9	Renovation of Staff Quarters	3,400,000.00	7,322,600.00	(3,922,600.00)
TOTAL		<u>99,400,000.00</u>	<u>105,372,850.00</u>	<u>(5,972,850.00)</u>

GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2018

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Purchase of Furnitures to Staff Quarters	22,370,615.00	21,972,825.00	397,790.00
2	Renovation of Local Government Secretariat	8,203,370.00	9,572,890.00	(1,369,520.00)
3	Construction of District Head, Village Head House at Gulani LGA	-	-	-
4	Construction of District Head Palace Gulani	35,712,355.00	35,250,100.00	462,255.00
5	Renovation of 4 Nos. District Head Quarters	2,000,000.00	3,211,633.00	(1,211,633.00)
6	Construction of 2 Bedroom Staff Quarters (2Nos)	-	-	-
7	Purchase of Information Equipment	-	-	-
8	Purchase of Relief Materials	-	-	-
9	Construction of Central Store at Bara	15,718,630.00	13,647,256.00	2,071,374.00
10	Purchase of Office Furnitures	-	-	-
11	Fencing of Graveyard with Blocks at Bara, Gulani, Bularafa and Bumsa.	8,625,130.00	6,235,199.00	2,389,931.00
12	Renovation of Viewing Centre (5 Nos)	15,370,000.00	20,310,097.00	(4,940,097.00)
TOTAL		<u>108,000,100.00</u>	<u>110,200,000.00</u>	<u>(2,199,900.00)</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
1	Construction of Technical Workshop at Bara.	-	-	-
2	Procurement of Mechanical tools	1,044,370.00	7,943,730.00	(6,899,360.00)
3	Construction of ICT Training Hall	6,155,630.00	43,834,620.00	(37,678,990.00)
TOTAL		<u>7,200,000.00</u>	<u>51,778,350.00</u>	<u>(44,578,350.00)</u>

GULANI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2018

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Repayment of Loans and Interest	-	-	-
TOTAL		-	-	-

UNRETIRED SPECIAL IMPREST ADVANCES
GULANI LOCAL GOVERNMENT

NOTE 2

S/N	DATE	NAME OF PAYEE	DETAILS OF PAYMENT	PV. NO.	AMOUNT ₦	REMARK
1.	29/1/2018	Mohammed Tela	Procurement of Cartridge of bullets to Vigilante group	3	5,150,000.00	
2.	29/1/2018	Adamu Shuaibu	Procurement of instructional materials to Education Authority.	4	4,525,000.00	Unretired
3.	26/2/2018	Garba Adamu (DHoro)	Purchase of Fuel and Lubrication Oil	62	1,230,000.00	Unretired
4.	26/3/2018	Ibrahim Saidu	Printing of four billboard executive Governor	64	120,000.00	Unretired
5.	31/5/2018	Abdullahi Driver	Purchase of Tyres to LG of GLN	66	260,000.00	Unretired
6.	11/5/2018	Mallam Gana (HNR)	Purchase of Veterinary Drugs and Vaccine	77	3,428,400.00	Unretired
7.	24/5/2018	Abubakar Moh'd K. (HGA)	Purchase of Office equipment	150	232,000.00	Unretired
8.	5/6/2018	Abubakar Moh'd Kollere	Purchase of furniture to the Office of Chairman	151	530,000.00	Unretired
9.	30/5/2018	Adamu Shuaibu	Supply of instructional material	163	4,525,000.00	Unretired
10.	10/5/2018	Garba Adamu (DHOW)	Purchase of Fuel and Lubrication Oil	63	1,300,000.00	Unretired
11.	16/4/2018	Garba Adamu (DHOW)	Purchase of Fuel and Lubrication Oil	79	1,230,000.00	Unretired
12.	14/5/2018	Garba Adamu (DHOW)	Purchase of Fuel and Lubrication Oil	78	1,300,000.00	Unretired
13.	3/7/2018	Garba Adamu (DHOW)	Rehabilitation of (5) five Borehole of Communities of Local Government	57	820,000.00	Unretired
14.	24/7/2018	Abubakar Moh'd Kollere (H6A)	Purchase of (1) one Desktop Computer and Laptop	147	100,000.00	Unretired

15.	24/7/2018	Inusa Jibrin (P.A to Chairman)	Purchase of Digital Camera and its accessories	149	100,000.00	Unretired
16.	26/6/2018	Garba Adamu	Procurement of Diesel to Boreholes across Gulani Local Government	56	1,000,000.00	Unretired
17.	19/4/2018	Garba Adamu	Payment of Special Imprest repairs of Boreholes	81	10,570,000.00	Unretired
18.	24/6/2018	Garba Adamu	Purchase of Diesel to Boreholes of June	145	1,000,000.00	Unretired
19.	9/8/2018	Garba Adamu	Procurement of additional Fuel and Lubricant to functional Borehole	155	1,027,000.00	Unretired
20.	23/8/2018	Abubakar Moh'd Kollere (AGA)	Purchase of 1 Desktop and Laptop	72	150,000.00	Unretired
					<u>38,597,400.00</u>	