

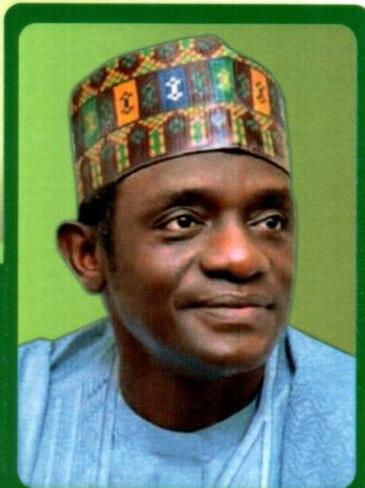


# **GUJBA**

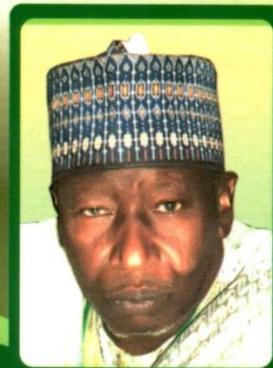
**LOCAL GOVERNMENT COUNCIL**

**YOBE STATE**

**FINANCIAL STATEMENTS**



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



**HON. ALH. KYARI BATARAMA**  
CHAIRMAN  
GUJBA 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:-**

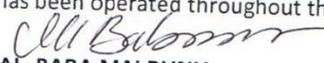
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Gujba Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2018.

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

These Financial Statements have been prepared for the operations of Gujba 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.

  
MAL. BABA MAI BUNU

Treasurer

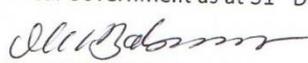
24/12/2019

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.

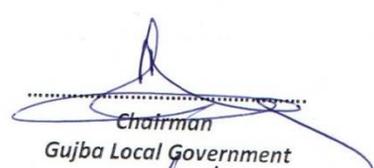
In our opinion, the Financial Statements fairly presents the financial position and operations of the Local Government as at 31<sup>st</sup> December, 2018.

  
MAL. BABA MAI BUNU

Treasurer

Gujba Local Government

Date: 24/12/2019

  
Chairman

Gujba Local Government

Date: 24/12/19

### **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**

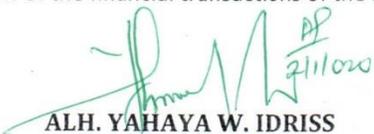
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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 31<sup>st</sup> December, 2018.

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

**GUIBA LOCAL GOVERNMENT  
BUDGET SIZE AND PERFORMANCE 2018**

S/N	INCOME	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	164,089,449.70	133,713,375.00	(30,376,074.70)
	Federation Account (Note1:)	1,670,071,256.39	2,173,657,801.90	503,586,545.51
	<b>TOTAL INCOME</b>	<b><u>1,834,160,706.09</u></b>	<b><u>2,307,371,176.90</u></b>	<b><u>473,210,470.81</u></b>
	<b>LESS STATUTORY DEDUCTION</b>			
1	1% Admin Charges	-	4,437,719.64	(4,437,719.64)
2	Contribution to Pension	-	198,161,029.32	(198,161,029.32)
3	Contribution to YSUBEB	-	282,222,584.92	(282,222,584.92)
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	-	126,149,460.56	(126,149,460.56)
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	-	8,604,000.00	(8,604,000.00)
14	Miscellaneous Cont.	-	13,463,999.88	(13,463,999.88)
	<b>TOTAL</b>	<b>-</b>	<b><u>684,670,558.92</u></b>	<b><u>(684,670,558.92)</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	511,767,350.39	369,727,978.68	142,039,371.71
	Over Head	120,000,000.00	193,713,375.00	(73,713,375.00)
	<b>TOTAL</b>	<b><u>631,767,350.39</u></b>	<b><u>563,441,353.68</u></b>	<b><u>68,325,996.71</u></b>
	<b>Special Imprest Advances</b>			
	<b>Transfer to C.D. Fund Account</b>		<b>1,059,259,264.30</b>	
	<b>CAPITAL EXPENDITURE</b>			
	Economic Sector	340,239,772.62	350,141,929.46	(9,902,156.84)
	Social Sector	196,971,013.00	259,972,300.00	(63,001,287.00)
	Area Development Sector	421,996,772.49	338,641,739.00	83,355,033.49
	Administrator Sector	81,900,000.00	110,421,780.00	(28,521,780.00)
	Loan Repayment	-	-	-
	<b>TOTAL</b>	<b><u>1,041,107,558.11</u></b>	<b><u>1,059,177,748.46</u></b>	<b><u>(18,070,190.35)</u></b>

BUDGET SURPLUS/DEFICIT - 81,515.84

Opening Balance Cash 1/1/2018 - Nil  
Bank - 9,104.92

Closing Balance Cash 31/12/2018 - Nil  
Bank - 90,620.76  
90,620.76

Represented by: First Bank - 86,045.76

Keystone - 4,575.00

**GUJBA LOCAL GOVERNMENT**

**SUMMARY OF RECURRENT REVENUE 2018**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		₦	₦	₦
1001	Tax	31,940,332.75	-	(31,940,332.75)
1002	Rate	10,746,570.25	10,211,473.50	(535,096.75)
1003	Local Licence Fines	22,872,470.50	21,372,850.24	(1,499,620.26)
1004	Earning from Undertaking	50,674,064.66	50,101,622.13	(572,442.53)
1005	Rent on Local Government Property	30,271,560.11	27,840,350.70	(2,431,209.41)
1006	Interest Payment Dividend	7,341,801.13	-	(7,341,801.13)
1007	Grants	-	-	-
1008	Miscellaneous	10,242,650.30	24,187,078.43	13,944,428.13
	<b>TOTAL INT. GEN. REVENUE</b>	<b><u>164,089,449.70</u></b>	<b><u>133,713,375.00</u></b>	<b><u>(30,376,074.70)</u></b>
1009	Federation Accounts (Note 1)	1,670,071,256.39	2,173,657,801.90	503,586,545.51
	<b>GRAND TOTAL</b>	<b><u>1,834,160,706.09</u></b>	<b><u>2,307,371,176.90</u></b>	<b><u>473,210,470.81</u></b>

**GUJBA LOCAL GOVERNMENT**  
**SUMMARY OF INCOME**

(Note 1)

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	138,020,251.49	26,727,024.93				7,738,104.69	560,432.11	<b>173,045,813.22</b>
2	FEBRUARY	136,837,839.00	30,986,226.15						<b>167,824,065.15</b>
3	MARCH	141,346,183.08	28,287,639.41					189,200.96	<b>169,823,023.45</b>
4	APRIL	122,035,893.96	27,080,330.45		4,844,057.44	10,881,674.77			<b>164,841,956.62</b>
5	MAY	151,625,393.93	27,624,056.34					121,088.15	<b>179,370,538.42</b>
6	JUNE	147,485,529.60	30,112,610.79						<b>177,598,140.39</b>
7	JULY	153,474,439.26	27,050,751.57			10,524,744.14		2,116,108.82	<b>193,166,043.79</b>
8	AUGUST	148,064,089.32	25,448,033.20	3,017,971.99		6,294,327.91			<b>182,824,422.42</b>
9	SEPTEMBER	150,843,360.82	37,008,224.83		41,219.72				<b>187,892,805.37</b>
10	OCTOBER	144,512,532.08	25,353,999.95		69,910.11			1,272,736.35	<b>171,209,178.49</b>
11	NOVEMBER	154,148,652.41	29,205,563.68		274,528.43	6,888,849.96	10,715,986.64		<b>201,233,581.12</b>
12	DECEMBER	156,060,179.74	33,155,009.25		203,947.52				<b>189,419,136.51</b>
13	Additional FAAC Mar/Oct. 2018	15,409,096.95							<b>15,409,096.95</b>
<b>TOTAL</b>		<b><u>1,759,863,441.64</u></b>	<b><u>348,039,470.55</u></b>	<b><u>3,017,971.99</u></b>	<b><u>5,433,663.22</u></b>	<b><u>34,589,596.78</u></b>	<b><u>18,454,091.33</u></b>	<b><u>4,259,566.39</u></b>	<b><u>2,173,657,801.90</u></b>

**GUIBA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 1001 – TAXES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</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	11,009,962.42	-	(11,009,962.42)
5	Arrears of Cattle Levy	290,000.00	-	(290,000.00)
6	Arrears: Cattle Tax (Where Applicable)	20,640,370.33	-	(20,640,370.33)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	<b>TOTAL</b>	<b><u>31,940,332.75</u></b>	-	<b><u>(31,940,332.75)</u></b>

**HEAD 1002 – RATES**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Tenement Rate	2,725,600.71	2,628,800.13	(96,800.58)
2	Penalty for Tenement Rate	1,642,407.42	1,462,170.00	(180,237.42)
3	Arrears of Tenement Rate			0.00
4	Ground Rent	6,378,562.12	6,120,503.37	(258,058.75)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	<b>TOTAL</b>	<b><u>10,746,570.25</u></b>	<b><u>10,211,473.50</u></b>	<b><u>(535,096.75)</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</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	346,500.00	315,780.05	(30,719.95)
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	560,255.00	522,370.30	(37,884.70)
7	Motor Cycle licence fees	750,342.00	625,788.11	(124,553.89)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	1,200,560.00	1,021,500.11	(179,059.89)
10	Leaning Driving test fees	-	350,662.00	350,662.00
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees	600,000.00	340,700.15	(259,299.85)
15	Squatters/Hawkers Permit fees	1,050,000.00	872,350.00	(177,650.00)
16	Landing fees	-	-	-
17	Toll Gate fees	-	-	-
	<b>C. FOOD CONTROL</b>			
18	Slaughter fees	1,000,000.00	755,372.12	(244,627.88)
19	Abattoir fees	370,899.00	340,227.27	(30,671.73)
20	Eating House licence fees	15,300.00	-	(15,300.00)
21	Kiosk licence fees	50,899.00	361,890.30	310,991.30
22	Bake House licence fees	82,630.00	273,560.10	190,930.10
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	720,000.00	532,177.00	(187,823.00)

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
25	Dried fish/dried Meat licence fees	20,460.00	334,780.00	314,320.00
26	Cold Room licence fees	62,150.00	-	(62,150.00)
27	Butchers licence fees	270,800.00	550,600.00	279,800.00
	<b>D. SECURITY</b>			
28	Auctioneer licence fees	1,372,500.00	1,246,377.13	(126,122.87)
29	Goldsmith and Gold seller licence fees	62,320.00	-	(62,320.00)
30	Dane Gun licence fees	11,180.00	-	(11,180.00)
31	Hunting licence fees	-	-	-
	<b>E. SOCIAL</b>			
32	Marriage Registration fees	32,000.00	-	(32,000.00)
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	650,000.00	1,430,621.22	780,621.22
36	Naming of Street Registration fees	700,500.00	-	(700,500.00)
37	Mobile Sales Promotion licence fees	600,000.00	350,000.00	(250,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	650,000.00	570,688.00	(79,312.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	750,662.00	632,381.00	(118,281.00)
	<b>F. HEALTH</b>			
43	Dislodging of septic Tank Charges	700,100.00	372,188.00	(327,912.00)
44	Night Soil Disposal/Depot fees	600,000.00	460,000.00	(140,000.00)
45	Registration of septic Tank dislodging licence fees	972,300.00	1,022,177.20	49,877.20

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
46	Registration of Night soil Contractors	50,000.00	-	(50,000.00)
47	Impounding of Animals fines	780,200.00	542,362.62	(237,837.38)
48	Pest control and disinfectant charges	550,000.00	-	(550,000.00)
49	Birth and Death registration fees	100,000.00	-	(100,000.00)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	620,000.00	510,620.00	(109,380.00)
53	Laboratory test fees	250,700.00	327,890.00	77,190.00
54	Earning from Environmental Sanitation	450,560.00	233,671.00	(216,889.00)
	<b>G. ECONOMIC</b>			
55	General Contractors Registration fees	500,000.00	1,450,992.62	950,992.62
56	Tender fees	1,000,000.00	921,633.41	(78,366.59)
57	Sand dredging fees	60,702.00	-	(60,702.00)
58	Minor Industry licence fees	-	-	-
59	Trader licence fees	30,250.00	250,170.00	219,920.00
60	Petty traders licence fees	51,377.00	135,621.00	84,244.00
61	Sand. Granile. Iron rod sellers licence	760,277.00	-	(760,277.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	450,000.00	315,679.00	(134,321.00)
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	355,701.00	562,373.00	206,672.00
67	Rice Mill/Cassava Grinding licence fees	-	-	-

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	50,000.00	130,000.00	80,000.00
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	162,370.00	224,780.00	62,410.00
72	Photo studio licence fees	44,000.00	110,340.00	66,340.00
73	Welding machine licence fees	25,000.00	177,600.00	152,600.00
74	Electric (Radio/TV) workshop	30,000.00	100,000.00	70,000.00
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees	60,000.00	188,000.00	128,000.00
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	5,000.00	-	(5,000.00)
80	Vulcanizes licence fees	10,000.00	-	(10,000.00)
81	Vehicle spare parts licences	15,000.00	209,700.00	194,700.00
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	15,000.00	250,000.00	235,000.00
86	Building materials licence fees	-	-	-
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	20,000.00	115,788.00	95,788.00
90	Hair dressing barbing saloon	28,976.50	310,000.00	281,023.50
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	5,000.00	-	(5,000.00)
93	Advertisement rate licence fees	-	-	-
	<b>H. ENGR WORKS AND</b>			
94	Workshop receipt	1,340,000.00	420,007.53	(919,992.47)
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	-	-	-
97	Sale of stores	550,000.00	277,800.00	(272,200.00)
98	Survey fees	300,000.00	325,632.00	25,632.00
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	<b>TOTAL</b>	<b><u>22,872,470.50</u></b>	<b><u>21,372,850.24</u></b>	<b><u>(1,499,620.26)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Market	6,342,566.00	5,872,500.00	(470,066.00)
2	Motor Park	4,277,850.00	3,827,250.00	(450,600.00)
3	Shops and Shopping Centers	17,255,640.00	16,875,392.00	(380,248.00)
4	Cattle Market	9,625,366.00	8,942,890.00	(682,476.00)
5	Abattoir/Slaughter House	560,000.00	469,300.00	(90,700.00)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	6,832,642.66	10,589,400.13	3,756,757.47
8	Earnings from industrial	2,000,000.00		(2,000,000.00)
9	Earning from other commercial undertaking Mass Transit	3,780,000.00	3,524,890.00	(255,110.00)
	<b>TOTAL</b>	<b><u>50,674,064.66</u></b>	<b><u>50,101,622.13</u></b>	<b><u>(572,442.53)</u></b>

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

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rent on Local Government Quarters	8,925,560.11	8,277,558.70	(648,001.41)
2	Rent on Local Government Building	20,346,000.00	19,562,792.00	(783,208.00)
3	Rent on other Local Government landed property	1,000,000.00	-	(1,000,000.00)
	<b>TOTAL</b>	<b><u>30,271,560.11</u></b>	<b><u>27,840,350.70</u></b>	<b><u>(2,431,209.41)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	7,341,801.13	-	(7,341,801.13)
5	Interest on Staff Housing and other loans	-	-	-
	<b>TOTAL</b>	<b><u>7,341,801.13</u></b>	-	<b><u>(7,341,801.13)</u></b>

**HEAD 1007 – GRANTS FROM STATE GOVERNMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Grants from State Government	-	-	-
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
	<b>TOTAL</b>	-	-	-

**GUJBA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 1008 – MICELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Mortuary Hearse and Cemetery	-	-	-
2	Recovery of Losses and Over Payment	990,065.03	8,440,728.43	7,450,663.40
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	1,000,000.00	-	(1,000,000.00)
5	Tractor hiring	8,252,000.00	15,746,350.00	7,494,350.00
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	-	-	-
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges	-	-	-
	<b>TOTAL</b>	<b><u>10,242,065.03</u></b>	<b><u>24,187,078.43</u></b>	<b><u>13,945,013.40</u></b>

**GUJBA LOCAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 1009 – STATUTORY ALLOCATION**

**NOTE 1**

<b>SUB/ HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Allocation from Federation Account Statutory	1,254,585,253.95	1,759,863,441.64	505,278,187.69
2	Allocation from State Government	19,000,000.00	-	(19,000,000.00)
3	VAT Allocation	343,742,889.69	348,039,470.55	4,296,580.86
4	Excess Crude Oil Account	52,743,112.75	3,017,971.99	(49,725,140.76)
5	Exchange Gain	-	5,433,663.22	5,433,663.22
6	Excess Bank Charge	-	4,259,566.39	4,259,566.39
7	Exchange Diff.	-	34,589,596.78	34,589,596.78
8	Excess PPT	-	18,454,091.33	18,454,091.33
	<b>TOTAL</b>	<b><u>1,670,071,256.39</u></b>	<b><u>2,173,657,801.90</u></b>	<b><u>503,586,545.51</u></b>

**GUJBA LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT EXPENDITURE 2018**

HEAD	DETAILS	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	47,455,680.11	32,874,211.20	14,581,468.91
	Overhead	10,000,000.00	17,582,719.00	(7,582,719.00)
2002	<b>Office of the Secretary</b>			
	Personnel Cost	15,726,350.12	10,346,290.25	5,380,059.87
	Overhead	15,000,000.00	21,523,708.33	(6,523,708.33)
2003	<b>The Council</b>			
	Personnel Cost	45,625,307.50	42,371,800.15	3,253,507.35
	Overhead	10,000,000.00	15,347,630.00	(5,347,630.00)
2004	<b>Personnel Management</b>			
	Personnel Cost	27,330,155.35	10,342,700.13	16,987,455.22
	Overhead	10,000,000.00	25,732,642.00	(15,732,642.00)
2005	<b>Treasury</b>			
	Personnel Cost	72,452,702.13	58,952,690.13	13,500,012.00
	Overhead	10,000,000.00	25,341,714.12	(15,341,714.12)
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	15,000,000.00	-	15,000,000.00
2007	<b>Primary Health Care</b>			
	Personnel Cost	95,620,141.94	82,346,109.12	13,274,032.82
	Overhead	15,000,000.00	32,256,700.13	(17,256,700.13)
2008	<b>General Agric</b>			
	Personnel Cost	74,556,932.48	55,896,656.71	18,660,275.77
	Overhead	10,000,000.00	13,281,635.00	(3,281,635.00)
2009	<b>Works</b>			
	Personnel Cost	110,372,022.57	69,872,150.44	40,499,872.13
	Overhead	15,000,000.00	31,470,640.11	(16,470,640.11)
2010	<b>Traditional Council</b>			
	Personnel Cost	22,628,058.19	6,725,370.55	15,902,687.64
	Overhead	10,000,000.00	11,175,986.31	(1,175,986.31)
2011	<b>MISCELLANEOUS</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	<b>TOTAL</b>	<b><u>631,767,350.39</u></b>	<b><u>563,441,353.68</u></b>	<b><u>68,325,996.71</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2001: OFFICE OF THE CHAIRMAN**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Personnel Cost	47,455,680.11	32,874,211.20	14,581,468.91
2	Travel and Transport	1,500,000.00	2,372,570.20	(872,570.20)
3	Utility Services	500,000.00	1,050,750.00	(550,750.00)
4	Telephone and Postal Services	500,000.00	1,479,699.69	(979,699.69)
5	Stationery and Printing	500,000.00	732,740.11	(232,740.11)
6	Maintenance of Office Furniture and Equipment	1,000,000.00	3,242,635.00	(2,242,635.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	2,516,582.00	(516,582.00)
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	2,378,560.00	(378,560.00)
11	Entertainment and Hospitality	1,000,000.00	2,062,622.00	(1,062,622.00)
12	Miscellaneous Expenses		400,000.00	(400,000.00)
13	Provision and Service Materials	1,000,000.00	1,346,560.00	(346,560.00)
	<b>TOTAL</b>	<b><u>57,455,680.11</u></b>	<b><u>50,456,930.20</u></b>	<b><u>6,998,749.91</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2002: OFFICE OF THE SECRETARY**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	15,726,350.12	10,346,290.25	5,380,059.87
2	Travel and Transport	3,000,000.00	3,782,562.00	(782,562.00)
3	Utility Services	1,000,000.00	1,520,635.00	(520,635.00)
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	1,000,000.00	2,579,852.00	(1,579,852.00)
6	Maintenance of Office Furniture and Equipment	3,000,000.00	4,372,890.00	(1,372,890.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,000,000.00	3,652,925.11	(1,652,925.11)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	2,362,751.12	(362,751.12)
11	Entertainment and Hospitality	1,000,000.00	1,455,892.20	(455,892.20)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,500,000.00	1,796,200.90	(296,200.90)
	<b>TOTAL</b>	<b><u>30,726,350.12</u></b>	<b><u>31,869,998.58</u></b>	<b><u>(1,143,648.46)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2003: THE COUNCIL**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	45,625,307.50	42,371,800.15	3,253,507.35
2	Travel and Transport	2,000,000.00	2,734,560.17	(734,560.17)
3	Utility Services	1,000,000.00	925,890.10	74,109.90
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	1,000,000.00	1,847,620.00	(847,620.00)
6	Maintenance of Office Furniture and Equipment	1,500,000.00	2,367,882.12	(867,882.12)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	2,085,633.18	(1,085,633.18)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	2,120,641.72	(1,120,641.72)
11	Entertainment and Hospitality	-	700,000.00	(700,000.00)
12	Miscellaneous Expenses	500,000.00	782,625.15	(282,625.15)
13	Provision and Service Materials	1,500,000.00	1,782,777.56	(282,777.56)
	<b>TOTAL</b>	<b><u>55,625,307.50</u></b>	<b><u>57,719,430.15</u></b>	<b><u>(2,094,122.65)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2004: PERSONNEL MANAGMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	27,330,155.35	10,342,700.13	16,987,455.22
2	Travel and Transport	2,000,000.00	3,743,890.00	(1,743,890.00)
3	Utility Services	500,000.00	1,370,892.00	(870,892.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	2,922,560.00	(1,922,560.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	5,273,892.00	(3,273,892.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	2,710,170.00	(1,710,170.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	2,227,196.00	(1,227,196.00)
11	Entertainment and Hospitality	500,000.00	1,500,000.00	(1,000,000.00)
12	Miscellaneous Expenses		1,346,150.00	(1,346,150.00)
13	Provision and Service Materials	2,000,000.00	4,637,892.00	(2,637,892.00)
	<b>TOTAL</b>	<b><u>37,330,155.35</u></b>	<b><u>36,075,342.13</u></b>	<b><u>1,254,813.22</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2005: FINANCE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	72,452,702.13	58,952,690.13	13,500,012.00
2	Travel and Transport	2,000,000.00	4,372,188.00	(2,372,188.00)
3	Utility Services	500,000.00	1,351,714.00	(851,714.00)
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	3,482,188.00	(1,482,188.00)
6	Maintenance of Office Furniture and Equipment	1,300,000.00	5,792,855.00	(4,492,855.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	3,919,562.00	(1,919,562.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	400,000.00	3,275,102.00	(2,875,102.00)
11	Entertainment and Hospitality	250,000.00	1,500,000.00	(1,250,000.00)
12	Miscellaneous Expenses	250,000.00	532,100.00	(282,100.00)
13	Provision and Service Materials	1,300,000.00	1,116,005.12	183,994.88
	<b>TOTAL</b>	<b><u>82,452,702.13</u></b>	<b><u>84,294,404.25</u></b>	<b><u>(1,841,702.12)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2006: EDUCATION**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	-	-	-
2	Travel and Transport	3,500,000.00	-	3,500,000.00
3	Utility Services	1,700,000.00	-	1,700,000.00
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,500,000.00	-	2,500,000.00
6	Maintenance of Office Furniture and Equipment	2,172,190.00	-	2,172,190.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,627,810.00	-	2,627,810.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	-	1,500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	<b>TOTAL</b>	<b><u>15,000,000.00</u></b>	-	<b><u>15,000,000.00</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2007: MEDICAL AND HEALTH SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	95,620,141.94	82,346,109.12	13,274,032.82
2	Travel and Transport	2,000,000.00	5,625,370.00	(3,625,370.00)
3	Utility Services	1,000,000.00	2,789,500.00	(1,789,500.00)
4	Telephone and Postal Services	-	782,130.00	(782,130.00)
5	Stationery and Printing	3,000,000.00	4,829,621.00	(1,829,621.00)
6	Maintenance of Office Furniture and Equipment	2,000,000.00	7,392,850.00	(5,392,850.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	4,669,346.00	(2,669,346.00)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	3,782,900.00	(782,900.00)
11	Entertainment and Hospitality	450,000.00	572,819.00	(122,819.00)
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,550,000.00	1,812,164.13	(262,164.13)
	<b>TOTAL</b>	<b><u>110,620,141.94</u></b>	<b><u>114,602,809.25</u></b>	<b><u>(3,982,667.31)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	74,556,932.48	55,896,656.71	18,660,275.77
2	Travel and Transport	2,000,000.00	3,221,634.00	(1,221,634.00)
3	Utility Services	500,000.00	750,361.00	(250,361.00)
4	Telephone and Postal Services	300,000.00	237,890.00	62,110.00
5	Stationery and Printing	1,000,000.00	1,782,635.00	(782,635.00)
6	Maintenance of Office Furniture and Equipment	800,000.00	707,481.00	92,519.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,000,000.00	1,362,332.00	(362,332.00)
8	Consultancy Services and special committees	200,000.00	-	200,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	1,278,922.00	(278,922.00)
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	1,000,000.00	1,377,630.00	(377,630.00)
13	Provision and Service Materials	2,000,000.00	2,562,750.00	(562,750.00)
	<b>TOTAL</b>	<b><u>84,556,932.48</u></b>	<b><u>69,178,291.71</u></b>	<b><u>15,378,640.77</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	110,372,022.57	69,872,150.44	40,499,872.13
2	Travel and Transport	2,000,000.00	4,678,941.00	(2,678,941.00)
3	Utility Services	500,000.00	1,525,872.50	(1,025,872.50)
4	Telephone and Postal Services	500,000.00	1,200,000.00	(700,000.00)
5	Stationery and Printing	2,000,000.00	3,155,719.12	(1,155,719.12)
6	Maintenance of Office Furniture and Equipment	1,625,000.00	3,467,925.00	(1,842,925.00)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,000,000.00	4,250,793.00	(1,250,793.00)
8	Consultancy Services and special committees	375,000.00	-	375,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	4,671,899.35	(2,671,899.35)
11	Entertainment and Hospitality	-	1,500,000.00	(1,500,000.00)
12	Miscellaneous Expenses	1,000,000.00	3,067,114.62	(2,067,114.62)
13	Provision and Service Materials	2,000,000.00	3,952,375.52	(1,952,375.52)
	<b>TOTAL</b>	<b><u>125,372,022.57</u></b>	<b><u>101,342,790.55</u></b>	<b><u>24,029,232.02</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2010: TRADITIONAL OFFICES**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Personnel Cost	22,628,058.19	6,725,370.55	15,902,687.64
2	Travel and Transport	2,000,000.00	2,437,325.05	(437,325.05)
3	Utility Services	500,000.00	470,000.00	30,000.00
4	Telephone and Postal Services	1,500,000.00	1,472,895.00	27,105.00
5	Stationery and Printing	1,300,000.00	1,150,346.00	149,654.00
6	Maintenance of Office Furniture and Equipment	460,000.00	632,955.37	(172,955.37)
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	840,000.00	1,325,631.17	(485,631.17)
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,600,000.00	1,932,375.50	(332,375.50)
11	Entertainment and Hospitality	800,000.00	782,100.10	17,899.90
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	972,358.12	27,641.88
	<b>TOTAL</b>	<b><u>32,628,058.19</u></b>	<b><u>17,901,356.86</u></b>	<b><u>14,726,701.33</u></b>

**GUJBA LOCAL GOVERNMENT**  
**DETAILS OF RECURRENT EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**HEAD 2011: MISCELLANEOUS**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Personnel Cost	-	-	-
2	Travel and Transport	-	-	-
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	-	-	-
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	-	-	-
	<b>TOTAL</b>	-	-	-

**GUJBA LOCAL GOVERNMENT**

**SUMMARY OF CAPITAL EXPENDITURE 2018**

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₦	₦	₦
	<b>ECONOMIC SECTOR</b>			
4001	Agriculture & Rural Development	67,000,000.00	69,731,399.00	(2,731,399.00)
4002	Livestock Development	27,000,000.00	29,340,613.00	(2,340,613.00)
4003	Forestry Development	8,000,000.00	10,346,000.00	(2,346,000.00)
4004	Fisheries	5,000,000.00	7,567,925.00	(2,567,925.00)
4005	Manufacturing & Craft	13,500,000.00	15,200,655.00	(1,700,655.00)
4006	Rural Electrification	24,239,772.62	27,520,316.00	(3,280,543.38)
4007	Commerce/Finance & Supply	93,500,000.00	97,582,377.00	(4,082,377.00)
4008	Transportation Roads/Bridges	102,000,000.00	92,852,644.46	9,147,355.54
	<b>TOTAL ECONOMIC SECTOR</b>	<b><u>340,239,772.62</u></b>	<b><u>350,141,929.46</u></b>	<b><u>(9,902,156.84)</u></b>
	<b>SECIAL SECTOR</b>			
5001	Education Development	15,000,000.00	19,657,922.00	(4,657,922.00)
5002	Health and Services	149,921,013.00	197,075,763.00	(47,154,750.00)
5003	Information	3,050,000.00	5,672,890.00	(2,622,890.00)
5004	Social Development & Culture	14,000,000.00	18,362,770.00	(4,362,770.00)
5005	Fire Service	15,000,000.00	19,202,955.00	(4,202,955.00)
	<b>TOTAL SECIAL SECTOR</b>	<b><u>196,971,013.00</u></b>	<b><u>259,972,300.00</u></b>	<b><u>(63,001,287.00)</u></b>
	<b>AREA DEV. SECTOR</b>			
6001	Rural Water Supply	266,216,772.49	154,893,669.00	111,323,103.49
6002	Environmental Sewage & Drainage	140,000,000.00	162,371,800.00	(22,371,800.00)
6003	Town & Community Planning	1,780,000.00	3,516,643.00	(1,736,643.00)
6004	Community Development	14,000,000.00	17,859,627.00	(3,859,627.00)
6005	Area/Ward Dev.	-	-	-
	<b>TOTAL AREA DEV. SECTOR</b>	<b><u>421,996,772.49</u></b>	<b><u>338,641,739.00</u></b>	<b><u>83,355,033.49</u></b>
	<b>ADMIN SECTOR</b>			
7001	General Admin office	67,500,000.00	67,808,434.00	(308,434.00)
7002	Staff Housing	12,000,000.00	37,250,644.00	(25,250,644.00)
7003	Workshops	2,400,000.00	5,362,702.00	(2,962,702.00)
	<b>TOTAL ADMIN SECTOR</b>	<b><u>81,900,000.00</u></b>	<b><u>110,421,780.00</u></b>	<b><u>(28,521,780.00)</u></b>
8001	Loan Repayment	-	-	-

<b>GRAND TOTAL</b>	<b><u>1,041,107,558.11</u></b>	<b><u>1,059,177,748.46</u></b>	<b><u>(18,070,190.35)</u></b>
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**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 4001: AGRICULTURAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	UNDP Counterpart funding	-	-	-
2	Purchase of Grains	5,372,850.00	4,261,000.00	1,111,850.00
3	Purchase of chemicals and equipment	10,640,155.00	10,433,000.00	207,155.00
4	Contribution to Women for Health and other NGOs	15,374,395.00	15,002,100.00	372,295.00
5	Repair of Tractors	-	-	-
6	Purchase of Office Vehicle	-	-	-
7	Purchase of Fertilizer	14,384,710.00	19,607,275.00	(5,222,565.00)
8	Purchase of Tractors back to Farm Youth	11,227,890.00	11,055,178.00	172,712.00
9	Empowerment (Irrigation)	10,000,000.00	9,372,846.00	627,154.00
	<b>TOTAL</b>	<b><u>67,000,000.00</u></b>	<b><u>69,731,399.00</u></b>	<b><u>(2,731,399.00)</u></b>

**HEAD 4002: LIVESTOCK UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Veterinary Clinics at Buni Yadi	-	-	-
2	Construction of Slaughter Slabs at Kukuwa	4,300,000.00	4,210,655.00	89,345.00
3	Construction of Earth Dam in Mangim Gana	6,118,000.00	5,782,117.00	335,883.00
4	Purchase of Drugs, Vaccines and equipment.	5,700,000.00	5,627,315.00	72,685.00
5	Rehabilitation of Earth Dams and drilling of Borehole near the Dam	-	-	-
6	Purchase of Office Vehicle	4,500,000.00	6,848,376.00	(2,348,376.00)
7	Procurement of Animals Charts and tractions Ox Plough.	-	-	-
8	Renovation of Slaughter Slab at Goniri	6,382,000.00	6,872,150.00	(490,150.00)
9	Renovation of Buni Yadi Slaughter	-	-	-

	house and Boreholes.			
	<b>TOTAL</b>	<b><u>27,000,000.00</u></b>	<b><u>29,340,613.00</u></b>	<b><u>(2,340,613.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 4003: FORESTRY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Tree Planting Campaign	-	-	-
2	Extension of Orchard	-	3,052,377.00	(3,052,377.00)
3	Drilling of boreholes Orchard Farm	3,000,000.00	2,978,900.00	21,100.00
4	Establishment of Nursery at Kukuwa Tasha and Mutai	-	-	-
5	Purchase of Forestry equipment	628,000.00	578,901.00	49,099.00
6	Purchase of Pick-up Van	4,372,000.00	3,735,822.00	636,178.00
	<b>TOTAL</b>	<b><u>8,000,000.00</u></b>	<b><u>10,346,000.00</u></b>	<b><u>(2,346,000.00)</u></b>

**HEAD 4004: FISHERIES UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Establishment of Fish Ponds across the L.G.A	3,000,000.00	5,785,775.00	(2,785,775.00)
2	Reactivation of Anzai Fish Pond	-	-	-
3	Procurement of Fingerling and Fish Feeds	2,000,000.00	1,782,150.00	217,850.00
	<b>TOTAL</b>	<b><u>5,000,000.00</u></b>	<b><u>7,567,925.00</u></b>	<b><u>(2,567,925.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 4005: MANUFACTURING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of Knitting Machines.	-	-	-
2	Construction of Women Dev. Centre at Mutai Gujba, Goniri, Wagir and Buni Yadi.	5,700,000.00	5,382,170.00	317,830.00
3	Purchase of Knitting materials.	-	-	-
4	Purchase of Sewing Machines for Women Development Centres.	2,500,000.00	2,412,826.00	87,174.00
5	Purchase of Grading Machines.	3,000,000.00	2,972,000.00	28,000.00
6	Purchase of training materials for Women Development Centres.	2,300,000.00	4,433,659.00	(2,133,659.00)
	<b>TOTAL</b>	<b><u>13,500,000.00</u></b>	<b><u>15,200,655.00</u></b>	<b><u>(1,700,655.00)</u></b>

**HEAD 4006: RURAL ELECTRIFICATION UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Electrification of Villages within the Local Government.	-	-	-
2	Purchase of Official Vehicle.	3,000,000.00	2,927,350.00	72,650.00
3	Procurement of Electricity materials.	4,560,000.00	4,360,166.00	199,834.00
4	Replacement of Electric Poles at various Villages.	11,782,000.00	15,530,670.00	(3,748,670.00)
5	Electrification of Anbiya Village.	-	-	-
6	Replacement of Electric Wires between Bulabulil and Goniri.	4,897,772.62	4,702,130.00	195,642.62
	<b>TOTAL</b>	<b><u>24,239,772.62</u></b>	<b><u>27,520,316.00</u></b>	<b><u>(3,280,543.38)</u></b>

**GUJBA LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2018**

**HEAD 4007: FINANCE DEPARTMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Market Stall and Shops across the L.G.A.	-	-	-
2	Renovation of Shopping Complex.	10,017,206.00	16,342,000.00	(6,324,794.00)
3	Development of Market at Katarko permanent site.	13,340,129.00	12,975,620.00	364,509.00
4	Purchase of Mass Transit Buses (4No.)	-	-	-
5	Construction of Market Shades a various Cattle, Sheep, Goats and Grains Market.	16,780,155.00	16,237,685.00	542,470.00
6	Rehabilitation of Cottage Industries at Goniri.	-	-	-
7	Purchase of Official Vehicle	-	-	-
8	Purchase of Stationeries and Treasury Books	10,000,000.00	9,782,150.00	217,850.00
9	Purchase of Office equipment (Computer accessories)	-	-	-
10	Fencing of General Market	20,575,000.00	21,798,931.00	(1,223,931.00)
11	Purchase of Fire Proof Safe, Cabinet and Photocopy Machine.	15,462,890.00	15,325,991.00	136,899.00
12	Purchase of Keke Napep (for Township Service)	7,324,620.00	5,120,000.00	2,204,620.00
	<b>TOTAL</b>	<b><u>93,500,000.00</u></b>	<b><u>97,582,377.00</u></b>	<b><u>(4,082,377.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 4008: TOWNSHIP ROAD UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Culvert drainage and Boreholes at Katarko and Likidir.	31,270,000.00	29,753,550.00	1,516,450.00
2	Contribution/construction of Feeder Road.	15,000,000.00	14,346,000.00	654,000.00
3	Construction of Culvert and Bridges across the L.G.A.	5,000,000.00	3,782,177.00	1,217,823.00
4	Clearing of Road site and Boreholes at Katarko and Likidir.	17,342,130.00	16,951,300.00	390,830.00
5	Construction of Drainage and Culvert within Buni Yadi, Bunigari and Goniri.	33,387,870.00	28,019,617.46	5,368,252.54
6	Purchase of one Tipper Lorry.	-	-	-
	<b>TOTAL</b>	<b><u>102,000,000.00</u></b>	<b><u>92,852,644.46</u></b>	<b><u>9,147,355.54</u></b>

**HEAD 5001: EDUCATIONAL DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Funding of SUBEB	-	-	-
2	Renovation of Classroom	2,000,000.00	3,209,496.00	(1,209,496.00)
3	Purchase of Uniform to Various Pri. Sch.	450,000.00	410,000.00	40,000.00
4	Construction of Pri. and Staff quarters	10,200,000.00	10,020,347.00	179,653.00
5	Assistance to L.E.A	1,000,000.00	562,379.00	437,621.00
6	Contribution to State University	-	-	-
7	Registration to various Students in the L.G.A.	1,350,000.00	5,455,700.00	(4,105,700.00)
8	Feeding	2,000,000.00	3,209,496.00	(1,209,496.00)

9	YOSUBEB	450,000.00	410,000.00	40,000.00
	<b>TOTAL</b>	<b><u>15,000,000.00</u></b>	<b><u>19,657,922.00</u></b>	<b><u>(4,657,922.00)</u></b>

**GUJBA LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2018**

**HEAD 5002: HEALTH UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of MCH at various Wards.	55,862,100.00	52,672,850.00	3,189,250.00
2	Standardization of MDG Clinic at Azare	-	32,385,618.00	(32,385,618.00)
3	Construction and rehabilitation of Medicine Store.	10,682,613.00	9,340,861.00	1,341,752.00
4	Renovation of existing Health facilities.	35,726,300.00	35,622,115.00	104,185.00
5	Standardization of MCH at Wagir and Gotala.	-	10,000,000.00	(10,000,000.00)
6	Purchase and repair of Ambulance.	18,900,000.00	17,544,689.00	1,355,311.00
7	Upgrading of MCH Dispensary at Gujba	-	11,341,630.00	(11,341,630.00)
8	Contribution to Joint Project on Health NPI/PHCDA.	-	-	-
9	Construction of Refuse dump at Goniri, Yadi and Wagir.	5,000,000.00	4,782,000.00	218,000.00
10	Foundation Year Programme.	-	-	-
11	Purchase of Drugs and equipment	20,750,000.00	20,440,000.00	310,000.00
12	Contribution to Donor Agency.	-	-	-
13	Purchase of 4Wheel Drive Hilux.	-	-	-
14	Construction of Dispensary at Gotumlangeljul, Labbakuka and Nassarawa.	-	-	-
15	Purchase of 27.5 KVA Generator for NPI.	-	-	-
16	Malaria Control	-	-	-
17	Construction of VIP Toilet at LGA Atawel and Wagir.	3,000,000.00	2,946,000.00	54,000.00

18	Fencing of Dispensary at Gotala, Daddawel and Wagir.	-	-	-
<b>TOTAL</b>		<b><u>149,921,013.00</u></b>	<b><u>197,075,763.00</u></b>	<b><u>(47,154,750.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 5003: INFORMATION UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Purchase of information equipment.	560,000.00	1,950,200.00	(1,390,200.00)
2	Repair of information equipment.	990,000.00	1,347,890.00	(357,890.00)
3	Purchase of Uniform	-	-	-
4	Procurement of Public Address System	1,500,000.00	2,374,800.00	(874,800.00)
5	Printing of Pamphlets.	-	-	-
6	Contribution to Press.	-	-	-
<b>TOTAL</b>		<b><u>3,050,000.00</u></b>	<b><u>5,672,890.00</u></b>	<b><u>(2,622,890.00)</u></b>

**HEAD 5004: SPORT UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Purchase of Sport equipment	8,350,000.00	12,961,550.00	(4,611,550.00)
2	Contribution to Da'awah (MORA)	-	-	-
3	Assistance to Vulnerable Groups	1,500,000.00	1,455,220.00	44,780.00
4	Survey/Board	4,150,000.00	3,946,000.00	204,000.00
5	Police/Command	-	-	-
<b>TOTAL</b>		<b><u>14,000,000.00</u></b>	<b><u>18,362,770.00</u></b>	<b><u>(4,362,770.00)</u></b>

**HEAD 5005: FIRE SERVICE UNIT**

<b>SUB/HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Purchase of Firefighting equipment	10,000,000.00	9,229,250.00	770,750.00

	Rehabilitation of Fire Service Station	2,000,000.00	5,252,100.00	(3,252,100.00)
	Purchase of Firefighting Vehicle	3,000,000.00	4,721,605.00	(1,721,605.00)
<b>TOTAL</b>		<b><u>15,000,000.00</u></b>	<b><u>19,202,955.00</u></b>	<b><u>(4,202,955.00)</u></b>

**GUJBA LOCAL GOVERNMENT**

**CAPITAL EXPENDITURE 2018**

**HEAD 6001: RURAL WATER SUPPLY UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Purchase of 30 KVA 10Nos. for Boreholes across the LGA.	25,700,000.00	15,370,000.00	10,330,000.00
2	Contribution to Joint Projects Water Supply Wells.	-	-	-
3	Sinking of Cement Well at Wards across LGA.	-	-	-
4	Maintenance and construction of Earth Dam.	62,400,000.00	42,375,920.00	20,024,080.00
5	Drilling of Borehole at various locations of the LGA.	54,370,000.00	30,289,600.00	24,080,400.00
6	Purchase of submersible Pump.	30,000,000.00	10,367,822.00	19,632,178.00
7	Drilling of Solar Boreholes at Mahadiya Village	-	-	-
8	Drilling of 4 filter Pump at Nyakire Village Earth Dam.	35,014,772.49	15,782,116.00	19,232,656.49
9	Drilling of Hand Pumps across the LGA.	58,732,000.00	40,708,211.00	18,023,789.00
<b>TOTAL</b>		<b><u>266,216,772.49</u></b>	<b><u>154,893,669.00</u></b>	<b><u>111,323,103.49</u></b>

**HEAD 6002: ENVIRONMENTAL SERVICE**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Fencing maintenance of Graveyards at Gujba and Goniri.	80,782,650.00	102,346,000.00	(21,563,350.00)
2	Purchase of working and burial	59,217,350.00	60,025,800.00	(808,450.00)

	material across the Local Govt.			
<b>TOTAL</b>		<b><u>140,000,000.00</u></b>	<b><u>162,371,800.00</u></b>	<b><u>(22,371,800.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

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

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Land Compensation	-	-	-
2	Purchase of Survey equipment	1,029,848.00	1,164,643.00	(134,795.00)
3	Establishment of drawing Studio	400,000.00	370,000.00	30,000.00
4	Exploitation of Solid Mineral	350,152.00	1,472,000.00	(1,121,848.00)
5	Purchase of base Map working tools	-	-	-
6	Purchase of Waste Bin of Tippers	-	510,000.00	(510,000.00)
7	Pay Tender.	-	-	-
<b>TOTAL</b>		<b><u>1,780,000.00</u></b>	<b><u>3,516,643.00</u></b>	<b><u>(1,736,643.00)</u></b>

**HEAD 6004: COMMUNITY DEVELOPMENT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Contribution to Yobe Islamic Centre	-	-	-
2	Procurement of Amplifiers, Loud Speaker, and Generators to various Mosques within the L.G.A	1,970,000.00	2,150,000.00	(180,000.00)
3	Contribution to NGOs	-	-	-
4	Convince.	-	-	-
5	Complete renovation of Gujba Guest	3,730,000.00	2,694,027.00	1,035,973.00
6	Renovation of Store within the LGA.	2,000,000.00	3,560,000.00	(1,560,000.00)
7	Renovation and construction of Mosque at Mallam Dunari, Ngurubuwa, and Dasawai	6,300,000.00	9,455,600.00	(3,155,600.00)

8	Contribution to Emirate Council	-	-	-
<b>TOTAL</b>		<b><u>14,000,000.00</u></b>	<b><u>17,859,627.00</u></b>	<b><u>(3,859,627.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 6005: AREA WARD DEVELOPMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	-	-	-	-
<b>TOTAL</b>		-	-	-

**HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₹	₹	₹
1	Repair and maintenance of building	5,782,000.00	5,426,110.00	355,890.00
2	Furnishing of Local Government Secretariat	25,200,000.00	24,978,820.00	221,180.00
3	Renovation and furnishing of Government	-	-	-
4	Purchase of Official Vehicle	4,377,000.00	4,102,622.00	274,378.00
5	Purchase of Peugeot Car Saloon 402 (2)	-	-	-
6	Purchase of two Toyota Hilux	-	-	-
7	Purchase of Official Vehicle for utility use (4No.)	10,420,000.00	10,022,000.00	398,000.00
8	Maintenance/repairs of Motor Vehicle	3,000,000.00	2,872,560.00	127,440.00
9	Procurement of Computers and accessories to key Officials of the LGA (10 sets)	-	-	-
10	Purchase of Uniform and other	4,000,000.00	3,952,116.00	47,884.00

	equipment to Vigilante.			
11	Re-settlement of IDP's returnees	-	-	-
12	Purchase of relief materials to IPDs	14,721,000.00	16,454,206.00	(1,733,206.00)
<b>TOTAL</b>		<b><u>67,500,000.00</u></b>	<b><u>67,808,434.00</u></b>	<b><u>(308,434.00)</u></b>

**GUJBA LOCAL GOVERNMENT**  
**CAPITAL EXPENDITURE 2018**

**HEAD 7002: STAFF HOUSING UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Construction of Housing Unit/maintenance	2,000,000.00	11,250,000.00	(9,250,000.00)
2	Construction of (5) District Police	2,870,000.00	2,811,744.00	58,256.00
3	Completing of Emirate official resident	-	4,285,100.00	(4,285,100.00)
4	Construction of Office for the Committee to function effectively.	2,130,000.00	5,377,000.00	(3,247,000.00)
5	Renovation and fencing of burnt staff quarter.	5,000,000.00	13,526,800.00	(8,526,800.00)
<b>TOTAL</b>		<b><u>12,000,000.00</u></b>	<b><u>37,250,644.00</u></b>	<b><u>(25,250,644.00)</u></b>

**HEAD 7003: WORKSHOP/SEMINAR UNIT**

<b>SUB/ HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2018</b>	<b>ACTUAL 2018</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Administration charge 1%	-	-	-
2	Manpower fund	-	-	-
3	Contribution to Pension Board	-	-	-
4	Funding of special assistant	2,400,000.00	5,362,702.00	(2,962,702.00)
5	Office of the Auditor General LGs	-	-	-
6	FAAC	-	-	-
<b>TOTAL</b>		<b><u>2,400,000.00</u></b>	<b><u>5,362,702.00</u></b>	<b><u>(2,962,702.00)</u></b>

**HEAD 8001: LOAN REPAYMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2018	ACTUAL 2018	VARIANCE
		₪	₪	₪
1	Repayment of Loan and Interest	-	-	-
<b>TOTAL</b>			-	-