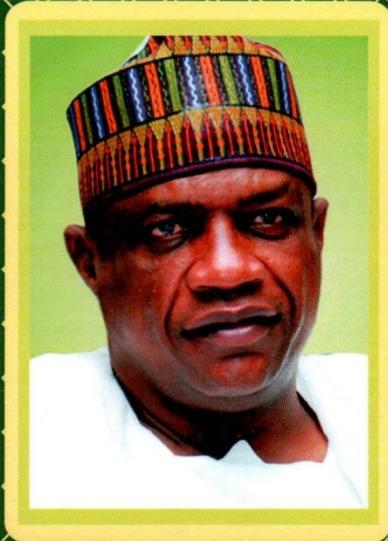




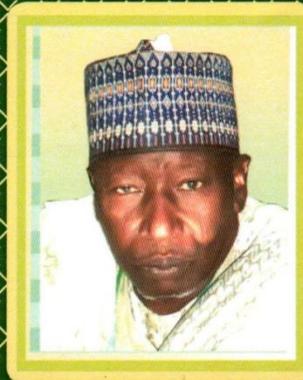
GUJBA

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



His Excellency
ALH. IBRAHIM GAIDAM (FCMA, CPA)
(Executive Governor, Yobe State)



Hon. Alh. Kyari Batarama
EXECUTIVE CHAIRMAN
GUJBA LOCAL GOVERNMENT

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

Gujba Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2017.

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

.....
MUNKAILA GAMBO

Treasurer

 13/08/18

.....
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 reflect the financial position of the Local Government as at 31st December, 2017 and it operations for the year.

MUNKAILA GAMBO

Treasurer

Gujba Local Government

Date:.....

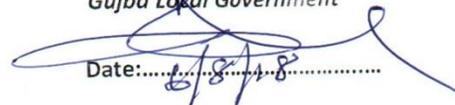
 13/08/18

ALHAJI KYARI BATARAMA

Chairman

Gujba Local Government

Date:.....

 13/08/18

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

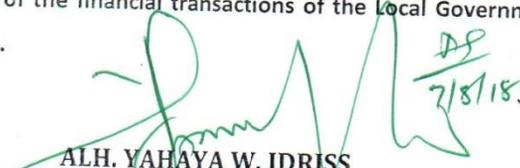
The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions of the Local Government for the year ended 31st December, 2017.


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

GUJBA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	149,172,227.00	87,204,375.50	(61,967,851.50)
	Federation Account	2,352,687,352.00	1,625,275,283.09	(727,412,068.91)
	Total Income	<u>2,501,859,579.00</u>	<u>1,712,479,658.59</u>	<u>(789,379,920.41)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,437,719.64	(4,437,719.64)
2	Contribution to Pension	-	143,888,059.62	(143,888,059.62)
3	Contribution to YSUBEB	-	268,908,656.18	(268,908,656.18)
4	Contribution to Emirate Council	-	21,764,705.88	(21,764,705.88)
5	Contribution to YOSU	-	12,000,000.00	(12,000,000.00)
6	Contribution to Religious Affairs	-	2,150,735.31	(2,150,735.31)
7	Contribution to PHCMB	-	119,118,693.98	(119,118,693.98)
8	Contribution to Training	-	2,823,529.44	(2,823,529.44)
9	Contribution to YMIC	-	1,828,125.00	(1,828,125.00)
10	Contribution to Security	-	8,890,588.20	(8,890,588.20)
11	Contribution to Boarder Surveillance	-	8,235,294.08	(8,235,294.08)
12	Contribution to Sanitation Comm.	-	-	-
13	Contribution to Water Corporation	-	8,604,000.00	(8,604,000.00)
14	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	Total	-	<u>605,131,725.01</u>	<u>(605,131,725.01)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	692,343,399.00	344,379,274.65	347,964,124.35
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	<u>812,343,399.00</u>	<u>401,379,274.65</u>	<u>410,964,124.35</u>
	Special Imprest Advances			
	Transfer to C.D. Fund Account	705,968,659.74		
	CAPITAL EXPENDITURE			
	Economic Sector	574,260,077.00	176,502,954.60	397,757,122.40
	Social Sector	544,000,186.00	152,399,475.79	391,600,710.21
	Area Development Sector	250,780,006.00	165,356,749.51	85,423,256.49
	Administrator Sector	259,500,000.00	211,752,628.50	47,747,371.50
	Loan Repayment	100,000,000.00	-	100,000,000.00
	Total	<u>1,728,540,269.00</u>	<u>706,011,808.40</u>	<u>1,022,528,460.60</u>

BUDGET SURPLUS/DEFICIT -	43,158.66
Opening Balance as at 1/1/2017 -	52,263.58
Closing Balance as at 31/12/2017 -	9,104.92CR

GUJBA LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2017

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	29,430,000.00	-	(29,430,000.00)
1002	Rate	12,943,300.00	3,000,000.00	(9,943,300.00)
1003	Local Licence Fines	19,753,244.30	18,975,344.30	(777,900.00)
1004	Earning from Undertaking	48,103,945.44	40,161,366.20	(7,942,579.24)
1005	Rent on Local Government Property	20,924,000.00	20,846,352.00	(77,648.00)
1006	Interest Payment Dividend	4,722,502.70	-	(4,722,502.70)
1007	Grants	-	-	-
1008	Miscellaneous	13,295,234.56	4,221,313.00	(9,073,921.56)
	TOTAL INT. GEN. REVENUE	<u>149,172,227.00</u>	<u>87,204,375.50</u>	<u>(61,967,851.50)</u>
1009	Federation Accounts	2,352,687,352.00	1,625,275,283.09	(727,412,068.91)
	GRAND TOTAL	<u>2,501,859,579.00</u>	<u>1,712,479,658.59</u>	<u>(789,379,920.41)</u>

GUJBA LOCAL GOVERNMENT
SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE DIFF.	NON-OIL EXCESS	OTHERS	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦
1	JANUARY							
2	FEBRUARY							
3	MARCH							
4	APRIL							
5	MAY							
6	JUNE							
7	JULY							
8	AUGUST							
9	SEPTEMBER							
10	OCTOBER							
11	NOVEMBER							
12	DECEMBER							
TOTAL								

Note:

Others represent Share of Solid Minerals and LNG Dividend

GUIBA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1001 – TAXES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Community or Poll Tax	-	-	-
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	2,700,000.00	-	(2,700,000.00)
4	Arrears: Development Tax or Levy	25,780,000.00	-	(25,780,000.00)
5	Arrears of Cattle Levy	950,000.00	-	(950,000.00)
6	Arrears: Cattle Tax (Where Applicable)	-	-	-
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>29,430,000.00</u>	-	<u>(29,430,000.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	5,943,300.00	-	(5,943,300.00)
2	Penalty for Tenement Rate	1,500,000.00	-	(1,500,000.00)
3	Arrears of Tenement Rate	-	-	-
4	Ground Rent	5,500,000.00	3,000,000.00	(2,500,000.00)
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>12,943,300.00</u>	<u>3,000,000.00</u>	<u>(9,943,300.00)</u>

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	A. FINE			
1	Towing of Vehicle fine and fees	-	-	-
2	Fines on overdue lost library book	-	-	-
	B. GENERAL LICENCE			
3	Bicycle licence fees	253,750.00	149,315.00	(104,435.00)
4	Canoe licence fees	-	-	-
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	253,750.00	-	(253,750.00)
7	Motor Cycle licence fees	500,000.00	-	(500,000.00)
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	1,000,000.00	993,450.00	(6,550.00)
10	Leaning Driving test fees	-	-	-
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	500,000.00	-	(500,000.00)
15	Squatters/Hawkers Permit fees	1,000,000.00	915,100.00	(84,900.00)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	51,250.00	425,000.00	373,750.00
19	Abattoir fees	110,250.00	111,220.00	970.00
20	Eating House licence fees	10,250.00	425,000.00	414,750.00
21	Kiosk licence fees	30,750.00	221,144.00	190,394.00
22	Bake House licence fees	71,750.00	365,440.00	293,690.00
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	615,000.00	515,000.00	(100,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	15,375.00	311,500.00	296,125.00
26	Cold Room licence fees	51,250.00	-	(51,250.00)
27	Butchers licence fees	153,750.00	441,000.00	287,250.00
	D. SECURITY			
28	Auctioneer licence fees	151,250.00	138,250.00	(13,000.00)
29	Goldsmith and Gold seller licence fees	51,250.00	-	(51,250.00)
30	Dane Gun licence fees	10,250.00	-	(10,250.00)
31	Hunting licence fees	-	-	-
	E. SOCIAL			
32	Marriage Registration fees	21,003.00	-	(21,003.00)
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	500,000.00	1,315,000.00	815,000.00
36	Naming of Street Registration fees	500,000.00	-	(500,000.00)
37	Mobile Sales Promotion licence fees	400,000.00	-	(400,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	500,000.00	449,000.00	(51,000.00)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	500,000.00	422,305.00	(77,695.00)
	F. HEALTH			
43	Dislodging of septic Tank Charges	500,000.00	401,233.00	(98,767.00)
44	Night Soil Disposal/Depot fees	500,000.00	425,000.00	(75,000.00)
45	Registration of septic Tank dislodging licence fees	1,000,000.00	1,214,000.00	214,000.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	31,100.00	-	(31,100.00)
47	Impounding of Animals fines	500,000.00	443,000.00	(57,000.00)
48	Pest control and disinfectant charges	500,000.00	-	(500,000.00)
49	Birth and Death registration fees	53,000.00	-	(53,000.00)
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	400,000.00	434,000.00	34,000.00
53	Laboratory test fees	132,780.00	103,740.00	(29,040.00)
54	Earning from Environmental Sanitation	111,573.00	110,000.00	(1,573.00)
	G. ECONOMIC			
55	General Contractors Registration fees	160,730.00	1,319,000.00	1,158,270.00
56	Tender fees	111,300.00	857,000.00	745,700.00
57	Sand dredging fees	52,980.00	644,000.00	591,020.00
58	Minor Industry licence fees	13,260.00	-	(13,260.00)
59	Trader licence fees	21,800.00	356,000.00	334,200.00
60	Petty traders licence fees	32,640.00	153,200.00	120,560.00
61	Sand. Granile. Iron rod sellers licence	500,000.00	-	(500,000.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	53,000.00	-	(53,000.00)
64	Falling of trees fees	300,000.00	-	(300,000.00)
65	Sawmill licence fees	200,000.00	-	(200,000.00)
66	Produce buying fees	500,000.00	420,500.00	(79,500.00)
67	Rice Mill/Cassava Grinding licence fees	132,900.00	129,150.00	(3,750.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	-	-	-
69	Corn Grinding Mill licence	110,500.00	100,000.00	(10,500.00)
70	Brown Sugar Machine licence	155,331.00	-	(155,331.00)
71	Painting spraying and sign writing workshop licence fees	52,112.00	168,700.00	116,588.00
72	Photo studio licence fees	112,400.00	110,560.00	(1,840.00)
73	Welding machine licence fees	21,900.00	155,300.00	133,400.00
74	Electric (Radio/TV) workshop	32,730.00	-	(32,730.00)
75	Blacksmith workshop licence	52,170.00	-	(52,170.00)
76	Wood making/carpentry	44,750.00	-	(44,750.00)
77	Battery charges licence fees	153,300.00	205,000.00	51,700.00
78	Printing press licence fees	11,943.00	-	(11,943.00)
79	Panel beaters licence fees	11,500.00	-	(11,500.00)
80	Vulcanizes licence fees	52,430.00	39,000.00	(13,430.00)
81	Vehicle spare parts licences	22,300.00	223,400.00	201,100.00
82	Clock/watch repairs licences	32,470.00	-	(32,470.00)
83	Cloth dyers licence fees	52,360.00	-	(52,360.00)
84	Registration of Laundries and dry	32,198.00	-	(32,198.00)
85	Motor mechanics and car wash	22,510.00	100,000.00	77,490.00
86	Building materials licence fees	160,319.00	133,400.00	(26,919.00)
87	Surface Tank kerosene licence	53,170.00	-	(53,170.00)
88	Photostat typing institute licence	11,250.00	-	(11,250.00)
89	Block making machine fees	22,820.00	115,000.00	92,180.00
90	Hair dressing barbing saloon	300,000.00	-	(300,000.00)
91	Sewing institute licence fees	200,000.00	-	(200,000.00)
92	Local hair barbing saloon	200,000.00	-	(200,000.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	1,000,000.00		(1,000,000.00)
95	Sales of unserviceable stores	4,000,000.00	2,544,399.30	(1,455,600.70)
96	Hire Charges	300,000.00		(300,000.00)
97	Sale of stores	400,000.00	415,780.00	15,780.00
98	Survey fees	128,203.30	212,250.00	84,046.70
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>19,753,244.30</u>	<u>18,975,344.30</u>	<u>(777,900.00)</u>

GUJBA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Market	4,203,000.00	1,784,315.20	(2,418,684.80)
2	Motor Park	2,800,000.00	1,362,722.00	(1,437,278.00)
3	Shops and Shopping Centers	11,500,000.00	11,277,420.00	(222,580.00)
4	Cattle Market	7,945,000.44	7,842,172.00	(102,828.44)
5	Abattoir/Slaughter House	-	-	-
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	19,000,000.00	17,324,112.00	(1,675,888.00)
8	Earnings from industrial	3,000,000.00	-	(3,000,000.00)
9	Earning from other commercial undertaking	600,000.00	570,625.00	(29,375.00)
	TOTAL	<u>48,103,945.44</u>	<u>40,161,366.20</u>	<u>(7,942,579.24)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	2,000,000.00	3,273,402.00	1,273,402.00
2	Rent on Local Government Building	18,924,000.00	17,572,950.00	(1,351,050.00)
3	Rent on other Local Government landed property	-	-	-
	TOTAL	<u>20,924,000.00</u>	<u>20,846,352.00</u>	<u>(77,648.00)</u>

GUJBA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	4,722,502.70	-	(4,722,502.70)
2	Interest: Loans to (her Local Government)	-	-	-
3	Interest: Loans to Parastatals and Limited Liability	-	-	-
4	Loan from other Local Govt. Dividend	-	-	-
5	Interest on Staff Housing and other loans	-	-	-
	TOTAL	<u>4,722,502.70</u>	-	<u>(4,722,502.70)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	-	-	-
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	-	-	-

GUJBA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

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	4,795,234.56	4,221,313.00	(573,921.56)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	1,500,000.00	-	(1,500,000.00)
5	Tractor hiring	7,000,000.00	-	(7,000,000.00)
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	-	-	-
	TOTAL	<u>13,295,234.56</u>	<u>4,221,313.00</u>	<u>(9,073,921.56)</u>

GUJBA LOCAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 1009 – STATUTORY ALLOCATION

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Allocation from Federation Account Statutory	1,649,441,076.00	1,163,254,984.18	(486,186,091.82)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	317,253,654.00	311,352,437.15	(5,901,216.85)
4	Excess Crude Oil Account	367,992,622.00	32,626,441.49	(335,366,180.51)
5	LNG Dividend	-	-	-
6	Share of Solid Mineral	-	-	-
7	Exchange Diff.	-	93,401,751.31	93,401,751.31
8	Non-Oil Excess	-	24,639,668.96	24,639,668.96
	TOTAL	<u>2,352,687,352.00</u>	<u>1,625,275,283.09</u>	<u>(727,412,068.91)</u>

GUJBA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	61,324,819.30	34,388,055.12	26,936,764.18
	Overhead	10,000,000.00	3,246,716.11	6,753,283.89
2002	Office of the Secretary			
	Personnel Cost	12,346,750.11	6,114,885.50	6,231,864.61
	Overhead	15,000,000.00	2,741,550.12	12,258,449.88
2003	The Council			
	Personnel Cost	34,762,390.12	33,260,177.05	1,502,213.07
	Overhead	10,000,000.00	3,821,428.50	6,178,571.50
2004	Personnel Management			
	Personnel Cost	20,347,899.10	7,357,892.00	12,990,007.10
	Overhead	10,000,000.00	4,515,252.00	5,484,748.00
2005	Treasury			
	Personnel Cost	132,978,261.20	57,332,506.50	75,645,754.70
	Overhead	15,000,000.00	5,220,714.19	9,779,285.81
2006	Education			
	Personnel Cost	-	-	-
	Overhead	10,000,000.00	-	10,000,000.00
2007	Primary Health Care			
	Personnel Cost	141,899,683.19	78,711,894.85	63,187,788.34
	Overhead	15,000,000.00	13,782,506.34	1,217,493.66
2008	General Agric			
	Personnel Cost	144,620,449.50	60,932,124.44	83,688,325.06
	Overhead	10,000,000.00	7,269,827.14	2,730,172.86
2009	Works			
	Personnel Cost	130,717,058.48	61,355,117.19	69,361,941.29
	Overhead	15,000,000.00	13,482,266.90	1,517,733.10
2010	Traditional Council			
	Personnel Cost	13,346,097.00	4,926,622.00	8,419,475.00
	Overhead	10,000,000.00	2,919,738.70	7,080,261.30
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>812,343,399.00</u>	<u>401,379,274.65</u>	<u>410,964,124.35</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2001: OFFICE OF THE CHAIRMAN

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Personnel Cost	61,324,819.30	34,388,055.12	26,936,764.18
2	Travel and Transport	3,000,000.00	1,050,177.15	1,949,822.85
3	Utility Services	200,000.00	155,342.00	44,658.00
4	Telephone and Postal Services	300,000.00	-	300,000.00
5	Stationery and Printing	500,000.00	293,000.00	207,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	-	2,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000.00	852,713.17	147,286.83
8	Consultancy Services and special committees	200,000.00	-	200,000.00
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	584,267.29	1,415,732.71
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	800,000.00	311,216.50	488,783.50
	TOTAL	<u>71,324,819.30</u>	<u>37,634,771.23</u>	<u>33,690,048.07</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2002: OFFICE OF THE SECRETARY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	12,346,750.11	6,114,885.50	6,231,864.61
2	Travel and Transport	4,000,000.00	508,632.38	3,491,367.62
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,000,000.00	750,942.13	249,057.87
6	Maintenance of Office Furniture and Equipment	2,000,000.00	912,346.50	1,087,653.50
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,000,000.00	-	3,000,000.00
8	Consultancy Services and special committees	500,000.00	-	500,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	-	1,500,000.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	500,000.00	-	500,000.00
13	Provision and Service Materials	2,000,000.00	569,629.11	1,430,370.89
	TOTAL	<u>27,346,750.11</u>	<u>8,856,435.62</u>	<u>18,490,314.49</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2003: THE COUNCIL

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	34,762,390.12	33,260,177.05	1,502,213.07
2	Travel and Transport	2,500,000.00	756,340.17	1,743,659.83
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	500,000.00	410,725.00	89,275.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	697,871.28	1,302,128.72
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	1,500,000.00	572,950.12	927,049.88
11	Entertainment and Hospitality	200,000.00	190,341.50	9,658.50
12	Miscellaneous Expenses	300,000.00	281,050.10	18,949.90
13	Provision and Service Materials	1,000,000.00	912,150.33	87,849.67
	TOTAL	<u>44,762,390.12</u>	<u>37,081,605.55</u>	<u>7,680,784.57</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2004: PERSONNEL MANAGMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	20,347,899.10	7,357,892.00	12,990,007.10
2	Travel and Transport	3,000,000.00	695,007.68	2,304,992.32
3	Utility Services	200,000.00	-	200,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,000,000.00	-	1,000,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	372,995.11	627,004.89
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,802,150.55	197,849.45
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	752,346.50	247,653.50
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	892,752.16	107,247.84
	TOTAL	<u>30,347,899.10</u>	<u>11,873,144.00</u>	<u>18,474,755.10</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2005: FINANCE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	132,978,261.20	57,332,506.50	75,645,754.70
2	Travel and Transport	4,000,000.00	1,566,467.93	2,433,532.07
3	Utility Services	500,000.00	326,750.00	173,250.00
4	Telephone and Postal Services	300,000.00	150,900.00	149,100.00
5	Stationery and Printing	1,000,000.00	572,627.50	427,372.50
6	Maintenance of Office Furniture and Equipment	2,500,000.00	1,021,551.15	1,478,448.85
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,200,000.00	-	2,200,000.00
8	Consultancy Services and special committees	200,000.00	199,377.11	622.89
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,300,000.00	755,221.50	544,778.50
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	500,000.00	-	500,000.00
13	Provision and Service Materials	2,000,000.00	627,819.00	1,372,181.00
	TOTAL	<u>147,978,261.20</u>	<u>62,553,220.69</u>	<u>85,425,040.51</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2006: EDUCATION

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	-	-	-
2	Travel and Transport	2,000,000.00	-	2,000,000.00
3	Utility Services	300,000.00	-	300,000.00
4	Telephone and Postal Services	400,000.00	-	400,000.00
5	Stationery and Printing	500,000.00	-	500,000.00
6	Maintenance of Office Furniture and Equipment	2,200,000.00	-	2,200,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,800,000.00	-	1,800,000.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	-	2,000,000.00
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	300,000.00	-	300,000.00
	TOTAL	<u>10,000,000.00</u>	-	<u>10,000,000.00</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2007: MEDICAL AND HEALTH SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	141,899,683.19	78,711,894.85	63,187,788.34
2	Travel and Transport	3,000,000.00	2,513,509.84	486,490.16
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	2,000,000.00	1,972,991.50	27,008.50
6	Maintenance of Office Furniture and Equipment	3,000,000.00	2,742,550.00	257,450.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	2,912,152.00	87,848.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,000,000.00	1,934,650.00	65,350.00
11	Entertainment and Hospitality	500,000.00	472,899.00	27,101.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,500,000.00	1,233,750.00	266,250.00
	TOTAL	<u>156,899,683.19</u>	<u>92,494,401.19</u>	<u>64,405,282.00</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	144,620,449.50	60,932,124.44	83,688,325.06
2	Travel and Transport	2,000,000.00	1,932,416.00	67,584.00
3	Utility Services	500,000.00	30,255.50	469,744.50
4	Telephone and Postal Services	300,000.00	-	300,000.00
5	Stationery and Printing	1,000,000.00	724,906.00	275,094.00
6	Maintenance of Office Furniture and Equipment	800,000.00	523,620.00	276,380.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,000,000.00	812,732.15	187,267.85
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	986,749.72	13,250.28
11	Entertainment and Hospitality	200,000.00	150,721.00	49,279.00
12	Miscellaneous Expenses	1,000,000.00	955,722.13	44,277.87
13	Provision and Service Materials	2,000,000.00	1,152,704.64	847,295.36
	TOTAL	<u>154,620,449.50</u>	<u>68,201,951.58</u>	<u>86,418,497.92</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	130,717,058.48	61,355,117.19	69,361,941.29
2	Travel and Transport	3,000,000.00	3,424,959.75	(424,959.75)
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	1,500,000.00	1,490,755.19	9,244.81
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,905,782.50	94,217.50
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,500,000.00	2,432,156.46	67,843.54
8	Consultancy Services and special committees	300,000.00	199,844.00	100,156.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	2,155,862.12	344,137.88
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,000,000.00	1,872,906.88	127,093.12
	TOTAL	<u>145,717,058.48</u>	<u>74,837,384.09</u>	<u>70,879,674.39</u>

GUJBA LOCAL GOVERNMENT
DETAILS OF RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2017

HEAD 2010: TRADITIONAL OFFICES

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Personnel Cost	13,346,097.00	4,926,622.00	8,419,475.00
2	Travel and Transport	1,500,000.00	1,230,144.11	269,855.89
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	1,000,000.00	441,726.50	558,273.50
6	Maintenance of Office Furniture and Equipment	1,300,000.00	672,335.81	627,664.19
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	800,000.00	-	800,000.00
8	Consultancy Services and special committees	600,000.00	-	600,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	-	1,000,000.00
11	Entertainment and Hospitality	500,000.00	325,532.28	174,467.72
12	Miscellaneous Expenses	300,000.00	250,000.00	50,000.00
13	Provision and Service Materials	2,000,000.00	-	2,000,000.00
	TOTAL	<u>23,346,097.00</u>	<u>7,846,360.70</u>	<u>15,499,736.30</u>

HEAD 2011: MISCELLANEOUS

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Miscellaneous Expenses	-	-	-
	TOTAL	-	-	-

GUJBA LOCAL GOVERNMENT

SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	141,000,000.00	22,372,450.00	118,627,550.00
4002	Livestock Development	52,000,000.00	10,177,244.00	41,822,756.00
4003	Forestry Development	39,000,000.00	6,219,370.50	32,780,629.50
4004	Fisheries	15,000,000.00	2,137,299.13	12,862,700.87
4005	Manufacturing & Craft	30,000,000.00	7,345,219.00	22,654,781.00
4006	Rural Electrification	74,230,773.00	42,817,506.00	31,413,267.00
4007	Commerce/Finance & Supply	109,029,304.00	20,092,155.86	88,937,148.14
4008	Transportation Roads/Bridges	115,000,000.00	65,341,710.11	49,658,289.89
	TOTAL ECONOMIC SECTOR	<u>575,260,077.00</u>	<u>176,502,954.60</u>	<u>398,757,122.40</u>
	SECIAL SECTOR			
5001	Education Development	241,500,180.00	110,022,365.79	131,477,814.21
5002	Health and Services	244,275,744.00	52,990,340.00	191,285,404.00
5003	Information	7,724,262.00	-	7,724,262.00
5004	Social Development & Culture	27,000,000.00	32,377,110.00	(5,377,110.00)
5005	Fire Service	23,500,000.00	10,000,000.00	13,500,000.00
	TOTAL SECIAL SECTOR	<u>544,000,186.00</u>	<u>152,399,475.79</u>	<u>391,600,710.21</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	215,000,000.00	97,483,339.51	117,516,660.49
6002	Environmental Sewage & Drainage	15,000,000.00	10,000,000.00	5,000,000.00
6003	Town & Community Planning	5,780,006.00	17,346,710.00	(11,566,704.00)
6004	Community Development	15,000,000.00	40,526,700.00	(25,526,700.00)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>250,780,006.00</u>	<u>165,356,749.51</u>	<u>85,423,256.49</u>
	ADMIN SECTOR			
7001	General Admin office	124,500,000.00	86,026,298.35	38,473,701.65
7002	Staff Housing	135,000,000.00	125,726,330.15	9,273,669.85
7003	Workshops	-	-	-
	TOTAL ADMIN SECTOR	259,500,000.00	211,752,628.50	47,747,371.50
8001	Loan Repayment	100,000,000.00	-	100,000,000.00
	GRAND TOTAL	<u>1,728,540,269.00</u>	<u>706,011,818.40</u>	<u>1,022,528,450.60</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	UNDP Counterpart funding	68,691,135.41	7,200,000.00	61,491,135.41
2	Purchase of Grains	11,000,000.00	1,635,532.00	9,364,468.00
3	Purchase of Chemical & Equipment	22,000,000.00	2,823,500.00	19,176,500.00
4	Repair of Tractors and purchase of implements	16,308,866.59	7,213,418.00	9,095,448.59
5	Purchase of official vehicle	23,000,000.00	3,500,000.00	19,500,000.00
	TOTAL	<u>141,000,002.00</u>	<u>22,372,450.00</u>	<u>118,627,552.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Veterinary Clinics at Buni Yadi, Wagir and Goniri	5,904,414.36	2,276,409.50	3,628,004.86
2	Construction of Slaughter Slabs at Kuruwa	10,342,790.12	3,742,722.50	6,600,067.62
3	Construction of Borehole	3,592,750.00	2,005,291.15	1,587,458.85
4	Purchase of Drugs, Vaccines and Equipments	12,445,350.30	2,152,820.85	10,292,529.45
5	Rehabilitation of Earth Dams	10,742,340.11		10,742,340.11
6	Purchase of M/V	-	-	-
7	Renovation of Slaughter Slab at Gomi	8,972,355.11	-	8,972,355.11
	TOTAL	<u>52,000,000.00</u>	<u>10,177,244.00</u>	<u>41,822,756.00</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tree Planting Campaign	4,751,788.12	1,274,599.36	3,477,188.76
2	Establishment of Nurseries at Kukuwa Tasha and Mutai	19,248,211.88	1,485,047.52	17,763,164.36
3	Purchase of M/V and forestry equipment.	15,000,000.00	3,459,723.62	11,540,276.38
	TOTAL	<u>39,000,000.00</u>	<u>6,219,370.50</u>	<u>32,780,629.50</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Establishment of Fish Ponds across the L.G.A	6,345,912.13	-	6,345,912.13
2	Reactivation of Anzai Fish Pond	3,955,170.79	1,086,516.69	2,868,654.10
3	Procurement of Fingerings and Fish Feeds	4,698,917.08	1,050,782.44	3,648,134.64
	TOTAL	<u>15,000,000.00</u>	<u>2,137,299.13</u>	<u>12,862,700.87</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Knitter Machines	5,000,000.00	2,155,712.33	2,844,287.67
2	Construction of Women Development Centre at Mutai, Gujba, Wagir and Goniri	9,980,522.52	3,250,122.00	6,730,400.52
3	Construction of Women Dev. Centre	7,822,609.22	1,939,384.67	5,883,224.55
4	Purchase of Grinding Machines and Training Materials.	7,196,868.26	-	7,196,868.26
	TOTAL	<u>30,000,000.00</u>	<u>7,345,219.00</u>	<u>22,654,781.00</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Electrification of villages within the Local Govt.	37,225,110.50	16,768,555.49	20,456,555.01
2	Replacement of Electric Poles at various Villages in the Local Govt.	7,250,619.11	6,150,229.10	1,100,390.01
3	Electrification of Ambiya Village	4,000,000.00	3,221,899.61	778,100.39
4	Replacement of Electric Wires between Bulabulin and Goniri.	8,425,855.26	5,321,714.48	3,104,140.78
5	Connection of various Boreholes to National GRID.	17,299,188.13	11,355,107.32	5,944,080.81
	TOTAL	<u>74,230,773.00</u>	<u>42,817,506.00</u>	<u>31,413,267.00</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4007: FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Market Stall and Shops across the Local Govt.	19,341,240.77	2,197,116.09	17,144,124.68
2	Purchase of M/V	17,942,620.49	4,782,917.10	13,159,703.39
3	Purchase of Mass Transit Buses	10,000,000.00	5,213,621.72	4,786,378.28
4	Rehabilitation of Cottage industries	35,826,550.11	2,000,000.00	33,826,550.11
5	Purchase of Tricycles	10,572,172.50	3,722,850.40	6,849,322.10
6	Purchase of Office equipments (Computers and Internet Accessories)	15,346,720.13	2,175,650.55	13,171,069.58
	TOTAL	<u>109,029,304.00</u>	<u>20,092,155.86</u>	<u>88,937,148.14</u>

HEAD 4008: TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Culverts Drainages at Lojari Road Project	47,390,000.00	13,731,126.69	33,658,873.31
2	Construction of Feeder Road at Dadingel and Mafura	30,310,000.00	24,727,315.55	5,582,684.45
3	Purchase of Teper	16,000,000.00	10,510,751.14	5,489,248.86
4	Road maintenance	21,300,000.00	16,372,516.73	4,927,483.27
	TOTAL	<u>115,000,000.00</u>	<u>65,341,710.11</u>	<u>49,658,289.89</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Funding of SUBEB	-	-	-
2	Renovation of Classrooms	65,341,820.11	22,277,890.41	43,063,929.70
3	Purchase of Furniture to various Primary Schools	47,892,188.12	35,106,308.75	12,785,879.37
4	Construction of Primary Schools and Staff Quarters	-	-	-
5	Assistance to L.E.A	30,000,000.00	25,782,377.50	4,217,622.50
6	Contribution to Yobe University	59,341,051.60	-	59,341,051.60
7	Registration assistance to various Students in the L.G.A	16,000,000.00	15,327,890.13	672,109.87
8	Feeding of Student	22,925,120.17	11,527,899.00	11,397,221.17
	TOTAL	<u>241,500,180.00</u>	<u>110,022,365.79</u>	<u>131,477,814.21</u>

GUJBA LOCAL GOVERNMENT**CAPITAL EXPENDITURE 2017****HEAD 5002: HEALTH UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Construction of Dispensary and Staff Quarters	40,000,000.00	7,133,405.11	32,866,594.89
2	Rehabilitation of Medical facilities	15,000,000.00	3,217,177.77	11,782,822.23
3	Purchase and repairs of Ambulance	4,000,000.00	1,213,288.00	2,786,712.00
4	Up-grading of Dispensary to MCH Gujba	-	-	-
5	NPI/NPHCD Immunization	18,440,000.00	15,372,950.00	3,067,050.00
6	Construction of Refuse dump at Wagir, Goniri, Buni-Yadi, Buni-Gari and Katarko	2,000,000.00	-	2,000,000.00
7	Manpower Dev. & Training	-	-	-
8	Purchase of Drugs and Equipment	16,522,866.60	13,451,730.62	3,071,135.98
9	Purchase of 4WD Hilux	49,986,710.40	-	49,986,710.40
10	Purchase of M/V	15,371,900.20	2,450,112.00	12,921,788.20
11	Malaria Control	3,000,000.00	1,750,122.17	1,249,877.83
12	Purchase of 27.5 KVA Generator (Perkins) to NPI	43,000,000.00	5,164,835.78	37,835,164.22
13	Construction of VIP Toilet within the Local Govt.	23,000,000.00	3,236,718.55	19,763,281.45
14	Fencing of Dispensaries at Gotala, Daddawel, Wagir, Kundilari, Sirdi, and Mahura.	13,954,266.80	-	13,954,266.80
	TOTAL	<u>40,000,000.00</u>	<u>7,133,405.11</u>	<u>32,866,594.89</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Contribution to Press	2,000,000.00		2,000,000.00
2	Purchase of Information Van & Equipment		-	
3	Procurement of Public Address System and Printing of Pamphlets	5,724,262.00	-	5,724,262.00
TOTAL		<u>7,724,262.00</u>	=	<u>7,724,262.00</u>

HEAD 5004: SPORT UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Contribution on Security	19,000,000.00	-	19,000,000.00
2	Purchase of Sport Equipment	5,882,357.52	32,377,110.00	(26,494,752.48)
3	Contribution to Dawa (MORA)	2,117,642.48		2,117,642.48
TOTAL		<u>27,000,000.00</u>	<u>32,377,110.00</u>	<u>(5,377,110.00)</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Purchase of Fire Extinguishers	23,500,000.00	10,000,000.00	13,500,000.00
TOTAL		<u>23,500,000.00</u>	<u>10,000,000.00</u>	<u>13,500,000.00</u>

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2017

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Purchase of 27.5 KVA Generators to Boreholes across the Local Govt.	15,000,000.00	-	15,000,000.00
2	Contribution to Joint-Project on Water Supply	55,000,000.00	3,314,751.34	51,685,248.66
3	Sinking of Cement Wells	35,000,000.00	23,799,352.00	11,200,648.00
4	Drilling of Boreholes at various locations of the L.G.A	40,000,000.00	39,140,620.00	859,380.00
5	Maintenance of Borehole	10,000,000.00	8,910,724.00	1,089,276.00
6	Drilling of Solar Borehole at Mohadiya Village	25,500,000.00	22,317,892.17	3,182,107.83
7	Drilling of 4-Litre Pump at Hore	34,500,000.00	-	34,500,000.00
TOTAL		<u>215,000,000.00</u>	<u>97,483,339.51</u>	<u>117,516,660.49</u>

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Fencing of Graveyard at Gujba, Buni-Gari, Goniri, Mandunari and Gotala	10,000,000.00	5,621,543.89	4,378,456.11
2	Purchase of Burial Items	5,000,000.00	4,378,456.11	621,543.89
TOTAL		<u>15,000,000.00</u>	<u>10,000,000.00</u>	<u>5,000,000.00</u>

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Land Compensation	3,999,940.00	14,455,760.00	(10,455,820.00)
2	Procurement of Base Map and Working Tools	1,780,066.00	2,890,950.00	(1,110,884.00)
TOTAL		<u>5,780,006.00</u>	<u>17,346,710.00</u>	<u>(11,566,704.00)</u>

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Contribution to Yobe Islamic Centre	1,800,000.00	2,782,952.00	(982,952.00)
2	Procurement of Amplifiers, Loud Speaker, and Generators to various Mosques within the L.G.A	4,122,150.00	15,352,135.00	(11,229,985.00)
3	Contribution to NGOs	2,000,000.00	8,789,356.00	(6,789,356.00)
4	Renovation and construction of Mosque at Mallam Dunari, Ngurbuwa, Daddawal, Gelbiyawul, Garin Mallam Adamu.	7,077,850.00	13,602,257.00	(6,524,407.00)
TOTAL		<u>15,000,000.00</u>	<u>40,526,700.00</u>	<u>(25,526,700.00)</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	-	-	-	-
TOTAL		-	-	-

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Renovation and Furnishing of Govt. Lodge	20,000,000.00	19,782,946.00	217,054.00
2	Purchase of Official Vehicle	14,500,000.00	-	14,500,000.00
3	Purchase of Two Toyota Hilux Vehicle	30,000,000.00	21,662,792.35	8,337,207.65
4	Renovation of Chairman's Lodge	20,000,000.00	15,341,941.00	4,658,059.00
5	Procurement of Computers and Accessories to Key Officers of the Local Govt.	28,000,000.00	21,572,892.00	6,427,108.00
6	Procurement of Curtains at Govt. Lodge.	12,000,000.00	7,665,727.00	4,334,273.00
TOTAL		<u>124,500,000.00</u>	<u>86,026,298.35</u>	<u>38,473,701.65</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Housing Unit	10,372,819.00	9,972,517.12	400,301.88
2	Completion of Emirate Official Residence	14,219,698.00	12,732,355.00	1,487,343.00
3	Construction of (5) District Police	110,407,483.00	103,021,458.03	7,386,024.97
TOTAL		<u>135,000,000.00</u>	<u>125,726,330.15</u>	<u>9,273,669.85</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	General Workshop	-	-	-
TOTAL		-	-	-

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₹	₹	₹
1	Loan Repayment	100,000,000.00	-	100,000,000.00
TOTAL		<u>100,000,000.00</u>	-	<u>100,000,000.00</u>