

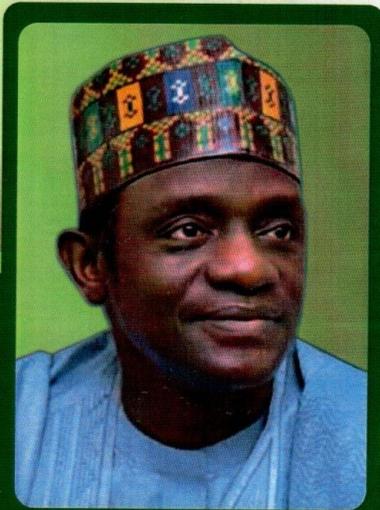


GUJBA

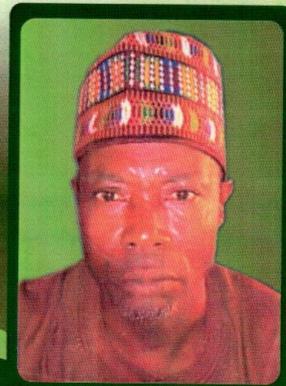
LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



BUKAR KAGU GOJE
DIRECTOR PERSONNEL MANAGEMENT
GUJBA LOCAL GOVERNMENT

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

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

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

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

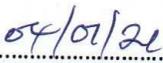
Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of 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.


.....
MODU MUSTAPHA MUTAI

Treasurer


.....
04/01/21

Date

STATEMENT NO 2:- Integrity Assurance

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

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


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MODU MUSTAPHA MUTAI

Treasurer

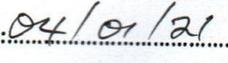
Gujba Local Government

Date: 
.....
04/01/21


.....

Chairman

Gujba Local Government

Date: 
.....
04/01/21

AUDITOR-GENERAL'S CERTIFICATION

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

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

Basis of Opinion

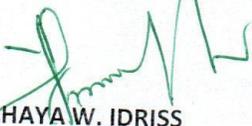
The Accounting records were examined in relation to the annual estimates approved by the Council, the departmental accounting system for securities and store regulations, revenues and expenditure analysis for cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

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

Opinion

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

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


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

GUJBA LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2019

| S/ N | INCOME | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|---------|---|--------------------------------|--------------------------------|--------------------------------|
| | | ₦ | ₦ | ₦ |
| | Internal Generated Revenue | 16,408,944.97 | 2,469,950.00 | (13,938,994.97) |
| | Federation Account (Note1:) | 1,941,103,059.00 | 1,982,802,750.13 | 41,699,691.13 |
| | TOTAL INCOME | <u>1,957,512,003.97</u> | <u>1,985,272,700.13</u> | <u>27,760,696.16</u> |
| | LESS STATUTORY DEDUCTION | | | |
| 1 | 1% Admin Charges | - | 5,205,013.68 | (5,205,013.68) |
| 2 | Contribution to Pension | - | 259,314,996.23 | (259,314,996.23) |
| 3 | Contribution to YSUBEB | - | 269,718,227.37 | (269,718,227.37) |
| 4 | Contribution to Emirate Council | - | 33,000,000.00 | (33,000,000.00) |
| 5 | Contribution to YOSU | - | 24,125,000.00 | (24,125,000.00) |
| 6 | Contribution to Religious Affairs | - | 2,128,676.49 | (2,128,676.49) |
| 7 | Contribution to PHCMB | - | 145,322,248.88 | (145,322,248.88) |
| 8 | Contribution to Training | - | 3,352,941.09 | (3,352,941.09) |
| 9 | Contribution to Water Corporation | - | 8,604,000.00 | (8,604,000.00) |
| 10 | Contribution to Security | - | 12,031,743.65 | (12,031,743.65) |
| 11 | Contribution to Boarder Surveillance | - | - | - |
| 12 | Contribution to Sanitation Comm. | - | - | - |
| 13 | Contribution to YMIC | - | 1,800,000.00 | (1,800,000.00) |
| 14 | 50% Local Govt. cont. to IBB State Sec. | - | 1,107,132.30 | (1,107,132.30) |
| 15 | Maintenance of Gen. Hospital | - | 12,104,400.00 | (12,104,400.00) |
| 16 | Miscellaneous | - | 54,680,902.50 | (54,680,902.50) |
| | TOTAL | - | <u>832,495,282.19</u> | <u>(832,495,282.19)</u> |
| | RECURRENT EXPENDITURE | | | |
| | Personnel Cost | 494,283,877.68 | 323,077,036.43 | 171,206,841.25 |
| | Over Head | 120,000,000.00 | 73,468,950.00 | 46,531,050.00 |
| | TOTAL | <u>614,283,877.68</u> | <u>396,545,986.43</u> | <u>217,737,891.25</u> |
| | Special Imprest Advances | | | |
| | Transfer to C.D. Fund Account | | 756,231,431.51 | |
| | CAPITAL EXPENDITURE | | | |
| | Economic Sector | 510,121,357.60 | 182,592,000.00 | 327,529,357.60 |
| | Social Sector | 500,900,000.00 | 180,750,350.60 | 320,149,649.40 |
| | Area Development Sector | 520,000,000.00 | 210,500,000.00 | 309,500,000.00 |
| | Administrator Sector | 509,464,073.18 | 156,528,782.18 | 352,935,291.00 |
| | Loan Repayment | - | - | - |
| | TOTAL | <u>2,040,485,430.78</u> | <u>727,902,182.78</u> | <u>1,312,583,248.00</u> |

BUDGET SURPLUS/DEFICIT - Nil
 Opening Balance as at 1/1/2019 Cash - Nil
 Bank - 214,679.21
214,679.21
 Closing Balance as at 31/12/2019 Cash - Nil
 Bank - 28,543,927.94
28,543,927.94

Represented by: First Bank - 4,368,192.94

Keystone 24,175,735.00
28,543,927.94

GUJBA LOCAL GOVERNMENT

SUMMARY OF RECURRENT REVENUE 2019

| HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|-------------|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | ₹ | ₹ | ₹ |
| 1001 | Tax | 668,750.07 | - | (668,750.07) |
| 1002 | Rate | 986,713.30 | 316,122.20 | (670,591.10) |
| 1003 | Local Licence Fines | 6,756,197.30 | 1,005,910.90 | (5,750,286.40) |
| 1004 | Earning from Undertaking | 4,511,286.40 | 511,316.80 | (3,999,969.60) |
| 1005 | Rent on Local Government Property | 1,652,319.20 | 320,182.90 | (1,332,136.30) |
| 1006 | Interest Payment Dividend | 322,317.60 | - | (322,317.60) |
| 1007 | Grants | - | - | - |
| 1008 | Miscellaneous | 1,511,361.10 | 316,417.20 | (1,194,943.90) |
| | TOTAL INT. GEN. REVENUE | <u>16,408,944.97</u> | <u>2,469,950.00</u> | <u>(13,938,994.97)</u> |
| 1009 | Federation Accounts (Note 1) | 2,476,358,473.00 | 1,974,327,220.44 | (502,031,252.56) |
| | GRAND TOTAL | <u>2,492,767,417.97</u> | <u>1,976,797,170.44</u> | <u>(515,970,247.53)</u> |

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 | 127,738,378.09 | 33,343,107.00 | - | 168,197.84 | - | - | 2,348,128.17 | 163,597,811.10 |
| 2 | FEBRUARY | 121,294,796.91 | 31,448,387.82 | - | 217,786.40 | - | 11,100,266.17 | 1,161,120.20 | 165,222,357.50 |
| 3 | MARCH | 114,869,474.49 | 30,234,745.49 | - | 166,178.23 | - | 17,123,330.24 | - | 162,393,728.45 |
| 4 | APRIL | 131,508,868.94 | 31,239,306.92 | - | 202,239.47 | - | - | - | 162,950,415.33 |
| 5 | MAY | 147,194,489.16 | 33,976,058.33 | - | 296,634.17 | - | - | - | 181,467,181.66 |
| 6 | JUNE | 160,948,839.14 | 35,267,488.96 | - | 226,555.60 | - | - | - | 196,442,883.70 |
| 7 | JULY | 156,812,575.91 | 30,148,133.83 | - | 259,841.45 | - | - | - | 187,220,551.19 |
| 8 | AUGUST | 157,880,915.79 | 27,809,079.23 | - | 264,512.94 | - | 5,029,953.31 | 507,306.72 | 191,491,767.99 |
| 9 | SEPTEMBER | 153,639,754.25 | 29,220,054.86 | - | 242,425.10 | - | - | - | 183,102,234.21 |
| 10 | OCTOBER | 153,708,574.28 | 33,006,759.28 | - | 285,440.46 | - | - | - | 187,000,774.02 |
| 11 | NOVEMBER | 126,344,241.87 | 29,388,950.89 | - | 200,777.73 | - | 13,329,376.28 | - | 169,263,346.77 |
| 12 | DECEMBER | 152,679,714.22 | 35,547,354.00 | - | 303,545.78 | - | - | - | 188,530,614.00 |
| TOTAL | | <u>1,548,739,707.26</u> | <u>380,629,426.61</u> | <u>0.00</u> | <u>2,834,135.17</u> | <u>0.00</u> | <u>46,582,926.00</u> | <u>4,016,555.09</u> | <u>1,982,802,750.13</u> |

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

HEAD 1001 – TAXES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|---------------------------|------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Community or Poll Tax | - | - | - |
| 2 | Arrears: Community or Poll | - | - | - |
| 3 | Development Tax or Levy | - | - | - |
| 4 | Arrears: Development Tax or Levy | 218,347.90 | - | (218,347.90) |
| 5 | Arrears of Cattle Levy | 193,270.08 | - | (193,270.08) |
| 6 | Arrears: Cattle Tax (Where Applicable) | 257,132.09 | - | (257,132.09) |
| 7 | Other Special Service Taxes (e.g Electricity, Water or Night guard rate) | - | - | - |
| TOTAL | | <u>668,750.07</u> | - | <u>(668,750.07)</u> |

HEAD 1002 – RATES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|--------------------------|----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Tenement Rate | 176,421.30 | 38,713.20 | (137,708.10) |
| 2 | Penalty for Tenement Rate | 218,513.40 | 40,215.60 | (178,297.80) |
| 3 | Arrears of Tenement Rate | 326,113.70 | 196,223.50 | (129,890.20) |
| 4 | Ground Rent | 265,664.90 | 40,969.90 | (224,695.00) |
| 5 | Federal Government Grant in lieu of Tenement Rate | - | - | - |
| 6 | State Government Grant in lieu of Tenement rate | - | - | - |
| TOTAL | | <u>986,713.30</u> | <u>316,122.20</u> | <u>(670,591.10)</u> |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| | A. FINE | | | |
| 1 | Towing of Vehicle fine and fees | - | - | - |
| 2 | Fines on overdue lost library book | - | - | - |
| | B. GENERAL LICENCE | | | |
| 3 | Bicycle licence fees | 76,341.80 | 12,331.70 | (64,010.10) |
| 4 | Canoe licence fees | - | - | - |
| 5 | Dog licence fees | - | - | - |
| 6 | Cartt Track licence fees | 72,618.70 | 9,894.66 | (62,724.04) |
| 7 | Motor Cycle licence fees | 81,091.70 | 11,982.91 | (69,108.79) |
| 8 | Hackney permit fees | 31,682.30 | 14,673.20 | (17,009.10) |
| 9 | Bus/Commercial Vehicle/Tax permit fees | 146,713.50 | 21,650.80 | (125,062.70) |
| 10 | Leaning Driving test fees | 140,218.70 | 23,912.18 | (116,306.52) |
| 11 | Liquor licence fees | - | - | - |
| 12 | Palm-wine tappers/selling licence fees | - | - | - |
| 13 | Native Liquor licence fees | - | - | - |
| 14 | Buki cigarettes licences fees | 56,290.20 | 14,195.60 | (42,094.60) |
| 15 | Squatters/Hawkers Permit fees | 43,591.30 | 8,617.30 | (34,974.00) |
| 16 | Landing fees | - | - | - |
| 17 | Toll Gate fees | - | - | - |
| | C. FOOD CONTROL | | | |
| 18 | Slaughter fees | 112,721.60 | 28,372.90 | (84,348.70) |
| 19 | Abattoir fees | 140,392.70 | 31,098.60 | (109,294.10) |
| 20 | Eating House licence fees | 93,216.80 | 14,382.40 | (78,834.40) |
| 21 | Kiosk licence fees | 80,691.20 | 17,006.93 | (63,684.27) |
| 22 | Bake House licence fees | 102,098.70 | 21,351.16 | (80,747.54) |
| 23 | Registration of Meat Van fees | 76,341.80 | 12,331.70 | (64,010.10) |
| 24 | Cattle Dealers licence fees | - | - | - |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 25 | Dried fish/dried Meat licence fees | 93,892.33 | 24,314.60 | (69,577.73) |
| 26 | Cold Room licence fees | 85,793.40 | 19,701.18 | (66,092.22) |
| 27 | Butchers licence fees | 78,560.70 | 11,437.70 | (67,123.00) |
| | D. SECURITY | | | |
| 28 | Auctioneer licence fees | 110,259.60 | 21,304.21 | (88,955.39) |
| 29 | Goldsmith and Gold seller licence fees | 100,716.70 | 17,911.40 | (82,805.30) |
| 30 | Dane Gun licence fees | 98,315.59 | 6,300.00 | (92,015.59) |
| 31 | Hunting licence fees | 96,310.60 | 8,314.70 | (87,995.90) |
| | E. SOCIAL | | | |
| 32 | Marriage Registration fees | 80,098.70 | 12,008.71 | (68,089.99) |
| 33 | Entertainment drumming and Temporary both permit fees | 90,003.60 | 14,913.20 | (75,090.40) |
| 34 | Entertainment and Drumming | 41,341.20 | 7,891.30 | (33,449.90) |
| 35 | Cinematograph licence fees | 114,813.70 | 19,941.00 | (94,872.70) |
| 36 | Naming of Street Registration fees | 102,750.10 | 17,391.10 | (85,359.00) |
| 37 | Mobile Sales Promotion licence fees | 103,200.50 | 13,204.77 | (89,995.73) |
| 38 | Tent at Sea Beach permit fees | - | - | - |
| 39 | Radio/Television licence fees | 200,413.30 | 23,095.30 | (177,318.00) |
| 40 | Beggars Minstrel fees | 68,791.80 | 15,891.70 | (52,900.10) |
| 41 | Open Air preaching permit fees | 100,378.20 | 16,409.50 | (83,968.70) |
| 42 | Repair of Radio licence fees | 87,005.60 | 8,034.10 | (78,971.50) |
| | F. HEALTH | | | 0.00 |
| 43 | Dislodging of septic Tank Charges | 70,872.30 | 11,700.68 | (59,171.62) |
| 44 | Night Soil Disposal/Depot fees | 57,861.40 | 13,152.23 | (44,709.17) |
| 45 | Registration of septic Tank dislodging licence fees | 80,762.80 | 10,608.20 | (70,154.60) |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|---------------------------|------------------------|-----------------|
| | | ₦ | ₦ | ₦ |
| 46 | Registration of Night soil Contractors | 74,876.90 | 6,392.30 | (68,484.60) |
| 47 | Impounding of Animals fines | 51,391.30 | 5,400.93 | (45,990.37) |
| 48 | Pest control and disinfectant charges | 73,971.50 | 9,000.44 | (64,971.06) |
| 49 | Birth and Death registration fees | 61,316.90 | 6,740.00 | (54,576.90) |
| 50 | Burial fees | 60,917.30 | 5,513.70 | (55,403.60) |
| 51 | Vault fees | 38,750.60 | 6,219.80 | (32,530.80) |
| 52 | Dispensary and Maternity fees | 81,816.70 | 10,128.30 | (71,688.40) |
| 53 | Laboratory test fees | 90,898.30 | 11,510.20 | (79,388.10) |
| 54 | Earning from Environmental Sanitation | 113,790.70 | 25,213.91 | (88,576.79) |
| | G. ECONOMIC | | | |
| 55 | General Contractors Registration fees | 116,750.40 | 19,100.82 | (97,649.58) |
| 56 | Tender fees | 149,241.80 | 61,218.70 | (88,023.10) |
| 57 | Sand dredging fees | 91,791.70 | 16,693.40 | (75,098.30) |
| 58 | Minor Industry licence fees | 63,236.90 | 8,503.80 | (54,733.10) |
| 59 | Trader licence fees | 70,910.30 | 14,677.67 | (56,232.63) |
| 60 | Petty traders licence fees | 40,812.60 | 9,653.47 | (31,159.13) |
| 61 | Sand. Granile. Iron rod sellers licence | 90,719.80 | 13,048.20 | (77,671.60) |
| 62 | Pit sawing licence fees | 55,623.80 | 9,102.22 | (46,521.58) |
| 63 | Forestry and Fuel Exploitation fees | 155,152.70 | 14,325.00 | (140,827.70) |
| 64 | Falling of trees fees | 61,790.40 | 7,814.50 | (53,975.90) |
| 65 | Sawmill licence fees | 38,571.70 | 8,028.03 | (30,543.67) |
| 66 | Produce buying fees | 120,613.80 | 15,421.40 | (105,192.40) |
| 67 | Rice Mill/Cassava Grinding licence fees | - | - | - |

HEAD 1003 - LOCAL LICENCES FEES AND FINES

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|----------------------------|----------------------------|------------------------------|
| | | ₦ | ₦ | ₦ |
| 68 | Ingredient Grinding Mill licence | - | - | - |
| 69 | Corn Grinding Mill licence | 160,341.20 | 17,812.10 | (142,529.10) |
| 70 | Brown Sugar Machine licence | - | - | - |
| 71 | Painting spraying and sign writing workshop licence fees | 98,219.60 | 13,102.20 | (85,117.40) |
| 72 | Photo studio licence fees | 79,138.90 | 9,721.50 | (69,417.40) |
| 73 | Welding machine licence fees | 91,059.40 | 8,137.70 | (82,921.70) |
| 74 | Electric (Radio/TV) workshop | 71,000.80 | 8,413.90 | (62,586.90) |
| 75 | Blacksmith workshop licence | 80,450.70 | 6,713.30 | (73,737.40) |
| 76 | Wood making/carpentry | 97,760.50 | 8,000.97 | (89,759.53) |
| 77 | Battery charges licence fees | 87,915.30 | 7,009.60 | (80,905.70) |
| 78 | Printing press licence fees | 115,084.80 | 10,324.70 | (104,760.10) |
| 79 | Panel beaters licence fees | 100,816.70 | 7,135.50 | (93,681.20) |
| 80 | Vulcanizes licence fees | 101,415.90 | 7,513.70 | (93,902.20) |
| 81 | Vehicle spare parts licences | 105,460.70 | 9,102.05 | (96,358.65) |
| 82 | Clock/watch repairs licences | 90,758.40 | 8,710.30 | (82,048.10) |
| 83 | Cloth dyers licence fees | 95,143.20 | 8,433.02 | (86,710.18) |
| 84 | Registration of Laundries and dry | 102,429.40 | 7,821.00 | (94,608.40) |
| 85 | Motor mechanics and car wash | 60,391.80 | 5,350.20 | (55,041.60) |
| 86 | Building materials licence fees | 98,799.80 | 8,221.50 | (90,578.30) |
| 87 | Surface Tank kerosene licence | 98,291.70 | 9,103.70 | (89,188.00) |
| 88 | Photostat typing institute licence | 61,892.30 | 9,613.10 | (52,279.20) |
| 89 | Block making machine fees | 72,549.60 | 10,032.90 | (62,516.70) |
| 90 | Hair dressing barbing saloon | 38,490.50 | 6,907.82 | (31,582.68) |
| 91 | Sewing institute licence fees | 42,790.10 | 7,008.90 | (35,781.20) |
| 92 | Local hair barbing saloon | 53,212.40 | 7,600.23 | (45,612.17) |
| 93 | Advertisement rate licence fees | 85,819.80 | 10,016.30 | (75,803.50) |
| | H. ENGR WORKS AND | | | 0.00 |
| 94 | Workshop receipt | 42,720.80 | 7,350.00 | (35,370.80) |
| 95 | Sales of unserviceable stores | - | - | - |
| 96 | Hire Charges | 103,340.90 | 9,419.20 | (93,921.70) |
| 97 | Sale of stores | - | - | - |
| 98 | Survey fees | 80,650.30 | 9,309.80 | (71,340.50) |
| 99 | Approval of Building Plan fees | - | - | - |
| 100 | Customary Right of Occup. | - | - | - |
| 101 | Commission on transfer of Plots | - | - | - |
| | TOTAL | <u>6,756,197.30</u> | <u>1,005,910.90</u> | <u>(5,750,286.40)</u> |

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

HEAD 1004 – EARNINGS FROM COMMERCIAL UNDERTAKINGS

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|----------------------------|--------------------------|------------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Market | 410,350.20 | 81,345.10 | (329,005.10) |
| 2 | Motor Park | 314,594.00 | 47,637.60 | (266,956.40) |
| 3 | Shops and Shopping Centers | 1,038,711.70 | 100,350.30 | (938,361.40) |
| 4 | Cattle Market | 712,460.30 | 68,112.00 | (644,348.30) |
| 5 | Abattoir/Slaughter House | 460,335.50 | 30,000.90 | (430,334.60) |
| 6 | Proceeds from sale of Con | - | - | - |
| 7 | Transportation services Earnings | 613,500.30 | 90,400.60 | (523,099.70) |
| 8 | Earnings from industrial | 260,330.90 | | (260,330.90) |
| 9 | Earning from other commercial undertaking Mass Transit | 701,003.50 | 93,470.30 | (607,533.20) |
| | TOTAL | <u>4,511,286.40</u> | <u>511,316.80</u> | <u>(3,999,969.60)</u> |

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|----------------------------|--------------------------|------------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Rent on Local Government Quarters | 513,220.00 | 94,350.00 | (418,870.00) |
| 2 | Rent on Local Government Building | 610,250.90 | 115,632.70 | (494,618.20) |
| 3 | Rent on other Local Government landed property | 526,848.30 | 110,200.20 | (416,648.10) |
| | TOTAL | <u>1,650,319.20</u> | <u>320,182.90</u> | <u>(1,330,136.30)</u> |

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

HEAD 1006 – INTEREST PAYMENTS AND DIVIDENDS

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2018 | ACTUAL 2018 | VARIANCE |
|----------------------|--|---------------------------|------------------------|----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Interest: Vehicle and Bicycle Advance | - | - | - |
| 2 | Interest: Loans to (her Local Government) | - | - | - |
| 3 | Interest: Loans to Parastatals and Limited Liability | - | - | - |
| 4 | Loan from other Local Govt. Dividend | 152,650.90 | - | (152,650.90) |
| 5 | Interest on Staff Housing and other loans | 169,666.70 | - | (169,666.70) |
| | TOTAL | <u>322,317.60</u> | - | <u>(322,317.60)</u> |

HEAD 1007 – GRANTS FROM STATE GOVERNMENT

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

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

HEAD 1008 – MICELLANEOUS

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|-------------------------------------|----------------------------|--------------------------|------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Mortuary Hearse and Cemetery | - | - | - |
| 2 | Recovery of Losses and Over Payment | 391,280.20 | 85,350.80 | (305,929.40) |
| 3 | Payments in Lieu of Sign | 300,413.60 | 71,502.70 | (228,910.90) |
| 4 | Unclaimed Deposits | 203,916.80 | 58,533.45 | (145,383.35) |
| 5 | Tractor hiring | 615,750.50 | 101,030.25 | (514,720.25) |
| 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>1,511,361.10</u> | <u>316,417.20</u> | <u>(1,194,943.90)</u> |

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

HEAD 1009 – STATUTORY ALLOCATION

NOTE 1

| SUB/ HEAD | DETAILS OF REVENUE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|--------------------------------|--------------------------------|--------------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Allocation from Federation Account Statutory | 1,941,103,059.00 | 1,548,739,707.26 | (392,363,351.74) |
| 2 | Allocation from State Government | 28,000,000.00 | - | (28,000,000.00) |
| 3 | VAT Allocation | 333,694,388.00 | 380,629,426.61 | 46,935,038.61 |
| 4 | Excess Crude Oil Account | 173,561,026.00 | - | (173,561,026.00) |
| 5 | Exchange Gain | - | 2,834,135.17 | 2,834,135.17 |
| 6 | Excess Bank Charge | - | 4,016,555.09 | 4,016,555.09 |
| 7 | Exchange Diff. | - | - | - |
| 8 | Excess PPT | - | 46,582,926.00 | 46,582,926.00 |
| | TOTAL | <u>2,476,358,473.00</u> | <u>1,982,802,750.13</u> | <u>(493,555,722.87)</u> |

GUJBA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

| HEAD | DETAILS | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|------|--------------------------------|------------------------------|------------------------------|------------------------------|
| | | ₦ | ₦ | ₦ |
| 2001 | Office of the Chairman | | | |
| | Personnel Cost | 51,213,750.70 | 6,683,200.50 | 44,530,550.20 |
| | Overhead | 10,450,273.90 | 28,345,000.00 | (17,894,726.10) |
| 2002 | Office of the Secretary | | | |
| | Personnel Cost | 30,718,900.60 | 5,450,070.00 | 25,268,830.60 |
| | Overhead | 9,045,350.50 | 27,450,400.80 | (18,405,050.30) |
| 2003 | The Council | | | |
| | Personnel Cost | 29,807,340.30 | 4,850,220.00 | 24,957,120.30 |
| | Overhead | 9,600,550.20 | 27,048,750.10 | (17,448,199.90) |
| 2004 | Personnel Management | | | |
| | Personnel Cost | 40,116,490.80 | 5,370,400.50 | 34,746,090.30 |
| | Overhead | 10,008,370.30 | 28,200,350.20 | (18,191,979.90) |
| 2005 | Treasury | | | |
| | Personnel Cost | 32,980,310.60 | 5,230,450.60 | 27,749,860.00 |
| | Overhead | 8,750,115.40 | 26,900,550.40 | (18,150,435.00) |
| 2006 | Education | | | |
| | Personnel Cost | 60,560,175.70 | 8,700,150.10 | 51,860,025.60 |
| | Overhead | 12,500,450.60 | 41,183,394.90 | (28,682,944.30) |
| 2007 | Primary Health Care | | | |
| | Personnel Cost | 110,410,584.08 | 11,069,127.50 | 99,341,456.58 |
| | Overhead | 18,750,300.80 | 48,650,900.60 | (29,900,599.80) |
| 2008 | General Agric | | | |
| | Personnel Cost | 57,375,500.50 | 10,750,300.00 | 46,625,200.50 |
| | Overhead | 17,950,260.80 | 20,380,250.70 | (2,429,989.90) |
| 2009 | Works | | | |
| | Personnel Cost | 40,789,470.30 | 6,015,450.00 | 34,774,020.30 |
| | Overhead | 8,670,500.10 | 26,650,100.20 | (17,979,600.10) |
| 2010 | Traditional Council | | | |
| | Personnel Cost | 20,310,003.30 | 4,750,200.50 | 15,559,802.80 |
| | Overhead | 7,150,550.70 | 20,117,038.63 | (12,966,487.93) |
| 2011 | MISCELLANEOUS | | | |
| | Personnel Cost | 20,001,350.80 | 4,600,280.20 | 15,401,070.60 |
| | Overhead | 7,123,277.30 | 27,650,300.10 | (20,527,022.80) |
| | TOTAL | <u>614,283,878.28</u> | <u>396,046,886.53</u> | <u>218,236,991.75</u> |

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

HEAD 2001: OFFICE OF THE CHAIRMAN

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Personnel Cost | 51,213,750.70 | 6,683,200.50 | 44,530,550.20 |
| 2 | Travel and Transport | 1,620,350.10 | 4,000,000.00 | (2,379,649.90) |
| 3 | Utility Services | 610,000.50 | 2,200,000.00 | (1,589,999.50) |
| 4 | Telephone and Postal Services | 610,000.50 | 2,350,700.80 | (1,740,700.30) |
| 5 | Stationery and Printing | 600,000.00 | 2,370,250.00 | (1,770,250.00) |
| 6 | Maintenance of Office Furniture and Equipment | 1,300,250.60 | 3,750,000.00 | (2,449,749.40) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 1,150,300.00 | 3,060,500.00 | (1,910,200.00) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Personal Advs. | - | - | - |
| 10 | Training Staff Development and Welfare | 2,200,650.20 | 4,000,000.00 | (1,799,349.80) |
| 11 | Entertainment and Hospitality | 1,205,000.00 | 2,500,000.00 | (1,295,000.00) |
| 12 | Miscellaneous Expenses | 403,722.00 | 2,613,549.20 | (2,209,827.20) |
| 13 | Provision and Service Materials | 750,000.00 | 1,500,000.00 | (750,000.00) |
| | TOTAL | <u>61,664,024.60</u> | <u>35,028,200.50</u> | <u>26,635,824.10</u> |

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

HEAD 2002: OFFICE OF THE SECRETARY

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 30,718,900.60 | 5,450,070.00 | 25,268,830.60 |
| 2 | Travel and Transport | 1,000,000.00 | 2,150,370.20 | (1,150,370.20) |
| 3 | Utility Services | 700,000.00 | 3,200,000.00 | (2,500,000.00) |
| 4 | Telephone and Postal Services | 790,000.00 | 2,650,000.00 | (1,860,000.00) |
| 5 | Stationery and Printing | 790,200.00 | 2,873,300.60 | (2,083,100.60) |
| 6 | Maintenance of Office Furniture and Equipment | 1,810,750.60 | 3,850,000.00 | (2,039,249.40) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 1,788,349.30 | 3,500,000.00 | (1,711,650.70) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 790,250.60 | 2,580,300.30 | (1,790,049.70) |
| 11 | Entertainment and Hospitality | 675,800.00 | 1,200,000.00 | (524,200.00) |
| 12 | Miscellaneous Expenses | - | 2,350,000.00 | (2,350,000.00) |
| 13 | Provision and Service Materials | 700,000.00 | 3,596,429.70 | (2,896,429.70) |
| | TOTAL | <u>39,764,251.10</u> | <u>33,400,470.80</u> | <u>6,363,780.30</u> |

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

HEAD 2003: THE COUNCIL

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 29,807,340.30 | 4,850,220.00 | 24,957,120.30 |
| 2 | Travel and Transport | 910,310.00 | 3,610,500.00 | (2,700,190.00) |
| 3 | Utility Services | 823,300.00 | - | 823,300.00 |
| 4 | Telephone and Postal Services | 1,035,580.20 | 3,200,000.00 | (2,164,419.80) |
| 5 | Stationery and Printing | 990,000.00 | 2,750,300.00 | (1,760,300.00) |
| 6 | Maintenance of Office Furniture and Equipment | 1,300,500.00 | 4,500,000.00 | (3,199,500.00) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,890,360.00 | 3,750,007.60 | (1,859,647.60) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 750,000.00 | 3,787,942.50 | (3,037,942.50) |
| 11 | Entertainment and Hospitality | 900,500.00 | 2,750,000.00 | (1,849,500.00) |
| 12 | Miscellaneous Expenses | - | - | - |
| 13 | Provision and Service Materials | 1,000,000.00 | 2,700,000.00 | (1,700,000.00) |
| | TOTAL | <u>39,407,890.50</u> | <u>31,898,970.10</u> | <u>7,508,920.40</u> |

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

HEAD 2004: PERSONNEL MANAGMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 40,116,490.80 | 5,370,400.50 | 34,746,090.30 |
| 2 | Travel and Transport | 1,060,500.40 | 3,650,500.00 | (2,589,999.60) |
| 3 | Utility Services | 950,000.00 | 3,100,000.00 | (2,150,000.00) |
| 4 | Telephone and Postal Services | 930,500.00 | 2,950,500.80 | (2,020,000.80) |
| 5 | Stationery and Printing | 1,250,250.60 | 3,350,270.50 | (2,100,019.90) |
| 6 | Maintenance of Office Furniture and Equipment | 1,480,000.00 | 3,500,000.00 | (2,020,000.00) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,150,500.00 | 1,388,828.90 | (238,328.90) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 2,296,119.30 | 3,560,250.00 | (1,264,130.70) |
| 11 | Entertainment and Hospitality | - | 3,450,000.00 | (3,450,000.00) |
| 12 | Miscellaneous Expenses | - | - | - |
| 13 | Provision and Service Materials | 890,500.00 | 3,250,000.00 | (2,359,500.00) |
| | TOTAL | <u>50,124,861.10</u> | <u>33,570,750.70</u> | <u>16,554,110.40</u> |

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

HEAD 2005: FINANCE

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 32,980,310.60 | 5,230,450.60 | 27,749,860.00 |
| 2 | Travel and Transport | 972,235.30 | 3,988,950.00 | (3,016,714.70) |
| 3 | Utility Services | 900,500.50 | 2,850,500.00 | (1,949,999.50) |
| 4 | Telephone and Postal Services | 900,000.00 | 2,700,950.50 | (1,800,950.50) |
| 5 | Stationery and Printing | 895,350.50 | 2,900,500.00 | (2,005,149.50) |
| 6 | Maintenance of Office Furniture and Equipment | 1,000,000.00 | 3,890,000.00 | (2,890,000.00) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 1,291,328.80 | 4,019,149.40 | (2,727,820.60) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 950,200.30 | - | 950,200.30 |
| 11 | Entertainment and Hospitality | - | - | - |
| 12 | Miscellaneous Expenses | 900,000.00 | 2,900,500.50 | (2,000,500.50) |
| 13 | Provision and Service Materials | 940,500.00 | 3,650,000.00 | (2,709,500.00) |
| | TOTAL | <u>41,730,426.00</u> | <u>32,131,001.00</u> | <u>9,599,425.00</u> |

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

HEAD 2006: EDUCATION

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 60,560,175.70 | 8,700,150.10 | 51,860,025.60 |
| 2 | Travel and Transport | 1,670,350.00 | 4,575,950.70 | (2,905,600.70) |
| 3 | Utility Services | 1,500,000.00 | 4,450,000.00 | (2,950,000.00) |
| 4 | Telephone and Postal Services | 1,490,000.50 | 3,950,900.50 | (2,460,900.00) |
| 5 | Stationery and Printing | 1,250,500.80 | 4,620,650.00 | (3,370,149.20) |
| 6 | Maintenance of Office Furniture and Equipment | 838,749.20 | 4,970,950.00 | (4,132,200.80) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 2,200,500.00 | 5,823,493.10 | (3,622,993.10) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 1,800,350.50 | 4,890,000.00 | (3,089,649.50) |
| 11 | Entertainment and Hospitality | 1,750,000.00 | 4,000,950.60 | (2,250,950.60) |
| 12 | Miscellaneous Expenses | - | 3,900,500.00 | (3,900,500.00) |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>73,060,626.70</u> | <u>49,883,545.00</u> | <u>23,177,081.70</u> |

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

HEAD 2007: MEDICAL AND HEALTH SERVICE

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 110,410,584.08 | 11,069,127.50 | 99,341,456.58 |
| 2 | Travel and Transport | 2,343,700.50 | 6,093,787.50 | (3,750,087.00) |
| 3 | Utility Services | 2,150,000.00 | 5,980,950.00 | (3,830,950.00) |
| 4 | Telephone and Postal Services | 2,000,000.00 | 6,805,500.30 | (4,805,500.30) |
| 5 | Stationery and Printing | 1,950,500.00 | 5,990,000.50 | (4,039,500.50) |
| 6 | Maintenance of Office Furniture and Equipment | - | - | - |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other asserts | 3,255,749.00 | 10,074,811.30 | (6,819,062.30) |
| 8 | Consultancy Services and special committees | 2,500,000.00 | 6,550,600.30 | (4,050,600.30) |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 2,700,350.70 | 6,850,250.00 | (4,149,899.30) |
| 11 | Entertainment and Hospitality | - | - | - |
| 12 | Miscellaneous Expenses | 1,850,000.00 | 6,200,000.70 | (4,350,000.70) |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>129,160,884.28</u> | <u>65,615,028.10</u> | <u>63,545,856.18</u> |

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

HEAD 2008: AGRICULTURAL, NATURAL RESOURCES AND SOCIAL DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 57,375,500.50 | 10,750,300.00 | 46,625,200.50 |
| 2 | Travel and Transport | 2,850,500.00 | 2,250,350.60 | 600,149.40 |
| 3 | Utility Services | 2,050,450.00 | 2,300,000.00 | (249,550.00) |
| 4 | Telephone and Postal Services | 2,100,000.00 | 2,150,000.00 | (50,000.00) |
| 5 | Stationery and Printing | 2,950,500.50 | 2,000,000.00 | 950,500.50 |
| 6 | Maintenance of Office Furniture and Equipment | 2,250,550.60 | 2,650,500.70 | (399,950.10) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 2,898,310.10 | 4,178,899.40 | (1,280,589.30) |
| 8 | Consultancy Services and special committees | - | 2,500,000.00 | (2,500,000.00) |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 1,750,000.00 | 2,350,500.00 | (600,500.00) |
| 11 | Entertainment and Hospitality | - | - | - |
| 12 | Miscellaneous Expenses | - | - | - |
| 13 | Provision and Service Materials | 1,099,949.60 | - | 1,099,949.60 |
| | TOTAL | <u>75,325,761.30</u> | <u>31,130,550.70</u> | <u>44,195,210.60</u> |

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

HEAD 2009: WORKS, HOUSING, LAND AND SURVEY

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 40,789,470.30 | 6,015,450.00 | 34,774,020.30 |
| 2 | Travel and Transport | 963,000.90 | 3,000,000.00 | (2,036,999.10) |
| 3 | Utility Services | 920,750.30 | 2,950,500.00 | (2,029,749.70) |
| 4 | Telephone and Postal Services | 800,000.00 | 2,961,200.20 | (2,161,200.20) |
| 5 | Stationery and Printing | 830,750.10 | 2,000,000.00 | (1,169,249.90) |
| 6 | Maintenance of Office Furniture and Equipment | 650,000.00 | 3,500,000.00 | (2,850,000.00) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 755,148.20 | 4,338,400.00 | (3,583,251.80) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 980,500.50 | 3,000,000.00 | (2,019,499.50) |
| 11 | Entertainment and Hospitality | 950,000.00 | - | 950,000.00 |
| 12 | Miscellaneous Expenses | 850,000.00 | 2,900,000.00 | (2,050,000.00) |
| 13 | Provision and Service Materials | 970,350.00 | 2,000,000.00 | (1,029,650.00) |
| | TOTAL | <u>49,459,970.30</u> | <u>32,665,550.20</u> | <u>16,794,420.10</u> |

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

HEAD 2010: TRADITIONAL OFFICES

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 20,310,003.30 | 4,750,200.50 | 15,559,802.80 |
| 2 | Travel and Transport | 794,505.60 | 2,250,000.00 | (1,455,494.40) |
| 3 | Utility Services | 750,000.00 | 2,300,500.00 | (1,550,500.00) |
| 4 | Telephone and Postal Services | 700,000.00 | 2,000,000.00 | (1,300,000.00) |
| 5 | Stationery and Printing | 800,500.70 | 2,650,000.60 | (1,849,499.90) |
| 6 | Maintenance of Office Furniture and Equipment | 800,000.00 | 1,950,000.00 | (1,150,000.00) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 950,000.00 | 3,100,500.00 | (2,150,500.00) |
| 8 | Consultancy Services and special committees | - | - | - |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 810,000.00 | 2,200,000.00 | (1,390,000.00) |
| 11 | Entertainment and Hospitality | 720,000.00 | 2,350,500.30 | (1,630,500.30) |
| 12 | Miscellaneous Expenses | 825,544.40 | 1,980,000.00 | (1,154,455.60) |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>27,460,554.00</u> | <u>25,531,701.40</u> | <u>1,928,852.60</u> |

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

HEAD 2011: MISCELLANEOUS

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Personnel Cost | 20,001,350.80 | 4,600,280.20 | 15,401,070.60 |
| 2 | Travel and Transport | 1,000,000.00 | 3,600,000.00 | (2,600,000.00) |
| 3 | Utility Services | | 3,250,000.50 | (3,250,000.50) |
| 4 | Telephone and Postal Services | - | - | - |
| 5 | Stationery and Printing | 1,250,000.00 | 2,950,000.00 | (1,700,000.00) |
| 6 | Maintenance of Office Furniture and Equipment | 950,000.30 | 3,500,000.00 | (2,549,999.70) |
| 7 | Purchase and Maintenance of Vehicles, Driver Craft and other assets | 1,100,000.00 | 2,150,000.00 | (1,050,000.00) |
| 8 | Consultancy Services and special committees | - | 3,456,280.50 | (3,456,280.50) |
| 9 | Grants, Contributions and Subventions | - | - | - |
| 10 | Training Staff Development and Welfare | 1,850,500.50 | 4,000,000.00 | (2,149,499.50) |
| 11 | Entertainment and Hospitality | 972,776.80 | 4,744,019.10 | (3,771,242.30) |
| 12 | Miscellaneous Expenses | - | - | - |
| 13 | Provision and Service Materials | - | - | - |
| | TOTAL | <u>27,124,628.40</u> | <u>32,250,580.30</u> | <u>(5,125,951.90)</u> |

GUJBA LOCAL GOVERNMENT

SUMMARY OF CAPITAL EXPENDITURE 2019

| HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|------|---------------------------------|--------------------------------|------------------------------|--------------------------------|
| | | ₦ | ₦ | ₦ |
| | ECONOMIC SECTOR | | | |
| 4001 | Agriculture & Rural Development | 98,000,000.00 | 48,940,000.00 | 49,060,000.00 |
| 4002 | Livestock Development | 40,000,000.00 | 2,350,000.00 | 37,650,000.00 |
| 4003 | Forestry Development | 50,500,000.00 | 3,500,000.00 | 47,000,000.00 |
| 4004 | Fisheries | 50,000,000.00 | 4,616,182.82 | 45,383,817.18 |
| 4005 | Manufacturing & Craft | 30,000,000.00 | 1,950,000.00 | 28,050,000.00 |
| 4006 | Rural Electrification | 20,121,357.60 | 2,000,000.00 | 18,121,357.60 |
| 4007 | Commerce/Finance & Supply | 35,000,000.00 | 4,350,000.00 | 30,650,000.00 |
| 4008 | Transportation Roads/Bridges | 186,500,000.00 | 397,000,000.00 | (210,500,000.00) |
| | TOTAL ECONOMIC SECTOR | <u>510,121,357.60</u> | <u>464,706,182.82</u> | <u>45,415,174.78</u> |
| | SECIAL SECTOR | | | |
| 5001 | Education Development | 100,500,000.00 | 36,000,000.00 | 64,500,000.00 |
| 5002 | Health and Services | 103,000,000.00 | 34,500,000.60 | 68,499,999.40 |
| 5003 | Information | 102,500,000.00 | 25,650,000.30 | 76,849,999.70 |
| 5004 | Social Development & Culture | 100,000,000.00 | 49,499,999.10 | 50,500,000.90 |
| 5005 | Fire Service | 94,900,000.00 | 32,631,400.60 | 62,268,599.40 |
| | TOTAL SECIAL SECTOR | <u>500,900,000.00</u> | <u>178,281,400.60</u> | <u>322,618,599.40</u> |
| | AREA DEV. SECTOR | | | |
| 6001 | Rural Water Supply | 130,000,000.00 | 19,500,000.00 | 110,500,000.00 |
| 6002 | Environmental Sewage & Drainage | 128,000,000.00 | 500,150,000.00 | (372,150,000.00) |
| 6003 | Town & Community Planning | 170,500,000.00 | - | 170,500,000.00 |
| 6004 | Community Development | 91,500,000.00 | 999,850.00 | 90,500,150.00 |
| 6005 | Area/Ward Dev. | - | - | - |
| | TOTAL AREA DEV. SECTOR | <u>520,000,000.00</u> | <u>520,649,850.00</u> | <u>(649,850.00)</u> |
| | ADMIN SECTOR | | | |
| 7001 | General Admin office | 170,650,000.00 | 75,000,000.00 | 95,650,000.00 |
| 7002 | Staff Housing | 173,814,073.18 | 6,000,000.00 | 167,814,073.18 |
| 7003 | Workshops | 165,000,000.00 | 2,914,597.36 | 162,085,402.64 |
| | TOTAL ADMIN SECTOR | <u>509,464,073.18</u> | <u>83,914,597.36</u> | <u>425,549,475.82</u> |
| 8001 | Loan Repayment | - | - | - |
| | GRAND TOTAL | <u>2,040,485,430.78</u> | <u>730,371,132.78</u> | <u>1,310,114,298.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | UNDP counterpart funding | 10,394,000.00 | - | 10,394,000.00 |
| 2 | Purchase of Grains | 5,000,000.00 | - | 5,000,000.00 |
| 3 | Purchase of chemicals and equipment | 2,550,350.00 | 2,635,000.00 | (84,650.00) |
| 4 | Contribution to Women for Health and other NGOs | - | - | - |
| 5 | Repair of Tractors | - | - | - |
| 6 | Purchase of Office Vehicle | 11,600,000.00 | - | 11,600,000.00 |
| 7 | Purchase of Fertilizer | 10,500,250.00 | - | 10,500,250.00 |
| 8 | Purchase of Tractors and implement | 52,000,650.00 | 46,305,000.00 | 5,695,650.00 |
| 9 | Back to farm Youth Empowerment (Irrigation) | 5,954,750.00 | - | 5,954,750.00 |
| | TOTAL | <u>98,000,000.00</u> | <u>48,940,000.00</u> | <u>49,060,000.00</u> |

HEAD 4002: LIVESTOCK UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of Veterinary Clinics at Buni Yadi | 8,750,000.00 | - | 8,750,000.00 |
| 2 | Construction of Slaughter Slabs at Kukuwa | 2,650,000.00 | 390,000.00 | 2,260,000.00 |
| 3 | Construction of Earth Dam in Mangim Gana | 2,225,000.00 | 300,500.00 | 1,924,500.00 |
| 4 | Purchase of Drugs, Vaccines and equipment. | 3,065,000.00 | 500,000.00 | 2,565,000.00 |
| 5 | Rehabilitation of Earth Dams and drilling of Borehole near the Dam | 7,000,000.00 | - | 7,000,000.00 |
| 6 | Purchase of Office Vehicle | - | - | - |
| 7 | Procurement of Animals Charts | 10,750,000.00 | 850,500.00 | 9,899,500.00 |
| 8 | Renovation of Slaughter Slab at Goniri | | | 0.00 |
| 9 | Renovation of Buni Yadi Slaughter house. | 5,560,000.00 | 309,000.00 | 5,251,000.00 |
| | TOTAL | <u>40,000,000.00</u> | <u>2,350,000.00</u> | <u>37,650,000.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4003: FORESTRY UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Tree Planting Campaign | - | - | - |
| 2 | Extension of Orchard | 10,500,000.00 | - | 10,500,000.00 |
| 3 | Drilling of boreholes in the Orchard Farm | 8,000,000.00 | 1,100,350.00 | 6,899,650.00 |
| 4 | Establishing of Nursery at Kukuwa Tasha and Mutai | 2,500,000.00 | - | 2,500,000.00 |
| 5 | Purchase of Forestry equipment | 25,650,000.00 | 1,000,000.00 | 24,650,000.00 |
| 6 | Purchase of Pick-up Van | 3,850,000.00 | 1,399,650.00 | 2,450,350.00 |
| | TOTAL | <u>50,500,000.00</u> | <u>3,500,000.00</u> | <u>47,000,000.00</u> |

HEAD 4004: FISHERIES UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Establishment of Fish Ponds across the L.G.A | 27,000,000.00 | 1,850,500.00 | 25,149,500.00 |
| 2 | Reactivation of Anzai Fish Pond | 8,950,000.00 | 1,500,000.00 | 7,450,000.00 |
| 3 | Procurement of Fingerling and Fish Feeds | 14,050,000.00 | 1,265,682.82 | 12,784,317.18 |
| | TOTAL | <u>50,000,000.00</u> | <u>4,616,182.82</u> | <u>45,383,817.18</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4005: MANUFACTURING UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Purchase of Knitting Machines. | - | - | - |
| 2 | Construction of Women Dev. Centre at Mutai Gujba. | - | - | - |
| 3 | Purchase of Knitting materials. | 8,500,000.00 | - | 8,500,000.00 |
| 4 | Purchase of Sewing Machines for Women Development Centres. | 9,350,000.00 | 1,150,000.00 | 8,200,000.00 |
| 5 | Purchase of Grading Machines. | 10,600,150.00 | - | 10,600,150.00 |
| 6 | Purchase of training materials for Women Development Centres. | 1,149,850.00 | 800,000.00 | 349,850.00 |
| | TOTAL | <u>29,600,000.00</u> | <u>1,950,000.00</u> | <u>27,650,000.00</u> |

HEAD 4006: RURAL ELECTRIFICATION UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Electrification of Villages within the Local Government. | 3,921,357.60 | - | 3,921,357.60 |
| 2 | Purchase of Official Vehicle. | - | - | - |
| 3 | Procurement of Electricity materials. | 8,650,000.00 | 1,200,000.00 | 7,450,000.00 |
| 4 | Replacement of Electric Poles at various Villages. | 5,500,000.00 | 800,000.00 | 4,700,000.00 |
| 5 | Electrification of Ambiya Village. | - | - | - |
| 6 | Replacement of Electric Wires between Bulabulil and Goniri. | 2,050,000.00 | - | 2,050,000.00 |
| | TOTAL | <u>20,121,357.60</u> | <u>2,000,000.00</u> | <u>18,121,357.60</u> |

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 4007: FINANCE DEPARTMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of Market Stall and Shops across the L.G.A. | - | - | - |
| 2 | Renovation of Shopping Complex. | 4,300,000.00 | 650,000.00 | 3,650,000.00 |
| 3 | Development of Market at Katarko permanent site. | 6,729,370.00 | 1,750,000.00 | 4,979,370.00 |
| 4 | Purchase of Mass Transit Buses (4No.) | - | - | - |
| 5 | Construction of Market Shades a various Cattle, Sheep, Goats and Grains Market. | 8,720,000.00 | - | 8,720,000.00 |
| 6 | Rehabilitation of Cottage Industries at Goniri. | 2,600,000.00 | - | 2,600,000.00 |
| 7 | Purchase of Official Vehicle | - | - | - |
| 8 | Purchase of Stationeries and Treasury Books | - | 950,000.00 | (950,000.00) |
| 9 | Purchase of Office equipment (Computer accessories) | 2,250,500.00 | 1,000,000.00 | 1,250,500.00 |
| 10 | Fencing of General Market | 4,850,630.00 | - | 4,850,630.00 |
| 11 | Purchase of Fire Proof Safe, Cabinet and Photocopy Machine. | 5,050,000.00 | - | 5,050,000.00 |
| 12 | Purchase of Keke Napep (for Township Service) | - | - | - |
| | TOTAL | <u>35,000,000.00</u> | <u>4,350,000.00</u> | <u>30,650,000.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 4008: TOWNSHIP ROAD UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|------------------------------|------------------------------|--------------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of Culvert drainage and Boreholes at Katarko and Likidir. | - | - | - |
| 2 | Contribution of joint project on road | 157,350,000.00 | 366,737,570.00 | (209,387,570.00) |
| 3 | Contribution/construction of Feeder Road. | - | - | - |
| 4 | Construction of Culvert and Bridges across the L.G.A. | - | 1,718,930.00 | (1,718,930.00) |
| 5 | Clearing of Road site | 29,150,000.00 | 28,543,500.00 | 606,500.00 |
| 6 | Construction of Drainage and Culvert within Buni Yadi, Bunigari and Goniri. | - | - | - |
| | TOTAL | <u>186,500,000.00</u> | <u>397,000,000.00</u> | <u>(210,500,000.00)</u> |

HEAD 5001: EDUCATIONAL DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Funding of SUBEB | 14,138,720.00 | - | 14,138,720.00 |
| 2 | Renovation of Classroom | 25,500,000.00 | 24,543,500.00 | 956,500.00 |
| 3 | Purchase of form to Various Pri. Sch. | | 1,020,000.00 | (1,020,000.00) |
| 4 | Construction of Pri. and Staff quarters | 15,060,280.00 | 2,275,440.00 | 12,784,840.00 |
| 5 | Assistance to L.E.A | 5,350,000.00 | 1,500,000.00 | 3,850,000.00 |
| 6 | Contribution to Yobe State University | - | - | - |
| 7 | Registration asst. to various Students in the L.G.A. | 4,350,500.00 | 2,400,000.00 | 1,950,500.00 |
| 8 | Feeding | 17,500,000.00 | 3,250,540.00 | 14,249,460.00 |
| 9 | YOSUBEB | 18,600,500.00 | 1,010,520.00 | 17,589,980.00 |
| | TOTAL | <u>100,500,000.00</u> | <u>36,000,000.00</u> | <u>64,500,000.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5002: HEALTH UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Construction of MCH at various Wards. | 23,580,150.50 | 8,270,000.00 | 15,310,150.50 |
| 2 | Standardization of MDG Clinic at Azare | - | - | - |
| 3 | Construction and rehabilitation of Medicine Store. | - | - | - |
| 4 | Renovation of existing Health facilities. | 20,750,600.00 | - | 20,750,600.00 |
| 5 | Standardization of MCH at Wagir and Gotala. | - | - | - |
| 6 | Purchase and repair of Ambulance. | 2,000,000.00 | 1,150,735.30 | 849,264.70 |
| 7 | Upgrading of MCH Dispensary at Gujba | 5,280,500.00 | 3,008,650.00 | 2,271,850.00 |
| 8 | Contribution to Joint Project on Health NPI/PHCDA. | 6,030,650.50 | 3,200,450.00 | 2,830,200.50 |
| 9 | Construction of Refuse dump at Goniri, Yadi and Wagir. | - | - | - |
| 10 | Foundation Year Programme. | 3,200,350.00 | 3,400,000.00 | (199,650.00) |
| 11 | Purchase of Drugs and equipment | 18,500,000.00 | 4,830,274.70 | 13,669,725.30 |
| 12 | Contribution to Donor Agency. | - | - | - |
| 13 | Purchase of 4Wheel Drive Hilux. | - | - | - |
| 14 | Construction of Dispensary at Gotumlangeljul, Labbakuka and Nassarawa. | 7,188,115.40 | 4,749,390.60 | 2,438,724.80 |
| 15 | Purchase of 27.5 KVA Generator for NPI. | - | - | - |
| 16 | Malaria Control | 16,469,633.60 | 5,890,500.00 | 10,579,133.60 |
| 17 | Construction of VIP Toilet at LGA Secretariat. | - | - | - |
| 18 | Fencing of Dispensary at Gotala, Daddawel and Wagir. | - | - | - |
| TOTAL | | <u>103,000,000.00</u> | <u>34,500,000.60</u> | <u>68,499,999.40</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 5003: INFORMATION UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Purchase of information equipment. | 36,850,000.00 | 7,540,000.00 | 29,310,000.00 |
| 2 | Repair of information equipment. | 11,399,450.00 | 1,810,000.00 | 9,589,450.00 |
| 3 | Purchase of Uniform | 13,000,550.00 | 5,300,000.00 | 7,700,550.00 |
| 4 | Procurement of Public Address System and Printing of Pamphlets | 20,750,000.00 | 5,250,000.00 | 15,500,000.00 |
| 5 | Contribution to Press. | 20,500,000.00 | 5,750,000.00 | 14,750,000.00 |
| TOTAL | | <u>102,500,000.00</u> | <u>25,650,000.00</u> | <u>76,850,000.00</u> |

HEAD 5004: SPORT UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---------------------------------|------------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Purchase of Sport equipment | 43,000,500.00 | 12,900,000.00 | 30,100,500.00 |
| 2 | Contribution to Da'awah (MORA) | 20,750,000.00 | 15,649,999.10 | 5,100,000.90 |
| 3 | Assistance to Vulnerable Groups | 13,000,650.00 | 13,400,000.00 | (399,350.00) |
| 4 | Survey/Board | 19,398,850.00 | 6,770,000.00 | 12,628,850.00 |
| 5 | Police/Command | 3,850,000.00 | 780,000.00 | 3,070,000.00 |
| TOTAL | | <u>100,000,000.00</u> | <u>49,499,999.10</u> | <u>50,500,000.90</u> |

GUJBA LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2019

HEAD 5005: FIRE SERVICE UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|-----------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Purchase of Firefighting equipment | 34,750,000.00 | 12,860,000.00 | 21,890,000.00 |
| 2 | Rehabilitation of Fire Service Station | 26,650,000.00 | 8,590,350.60 | 18,059,649.40 |
| 3 | Purchase of Firefighting Vehicle | 33,500,000.00 | 11,181,050.00 | 22,318,950.00 |
| TOTAL | | <u>94,900,000.00</u> | <u>32,631,400.60</u> | <u>62,268,599.40</u> |

HEAD 6001: RURAL WATER SUPPLY UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|------------------------------|-----------------------------|------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Purchase of 30 KVA 10Nos. for Boreholes across the LGA. | - | - | - |
| 2 | Contribution to Joint Projects Water Supply. | - | - | - |
| 3 | Sinking of Cement Well at Wards across the LGA. | 32,000,000.00 | 18,351,000.00 | 13,649,000.00 |
| 4 | Maintenance and construction of Earth Dam. | 30,150,000.00 | 500,650.00 | 29,649,350.00 |
| 5 | Drilling of Borehole at various locations of the LGA. | 28,950,000.00 | - | 28,950,000.00 |
| 6 | Purchase of submersible Pump. | 20,700,000.00 | 648,350.00 | 20,051,650.00 |
| 7 | Drilling of Solar Boreholes at Mahadiya Village | 5,000,000.00 | - | 5,000,000.00 |
| 8 | Drilling of 4 filter Pump at Nyakire Village Earth Dam. | 7,350,000.00 | - | 7,350,000.00 |
| 9 | Drilling of Hand Pumps across the LGA. | 5,850,000.00 | - | 5,850,000.00 |
| TOTAL | | <u>130,000,000.00</u> | <u>19,500,000.00</u> | <u>110,500,000.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 6002: ENVIRONMENTAL SERVICE

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|------------------------------|--------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Fencing maintenance of Graveyards at Gujba and Goniri. | 122,500,000.00 | - | 122,500,000.00 |
| 2 | Purchase of working and burial material across the Local Govt. | 5,500,000.00 | 500,150,000.00 | (494,650,000.00) |
| TOTAL | | <u>128,000,000.00</u> | <u>500,150,000.00</u> | <u>(372,150,000.00)</u> |

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2018 | ACTUAL 2018 | VARIANCE |
|----------------------|------------------------------------|------------------------------|------------------------|------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Land Compensation | 38,360,000.00 | - | 38,360,000.00 |
| 2 | Purchase of Survey equipment | 25,900,000.00 | - | 25,900,000.00 |
| 3 | Establishment of drawing Studio | - | - | - |
| 4 | Exploit of Solid Mineral | 40,560,000.00 | - | 40,560,000.00 |
| 5 | Purchase of base Map working tools | 35,030,000.00 | - | 35,030,000.00 |
| 6 | Purchase of Waste Bin of Tippers | 30,650,000.00 | - | 30,650,000.00 |
| 7 | Pay Tender. | - | - | - |
| TOTAL | | <u>170,500,000.00</u> | - | <u>170,500,000.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 6004: COMMUNITY DEVELOPMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|-----------------------------|--------------------------|-----------------------------|
| | | ₦ | ₦ | ₦ |
| 1 | Contribution to Yobe Islamic Centre | 14,500,000.00 | - | 14,500,000.00 |
| 2 | Procurement of Amplifiers, Loud Speaker, and Generators to various Mosques within the L.G.A | 18,400,000.00 | - | 18,400,000.00 |
| 3 | Contribution to NGOs | - | - | - |
| 4 | Convenience | - | - | - |
| 5 | Complete renovation of Gujba Guest | 36,950,000.00 | 999,850.00 | 35,950,150.00 |
| 6 | Renovation of Store within the LGA. | - | - | - |
| 7 | Contribution to Emirate Council | 21,650,000.00 | - | 21,650,000.00 |
| 8 | Renovation and construction of Mosque at Mallam Dunari, Ngurbuwa, and Dasawai | - | - | - |
| TOTAL | | <u>91,500,000.00</u> | <u>999,850.00</u> | <u>90,500,150.00</u> |

HEAD 6005: AREA WARD DEVELOPMENT

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

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--|------------------------------|-----------------------------|-----------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Repair and maintenance of building | 60,950,000.00 | 53,455,354.13 | 7,494,645.87 |
| 2 | Furnishing of Local Government Secretaries. | 13,000,000.00 | - | 13,000,000.00 |
| 3 | Renovation and furnishing of Government | 5,750,000.00 | 1,059,533.05 | 4,690,466.95 |
| 4 | Purchase of Official Vehicle | 15,600,000.00 | - | 15,600,000.00 |
| 5 | Purchase of Peugeot Car Saloon 402 (2) and purchase of two Toyota Hilux | 14,800,000.00 | - | 14,800,000.00 |
| 6 | Purchase of Official Vehicle for utility use (4No.) | 20,000,000.00 | - | 20,000,000.00 |
| 7 | Maintenance/repairs of Motor Vehicle | 16,500,000.00 | 20,485,112.82 | (3,985,112.82) |
| 8 | Procurement of Computers and accessories to key Officials of the LGA (10 sets) | 5,550,000.00 | - | 5,550,000.00 |
| 9 | Procurement of curtains at the lodge | 3,850,000.00 | - | 3,850,000.00 |
| 10 | Purchase of Uniform and other equipment to Vigilante. | 14,650,000.00 | - | 14,650,000.00 |
| 11 | Re-settlement of IDP's returnees | - | - | - |
| 12 | Purchase of relief materials to IPDs | - | - | - |
| TOTAL | | <u>170,650,000.00</u> | <u>75,000,000.00</u> | <u>95,650,000.00</u> |

GUJBA LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2019

HEAD 7002: STAFF HOUSING UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|---|------------------------------|----------------------------|------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Construction of Housing Unit. | 29,113,258.58 | 1,000,000.00 | 28,113,258.58 |
| 2 | Construction of (5) District Palace | 35,500,000.00 | 1,250,000.00 | 34,250,000.00 |
| 3 | Completing of Emirate official resident | 34,750,814.60 | 1,200,000.00 | 33,550,814.60 |
| 4 | Construction of Office for the Committee to function effectively. | 37,500,000.00 | 2,150,000.00 | 35,350,000.00 |
| 5 | Renovation and fencing of burnt staff quarter. | 36,950,000.00 | 1,300,000.00 | 35,650,000.00 |
| TOTAL | | <u>173,814,073.18</u> | <u>6,900,000.00</u> | <u>166,914,073.18</u> |

HEAD 7003: WORKSHOP/SEMINAR UNIT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|-----------------------------------|------------------------------|----------------------------|------------------------------|
| | | ₹ | ₹ | ₹ |
| 1 | Administration charge 1% | - | - | - |
| 2 | Manpower fund (Training Fund) | 7,500,000.00 | 643,097.36 | 6,856,902.64 |
| 3 | Contribution to Pension Board | 82,000,000.00 | 1,300,000.00 | 80,700,000.00 |
| 4 | Funding of special assistant | 75,500,000.00 | 971,500.00 | 74,528,500.00 |
| 5 | Office of the Auditor General LGs | - | - | - |
| 6 | FAAC | - | - | - |
| TOTAL | | <u>165,000,000.00</u> | <u>2,914,597.36</u> | <u>162,085,402.64</u> |

HEAD 8001: LOAN REPAYMENT

| SUB/ HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2019 | ACTUAL 2019 | VARIANCE |
|----------------------|--------------------------------|---------------------------|------------------------|-----------------|
| | | ₹ | ₹ | ₹ |
| 1 | Repayment of Loan and Interest | - | - | - |
| TOTAL | | - | - | - |

