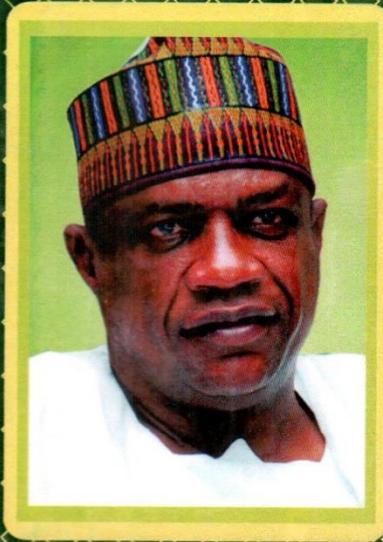




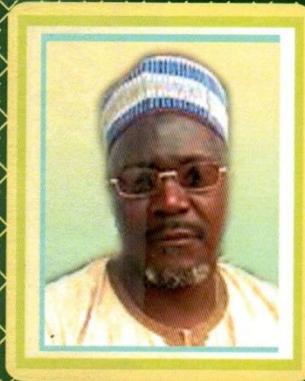
GULANI

LOCAL GOVERNMENT COUNCIL YOBE STATE

FINANCIAL STATEMENT



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



ALH. BABAYO HASSAN GULANI
CHAIRMAN GULANI LOCAL GOVERNMENT

FOR THE

YEAR ENDED 31ST DECEMBER, 2017

Statement of Accounting Policies

1. **Accounting Basis:** The Financial Statement are 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 of Standardization Accounts Reporting Format

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

The modified content of the annual financial statement include:

- (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

Gulani Local Government Council,
Updated Financial Statements,
Year Ended 31st December, 2017

Statement No.1: Responsibility for the Financial Statements

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

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


TREASURER
KABIRU BURAJJI
.....
SIG Treasurer
DATE

.....
Date

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, Financial Statement fairly reflect the financial position of the Local Government as at 31st December, 2017 and its operations for the year ended on that date.


TREASURER
GULANI LOCAL GOVT.
KABIRU BURAJJI
Treasurer
Gulani Local Government

Date:.....


GULANI LOCAL GOVT.
ALH. BABAYO HASSAN
Chairman
Gulani Local Government

Date:.....

AUDITOR-GENERAL'S CERTIFICATION

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

The Financial Statements are 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

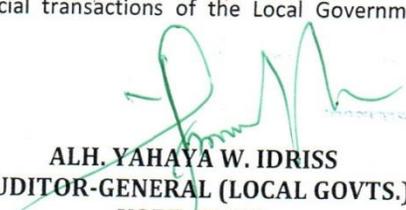
The Accounting records were examined along with the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance in accordance with the provision of the Financial Memoranda (1.14 – 1.15).

In compliance to the provision 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 with the generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). The 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

BUDGET SIZE AND PERFORMANCE 2017

	INCOME	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	Internal Generated Revenue	162,809,591.00	106,878,233.60	(55,931,357.40)
	Federation Account	2,068,798,284.00	1,437,593,989.60	(631,204,294.40)
	Total Income	<u>2,231,607,875.00</u>	<u>1,544,472,223.20</u>	<u>(687,135,651.80)</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	3,855,468.12	(3,855,468.12)
2	Contribution to Pension	-	91,871,307.77	(91,871,307.77)
3	Contribution to YSUBEB	-	145,411,440.90	(145,411,440.90)
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	-	80,416,886.29	(80,416,886.29)
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 Political Comm.	-	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	-	1,476,000.00	(1,476,000.00)
14	Miscellaneous Cont.	-	2,481,617.68	(2,481,617.68)
	Total		<u>383,205,698.67</u>	<u>(383,205,698.67)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	502,228,017.00	370,807,705.89	131,420,311.11
	Over Head	120,000,000.00	57,000,000.00	63,000,000.00
	Total	622,228,017.00	427,807,705.89	194,420,311.11
	Special Imprest Advances			
	Transfer to C.D. Fund Account	733,458,818.64		
	CAPITAL EXPENDITURE			
	Economic Sector	686,879,993.00	201,293,259.00	485,586,734.00
	Social Sector	269,798,539.00	153,214,272.00	116,584,267.00
	Area Development Sector	266,500,000.00	199,482,560.00	67,017,440.00
	Administrator Sector	369,710,909.00	179,570,684.40	190,140,224.60
	Loan Repayment	16,620,005.00	-	16,620,005.00
	Total	<u>1,609,509,446.00</u>	<u>733,560,775.40</u>	<u>875,948,670.60</u>

BUDGET	
SURPLUS/DEFICIT	(101,956.76)
Opening Balance as at 1/1/2017	225,982.99
Closing Balance as at 31/112/2017	124,026.23

GULANI LOCAL GOVERNMENT

GULANI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVEUNUE 2017

HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1001	Tax	9,450,209.00	-	(9,450,209.00)
1002	Rate	29,658,422.00	10,742,344.00	(18,916,078.00)
1003	Local Licence Fines	32,856,490.00	36,945,631.11	4,089,141.11
1004	Earning from Undertaking	45,733,724.00	44,732,952.00	(1,000,772.00)
1005	Rent on Local Government Property	10,743,115.00	14,457,306.49	3,714,191.49
1006	Interest Payment Dividend	7,321,450.00	-	(7,321,450.00)
1007	Grants	12,341,670.00	-	(12,341,670.00)
1008	Miscellaneous	14,705,111.00	-	(14,705,111.00)
	TOTAL INT. GEN. REVENUE	162,809,591.00	106,878,233.60	(55,931,357.40)
1009	Federation Accounts	2,068,798,284.00	1,437,593,989.60	(631,204,294.40)
	GRAND TOTAL	<u>2,231,607,875.00</u>	<u>1,544,472,223.20</u>	<u>(687,135,651.80)</u>

SUMMARY OF INCOME

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE DIFF.	NON-OIL EXCESS	OTHERS	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

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	500,000.00	-	(500,000.00)
2	Arrears: Community or Poll	400,000.00	-	(400,000.00)
3	Development Tax or Levy	744,800.00	-	(744,800.00)
4	Arrears: Development Tax or Levy	1,000,000.00	-	(1,000,000.00)
5	Arrears of Cattle Levy	2,300,000.00	-	(2,300,000.00)
6	Arrears: Cattle Tax (Where Applicable)	1,350,000.00	-	(1,350,000.00)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	3,155,409.00	-	(3,155,409.00)
	TOTAL	<u>9,450,209.00</u>	-	<u>(9,450,209.00)</u>

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tenement Rate	3,577,290.00	2,134,720.00	(1,442,570.00)
2	Penalty for Tenement Rate	8,768,772.00	5,322,691.00	(3,446,081.00)
3	Arrears of Tenement Rate	1,300,000.00	-	(1,300,000.00)
4	Ground Rent	3,450,000.00	3,284,933.00	(165,067.00)
5	Federal Government Grant in lieu of Tenement Rate	7,350,410.00	-	(7,350,410.00)
6	State Government Grant in lieu of Tenement rate	5,211,950.00	-	(5,211,950.00)
	TOTAL	<u>29,658,422.00</u>	<u>10,742,344.00</u>	<u>(18,916,078.00)</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	1,705,521.00	2,325,117.00	619,596.00
4	Canoe licence fees	1,000,000.00		(1,000,000.00)
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees	1,000,000.00	1,125,371.11	125,371.11
8	Hackney permit fees	-	-	-
9	Bus/Commercial Vehicle/Tax permit fees	2,000,000.00	2,300,000.00	300,000.00
10	Leaning Driving test fees	500,000.00	-	(500,000.00)
11	Liquar licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquid licence fees	-	-	-
14	Buki cigarettes licences fees	300,000.00	1,389,905.00	1,089,905.00
15	Squatters/Hawkers Permit fees	1,000,000.00	2,720,155.00	1,720,155.00
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	1,300,000.00	2,855,100.00	1,555,100.00
19	Abattoir fees	1,000,000.00	2,255,172.00	1,255,172.00
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	-	700,000.00	700,000.00
22	Bake House licence fees	-	300,742.12	300,742.12
23	Registration of Meat Van fees	-	-	-
24	Cattle Dealers licence fees	-	501,374.00	501,374.00

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
25	Dried fish/dried Meat licence fees	1,000,000.00	-	(1,000,000.00)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	500,000.00	2,340,117.50	1,840,117.50
	D. SECURITY			
28	Auctioneer licence fees	500,000.00	-	(500,000.00)
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	1,000,000.00	-	(1,000,000.00)
31	Hunting licence fees	500,000.00	1,137,420.03	637,420.03
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	500,000.00	-	(500,000.00)
36	Naming of Street Registration fees	500,000.00	-	(500,000.00)
37	Mobile Sales Promotion licence fees	600,000.00	-	(600,000.00)
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	500,000.00	450,177.12	(49,822.88)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	500,000.00	378,932.00	(121,068.00)
	F. HEALTH			
43	Dislodging of septic Tank Charges	1,000,000.00	2,362,750.00	1,362,750.00
44	Night Soil Disposal/Depot fees	500,000.00	-	(500,000.00)
45	Registration of septic Tank dislodging licence fees	1,000,000.00	927,229.10	(72,770.90)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	400,000.00	327,889.66	(72,110.34)
47	Impounding of Animals fines	500,000.00	450,129.13	(49,870.87)
48	Pest control and disinfectant charges	400,000.00	-	(400,000.00)
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees	1,200,000.00	-	(1,200,000.00)
53	Laboratory test fees	600,000.00	-	(600,000.00)
54	Earning from Environmental Sanitation	300,000.00	-	(300,000.00)
	G. ECONOMIC			
55	General Contractors Registration fees	1,500,000.00	3,254,244.20	1,754,244.20
56	Tender fees	1,000,000.00	-	(1,000,000.00)
57	Sand dredging fees	1,000,000.00	884,199.03	(115,800.97)
58	Minor Industry licence fees	500,000.00	-	(500,000.00)
59	Trader licence fees	1,000,000.00	-	(1,000,000.00)
60	Petty traders licence fees	1,000,000.00	1,150,371.00	150,371.00
61	Sand. Granile. Iron rod sellers licence	500,000.00	-	(500,000.00)
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	300,000.00	-	(300,000.00)
64	Falling of trees fees	200,000.00	-	(200,000.00)
65	Sawmill licence fees	400,000.00	-	(400,000.00)
66	Produce buying fees	450,000.00	2,123,712.00	1,673,712.00
67	Rice Mill/Cassava Grinding licence fees	100,000.00	-	(100,000.00)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
68	Ingredient Grinding Mill licence	200,000.00	255,740.00	55,740.00
69	Corn Grinding Mill licence	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees	200,000.00	150,791.11	(49,208.89)
72	Photo studio licence fees	150,000.00	-	(150,000.00)
73	Welding machine licence fees	100,000.00	452,320.00	352,320.00
74	Electric (Radio/TV) workshop	50,000.00	-	(50,000.00)
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	300,000.00	200,000.00	(100,000.00)
77	Battery charges licence fees	200,000.00	550,702.90	350,702.90
78	Printing press licence fees	-	-	-
79	Panel beaters licence fees	100,000.00	344,721.00	244,721.00
80	Vulcanizes licence fees	50,000.00	-	(50,000.00)
81	Vehicle spare parts licences	100,000.00	-	(100,000.00)
82	Clock/watch repairs licences	50,000.00	-	(50,000.00)
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	300,000.00	150,723.00	(149,277.00)
86	Building materials licence fees	300,000.00	250,349.00	(49,651.00)
87	Surface Tank kerosene licence	200,000.00	177,129.10	(22,870.90)
88	Photostat typing institute licence	-	-	-
89	Block making machine fees	100,000.00	728,972.00	628,972.00
90	Hair dressing barbing saloon	50,000.00	-	(50,000.00)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	20,000.00	-	(20,000.00)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			
94	Workshop receipt	250,000.00	210,772.00	(39,228.00)
95	Sales of unserviceable stores	300,000.00	1,213,304.00	913,304.00
96	Hire Charges	30,969.00	-	(30,969.00)
97	Sale of stores	-	-	-
98	Survey fees	-	-	-
99	Approval of Building Plan fees	-	-	-
100	Customary Right of Occup.	-	-	-
101	Commission on transfer of Plots	-	-	-
	TOTAL	<u>32,856,490.00</u>	<u>36,945,631.11</u>	<u>4,089,141.11</u>

GULANI 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	8,776,940.00	10,685,040.80	1,908,100.80
2	Motor Park	7,241,220.00	6,522,177.00	(719,043.00)
3	Shops and Shopping Centers	3,872,515.82	6,588,094.00	2,715,578.18
4	Cattle Market	11,742,134.18	11,110,271.00	(631,863.18)
5	Abattoir/Slaughter House	2,255,170.00	2,987,250.00	732,080.00
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	7,556,344.00	6,840,119.20	(716,224.80)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	4,288,800.00	-	(4,288,800.00)
	TOTAL	<u>45,733,124.00</u>	<u>44,732,952.00</u>	<u>(1,000,172.00)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	3,125,670.00	4,920,419.00	1,794,749.00
2	Rent on Local Government Building	6,235,120.00	8,310,117.49	2,074,997.49
3	Rent on other Local Government landed property	1,382,325.00	1,226,770.00	(155,555.00)
	TOTAL	<u>10,743,115.00</u>	<u>14,457,306.49</u>	<u>3,714,191.49</u>

GULANI 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	-	-	-
2	Interest: Loans to (her Local Government)	7,321,450.00	-	(7,321,450.00)
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>7,321,450.00</u>	-	<u>(7,321,450.00)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Grants from State Government	12,341,670.00	-	(12,341,670.00)
2	Grant from Federal Government	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>12,341,670.00</u>	-	<u>(12,341,670.00)</u>

GULANI 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	2,342,122.00	-	(2,342,122.00)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	2,113,231.00	-	(2,113,231.00)
5	Tractor hiring	4,505,828.00	-	(4,505,828.00)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	5,243,930.00	-	(5,243,930.00)
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges	500,000.00	-	(500,000.00)
	TOTAL	<u>14,705,111.00</u>	-	<u>(14,705,111.00)</u>

GULANI 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	1,433,025,973.00	1,010,629,982.04	(422,395,990.96)
2	Allocation from State Government	18,000,000.00	-	(18,000,000.00)
3	VAT Allocation	298,062,202.00	292,831,674.73	(5,230,527.27)
4	Excess Crude Oil Account	319,710,109.00	28,345,695.54	(291,364,413.46)
5	NNPC Refund	-	-	-
6	SURE-P	-	-	-
7	Exchange Gain	-	81,146,968.33	81,146,968.33
8	Non-Oil Excess	-	24,639,668.96	24,639,668.96
	TOTAL	<u>2,068,798,284.00</u>	<u>1,437,593,989.60</u>	<u>(631,204,294.40)</u>

GULANI LOCAL GOVERNMENT

SUMMARY OF RECURRENT EXPENDITURE 2017

HEAD	DETAILS	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	67,822,712.15	33,760,920.18	34,061,791.97
	Overhead	12,000,000.00	4,255,100.11	7,744,899.89
2002	Office of the Secretary			
	Personnel Cost	11,221,923.17	10,899,100.50	322,822.67
	Overhead	15,000,000.00	5,150,199.20	9,849,800.80
2003	The Council			
	Personnel Cost	21,167,899.33	25,862,370.00	(4,694,470.67)
	Overhead	10,000,000.00	5,782,125.10	4,217,874.90
2004	Personnel Management			
	Personnel Cost	45,366,220.15	44,992,310.00	373,910.15
	Overhead	15,000,000.00	7,220,557.12	7,779,442.88
2005	Treasury			
	Personnel Cost	62,372,642.11	56,217,122.00	6,155,520.11
	Overhead	10,000,000.00	9,232,127.17	767,872.83
2006	Education			
	Personnel Cost	15,207,955.00	-	15,207,955.00
	Overhead	10,000,000.00	-	10,000,000.00
2007	Primary Health Care			
	Personnel Cost	95,783,255.00	70,072,875.41	25,710,379.59
	Overhead	15,000,000.00	11,050,117.00	3,949,883.00
2008	General Agric			
	Personnel Cost	77,201,915.10	57,341,950.00	19,859,965.10
	Overhead	10,000,000.00	5,220,288.00	4,779,712.00
2009	Works			
	Personnel Cost	80,310,944.99	52,282,152.80	28,028,792.19
	Overhead	15,000,000.00	6,753,716.30	8,246,283.70
2010	Traditional Council			
	Personnel Cost	25,772,550.00	19,378,905.00	6,393,645.00
	Overhead	10,000,000.00	2,335,770.00	7,664,230.00
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>622,228,017.00</u>	<u>427,807,705.89</u>	<u>194,420,311.11</u>

GULANI 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	67,822,712.15	33,760,920.18	34,061,791.97
2	Travel and Transport	3,664,568.00	1,411,893.88	2,252,674.12
3	Utility Services	100,000.00	-	100,000.00
4	Telephone and Postal Services	100,000.00	-	100,000.00
5	Stationery and Printing	1,000,000.00	642,322.13	357,677.87
6	Maintenance of Office Furniture and Equipment	1,972,332.00	450,621.00	1,521,711.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,749,950.00	550,372.10	2,199,577.90
8	Consultancy Services and special committees	150,000.00	-	150,000.00
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	1,507,890.00	625,992.00	881,898.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	755,260.00	573,899.00	181,361.00
	TOTAL	<u>79,822,712.15</u>	<u>38,016,020.29</u>	<u>41,806,691.86</u>

GULANI 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	11,221,923.17	10,899,100.50	322,822.67
2	Travel and Transport	3,000,000.00	1,369,285.10	1,630,714.90
3	Utility Services	200,000.00	172,882.00	27,118.00
4	Telephone and Postal Services	200,000.00	160,744.00	39,256.00
5	Stationery and Printing	2,500,000.00	820,155.00	1,679,845.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	625,476.00	1,374,524.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	-	2,000,000.00
8	Consultancy Services and special committees	400,000.00	-	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	3,000,000.00	1,231,962.10	1,768,037.90
11	Entertainment and Hospitality	200,000.00	-	200,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,500,000.00	769,695.00	730,305.00
	TOTAL	<u>26,221,923.17</u>	<u>16,049,299.70</u>	<u>10,172,623.47</u>

GULANI 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	21,167,899.33	25,862,370.00	(4,694,470.67)
2	Travel and Transport	1,500,000.00	1,216,819.10	283,180.90
3	Utility Services	150,000.00	-	150,000.00
4	Telephone and Postal Services	200,000.00	-	200,000.00
5	Stationery and Printing	1,500,000.00	470,221.00	1,029,779.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,527,670.00	472,330.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,220,332.00	779,668.00
8	Consultancy Services and special committees	650,000.00	-	650,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,000,000.00	722,928.00	277,072.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	624,155.00	375,845.00
	TOTAL	<u>31,167,899.33</u>	<u>31,644,495.10</u>	<u>(476,595.77)</u>

GULANI 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	45,366,220.15	44,992,310.00	373,910.15
2	Travel and Transport	2,500,000.00	537,075.12	1,962,924.88
3	Utility Services	500,000.00	350,155.00	149,845.00
4	Telephone and Postal Services	300,000.00	255,972.00	44,028.00
5	Stationery and Printing	1,000,000.00	736,299.00	263,701.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,523,100.00	476,900.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	1,215,335.00	1,784,665.00
8	Consultancy Services and special committees	400,000.00	-	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,300,000.00	1,215,920.00	1,084,080.00
11	Entertainment and Hospitality	500,000.00	414,371.00	85,629.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,500,000.00	972,330.00	1,527,670.00
	TOTAL	<u>60,366,220.15</u>	<u>52,212,867.12</u>	<u>8,153,353.03</u>

GULANI 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	62,372,642.11	56,217,122.00	6,155,520.11
2	Travel and Transport	2,500,000.00	2,372,890.00	127,110.00
3	Utility Services	200,000.00	199,100.00	900.00
4	Telephone and Postal Services	200,000.00	172,340.00	27,660.00
5	Stationery and Printing	950,000.00	877,000.00	73,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00	827,955.00	172,045.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	2,000,000.00	1,835,670.00	164,330.00
8	Consultancy Services and special committees	400,000.00	-	400,000.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	1,991,860.17	(491,860.17)
11	Entertainment and Hospitality	250,000.00	-	250,000.00
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,000,000.00	955,312.00	44,688.00
	TOTAL	<u>72,372,642.11</u>	<u>65,449,249.17</u>	<u>6,923,392.94</u>

GULANI 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	15,207,955.00	-	15,207,955.00
2	Travel and Transport	1,500,000.00	-	1,500,000.00
3	Utility Services	300,000.00	-	300,000.00
4	Telephone and Postal Services	250,000.00	-	250,000.00
5	Stationery and Printing	1,000,000.00	-	1,000,000.00
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	2,000,000.00	-	2,000,000.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
9	Grants, Contributions and Subventions	-	-	
10	Training Staff Development and Welfare	1,000,000.00	-	1,000,000.00
11	Entertainment and Hospitality	300,000.00	-	300,000.00
12	Miscellaneous Expenses	350,000.00	-	350,000.00
13	Provision and Service Materials	1,000,000.00	-	1,000,000.00
	TOTAL	<u>25,207,955.00</u>	-	<u>25,207,955.00</u>

GULANI 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	95,783,255.00	70,072,875.41	25,710,379.59
2	Travel and Transport	2,000,000.00	1,922,411.87	77,588.13
3	Utility Services	300,000.00	277,899.00	22,101.00
4	Telephone and Postal Services	200,000.00	190,872.00	9,128.00
5	Stationery and Printing	1,000,000.00	925,312.13	74,687.87
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,930,562.00	69,438.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	3,000,000.00	2,462,190.00	537,810.00
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	1,341,780.00	1,158,220.00
11	Entertainment and Hospitality	300,000.00		300,000.00
12	Miscellaneous Expenses	1,200,000.00	620,440.00	579,560.00
13	Provision and Service Materials	2,500,000.00	1,378,650.00	1,121,350.00
	TOTAL	<u>110,783,255.00</u>	<u>81,122,992.41</u>	<u>29,660,262.59</u>

GULANI 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	77,201,915.10	57,341,950.00	19,859,965.10
2	Travel and Transport	1,000,000.00	1,250,117.00	(250,117.00)
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	732,860.88	267,139.12
6	Maintenance of Office Furniture and Equipment	1,000,000.00	932,515.12	67,484.88
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	500,000.00	476,255.00	23,745.00
8	Consultancy Services and special committees	500,000.00	450,320.00	49,680.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,500,000.00	-	1,500,000.00
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000.00
13	Provision and Service Materials	2,500,000.00	1,378,220.00	1,121,780.00
	TOTAL	<u>87,201,915.10</u>	<u>62,562,238.00</u>	<u>24,639,677.10</u>

GULANI 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	80,310,944.99	52,282,152.80	28,028,792.19
2	Travel and Transport	1,500,000.00	650,624.30	849,375.70
3	Utility Services	500,000.00	-	500,000.00
4	Telephone and Postal Services	500,000.00	-	500,000.00
5	Stationery and Printing	3,000,000.00	500,000.00	2,500,000.00
6	Maintenance of Office Furniture and Equipment	2,000,000.00	1,200,110.00	799,890.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,500,000.00	1,725,346.00	774,654.00
8	Consultancy Services and special committees	500,000.00	357,950.00	142,050.00
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,500,000.00	1,077,340.00	1,422,660.00
11	Entertainment and Hospitality	500,000.00	-	500,000.00
12	Miscellaneous Expenses	500,000.00	450,000.00	50,000.00
13	Provision and Service Materials	1,000,000.00	792,346.00	207,654.00
	TOTAL	<u>95,310,944.99</u>	<u>59,035,869.10</u>	<u>36,275,075.89</u>

GULANI 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	25,772,550.00	19,378,905.00	6,393,645.00
2	Travel and Transport	1,000,000.00	388,157.00	611,843.00
3	Utility Services	200,000.00	-	200,000.00
4	Telephone and Postal Services	250,000.00	-	250,000.00
5	Stationery and Printing	500,000.00	-	500,000.00
6	Maintenance of Office Furniture and Equipment	1,000,000.00		1,000,000.00
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	1,000,000.00	852,177.00	147,823.00
8	Consultancy Services and special committees	300,000.00	-	300,000.00
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	345,170.00	154,830.00
12	Miscellaneous Expenses	1,000,000.00	-	1,000,000.00
13	Provision and Service Materials	1,250,000.00	750,266.00	499,734.00
	TOTAL	<u>33,772,550.00</u>	<u>21,714,675.00</u>	<u>12,057,875.00</u>

GULANI LOCAL GOVERNMENT

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

HEAD 2011: MISCELLANEOUS

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

GULANI LOCAL GOVERNMENT
SUMMARY OF CAPITAL EXPENDITURE 2017

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	273,700,000.00	63,781,363.00	209,918,637.00
4002	Livestock Development	35,500,000.00	9,220,000.00	26,280,000.00
4003	Forestry Development	32,600,000.00	8,100,000.00	24,500,000.00
4004	Fisheries	5,000,000.00	6,000,000.00	(1,000,000.00)
4005	Manufacturing & Craft	11,700,000.00	6,482,000.00	5,218,000.00
4006	Rural Electrification	143,500,000.00	19,985,277.00	123,514,723.00
4007	Commerce/Finance & Supply	173,879,993.00	21,904,340.00	151,975,653.00
4008	Transportation Roads/Bridges	11,000,000.00	65,820,279.00	(54,820,279.00)
	TOTAL ECONOMIC SECTOR	<u>686,879,993.00</u>	<u>201,293,259.00</u>	<u>485,586,734.00</u>
	SECIAL SECTOR			
5001	Education Development	150,000,000.00	97,414,272.00	52,585,728.00
5002	Health and Services	114,298,539.00	42,000,000.00	72,298,539.00
5003	Information	5,000,000.00	10,000,000.00	(5,000,000.00)
5004	Social Development & Culture	500,000.00	3,800,000.00	(3,300,000.00)
5005	Fire Service	-	-	-
	TOTAL SECIAL SECTOR	<u>269,798,539.00</u>	<u>153,214,272.00</u>	<u>116,584,267.00</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	213,000,000.00	81,774,000.00	131,226,000.00
6002	Environmental Sewage & Drainage	-	-	-
6003	Town & Community Planning	43,500,000.00	56,212,000.00	(12,712,000.00)
6004	Community Development	10,000,000.00	61,496,560.00	(51,496,560.00)
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>266,500,000.00</u>	<u>199,482,560.00</u>	<u>67,017,440.00</u>
	ADMIN SECTOR			
7001	General Admin office	300,710,909.00	119,669,516.83	181,041,392.17
7002	Staff Housing	63,000,000.00	46,901,167.57	16,098,832.43
7003	Workshops	6,000,000.00	13,000,000.00	(7,000,000.00)
	TOTAL ADMIN SECTOR	<u>369,710,909.00</u>	<u>179,570,684.40</u>	<u>190,140,224.60</u>
8001	Loan repayment	16,620,005.00	-	16,620,005.00
	GRAND TOTAL	<u>1,609,509,446.00</u>	<u>733,560,775.40</u>	<u>875,948,670.60</u>

GULANI LOCAL GOVERNMENT

COMPARATIVE STATEMENT

CAPITAL EXPENDITURE 2017

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fertilizer	57,300,116.15	5,377,299.12	51,922,817.03
2	Purchase of Tractor Equipment	49,910,346.12	18,099,170.88	31,811,175.24
3	Purchase of Tractors	-	-	-
4	Purchase of Grains	59,782,946.00	20,742,883.00	39,040,063.00
5	Purchase of Water Pumps & Canoes	42,766,491.73	10,220,340.00	32,546,151.73
6	Purchase of Chemical & Motorized Sprayer	63,940,100.00	9,341,670.00	54,598,430.00
	TOTAL	<u>273,700,000.00</u>	<u>63,781,363.00</u>	<u>209,918,637.00</u>

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Slaughter Slab at L.G.A/Abattoir	10,872,370.00	2,346,707.00	8,525,663.00
2	Demarcation of Cattle route	8,560,344.00	-	8,560,344.00
3	Veterinary Clinic at Bara	7,950,300.00	3,991,752.00	3,958,548.00
4	Purchase of Drugs, Vaccines & Equipments	8,116,986.00	2,881,541.00	5,235,445.00
	TOTAL	<u>35,500,000.00</u>	<u>9,220,000.00</u>	<u>26,280,000.00</u>

GULANI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Tree planting campaign	15,722,733.00	-	15,722,733.00
2	Flower culture and landscaping of L.G. Secretariat	14,433,270.00	7,346,290.15	7,086,979.85
3	Establishment of Nursery School	-	-	-
4	Drilling of Borehole	2,443,997.00	753,709.85	1,690,287.15
5	Purchase of polythene bags	-	-	-
6	Establishment of Orchard	-	-	-
	TOTAL	<u>32,600,000.00</u>	<u>8,100,000.00</u>	<u>24,500,000.00</u>

HEAD 4004: FISHERIES UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Fish Ponds	3,272,150.00	4,177,355.50	(905,205.50)
2	Purchase of Fish species	1,727,850.00	1,822,644.50	(94,794.50)
	TOTAL	<u>5,000,000.00</u>	<u>6,000,000.00</u>	<u>(1,000,000.00)</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Manufacturing of Arts & Craft Hom.	3,965,192.00	1,103,096.00	2,862,096.00
2	Construction of Development Centre	7,734,808.00	5,378,904.00	2,355,904.00
	TOTAL	<u>11,700,000.00</u>	<u>6,482,000.00</u>	<u>5,218,000.00</u>

GULANI LOCAL GOVERNMENT**CAPITAL EXPENDITURE 2017**

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Electrification of Bara, Bularafa, Bumsa, Gabai, Njibulwa, Dokshi, Teteba, Gumzuguni and Kukuwa Village.	73,880,930.00	10,343,710.17	63,537,219.83
2	Purchase of Gen. to L.G	40,370,144.00	4,724,800.00	35,645,344.00
3	Purchase of Gen. to Govt. Lodge	29,248,926.00	4,916,766.83	24,332,159.17
	TOTAL	<u>143,500,000.00</u>	<u>19,985,277.00</u>	<u>123,514,723.00</u>

HEAD 4007:FINANCE DEPARTMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Shopping Complex at Turo Njibulwa, Bumsa, Bularafa and Tetteba.	-	-	-
2	Construction of Motor Parks	-	-	-
3	Purchase of (20) Nos. Trailers	-	-	-
4	Construction of Market Stalls.	61,000,000.00	8,519,922.00	52,480,078.00
5	Repair of Mass Transit Buses	32,277,103.00	3,788,199.00	28,488,904.00
6	Fencing of Motor Park	37,232,730.00	4,272,100.00	32,960,630.00
7	Renovation of Market Stalls and Shopping Complex	43,370,160.00	5,324,119.00	38,046,041.00
	TOTAL	<u>173,879,993.00</u>	<u>21,904,340.00</u>	<u>151,975,653.00</u>

GULANI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 4008:TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Fed. Road and Bridge.	11,000,000.00	65,820,279.00	(54,820,279.00)
	TOTAL	<u>11,000,000.00</u>	<u>65,820,279.00</u>	<u>(54,820,279.00)</u>

HEAD 5001:EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of 10 Nos of 2 classroom	45,792,701.00	20,155,377.00	25,637,324.00
2	Purchase of furniture to Primary Schools within Gulani	5,340,720.00	3,988,755.00	1,351,965.00
3	Construction of GLEA and Staff quarter	55,162,170.00	30,376,440.00	24,785,730.00
4	Renovation of Classroom	-	-	-
5	Fencing of newly construction office.	21,350,120.00	20,277,820.00	1,072,300.00
6	SUBEB (Teachers)	22,354,289.00	22,615,880.00	(261,591.00)
	TOTAL	<u>150,000,000.00</u>	<u>97,414,272.00</u>	<u>52,585,728.00</u>

GULANI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Construction of Dispensary	-	-	-
2	Construction of Staff quarters	-	-	-
3	Purchase of Toyota Hilux	-	-	-
4	Construction of Drugs Store	57,349,809.13	20,705,391.15	36,644,417.98
5	National Programme on Immunization	44,676,830.77	13,402,267.74	31,274,563.03
6	Purchase of Sanitation equipment	-	-	-
7	Fencing of Graveyard	-	-	-
8	Counterpart funding in PHCDA	12,271,899.10	7,892,341.11	4,379,557.99
9	Purchase of Wheel Barrow Rake and Hand	-	-	-
10	Purchase of Plastic West	-	-	-
11	Purchase of Uniform	-	-	-
12	Purchase of Cold Box and Vaccine Carrier to NPI Unit	-	-	-
TOTAL		<u>114,298,539</u>	<u>42,000,000.00</u>	<u>72,298,539.00</u>

HEAD 5003: INFORMATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2016	ACTUAL 2016	VARIANCE
		₦	₦	₦
1	Purchase of Information Equipment	5,000,000.00	10,000,000.00	(5,000,000.00)
TOTAL		<u>5,000,000.00</u>	<u>10,000,000.00</u>	<u>(5,000,000.00)</u>

**GULANI LOCAL GOVERNMENT
CAPITAL EXPENDITURE 2017****HEAD 5004: SPORT UNIT**

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Sport equipment	500,000.00	3,800,000.00	(3,300,000.00)
TOTAL		<u>500,000.00</u>	<u>3,800,000.00</u>	<u>(3,300,000.00)</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Fire Extinguishers	-	-	-
TOTAL		-	-	-

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Extension of Pipelines at LGA across the LG	44,000,000.00	27,252,790.00	16,747,210.00
2	Construction of Cement Well across the LG	35,000,000.00	-	35,000,000.00
3	Repairs of Cement Well	32,000,000.00	15,743,113.12	16,256,886.88
4	Maintenance of Boreholes	28,000,000.00	6,117,819.50	21,882,180.50
5	Purchase of Submersible pumps across the LG.	19,000,000.00	13,500,173.00	5,499,827.00
6	Drilling of Hand Pumps (12Nos)	25,000,000.00	4,817,344.38	20,182,655.62
7	Drilling of Boreholes	30,000,000.00	14,342,760.00	15,657,240.00
8	Purchase of Water Tank	-	-	-
9	Drilling of single Phase Boreholes	-	-	-
TOTAL		<u>213,000,000.00</u>	<u>81,774,000.00</u>	<u>131,226,000.00</u>

GULANI LOCAL GOVERNMENT

CAPITAL EXPENDITURE 2017

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Land Compensation	-	-	-
2	Purchase of Survey Equipment	-	-	-
3	Purchase of 2 Nos open Tipper 6 Tyres	-	-	-
4	Purchase of Service Rig and Roller	-	-	-
5	purchase of 1 pay Loader and Concrete mixture fairly used	-	-	-
6	Purchase of 3 Nos 10 Tyres Tipper fairly used	-	-	-
TOTAL		-	-	-

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Land Compensation	9,000,000.00	11,342,700.00	(2,342,700.00)
2	Purchase of Toyota Hilux	11,346,550.50	12,641,950.00	(1,295,399.50)
3	Production of Based Map	9,533,441.24	10,742,340.00	(1,208,898.76)
4	Purchase of Tippers	7,277,818.15	13,255,499.00	(5,977,680.85)
5	Purchase of Caterpillar	6,342,190.11	8,229,511.00	(1,887,320.89)
TOTAL		<u>43,500,000.00</u>	<u>56,212,000.00</u>	<u>(12,712,000.00)</u>

GULANI LOCAL GOVERNMENT**CAPITAL EXPENDITURE 2017**

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Donation to Paris Club	10,000,000.00	61,496,560.00	(51,496,560.00)
TOTAL		<u>10,000,000.00</u>	<u>61,496,560.00</u>	<u>(51,496,560.00)</u>

HEAD 6005: AREA WARD DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Purchase of Material to Area/Ward Development	-	-	-
TOTAL		-	-	-

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₦	₦	₦
1	Fencing of Local Govt. Extension	20,000,000.00	16,520,890.00	3,479,110.00
2	Construction of Secretariat	20,000,000.00	18,341,942.00	1,658,058.00
3	Construction of Government Lodge Bara.	100,000,000.00	27,382,770.33	72,617,229.67
4	Construction of Housing Unit Palace	-	-	-
5	Provision of Utility Vehicle	60,000,000.00	31,279,655.50	28,720,344.50
6	Purchase of Hilux	50,750,383.00	-	50,750,383.00
7	Purchase of Laptops/Desktop	18,379,854.00	13,772,399.00	4,607,455.00
8	Purchase of Community Development Materials	20,348,109.89	7,992,300.00	12,355,809.89
9	Renovation of LG Secretariat	11,232,562.11	4,379,560.00	6,853,002.11
TOTAL		<u>300,710,909.00</u>	<u>119,669,516.83</u>	<u>181,041,392.17</u>

GULANI LOCAL GOVERNMENT**CAPITAL EXPENDITURE 2017**

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₺	₺	₺
1	Construction and renovation of quarters	63,000,000.00	46,901,167.57	16,098,832.43
TOTAL		<u>63,000,000.00</u>	<u>46,901,167.57</u>	<u>16,098,832.43</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₺	₺	₺
1	Construction of Technical Workshop at Bara.	3,000,000.00	7,346,710.00	(4,346,710.00)
2	Procurement of Mechanical tools	3,000,000.00	5,653,290.00	(2,653,290.00)
TOTAL		<u>6,000,000.00</u>	<u>13,000,000.00</u>	<u>(7,000,000.00)</u>

HEAD 8001: LOAN REPAYMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2017	ACTUAL 2017	VARIANCE
		₺	₺	₺
1	Loan repayment	16,620,005.00	-	16,620,005.00
TOTAL		<u>16,620,005.00</u>	<u>-</u>	<u>16,620,005.00</u>