

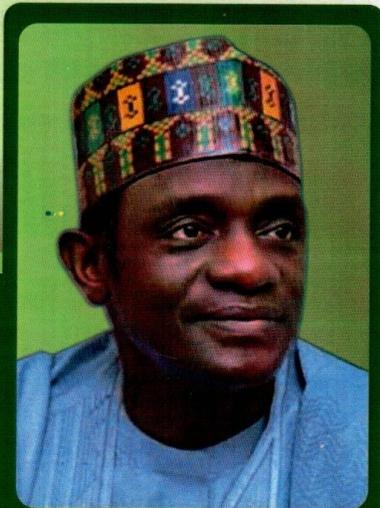


GULANI

LOCAL GOVERNMENT COUNCIL

YOBE STATE

FINANCIAL STATEMENTS



HIS EXCELLENCY
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE



ABDU MAINASARA BUMSA
DIRECTOR PERSONNEL MANAGEMENT
GULANI LOCAL GOVERNMENT

**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

Gulani 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 Gulani Local Government Council by the Treasurer in accordance with the provisions of Finance (Control and Management) Act 1958 as amended.

This 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.

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JAFARU MOH'D KUKUWA
Treasurer
Date: 20/01/2021

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.

JAFARU MOH'D KUKUWA
Treasurer
Gulani Local Government
Date: 20/01/2021

.....
Chairman
Gulani Local Government
Date: 4-1-2021

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

**GULANI LOCAL GOVERNMENT
BUDGET SIZE AND PERFORMANCE 2019**

S/N	INCOME	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
	Internal Generated Revenue	17,909,055.02	3,178,358.79	(14,730,696.23)
	Federation Account (Note 1:)	1,686,420,412.00	1,867,086,281.50	180,665,869.50
	TOTAL INCOME	<u>1,704,329,467.02</u>	<u>1,870,264,640.29</u>	<u>165,935,173.27</u>
	LESS STATUTORY DEDUCTION			
1	1% Admin Charges	-	4,622,762.16	(4,622,762.16)
2	Contribution to Pension	-	212,915,548.95	(212,915,548.95)
3	Contribution to YSUBEB	-	145,457,870.35	(145,457,870.35)
4	Contribution to Emirate Council	-	33,000,000	(33,000,000)
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	-	100,011,562.98	(100,011,562.98)
8	Contribution to Training	-	3,352,941.09	(3,352,941.09)
9	Contribution to YMIC	-	1,800,000.00	(1,800,000.00)
10	Contribution to Security	-	12,031,743.65	(12,031,743.65)
12	Contribution to Sanitation Comm.	-	-	
13	Contribution to Water Corporation	-	1,476,000.00	(1,476,000.00)
14	50% L.Gov't cont to IBB state secretariat	-	1,107,132.30	(1,107,132.30)
15	maintenance of Gen. hospital		-	45,821,641.21
16	Miscellaneous Cont.		9,474,899.53	(9,474,899.53)
	TOTAL	-	<u>551,504,137.50</u>	<u>(551,504,137.50)</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	475,692,387.84	348,221,188.28	127,471,199.56
	Over Head	120,000,000	74,178,358.79	45,821,641.21
	TOTAL	<u>595,692,387.84</u>	<u>422,399,547.07</u>	<u>173,292,840.77</u>
	Special Imprest Advances (Note 2:)			
	Transfer to C.D. Fund Account		896,360,955.72	
	CAPITAL EXPENDITURE			
	Economic Sector	439,491,852.17	242,018,841.21	197,473,010.96
	Social Sector	262,421,013	205,352,338.31	57,068,674.69
	Area Development Sector	531,900,000	223,757,039.43	308,142,960.57
	Administrator Sector	149,000,000	220,721,580	71,721,580.00
	Loan Repayment	-	-	-
	TOTAL	<u>1,382,812,865.17</u>	<u>891,849,798.95</u>	<u>490,963,066.22</u>

Opening Balance 1/1/2019 Cash -Nil
Bank 281,885.28
281,885.28

Closing Balance 31/12/2019 Cash - Nil
Closing Balance Bank - 4,793,042.05
4,793,042.05

Represented by:
Keystone Bank: - 4,664,984.08
Zenith Bank: - 125,257.97
UBA Bank:- 2,800.00
4,793,042.05

GULANI LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVEUNUE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	1,346,705.00	-	(1,346,705)
1002	Rate	532,719.00	100,560.11	(432,158.89)
1003	Local Licence Fines	6,382,590.12	1,560,714.10	(4,821,876.02)
1004	Earning from Undertaking	4,259,381.13	825,792.12	(3,433,589.00)
1005	Rent on Local Government Property	2,950,466.00	118,700.31	(2,831,765.69)
1006	Interest Payment Dividend	786,832.62	-	(786,832.62)
1007	Grants	200,000.00	-	(200,000)
1008	Miscellaneous	1,450,361.15	572,592.15	(877,769)
	TOTAL INT. GEN. REVENUE	<u>17,909,055.02</u>	<u>3,178,358.79</u>	<u>(14,730.696)</u>
1009	Federation Accounts	2,178,708,212.00	1,867,086,281.50	311,621,930.50
	GRAND TOTAL	<u>2,196,617,267.02</u>	<u>1,870,264,640.29</u>	<u>326,352,627.00</u>

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GULANI LOCAL GOVERNMENT
SUMMARY OF F.A.C ALLOCATION 2019

S/N	MONTH	STATUTORY ALLOCATION	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	EXCESS PPT	EXCESS BANK CHARGE	GRAND TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	JANUARY	121,666,472.26	31,369,721.67		219,411.46				153,255,605.39
2	FEBRUARY	110,978,449.40	31,349,600.43		146,129.42			2,040,041.75	144,514,221.00
3	MARCH	105,380,299.32	29,504,020.02		189,211.42			1,008,775.29	136,082,306.05
4	APRIL	99,350,500.08	28,470,412.05	2,184,998.86	14,876,661.76		2,859,168.03		147,741,740.78
5	MAY	114,254,232.87	29,398,593.88		175,704.52				143,828,531.27
6	JUNE	127,881,819.52	31,931,432.13		257,714.25				160,070,965.90
7	JULY	136,257,964.11	28,345,941.39		225,748.92				164,829,654.42
8	AUGUST	137,166,132.32	26,123,200.18		229,807.49		4,369,997.72	440,745.49	168,329,883.20
9	SEPTEMBER	133,481,441.56	27,442,463.22		210,617.68				161,134,522.46
10	OCTOBER	133,631,223.36	30,998,804.83		247,989.21				164,878,017.40
11	NOVEMBER	109,767,231.29	27,662,181.24		174,434.66		11,580,493.95		149,184,341.14
12	DECEMBER	132,647,354.99	33,418,668.94		263,719.02				166,329,742.95
13	Additional FAAC Mar/Oct. 2019								
TOTAL		1,462,463,121.08	356,015,039.98	2,184,998.86	17,217,149.81		18,809,659.70	3,489,562.53	1,860,179,531.96

GULANI 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	346,997.60	-	(346,997.60)
2	Arrears: Community or Poll	-	-	-
3	Development Tax or Levy	-	-	-
4	Arrears: Development Tax or Levy	-	-	-
5	Arrears of Cattle Levy	426,790.10	-	(426,790.10)
6	Arrears: Cattle Tax (Where Applicable)	572,917.30	-	(572,917.30)
7	Other Special Service Taxes (e.g Electricity, Water or Night guard rate)	-	-	-
	TOTAL	<u>1,346,705</u>	=	(1,346,705)

HEAD 1002 – RATES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Tenement Rate	273,513.11	74,388	(199,125.11)
2	Penalty for Tenement Rate	159,205.89	-	(159,205.89)
3	Arrears of Tenement Rate	100,000.00	26,172.11	(73,827.89)
4	Ground Rent	-	-	-
5	Federal Government Grant in lieu of Tenement Rate	-	-	-
6	State Government Grant in lieu of Tenement rate	-	-	-
	TOTAL	<u>532,719</u>	<u>100,560.11</u>	<u>(432,158.89)</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	301,735.16	50,200.83	(251,534.33)
4	Canoe licence fees	-		
5	Dog licence fees	-	-	-
6	Cartt Track licence fees	-	-	-
7	Motor Cycle licence fees			
8	Hackney permit fees	107,000.00	33,790.10	(73,209.90)
9	Bus/Commercial Vehicle/Tax permit fees	250,492.50	105,631.50	(144,861)
10	Leaning Driving test fees	490,377.12	130,100	(360,277.12)
11	Liquor licence fees	-	-	-
12	Palm-wine tappers/selling licence fees	-	-	-
13	Native Liquor licence fees	-	-	-
14	Buki cigarettes licences fees			
15	Squatters/Hawkers Permit fees	401,736.13	100,366.12	(301,370.01)
16	What landing fees	-	-	-
17	Toll Gate fees	-	-	-
	C. FOOD CONTROL			
18	Slaughter fees	221,624.10	50,456.12	(171,167.98)
19	Abattoir fees	352,710.11	100,133	(252,577.11)
20	Eating House licence fees	-	-	-
21	Kiosk licence fees	100,000	50,000.13	(49,999.87)
22	Bake House licence fees	-		
23	Registration of Meat Van fees	-	-	-
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	460,355	137,950	(322,405)
26	Cold Room licence fees	-	-	-
27	Butchers licence fees	-	-	-
	D. SECURITY			
28	Auctioneer licence fees	572,134.15	105,630	(466,504.15)
29	Goldsmith and Gold seller licence fees	-	-	-
30	Dane Gun licence fees	-	-	-
31	Hunting licence fees	300,150.10	100,200.12	(199,949.98)
	E. SOCIAL			
32	Marriage Registration fees	-	-	-
33	Entertainment drumming and Temporary both permit fees	-	-	-
34	Entertainment and Drumming	-	-	-
35	Cinematograph licence fees	-	-	-
36	Naming of Street Registration fees	-	-	-
37	Mobile Sales Promotion licence fees	-	-	-
38	Tent at Sea Beach permit fees	-	-	-
39	Radio/Television licence fees	230,619.50	50,412.11	(180,207.39)
40	Beggars Minstrel fees	-	-	-
41	Open Air preaching permit fees	-	-	-
42	Repair of Radio licence fees	-	-	-
	F. HEALTH			
43	Dislodging of septic Tank Charges			
44	Night Soil Disposal/Depot fees	-	-	-
45	Registration of septic Tank dislodging licence fees	300,000	102,372	(197,628)

HEAD 1003 - LOCAL LICENCES FEES AND FINES

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
46	Registration of Night soil Contractors	-	-	-
47	Impounding of Animals fines	200,135	35,838.65	(164,296.35)
48	Pest control and disinfectant charges	-	-	-
49	Birth and Death registration fees	-	-	-
50	Burial fees	-	-	-
51	Vault fees	-	-	-
52	Dispensary and Maternity fees			
53	Laboratory test fees	-	-	-
54	Earning from Environmental Sanitation			
	G. ECONOMIC			
55	General Contractors Registration fees	541,377.11	50,000.50	(491,376.61)
56	Tender fees	-	-	-
57	Sand dredging fees	-	-	-
58	Minor Industry licence fees	90,423.50	50,000	(40,423.50)
59	Trader licence fees	-	-	-
60	Petty traders licence fees			
61	Sand. Granile. Iron rod sellers licence	-	-	-
62	Pit sawing licence fees	-	-	-
63	Forestry and Fuel Exploitation fees	350,718.12	-	(350,718.12)
64	Falling of trees fees	-	-	-
65	Sawmill licence fees	-	-	-
66	Produce buying fees	415,633	-	(415,633)
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	-	-	-
70	Brown Sugar Machine licence	-	-	-
71	Painting spraying and sign writing workshop licence fees			
72	Photo studio licence fees	100,000	73,400	(26,600)
73	Welding machine licence fees	55,120	20,790.12	(34,329.88)
74	Electric (Radio/TV) workshop	-	-	-
75	Blacksmith workshop licence	-	-	-
76	Wood making/carpentry	-	-	-
77	Battery charges licence fees			
78	Printing press licence fees	102,172.13	-	(102,172.13)
79	Panel beaters licence fees	30,320	15,346.10	(14,973.90)
80	Vulcanizes licence fees	-	-	-
81	Vehicle spare parts licences	-	-	-
82	Clock/watch repairs licences	-	-	-
83	Cloth dyers licence fees	-	-	-
84	Registration of Laundries and dry	-	-	-
85	Motor mechanics and car wash	-	-	-
86	Building materials licence fees	-	-	-
87	Surface Tank kerosene licence	-	-	-
88	Photostat typing institute licence	-	-	-
89	Block making machine fees			
90	Hair dressing barbing saloon	102,618.39	72,355	(30,263.39)
91	Sewing institute licence fees	-	-	-
92	Local hair barbing saloon	50,000	20,110.20	(29,889.80)
93	Advertisement rate licence fees	-	-	-
	H. ENGR WORKS AND			-
94	Workshop receipt	255,139	105,631.50	(149,507.50)
95	Sales of unserviceable stores	-	-	-
96	Hire Charges	-	-	-
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>6,382,590.12</u>	<u>1,560,714.10</u>	<u>4,821,876.02</u>

GULANI 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	632,791.10	215,902.13	(416,888.97)
2	Motor Park	572,800.50	230,791	(342,009.50)
3	Shops and Shopping Centers	200,631.91	50,630.50	(150,001.41)
4	Cattle Market	350,136.50	150,422.12	(199,714.38)
5	Abattoir/Slaughter House	100,000	-	(100,000)
6	Proceeds from sale of Con	-	-	-
7	Transportation services Earnings	1,352,700	102,537.22	(1,250,162.78)
8	Earnings from industrial	-	-	-
9	Earning from other commercial undertaking	1,050,321.12	75,509.15	(974,811.97)
	TOTAL	<u>4,259,381.13</u>	<u>825,792.12</u>	<u>(3,433,589.01)</u>

HEAD 1005 – RENTS ON LOCAL GOVERNMENT PROPERTY

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Rent on Local Government Quarters	1,022,560	40,782.50	(981,777.50)
2	Rent on Local Government Building	777,543.89	25,556.78	(751,987.11)
3	Rent on other Local Government landed property	1,150,362.11	52,361.02	(1,098,001.09)
	TOTAL	<u>2,950,466.00</u>	<u>118,700.31</u>	<u>(2,831,765.69)</u>

GULANI 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 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Interest: Vehicle and Bicycle Advance	-	-	-
2	Interest: Loans to (her Local Government)	786,832.62	-	(786,832.62)
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>786,832.62</u>	=	<u>(786,832.62)</u>

HEAD 1007 – GRANTS

SUB/ HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Grants from State Government	200,000	-	(200,000)
2	10% of Internal Revenue	-	-	-
3	Other Grant	-	-	-
	TOTAL	<u>200,000</u>	-	<u>(200,000)</u>

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

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	184,381.92	113,562	(70,819.92)
3	Payments in Lieu of Sign	-	-	-
4	Unclaimed Deposits	-	-	-
5	Tractor hiring	825,350.11	202,969.98	(622,380.13)
6	Sales of Agric fruit	-	-	-
7	Sales of Agric Product	340,629.12	205,700	(134,929.12)
8	Irrigation Scheme charges	-	-	-
9	Fishing charges	-	-	-
10	Hide/Skin buyer fees	-	-	-
11	Vet. Clinic Charges	100,000	50,360.17	(49,639.83)
	TOTAL	<u>1,450,361.15</u>	<u>572,592.15</u>	<u>(877,769.23)</u>

GULANI 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	1,686,420,412.00	1,462,443,121.08	223,977,290.92
2	Allocation from State Government	28,000,000.00	-	28,000,000
3	VAT Allocation	313,498,868.00	356,004,039.98	42,505,171.98
4	Excess Crude Oil Account	150,788,932.00	2,184,998.86	148,603,933.14
5	Excess PPT	-	36,808,020.61	36,808,026.61
6	Excess Diff.	-	3,671,675.25	3,671,671,675.25
7	Exchange Gain	-	2,484,863.19	2,484,863,19
8	Excess Bank Charge	-	3,489,562.53	3,489,562.53
	TOTAL	<u>2,178,708,212</u>	<u>1,867,086,281.50</u>	<u>311,621,930.50</u>

GULANI LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	-	-	
	Personnel Cost	55,780,120.12	38,691,243.14	17,088,876.98
	Overhead	14,250,000	8,324,520	5,925,480
2002	Office of the Secretary		-	
	Personnel Cost	14,321,562.50	13,562,346.12	13,562,346.12
	Overhead	13,780,250	9,522,370	4,257,880
2003	The Council			
	Personnel Cost	17,523,619.20	16,934,620.11	588,999.09
	Overhead	12,361,500	6,782,361	5,579,139.00
2004	Personnel Management			
	Personnel Cost	52,365,120.15	43,171,000	9,194,120.15
	Overhead	14,200,000	8,200,150	5,999,850
2005	Treasury			
	Personnel Cost	65,355,000.12	52,732,110	12,622,890.12
	Overhead	13,268,170	9,261,562	4,006,608
2006	Education			
	Personnel Cost	18,522,314.11	-	18,522,314.11
	Overhead	10,377,250	-	10,377,250
2007	Primary Health Care			
	Personnel Cost	52,500,000	50,355,000	2,145,000
	Overhead	13,632,100	10,355,000	3,277,100
2008	General Agric			
	Personnel Cost	82,394,100	81,792,300	601,800
	Overhead	10,742,350	7,320,136	3,422,214
2009	Works			
	Personnel Cost	53,262,350.11	37,257,568.19	16,004,781.20
	Overhead	11,500,000	8,202,132	3,297,868
2010	Traditional Council			
	Personnel Cost	63,668,201.53	13,725,000	49,943,201.53
	Overhead	5,888,380	6,210,127.79	321,747.79
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>595,692,387.84</u>	<u>422,399,547.07</u>	<u>173,292,840.77</u>

GULANI 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	55,780,120.12	38,691,243.14	17,088,876.98
2	Travel and Transport	2,352,139	1,462,391	889,748
3	Utility Services	1,429,570	1,250,700	178,870
4	Telephone and Postal Services	300,000	215,560	84,440
5	Stationery and Printing	2,562,220	1,702,500	859,720
6	Maintenance of Office Furniture and Equipment	1,967,858	1,000,361	967,497
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,509,362	860,160	649,202
8	Consultancy Services and special committees	-	-	-
9	Personal Advs.	-	-	-
10	Training Staff Development and Welfare	2,346,351	1,050,341	1,296,010
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,782,500	782,507	999,993
	TOTAL	<u>70,030,120.12</u>	<u>47,015,763.14</u>	<u>23,014,356.98</u>

GULANI 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	14,321,562.50	13,562,346.12	13,562,346.12
2	Travel and Transport	1,470,000	1,210,222	259,778
3	Utility Services	1,346,770	462,300	884,470
4	Telephone and Postal Services	500,000	-	500,000
5	Stationery and Printing	1,649,300	1,100,562	548,738
6	Maintenance of Office Furniture and Equipment	2,562,100	893,386	1,668,714
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,121,290	1,972,120	149,170
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,784,000	1,625,150	158,850
11	Entertainment and Hospitality	1,000,000	982,520	17,480
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,346,790	1,276,110	70,680
	TOTAL	<u>28,101,812.50</u>	<u>23,084,716.12</u>	<u>17,820,226.12</u>

GULANI 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	17,523,619.20	16,934,620.11	588,999.09
2	Travel and Transport	1,000,000.00	982,134.13	17,865.87
3	Utility Services	1,500,000	1,378,400	121,600
4	Telephone and Postal Services	782,354	546,370	235,984
5	Stationery and Printing	2,155,620	1,561,330	594,290
6	Maintenance of Office Furniture and Equipment	1,420,918	2,351,590	930,672
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,000,000	2,877,385.87	1,877,385.87
8	Consultancy Services and special committees	577,768	450,000	127,768
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,562,690	1,825,366	737,324
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,362,150	1,200,526	161,624.00
	TOTAL	<u>29,885,119.20</u>	<u>23,716,981.11</u>	<u>6,168,138.09</u>

GULANI 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	52,365,120.15	43,171,000	9,194,120.15
2	Travel and Transport	2,375,890	1,290,411	1,085,479
3	Utility Services	2,000,000	780,620	1,219,380
4	Telephone and Postal Services	750,000	435,100	314,900
5	Stationery and Printing	3,135,800	2,221,634	914,166
6	Maintenance of Office Furniture and Equipment	905,710	825,920	79,790
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	450,000	396,350	53,650
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,132,600	1,050,000	1,082,600
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,450,000	1,200,115	1,249,885
	TOTAL	<u>66,565,120.15</u>	<u>51,371,150</u>	<u>15,193,970.15</u>

GULANI 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	65,355,000.12	52,732,110	12,622,890.12
2	Travel and Transport	2,750,000	1,220,446	1,529,554
3	Utility Services	1,000,000	764,562	235,438
4	Telephone and Postal Services	780,000	437,800	342,200
5	Stationery and Printing	2,461,372	1,746,369	715,003
6	Maintenance of Office Furniture and Equipment	1,169,197	1,050,119	119,078
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	722,461	701,466	20,995
8	Consultancy Services and special committees	362,790	-	362,790
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,150,000	2,000,000	150,000
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,872,350	1,340,800	531,550
	TOTAL	<u>78,623,170.12</u>	<u>61,993,672</u>	<u>16,629,498.12</u>

GULANI 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	18,522,314.11	-	18,522,314.11
2	Travel and Transport	3,420,000	-	3,420,000
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,110,425	-	1,110,425
6	Maintenance of Office Furniture and Equipment	523,935	-	523,935
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	430,000	-	430,000
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,562,890		2,562,890
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,330,000	-	2,330,000
	TOTAL	<u>28,899,564.11</u>	=	<u>28,899,564.11</u>

GULANI 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	52,500,000	50,355,000	2,145,000
2	Travel and Transport	2,462,355	1,782,377	679,978
3	Utility Services	550,000	-	550,000
4	Telephone and Postal Services	794,360	620,000	174,360
5	Stationery and Printing	1,560,150	1,413,620	146,530
6	Maintenance of Office Furniture and Equipment	2,361,155	2,101,000	260,155
7	Purchase and Maintenance of Vehicles, Driver Craft and other asserts	1,652,570	1,562,992	89,578
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,085,110	1,653,531	431,579
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,166,400	1,221,480	944,920
	TOTAL	<u>66,132,100</u>	<u>60,710,000</u>	<u>5,422,100</u>

GULANI 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	82,394,100	81,792,300	601,800
2	Travel and Transport	1,000,000	720,552	279,448
3	Utility Services	-	-	-
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,908,100	1,250,115	657,985
6	Maintenance of Office Furniture and Equipment	1,000,000	852,330	147,670
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	2,562,100	1,448,649	1,113,451
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	1,460,000	1,372,890	87,110
11	Entertainment and Hospitality	700,000	350,000	350,000
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,112,150	1,325,600	786,550
	TOTAL	<u>93,136,450</u>	<u>89,112,436</u>	<u>4,024,014</u>

GULANI 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	53,262,350.11	37,257,568.91	16,004,781.20
2	Travel and Transport	1,621,450	1,355,120	266,330
3	Utility Services	1,000,000	500,000	500,000
4	Telephone and Postal Services	-	-	-
5	Stationery and Printing	1,159,528	1,020,560	138,968
6	Maintenance of Office Furniture and Equipment	-	-	-
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	3,150,622	2,679,880	470,742
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	2,490,600	1,281,436	1,209,164
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	2,077,800	1,365,136	712,664
	TOTAL	<u>64,762,350.11</u>	<u>45,459,700.91</u>	<u>19,302,649.20</u>

GULANI 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	63,668,201.53	13,725,000	49,943,201.53
2	Travel and Transport	1,330,115	1,020,600	309,515
3	Utility Services	330,000	-	330,000
4	Telephone and Postal Services	-	1,000,000	1,000,000
5	Stationery and Printing	1,000,000	400,000	600,000
6	Maintenance of Office Furniture and Equipment	-	782,560	782,560
7	Purchase and Maintenance of Vehicles, Driver Craft and other assets	982,500	1,025,120	42,620
8	Consultancy Services and special committees	-	-	-
9	Grants, Contributions and Subventions	-	-	-
10	Training Staff Development and Welfare	795,765	603,647.79	192,117.21
11	Entertainment and Hospitality	-	-	-
12	Miscellaneous Expenses	-	-	-
13	Provision and Service Materials	1,450,000	1,378,200	71,800
	TOTAL	<u>69,556,581.53</u>	<u>19,935,127.79</u>	<u>49,621,453.74</u>

GULANI 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	-	-	-
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 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
	ECONOMIC SECTOR			
4001	Agriculture & Rural Development	138,259,171.17	59,171,641.21	79,087,529.96
4002	Livestock Development	64,979,181	32,380,177	32,599,004
4003	Forestry Development	27,000,000	25,930,400	1,069,600
4004	Fisheries	8,500,000	7,250,192	1,249,808
4005	Manufacturing & Craft	16,000,000	12,372,000	3,628,000
4006	Rural Electrification	253,500	2,452,175	2,198,675
4007	Commerce/Finance & Supply	66,000,000	52,170,856	13,829,144
4008	Transportation Roads/Bridges	118,500,000	50,291,400	68,208,600
	TOTAL ECONOMIC SECTOR	<u>439,491,852.17</u>	<u>242,018,841.21</u>	<u>197,473,010.96</u>
	SECIAL SECTOR			
5001	Education Development	71,000,000	25,554,820.31	45,445,179.69
5002	Health and Services	186,421,013	175,920,000	10,501,013
5003	Information	2,500,000	1,740,366	759,634
5004	Social Development & Culture	500,000	415,629.00	84,371
5005	Fire Service	2,000,000	1,721,523	278,477
	TOTAL SECIAL SECTOR	<u>262,421,013</u>	<u>205,352,338.31</u>	<u>57,068,674.69</u>
	AREA DEV. SECTOR			
6001	Rural Water Supply	480,400,000	173,688,237.43	306,711,762.57
6002	Environmental Sewage & Drainage	31,500,000	30,346,702	1,153,298
6003	Town & Community Planning	-	-	-
6004	Community Development	20,000,000	19,722,100	277,900
6005	Area/Ward Dev.	-	-	-
	TOTAL AREA DEV. SECTOR	<u>531,900,000</u>	<u>223,757,039.43</u>	<u>308,142,960.57</u>
	ADMIN SECTOR			
7001	General Admin office	253,000,000	139,444,380	113,555,620
7002	Staff Housing	140,000,000	72,322,000	67,678,000
7003	Workshops	9,000,000	8,955,200	44,800
	TOTAL ADMIN SECTOR	<u>149,000,000.00</u>	<u>220,721,580.00</u>	<u>71,721,580.00</u>
8001	Loan repayment	-	-	-
	GRAND TOTAL	<u>1,382,812,865.17</u>	<u>891,849,798.95</u>	<u>490,963,066.22</u>

GULANI LOCAL GOVERNMENT COMPARATIVE STATEMENT
CAPITAL EXPENDITURE 2019

HEAD 4001: AGRICULTURAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	construction of quintuple box culvert at bumsa	13,825,917	11,069,926.88	2,755,990.12
2	construction quintuple box culvert at yelwa	17,382,105	9,944,287.50	7,437,817.50
3	reticulation of teteba culvert & bara community	25,277,150	7,602,611.00	17,674,539
4	purchase of tractor implemma	-	-	-
5	purchase of fertilizer	12,570,000	2,173,751.21	10,395,248.79
6	procurement of chemical	13,780,000	3,470,850	10,309,150
7	purchase of 6 brushing machine	9,100,400	4,968,350	4,132,050
8	purchase of water pimp and equipment for irrigation	9,369,200	6,230,779	3,138,421
9	purchase of 2 Nos of tractors	21,378,110	7,234,820	14,143,290
10	establishment production farm	5,086,349.17	4,476,265.62	610,083.55
11	purchase of grain	10,490,340	2,000,000	8,490,340
TOTAL		<u>138,295,171.17</u>	<u>59,171,641.21</u>	<u>79,087,529.96</u>

GULANI LOCAL GOVERNMENT CAPITAL EXPENDITURE 2019

HEAD 4002: LIVESTOCK UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	construction of slaughter	5,372,890	4,372,892	999,998
2	construction of vet clinic	14,352,700	10,200,000	4,152,700
3	Renovation of Vet. Clinic at Bumsa, Gulani, Ngabal and Dokshi	9,466,990	5,440,295	4,026,695
4	Renovation of Slaughter Slab at Kukuwa Bularafa, Bumsa Gabai, Njibulwa Gulani, Tetteba and G/Tuwo.	10,004,246	6,382,170	3,622,076
5	Purchase of Vet. Drugs, Vaccine and equipment at Bara, Dokshi and Tetteba.	15,782,355	2,984,820	12,797,535
6	Demarcation of Cattle Route	10,000,000	3,000,000	7,000,000
	TOTAL	<u>64,979,181</u>	<u>32,380,177</u>	<u>32,599,004</u>

HEAD 4003: FORESTRY UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	tree planting camping	1,350,562	2,188,990	838,428
2	flower culture	2,992,780	3,043,608	50,828
3	Establishment of Nursery at Gabai, Bularafa, Bara.	5,032,614	4,370,892	661,722
4	Purchase of Poly Thane Bags	6,177,000	5,110,633	1,066,367
5	Purchase of Nursery equipment	2,652,000	3,000,000	348,000
6	Drilling of Wash Borehole for Watering Seeding at Gabai, Bularafa, Bara and Gulani.	3,250,000	4,110,482	860,482
7	Purchase of Vehicle to Agric and Natural Resources Dept.	3,172,892	2,325,644	847,248
8	Establishment and Fencing of New Orchard at Dokshi and purchase of working material	2,372,152	1,780,000	592,152
	TOTAL	<u>27,000,000</u>	<u>25,930,400</u>	<u>1,069,600</u>

GULANI LOCAL GOVERNMENT CAPITAL EXPENDITURE 2019**HEAD 4004: FISHERIES UNIT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	Construction of Fish Pond at Kukuwa, Ruhu and Kushemaga.	4,632,715	3,532,072	1,100,643
2	Purchase of Fish Species Feeds, Drugs and Vaccine.	3,867,285	3,718,120	149,165
	TOTAL	<u>8,500,000</u>	<u>7,250,192</u>	<u>1,249,808</u>

HEAD 4005: MANUFACTURING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	Manufacturing of Arts and Craft Home Economic Women Development Centre and purchase of Saving Machines.	9,362,179	8,420,780	941,399
2	Construction of Development Centre at Bara.	6,637,821	3,951,220	2,686,601
	TOTAL	<u>16,000,000</u>	<u>12,372,000</u>	<u>3,628,000</u>

HEAD 4006: RURAL ELECTRIFICATION UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1		-	-	-
2	Rural Electrification at Bara, Bumsa, Bulara, and Gulani	100,000	1,230,450	1,130,450
3	Purchase of 1KVA Generator to Government Lodge.	153,500	1,221,725	1,068,225
	TOTAL	<u>253,500</u>	<u>2,452,175</u>	<u>2,198,675</u>

GULANI LOCAL GOVERNMENT CAPITAL EXPENDITURE 2019**HEAD 4007:FINANCE DEPARTMENT**

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	Construction of Market Stalls.	-	-	-
2	Construction of Shopping Complex at Tetteba	12,295,331	12,050,133	245,198
3	Construction of Motor Park at Bumsa, Tetteba and Njibulwa	7,560,117	7,250,000	310,117
4	Repair of Mass Transit Buses	9,344,000	8,772,334	571,666
5	Purchase of 3 Nos Mass Transit Buses	10,627,932	10,346,000	346,000
6	Renovation of Shopping Complex at Kukuwa, Bulara, Bumsa, Bara and Badugo	6,000,000	4,150,000	1,850,000
7	Construction of Departmental Store.	20,172,620	9,602,389	10,570,231
	TOTAL	<u>66,000,000</u>	<u>52,170,856</u>	<u>13,829,144</u>

HEAD 4008:TOWNSHIP ROAD UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	Construction of Fed. Roads and Bridge across the Local Government	118,500,000	50,291,400	68,208,600
	TOTAL	<u>118,500,000</u>	<u>50,291,400</u>	<u>68,208,600</u>

HEAD 5001: EDUCATIONAL DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	Construction of 10 Nos of block Classrooms	20,170,000	11,274,431.31	8,895,568.69
2	Purchase of furniture to Primary Schools within Gulani	15,294,170	-	15,294,170
3	Construction of GLEA and Staff quarter	2,206,683	1,562,382	644,301
4	Renovation of Classrooms	10,526,715	4,372,892	6,153,823
5	Feeding of Boarding Primary Schools at Gulani	-	-	-
6	Fencing and renovation of newly constructed LGA Offices at Bara	15,231,550	3,620,000	11,611,550
7	Purchase of Teaching Aids to Primary School across the LGA	7,570,882	4,725,115	2,845,767
	TOTAL	<u>71,000,000</u>	<u>25,554,820.31</u>	<u>45,445,179.69</u>

HEAD 5002: HEALTH UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	reconstruction of burnt clinic	13,780,000	5,723,507.90	8,056,492.10
2	wall fencing of bara comprehensive health center bara	10,150,000	3,908,037.95	6,241,962.05
3	procurement of 100 Nos of butterfly security machine	7,625,300	3,937,500	3,687,800
4	procurement of assorted drugs	22,751,600	10,119,000	12,632,600
5	Fencing of Graveyard	32,350,000	30,115,620	2,234,380
6	Counterpart Funding in PHC	26,710,114	25,182,250	1,527,864
7	Purchase of Wheel Barrow rated and Headquarter	15,634,000	15,320,177	310,883
8	Purchase of Plastic water in at Headquarter and 5 Zonal Offices	43,620,000	42,970,000	650,000
9	Purchase of Uniforms	3,460,000	17,646,077.15	14,186,077.15
10	International Year Celebration	5,115,710	11,377,890	6,262,180
11	Purchase of burial materials	3,460,000	9,620,000	6,160,000
12	Funding of Sanitation Communities	1,765,289	-	1,765,289
	TOTAL	<u>186,421,013</u>	<u>175,920,000</u>	<u>10,501,013</u>

HEAD 5003: INFORMATION UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	Purchase of Information Equipment	2,500,000	1,740,366	759,634
TOTAL		<u>2,500,000</u>	<u>1,740,366</u>	<u>759,634</u>

HEAD 5004: SPORT UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	Purchase of Sport equipment	500,000	415,629	84,371
TOTAL		<u>500,000</u>	<u>415,629</u>	<u>84,371</u>

HEAD 5005: FIRE SERVICE UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019	VARIANCE
1	Purchase of Fire Extinguishers	2,000,000	1,721,523	278,477
TOTAL		<u>2,000,000</u>	<u>1,721,523</u>	<u>278,477</u>

HEAD 6001: RURAL WATER SUPPLY UNIT

SUB/HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019	VARIANCE
1	Rehabilitation of bara town parathion of chairman office P.A aas con't poors	60,050,000	31,513,287.75	28,536,712.25
2	Rehabilitation of burn down 2 bed room flat bara	74,990,000	9,305,772.98	65,684,227.02
3	Rehabilitation of burn down room flat at bara	37,620,000	9,835,697.39	27,784,302.81
4	Wall fencing of bara town grave yard	78,490,100	3,750,162.63	54,739,937.37
5	Wall fencing gulani town grave yard	54,087,400	7,265,962.73	46,821,437.27
6	Wall fencing bularafa town grave yard	40,550,000	11,479,498.91	29,,070,501.09
7	Renovation of bularafa mosque	62,112,500	23,155,397	38,957,103
8	Drilling of borehole across the Local gov'ts	72,500,000	57,382,458.04	15,117,541.96
TOTAL		<u>480,400,000</u>	<u>173,688,237.43</u>	<u>306,711,762.57</u>

HEAD 6002: ENVIRONMENTAL SERVICE

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	Land Compensation	4,782,112	4,272,890	509,222
2	Purchase of Survey Equipment	5,211,362	4,920,516	290,846
3	Production of Based Map	2,000,000	1,780,550	219,450
4	Purchase of (1) open Tippers Tyres (17M)	7,620,125	6,824,130	795,995
5	Purchase of 1 Pay Loader	-	-	-
6	Grat fairly use Caterpillar	-	-	-
7	Excavator fairly use	8,740,600	8,346,100	394,500
8	Lowest of fairly use	-	-	-
9	Purchase of 3 Nos. 10 Tyres fairly use Tipper	3,145,801	4,202,516	1,056,715
10	Service Rig	-	-	-
11	Roller fairly use	-	-	-
12	Concrete mixture 2 Nos.	-	-	-
	TOTAL	<u>31,500,000</u>	<u>30,346,702</u>	<u>1,153,298.57</u>

HEAD 6003: TOWN & COUNTRY PLANNING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	land compensation	-	-	-
	TOTAL	≡	≡	≡

HEAD 6004: COMMUNITY DEVELOPMENT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE
1	land scapiay	-	-	-
2		-	-	-
	TOTAL	≡	≡	≡

HEAD 6005: AREA WARD DEVELOPMENT

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

HEAD 7001: GENERAL OFFICE ADMINISTRATIVE BUILDING

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	procurement of water pump	5,362,120	2,556,750	2,805,370
2	drilling of hand pump 24 location	46,372,500	15,194,400	31,178,100
3	construction of cement well in 120 communities	72,346,117	36,037,507.20	36,308,609.80
4	Purchase of Utility Vehicle 2 Nos. 406 Pay	63,140,500	30,023,897.80	33,116,602.20
5	Purchase of Toyota Hilux (2Nos)	23,768,251	29,346,000	5,577,749
6	Purchase of 2 Nos. Utility Buses	26,715,340	13,456,710	13,258,630
7	Purchase of 10 Nos Laptop Computer	6,924,680	5,000,000	1,924,680
8	Purchase of Nos. Desktop Computer	8,370,492	7,829,115	541,377
TOTAL		<u>253,000,000</u>	<u>139,444,380</u>	<u>113,555,620</u>

HEAD 7002: STAFF HOUSING UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Purchase of Furnitures to Staff Quarters	23,730,100	14,320,115	9,409,985
2	Renovation of Local Government Secretariat	20,200,134	4,000,000	16,200,134
3	Construction of District Head, Village Head House at Gulani LGA	17,130,350	9,632,120	7,,498,230
4	Construction of District Head Palace Gulani	22,477,896	11,421,610	11,056,286
5	Renovation of 4 Nos. District Head Quarters	15,221,350	2,742,823	12,478,527
6	Construction of 2 Bedroom Staff Quarters (2Nos)	13,800,000	10,100,000	3,700,000
7	Purchase of Information Equipment	27,440,170	20,105,332	7,334,838
TOTAL		<u>140,000,000</u>	<u>72,322,000</u>	<u>67,678,000</u>

HEAD 7003: WORKSHOP/SEMINAR UNIT

SUB/ HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Construction of Technical Workshop at Bara.	2,351,780	2,100,634	251,146
2	Procurement of Mechanical tools	4,177,620	4,643,816	466,196
3	Construction of ICT Training Hall	2,470,600	2,210,750	259,850
TOTAL		<u>9,000,000</u>	<u>8,955,200</u>	<u>44,800</u>

HEAD 8001: LOAN REPAYMENT

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