



**FEDERAL REPUBLIC OF NIGERIA**

**GWANDU  
LOCAL GOVERNMENT**

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR  
ENDED 31ST DECEMBER, 2020**

**SUBMITTED  
TO THE AUDITOR GENERAL FOR  
LOCAL GOVERNMENT**

**KEBBI STATE**

**GWANDU LOCAL GOVERNMENT**

**ACCOUNTS  
FOR THE YEAR  
ENDED 31ST DECEMBER, 2020**

# **GWANDU LOCAL GOVERNMENT COUNCIL**

## **STATEMENT OF FINANCIAL RESPONSIBILITY**

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

In our opinion, these Financial Statements fairly reflect the financial position of Gwandu Local Government as at 31st December 2020 and its operation for the year ended on that date.



**Treasurer**

Date



Hon. Alh. Bello Atiku Kurya

Chairman

## **STATEMENT OF OPINION OF AUDITOR GENERAL**

The attached statements have been examined in accordance with section 126 of Kebbi State Local Law N0. 5 of 1991. I have obtained all the information and explanation required for the audit and certify the account subjected to the observations made II of this as provided in section 150(1) of Local Government law N0. 20 of 1976, that in my opinion, the surplus and deficit statements represent a true and fair view of the financial transactions of Gwandu Local Government for the year ended 31st December 2020 and the statement of assets and liabilities show a true and fair view of the state of affairs of the local government as at date.



**BasharuBala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020**

	NOTE	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<b><u>Cash Flows from Operating Activities</u></b>			
<b><u>Receipts</u></b>			
* Internally Generated Revenue	3	18,345,500.00	15,097,469.00
* Grants/Subventions	4		
* VAT	5	450,873,564.63	
* Statutory Allocations	6	1,422,612,392.34	1,484,878,973.99
* Miscellaneous	7		
<b>Total Receipts</b>		<b>1,891,831,456.97</b>	<b>1,499,976,442.99</b>
<b><u>Payments</u></b>			
* Personal Emoluments	8	525,553,817.08	517,279,842.75
* Education Services		403,084,128.56	152,000,000.00
* Transport Services		17,862,399.50	50,000,000.00
* Health Services		35,850,811.44	85,500,000.00
* Mining & Petro-Chemical Services			
* Agricultural Services		13,350,000.00	163,000,000.00
Other of General Nature	9	844,941,236.69	498,252,089.00
<b>Total Payments</b>		<b>1,840,642,393.27</b>	<b>1,466,931,931.75</b>
<i>Net Cash Flow from Operation Activities</i>		51,189,063.70	33,944,511.24
<b><u>Cash Flow from Investing Activities</u></b>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments		(17,142,857.14)	(1,500,000.00)
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		34,046,206.56	
<b><u>Cash Flow from Financing Activities</u></b>			
Proceeds from Loan & Other Borrowing	11		

Dividends Received	12	481,250.00	99,000.00
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>			
Net Increase/Decrease in Cash & Its Equivalent		34,527,456.56	
Cash & Its equivalent 1/1/2020		32,544,511.24	
Cash & Its equivalent 31/12/2020		67,071,967.80	32,544,511.24

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**SCHEDULE OF STATEMENT OF ASSET AND LIABILITIES**  
**FOR THE YEARENDED 31ST DECEMBER 2020**

**ACTUAL**

	<b>NOTE</b>	<b>CURRENT YEAR Nm</b>	<b>PREVIOUS YEAR Nm</b>
<b>ASSETS</b>			
Cash and Bank Balances	14	16,927,189.25	397,876.72
Investments	15	17,142,857.14	1,500,000.00
Advances	16		
Others	17		
<b>TOTAL</b>		<b>34,070,046.39</b>	<b>1,897,876.72</b>
<b><u>LIABILITIES</u></b>			
Deposits	18		103,600.00
Loans	19		
General Revenue	20	34,070,046.39	1,794,276.72
<b>TOTAL</b>		<b>34,070,046.39</b>	<b>1,897,876.72</b>

**TREASURER**

**CHAIRMAN**

**DATE:**

**DATE:**

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

JANUARY 2020

HEAD	JANUARY	JANUARY
1001		
1002		
1003	925,305.00	925,305.00
1004	131,165.00	131,165.00
1005	147,866.25	147,866.25
1006	206,770.83	206,770.83
1007		
1008		
1009	124,063,763.06	124,063,763.06
	<b>₦125,474,870.14</b>	<b>₦125,474,870.14</b>



# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

FEBRUARY 2020

HEAD	JANUARY	JANUARY	JAN. – FEB.
1001			
1002			
1003	925,305.00	174,600.00	1,099,905.00
1004	131,165.00	124,130.00	255,295.00
1005	147,866.25	147,866.25	295,732.5
1006	206,770.83	206,770.83	413,541.66
1007			
1008			
1009	124,063,763.06	189,923,556.61	313,987,319.67
	<b>₦125,474,870.14</b>	<b>₦190,576,923.69</b>	<b>₦316,051,793.83</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

MARCH 2020

HEAD	JAN. – FEB.	MARCH	JAN. – MARCH
1001			
1002			
1003	1,099,905.00	386,780.00	1,486,685.00
1004	255,295.00	107,595.00	362,890.00
1005	295,732.50	147,866.25	443,598.75
1006	413,541.66	206,770.83	620,312.49
1007			
1008			
1009	313,987,319.67	143,570,978.91	457,558,298.58
	<b>₦316,051,793.83</b>	<b>₦144,419,990.99</b>	<b>₦460,471,784.82</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

APRIL 2020

HEAD	JAN. – MARCH	APRIL	JAN. – APRIL
1001			
1002			
1003	1,486,685.00	520,450.00	2,007,135.00
1004	362,890.00	61,000.00	423,890.00
1005	443,598.75	147,866.25	591,465.00
1006	620,312.49	206,770.83	827,083.32
1007			
1008			
1009	457,558,298.58	137,008,127.22	594,566,425.80
	<b>₦460,471,784.82</b>	<b>₦137,944,214.3</b>	<b>₦598,415,999.12</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

MAY 2020

HEAD	JAN. – APRIL	MAY	JAN. – MAY
1001			
1002			
1003	2,007,135.00	699,125.00	2,706,260.00
1004	423,890.00	42,500.00	466,390.00
1005	591,465.00	147,866.25	739,331.25
1006	827,083.32	206,770.83	1,033,854.15
1007			
1008			
1009	594,566,425.80	220,884,420.01	815,450,845.81
	<b>₦598,415,999.12</b>	<b>₦221,980,682.09</b>	<b>₦820,396,681.21</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

JUNE 2020

HEAD	JAN. – MAY	JUNE	JAN – JUNE
1001			
1002			
1003	2,706,260.00	578,900.00	3,285,160.00
1004	466,390.00	83,560.00	549,950.00
1005	739,331.25	147,866.25	887,197.50
1006	1,033,854.15	206,770.83	1,240,624.98
1007			
1008			
1009	815,450,845.81	178,376,746.25	993,827,592.06
	<b>₦820,396,681.21</b>	<b>₦179,393,843.33</b>	<b>₦999,790,524.54</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

JULY 2020

HEAD	JAN. – JUNE	JULY	JAN. – JULY
1001			
1002			
1003	3,285,160.00	450,000.00	3,735,160.00
1004	549,950.00	143,200.00	693,150.00
1005	887,197.50	147,866.25	1,035,063.75
1006	1,240,624.98	206,770.83	1,447,395.81
1007			
1008			
1009	993,827,592.06	144,853,064.05	1,138,683,656.11
	<b>₦999,790,524.54</b>	<b>₦145,800,901.13</b>	<b>₦1,145,594,425.67</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

AUGUST 2020

HEAD	JAN. – JULY	AUGUST	JAN. – AUGUST
1001			
1002			
1003	3,735,160.00	718,920.00	4,454,080.00
1004	693,150.00	14,500.00	707,650.00
1005	1,035,063.75	295,732.50	1,330,796.25
1006	1,447,395.81	206,770.83	1,654,166.64
1007			
1008			
1009	1,138,683,656.11	144,141,494.13	1,282,825,150.24
	<b>₦1,145,594,425.67</b>	<b>₦145,377,417.46</b>	<b>₦1,290,971,843.13</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

SEPTEMBER 2020

HEAD	JAN. – AUGUST	SEPTEMBER	JAN. – SEPT.
1001			
1002			
1003	4,454,080.00	612,000.00	5,066,080.00
1004	707,650.00	163,450.00	871,100.00
1005	1,330,796.25	295,732.50	1,626,528.75
1006	1,654,166.64	206,770.83	1,860,937.47
1007			
1008			
1009	1,282,825,150.24	133,160,314.21	1,415,985,464.45
	<b>₦1,290,971,843.13</b>	<b>₦134,438,267.54</b>	<b>₦1,425,410,110.67</b>



# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

OCTOBER 2020

HEAD	JAN. – SEPT.	OCTOBER	JAN. – OCT.
1001			
1002			
1003	5,066,080.00	520,120.00	5,586,200.00
1004	871,100.00	60,200.00	931,300.00
1005	1,626,528.75	295,732.50	1,922,261.25
1006	1,860,937.47	206,770.83	2,067,708.30
1007			
1008			
1009	1,415,985,464.45	169,834,052.09	1,585,819,516.54
	<b>₦1,425,410,110.67</b>	<b>₦170,916,875.42</b>	<b>₦1,596,326,986.09</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

NOVEMBER 2020

HEAD	JAN. – OCT.	NOVEMBER	JAN. – NOV.
1001			
1002			
1003	5,586,200.00	815,200.00	6,401,400.00
1004	931,300.00	40,400.00	971,700.00
1005	1,922,261.25	295,732.50	2,217,993.75
1006	2,067,708.30	206,770.83	2,274,479.13
1007			
1008			
1009	1,585,819,516.54	133,725,991.49	1,719,545,508.03
	<b>₦1,596,326,986.09</b>	<b>₦135,084,094.82</b>	<b>₦1,731,411,080.91</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

DECEMBER 2020

HEAD	JAN. – NOV.	DECEMBER	JAN. – DEC.
1001		900,590.00	900,590.00
1002		2,060,100.00	2,060,100.00
1003	6,401,400.00	1,123,600.00	7,525,000.00
1004	971,700.00	1,041,000.00	2,012,700.00
1005	2,217,993.75	1,147,866.25	3,365,860.00
1006	2,274,479.13	206,770.87	2,481,250.00
1007			
1008			
1009	1,719,545,508.03	153,940,448.94	1,873,485,956.97
	<b>₦1,731,411,080.91</b>	<b>₦160,420,376.06</b>	<b>₦1,891,831,456.97</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF JANUARY 2020

<b>HEAD</b>	<b>JANUARY</b>	<b>JANUARY</b>
2001	472,522.25	472,522.25
2002	196,000.00	196,000.00
2003	2,148,507.51	2,148,507.51
2004	13,107,320.81	13,107,320.81
2005	15,417,266.54	15,417,266.54
2006	34,343,197.72	34,343,197.72
2007	18,776,480.66	18,776,480.66
2008	2,547,545.31	2,547,545.31
2009	30,933,799.12	30,933,799.12
2010	4,396,930.25	4,396,930.25
2016	1,861,051.06	1,861,051.06
	<b>₦124,200,621.23</b>	<b>₦124,200,621.23</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF FEBRUARY 2020

HEAD	JANUARY	FEBRUARY	JAN. – FEB.
2001	472,522.25	472,522.25	945,044.50
2002	196,000.00	196,000.00	392,000.00
2003	2,148,507.51	2,163,595.57	4,312,103.02
2004	13,107,320.81	39,315,079.55	52,422,400.36
2005	15,417,266.54	15,313,710.67	30,730,977.21
2006	34,343,197.72	33,648,549.00	67,991,746.72
2007	18,776,480.66	18,894,478.49	37,670,959.15
2008	2,547,545.31	2,721,668.45	5,269,213.76
2009	30,933,799.12	35,177,551.62	66,111,350.74
2010	4,396,930.25	15,075,696.75	19,472,627.00
2016	1,861,051.06	2,526,493.16	4,387,544.22
	<b>₦124,200,621.23</b>	<b>₦165,505,343.45</b>	<b>₦289,705,966.68</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF MARCH 2020

<b>HEAD</b>	<b>JAN. – FEB.</b>	<b>MARCH</b>	<b>JAN. – MARCH</b>
2001	945,044.50	472,522.25	1,417,566.75
2002	392,000.00	196,000.00	588,000.00
2003	4,312,103.02	2,148,507.51	6,460,610.53
2004	52,422,400.36	12,981,159.93	65,403,560.29
2005	30,730,977.21	25,473,325.13	56,204,302.34
2006	67,991,746.72	38,718,309.14	106,710,055.86
2007	37,670,959.15	17,910,852.11	55,581,811.26
2008	5,269,213.76	7,731,609.73	13,000,823.49
2009	66,111,350.74	32,128,578.26	98,239,929.00
2010	19,472,627.00	4,873,785.82	24,346,412.82
2016	4,387,544.22	1,378,846.41	5,766,390.63
	<b>₦289,705,966.68</b>	<b>₦144,013,496.29</b>	<b>₦433,719,462.97</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF APRIL 2020

HEAD	JAN. – MARCH	APRIL	JAN. – APRIL
2001	1,417,566.75	472,522.25	1,890,089.00
2002	588,000.00	196,000.00	784,000.00
2003	6,460,610.53	2,148,507.51	8,609,118.04
2004	65,403,560.29	13,771,120.99	79,174,681.28
2005	56,204,302.34	18,188,900.98	74,393,203.32
2006	106,710,055.86	46,295,961.10	153,006,016.96
2007	55,581,811.26	19,583,416.82	75,165,228.08
2008	13,000,823.49	3,619,189.95	16,620,013.44
2009	98,239,929.00	30,089,376.46	128,329,305.46
2010	24,346,412.82	5,308,456.56	29,654,869.38
2016	5,766,390.63	2,127,394.17	7,893,784.80
	<b>₦433,719,462.97</b>	<b>₦141,800,846.79</b>	<b>₦575,520,309.76</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF MAY 2020

<b>HEAD</b>	<b>JAN. – APRIL</b>	<b>MAY</b>	<b>JAN. – MAY</b>
2001	1,890,089.00	472,522.25	2,362,611.25
2002	784,000.00	196,000.00	980,000.00
2003	8,609,118.04	2,148,507.31	10,757,625.35
2004	79,174,681.28	29,749,072.90	108,923,754.18
2005	74,393,203.32	57,442,468.06	131,835,671.38
2006	153,006,016.96	54,468,947.99	207,474,964.95
2007	75,165,228.08	18,991,174.92	94,156,403.00
2008	16,620,013.44	2,662,460.46	19,282,473.90
2009	128,329,305.46	29,185,156.34	157,514,461.80
2010	29,654,869.38	5,185,092.21	34,839,961.59
2016	7,890,784.80	1,365,908.46	9,256,693.26
	<b>575,517,309.76</b>	<b>201,867,310.90</b>	<b>777,384,620.66</b>



## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF JUNE 2020

<b>HEAD</b>	<b>JAN. – MAY</b>	<b>JUNE</b>	<b>JAN. – JUNE</b>
2001	2,362,611.25	28,086,206.45	30,448,817.70
2002	980,000.00	196,000.00	1,176,000.00
2003	10,757,625.35	2,148,507.81	12,906,133.16
2004	108,923,754.18	27,707,808.11	136,631,562.29
2005	131,835,671.38	15,775,424.36	147,611,095.74
2006	207,474,964.95	35,124,563.05	242,599,528.00
2007	94,156,403.00	21,231,239.46	115,387,642.46
2008	19,282,473.90	2,800,022.46	22,082,496.36
2009	157,514,461.80	23,544,541.01	181,059,002.81
2010	34,839,961.59	5,078,759.97	39,918,721.56
2016	9,259,693.26	1,365,904.70	10,625,597.96
	<b>₦777,387,620.66</b>	<b>₦163,058,977.38</b>	<b>₦940,446,598.04</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF JULY 2020

<b>HEAD</b>	<b>JAN. – JUNE</b>	<b>JULY</b>	<b>JAN. – JULY</b>
2001	30,448,817.70	472,522.25	30,921,339.95
2002	1,176,000.00	2,623,912.00	3,799,912.00
2003	12,906,133.16	2,148,507.81	15,054,640.97
2004	136,631,562.29	13,084,474.94	149,716,037.23
2005	147,611,095.74	15,627,442.78	163,238,538.52
2006	242,599,528.00	35,353,716.31	277,953,244.31
2007	115,387,642.46	18,622,976.64	134,010,619.10
2008	22,082,496.36	2,800,022.46	24,882,518.82
2009	181,059,002.81	26,101,315.44	207,160,318.25
2010	39,918,721.56	26,939,824.76	66,858,546.32
2016	10,625,597.96	1,377,782.91	12,003,380.87
	<b>940,446,598.04</b>	<b>145,152,498.30</b>	<b>1,085,599,096.34</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF AUGUST 2020

<b>HEAD</b>	<b>JAN. – JULY</b>	<b>AUGUST</b>	<b>JAN. – AUGUST</b>
2001	30,921,339.95	472,522.25	31,393,862.20
2002	3,799,912.00	196,000.00	3,995,912.00
2003	15,054,640.97	2,346,475.00	17,401,115.97
2004	149,716,037.23	12,510,720.60	162,226,757.83
2005	163,238,538.52	15,824,717.66	179,063,256.18
2006	277,953,244.31	34,929,374.22	312,882,618.53
2007	134,010,619.10	17,946,266.39	151,956,885.49
2008	24,882,518.82	2,820,022.48	27,702,541.30
2009	207,160,318.25	27,236,362.24	234,396,680.49
2010	66,858,546.32	5,088,834.75	71,947,381.07
2016	12,003,380.87	1,368,869.83	13,372,250.70
	<b>₦1,085,599,096.34</b>	<b>₦120,740,165.42</b>	<b>₦1,206,339,261.76</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF SEPTEMBER 2020

HEAD	JAN. – AUGUST	SEPTEMBER	JAN. – SEPT.
2001	31,393,862.20	472,522.25	31,866,384.45
2002	3,995,912.00	196,000.00	4,191,912.00
2003	17,401,115.97	2,346,475.00	19,747,590.97
2004	162,226,757.83	31,802,197.18	194,028,955.01
2005	179,063,256.18	15,924,032.18	194,987,288.36
2006	312,882,618.53	35,354,324.23	348,236,942.76
2007	151,956,885.49	18,006,705.61	169,963,591.10
2008	27,702,541.30	2,746,622.52	30,449,163.82
2009	234,396,680.49	33,511,048.61	267,907,729.10
2010	71,947,381.07	5,088,834.71	77,036,215.78
2016	13,372,250.70	1,168,820.83	14,541,071.53
	<b>₦1,206,339,261.76</b>	<b>₦146,617,583.12</b>	<b>₦1,352,956,844.88</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF OCTOBER 2020

<b>HEAD</b>	<b>JAN. – SEPT.</b>	<b>OCTOBER</b>	<b>JAN. – OCT.</b>
2001	31,866,384.45	472,522.25	32,338,906.70
2002	4,191,912.00	196,000.00	4,387,912.00
2003	19,747,590.97	2,346,475.00	22,094,065.97
2004	194,028,955.01	38,172,446.84	232,201,401.85
2005	194,987,288.36	21,413,074.59	216,400,362.95
2006	348,236,942.76	47,281,921.46	395,518,864.22
2007	169,963,591.10	16,663,301.22	186,626,892.32
2008	30,449,163.82	2,800,022.46	33,249,186.28
2009	267,907,729.10	31,534,570.72	299,442,299.82
2010	77,036,215.78	5,088,832.47	82,125,048.25
2016	14,541,071.53	1,365,820.83	15,903,892.36
	<b>₦1,352,956,844.88</b>	<b>₦167,334,987.84</b>	<b>₦1,520,291,623.72</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF NOVEMBER 2020

HEAD	JAN. – OCT.	NOVEMBER	JAN. – NOV.
2001	32,338,906.70	472,522.25	32,811,428.95
2002	4,387,912.00	196,000.00	4,583,912.00
2003	22,094,065.97	2,346,475.00	24,440,540.97
2004	232,201,401.85	11,530,162.56	243,731,564.41
2005	216,400,362.95	17,476,157.14	233,876,520.09
2006	395,518,864.22	52,301,561.01	447,820,425.23
2007	186,626,892.32	17,946,658.28	204,573,550.60
2008	33,249,186.28	2,800,022.46	36,049,208.74
2009	299,442,299.82	20,875,225.86	320,317,525.68
2010	82,125,048.25	4,998,832.59	87,123,880.84
2016	15,903,892.36	1,670,930.05	17,574,822.41
	<b>₦1,520,288,832.72</b>	<b>₦132,614,547.20</b>	<b>₦1,652,903,379.92</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF DECEMBER 2020

<b>HEAD</b>	<b>JAN. – NOV.</b>	<b>DECEMBER</b>	<b>JAN. – DEC.</b>
2001	32,811,428.95	4,772,522.25	37,583,951.20
2002	4,583,912.00	196,000.00	4,779,912.00
2003	24,440,540.97	2,346,475.00	26,787,015.97
2004	243,731,564.41	9,691,388.38	253,422,952.79
2005	233,876,520.09	15,883,064.30	249,759,584.39
2006	447,820,425.23	39,451,674.75	487,272,099.98
2007	204,573,550.60	17,944,653.80	222,518,204.40
2008	36,049,208.74	2,800,022.46	38,849,231.20
2009	320,317,525.68	21,476,056.32	341,793,582.00
2010	87,123,880.84	5,088,832.67	92,212,713.51
2016	17,574,822.41	1,389,910.32	18,964,732.73
	<b>₦1,652,903,379.92</b>	<b>₦121,040,600.25</b>	<b>₦1,773,943,980.17</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF CAPITAL EXPENDITURE JANUARY 2020

HEAD	JANUARY	JANUARY
4001		
4002		
4003		
4004		
4005		
4006		
4007		
4008		
5001		
5002		
5003		
5004		
6001		
6002		
6003		
6004		
7001	5,000,000.00	5,000,000.00
7002		
7003		
7004		
7005		
8001		
	<b>₦5,000,000.00</b>	<b>₦5,000,000.00</b>



## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE FEBRUARY 2020

<b>HEAD</b>	<b>JANUARY</b>	<b>FEBRUARY</b>	<b>JAN. – FEB.</b>
4001			
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002			
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002		25,000,000.00	25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦5,000,000.00</b>	<b>₦25,000,000.00</b>	<b>30,000,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE MARCH 2020

HEAD	JAN. – FEB.	MARCH	JAN. – MARCH
4001			
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002		2,500,000.00	2,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦30,000,000.00</b>	<b>₦2,500,000.00</b>	<b>₦32,500,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE APRIL 2020

<b>HEAD</b>	<b>JAN. – MARCH</b>	<b>APRIL</b>	<b>JAN. – APRIL</b>
4001			
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002	2,500,000.00	3,000,000.00	5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦32,500,000.00</b>	<b>₦3,000,000.00</b>	<b>₦35,500,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE MAY 2020

<b>HEAD</b>	<b>JAN. – APRIL</b>	<b>MAY</b>	<b>JAN. – MAY</b>
4001		13,450,000.00	13,450,000.00
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦35,500,000.00</b>	<b>₦13,450,000.00</b>	<b>₦48,950,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE JUNE 2020

<b>HEAD</b>	<b>JAN. – MAY</b>	<b>JUNE</b>	<b>JAN. – JUNE</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006			
4007			
4008		17,862,599.00	17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦48,950,000.00</b>	<b>₦17,862,299.00</b>	<b>₦66,812,599.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE JULY 2020

<b>HEAD</b>	<b>JAN. – JUNE</b>	<b>JULY</b>	<b>JAN. – JULY</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006			
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦66,812,599.00</b>		<b>₦66,812,599.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE AUGUST 2020

<b>HEAD</b>	<b>JAN. – JULY</b>	<b>AUGUST</b>	<b>JAN. – AUGUST</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006		17,000,000.00	17,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦66,812,599.00</b>	<b>₦17,000,000.00</b>	<b>₦83,812,599.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE SEPTEMBER 2020

<b>HEAD</b>	<b>JAN. – AUGUST</b>	<b>SEPTEMBER</b>	<b>JAN. – SEPT.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	17,000,000.00		17,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001		15,699,866.55	15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00	5,000,000.00	25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦83,812,599.00</b>	<b>₦20,699,866.55</b>	<b>₦104,512,465.55</b>



## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE OCTOBER 2020

<b>HEAD</b>	<b>JAN. – SEPT</b>	<b>OCTOBER</b>	<b>JAN. – OCT.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	17,000,000.00		17,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001	15,699,866.55		15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦104,512,465.55</b>		<b>₦104,512,465.55</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE NOVEMBER 2020

<b>HEAD</b>	<b>JAN. – OCT.</b>	<b>NOVEMBER</b>	<b>JAN. – NOV.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	17,000,000.00	2,313,517.30	19,313,517.3
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001	15,699,866.55		15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦99,512,465.55</b>	<b>₦2,313,517.30</b>	<b>₦101,825,982.85</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE DECEMBER 2020

<b>HEAD</b>	<b>JAN. – NOV.</b>	<b>DECEMBER</b>	<b>JAN. – DEC.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	19,313,517.3	2,686,482.70	22,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001	15,699,866.55		15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦101,825,982.85</b>	<b>₦2,686,482.70</b>	<b>₦104,512,465.55</b>