

**AUDITOR-GENERAL'S REPORT
GULANI LOCAL GOVERNMENT
2018 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2019

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
GULANI LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2018

1) INTRODUCTION:

The Financial Statement of Gulani Local Government and relevant records for the operation of 2018 have been examined in accordance with the provisions of the Financial Memorandum FM.39:1 which is also consistent with the provisions of Sec.125(2) of the constitution of the Federal Republic of Nigeria (1999).

The Annual financial statement was prepared in accordance with Accounting policies and format adopted by the Federation Allocation Committee (FAC) on the standardization of Federal, State and Local Government Accounts in Nigeria.

2) SUBMISSION OF THE FINANCIAL STATEMENT:

The Financial Statement of Gulani Local Government for the year ended 31st December, 2018 was submitted to me on the 18th September, 2019. The provisions of the FM.32:1 provides that for prompt, full and accurate public accountability of Local Government Funds, accounts must be prepared and balanced latest by 31st March of the preceding year operation.

The accounts were certified on 25th September 2019 for schedules of statements as presented in the Appendix

PREVIOUS/ OUTSTANDING AUDIT OBSERVATIONS

Audit reports for the year ended 31st – 12- 2017 have been subjected to legislative action through the public account process. Outstanding of operation that requires improvement were highlighted for

1. Improvement of internally generated revenue through proactive review of generation and accounting hire
2. Store records of procurements and initiation has been steered for improvement
3. Assets register could not be observed maintained for all department which was responsible for pre-mature lost of moveable asset
4. Internal audit checks have been observed not complied with in the administration and payments

Other issues as raised in the 2016/2017 have been subjected to scrutiny and rectified before submission to the primary of the legislative.

3) CURRENT YEAR:AUDIT QUERIES 2018

Correspondence Reference No. LGAD/GUL/115/ADM/6/VOL.IS dated 17th Feb 2020. Yet to be responded by Local Government

FINANCE DEPARTMENTS

WRONG AND IRREGULAR PAYMENT:

MISSING PAYMENT VOUCHERS WORTH N8,671,000

Below listed payment vouchers for the sum of N8,671,000.00 could not be produced for Audit certification which could be either missing or not prepared at all when the funds were drawn.

Details below:-

| S/N | NAME OF PAYEE | P.V AND DATE | PURPOSES | AMOUNT |
|-----|------------------------|----------------|--|-----------|
| 1 | No name | 63 of 30/1/18 | Mobilization for voter Registration Exercise | 360,000 |
| 2 | Kabiru Buraji | 77 of 5/3/18 | Home of Assembly visit | 100,000 |
| 3 | Garba Adamu | 60 of 10/4/18 | Replenishment of imprest | 1,280,000 |
| 4 | Garba Adamu | 73 of 10/4/18 | “ “ | 225,000 |
| 5 | Garba Adamu | 78 of 10/4/18 | Payment for the procurement of Boreholes Battery | 30,000 |
| 6 | Mallam Gana | 27 of 9/5/18 | No purpose of Expenditure | 20,000 |
| 7 | Mallam Gana | 67 of 10/5/18 | “ “ | 50,000 |
| 8 | Mallam Gana | 76 of 11/5/18 | “ “ | 200,000 |
| 9 | Abubakar Moh'd Kollere | 152 of 30/5/18 | Repairs of vehicle Not specified | 65,000 |
| 10 | Garba Adamu | 154 of 30/5/18 | Payment of special imprest | 957,000 |
| 11 | Garba Adamu | 157 of 30/5/18 | Payment for National I.D | 85,000 |
| 12 | Garba Adamu | 158 of 30/5/18 | “ “ | 60,000 |
| 13 | “ “ | 159 of 30/5/18 | “ “ | 46,000 |
| 14 | Gana Bulama | 17 of 16/7/18 | Replenishment of imprest | 20,000 |
| 15 | Sharia Court Judge | 55 of 16/7/18 | Monthly allowances | 20,000 |
| 16 | No Name | 59 of 16/7/18 | Part payment of imprest | 100,000 |
| 17 | Kulloma Umara | 68 of 18/7/18 | “ ” | 70,000 |
| 18 | Kulloma Umara | 70 of 18/7/18 | “ “ | 5,000 |
| 19 | Sundry persons | 89 of 30/7/18 | Monthly allowance | 100,000 |
| 20 | Mai Musa | 136 of 27/7/18 | Monthly allowance | 10,000 |
| 21 | Kulloma Umara | 141 of 30/7/18 | Payment for BIREWN& HOS | 55,000 |
| 22 | Sundry persons | 142 of 30/7/18 | Payment of allowance | 45,000 |
| 23 | Abubakar M Kollere | 150 of 31/7/18 | Security meeting | 300,000 |
| 24 | Wada Moh'd | 31/7/18 | Part payment of Assistance | 20,000 |
| 25 | Gak Bulama | 154 of 31/7/18 | Control of diaries | 206,000 |
| 26 | Kabiru Buraji | 156 of - | Refund of OPE | 20,000 |
| 27 | Babayo Hassan | 157 of 31/7/18 | Additional fund for security meeting | 360,000 |

| | | | | |
|----|---------------|---------------|---|--------------------------|
| 28 | Sundry person | 20 of 15/7/18 | Monthly allowance | 100,000 |
| 29 | Bulama Aisami | 74 of 16/7/18 | “ “ | 50,000 |
| 30 | Garba Adamu | 77 of 10/7/18 | Payment of Special imprest | 800,000 |
| 31 | Babayo Hassan | 78 of 20/7/18 | Payment to Chairman for vehicle maintenance | 100,000 |
| 32 | Sundry person | 6 of 20/7/18 | Monthly allowance | 100,000 |
| 33 | Sundry person | 7 of 26/7/18 | “ “ | 60,000 |
| 34 | Umaru Musa | 40 of 3/10/18 | Replenishment of standing imprest | 15,000 |
| 35 | Garba Adamu | 57 of 3/10/18 | Payment of special imprest | 1,400,000 |
| 36 | Garba Adamu | 58 of 3/10/18 | Payment of special imprest | 393,000 |
| 37 | Balau Aisami | 59 of 3/10/18 | Payment of hosting of committee | 500,000 |
| 38 | Balau Aisami | 60 of 3/10/18 | Control of Diarrhea | 394,000 |
| | Total | | | <u>N8,671,000</u> |

All effort to trace the above vouchers failed hence sum as drawn should be seen recovered and the Treasury receipt for the recovery forwarded for subsequent verification.

UN-RETIRED NON- PERSONAL ADVANCES N35,169,000

Non –personal advances ledger maintained by the Treasury department reveals advances worth’s N35,169,000.00 granted for some services within the period under review were not retired. These violates provision of F.M 14.27 which clearly states that al imprest advance should be retired when the purpose for which it was granted is completed or at such intervals as prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each financial year.

Details if below:-

| S/N | NAME OF PAYEE | P.V DATE | ADV. NO | DETAILS OF PAYMENT | AMOUNTS |
|-----|------------------------|----------------|---------|--|----------------------|
| 1 | Moh'd Tela | 3 of 29/1/18 | A/41 | Procurement of cartridge of Bullets to Vigilante group | 5,150,000 |
| 2 | Adamu Shauibu | 4 of 29/1/18 | | Procurement of instructional material to Education | 4,525,000 |
| 3 | Garba Adamu | 62 of 26/2/18 | A/40 | Purchase of fuel and lubricants | 1,230,000 |
| 4 | Ibrahim Saidu | 64 of 26/18 | A/57 | Printing 4 Nos Bill board | 120,000 |
| 5 | Abdullahi Driver | 66 of 31/5/18 | A/56 | Purchase of Tyres | 260,000 |
| 6 | Abubakar M. Kollere | 150 OF 24/5/18 | A/56 | Purchase of office Equipment | 232,000 |
| 7 | “ “ | 150 OF 5/6/18 | A/63 | Purchase of furniture | 530,000 |
| 8 | Adamu Shauibu | 163 OF 30/5/18 | A/42 | Supply of instructional materials | 4,525,000 |
| 9 | Garba Adamu | 630 of 10/5/18 | | Purchase of fuel and lubricants | 1,300,000 |
| 10 | “ “ | 79 of 10/4/18 | A/- | “ “ | 1,20,000 |
| 11 | “ “ | 78 of 14/5/18 | | “ “ | 1,300,000 |
| 12 | “ “ | 57 of 3/7/18 | A/61 | Rehabilitation 5 Nos Boreholes | 820,000 |
| 13 | Abubakar Moh'd Kollere | 147 of 24/7/18 | A/66 | Purchase of (1) DESKTOP Computer and laptop | 100,000 |
| 14 | Inusa Jibrin (P.A) | 149 of 24/7/18 | A/64 | Purchase of Digital Camera and its accessories | 100,000 |
| 15 | Garba Adamu | 56 of 26/6/18 | A/76 | Procurement of Diesel | 1,000,000 |
| 16 | “ “ | 81 of 19/4/18 | | Repairs of Boreholes | 10,570,000 |
| 17 | Garba Adamu | 145 of 24/6/18 | | Purchase of Additional fuel and lubricant | 1,000,000 |
| 18 | “ “ | 155 of 9/8/18 | | Procurement of Additional full and Lubricant | 1,027,000 |
| 19 | Abubakar K. Moh'd | 72 of 23/8/18 | A/78 | Purchase of (1) desktop and laptop | 150,000 |
| | Total | | | | 35,169,000.00 |

For absence of material evidence for the execution of the assignments, the retirements could not be observed hence recommends for recovery and Treasury receipts forwarded for subsequent verification.

CHEQUES DRAWN WITHOUT PAYMENT VOUCHERS WORTH N1,773,000.00

Payment worth N1,773,000.00 listed below could not be observed posted out the cash book and supported with vouchers. Hence submitted to public account committee for appropriate recovery from signature to the account.

Details of these is below:-

| DATE | PAYEE | CHEQUE | AMOUNT |
|----------|-----------|--------|---------------|
| 17/1/18 | Modu Madu | 48 | 200,000 |
| 25/1/18 | “ | 49 | 50,000 |
| 7/2/18 | “ | 50 | 620,000 |
| 8/4/18 | “ | 52 | 30,000 |
| 22/5/18 | “ | 53 | 100,000 |
| 4/6/18 | “ | 54 | 60,000 |
| 18/10/18 | “ | - | 713,000 |
| Total | | | N1,773,000.00 |

ADMIN DEPARTMENT

Correspondence Ref No. LGAD/ADM/GUL/INST/6/VOL.I dated 2nd July 2020

WRONG AND IRREGULAR PAYMENT:

The Following payment vouchers for the sum of N1, 246,000 were observed irregular for observed absence of expenditure details.

| S/N | NAME OF PAYEE | P.V AND DATE | PURPOSES | AMOUNT |
|-----|------------------------|----------------|--|-----------------------------|
| 1 | Garba Adamu | 66 of 12/3/18 | Feeding and fuelling of official | 250,000.00 |
| 2 | Moh'd Tela | 61 of 20/3/18 | Feeding and Entertainment | 110,000.00 |
| 3 | Abubakar Moh'd Kollere | 152 of 31/5/18 | Repair of his personal car | 65,000.00 |
| 4 | Hon Babayo A. Dala | 58 of 12/6/18 | Repair of his personal car | 100,000.00 |
| 5 | O/c Mopol Bara | 64 of 28/7/18 | Purchase and replacement of tyres (4Nos) | 120,000.00 |
| 6 | DPO Bara | 64 of 24/7/18 | Procurement of Tres | 300,000.00 |
| 7 | Balau Aisami Geidam | 73 of 30/10/18 | Refund of expenses | 86,000.00 |
| 8 | Abubakar Moh'd | 74 of 8/7/18 | Repairs of 2 Nos (Hlux) vehicle | 215,000.00 |
| | Total | | | <u>N1,246,000.00</u> |

The expenditure could not be genuinely certified incurred. Hence recovery recommended and treasury receipts be forwarded for subsequent verifications.

LOCAL GOVERNMENT EDUCATION AUTHORITY

Correspondence reference No LGAD/GLN/INS/LGEA/2/Vol.1 dated 10th Feb. 2020

MISSING PAYMENT VOUCHERS N68,000.00:

Below listed payment vouchers for the sum of N68,000.00 could not be submitted for Audit certification since the vouchers do not exist recovery be effected accordingly.

| S/N | NAME OF PAYEE | P.V AND DATE | PURPOSES | AMOUNT |
|-----|-----------------|--------------|-----------------------------|-------------------|
| 1 | ASbdu Garba | 28/2/2018 | Refund of OPE | 10,000.00 |
| 2 | Alh. Moh'd Buba | 29/3/2018 | “ “ | 10,000.00 |
| 3 | Alh. Moh'd Buba | 30/4/2018 | “ “ | 10,000.00 |
| 4 | Sundry persons | 25/5/2018 | Payment of supervision | 8,000.00 |
| 5 | Adams DSS | 25/5/2018 | Transport allowance | 5,000.00 |
| 6 | Abdu Garba | 25/5/2018 | Refund of OPE | 5,000.00 |
| 7 | Alh. Moh'd Buba | 4/7/2018 | “ “ | 10,000 |
| 8 | Adamu DSS | 3/12/2018 | Payment of standing imprest | 8,000.00 |
| | Total | | | N68,000.00 |

PRIMARY HEALTH CARE DEPARTMENT

Correspondence ref. No. LGAD/GUL/INS/PHC/4/VOL.I dated 28 may 2020 despite the response seen still were not satisfactory hence submitted

WRONG AND IRREGULAR PAYMENT:

The sum of N797,000.00 was discovered drawing in the name of Zara Waziri on cheques without payment vouchers which is contrary to provision of F.M 14.29.

| .S/N | DATE | CHEQUES NOS | AMOUNT |
|-------------|-------------|--------------------|---------------------------|
| 1 | 15/1/2018 | 202 | 300,000.00 |
| 2 | 29/1/2018 | 205 | 265,000.00 |
| 3 | 19/2/2018 | 207 | 84,000.00 |
| 4 | 5/3/2018 | 206 | 148,000.00 |
| | Total | | <u>N797,000.00</u> |

While in the response from the Local Government dated 5th may 2020 the council failed to advance explanation on the above, hence recommended for recovery.

2. The below payments were special imprest and the response from the count as presented were not dully retired hence submitted.

| S/N | NAME OF PAYEE | P.V /DATE | PURPOSES | AMOUNT |
|------------|----------------------|--------------------|-------------------------------------|---------------------------|
| 1 | Gara Bulama (PHCC) | 82 of August, 2018 | Procurement of Drugs | 280,000.00 |
| 2 | Gara Bulama (PHCC) | 83 of August, 2018 | Treatment of Celt and clotted cases | 255,000.00 |
| | Total | | | <u>N535,000.00</u> |

Since the required attachments could not be observed attached to justify the expenditure recovery be effected from the signatories to the account and Treasury receipt be forwarded for subsequent verification.

7) OUTSTANDING MATTERS:

For the year ended 31st December 2018 queries were raised for charges against public funds which were observed not in accordance with the statutory provisions. These observations boarder on irregular drawings, fictitious claims. Store and inventories records were not maintained, also observed were drawing of cheques without supporting document.

The Annual budget estimates was examined and most effective revenue source were not adequately exploited. The observed poor

documentation of payment vouchers have not been properly addressed, as drawings were effected before vouchers prepared.

8. INTERNALLY GENERATED REVENUE.

The Local Government Budgeted the sum of ₦ 179,090,550.21 for the year ended 31st December, 2018 while the actual collection was ₦ 146,953,171.20 Thereby reflecting under collection of (₦ 32,137,379.01). Actual revenue collections only represent 82% of the budgeted figure which could be attributed to the insurgency prevalent in the area.

GULANI LOCAL GOVERNMENT SUMMARY OF RECURRENT REVEUNUE 2018

| HEAD | DETAILS OF REVENUE | BUDGETTED 2018 ₦ | ACTUAL 2018 ₦ | VARIANCE ₦ |
|-------------|-----------------------------------|--------------------------------|--------------------------------|-------------------------------|
| 1001 | Tax | 10,342,710.11 | - | (10,342,710.11) |
| 1002 | Rate | 34,793,850.00 | 33,825,225.73 | (968,624.27) |
| 1003 | Local Licence Fines | 35,691,346.00 | 34,894,650.12 | (796,695.88) |
| 1004 | Earning from Undertaking | 52,823,752.00 | 50,652,170.20 | (2,171,581.80) |
| 1005 | Rent on Local Government Property | 15,993,732.00 | 15,201,625.15 | (792,106.85) |
| 1006 | Interest Payment Dividend | 4,635,146.10 | - | (4,635,146.10) |
| 1007 | Grants | 11,352,714.00 | - | (11,352,714.00) |
| 1008 | Miscellaneous | 13,457,300.00 | 12,379,500.00 | (1,077,800.00) |
| | TOTAL INT. GEN. REVENUE | <u>179,090,550.21</u> | <u>146,953,171.20</u> | <u>(32,137,379.01)</u> |
| 1009 | Federation Accounts | 1,477,188,877.13 | 1,914,746,308.66 | 437,557,431.53 |
| | GRAND TOTAL | <u>1,656,279,427.34</u> | <u>2,061,699,479.86</u> | <u>405,420,052.52</u> |

9. RECURRENT EXPENDITURE 2018

The Local Government Budgeted the sum of ₦ 623,061,046.49 for its recurrent expenditure while the actual expenditure for the period was ₦653,760,662.87 deficting favorable variance of ₦(30,699,616.38) This cannot be un-connected with effective control on personnel cost and overhead expenditure from the State Government.

| HEAD | DETAILS | BUDGETTED 2018 ₦ | ACTUAL 2018 ₦ | VARIANCE ₦ |
|------|--------------------------------|---------------------|------------------|-----------------|
| 2001 | Office of the Chairman | | | |
| | Personnel Cost | 65,372,130.13 | 30,872,526.19 | 34,499,603.94 |
| | Overhead | 13,500,000.00 | 22,994,796.80 | (9,494,796.80) |
| 2002 | Office of the Secretary | | | |
| | Personnel Cost | 13,052,890.20 | 11,725,736.00 | 1,327,154.20 |
| | Overhead | 14,000,000.00 | 23,799,385.12 | (9,799,385.12) |
| 2003 | The Council | | | |
| | Personnel Cost | 19,257,560.35 | 23,782,667.00 | (4,525,106.65) |
| | Overhead | 12,250,000.00 | 22,170,529.18 | (9,920,529.18) |
| 2004 | Personnel Management | | | |
| | Personnel Cost | 50,226,732.00 | 47,694,822.67 | 2,531,909.33 |
| | Overhead | 14,000,000.00 | 24,599,822.50 | (10,599,822.50) |
| 2005 | Treasury | | | |
| | Personnel Cost | 60,218,910.00 | 59,978,340.00 | 240,570.00 |
| | Overhead | 12,370,000.00 | 25,713,659.25 | (13,343,659.25) |
| 2006 | Education | | | |
| | Personnel Cost | 17,694,380.11 | - | 17,694,380.11 |
| | Overhead | 9,000,000.00 | - | 9,000,000.00 |
| 2007 | Primary Health Care | | | |
| | Personnel Cost | 76,280,421.70 | 74,932,122.98 | 1,348,298.72 |
| | Overhead | 14,000,000.00 | 26,423,380.35 | (12,423,380.35) |
| 2008 | General Agric | | | |
| | Personnel Cost | 84,973,630.00 | 84,251,311.50 | 722,318.50 |
| | Overhead | 12,400,000.00 | 21,364,530.17 | (8,964,530.17) |
| 2009 | Works | | | |
| | Personnel Cost | 85,347,500.00 | 83,789,965.33 | 1,557,534.67 |
| | Overhead | 10,700,000.00 | 20,414,175.83 | (9,714,175.83) |
| 2010 | Traditional Council | | | |

| | | | | |
|--------------|----------------------|------------------------------|------------------------------|-------------------------------|
| | Personnel Cost | 30,636,892.00 | 29,780,000.00 | 856,892.00 |
| | Overhead | 7,780,000.00 | 19,472,892.00 | (11,692,892.00) |
| 2011 | MISCELLANEOUS | | | |
| | Personnel Cost | - | - | - |
| | Overhead | - | - | - |
| TOTAL | | <u>623,061,046.49</u> | <u>653,760,662.87</u> | <u>(30,699,616.38)</u> |

10. CAPITAL EXPENDITURE

The Local Government budgeted the sum of ₦1,068,800,000.00 as its capital expenditure for the 2018 Financial operations while actual incurred expenditure was ₦ 913,546,486.36 revealing under performance of ₦ 155,253,513.64 to execute developmental project.

GULANI LOCAL GOVERNMENT **SUMMARY OF CAPITAL EXPENDITURE 2018**

| HEAD | DETAILS OF EXPENDITURE | BUDGETTED 2018 ₦ | ACTUAL 2018 ₦ | VARIANCE ₦ |
|-------------|-------------------------------|--------------------------------|------------------------------|------------------------------|
| 1 | ECONOMIC SECTOR | 322,000,000.00 | 289,567,900.00 | 32,432,100.00 |
| 2 | SOCIAL SECTOR | 328,700,000.00 | 197,872,560.00 | 130,827,440.00 |
| 3 | AREA DEV. SECTOR | 203,500,000.00 | 158,754,826.36 | 44,745,173.64 |
| 4 | ADMIN SECTOR | 214,600,000.00 | 267,351,200.00 | (52,751,200.00) |
| | GRAND TOTAL | <u>1,068,800,000.00</u> | <u>913,546,486.36</u> | <u>155,253,513.64</u> |


AUDIT CERTIFICATION

In accordance with the provision of section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of Gulani Local Government for the year ended 31st December, 2018.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision of section 125(5) of the above Constitution, the Statement of Assets and Liabilities of Gulani Local Government for the year ended 31st December 2018 have been certified subject to compliance to my correspondences on the accounts.

In my opinion the Financial Statements and schedules presents a true and fair view of Gulani Local Government for the year ended 31st December 2018.

**OFFICE OF THE AUDITOR-
GENERAL,
LOCAL GOVERNMENTS,
P.M.B. 1058, KM3 GUJBA ROAD,
DAMATURU, YOBE STATE**


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

STATEMENT No. 3
GULANI GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,
2018

| NOTE | CURRENT YEA 2018 ₱ | ACTUAL PREVIOUS YEAR 2017 ₱ |
|--|--------------------------------|--------------------------------------|
| <u>Cash flows from operation Activities</u> | | |
| <u>Receipt</u> | | |
| ➤ Internal Generated Revenue | 146,953,171.20 | 106,878,233.60 |
| ➤ Grants and Subventions | - | |
| ➤ Value Added Tax | 327,164,156.36 | 292,831,674.73 |
| ➤ Statutory Allocation | 1,528,960,359.18 | 1,010,629,982.04 |
| ➤ Miscellaneous (Excess Crude) | 58,621,793.12 | 134,132,332.82 |
| TOTAL RECEIPTS | <u>2,061,699,479.86</u> | <u>1,544,472,223.20</u> |
| <u>Payments</u> | | |
| ➤ Personal Emolument | 446,807,491.67 | 370,807,705.89 |
| ➤ Education Services | 100,321,640.00 | 97,414,272.00 |
| ➤ Transport Services | 25,985,290.00 | 65,820,279.00 |
| ➤ Health Services | 80,324,810.00 | 42,820,279.00 |
| ➤ Mining and Petro-Chem Services | - | |
| ➤ Agric Services | 90,315,630.00 | 87,101,363.00 |
| ➤ Overheads | 206,953,171.20 | 57,000,000.00 |
| ➤ Other General Value | 1,072,799,685.41 | 824,430,560.07 |
| TOTAL PAYMENTS | <u>2,023,507,718.28</u> | <u>1,544,574,179.96</u> |
| <u>Net Cash Flow from Operation Activities</u> | | |
| Purchases/Construction of Ass. | - | |
| Purchase of Financial Market Instrument | - | |
| Proceeds from Sales of Assets | - | |
| Net Increase/Dec. in Cash and Equivalent | | (101,956.76) |
| Cash and Equivalent as at 1 st /1 st /2018 | 464,825.91 | 225,982.99 |
| Cash and Equivalent as at 31 st /12/2018 | 59,187.51 | 124,026.23 |

STATEMENT No. 4
GULANI LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED
31ST DECEMBER, 2018

| | NOTE | ACTUAL | |
|---------------------------|------|---------------------------|----------------------------|
| | | CURRENT YEAR 2018 ₤ | PREVIOUS YEAR 2017 ₤ |
| <u>ASSETS</u> | | 59,187.51 | 124,026.23 |
| ➤ Cash and Bank Balances | | | |
| ➤ Investment | | - | |
| ➤ Advances | | 38,597,400 | |
| ➤ Others | | | |
| | | 38,656,587.51 | 124,026.23 |
| <u>LIABILITIES</u> | | | |
| ➤ Deposits | | | |
| ➤ PAYYEE | | | |
| ➤ NULGE | | | |
| ➤ MHWU | | | |
| ➤ B.I.R. | | | |
| ➤ Loans | | | |
| ➤ General | | | |
| | | 38,656,587.51 | 124,026.23 |

STATEMENT No. 5
GULANI LOCAL GOVERNMENT COUNCIL
REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST
DECEMBER, 2018

| ACTUAL PREVIOUS YEAR 2017 ₦ | NOTES | BUDGET CURRENT YEAR 2018 ₦ | ACTUAL CURRENT YEAR 2018 ₦ | VARIANCE % |
|--------------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-----------------------|
| 225982.99 | Opening Balance | - | 59,187.51 | 59,187.51 |
| | <u>ADD: REVENUE</u> | | | |
| 10,742,344.00 | Rate | 34,793,850 | 33,825,225.73 | (968,624.27) |
| 36,945,631.11 | Fines Fees and License | 35,691,346.00 | 34,894,650.12 | (796,695.88) |
| 44,732,952.00 | Earning from Undertaking | 52,823,752 | 50,652,170.20 | (2,171,581.80) |
| 14,457,306.49 | Rent on Govt. Property | 15,993,732 | 15,201,625.15 | (792,106.85) |
| | Interest & Dividend Payment | 4,635,146.10 | - | (4,635,146.10) |
| | Taxes | 10,342,710.11 | - | (10,,342,710.11) |
| | Grants/Cont. | 11,352,714 | - | (11,352,714) |
| 1,010,629,982.04 | Statutory Allocation | 1,089,977,253.37 | 1,528,960,359.18 | (438,983,105.81) |
| 292,831,674.73 | VAT | 322,396,496.26 | 327,164,156.36 | 4,767,,660.10 |
| 134,132,332.83 | Miscellaneous Revenues | 178,272,427.50 | 71,001,,293,12 | 7,271,634.38 |
| 1,544,698,206.19 | TOTAL REVENUE | 1,656,279,427.34 | 2,061,758,667.37 | 405,479,240.03 |
| | <u>LESS: EXPENDITURE</u> | | | |
| 344,756,123.21 | General Administration | 412,065,,114.68 | 447,958,026.71 | (35,892,912.03) |
| 123,122,992.41 | Health and Environment | 289,280,421.70 | 192,899,594.25 | 96,380,827.45 |
| 171,757,315.67 | Works and Housing | 338,,047,500.00 | 272,704,357.60 | 65,343,142.00 |
| 97,414,272.00 | Education | 144,,694,380.11 | 100,321,640.00 | 44,372,740.11 |
| 153,463,601.00 | Agric & Social Development | 194,737,630.00 | 195,931,471.67 | (1,193,841.67) |
| 241,372,177.00 | Capital Projects | 291,000,000.00 | 291,213,709.00 | (213,709.00) |
| 412,687,698.67 | Miscellaneous Expenses | 22,036,,000.00 | 522,478,919.05 | (500,442,,919.00) |
| 225982.99 | TOTAL EXPENDITURE | 1,691,861,046.49 | 2,023,507,718.28 | 331,646,671.79 |