

**AUDITOR—GENERAL'S REPORT**

**GULANI LOCAL GOVERNMENT**  
**2019 FINANCIAL YEAR REPORTS**

**MARCH, 2020**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**GULANI LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**1) INTRODUCTION:**

The Financial Statement of Gulani Local Government and relevant records for the operation of 2019 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). As amended.

The Annual financial statement were 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 31<sup>st</sup> December, 2019 was submitted to me on 4<sup>th</sup> January 2021 the. 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 31<sup>st</sup> March of the preceding year operation.

The accounts were certified on 15<sup>th</sup> January, 2021 for schedules of statements as in the Appendix

## **AUDIT REPORTS FOR 2017.**

The Auditor-General's report on financial operation of 2017 was subject to Legislative scrutiny by the Public Accounts Committee of the State House of Assembly and recommendations were adopted in the House plenary seating of 24<sup>th</sup> March, 2020 for the following.

- 1 Poor Accounting/Administration of Internal Generated Revenues.
2. Non compliance to the provisions on documentation of expenditure.
3. Complete absence of the functions of the Internal Audit checks on for prepayments.
4. Non existence of inventories and store register of assets.

## **OUTSTANDING 2018 AUDIT OBSERVATIONS**

The Auditor General's reports on financial operation of 2018 was transmitted to the Hon. Speaker Yobe State House of Assembly vide forwarding letter No LGAD/ADM/LGFS/73/I dated 23<sup>rd</sup> Sept 2020.

The report have since been committed to the house committee on public accounts for legislative scrutiny.

Highlight of the report are:-

### **FINANCE DEPARTMENT**

- Missing payment vouchers	N 8,671,000.00
- Unretired Non personal advances	N 35,169,000.00
- Cheque drawn without payment vouchers	<u>N 1,773,000.00</u>
	<b><u>N 45,613,000.00</u></b>

### **ADMIN DEPARTMENT**

- Wrong and irregular payment	<b><u>N1,246,000.00</u></b>
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## **LOCAL GOVERNMENT EDUCATION AUTHORITY**

- Missing payment vouchers = **N 68,000.00**

## **PRIMARY HEALTH CARE DEPARTMENT**

- Wrong/ irregular payment N 797,000.00

- Unretired special imprest **N 535,000.00**

**N 1,332,000.00**

## **2019 FINANCIAL YEAR AUDIT REPORTS**

Arising from the inspection of financial operation of the Local Government for the year ended 31<sup>st</sup> December, 2019 are bellow observations forwarded for further necessary action.

## **FINANCE DEPARTMENT**

### **IRREGULAR DRAWINGS FOR THE SUM OF N 7,620,000.00**

The sum of ₦ 7,620,000.00 claimed expended on 4 payment voucher upon which bellow observations were made:-

- i) The payment vouchers were not processed in any subject file.
- ii) Not subjected to internal audit decks
- iii) The SI were not retired
- iv) Named beneficiaries could not be observed to have signed the payment vouchers
- v) DPM did not authorized the expenditure in accordance with the provision.

Details below

S/N	Name	Details	Pv No Date	Adv No	Amount
1	Bulau Aisami Geidam	To cater for logistic during election	48 of march 2019	A/33	6,500,000.00

2	Hon. Babayo Hassan	To cater for logistic during Rally	58 of feb 2019	A/49	600,000.00
3	Adamu Shuaibu	To cater for conveyance of relief materials to Gulani Local Gov't	60 of feb 2019	A/50	220,000.00
4	Bulau Aisami Geidam	Hosting of vigilante group on visit to the Local Gov't	47 of march 2019	A/55	300,000.00
	<b>Total</b>				<b>7,620,000.00</b>

Expenditure details must be advanced to guarantee efficiency effectiveness and economy of the fund utilization.

### **UNRETIRED NON-PERSONAL ADVVANCES**

For the year 2019 under review special imprest advances were observed for the sum of N3,040,000,000 unretired which is contrary to the provision of FM 14:27 that requires “all imprest advances shall be retired when the purpose for which the imprest was granted is completed or however, all imprest should automatically be retired at the end of each financial year”

Details of these is attached bellow:-

S/N	NAMES	AC/N O	AMOUNT	PORPOSE'S
1	Garba Adamu (DP)	32	378,000.00	Standing Impress
2	Modu Galadima	33	100,000.00	Sand filling
3	Ali Sabo	34	150,000.00	Support of biometric
4	Ali Kantoma	35	152,000.00	Purchase of monthly consulate data
5	Balau Aisami Geidam (DPM)	36	200,000.00	Supervised the project executive in Gulani L. G.A
6	Ibrahim Bilal Imam	38	150,000.00	2019 national common entrance registration exams
7	Mohammed Tela	39	150,000.00	Hire of crame to lift and transport of the armo tank
8	Mohammed Abba Jidda	40	140,000.00	Printing of receipts
9	Bulau Aisami Geidam (DPM)	41	210,000.00	Purchase of 4 tyners and repairs of hilux
10	Adammu Sha'aibu	42	220,000.00	Conveying of poultry

				materials.
11	Bulau Aisami Geidam (DPM)	43	300,000.00	Hosting of various group
12	Ibrahim Bilal Imam	44	100,000.00	WWTU Up form
13	Bulau Aisami Geidam (DPM)	45	300,000.00	Support of biometric exercise
14	Bulau Aisami Geidam (DPM)	46	340,000.00	Settlement of camera man
15	Inusa Jibrin (PA)	47	150,000.00	Clearance of grass at secretariat
	<b>TOTAL</b>		<b>3,040,000.00</b>	

Where the expenditure couldn't be retired for absence of authentic records or non provision of the service intended recoveries be effected accordingly.

### **MISSING PAYMENT VOUCHERS WORTH ₦ 3,065,000.00**

The sum of N 3, 065,000.00 were drawn on 24 entries of cash book which could not be observed supported with authorized payment voucher's contrary to laid down procedure set out in FMM 14 (payment procedure).Details below:-

S/N	NAME OF PAYEE	P/No.	DATE	PARTICULAR OF PAYMENT	AMOUNT ₦
1	Modu Mundu	62	7/2/2019	Payment of bank deposit	5,000.00
2	Bulau Aisami DPM	5	1/3/2019	Payment of security vote	500,000.00
3	Sharia Court Judge	21	1/4/2019	Payment of allowance	20,000.00
4	Garba Adamu	42	1/4/2019	Payment sp import	1,500,000.00
5	Dpo	43	1/4/2019	Vehicle repairs	81,000.00
6	Ibrahim Bilal	68	2/4/2019	Payment of school town bay SUBEB	150,000.00
7	Alhaji Abba Bade	41	6/5/2019	Payment com. Allowance	25,000.00
8	Mohammed Mai Waziri	42	6/5/2019	Payment monthly Allowance	5,000.00
9	Ali Mohammed Mansha	43	6/5/2019	Payment monthly Allowance	10,000.00
10	Halilu Mechanic	53	6/5/2019	Payment of vehicle repairs	214,000.00
11	Sale A. Modu	63	6/5/2019	Medical assistance	20,000.00
12	Bulau Aisami DPM	64	6/5/2019	Balance of school meeting	100,000.00
13	Lawan Barde	65	6/5/2019	Financial assistance	50,000.00
14	EO/INEC	66	6/5/2019	Settlement of expenses	50,000.00
15	Dauda Birma	82	28/5/2019	Replacement of impress	20,000.00

16	Modu Mandu	83	28/5/2019	Replacement of impress	35,000.00
17	Kulloma Umara	84	28/5/2019	Replacement of impress	20,000.00
18	Alhaji Abbah Bade	85	28/5/2019	Replacement of impress	20,000.00
19	Sundry Person	86	28/5/2019	Payment of allowance	50,000.00
20	Alhaji Wakil Saleh	87	28/5/2019	Payment of allowance	70,000.00
21	Sundry Person	88	28/5/2019	Payment of allowance	60,000.00
22	Sharia Court Judge	89	28/5/2019	Payment of allowance	20,000.00
23	Alhaji Abbah Barde	123	28/5/2019	Committee allowance	30,000.00
24	EO/INEC	124	28/5/2019	Monthly allowance	10,000.00
	<b>TOTAL</b>				<b>3,065,000.00</b>

Where the voucher could not be produce for certification recovery be effected accordingly.

### **LOCAL GOVERNMENT EDUCATION AUTHORITY**

#### **MISSING PAYMENT VOUCHERS WORTH ₦122,000.00**

Below listed payment voucher's for the sum of N 122,000.00 could not be submitted for audit examination despite the posting in the cash book and claimed missing or not prepared at all at the 1<sup>st</sup> instance when the funds were drawn.

s/n	Name of Payee	pv. And Date	Purpose	Amount
1	Alh. Moh'd Buba	2 of July 19	Standing imprest	20,000.00
2	Ibrahim Bilal Imam	16 of July 19	O.P.E	20,000.00
3	Hassan Gamba	15 of August 19	Standing Imprest	5,000.00
4	Yahaya Audu	19 of August 19	Standing Imprest	10,000.00
5	Wakil A. Galadima	8 of Sept 19	Standing Imprest	5,000.00
6	Sundry Person	11 of Oct 19	payment of allowance	12,000.00
7	Ahmed Yakubu	6 of Nov 19	payment of allowance	20,000.00
8	Sundry Person	12 of Nov 19	payment of allowance	8,000.00
9	Abdu Garga	8 of Dec 19	payment of allowance	10,000.00
10	Yusuf Moh'd	15 of Dec 19	“ ” “ “ “	2,000.00
11	Alh. Moh'd Buba	17 of Dec 19	O.P.E	10,000.00
			<b>TOTAL</b>	<b>122,000.00</b>

Since no authorized payment vouchers could be observed for the expenditure recovery of sum involved be observed.

### **ADMIN DEPARTMENT**

## **WRONG AND IRREGULAR DRAWINGS**

The following drawings for the sum of N 2,606,500.00 were examined irregular for the observation, made in the remarks column.

S/N	NAME	DETAILS	P.V No	DATE	AMOUNT	REMARKS
1	Moh'd Tela	Retirement for the purchase of tires and repairs of mopol and polis vehicle	80	September 2019	642,000.00	-Procurement not taken to store - Not verify by internal auditor. -No TR justifying the retirement
2	Moh'd Tela	feeding and transport allowance for meeting at Bara	46	march 2019	213,500.00	-No acknowledgement from the recipient -No receipt to justify the expenditure
3	Auwalu Hassan	part payment for purchase of ward robe	63	July 2019	206,000.00	-Not verify by internal auditor. -No acknowledgement of the recipient -No receipts/store record attached to justify the expenditure
4	Bulama Mustapha	payment for organizing reception to hon. Moh'd bara of Gulani	65	July 2019	470,000.00	No details and evidence of expenditure attached
5	Sundry Person	payment to cater for meeting with seeing personnel at bara on 21/9/19	63	October 2019	160,000.00	No details and evidence of expenditure attached
6	Alhaji Wakil Sale	To cater for feeding, transport and accommodation allowance during meeting at Bara	132	October 2019	16,000.00	-No acknowledgment from recipient. -Not verify by internal auditor. -No relevant attached
7	Ali Sabo (Ag. HGA)	To cater for feeding, transport and accommodation of stakeholders to attend reception of senate president	120	December 2019	150,000.00	“ “ “
8	Sundry Person	payment of allowance for month of Nov. 2019	29	December 2019	105,000.00	-The nature of the allowance not specified.

						-Recipient could not signed as acknowledgment of same.
9	Moh'd Tela	settlement of allowances and other logistics to security personnel during eid Mubarak	001	August 2019	400,000.00	-No names of beneficiaries -No relevant expenditure receipt attached to justify the logistics
10	Modu Galadima (village head bularafa)	assistance to enable him renovate his collapsed wall	72	April 2019	100,000.00	-Internal auditor did not verify -Not processed in any subject file
<b>TOTAL</b>					<b>2,606,500.00</b>	

Since effort to ensure due explanations failed recoveries are recommended.

### **AGRIC DEPARTMENT**

#### **IRREGULAR/ WRONG DRAWINGS FOR THE SUM OF N 4,757,000.00**

The sum of N 4,757,000.00 was drawn and claimed for procurement of veterinary drugs and conduct of annual vaccination vide Pv No 10 of July 2019 as special imprest in the name of Dr. Muktar Yerima.

Examination of records presented reveals that the S.I was retired on Pv No 14 of July 2019. And store record could not confirm supplies to the Local Government Bellow were also observed.

- i) Pvs were not controlled by the O.C.V
- ii) Not subjected to prepayment audit by the intended Auditor
- iii) DPM couldn't counter-signed the Pvs

Since the drawing was not intended to procure the drugs but to have the sum misappropriate, recoveries from all concerned be effected accordingly.

### **P.H.C DEPARTMENT**

#### **IRREGULAR DRAWINGS TO THE SUM OF ₦ 7,845,580.00**

The sum of N 7,845,580.00 was drawn in favour of Dauda Birma (PHC) on Pv No 9 of September 2019 as special imprest for the procurement of drugs to the Local Government.

Examination of the payment voucher records the following:-

- a) The S.I was not retired
- b) DPM of the council couldn't counter signed the payment voucher
- c) Internal auditor couldn't verify the voucher as well
- d) The Pv. Was not signed by the payee (Dauda Birma) in acknowledgement of same examination of store ledgers could not reveal the procurement hence the sum of ₦ 7,845,580 as drawn could not be justified.

Examination of store ledgers could not reveal the procurement hence the sum of N7,845,580 as drawn could not be justified.

Recoveries be effected accordingly.

#### **8. INTERNALLY GENERATED REVENUE.**

The Local Government Budgeted collection for the sum of ₦17,909,055.02 for the year ended 31<sup>st</sup> December, 2019 while actual collection was ₦3,178,358.79 Under collection of ₦(14,730,696) was observed the insurgency prevalent in the area could be responsible for non performance.

### **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)
	<b>TOTAL INT. GEN. REVENUE</b>	<b><u>17,909,055.02</u></b>	<b><u>3,178,358.79</u></b>	<b><u>(14,730,696)</u></b>
1009	Federation Accounts	2,178,708,212.00	1,867,086,281.50	311,621,930.50
	<b>GRAND TOTAL</b>	<b><u>2,196,617,267.02</u></b>	<b><u>1,870,264,640.29</u></b>	<b><u>326,352,627.00</u></b>

## 9. RECURRENT EXPENDITURE 2019

The Local Government Budgeted the sum of ₦595,692,387.84 for its recurrent expenditure while the actual expenditure for the period was ₦422,399,547.07 defecting favorable savings of ₦173,292,840.77 This cannot be unconnected with effective control on personnel cost and overhead expenditure from the State Government.

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	<b>Office of the Secretary</b>		-	
	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	<b>The Council</b>			
	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	<b>Personnel Management</b>			
	Personnel Cost	52,365,120.15	43,171,000	9,194,120.15
	Overhead	14,200,000	8,200,150	5,999,850
2005	<b>Treasury</b>			
	Personnel Cost	65,355,000.12	52,732,110	12,622,890.12
	Overhead	13,268,170	9,261,562	4,006,608
2006	<b>Education</b>			
	Personnel Cost	18,522,314.11	-	18,522,314.11
	Overhead	10,377,250	-	10,377,250
2007	<b>Primary Health Care</b>			
	Personnel Cost	52,500,000	50,355,000	2,145,000
	Overhead	13,632,100	10,355,000	3,277,100
2008	<b>General Agric</b>			
	Personnel Cost	82,394,100	81,792,300	601,800
	Overhead	10,742,350	7,320,136	3,422,214
2009	<b>Works</b>			
	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	<b>Traditional Council</b>			
	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	<b>MISCELLANEOUS</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
<b>TOTAL</b>		<b><u>595,692,387.84</u></b>	<b><u>422,399,547.07</u></b>	<b><u>173,292,840.77</u></b>

## 10.CAPITAL EXPENDITURE

The Local Government budgeted the sum of ₦1,382,812,865.17 as its capital expenditure for the 2019 Financial operations while actual incurred expenditure was ₦891,849,798.95 depicting under performance of ₦490,963,066.22.

**GULANI LOCAL GOVERNMENT**  
**SUMMARY OF CAPITAL EXPENDITURE 2019**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETTED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE ₦</b>
1	ECONOMIC SECTOR	439,491,852.17	242,018,841.21	197,473,010.96
2	SOCIAL SECTOR	262,421,013	205,352,338.31	57,068,674.69
3	AREA DEV. SECTOR	531,900,000	223,757,039.43	308,142,960.57
4	ADMIN SECTOR	149,000,000	220,721,580	71,721,580.00
	<b>GRAND TOTAL</b>	<b><u>1,382,812,865.17</u></b>	<b><u>891,849,798.95</u></b>	<b><u>490,963,066.22</u></b>

**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 31<sup>st</sup> December, 2019.

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 31<sup>st</sup> December 2019 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 31<sup>st</sup> December 2019.

**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 31<sup>ST</sup> DECEMBER,**  
**2019**

	NOTE	CURRENT YEA 2019 ₱	ACTUAL PREVIOUS YEAR 2018 ₱
<b><u>Cash flows from operation Activities</u></b>			
<b><u>Receipt</u></b>			
➤ Internal Generated Revenue		3,178,358.79	146,953,171.20
➤ Grants and Subventions		-	-
➤ Value Added Tax		356,004,039.98	327,164,156.36
➤ Statutory Allocation		1,462,443,121.08	1,528,960,359.18
➤ Miscellaneous (Excess Crude)		48,639,120.44	58,621,793.12
<b>TOTAL RECEIPTS</b>		<b><u>1,870,264,640.29</u></b>	<b><u>2,061,699,479.86</u></b>
<b><u>Payments</u></b>			
➤ Personal Emolument		348,221,188.28	446,807,491.67
➤ Education Services		25,554,820.31	100,321,640.00
➤ Transport Services		70,013,500.00	25,985,290.00
➤ Health Services		175,920,000.00	80,324,810.00
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		117,482,218.21	90,315,630.00
➤ Overheads		74,178,358.79	206,953,171.20
➤ Other General Value		1,054,101,512.65	1,072,799,685.41
<b>TOTAL PAYMENTS</b>		<b><u>1,865,471,578.24</u></b>	<b><u>2,023,507,718.28</u></b>
<b><u>Net Cash Flow from Operation Activities</u></b>			
Purchases/Construction of Ass.		-	-
Purchase of Financial Market Instrument		-	-
Proceeds from Sales of Assets		-	-
Net Increase/Dec. in Cash and Equivalent		-	-
Cash and Equivalent as at 1 <sup>st</sup> /1 <sup>st</sup> /2019		281,885.28	464,825.91
Cash and Equivalent as at 31 <sup>st</sup> /12/2019		4,793,042.05	59,187.51

**STATEMENT No. 4**

**GULANI LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2019**

	NOTE	CURRENT YEAR 2019 ₦	ACTUAL PREVIOUS YEAR 2018 ₦
<b><u>ASSETS</u></b>			
➤ Cash and Bank Balances		4,793,042.05	59,187.51
➤ Investment		-	-
➤ Advances		3,685,000.00	38,597,400
➤ Others			
		<b>8,478,047.05</b>	<b>38,656,587.51</b>
<b><u>LIABILITIES</u></b>			
➤ Deposits		-	
➤ PAYYEE		-	
➤ NULGE		-	
➤ MHWU		-	
➤ B.I.R.		-	
➤ Loans		-	
➤ General		-	
		<b>8,478,042.05</b>	<b>38,656,587.51</b>

**STATEMENT No. 5**  
**GULANI LOCAL GOVERNMENT COUNCIL**  
**REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2019**

ACTUAL PREVIOUS YEAR 2018 ₹	NOTES	BUDGET CURRENT YEAR 2019 ₹	ACTUAL CURRENT YEAR 2019 ₹	VARIANCE %
59,187.51	<b>Opening Balance</b>		281,885.28	281,885.28
	<b><u>ADD: REVENUE</u></b>		100,560.11	(432,158.89)
33,825,225.73	Rate	532,719.00	-	
34,894,650.12	Fines Fees and License	6,382,590.12	1,560,714.10	(4,821,876.02)
50,652,170.20	Earning from Undertaking	4,259,381.13	825,792.12	(3,433,589.00)
15,201,625.15	Rent on Govt. Property	2,950,466.00	118,700.31	(2,831,765.69)
-	Interest & Dividend Payment	786,832.62	-	(786,832.62)
-	Taxes	1,346,705.00	-	(1,346,705.00)
-	Grants/Cont.	200,000.00	-	(200,000.00)
1,528,960,359.18	Statutory Allocation	1,686,420,412.00	1,462,443,121.08	223,977,290.92
327,164,156.36	VAT	313,498,868.00	356,004,039.98	42,505,171.98
71,001,,293.12	Miscellaneous Revenues		49,211,712.00	(877,769.00)
<b>2,061,758,667.37</b>	<b>TOTAL REVENUE</b>	<b>2,196,617,267.02</b>	<b>1,870,546,525.57</b>	<b>326,070,741.45</b>
	<b><u>LESS: EXPENDITURE</u></b>			
447,958,026.71	General Administration	604,761,923.62	375,516,990.16	229,244,933.46
192,899,594.25	Health and Environment	252,553,113	236,630,000.00	15,923,133
272,704,357.60	Works and Housing	183,515,850.11	98,203,275.19	85,312,574.92
100,321,640.00	Education	99,899,564.11	25,554,820.31	74,344,743.80
195,931,471.67	Agric & Social Development	331,874,802.17	213,844,846.21	118,029,955.96
291,213,709.00	Capital Projects	758,900,000.00	364,499,413.43	394,400,586.57
522,478,919.05	Miscellaneous Expenses	-	551,222,252.22	551,222,252.22
<b>2,023,507,718.28</b>	<b>TOTAL EXPENDITURE</b>	<b>2,231,505,253.01</b>	<b>1,865,471,598.24</b>	<b>366,033,654.77</b>