

AUDITOR—GENERAL'S REPORT

**GUJBA LOCAL GOVERNMENT
2019 FINANCIAL YEAR REPORTS**

MARCH, 2020

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

GUJBA LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER 2019

1. INTRODUCTION:

The Financial Statement of Gujba 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).

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 Gujba Local Government for the year ended 31st December, 2019 was submitted to me on the 4th January 2021. 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 15th January 2021 for all schedules as presented in the Appendix.

3.AUDITOR GENERALS REPORTS FOR 2017.

The Auditor –General Reports for 2017 have been subjected to Legislative scrutiny and resolutions on the account in the House Plenary of 24th March, 2020 was adopted with bellow: _

- (i) Poor Internal Revenue collection
- (ii) Non observance of store regulation and Assets/inventory
- (iii) Poor Internal Control
- (iv) Poor documentation of expenditure

4. OUTSTANDING 2018 AUDIT OBSERVATIONS

The Auditor-General has duly forwarded the observation arising from financial operations of 2018 to the Speaker Yobe State House of Assembly vide forwarding letter No. LGAD/ADM/LGFS/73/VOL.I dated 23rd September, 2020.

The report have been committed to the House Committee on Public Accounts for legislature scrutiny and conduct of account discussion session.

Highlights of the reports: -

PRIMARY HEALTH CARE DEPARTMENT

- Irregular Payment N820,000.00

FINANCE DEPARTMENT

- Wrong and Irregular drawings N1,159,500.00
 - Missing Payment Voucher N12,223,524.04
 - Un-accounted Mass Transit Revenue N519,000.00
- N13,902,064.04**

ADMIN DEPARTMENT

- Irregular drawings N1,334,000.00
- Payment without proper documentation N1,539,800.00
- N2,873,800.00**

LOCAL GOVERNMENT EDUCATION AUTHORITY

- Wrong and Irregular Payment N111,500.00

5. 2019 FINANCIAL YEAR REPORTS:

Observation arising from examination and inspection of operation for 2019 are presented bellow for consideration.

Details of the outstanding are below: -

A. ADMIN DEPARTMENT

WRONG AND IRREGULAR DRAWINGS

For the period under review, the sum of N30,149,712.00 was observed drawn on 7Nos Payments Vouchers.

OBSERVATION

- (i) Attachment of details of expenditure could not be observed.
- (ii) Purchases could not be observed taken into Store records neither obsoletes parts to Stores.
- (iii) Payment to an individual and sundry person were not supported with list of beneficiaries and signature acknowledging payments.

S/N	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNT
1.	AdamuHaruna (DPM)	68 of April	Issuing and distribution of PVC Cards from 3 rd Jan. – 11 th Feb. 2019	2,400,000.00
2.	AdamuSalisu	216 of Dec.	Fuelling of Vehicle	200,000.00
3.	AuduZannahBura (DPM)	104 of Dec.	3 days Workshop at Kano	240,000.00
4.	AdamuSalisu	203 of Dec.	Procurement and fumigation of Secretariat Complex	200,000.00
5.	AuduZannahBura (DPM)	113 of Dec.	One year House Rent at unspecified location	350,000.00
6.	Assad Global Ventures	04 of Jan. and 01 of April	Repairs of Mass Transit Buses	20,485,112.00
7.	Mustapha UsmanNgari	01 of May	Repairs of Chairman Vehicle	3,209,600.00
8.	Sundry Persons	02 of Aug.	Employment and purchase of Working materials or tools	3,065,000.00
TOTAL				<u>30,149,712.00</u>

All processes to obtain material evidences for the expenditure failed hence recommended for recoveries.

FINANCE DEPARTMENT

WRONG AND IRREGULAR DRAWINGS FOR THE SUM OF ₦1,680,000.00

- 1) For the period under review, the sum of ₦1,680,000.00 was drawn on 3 Nos Payment Vouchers claimed sum expended on settlement of House rent, purchases and conduction of common entrance examination.

OBSERVATION

- (i) Attachment of expenditure details could not be observed.
- (ii) Sundry purchases could not be observed taken on charge into Store.

- (iii) Payment of contribution for the facilitation of Common Entrance Examination worth ~~N~~1,000,000.00 to Education Secretary was not supported with official receipts of the LGEA nor could it be traced to the L.G.E.A Cashbook or Bank Statement.
- (iv) Rent settlement not supported with tenancy agreement.

S/N	NAME OF PAYEE	PV. & DATE	PURPOSE	AMOUNT ₦
1.	Bukar Mustapha (TR)	05 of Sept	Settlement of House rent	350,000.00
2.	” ”	09 of July	Purchase of new Engine to Party Chairman	330,000.00
3.	Education Secretary	04 of July	Facilitate Common Entrance Examination	1,000,000.00
TOTAL				<u>1,680,000.00</u>

The expenditure could not be genuinely observed incurred. Hence, recommended for recoveries from the council Chairman and signatories to the account.

2) **MISSING/DRAWINGS WITHOUT PAYMENT VOUCHERS N22,563,857.02**

Below listed Payment Vouchers for the sum of N22,563,857.02 could not be observed submitted for Audit certification, which could be called missing or not prepared at all when the funds were drawn.

Details presented below: -

**DETAILS OF OUTSTANDING PAYMENT VOUCHERS FOR THE IN RESPECT OF
GUJBA LOCAL GOVERNMENT FOR THE PERIOD OF JANUARY – DECEMBER,
2019 (MAIN ACCOUNTS)**

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV NO./ DATE	AMOUNT ₦	REMARK
1	Sundry Persons	Salary remittance	09/2/2019	53,710.00	
2	Manu A. Buba	Retirement of Imprest	Un-dated	1,176,000.00	
3	AdamuHaruna (DPM)	Security Vote	04/3/2019	500,000.00	
4	AdamuHaruna (DPM)	Security Vote	01/4/2019	500,000.00	
5	AdamuHaruna (DPM)	Security Vote	64/4/2019	500,000.00	
6	Manu A. Buba	Retirement S.I.	65/4/2019	1,176,000.00	
7	Manu A. Buba	Retirement of Imprest	76/4/2019	1,176,000.00	
8	Alh. BateramaGujba	Monthly allowances	161/6/2019	500,000.00	
9	Alh. BateramaGujba	Monthly allowances	02/6/2019	500,000.00	
10	Manu A. Buba	Retirement of S.I	08/7/2019	1,176,000.00	
11	Manager First Bank Plc	Bank charges	16/7/2019	1,313,384.45	
12	Makinta Hassan	Not stated	76/9/2019	160,000.00	
13	Kulu Bello	RUTF transport	105/9/2019	50,000.00	
14	Sale A. Hussaini	Purchase of Sewing Machine	15/10/2019	1,160,000.00	
15	ModuBukarGujba	Purchase of Rice to IDP Camp	67/10/2019	1,120,000.00	
16	Mustapha B. Usman	Hosting of Guest	NIL	1,800,000.00	
17	Sundry Persons	Monthly allowances	52/12/2019	15,000.00	
18	Sundry Persons	Payment of 1% deductions	01/01/2019	223,615.00	
19	F.I.R.S	Payment of 5% project	06/01/2019	660,000.04	
20	B.I.R.S	Payment of 5% project	07/01/2019	461,962.87	
21	Ministry of Environment	Payment for construction of C/W	08/01/2019	3,343,244.34	
22	Manager First Bank Plc	Bank charges	09/01/2019	210.00	
23	F.I.R.S	5% deduction	07/04/2019	863,730.32	
24	Munkaila Hassan	Procurement of chemicals	07/12/2019	2,635,000.00	
25	Not stated	Not stated	02/08/2019	1,500,000.00	
TOTAL				<u>22,563,857.02</u>	

Where the vouchers could not be traced for audit certification recoveries are hereby recommended.

3) **UN-ACCOUNTED SUM ON MASS TRANSIT PROCEEDS REVENUE OF N360,000.00**

The Local Government operated 3 Nos Transit Buses on approved weekly remittance of N20,000.00 to which anticipated income for the year to account for N2,880,000.00 while actual remittance observed in the account was for N2,520,000.00 with variance of N360,000.00 un-remitted.

The Mass Transit Manager Ishaku Zarma be held Liable for the variation as not mechanical reports were tendered to affect remittance into the Revenue Bank Account.

4) **OUTSTANDING DEPARTMENTAL RECEIPTS**

Audit inspection conducted to Treasury Store and Revenue Records observed that, below listed Departmental Receipt upon which revenues were duly collected but could not be observed returned with the collection thereon to the Treasury.

Details of these are below: -

S/NO.	NAME OF COLLECTOR	BOOK NO.	COUNTERFOIL NO.
1.	Abdulhamid (R.O)	15	5701-5750
	✓	16	5751-5800
	✓	22	6051-6100
	✓	31	6501-6550
	✓	33	6601-6650
2.	Hassan Store Keeper	36	6751-6800
	✓	37	6801-6850
	✓	39	6901-6950
	✓	40	6951-6700
	✓	41	7001-7050

The listed receipts must be recovered in order to analyse collections there upon for recoveries.

5) **UN-ACCOUNTED WITHDRAWAL (N795,000.00)**

On Bank Reconciliation, of drawingsto the Cashbook, it was observed that, drawing for the sum of N795,000.00 on bellow listed chequescould not be observed accounted for through necessary Payment Vouchers.

S/N.	DATE	CHEQUE NO.	AMOUNT ON CHQ.	SUPPORTED EXPENDITURE	VARIANCE ₦
1.	May, 2019	0049271	5,450,000.00	5,400,000.00	50,000.00
2.	July, 2019	49281	500,000.00	495,000.00	5,000.00
3.	July, 2019	00049286	110,000.00	90,000.00	20,000.00
4.	August	N/H	2,800,000.00	2,770,000.00	30,000.00
5.	October	N/H	2,800,000.00	2,190,000.00	610,000.00
6.	December	N/H	2,075,000.00	1,995,000.00	80,000.00
TOTAL					<u>795,000.00</u>

The sum overstated on the cheques be recovered from the cashier and signatories to the cheque instruments

B. **WORKS DEPARTMENT**

IRREGULAR DRAWINGS

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV NO./ DATE	AMOUNT ₦	REMARK
1	G.M RUWASA	Water supply to Garintace Village in Gujba Local Government	06 of Nov. 2019	4,210,000.00	No documentary evidence to prove of the supply by the RUWASA
2	G.M RUWASA	Construction of Ten 50 meters cement wells at various points in the Local Government Area	02 of Jan. 2019	3,486,000.00	Investigation revealed from the organization to trace where about of the cement wells,

					but prove abortive and no documentary evidence to prove
3	G.M RUWASA	Repair of Borehole at Pompo near College of Agriculture Gujba	Not state date Oct. 2019	770,000.00	No receipt of purchase attached for the payment and old spare parts were not taken to store for verifications please.
4	G.M RUWASA	Repairs of Boreholes Ngurbuwa and ShettimaShettire Villages of Gujba Local Government	76 of May, 2019	1,100,000.00	No receipts of purchase attached for the payment and old spare part were not taken to store for verifications.
5	Manu Alh. Buba	Retirement of Special Imprest advance by the acting (HOW) Manu A. Buba for the procurement of Water supply equipment, Solar Panels, Cable wires batteries across the Local Government.	114 of Dec. 2019	4,000,000.00	Investigation revealed that the supply were highly inflated and the old spare parts were not taken to store for verification.
6	Mamman Tar (HOW)	Repair of Talala Borehole	114 of Dec. 2019	240,000.00	Investigation revealed from the Village that, no any repair was made to the borehole at the state time and old spare parts was not taken to store for verifications.
7	Mamman Tar (HOW)	Purchase of new batteries to some Community Boreholes in the Local Government	91 of July, 2019	150,000.00	Investigation revealed from the Community borehole that no new battery was given to them in that stated time.
8	Ahmed DalahMutai	Repair of borehole at Gujba I and II and MuttiriKimeri Ward	77 of May, 2019	150,000.00	No documentary evidence was attached in respect of the payment and the old spare parts were not taken into store for verifications.
9	Ahmed DalahMutai	Repair of boreholes at three Villages namely (a) Muthum, Kimeri and Gujba	74 of May, 2019	150,000.00	The items supplied were highly inflated and the old ones were not taken to store for verifications.
10	Manu A. Buba	Repair of borehole at ShettimaShettimari Village	108 of Dec. 2019	104,000.00	No documentary evidence was attached in respect of the

					payment and the old spare parts were not taken into store for verifications.
11	Manu A. Buba	Settlement of expenses in respect of MaramGana borehole	110 of Dec. 2019	125,000.00	No documentary evidence to prove of the settlement of expenses for the net wiring of 1.5 liter pumps.
12	Alh. MeleGoni (Ngomari)	Renovation of Cement Well at GoniNgomari Village	109 of Dec. 2019	75,600.00	No documentary evidence to prove of the said renovation
13	Zarma Ishaku	Renovation of two concrete Cement Wells at Machillamari's ward	106 of Dec. 2019	77,000.00	Investigation revealed from the Village that, no any renovation was made to their cement well only a piteous invoice was attached in respect of the payment.
14	Zarma Ishaku	Staff allowance for the borehole inspection	225 of Dec. 2019	50,000.00	No documentary evidence to prove of the inspection
15	Shuaibu A. Bukar	Repairs of Cement Well at Bidaram Village of Gotala Ward	107 of Dec. 2019	77,000.00	Investigation revealed from the Community Leader that, no repair was made in their Cement well.
16	Mamman Tar (HOW)	Purchase of Borehole items and insloid at GujbaNgari Mai and Gotomba Community	153 of May, 2019	94,000.00	No documentary evidence to prove of the supply and old spare parts were not taken to store for verification
17	Mustapha Usman (Senior Driver)	Purchase of 4 tyres to Works department Hilux Vehicle	156 of May, 2019	140,000.00	Investigation revealed from the senior driver that he is not aware of the payment and no tyre was purchase. The Chairman, DPM and Treasurer are liable for the amount involved.
				<u>14,998,600.00</u>	

Above listed drawings could not be observed supported and assets/services could not be certified hence recommended for recoveries.

C. AGRIC DEPARTMENT

WRONG AND IRREGULAR PAYMENT

The sum of N7,320,610.00 was drawn on 7 Nos. Payment Vouchers claimed sum expended on procurement, transportations and logistic support during distribution of relief materials.

OBSERVATION

- (iv) The expenditure could not be observed subjected to any file records.
- (v) The procurement were neither approved through job order nor LPO to ensure value for money.
- (vi) The Chemicals, Veterinary Drugs and Rice said to have been procured were not taken on charge into store records contrary to the provision of chapter 14 of the Financial Memoranda.
- (vii) Payment for the clearing of environment and trimming of Trees could not be observed supported with list of Labourers involved neither ratio of allowance shared.
- (viii) Payments could not be observed acknowledged by the recipient of the amounts expended, contrary to F.M 14:11.

S/N	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNT ₦
1.	Makinta Hassan	-	Procurement of Chemicals to Local Govt.	2,635,000.00
2.	✓	69 of April	Clearing of environment, trimming of Trees and supplied of perfect killer for fumigation of the areas	300,000.00
3.	Alh. Hussaini Ismail	03 of Aug.	Procurement of Veterinary Drugs and Insecticide across the Local	1,710,610.00

			Government.	
4.	Moh'dBukarGujba	106 of Aug.	Purchase of Rice to the IDP Camps from Azare and Gashua Village to Buni-Yadi.	1,630,000.00
5.	Alh. Hussaini Ismail	89 of July	Purchase of Rice to IDP Camps which are relocated from Pompomari IDP Camp.	500,000.00
6.	Ali Meremi (Agric Supervisor)	152 of May	Transportation of food items to internally displaced person in the Local Government.	220,000.00
7.	Ali Meremi (Agric Supervisor)	93 of July	Logistic support during the distribution of Relief materials and transportation within the Local Government.	325,000.00
TOTAL				<u>7,320,610.00</u>

The expenditure could not be genuinely certified incurred, hence, recoveries be effected for absence of statutory documentation

Where no material evidences could be produced recoveries be effected and Treasury receipts copy be forwarded to the Auditor-General for subsequent verification.

D. PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH ₦1,110,000.00

For the period under review, the sum of ₦1,110,000.00 was observed drawn on 4 Nos. Payment Vouchers.

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV NO./ DATE	AMOUNT ₦	REMARK
1	BabaganaModu (PHCC)	Renovation of store at Buni-Yadi	73 of May, 2019	190,000.00	Investigation revealed that no store was renovated as at that time and no documentary evidence was attached to justify the expenditure.
2	BabaganaModu (PHCC)	Attending of Workshop at Gombe	79 of May, 2019	150,000.00	No documentary evidence to prove attendance because no invitation letter, nor certificate of attendance could be observed.
3	BabaganaModu (PHCC)	Attending of Workshop at Kano 2 days retreat on Primary Health Care activities	75 of May, 2019	170,000.00	No documentary evidence to prove the said workshop i.e. the invitation letter, certificate of attendance attached in respect of the payment.
4	Kulu Bello	Monthly Standing Imprest for the transportation of RUIF from State Central Store Damaturu.	Jan - Dec, 2019	600,000.00	No record to justify the drawing.
TOTAL				<u>1,110,000.00</u>	

Since the statutory requirement could not be observed recoveries be effected accordingly.

5. INTERNALLY GENERATED REVENUE

The Local Government budgeted the sum of ₦16,408,944.97 for the year ended 31st December, 2019 while the actual collection was ₦2,469,950.00. Thereby reflecting an adverse variance of ₦(13,938,994.97). This could be attributed to the insurgency in the area to date.

SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	668,750.07	-	(668,750.07)
1002	Rate	986,713.30	316,122.20	(670,591.10)
1003	Local Licence Fines	6,756,197.30	1,005,910.90	(5,750,286.40)
1004	Earning from Undertaking	4,511,286.40	511,316.80	(3,999,969.60)
1005	Rent on Local Government Property	1,652,319.20	320,182.90	(1,332,136.30)
1006	Interest Payment Dividend	322,317.60	-	(322,317.60)
1007	Grants	-	-	-
1008	Miscellaneous	1,511,361.10	316,417.20	(1,194,943.90)
	TOTAL INT. GEN. REVENUE	<u>16,408,944.97</u>	<u>2,469,950.00</u>	<u>(13,938,994.97)</u>
1009	Federation Accounts	2,476,358,473.00	1,974,327,220.44	(502,031,252.56)
	GRAND TOTAL	<u>2,492,767,417.97</u>	<u>1,976,797,170.44</u>	<u>(515,970,247.53)</u>

6. RECURRENT EXPENDITURE 2019

The Local Government budgeted the sum of ~~₦~~₦14,283,878.28 for its recurrent expenditure while the actual expenditure for the period was ₦396,046,886.53 defictingfavaourable variance of ₦218,236,991.75 in respect of Personnel Cost and Overhead. This could be attributed to effective Personnel Cost Management.

SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₱	₱	₱
2001	Office of the Chairman			
	Personnel Cost	51,213,750.70	6,683,200.50	44,530,550.20
	Overhead	10,450,273.90	28,345,000.00	(17,894,726.10)
2002	Office of the Secretary			
	Personnel Cost	30,718,900.60	5,450,070.00	25,268,830.60
	Overhead	9,045,350.50	27,450,400.80	(18,405,050.30)
2003	The Council			
	Personnel Cost	29,807,340.30	4,850,220.00	24,957,120.30
	Overhead	9,600,550.20	27,048,750.10	(17,448,199.90)
2004	Personnel Management			
	Personnel Cost	40,116,490.80	5,370,400.50	34,746,090.30
	Overhead	10,008,370.30	28,200,350.20	(18,191,979.90)
2005	Treasury			
	Personnel Cost	32,980,310.60	5,230,450.60	27,749,860.00
	Overhead	8,750,115.40	26,900,550.40	(18,150,435.00)
2006	Education			
	Personnel Cost	60,560,175.70	8,700,150.10	51,860,025.60
	Overhead	12,500,450.60	41,183,394.90	(28,682,944.30)
2007	Primary Health Care			
	Personnel Cost	110,410,584.08	11,069,127.50	99,341,456.58
	Overhead	18,750,300.80	48,650,900.60	(29,900,599.80)
2008	General Agric			
	Personnel Cost	57,375,500.50	10,750,300.00	46,625,200.50
	Overhead	17,950,260.80	20,380,250.70	(2,429,989.90)
2009	Works			
	Personnel Cost	40,789,470.30	6,015,450.00	34,774,020.30
	Overhead	8,670,500.10	26,650,100.20	(17,979,600.10)
2010	Traditional Council			
	Personnel Cost	20,310,003.30	4,750,200.50	15,559,802.80
	Overhead	7,150,550.70	20,117,038.63	(12,966,487.93)
2011	MISCELLANEOUS			
	Personnel Cost	20,001,350.80	4,600,280.20	15,401,070.60
	Overhead	7,123,277.30	27,650,300.10	(20,527,022.80)
	TOTAL	<u>614,283,878.28</u>	<u>396,046,886.53</u>	<u>218,236,991.75</u>

7. CAPITAL EXPENDITURE:

The Local Government budgeted the sum of ~~₦~~2,040,485,430.78 as its capital expenditure for the 2019 Financial year operations while the actual incurred expenditure was ~~₦~~727,902,182.78 showing a budget variance of ~~₦~~1,312,583,248.00 for unexecuted projects.

Details summarized below:-

S/N	EXPENDITURE DETAILS	BUDGETED 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2018 ₦
1	Economic Sector	510,121,357.60	182,592,000.00	327,529,357.60
2	Social Dev. Sector	500,900,000.00	180,750,350.60	320,149,649.40
3	Area Dev. Sector	520,000,000.00	210,500,000.00	309,500,000.00
4	Admin Sector	509,464,073.18	156,528,782.18	352,935,291.00
	<u>TOTAL</u>	<u>2,040,485,430.78</u>	<u>727,902,182.78</u>	<u>1,312,583,248.00</u>

The budget was not based on Macro Economic realities of Nigeria as global Oil market was unfavourable.

AUDIT CERTIFICATION

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of Gujba Local Government for the year ended 31st 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 provisions and Audit draft Laws and Sec. 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Statement of Assets and Liabilities of **Gujba Local Government** for the year ended 31st December 2018 have been certified subject to compliance to my correspondences as could appear in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of Gujba Local Government for the year ended 31st 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

GUJBA GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	CURRENT YEA 2019 ₹	ACTUAL PREVIOUS YEAR 2018 ₹
<u>Cash flows from operation Activities</u>			
<u>Receipt</u>			
➤ Internal Generated Revenue		2,469,950.00	133,713,375.00
➤ Grants and Subventions		-	-
➤ Value Added Tax		380,629,426.61	348,039,470.55
➤ Statutory Allocation		1,548,739,707.26	1,822,600,359.36
➤ Miscellaneous (Excess Crude)		53,433,616.26	3,017,971.99
TOTAL RECEIPTS		1,985,272,700.13	2,307,371,176.90
<u>Payments</u>			
➤ Personal Emolument		323,077,036.43	369,727,978.68
➤ Education Services		36,000,000.00	19,657,922.00
➤ Transport Services		397,000,000.00	293,983,927.46
➤ Health Services		34,500,000.00	391,704,263.13
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		59,406,182.82	116,985,937.00
➤ Overheads		73,468,950.00	161,456,974.87
➤ Other General Value		1,033,276,602.94	953,763,553.00
TOTAL PAYMENTS		1,956,728,772.19	2,307,280,556.14
<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			
Cash and Equivalent as at 1 st /1 /2019		214,679.21	9,104.92
Cash and Equivalent as at 31 st /12/2019		28,543,927.94	90,620.76

STATEMENT No. 4

GUJBA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	ACTUAL	
		CURRENT YEAR 2019 ₹	PREVIOUS YEAR 2018 ₹
<u>ASSETS</u>			
➤ Cash and Bank Balances		28,543,927.94	90,620.76
➤ Investment		-	-
➤ Advances		-	-
➤ Others		-	-
		28,543,927.94	90,620.76
<u>LIABILITIES</u>			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
		28,543,927.94	90,620.76

STATEMENT No. 5

GUJBA LOCAL GOVERNMENT COUNCIL

REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YEAR 2018 ₹	NOTES	BUDGET CURRENT YEAR 2019 ₹	ACTUAL CURRENT YEAR 2019 ₹	VARIANCE %
9,104.92	Opening Balance		214,679.21	
	<u>ADD: REVENUE</u>			
10,211,473.50	Rate	986,713.30	316,122.20	(670,591.10)
21,372,850.24	Fines Fees and License	6,756,197.30	1,005,910.90	(5,750,286.40)
50,101,622.13	Earning from Undertaking	4,511,286.40	511,316.80	(3,999,969.60)
27,840,350.70	Rent on Govt. Property	1,652,319.20	320,182.90	(1,332,136.30)
-	Interest & Dividend Payment	322,317.60	-	(322,317.60)
-	Taxes	668,750.07	-	(668,750.07)
-	Grants/Cont.	-	-	-
1,759,863,441.64	Statutory Allocation	1,941,103,059.00	1,548,739,707.26	(392,363,351.74)
89,941,968.14	Miscellaneous Revenues	203,072,387.10	53,750,033.46	(149,322,353.64)
348,039,470.55	VAT	333,694,388.00	380,629,426.61	46,935,038.61
<u>2,307,380,281.82</u>	TOTAL REVENUE	<u>2,492,767,417.97</u>	<u>1,985,487,379.34</u>	<u>(507,280,038.63)</u>
	<u>LESS: EXPENDITURE</u>			
260,416,105.31	General Administration	587,051,891.90	243,606,229.59	343,445,662.31
132,504,166.11	Health and Environment	235,160,884.88	94,220,028.70	140,940,856.18
101,342,790.55	Works and Housing	235,959,970.40	429,665,550.20	(193,705,579.80)
-	Education	173,560,626.30	85,883,545.00	87,677,081.30
69,178,291.71	Agric& Social Development	313,825,761.30	90,536,733.52	223,289,027.78
1,059,177,748.46	Capital Projects	1,090,835,660.44	642,731,249.70	448,104,410.74
684,670,558.92	Miscellaneous Expenses	18,374,513.24	370,085,435.48	(351,710,922.24)
<u>2,307,289,661.06</u>	TOTAL EXPENDITURE	<u>2,654,769,308.46</u>	<u>1,956,728,772.19</u>	<u>698,040,536.27</u>

