

Statement of Accounting Policies

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

Yobe State Financial Memorandum specifies the basic content of the Financial Statements however, the FAAC in 2004 recommended a framework for the standardization of Accounting Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Gulani Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2021

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Gulani Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

Galadima Haruna Dawaki CNA
Treasurer Gulani Local Govt.

30/5/2022
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Date

STATEMENT NO 2:- Integrity Assurance

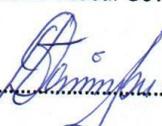
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31st December, 2021 and its operations for the year.

Galadima Haruna Dawaki CNA
Treasurer Gulani Local Govt.

Hon. Dayyabu Ilu
Chairman Gulani Local Govt.

Sign/Date:  30/5/2022

Sign/Date:  02/06/2022

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable to all receipt and payments, he prepares and published monthly and annual Financial Statements of Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

Basis of Opinion

The Accounting records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

In accordance to the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No.6 of 2000). Observations and opinion on the accounts were raised in compliance to the generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for Assets and Services. The basic test for material evidence was systematically planned to give reasonable assurance that the Financial Statements are free from material misrepresentation.

Opinion

From analysis of the cash flow for revenue and expenditure which formed the basis for this opinion.

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions of the Local Government for the year ended 31st December, 2021.


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

HIGHLIGHTS OF 2021 FINANCIAL OPERATION
GULANI LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2021	Financial Budget 2021	Actual 2021
		₹	₹	₹
1	Statutory Allocation	1,169,221,782.09	1,236,210,949.00	1,157,722,789.95
2	Excess Crude Oil	-	-	-
3	Value Added Tax	640,242,268.53	503,672,987.00	338,006,700.32
4	Other FAAC Allocation	101,381,922.96	147,163,680.00	139,550,680.74
	Sub Total	<u>1,910,845,973.58</u>	<u>1,887,047,616.00</u>	<u>1,635,280,171.01</u>
5	Internal Generated Revenue	13,075,765.78	37,270,897.00	5,403,209.00
	Total Receipts	<u>1,923,921,739.36</u>	<u>1,924,318,513.00</u>	<u>1,640,683,380.01</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	501,995,945.80	818,716,359.00	557,064,106.38
	Over Head Exp.	42,500,000.00	120,000,000.00	87,713,841.71
	Subventions to Boards/ Emirate Councils	206,639,804.64	-	595,932,728.84
	Other operating activities	156,801,266.86	-	51,095,970.43
	Advance	1,527,780.00		
	Sub- Total	<u>1,214,900,768.12</u>	-	<u>1,291,806,647.36</u>
	Total Capital Exp.	<u>840,961,122.91</u>	-	<u>365,665,099.28</u>
	Total Expenditure	<u>2,055,861,890.91</u>	<u>2,128,632.16</u>	
	Net Cash Balance from operation	(131,940,151.55)	-	(16,788,363.63)
i	Project Account Opening Balance 01/01/2021	123,078,614.99		
ii	Bank Balance 01/01/2021	10,869,515.40	-	27,657,882.03
	Closing 31/12/2021	2,007,978.84	-	10,869,515.40

STATEMENT No.1
GULANI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₹			₹	₹
1,236,210,949.00	Statutory Allocation FC	1	1,169,221,782.09	1,157,722,789.95
503,672,987.00	Value Added Tax	1	640,242,268.53	338,006,700.32
-	Share of Good Value/Ecological	1	25,126,232.28	3,277,498.29
35,319,283.00	Exchange Rate Difference	1	-	-
-	Solid Minerals Share	1	1,684,367.36	1,941,832.38
38,262,557.00	Non Oil revenue	1	61,951,718.89	5,022,985.88
39,734,194.00	Interventions	1	2,541,141.44	31,463,983.58
-	Forek Equalization	1	3,341,018.37	10,358,988.27
-	Exchange Gain	1	6,611,425.36	36,813,498.63
-	Excess Oil Revenue	1	-	37,412,454.61
33,847,646.00	Excess Bank Charges	1	126,019.26	13,259,439.10
<u>1,887,047,616.00</u>	Sub- Total Statutory Allocation	1	<u>1,910,845,973.58</u>	<u>1,635,280,171.01</u>
3,000,000.00	Direct taxes/Rate	2	2,000,000.00	-
8,270,897.00	Licenses	3	2,794,601.00	455,500.00
7,000,000.00	Fees	4	2,365,186.00	472,500.00
5,000,000.00	Fines	5	1,689,420.00	215,000.00
2,000,000.00	Sales	6	1,158,302.78	45,209.00
10,000,000.00	Earnings	7	3,068,256.00	4,215,000.00
-	Rents on Government Building	8	-	-
-	Rent on Land and other	9	-	-
-	Repayments Generals		-	-
-	State Share of Revenue		-	-
<u>35,270,897.00</u>	Sub Total Initial Gen. Rev		<u>13,075,765.78</u>	<u>5,403,209.00</u>
	Total Revenue		<u>1,923,921,739.36</u>	<u>1,640,683,380.01</u>
	PAYMENTS			
	Personnel Cost Salaries	10	501,995,945.80	557,064,106.38
	Overhead Charges	11	42,500,000.00	87,713,841.71
	Total		<u>544,495,945.80</u>	<u>644,777,948.09</u>

	Consolidate Rev. Charges		-	-
	Subvention			
	SUBEB		166,745,068.49	188,357,035.22
	PHCMB		138,690,901.49	157,999,603.70
	Local Govt. Pension Board		146,392,420.36	186,087,427.76
	Yobe State University		22,000,000.00	20,000,000.00
	Emirate Councils		30,000,000.00	35,000,000.00
	1% Admin charge		6,923,854.90	6,503,368.09
	Training Fund		1,323,529.38	1,985,294.07
	Other Operation activities	11	156,801,267.70	51,095,970.43
	Advance		1,527,780.00	-
	Total Recurrent Exp.		<u>1,214,900,768.12</u>	<u>1,291,806,647.36</u>
	Operating Bal.		709,020,971.24	348,876,735.65
	Appropriation/Transfer		842,969,161.63	
	Transfer to C.D Fund		840,961,122.19	348,876,735.65
160,206,574.00	Capital Expenditure Admin Sec.	12	200,000,000.00	70,341,690.13
377,100,000.00	Capital Expenditure Econ. Sec.	13	300,000,000.00	135,200,804.41
154,000,000.00	Capital Exp. Regional Dev.	14	190,000,000.00	62,706,332.17
159,000,000.00	Capital Exp. Social Sec.	15	150,961,122.79	97,416,272.57
<u>850,306,574.00</u>	Total Capital Exp.		<u>840,961,122.79</u>	<u>365,665,099.28</u>
	Net Cash flow from Dev& Inv.			(16,788,363.63)
	Sales of Fixed Assets		-	
	Proceeds of Grants & aids		-	
	Proceeds from Financing Activities		-	
	Net increase/equivalents		-	
	Net cash for the Year		(131,940,151.55)	
	Project Account Opening Balance 01/01/2021		123,078,614.99	27,657,882.03
	Bank Balance 01/01/2021		10,869,515.40	10,869,575.40
	Closing Balance 31/12/2021		2,007,978.84	

Represent by:

Keystone Bank Plc	Acct. No. 1007038362	573,785.87
Keystone Bank Plc	Acct. No. 1001166793	272,634.08
Zenith Bank	Acct. No. 1013705720	<u>1,161,558.89</u>
		<u>2,007,978.84</u>

STATEMENT No.3
GULANI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance 2021	%
₹			₹	₹	₹	
	Bal. B/F from Joint Project		123,078,614.99			
	Opening balance 1/1/2020		10,869,515.40			
	Add					
1,157,722,789.95	Statutory Allocation. FAAC	1	1,169,221,782.08	1,236,210,949.00	(66,989,166.92)	105
338,006,700.32	Value Added Tax	1	640,242,268.53	503,672,987.00	136,569,281.53	78
139,550,680.74	Other Fed. Allocation	1	101,381,922.96	147,163,616.00	(45,781,693.04)	145
1,635,280,171.01	Sub Total Statutory Allocation		1,910,845,973.57	1,887,047,552.00	23,798,421.57	98
	Total		2,044,794,103.97		2,044,794,103.97	100
	Direct Taxes	2	2,000,000.00	3,000,000.00	(1,000,000.00)	150
455,500.00	Licenses	3	2,794,601.00	8,270,897.00	(5,476,296.00)	295
472,500.00	Fees	4	2,365,186.00	7,000,000.00	(4,634,814.00)	295
215,000.00	Fines	5	1,689,420.00	5,000,000.00	(3,310,580.00)	295
45,209.00	Sales	6	1,158,302.78	2,000,000.00	(841,697.22)	172
4,215,000.00	Earning	7	3,068,256.00	10,000,000.00	(6,931,744.00)	325
	Rents on Building	8	-	1,000,000.00	(1,000,000.00)	100
	Land and Building General	9	-	1,000,000.00	(1,000,000.00)	100
	State Share of Revenue		-	-	-	
5,403,209.00	Sub Total I.G.R		13,075,765.78	37,270,897.00	(24,195,131.22)	285
5,403,209.00	Total Revenues		13,075,765.78	-	-	
	Total Fund Available		2,057,869,869.75	-	-	
	Less Expenditure			-	-	
595,932,728.84	Subventions		512,075,815.46	-	-	
557,064,106.38	Personnel Cost		501,995,945.80	818,716,356.00	(316,720,410.20)	163
87,713,841.71	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	282
51,095,970.43	Other Operating activities		156,801,226.86	-	-	
	Advance		1,527,780.00			
1,291,806,647.36	TOTAL EXPENDITURE		1,214,900,768.12	938,716,356.00	276,184,412.12	77
376,534,617.68	OPERATING BALANCE		842,969,101.63	-	-	
365,665,102.28	APPRPAIRATION/TRANSFER		843,167,373.17	-	-	
365,665,102.28	CON CAPITAL DEW-FUND		840,961,122.79	-	-	
10,869,515.40	Closing Balance		2,007,978.84	-	-	

STATEMENT No.4
GULANI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance 2021
₦			₦	₦	₦
	Bal. B/F from Joint Project		123,078,614.99		
27,657,882.03	Opening balance		10,869,515.40	-	(10,869,515.40)
	Add Capital Receipts		1,910,845,973.58	1,887,047,616.00	(23,798,357.58)
348,876,735.65	Transfers from Consolidated Revenue Account		709,020,971.24	-	(721,418,266.64)
-	Aids/Grants		-	-	-
-	Internal /Ext Loan		-	-	-
<u>376,534,617.68</u>	Total Receipts		<u>2,057,869,869.75</u>		
70,341,690.13	Administrative Sector	12	200,000,000.00	160,206,574.00	(39,793,426.00)
135,200,804.41	Economic Sector	13	300,000,000.00	377,000,000.00	77,000,000.00
-	Law and Justice		-	-	-
62,706,332.17	Regional Dev. Sector	14	190,000,000.00	154,000,000.00	(36,000,000.00)
97,416,272.57	Social Sector	15	140,961,122.79	159,000,000.00	18,038,877.21
-	Payment of Loans		-	12,213,652.00	12,213,652.00
-	Budget & Planning		10,000,000.00	5,000,000.00	(5,000,000.00)
	Total CDF Expenditure		<u>840,961,122.79</u>		
<u>365,665,099.28</u>	Total Expenditure		<u>2,055,861,890.91</u>	<u>867,420,226.00</u>	<u>(1,188,441,664.91)</u>
10,869,515.40	Closing Balance 31/12/2021		2,007,978.84		

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 1: STATUTORY ALLOCATION

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Independent Revenue (IGR)	12010101 – 12021402	37,270,897.00	13,075,765.78	(24,195,131.22)
2	Statutory Allocation	11010101 – 11010101	1,236,210,949.00	1,169,221,782.09	(66,989,166.91)
3	State Allocation	11010102 – 11010102	-	-	-
4	Value Added Tax	11010201 – 11010201	503,672,987.00	640,242,268.96	136,569,281.96
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 – 11011101	147,163,616.00	101,381,922.96	(45,781,693.04)
TOTAL			<u>1,924,318,449.00</u>	<u>1,923,921,739.79</u>	<u>(396,709.21)</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 2: TAXES AND RATES

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	500,000.00	250,000.00	(250,000.00)
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	-	-	-
6	Arrears of Cattle Levy/Taxes	12010108	1,000,000.00	750,000.00	(250,000.00)
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	1,500,000.00	1,000,000.00	(500,000.00)
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	-	-	-
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
Total			<u>3,000,000.00</u>	<u>2,000,000.00</u>	<u>(1,000,000.00)</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 3: LICENSES - GENERAL

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	100,000.00	-	(100,000.00)
4	Registration of Voluntary Organizations	12020109	100,000.00	-	(100,000.00)
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	500,000.00	250,000.00	(250,000.00)
7	Bicycle Licenses and Hire Permits	12020112	-	20,000.00	
8	Brick Making, etc. Licenses	12020113	200,000.00	74,601.00	(125,399.00)
9	Cart/Truck Licenses	12020114	750,000.00	50,000.00	(700,000.00)
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	150,000.00	100,000.00	(50,000.00)
12	Dried Fish/Meat Licenses	12020117	100,000.00	-	(100,000.00)
13	Pet/Dog Licenses	12020118	200,000.00	-	(200,000.00)
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	100,000.00	150,000.00	50,000.00
16	Hunting Permits	12020121	50,000.00	-	50,000.00
17	Produce Buying Licenses	12020122	200,000.00	350,000.00	150,000.00
18	Animal Health Certificate Licenses	12020123	200,000.00	50,000.00	(150,000.00)

19	Abattoir/Slaughter Licenses	12020124	200,000.00	150,000.00	(50,000.00)
20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	100,000.00	100,000.00
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	150,000.00	100,000.00	(50,000.00)
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	50,000.00	50,000.00	-
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	100,000.00	80,000.00	(20,000.00)
33	Saw Mill Licenses	12020145	100,000.00	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	-	-	-
36	Welding Machine Licenses	12020148	150,000.00	70,000.00	(80,000.00)
37	Electric (Radio/Television) Workshop Licenses	12020149	50,000.00	100,000.00	50,000.00
38	Blacksmith Workshop Licenses	12020150	100,000.00	100,000.00	-
39	Wood Making/Carpentry Workshop Licenses	12020151	250,000.00	150,000.00	(100,000.00)
40	Battery Charge Workshop Licenses	12020152	50,000.00	30,000.00	(20,000.00)
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	50,000.00	50,000.00
43	Vulcanizers Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	-	-	-
45	Phone Repairs Licenses	12020157	-	-	-
46	Clock/Watch Repairs Licenses	12020158	-	-	-

47	Cloth Dyers Licenses	12020159	70,897.00	70,000.00	(897.00)
48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-
49	Building Materials Licenses	12020161	500,000.00	150,000.00	500,000.00
50	Surface Tank Kerosene Licenses	12020162	100,000.00	-	100,000.00
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	500,000.00	-	500,000.00
53	Advertisement Rate/ Licenses	12020165	500,000.00	-	500,000.00
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	1,000,000.00	200,000.00	(800,000.00)
56	Kiosks Licenses	12020168	200,000.00	100,000.00	(100,000.00)
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	-	-	-
60	Cold Room Licenses	12020172	-	-	-
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	200,000.00	50,000.00	(150,000.00)
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	100,000.00	50,000.00	(50,000.00)
68	Photo Stating, Typing Institute Licenses	12020180	250,000.00	-	250,000.00
69	Other Licenses not elsewhere defined	12020181	1,000,000.00	150,000.00	(850,000.00)
	Total		<u>8,270,897.00</u>	<u>2,794,601.00</u>	<u>(5,476,296.00)</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 4: FEES – GENERAL

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Trade Union Fees	12020404	-	-	-
2	General Contractors Registration Fees	12020417	1,100,000.00	800,000.00	300,000.00
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	--
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427			
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	150,000.00	50,000.00	100,000.00
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	100,000.00	20,000.00	80,000.00
13	Agricultural/Veterinary Services Fees	12020446	100,000.00	20,000.00	80,000.00
14	Development Levies	12020448	40,000.00	20,000.00	20,000.00
15	Business/Trade Operating Fees	12020449	60,000.00	30,000.00	30,000.00
16	Inspection Fees	12020450	200,000.00	-	200,000.00
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-

19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	150,000.00	50,000.00	100,000.00
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	70,000.00	25,000.00	45,000.00
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	80,000.00	15,000.00	65,000.00
24	Motor Mechanic/Car Wash Depot Fees	12020459	70,000.00	15,000.00	55,000.00
25	Block Making Machines Fees	12020460	75,000.00	15,000.00	60,000.00
26	Survey Fees	12020461	80,000.00	15,000.00	65,000.00
27	Estate Agent Fees	12020462	50,000.00	10,000.00	40,000.00
28	Customary Right of Occupancy Fees	12020463	100,000.00	25,000.00	75,000.00
29	Commission on Transfer of Plot/Property	12020464	100,000.00	15,000.00	85,000.00
30	Approval of Building Plan Fees	12020465	125,000.00	25,000.00	100,000.00
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	500,000.00	-	500,000.00
33	Business Premises/Workshop Fees	12020468	100,000.00	20,000.00	80,000.00
34	Club/Associations Registration Fees	12020469	120,000.00	10,000.00	110,000.00
35	Corn Grinding Mill Fees	12020470	-	20,000.00	20,000.00
36	Payments in lieu of Registration Notices	12020471	100,000.00	15,000.00	85,000.00
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	200,000.00	40,000.00	160,000.00
39	Farmers Registration	12020474	200,000.00	30,000.00	170,000.00
40	Registration of Vehicles	12020475			
41	Eating House License Fees	12020476	200,000.00	40,000.00	160,000.00
42	Entertainment and Drumming Fees	12020477			
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-

47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	100,000.00	30,000.00	70,000.00
50	Abattoir Fees	12020485	100,000.00	20,000.00	80,000.00
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	-	-	-
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	100,000.00	30,000.00	70,000.00
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	100,000.00	30,000.00	70,000.00
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	300,000.00	100,000.00	200,000.00
62	Sand, Granite, Iron Rod Sellers Fees	12020497	150,000.00	50,000.00	100,000.00
63	Irrigation Scheme Fees/Charges	12020498	1,000,000.00	-	1,000,000.00
64	Other Fees not elsewhere defined	12020499	1,080,000.00	780,186.00	299,814.00
	Total		<u>7,000,000.00</u>	<u>2,365,186.00</u>	<u>4,634,814.00</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 5: FINES GENERAL

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Fine/Penalties	12020501	-	-	-
2	Towing of Vehicles	12020502	-	-	-
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	200,000.00	100,000.00	100,000.00
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	800,000.00	400,000.00	400,000.00
	Total		<u>1,000,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 6: SALES GENERAL

SALES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	-	-	-
5	Sales of Vaccines	12020605	150,000.00	75,000.00	75,000.00
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608	200,000.00	50,000.00	150,000.00
8	Proceeds from Sales of Farm Produce	12020609	100,000.00	25,000.00	75,000.00
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	300,000.00	100,000.00	200,000.00
11	Proceeds from Sales of Drugs and medications	12020612	200,000.00	90,000.00	110,000.00
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	1,050,000.00	818,302.78	231,697.22
	Other Sales not elsewhere defined	12020617	-	-	-
	Total		<u>2,000,000.00</u>	<u>1,158,302.78</u>	<u>841,697.22</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 7: EARNING GENERAL

EARNING GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earning from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	-	-	-
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	600,000.00	100,000.00	500,000.00
8	Earnings from Agricultural produce	12020708	1,000,000.00	250,000.00	750,000.00
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	-	-	-
11	Earnings from Commercial/Industrial Activities	12020711	1,500,000.00	650,000.00	850,000.00
12	Earnings from Markets	12020712	1,000,000.00	400,000.00	600,000.00
13	Earnings from Motor Parks	12020713	800,000.00	200,000.00	600,000.00
14	Earnings from Shops and Shopping Centers	12020714	1,500,000.00	550,000.00	950,000.00
15	Earnings from Transport Services (Mass Transit)	12020715	500,000.00	150,000.00	350,000.00
16	Earning from Tipper and Tractors	12020716	400,000.00	100,000.00	300,000.00
17	Earning from Sign Posts	12020717			
18	Earnings from GSM Operators	12020718	500,000.00	100,000.00	400,000.00
19	Earnings from Granders	12020719	150,000.00	80,000.00	70,000.00
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	650,000.00	138,256.00	511,744.00
23	Earning from Cattle Markets	12020723	500,000.00	100,000.00	400,000.00
24	Earnings from Goats and Sheep Markets	12020724	350,000.00	100,000.00	250,000.00
25	Other Earnings not elsewhere defined	12020725	550,000.00	150,000.00	400,000.00
	Total		<u>10,000,000.00</u>	<u>3,068,256.00</u>	<u>6,931,744.00</u>

GULANI LOCAL GOVERNMENT COUNCIL
NOTE 8: BUILDING GENERAL

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	2,000,000.00	589,420.00	1,410,580.00
4	Rent on Conference/Civic Centers	12020804	500,000.00	200,000.00	300,000.00
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	1,500,000.00	400,000.00	1,100,000.00
	Total		<u>4,000,000.00</u>	<u>1,189,420.00</u>	<u>2,810,580.00</u>

GULANI LOCAL GOVERNMENT COUNCIL

NOTE 9: LAND & OTHERS GENERAL

RENT ON LAND & OTHERS GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Land	12020901	300,000.00	-	300,000.00
2	Rents sand Premium on Allocations of Land	12020903	200,000.00	-	200,000.00
3	Rents of Plots and Sites Services programme	12020904	-	-	-
4	Lease Rentals	12020905	-	-	-
5	Rents on Government Property (Quarters)	12020906	-	-	-
6	Rents on Government property (Buildings other than Quarters)	12020907	500,000.00	-	500,000.00
7	Rents from Landed property	12020908	-	-	-
	Total		<u>1,000,000.00</u>	-	<u>1,000,000.00</u>

GULANI LOCAL GOVERNMENT

NOTE 10: PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Basic Salaries	21010101	532,165,633.35	326,297,364.77	205,868,268.58
2	Allowances General	21020101- 7	264,036,025.78	161,893,692.52	102,142,333.26
3	2-27 YCHMB Contribution	21020201	22,514,699.87	13,804,588.51	8,710,111.36
	Total		<u>818,716,359.00</u>	<u>501,995,645.80</u>	<u>316,720,713.20</u>

GULANI LOCAL GOVERNMENT
NOTE 11: OVER HEAD /SUBVENTION

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Minor Road Maintenance	22020413	30,000,000.00	42,401,226.86	(12,401,226.86)
2	Security Service Coverage	22020601	5,000,000.00	33,800,000.00	(28,800,000.00)
3	Minor Plants/Generator Maintenance	22020405	1,500,000.00	5,000,000.00	(3,500,000.00)
4	Staff Welfare packages	22021007	3,000,000.00	2,500,000.00	500,000.00
5	Meetings Entertainment	22021026	1,500,000.00	1,300,000.00	200,000.00
6	Contingencies	22021029	42,000,000.00	41,500,000.00	500,000.00
7	Legislature Vote	22021031	-	-	-
8	Relanerinaship of CRBC News Paper corporation and other Media House	22020608	-	-	-
9	Plant /Gen Fuel Cost	22020803	3,000,000.00	2,500,000.00	500,000.00
10	Press and Public Relation	22021030	2,000,000.00	1,500,000.00	500,000.00
11	Subvention General	22050104	-	512,075,815.46	(512,075,815.46)
12	Furniture and Allowance of political	21020128	-	-	-
13	Printing of Non Security Document	2202035	-	-	-
14	Honorium and sitting Allowance	22021002	4,200,000.00	9,000,000.00	(4,800,000.00)
15	Foreign Scholarship Scheme	22021020	15,000,000.00	13,500,000.00	1,500,000.00
16	Chairman Hospitality	22021028	3,000,000.00	2,800,000.00	200,000.00
17	Medical Expenses International	22021019	5,000,000.00	4,500,000.00	500,000.00
18	Computer Materials and Supply	22020312	3,800,000.00	13,000,000.00	(9,200,000.00)
19	Other Maintenance Services	22020406	21,000,000.00	15,000,000.00	6,000,000.00
20	Workshop, Conference and Seminars	22020503	-	5,000,000.00	(5,000,000.00)
21	Security Vote (including operations)	22020604	-	6,000,000.00	(6,000,000.00)
	Total		<u>140,000,000.00</u>	<u>711,377,042.32</u>	<u>(571,377,042.32)</u>

GULANI LOCAL GOVERNINEMTN COUNCIL

NOTE 12: ADMINISTRATIVE SECTORS

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	ESTIMATED 2021	VARIANCE 2021
			₦	₦	₦
23010112	Purchase of Office Furniture's & Equipment	23510801	45,000,000.00	60,000,000.00	15,000,000.00
23020101	Construction of Office Building	23510801	55,000,000.00	72,000,000.00	17,000,000.00
23020104	Provision of Housing	23510801	95,000,000.00	24,000,000.00	(71,000,000.00)
23050156	Training of Heath Workers	23510801	5,000,000.00	4,206,574.00	(793,426.00)
	Total		<u>200,000,000.00</u>	<u>160,206,574.00</u>	<u>(39,793,426.00)</u>

GULANI LOCAL GOVERNINEMTN COUNCIL

NOTE 13: ECONOMIC SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	ESTIMATED 2021	VARIANCE 2021
			₦	₦	₦
23010139	Purchase of Tractors and other equipment	23510801	95,000,000.00	28,500,000.00	(66,500,000.00)
23010140	Purchase of forestry equipment	23510801	25,000,000.00	9,000,000.00	(16,000,000.00)
23010159	Purchase of Vaccines	23510801	20,000,000.00	12,100,000.00	(7,900,000.00)
23020138	Contractions of New Road	23510801	160,000,000.00	200,000,000.00	40,000,000.00
-	Fisheries	-	-	3,500,000.00	3,500,000.00
-	Manufacturing & Craft	-	-	2,500,000.00	2,500,000.00
-	Rural Electrification	-	-	105,500,000.00	105,500,000.00
-	Finance, Commerce & Industry	-	-	16,000,000.00	16,000,000.00
	Total		<u>300,000,000.00</u>	<u>377,100,000.00</u>	<u>77,100,000.00</u>

GULANI LOCAL GOVERNINEMTN COUNCIL

NOTE 14: AREA DEVELOPMENT REGIONAL SECTOR

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	ESTIMATED 2021	VARIANCE 2021
			₦	₦	₦
23020172	Drilling of Boreholes for Nursery Plants and overhead tanks	23510811	45,000,000.00	40,000,000.00	(5,000,000.00)
23030104	Rehabilitation of Water facilities in various Wards	23510801- 23510812	100,000,000.00	101,000,000.00	1,000,000.00
23050284	Area Development Programme	23510801	45,000,000.00	13,000,000.00	(32,000,000.00)
	Total		<u>190,000,000.00</u>	<u>154,000,000.00</u>	<u>(36,000,000.00)</u>

GULANI LOCAL GOVERNINEMTN COUNCIL

NOTE 15: SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	ESTIMATED 2021	VARIANCE 2021
			₦	₦	₦
23010158	Purchase of Classroom Furniture's	23510801	60,961,122.79	52,000,000.00	(8,961,122.79)
23010148	Purchase of Ambulance	23510801	25,000,000.00	20,000,000.00	(5,000,000.00)
23030140	Renovation of Local Govt. Education Authority	23510801	30,000,000.00	50,000,000.00	20,000,000.00
23050160	Disease Surveillance and Control (e.g Covid-19)	23510801	19,500,000.00	34,000,000.00	14,500,000.00
23050159	Integrated measles campaign	23510801	5,500,000.00	-	(5,500,000.00)
-	Information	-	-	1,000,000.00	1,000,000.00
-	Social Development	-	-	500,000.00	500,000.00
-	Fire Service	-	-	1,500,000.00	1,500,000.00
-	Miscellaneous	-	-	-	-
			<u>140,961,122.79</u>	<u>159,000,000.00</u>	<u>18,038,877.21</u>

GULANI LOCAL GOVERNMENT COUNCIL
NOTE TO THE FINANCIAL STATEMENT
No1 FEDERATION ALLOCATION (FAAC)

Code	Description	Amount (₦)
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	
	Net Share of Statutory Allocation	1,169,221,782.09
11010201 – 11010201	Share of Value Added Tax	640,242,268.53
11010303 – 11010303	Share of Excess Crude Oil	25,126,232.28
	Share of Good Value	-
	Share of Solid Mineral	1,684,367.36
	Share of Non Oil Revenue	61,951,718.89
	Federal Intervention	2,541,141.44
	Forex Equalization	3,341,018.37
	Share of Exchange Difference	6,611,425.36
	Share of Excess Oil	-
	Excess Bank Charge	126,019.26
	Total Gross FAAC	<u>1,910,845,973.58</u>
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	
	Net Share of Statutory Allocation	1,157,722,789.95
11010201 – 11010201	Share of Value Added Tax	338,006,700.32
11010303 – 11010303	Share of Excess Crude Oil	3,277,498.29
	Share of Good Value	1,941,832.38
	Share of Solid Mineral	5,022,985.88
	Share of Non Oil Revenue	31,463,983.58
	Federal Intervention	10,358,988.27
	Forex Equalization	36,813,498.63
	Share of Exchange Difference	37,412,454.61
	Share of Excess Oil	13,259,439.10
	Excess Bank Charges	1,635,280,171.01
	Total Gross FAAC	<u>1,462,443,121.08</u>

ZENITH BANK PLC

ZENITH
DAMATURU, PLOT 29/30, BUKAR ABBA IBRAHIM WAY,, DAMATURU, , DAMATURU

GULANI LOCAL GOVT COUNCIL
BARA TOWN GULANI YB STATE

Account Number: CA 1013705720
 Currency: NGN
 Opening Balance: 852,018.67
 Total Debit: 5,393,959.78
 Total Credit: 5,703,500.00
 Closing Balance: 1,161,558.89
 Period: 01/12/2021 TO 31/12/2021

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
31/12/2021	31/12/2021	Acct Maint. Fee + VAT	5,791.03		1,161,558.89
16 Debit(s) 20 Credit(s)			5,393,959.78	5,703,500.00	
16 Debit(s) 20 Credit(s)			5,393,959.78	5,703,500.00	1,161,558.89

ZENITHDIRECT - 24/7 CUSTOMER CONTACT CENTER

OUR ZENITHDIRECT CONTACT CENTER GIVES YOU ROUND THE CLOCK ACCESS TO YOUR ACCOUNT(S). ENROLL TODAY THROUGH INTERNET BANKING, BY VISITING ANY OF OUR BRANCHES OR BY CALLING ZENITHDIRECT ON: 01-2787000

TO AVOID CHEQUE RELATED FRAUD IN YOUR ACCOUNT WE IMPORE YOU TO KEEP YOUR CHEQUE BOOKS AWAY FROM UNAUTHORIZED PERSONS.

YOU HAVE THE RIGHT TO NEGOTIATE INTEREST/CHARGES ON YOUR ACCOUNT IN LINE WITH THE PROVISIONS OF THE CBN GUIDE TO BANK CHARGES.



29Dec21	29Dec21	MAINSTR BO YOBE STATE JOINT LOC SMS CHARGES X 4 002297587868 T RFBYGULANILOCALGOVT IFOGULANIL OCALGOVTCOUNCIL TRFRMTxn Amount - NGN16.00 - - VAT -	16.00	65,428,556.1
29Dec21	29Dec21	SMS CHARGES X 4 TRF BY GULANI LOCAL GOVT COUNCIL Txn Amount - NGN16.00 - - VAT -	16.00	65,428,540.1
29Dec21	29Dec21	SMS CHARGES X 4 TRF BY GULANI LOCAL GOVT COUNCIL Txn Amount - NGN16.00 - - VAT -	16.00	65,428,508.1
30Dec21	30Dec21	SMS CHARGES X 4 PMT OF SALARY IRO MAINSTR BO YOBE S TATE JOI NT LOC Txn Amount - NGN16.00 - - VAT -	16.00	65,428,492.3
30Dec21	30Dec21	KIP:ACCES/0776403414/GULANI LOCA L GOVT COUNCIL/TRF BY GULANI LOCAL GOVT COUNCIL L GOVT COUNCILTxn Amount - NGN65155772.51 NIPFTDC - NGN44.28 - VAT - NGN3.75	65,155,772.51	272,719.8
30Dec21	30Dec21	AC-NGN1765100010001 KIP:ACCES/0776403414/GULANI LOCA L GOVT COUNCIL/TRF BY GULANI LOCAL GOVT COUNCIL L GOVT COUNCIL Txn Amount - NGN65155772.51 NIPFTDC - NGN44.28 - VAT - NGN3.75	53.75	272,666.08
30Dec21	30Dec21	SMS CHARGES X 4 KIP:ACCES 0776 403414 GULANI LOCAL GOVT COUNCIL TRF BY GULANI LOCAL GOVT COUNCIL Txn Amount - NGN16.00 - - VAT -	16.00	272,650.08
31Dec21	31Dec21	SMS Charge 002255695821 TRFBYGULANI LOCALGOVT IFOGULANILOCALGOVTCOUNCIL Txn Amount - NGN16.00 - - VAT - Closing Balance . . .	16.00	272,634.08
				272,634.08

KEYSTONE BANK LTD.
PLOT 47
DAMATURU



DAMATURU NI YINWA POTI NI TI

www.keystonebankng.com

V. Date	Narration	Ref	Debit	Credit	Balance
	IFOGULANI LOCAL GOVERNMENT TRFTRD Amount = NGN12.00 - - VAT - GROSS BALANCE - - -				573,785.87

KEYSTONE BANK LTD
PLOT 9
DAMATURU NI YINWA POTI NI TI