

AUDITOR—GENERAL'S REPORT

YUSUFARI LOCAL GOVERNMENT

2019 FINANCIAL YEAR REPORTS

MARCH, 2020

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
YUSUFARI LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2019

I) INTRODUCTION:

The Financial Statement of **Yusufari** Local Government and relevant records for the operation of 2019 have been examined in accordance with the provisions of the Financial Memorandum Chapter 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 statements were prepared in accordance with the 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 Yusufari Local Government for the year ended 31st December, 2019 was submitted to me on the 5th 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 February, 2021 for all the schedules in the statements as presented in the Appendix.

OUTSTANDING 2017 AUDIT OBSERVATION

Observations arising from operation of 2017 was duly subjected to legislative scrutiny and adopted in the plenary seating of 24th March, 2020. The Legislative observed the following:-

- (1) Poor IGR administration.
- (2) Non observance of internal checks.
- (3) Absence of Assets registers inventory
- (4) Poor documentation of Expenditure

PREVIOUS AUDIT OBSERVATION 2018 FINANCIAL YEAR REPORTS

The Auditor General has duly forwarded observations arising from Financial operation of 2018 to the Hon Speaker Yobe State House of assembly vide forwarding letter No LGAD/ADM/LGFS/73/VOL.1 dated 23rd September, 2020

The Reports have been committed to the House Committee on Public Accounts for Legislature Scrutiny and recommendations to the executive for observance.

Highlight of the report:-

FINANCE DEPARTMENT

a. Irregular /wrong payments	2,704,000.00
b. Missing payment vouchers	17,845,615.00
c. Un-retired non Personal Advances	8,034,157.00
d. Overstated cheques and Non recorded Drawings	18,313,204.00
e. Outstanding Revenue Receipts	
i. Market receipt 62 Nos Booklet	310,000.00
ii. Motor park 24	120,000.00
iii. Cattle Tax receipt 52	-

iv.	Departmental Receipt 28	-
v.	Unremitted Mass Transit Collection	<u>2,728,000.00</u>
		<u>50,054,976.00</u>

AGRIC DEPARTMENT

a.	Irregular /wrong payments	<u>1,960,000.00</u>
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PRIMARY HEALTH CARE DEPT.

a.	Irregular /wrong payments	<u>4,474,300.00</u>
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LOCAL GOVERNMENT EDUCATION AUTHORITY

a.	Irregular /wrong payments	<u>550,000.00</u>
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ADMINISTRATION DEPARTMENT

a.	Irregular payments	<u>3,515,000.00</u>
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WORKS DEPARTMENT

a.	Fictitious drawings	<u>4,532,156.00</u>
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2019 FINANCIAL YEAR REPORTS

Observations arising from the operation of 2019 have been exhaustibility processed.

Below reports on un-resolved drawings for further necessary action.

ADMIN DEPARTMENT

WRONG/IRREGULAR DRAWINGS WORTH N2,035,175.00

The sum of N2,035,175.00 was drawn on sixteen (16) payment vouchers observed not supported with relevant documents justifying the expenditure.

Details below:

S/N	NAME	DETAILS	PV NO	DATE	AMOUNT ₦
1	Moh'dBukar Kilo	To cater for mandatory biometric exercise of 2019 intending pilgrims from the Local govt	132 of Apr. 2019	150,000.00	Letter from the pilgrims comm. /list of mandatory pilgrims were not attached. OCV couldn't controlled the P.V, internal Auditor could not verify.
2	Hassan Umar Sanda (NSCDC) officer	To cater for Renovation of his official residence	38 of Mar. 2019	150,000.00	Physical verification reveals that, the renovation was not carried out
3	AlhajiMeleWachakal (LG NYSC Officer)	To cater for the purchase of a bull for presentation to corpers at their camp at CABS Potiskum	25 of Mar. 2019	150,000.00	Not processed in subject file, only invitation letter was attached. PV not controlled by the OCV, Not subjected to internal audit

					checks.
4	GoniKadai Mohammed	Settlement of OPE	23 of Jul. 2019	50,000.00	Receipts to justify expenses incurred was not attached.
5	GoniKadaiMoh'd(DPM)	To cater for repairs of official vehicle Reg. No. LG 02 YSF	26 of Ju. 2019	40,000.00	No receipt is attached to the P.V. Item not charge to store records.
6	GoniKadaiMoh'd(DPM)	Ro cater for purchase of tyres to LG 02 YSF	62 of May 2019	55,000.00	As per above
7	GoniKadaiMoh'd(DPM)	To cater for transportation on official trip from Yusufari to Damaturu	41 of Aug. 2019	80,000.00	The PV is just plain. Details of the trip was not attached.
8	GoniKadaiMoh'd(DPM)	To cater for transport all. From Yusufari to Kano on official assignment	45 of Aug. 2019	198,000.00	“ “
9	GoniKadaiMoh'd(DPM)	To cater for transport all. From Yusufari to Damaturu on official assignment.	25 of Jul. 2019	80,000.00	“ “
10	GoniKadaiMoh'd(DPM)	To enable him attend workshop at Bauchi	122 of Sept. 2019	165,000.00	“ “
11	Alh. Ballama A. Budu (Chairman)	To cater for transport all. From Yusufari to Kano	16 of Aug. 2019	200,000.00	“ “
12	Baba ShehuBukar (DPM)	To enable the officer undertake official trip from Yusufari to Damaturu	61 of Dec. 2019	130,000.00	No any correspondence attached to justify the official trip. Equally receipts not attached.
13	Isa Abdullahi Ahmad (S.O)	Procurement of fuel and lubricant for security by the LG	7 of Apr. 2019	215,175.00	The commodity is not charge to store records, no single receipt was attached to justify the purchases.

14	Isa Abdullahi Ahmad (S.O)	Procurement of fuel and lubricant	7 of Apr. 2019	150,000.00	“ “
15	Isa Abdullahi Ahmad (S.O)	Procurement of fuel and lubricant	15 of Jul. 2019	142,000.00	“ “
16	Isa Abdullahi Ahmad (S.O)	Procurement of fuel and lubricant	31 of May 2019	80,000.00	“ “
				2,035,175.00	

Since the drawings were made without due observance of Laid down guidelines and documentation recoveries are recommended.

FINANCE DEPARTMENT

WRONG/IRREGULAR DRAWINGS FOR THE SUM OF N3,984,000.00

The sum of N3,984,000.00 was drawn on fourteen (14) payment vouchers which could not be observed supported with appropriate documentation justifying the expenditure. Details below:

S/N	NAME	DETAILS	PV NO/ DATE	AMOUNT ₦	REMAKR S
1	MunkailaGambo	Procurement of books of Accounts	46 of Mar. 2019	134,000.00	Items not charge to store records
2	MunkailaGambo	Settlement of OPE	50 of Apr. 2019	50,000.00	Not processed in any subject file. No receipt justifying the O.P.E
3	AlhajiModuBulama	Printing, Purchase of stationeries and Books of Accounts	64 of Dec. 2019	235,000.00	The PV is plain. No receipts, items not charge to store.
4	AlhajiModuBulama	Transport, Feeding and	113 of Dec. 2019	150,000.00	Nature of official

		accommodation of 15 days at Kano on assignment			assignment not specified. No receipt to justify the expenditure .
5	Sundry persons	Financial Assistance	52 of	100,000.00	Not processed in any subject file.
6	MunkailaGambo	Settlement of O.P.E	50 of	50,000.00	Receipts justifying the OPE not attached
7	MunkailaGambo	Hosting of Committee from RMAFC for Ten days	84 of Sept. 2019	500,000.00	No details/receipts attached to justify the expenditure
8	MunkailaGambo	To cater for transportation , fuelling and allowance.	72 of Apr. 2019	95,000.00	No details, receipts was attached.
9	MunkailaGambo	Settlement of OPE	43 of Aug. 2019	30,000.00	No receipts justifying the OPE.
10	MunkailaGambo	Purchased and printing of stationeries	36 of	150,000.00	Not charge to stores records. No S.R.V/S.I.V
11	MunkailaGambo	Purchase of Brand new photocopier	24 of	300,000.00	The S.I is not retired, items not charge to store records.
12	MunkailaGambo	Transport money and allowances on various trips from Yusufari to Damaturu	42 of Aug. 2019, 71 of Apr. 2019, 35 of Jul. 2019	245,000.00	All were not supported with relevant receipt of the expenses incurred.
13	MunkailaGambo	To cater for transport	91 of Oct. 2019, 35 of Oct. 2019,	680,000.00	All PVs were not

		allowances, accommodation and registration for three different workshop at Kano, Damaturu and Kaduna	03 of Nov. 2019		attached with details of expenditure i.e. Reg. Receipt, accom. Receipt and certificate of attendance.
14	MunkailaGambo	Printing/purchase of stationeries and Books of accounts to the Local Government on 5 different vouchers	77 of Sept. 2019, 76 of Sept. 2019, 90 of Sept. 2019, 92 of Sept. 2019 and 02 of Oct. 2019	1,265,000.00	All the PVS were not attached with receipts to justify the purchases. Items were not charge to store records.
				3,984,000.00	

Since no satisfactory explanation could be advanced recovery is here by recommended.

OUTSTANDING/UNACCOUNTED REVENUE RECEIPTS

Below listed earning books upon which revenues were duly collected but not remitted to financial records with full details duly communicated is recommended for compliance.

Details below:

- (1) 7 booklets of Jangali receipts
- (2) 26 Booklets of Departmental receipts
- (3) 8 Booklets of cattle receipts for the sum of N20,000.00.

Recoveries of the receipts along with collections thereupon for improved accountability.

MISSING PAYMENT VOUCHERS FOR THE SUM OF N38,583,890.00

Below listed Drawings vouchers for the sum of N38,583,890.00 could not be submitted for audit certification which could be termed missing or not prepared at all when the funds were drawn. Details of these is below:

S/N	NAME OF PAYEE	PARTICULARS OF PAYMENT	P.V. NO	DATE	AMOUNT PAID
1	Zantama Nig. Ltd	Construction of new Government lodge at Yusufari	13	27/1/2019	10,000,000.00
2	Zantama Nig. Ltd	Construction of new Government lodge at Yusufari	14	27/1/2019	25,153,890.00
3	Ibrahim Kandira	Fuel and Lubricant	22	6/3/2019	1,880,000.00
4	Munkaila Gambo	Purchase of chair	27	6/3/2019	50,000.00
5	Usman Abdullahi	Fuel and lubricant	60	19/7/2019	500,000.00
6	Ballama A. Bawo	Security vote	61	19/7/2019	500,000.00
7	Sundry Person	Financial assistant	126	30/9/2019	500,000.00
					38,583,890.00

Since the vouchers are no were to be found and drawing of Public funds without duly certified payment vouchers is contrary to the provisions. Recoveries recommended.

WORKS DEPARTMENT

UNRETIRED NON-PERSONAL ADVANCES OF N17,576,800.00

The sum of N17,576,800.00 was drawn on Eight (8) Payment vouchers and charged as non-personal advances for the procurement of Diesel and lubricant to which no retirement were made as at 31st December 2019, which is contract to the provision of FM 14:27.

Consequently, since the purpose for which the advances were granted could not be justified full recovery of the sum involved is hereby recommended.

Details below:

UNRETIRED ADVANCES 2019

S/N	NAME	DETAILS	PV NO	DATE	AMOUNT N
1	Ibrahim K. Masaba	Procurement of Diesel &Lub.	09	04/2/19	2,118,000.00
2	Ibrahim K. Masaba	Procurement of Diesel &Lub.	22	10/4/19	1,860,000.00
3	Ibrahim K. Masaba	Procurement of Diesel &Lub.	01	03/5/19	2,113,000.00
4	Ibrahim K. Masaba	Procurement of Diesel &Lub.	77	31/5/19	2,363,000.00
5	Ibrahim K. Masaba	Procurement of Diesel &Lub.	17	01/8/19	2,529,000.00
6	Ibrahim K. Masaba	Procurement of Diesel &Lub.	19	02/9/19	2,378,000.00
7	Ibrahim K. Masaba	Procurement of Diesel &Lub.	31	12/12/19	2,252,800.00
8	Ibrahim K. Masaba	Procurement of Diesel &Lub.	139	31/12/19	1,963,000.00
					17,576,800.00

PRIMARY HEALTH CARE DEPARTMENT

WRONG/IRREGULAR PAYMENT WORTH N1,880,000.00

For the period under review, the sum of N1,880,000.00 drawn on below listed payment vouchers were observed not supported with the required expenditure details for a valid public expenditure.

Details below:-

S/N	NAME	DETAILS	PV NO/ DATE	AMOUNT N	REMARKS
1	Sundry Persons	Monthly Allowances	01 of Jan. 2019	100,000.00	No any supporting document
2	“ “	“ “	02 of Feb. 2019	100,000.00	“ “

3	“	“	“	“	01 of Mar 2019	100,000.00	“	“
4	“	“	“	“	01 of Apr 2019	100,000.00	“	“
5	“	“	“	“	01 of May 2019	100,000.00	“	“
6	“	“	“	“	06 of Jun 2019	100,000.00	“	“
7	“	“	“	“	02 of Jul 2019	100,000.00	“	“
8	“	“	“	“	01 of Aug 2019	100,000.00	“	“
9	“	“	“	“	01 of Sep 2019	100,000.00	“	“
10	“	“	“	“	-	100,000.00	“	“
11	“	“	“	“	-	100,000.00	“	“
12	“	“	“	“	-	100,000.00	“	“
13	Alh. ZaramiGeidam	To conduct immunization round activities.			41 of Apr. 2019	40,000.00	No cash receipts to justify purchase of the items	
14	Alh. ZaramiGeidam	To cater for repairs of Ambulance (Prado Jeep)			02 of Feb. 2019	640,000.00	Parts not taken on charge to store. Not processed in subject file	
						1,880,000.00		

Recommended for recovery.

AGRIC DEPARTMENT

WRONG/IRREGULAR PAYMENT WORTH N7,000,000.00

Observation was raised on fictitious drawing in the name of Liman Sheriff to the tune of N7,000,000.00 for the supply of Agro-chemicals for the control of pest and grasshoppers.

The contractor was paid the sum of N6,230,000.00 Net as full settlement for the supply, while N770,000.00 was deducted being 11% contract deductions (i.e. 10% Vat and Tax, and 1% Admin charges).

1. 1 st payment	-	N3,115,000.00
2. 2 nd Payment	-	N1,165,500.00
3. 3 rd payment	-	N1,015,000.00
4. 4 th payment	-	<u>N 934,500.00</u>
		<u>N6,230,000.00</u>

Equally, examination on the payment vouchers reveals the following.

- (i) The contract agreement did not provide for details of chemicals to be supplied.
- (ii) Payment vouchers were not controlled by the officer controlling the vote.
- (iii) The PVs were not subjected to internal Audit checks.
- (iv) The PVs were not attached with SRV/SIV to justify charging the items to store records.

The attention of the council was drawn to the fraudulent drawing and is here by recommended for full recovery from the council Chairman

LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG/IRREGULAR PAYMENT WORTH N308,000.00

The sum of N308,000.00 was drawn on twelve PVs claimed to have been expended services by the Authority which could not be observed not supported with relevant documents to justify the expenditure. The vouchers listed below:

S/N	NAME	DETAILS	PV NO/ DATE	AMOUNT N	REMARKS
1	AlhajiKarami	Purchase of fuel and Lub.	7 of Jan. 2019	20,000.00	No Invoice/receipt attached. No SRV as well
2	AlhajiKarami	Purchase of fuel and Lub.	14 of Mar. 2019	33,000.00	“ “
3	AlhajiKarami	Purchase of fuel and Lub.	15 of Apr. 2019	24,000.00	“ “
4	AlhajiKarami	Purchase of fuel and Lub.	16 of May 2019	26,000.00	“ “
5	AlhajiKarami	Purchase of fuel and Lub.	16 of Jun. 2019	20,000.00	“ “
6	AlhajiKarami	Purchase of fuel and Lub.	14 of Jul. 2019	19,000.00	“ “
7	AlhajiKarami	Purchase of fuel and Lub.	15 of Aug. 2019	41,000.00	“ “
8	AlhajiKarami	Purchase of fuel and Lub.	16 of Sep 2019	31,000.00	“ “
9	AlhajiKarami	Purchase of fuel and Lub.	16 of Oct 2019	26,000.00	“ “
10	AlhajiKarami	Purchase of fuel and Lub.	16 of Nov. 2019	28,000.00	“ “
11	AlhajiKarami	Purchase of fuel and Lub.	16 of Dec. 2019	26,000.00	“ “
12	AlhajiKarami	Purchase of fuel and Lub.	17 of Feb. 2019	16,000.00	“ “
				308,000.00	

Since no satisfactory explanation could be advanced recoveries be effected.

SUMMARY OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2019

HEAD	DETAILS OF REVENUE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
1001	Tax	-	-	-
1002	Rate	341,256.00	80,160.00	(261,096.00)
1003	Local Licence Fines	1,086,251.00	761,575.00	324,676.00
1004	Earning from Commercial Undertaking	4,372,942.02	1,218,520.00	(3,154,422.02)
1005	Rent on Local Government Property	2,733,088.77	321,100.00	2,411,988.77
1006	Interest Payment/Dividend	1,639,853.26	456,945.00	(1,182,908.26)
1007	Grants	-	-	-
1008	Miscellaneous	758,964.01	208,000.00	(550,964.01)
	Total Int. Gen. Revenue	<u>10,932,355.06</u>	<u>3,046,300.00</u>	<u>7,886,055.06</u>
1009	Federation Accounts	2,372,528,697.00	2,027,734,199.49	(344,794,497.51)
	GRAND TOTAL	<u>2,383,461,052.06</u>	<u>2,030,780,499.49</u>	<u>(352,680,552.57)</u>

9). INTERNALLY GENERATED REVENUE.

The Local Government budgeted the sum of ~~₦~~10,932,355.06 for the year ended 31st December, 2019 while the actual collection was ~~₦~~3,046,300.00. Thereby reflecting deficit collection of ~~₦~~7,886,055.06.

YUSUFARI LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	26,567,038.82	6,372,558.60	20,194,480.76
	Overhead	24,998,202.20	10,278,051.00	14,720,150.60
2002	Office of the Secretary			
	Personnel Cost	15,486,933.36	10,659,823.09	4,827,110.27
	Overhead	15,947,353.60	8,392,009.37	7,554,344.23
2003	The Council			
	Personnel Cost	41,620,253.60	34,604,829.37	7,015,424.23
	Overhead	7,947,353.60	5,378,788.34	2,568,565.26
2004	Personnel Management			
	Personnel Cost	32,057,608.60	12,717,259.37	19,340,349.23
	Overhead	10,447,253.60	10,044,897.37	402,456.23
2005	Treasury			
	Personnel Cost	39,475,242.60	20,485,209.37	18,990,033.23
	Overhead	15,139,422.60	11,173,095.22	3,966,327.28
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	109,231,353.60	125,189,709.40	(15,958,355.80)
	Overhead	24,678,353.60	10,717,220.37	13,961,133.23
2008	General Agric			
	Personnel Cost	59,820,503.60	29,187,309.37	30,633,194.23
	Overhead	8,947,353.60	7,357,479.37	1,689,874.23
2009	Works			
	Personnel Cost	51,919,853.60	26,302,859.37	25,616,994.23
	Overhead	8,947,353.60	9,050,228.37	(102,814.77)
2010	Traditional Council			
	Personnel Cost	19,768,493.82	8,787,425.37	10,981,068.45
	Overhead	2,947,353.60	1,654,529.99	1,292,823.61
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>515,947,281.60</u>	<u>356,353,282.31</u>	<u>159,593,999.29</u>

10.RECURRENT EXPENDITURE 2019

The Local Government budgeted the sum of N515,947,281.60 for its recurrent expenditure while the actual expenditure for the period was N356,353,282.31 for a variance of N159,593,999.29 in respect of Personnel Cost and Overhead.

S/N	EXPENDITURE DETAILS	BUDGETED 2019 <u>₦</u>	ACTUAL 2019 <u>₦</u>	VARIANCE 2019 <u>₦</u>
1	Economic Sector	400,200,000.00	227,148,025.00	173,051,975.00
2	Social Sector	458,369,441.00	494,894,525.69	36,525,084.69
3	Area Development Sector	561,920,854.10	120,108,240.69	441,812,613.50
4	Administrator Sector	528,000,000.20	179,875,855.92	348,124,194.30
	Loan repayment	12,666,731.14	--	12,666,731.14
	TOTAL	<u>1,961,157,026.44</u>	<u>1,022,026,596.71</u>	<u>939,130,429.73</u>

11) CAPITAL EXPENDITURE The Local Government budgeted the sum of N1,961,157,026.44 as its capital expenditure for the 2019 Financial year operations while actual incurred expenditure was N1,022,026,596.71 variance of N939,130,429.73 under performance observed. The inability of the Council to meet its budget in term of capital projects was as result of the non-budgetary deduction as could appear in performance.

AUDIT CERTIFICATION:

In accordance with the provisions 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 Yusufari Local Government for the year ended 31/12/2019.

The Audit was conducted in line with auditing principle 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 sec 125(2) of the above constitution, the statement of Assets and Liabilities of Yusufari Local Government for the year ended 31st December, 2019 have been certified subject to compliance to my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of Yusufari Local Government for the year ended 31/12/2019.

Office of the Auditor-General
Local Govts P.M.B 1058
KM3 Gujba Road Damaturu
Yobe State.

Alh.Yahaya W. Idriss
Auditor-General
Local Governments
Yobe State.

STATEMENT No. 3
YUSUFARI GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	CURRENT YEAR 2019 ₦	ACTUAL PREVIOUS YEAR 2018 ₦
<u>Cash flows from operation Activities</u>			
<u>Receipt</u>			
➤ Internal Generated Revenue		3,046,300.00	97,080,080.08
➤ Grants and Subventions		-	-
➤ Value Added Tax		362,533,764.22	331,039,438.07
➤ Statutory Allocation		1,612,056,311.6	1,685,450,608.18
➤ Miscellaneous (Excess Crude)		<u>53,144,124.01</u>	<u>62,971,303.33</u>
TOTAL RECEIPTS		<u>2,030,780,499.49</u>	<u>2,176,541,429.66</u>
<u>Payments</u>			
➤ Personal Emolument		282,306,983.31	328,428,434.69
➤ Education Services		55,973,512.69	128,861,412.92
➤ Transport Services		20,733,333.33	29,322,150.00
➤ Health Services		410,171,013.06	190,255,000.00
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		74,300,148.00	34,562,100.00
➤ Overheads		74,046,300.00	157,080,080.08
➤ Other General Value		1,113,191,400.72	1,295,445,941.14
TOTAL PAYMENTS		<u>2,030,722,691.11</u>	<u>2,163,955,118.83</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		-	-
Cash and Equivalent as at 1 st /1 st /2019		4,591,386.59	39,342.76
Cash and Equivalent as at 31 st /12/2019		57,808.38	4,591,386.59

STATEMENT No. 4
YUSUFARI LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	ACTUAL	
		CURRENT YEAR 2019 ₹	PREVIOUS YEAR 2018 ₹
ASSETS			
➤ Cash and Bank Balances		57,808.30	4,591,386.59
➤ Investment		-	-
➤ Advances		-	8,034,157.00
➤ Others		-	
		57,808.30	12,625,543.59
LIABILITIES			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
		57,808.30	12,625,543.59

STATEMENT No. 5
YUSUFARI 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 %
39,342.76	Opening Balance	=	4,591,386.59	(4,591,386.59)
	<u>ADD: REVENUE</u>			
3,176,311.12	Rate	341,256.00	80,160.00	(261,096.00)
29,627,560.12	Fines Fees and License	1,086,251.00	761,575.00	(324,676.00)
37,312,730.05	Earning from Undertaking	4,372,942.02	1,218,520.00	(3,154,422.02)
3,740,532.35	Rent on Govt. Property	2,733,088.77	321,100.00	(2,411,988.77)
9,250,321.13	Interest & Dividend Payment	1,639,853.26	456,945.00	(1,182,908.26)
-	Taxes	-	-	-
-	Grants/Cont.	-	-	-
1,685,450,608.18	Statutory Allocation	1,859,048,876	1,612,056,311.46	(246,992,564.54)
331,039,438.07	VAT	319,255,556	362,533,764.02	43,278,208.02
76,943,928.64	Miscellaneous Revenues	194,983,229.01	53,352,124.01	141,631,105.00
2,176,580,772.42	TOTAL REVENUE	2,383,461,052.06	2,035,371,886.08	348,089,165.46
	<u>LESS: EXPENDITURE</u>			
387,178,545.17	General Administration	457,882,510.00	178,552,475.86	279,330,034.14
359,973,001.00	Health and Environment	462,850,720.20	546,073,942.97	83,223,222.77
386,910,688.83	Works and Housing	175,867,207.20	96,819,754.40	79,047,452.80
128,861,412.92	Education	126,448,428.00	55,973,512.69	70,474,915.31
80,457,470.00	Agric& Social Development	157,767,857.20	110,844,936.74	46,922,920.46
293,629,897.23	Capital Projects	1,083,620,854.10	390,115,257.36	693,505,576.74
526,944,103.68	Miscellaneous Expenses	12,666,731.34	656,934,197.68	644,267,466.34
2,163,955,118.83	TOTAL EXPENDITURE	2,477,104,308.04	2,035,314,077.70	441,790,230.34