

AUDITOR—GENERAL'S REPORT

POTISKUM LOCAL GOVERNMENT

2019 FINANCIAL YEAR REPORTS

MARCH, 2020

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

1) INTRODUCTION:

The Financial Statement of Potiskum 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 in 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 to 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 Potiskum Local Government for the year ended 31st December, 2019 was submitted to me on the 29th November, 2020. 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 of operation.

The accounts were certified on 24th December, 2020 for all schedules of statements as presented in the Appendix

3) OUTSTANDING 2017 AUDIT OBSERVATIONS :

Observations and recommendations arising from 2017 Audit reports were subjected to legislative scrutiny and adopted in a plenary and resolutions were passed. Below reflect the resolution in respect of Potikum Local Government.

Recovery of N3,500,000.00 on unsupplied drugs.

Recovery of N1,747,049.00 on un deducted TAX /VAT from N.C Angus Nig. Ltd.

(i) The sum of N3,500,000.00 was drawn in the name of Usman Gimba (PHC Coordinator), for uncertified supply of drugs. The Staff is an employee of Ministry of Health and his salaries drawn from Yobe State Ministry of Finance. The Hon. Commissioner Ministry of Finance was requested to withhold emolument of the affected staff for three months and there after ^{1/3} of monthly net salaries is being retained as recoveries.

(ii) The sum of N1,747,049 was directed to be recovered from N.C Angus energy now GALAXY Energy Int. Company. The company through its counsel disputed the claim for absence of agreement or LPO and standing order agreement as legal contract documented existed between the Local Government and the company.

Base on the above the attention of the concern Treasurer Lawan Kawu now Chief Accountant with Ministry of Health was drawn on the issue. He confirmed that no contract was signed between the contractor/payee with the Local Government but as it was approved as standing order by the council for the finance department to buy petrol and lubricant from the filling station which he paid cash the name of the payee was used on the voucher. The Treasurer should be charged for Negligence and poor accounting of financial resources.

PREVIOUS AUDIT OBSERVATIONS ON 2018 FINANCIAL YEAR REPORTS :

The Auditor-General has duly forwarded observation arising from Financial operation of 2018 to the Hon. Speaker Yobe State House of Assembly vide forwarding letter No LGAD/ADM/LGFS/93/VO.1 dated 23rd September, 2020.

The reports have since been committed to the House Committee on Public Accounts for Legislative Scrutiny and conduct of Account discussion session.

Highlight of the report are:-

ADMINISTRATION DEPARTMENT

- Un receipted drawings **14,455,000.00**

LOCAL GOVERNMENT EDUCATION AUTHORITY

- Irregular payment **285,000.00**

PRIMARY HEALTH CARE DEPARTMENT

- Un documented payment vouchers **489,471.80**

FINANCE DEPARTMENT

- Un retired Advance **3,793,000.00**

2019 FINANCIAL YEAR REPORTS.

Observations arising from examination and inspection of the Local Government accounts for 2019 have been responded. The response were analyzed in accordance with the provisions and were observed un-satisfactory.

ADMIN DEPARTMENT

WRONG /IRREGULAR PAYMENT WORTH N6,906,370.00

The sum of N5,813,000.00 was drawn on bellow listed vouchers to which it was observed that, the expenditure were not supported with any valid expenditure receipts/documents.

S/ N	NAME	DETAILS	PV /DAT E	AMOUNT	REMARKS
1	Sundry persons	To cater for fueling of three respective vehicle	6 of Feb. 2019	210,000.00	List/names of officers involved were not attached , receipt of the purchases were not attached
2	SalisuChiromari	Security allowances	68 of Feb. 2019	910,000.00	Details of disbursement or names of security personnel were not attached
3	Sundry persons	To cater for sensitization visit by council members	65 of Feb. 2019	173,000.00	No fuelling receipts was attached
4	Sundry persons	To cater for Security meeting (both P.V.S)	55 of Feb and 64 of	250,000.00 95,000.00	List of beneficiaries of allowances were not attached.

			Feb. 2019		No receipts for other expenses were attached
5	Sundry persons	Feeding allowances of HOD's for the mot of March 2019	3 of April, 2019	90,000.00	No receipt for the purchase of food items
6	Sundry persons	"	74 of July, 2019	205,000.00	No list and signatures of the beneficiaries
7	Sundry persons	"	6 of Aug.. 2019	89,000.00	No list and signatures of the beneficiaries
8	No name	To cater for Hosting of official from House hold Economy analysis team	8 of June 2019	190,000.0	No letter of Introduction of the said organization receipts for expenses incurred was not attached
9	SalisuMoh'd Chiromari	To cater for Hosting of security meeting	78 of Sept. 2019	116,000.00	List and signatures of beneficiaries not attached receipts of the expenses incurred was not attached
10	Sundry persons	Fuelling of official vehicle of Local Govt. staff	104 of may, 2019	150,000.00	No receipts justifying purchases of the fuel.
11	Sundry persons	To cater for sitting allowance for council members	86 of Sept, 2019	180,000.00	List and signatures of the beneficiaries was not attached
12	Ali ShayiPotisiu m	Being settlement of Tenancy Agreement of a House rented to HOD's for the period of Jan-Dec, 2020	15 of Dec. 2019	1,800,000.00	The voucher is not attached with acknowledgement receipt from the Land lord. Investigation reveals that the actual rent for

					the one year is N600,000.00 hence inflation of N1,200,000.00
13	Hon AdamuHamza	Payment for entertainment	5 of -	50,000.00	The Narration of vague, the purpose was not specified DPM could not counter sing
14	Hon AdamuHamza	Payment to represent Local Govt.	53 of -	150,000.00	The Narration of vague, the purpose was not specified DPM could not counter sing
15	Hon AdamuHamza	Payment for day to day activities	4 of March 2019	150,000.00	No specific activity was mentioned , No receipt to justify any expenses
16	Ali JajiSaleh (DPM)	Payment for day to day activities/Maintenance of vehicle	4 of May, 2019	150,000.00	No specific activity was mentioned , No receipt to justify any expenses
17	Ali JajiSaleh (DPM)	Payment for day to day activities/maintenance of vehicle	33 of April, 2019	150,000.00	No specific activity was mentioned , No receipt to justify any expenses
18	Ali JajiSaleh (DPM)	"	25 of May, 2019	150,000.00	No specific activity was mentioned , No receipt to justify any expenses
19	Sundry persons	Payment for fuelling of official vehicle for day to day activities	24 of March 2019	90,000.00	No list sand signatures of beneficiaries . No single receipt to justify the expenses was attached
20	Sundry persons	Payment made to council members and monthly	73 of May, 2019	165,000.00	Names sand signatures of the recipient

		imprest			was not attached
21	Sundry persons	Payment for security	69 of Aug. 2019	300,000.00	The payment voucher is vague, it could not specify the purpose. Not subjected to Internal checks, DPM could not counter signed.
22		Total		<u>5,813,000.00</u>	

In absence of valid expenditure evidences recoveries are recommended.

FINANCE DEPARTMENT

WRONG /IRREGULAR PAYMENT WORTH N3,153,000.00

The sum of N3,153,000.00 was drawn on bellow listed vouchers to which it was observed that, the expenditure were not supported with any valid expenditure receipts or invoices.

S/ N	NAME	DETAILS	PV /DATE	AMOUNT	REMARKS
1	SalehGagiyoDachia	To cater for logistic support for the documentatio n and inspection of project.	4 of April, 2019	350,000	Not receipt was attached. DPM could not counter signed
2	Moh'dBabagana Musa	Repairs of Sharon Mass Transit bus attached to PHC for	99 of May, 2019	200,000	No receipts, items purchase were not charge to store

		routine immunization			records,nor the obsolete part.
3	AbdurahamanMoh'd (Store-Keeper)	To cater for printing of letter headed paper	115 of May, 2019	75,000	No receipt to justify the purchases. Items not charge to store records
4	Moh'd A. Lamido (treasurer)	Transportation of relief materials given by presidential initiative committee	141 of May, 2019	78,000	No receipt from NURTW. Nor trips of lorry specified
5	Sundry persons	Being allowance , Logistics and production of 2020 Budget and Defence	71 of Nov. 2019	500,000	Names and signatures of the beneficiaries were not attached, No receipts also to justify the purchases made.
6	Moh'dBabagana Musa	To cater for the purchase of three Sharon fairly Buses to Boosed Revenue Generating	13 of May, 2019	6,450,000	Market survey reveals that as at the time of purchase amount the actual surcharge price of a inflated vehicle is figure N1,500,000.00 and it was a Direct purchase not contract which shows and inflation of N650,000 on each vehicle hence total inflation of N1,950,000.00

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Treasury department could not offer satisfactory valid explanation and material evidences hence recommended for recovery.

UNACCOUNTED PROCEED FROM MASS TRANSIT SERVICES
WORTH N1,120,000.00

For the period under-review examination of the accounting records maintained for Mass Transit services (Mass Transit cash Book) reveals that, the total sum of N2,581,000.00 was generated as proceed from the Mass Transit services, actual remittance to the Local Government records observed in the Treasury stood at N1,460,500.00. This informed the observation of under remittance of N1,120,500.00 by the Mass Transit Manager (Revenue officer).

Details of unaccounted sum is below:-

S/ N	NAME	AMOUNT IN MANAGERS	AMOUNT REMITTED TO TREASURY	T.R.N O	DATE	DIFFERENCE
1	Moh'dBab agana Musa	60,000.00	31,000.00	1003	8/1/19	29,000.00
2	“	50,000.00	47,000.00	1006	15/1/19	3,000.00
3	“	46,000.00	-	-	22/1/19	46,000.00
4	“	41,000.00	-	-	29/1/19	41,000.0
5	“	60,000.00	59,500.00	1018	26/2/19	500.00
6	“	99,000.00	76,000.00	1037	21/5/19	23,000.00
7	“	97,000.00	96,000.00	3452	30/7/19	1,000.00
8	“	110,000.00	-	-	6/8/19	110,000.00
9	Moh'dBab agana Musa	The whole amount in respect of service for the month of November,-December, 2019 amounting to N867,000.00 were not remitted to the treasury Details of which is attached.				867,000.00
		Total				N1,120,500.00

Since no valid explanation could be advanced, recoveries be effected from the Mass Transit IdrissAdamuMamasho from salaries at source.

**UNRETIRED NON- PERSONAL ADVANCES WORTH
N2,155,000.00**

The provision of FMM 14.27 stipulates that, imprest shall be retired immediately when the propose for which imprest was granted is accomplished plated or at regular intervals as prescribe when the imprest was approved. Thus; all imprest shall automatically be retired latest by 31st December, of the year of grant.

Inspection of the Books of Account of Potiskum Local Government revealed that, advances worth N2,155,000.00 were observed un -retired as at 31st December, 2019.

Details below:-

UN-RETIRED ADVANCES FOR THE MONTH OF
JANUARY-DECEMBER, 2019 TREASURY DEPARTMENT
POTISKUM LOCAL GOVERNMENT

S/N	NAME	PARTICULARS OF PAYMENT	ADVANCE	P.V NO	AMOUNT	DATE
1	SaliChiromari (HGA)	Payment of special imprest advance granted to above named head of general administration for printing of files to Local Government.	A/48	75	165,000.00	“
2	Suleiman HabuChiroma (CTO)	For the repairs of Borehole at Garin Abba and Gandafura Fulani	A/40	40	190,000.00	May, 2019
3	Hon adamuHamza(Ag. Chirman)	Being payment of standing imprest advance granted to above name local government Ag Chairman for day to day activities Jan. 2019	A/3	003	100,000.00	Feb. 2019
4	IdrissMoh'dTikau (HOKS)	Being payment of special imprest advance granted to above name head of Works for the purchase of diesel /lubricant for distribution.	A/32	32	1,700,000.00	May, 2019
					2,155,000.00	

Since the imprest could not be retired for absence of valid documents as the purpose could not be observed full recovery be effected and copies of Treasury receipts forwarded for certification.

OUTSTANDING RECEIPT ON INDIGENSHIP WORTH N99,500.00

Below indigenship collections against the revenue collector (Abubakar Arjali) with the amount involved N99,500.00). Details with the Local Government could not be recovered.

The sum of N99,500.00 be seen recovered from the revenue collector (Abubakar Arjali) and be relieved of the collection function.

WORKS DEPARTMENT

WRONG AND IRREGULAR EXPENDITURE

1. On payment voucher 73 and 78 of November 2019, were drawings to Matrix Innovation Service Ltd amounting to N2,800,000.00 each for total of (N5,600,000.00) being settlement for rehabilitation of roof leakages, electrical fittings and plumbing work at newly rehabilitated Local Government Secretariat.

The Bill of quantities for the exercise was not made available to Audit and on physical verification, the leakage still exist.

The electrical fittings could not be observed along with the plumbing hence the rehabilitation work not effected. No certification could be observed by the Head of Works to the rehabilitation hence the sum could not be justified expended on public interest.

Furthermore, the expenditure could not be observed subjected to payment procedures as stipulated in the financial memoranda chapter 14 as no authentic documents and certification could be observed.

2. The sum of N10,490,000 was paid out in the Name of Askat Ventures on payment voucher No 03 of January 2019 for the drilling of 10 hand pumps across the Local Government. ASKAT Ventures is only a face mask but the amount was released to councilors of the various wards to handle the drilling. Verification carried out the followings were observed.

That of Bare-Bari village which was to be drilled at Jigawa at the cost of N1,049,000.00 was not drilled at all hence recovery is recommended from the council member.

3. Construction of dispensary at Garin Babur.

Contract was awarded to YaroGambo construction company for the construction of Dispensary at Garin Babur at the cost N4,913,327.00. However 100% payment were effected. Verification at site reveals the following:-

- i. Ceiling sheets were not completed and abandoned.
- ii. Floor were poorly done.
- iii. Windows were not fixed.

The contractor has abandoned site because of the 100% payments despite non completion of the project. The Chairman and signatories to the account be held liable for un completed works.

4. Construction of Dispensary at Dogo – Tebo.

Contract was awarded to Deltapha Nig. Ltd for the construction of dispensary at Dogo-Teba at the cost of N4,913,277.00. Payment of 100% was effected to the contractor.

Inspection conducted at the site reveals poor flooring and windows were not fixed. No supervision reports were considered for the payment hence the Chairman and signatories to the Account be held liable for the un-completed works.

AGRIC DEPARTMENT

WRONG AND IRREGULAR PAYMENT

The sum of N1,035,000.00 was drawn on 2nos payment vouchers claimed sum expended on conveying of Tractor MF#75 from Jalingo, Taraba State and procurement of Animal vaccines for the control of outbreak of animal disease.

The following observations were made.

- i. No details of expenditure could be observed attached.
- ii. Items claimed procured were not taken on charge into store records.
- iii. Payment vouchers were not subjected to internal Audit checks.
- iv. No specific Community to which outbreak of animal diseases occurred or list of sundry persons for the drugs consumption.

S/N	NAME OF PAYEE	P.V AND DATE	PURPSOES	AMOUNT
1	WaziriFugura	78 of July	Conveyance of Tractor form Jalingo, Taraba State to Potiskum	480,000.00
2	Adamu Yusuf Babale	4 of Sept.	Procurement of Animal vaccines	555,000.00
	Total			1,035,000.00

The expenditure could not be certified genuinely incurred. Hence recovery is recommended accordingly.

PRIMARY HEALTH CARE DEPARTMENT

WRONG /IRREGULAR PAYMENT

For the period under review, the sum of N117,000.00 was drawn on 2 Nos payment vouchers claimed sum expended on Transportation of Hospital Equipment and RUF.

The following observations are made.

- i. Expenditure could not be observed processed in any file subject for ease of reference.
- ii. Details of expenditure could not be observed attached.
- iii. Beneficiaries or recipient of the payment could not be observed.
- iv. Payment vouchers were not certified by the Internal Auditor contrary to the provision of F.M 14:10.

S/N	NAME OF PAYEE	P.V AND DATE	PURPSOES	AMOUNT
1	DogoLawan	5 of June	Transportation of Hospital Equipment from Damaturu to Potiskum	57,000.00
2	Hauwa Ibrahim Chana	83 of Sept.	Transportation of RUIF	60,000.00
	Total			117,000.00

No satisfactory explanation could be produced hence recoveries recommended.

LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG /IRREGULAR PAMENT WORTH N265,000.00:

The sum of N265,000.00 was drawn on four (4) different payment vouchers of which could not be observed expended in accordance with the provisions..

Details bellows:-

S/N	NAME	DETAILS	P.V NO/ DATE	AMOUNT	REMARKS
1	Hassan Suware (HOF)	Monthly standing allowance	6 of Aug. 2019	35,000.00	No receipt to justify the expenses attached. The OCV could not controlled the payment voucher.
2	Lawanmai Mai	Procurement of School materials, chalks and register	5 of March,	150,000.00	No receipts to justify the expenses Items not charge to store records

			2019		
3	Lawanmai Mai	Procurement of Schools exercise book and carbon papers	10 of Feb. 2019	30,000.00	No receipts to justify the expenses Items not charge to store records
4	Buba Wale	Purchase of store ledgers, S.R.V and S.I.V	7 of Oct. 2019	50,000.00	No receipts to justify the expenses Items not charge to store records
	Total			<u>265,000.00</u>	

Since the expenditure could not be justified full recovery be effected

- (1) **INTERNALLY GENERATED REVENUE:** The attention of the council was drawn to poor collection and accounting of Internal Generated Revenue resulting on complete dependence on Federation allocation. The council was urged to improve upon the system.
- (2) **STORES ACCOUNTING PROCESS:** The council was also observed to have completely neglected to store administration regulation where procurements were never subjected to store records. The council was advised to ensure compliance to the provisions.
- (3) **DOCUMENTATION OF EXPENDITURE:** The legislature also noted with concern poor documentation of expenditure by the council to which vouchers well raised without the required expenditure evidences and due certification. These have be addressed through Audit monitoring.
- (4) **ASSETS AND PLANT REGISTER:** The legislative observed with concern absence of Assets and plant registers resulting in premature lost of assets. The trend has to be addressed to guard against theft and pilferage

7. **Internally Generated Revenue:**

The Local Government budgeted the sum of N19,093,338.44 for its Recurrent Revenue while the Actual Revenue for the period was N22,979,660.00. The Budget was under estimated as does not recognize the collection from loading of Grains and Animals from the Market.

POTISKUM LOCAL GOVERNMENT COUNCIL
SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	100,000.00	-	(100,000.00)
1002	Rate	250,000.00	128,410.00	(121,590.00)
1003	Local Licence Fines	3,670,000.00	4,450,750.00	780,750.00
1004	Earning from Undertaking	12,670,455.00	15,650,500.00	2,980,045.00
1005	Rent on Local Government Property	300,000.00	250,000.00	(50,000.00)
1006	Interest Payment Dividend	350,000.00	150,000.00	(200,000.00)
1007	Grants	-	-	-
1008	Miscellaneous	1,752,883.44	2,350,000.00	597,116.56
	TOTAL INT. GEN. REVENUE	19,093,338.44	22,979,660.00	3,886,321.56
1009	Federation Accounts	2,519,52,413.00	2,050,943,403.87	468,577,009.13
	GRAND TOTAL	2,538,613,751.44	2,073,923,063.87	464,690.687.57

8. RECURRENT EXPENDITURE 2019

The Local Government budgeted the sum of N660,832,071.24 for its recurrent expenditure while the actual expenditure for the period was N455,582,305.42. The variance was observed because of the control in management of personnel cost and fixed allocation from Ministry for Local Governments Joint Accounts on monthly basis to service overheads.

Details presented below:

POTISKUM LOCAL GOVERNMENT SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED	ACTUAL	VARIANCE
		2019	2019	
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	70,159,428.62	30,907,433.27	39,251,995.35
	Overhead	9,100,000.00	7,098,000.00	2,002,000.00
2002	Office of the Secretary			
	Personnel Cost	18,622,707.55	22,142,135.75	(3,519,428.20)
	Overhead	10,000,000.00	7,800,000.00	2,200,000.00
2003	The Council			
	Personnel Cost	59,590,034.60	39,156,431.78	20,433,602.82
	Overhead	9,000,000.00	7,020,000.00	1,980,000.00
2004	Personnel Management			
	Personnel Cost	73,712,934.95	45,986,391.60	27,726,543.15
	Overhead	12,000,000.00	9,360,000.00	2,640,000.00
2005	Treasury			
	Personnel Cost	92,270,285.75	62,216,824.89	30,053,460.86
	Overhead	13,000,000.00	10,140,000.00	2,860,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	15,700,000.00	12,246,000.00	3,454,000.00
2007	Primary Health Care			
	Personnel Cost	15,146,987.91	11,969,032.30	3,177,955.61
	Overhead	14,500,000.00	11,310,000.00	3,190,000.00

2008	General Agric			
	Personnel Cost	107,310,891.07	76,205,291.11	31,111,599.96
	Overhead	10,500,000.00	8,190,000.00	2,310,000.00
2009	Works			
	Personnel Cost	73,884,284.79	54,999,988.26	18,894,296.53
	Overhead	19,200,000.00	14,976,000.00	4,224,000.00
2010	Traditional Council			
	Personnel Cost	30,128,516.00	18,019,116.46	12,109,399.54
	Overhead	7,000,000.00	5,839,660.00	1,160,340.00
2011	Miscellaneous			
	TOTAL	660,832,071.24	455,582,305.42	205,249,765.92

9. CAPITAL EXPENDITURE

The Local Government budgeted the sum of N1,174,553,984.00 as its capital expenditure for the 2019 Financial operations while the actual incurred expenditure was N373,368,092.57 revealing a variance of N801,185,891.43 under performance.

Details summarized below:

S/N	EXPENDITURE DETAILS	BUDGETTED 2019 N	ACTUAL 2019 N	VARIANCE 2019 N
1	Economic Sector	345,750,000.00	124,826,054.49	220,923,945.51
2	Social Sector	229,500,000.00	52,895,489.01	176,604,510.99
3	Area Development Sector	322,000,000.00	127,892,831.51	194,107,168.49
4	Administrative Sector	270,000,000.00	67,537,717.56	202,246,282.44
5	Repayment of Loan and interest	7,303,984.00	-	7,303,984.00
	TOTAL	1,174,553,984.00	373,368,092.57	801,185,891.43

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 Potiskum Local Government for the year ended 31/12/19.

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 the responsibilities vested in me by the provision of sec 125(2) of the above constitution, the statement of Assets and Liabilities of Potiskum Local Government for the year ended 31st December, 2019 have been certified subject to compliance to my correspondences unattended in this report.

In my opinion, the Financial Statements and Schedules presents a true and fair view of Potiskum 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

POTISKUM 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		22,979,660	344,962,250.00
➤ Grants and Subventions		-	-
➤ Value Added Tax		412,361,473.61	407,537,567.91
➤ Statutory Allocation		1,585,247,641.21	1,747,857,668.64
➤ Miscellaneous (Excess Crude)		53,334,289.05	63,816,990.67
TOTAL RECEIPTS		<u>2,073,923,063.87</u>	<u>2,564,174,477.22</u>
<u>Payments</u>			
➤ Personal Emolument		361,602,645.42	408,902,512.36
➤ Education Services		10,550,000.00	9,237,006.58
➤ Transport Services		24,235,554.49	52,685,988.04
➤ Health Services		6,793,482.36	32,703,186.92
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		24,449,000.00	24,650,000.00
➤ Overheads		93,979,660.00	404,962,250.00
➤ Other General Value		1,492,393,718.12	1,622,299,044.74
TOTAL PAYMENTS		<u>2,014,004,060.39</u>	<u>2,555,439,988.64</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 Equipment as at 1 st /1 st /2019		9,321,146.50	241,699.46
Cash and Equivalent as at 31 st /12/2019		59,919,003.48	4,263,188.04

STATEMENT No. 4

POTISKUM LOCAL GOVERNMENT COUNCIL

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

	NOTE	CURRENT YEAR 2019 ₪	ACTUAL PREVIOUS YEAR 2018 ₪
<u>ASSETS</u>			
➤ Cash and Bank Balances		59,919,008.48	4,263,188.04
➤ Investment		-	-
➤ Advances		2,155,000.00	4,713,000.00
➤ Others		-	-
		62,074,003.48	8,976,188.04
<u>LIABILITIES</u>			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
		62,074,003.48	8,976,188.04

STATEMENT No. 5
POTISKUM 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 %
241,694.46	Opening Balance		9,321,146.50	(9,321,146.50)
	<u>ADD: REVENUE</u>			
21,349,000.00	Rate	250,000.00	128,410.00	121,590.00)
79,026,526.50	Fines Fees and License	3,670,000.00	4,450,750.00	780,750.00
177,010,075.16	Earning from Undertaking	12,670,455.00	15,650,500.00	2,980,045.00
22,977,699.45	Rent on Govt. Property	300,000.00	250,000.00	(50,000.00)
-	Interest & Dividend Payment	350,000.00	150,000.00	(200,000.00)
-	Taxes	100,000.00	-	(100,000.00)
-	Grants/Cont.	-	-	-
1,747,857,668.644	Statutory Allocation	1,927,860,871	1,585,247,641.21	342,613,229.79
07,537,567.00	VAT	391,282,548	412,361,473	(21,078,925.61
108,415,939.56	Miscellaneous Revenues	202,129,877.44	55,684,289.66	146,445,588.39
<u>2,564,416,176.68</u>	TOTAL REVENUE	<u>2,538,613,751.44</u>	<u>2,083,244,210.37</u>	<u>455,369,541.07</u>
	<u>LESS: EXPENDITURE</u>			
536,329,186.89	General Administration	549,583,907.47	317,439,711.31	232,144,196.16
117,934,891.50	Health and Environment	229,646,987.71	62,049,521.31	167,597,466.60
471,365,550.23	Works and Housing	273,584,284.79	94,211,543.75	179,372,742.04
37,237,056.58	Education	35,700,000.00	22,796,000.00	12,904,000.00
126,633,884.56	Agric& Social Development	132,580,891.07	108,844,291.11	23,736,599.96
266,636,845.95	C.00apital Projects	614,289,984	209,693,338.16	404,596,645.04
999,301,622.93	Miscellaneous Expenses	-	1,198,969,655.75	1,198,969,655.75
<u>2,555,439,988.64</u>	TOTAL EXPENDITURE	<u>1,835,386,055.24</u>	<u>2,014,004,060.39</u>	<u>178,618,005.15</u>