

# **AUDITOR–GENERAL’S REPORT**

## **YUNUSARI LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS**

**OCTOBER, 2023**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**ON ACCOUNTS OF YUNUSARI LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1. INTRODUCTION:**

The Financial Statements of Yunusari Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2022 have been examined in accordance with the provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Accounting standard (IPSAS) cash bases adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal State and Local Government councils in Nigeria.

**2. SUBMISSION OF THE REPORTS:**

The Financial Statements of Yunusari Local Government for the year ended 31<sup>st</sup> December, 2021 was submitted to me on the 19<sup>th</sup> May, 2023.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of Public resources, accounts and schedules of all assets and Liabilities must be prepared and balanced latest by 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on 3<sup>rd</sup> June, 2023 in observance of the provisions.

## **FINANCIAL OPERATION HIGHLIGHT**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Yunusari Local Government collected the sum of **₦2,626,212,788.20** from Federation account and **₦25,273,100.00** on account of collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of **₦2,651,485,888.20** was the certified total income to the council for the year ended 31 December, 2022.

The state Local Government Joint Account Financial records have been examined and certified bellow table for the collection and remittances from the Federation Allocation to the Local Government for the year ended December 31<sup>st</sup> 2022.

## **STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS**

	FAAC 2022 YUNUSARI L.G	2022								
MONTH	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non Solid Mineral	ECOLOGICAL FUND	Intervention	Exchange Differentials	TOTAL
Jan	127,293,203.78	63,947,685.92	1,258,681.12				3,856,556.54			196,356,127.36
Feb.	62,780,821.26	61,720,289.03	1,248,448.85	26,943,434.76			2,729,181.15			155,422,175.05
March	84,516,634.46	55,727,923.67		23,569,953.13			3,242,597.62			167,057,108.88
April	124,715,829.81	67,230,024.91					3,781,351.06	1,337,038.54	9,318,166.90	206,382,411.22
May	111,196,400.69	87,684,945.41		5,388,686.95	2,370,204.24		3,569,421.45			210,209,658.74
June	94,719,554.04	66,484,853.19					3,117,574.42			164,321,981.65
July	149,746,640.74	64,379,608.52					4,472,399.22			218,598,648.48
Aug.	194,370,593.97	59,549,210.81					5,831,117.82			259,750,922.60
Sept	319,745,868.51	71,021,481.74		5,388,686.95			3,488,386.98			399,644,424.18
Oct.	119,128,689.28	65,762,106.95					4,058,842.51	16,166,060.86		205,115,699.60
Nov.	105,654,183.55	69,778,555.44	1,384,353.63	18,860,404.33		8,083,030.43	4,019,459.15			207,779,986.53
Dec.	165,247,894.89	70,325,749.02								235,573,643.91
Total	<b><u>1,659,116,314.98</u></b>	<b><u>803,612,434.61</u></b>	<b><u>3,891,483.60</u></b>	<b><u>80,151,166.12</u></b>	<b><u>2,370,204.24</u></b>	<b><u>8,083,030.43</u></b>	<b><u>42,166,887.92</u></b>	<b><u>17,503,099.40</u></b>	<b><u>9,318,166.90</u></b>	<b><u>2,626,212,788.20</u></b>

## **FINANCIAL POSITION**

Balances from operation as at December 31<sup>st</sup> 2022 examined from Bank Statement and Cashbook is presented below:

First Bank	-	171,635.48
First Bank	-	49,656,669.79
Union Bank	-	74.25
Joint Project Acc	-	<u>271,142,708.77</u>
<b>Total Cashbook Balances</b>	-	<b><u>320,971,088.29</u></b>

This also confirms the presentation on the financial statements as Internal Revenue remittance and returns to the treasury was sanctioned to be observed only through presentation of bank deposit tellers.

## **ADEQUACY OF FINANCIAL RECORDS**

The Local Government was subjected to series of insurgency attacks to which the Local Government Secretariat and other public buildings were destroyed and the Local Government being operated remotely in another sister Local Government of Geidam.

The absence of official office accommodation could also be observed as a contributing factor to non-maintenance of basic accounting records. Bellow records could not be observed maintained for the year ended December 31<sup>st</sup> 2022

- 1) Department expenditure control ledgers
- 2) store ledgers for administration of procurements
- 3) inventory records and assets register

- 4) subsidiary accounting records of advances/deposit
- 5) subsidiary ledgers for revenue/Exp. abstracts
- 6) Personnel Emolument ledgers
- 7) council resolution diary

The absence of these vital financial records could not guarantee the financial records free from errors, omissions and transparent operations

## **2022 FINANCIAL YEAR REPORTS:**

Operation of the Local Government for the year ended December 31<sup>st</sup> 2022 have been examined and bellow observation and recommendation are presented for further considerations

### **TREASURY DEPARTMENT**

#### **FINANCIAL AUDIT TEST**

##### **1.0 WRONG/IRREGULAR PAYMENTS TO THE TUNE OF N500,000.00**

A report for the year 2022 indicated that, the sum of N500,000.00 was irregularly drawn without attachment of relevant particulars of payments justifying the drawings.

Details below: -

S/N	PAYEE	PV/NO	DATE	AMOUNT	PARTICULAR	REMARKS
1.	Goni Usman T.O.W	45	04/04/22	400,000	Purchased Diesel	<ul style="list-style-type: none"> <li>i. The recipient did not acknowledge the payment contrary to FM 14:4 (1).</li> <li>ii. Not processed in any subject file.</li> </ul>
2.	Mustapha Budu Alhaji	55	April, 22	100,000	Purchased of engine oil, treatment and gear oil to mass transit bus.	<ul style="list-style-type: none"> <li>i. The recipient did not signed or acknowledge on the payment voucher contrary to FM 14:4 (1)</li> <li>ii. No reference file number for the approval on the payment voucher.</li> </ul>
<b>TOTAL</b>				<b><u>₦500,000</u></b>		

Where satisfactory explanation could not advance, recovery be effected.

## 1.2 UNRETURNED REVENUE RECEIPTS

The under-listed Revenue Earning Books were issued out from the Treasury Store which could not be observed return with proceeds of their collections to the Revenue Accounts.

Details below: -

### OUTSTANDING DEPARTMENT RECEIPT FOR THE YEAR 2022 YUNUSARI LOCAL GOVERNMENT

S/N	NAMES	BOOK/NO	COUNTER FACT/NO
1.	Durama Lawan	171	0951 – 7000
2.	Tahiru M. Kyari	167	32202 – 32250
3.	Idi Mohammed	169	32301 – 32350

### OUTSTANDING MARKET RECEIPT FOR THE YEAR 2022 YUNUSARI LOCAL GOVERNMENT

S/N	NAMES	BOOK/NO	COUNTER FACT/NO	AMOUNT
1.	Idi Mohammed	20	7001 – 7050	2,500.00
2.	M. Maina Ibrahim	22	7051 – 7100	2,500.00
3.	Durama Ibrahim	28	7101 – 7150	2,500.00
4.	Shehu Bukari	31	7401 – 7450	2,500.00

**OUTSTANDING CATTLE TAX RECEIPT FOR THE YEAR 2022**  
**YUNUSARI LOCAL GOVERNMENT**

S/N	NAMES	BOOK/NO	COUNTER FACT/NO
1.	Wakil Lawan	053	5351 – 5400
2.	Wakil Lawan	057	6001 – 6050

**OUTSTANDING MOTOR PARK RECEIPT FOR THE YEAR 2022**  
**YUNUSARI LOCAL GOVERNMENT**

S/N	NAMES	BOOK/NO	COUNTER FACT/NO	AMOUNT
1.	Idi Mohammed	010	8801 – 8850	2,500.00
2.	Idi Mohammed	011	8751 – 8800	2,500.00
3.	Idi Mohammed	008	8901 – 8950	2,500.00
4.	Idi Mohammed	009	8951 – 9000	2,500.00

**OUTSTANDING PARMIT RECEIPT FOR THE YEAR 2022 YUNUSARI**  
**LOCAL GOVERNMENT**

S/N	NAMES	BOOK/NO	COUNTER FACT/NO
1.	Modu Lawan	35	8051 – 8100
2.	Shehu Bukar	34	9101 – 9150

These Revenue receipts have been standing against the named Collectors without the remittance to the Treasury.

Where no satisfactory explanation could be advance, recovery be recommended.

**PRIMARY HEALTH CARE DEPARTMENT**

**FINANCIAL AUDIT TEST**

**IRREGULAR DRAWINGS WORTH N920,000.00**

The sum of N920,000.00 was observed drawings from the accounts of PHCC department on 4 Nos. of Payment Vouchers not in observance of the provision provided for a transparent and accountable public expenditure.

Details below.

S/N	PAYEE	PV/NO	DATE	AMOUNT	PARTICULAR	REMARKS
1.	Bakura Ali Lawan	64	11/05/22	100,000	To conduct outbreak response for May, 2022	<ul style="list-style-type: none"> <li>i. The recipient did not signed to justified the payment affected contrary to FM 14:4 (1)</li> <li>ii. No reference file for approval on the PV.</li> </ul>
2.	Sundry Person	79	08/02/22	100,000	Support Local Government Chairman participant in monthly meeting of the state task force on immunization	<ul style="list-style-type: none"> <li>i. None of the recipient signed on the payment voucher to justified the payment affected contrary to FM 14:4 (1).</li> <li>ii. No expenditure details attached.</li> <li>i. No reference file approval on the payment voucher</li> </ul>
3.	Bakura Ali Lawan	77	03/10/22	100,000	Support of October, 2022 OBR.	<ul style="list-style-type: none"> <li>i. Officer controlling the vote did not signed on the payment voucher contrary to FM.</li> <li>ii. Items purchased were not taken in to store contrary to FM 14:4 (8).</li> <li>iii. No file reference for approval.</li> </ul>
4.	Aisana Manawaji	73	18/10/22	620,000	Medical Assistance	<ul style="list-style-type: none"> <li>i. The recipient did not signed to justified the claimed contrary to FM 14:4 (1).</li> <li>ii. The Officer Controlling the vote did not signed on the payment voucher contrary to FM.</li> </ul>
<b>TOTAL</b>				<b><u>N920,000.00</u></b>		

Where no further satisfactory explanations necessary supporting documents to established the expenditures incurred, recovery be effected.

## **ADMINISTRATION DEPARTMENT**

### **FINANCIAL AUDIT TEST**

#### **1.0 IRREGULAR DRAWINGS**

Below listed drawings were observed irregular for absence of attachment of expenditure details justifying the drawings for the sum of N570,000.00

Details could be seen below: -

S/N	PAYEE	PV/NO	DATE	AMOUNT	PARTICULAR	REMARKS
1.	Baballe Yusuf	62	06/04/22	160,000	For hiring of motor vehicle for loading and uploading of food basket	<ul style="list-style-type: none"> <li>i. The recipient did not acknowledge on the payment voucher contrary to FM 14:4 (1)</li> <li>ii. No reference file number on the payment voucher for approval.</li> <li>iii. No expenditure details attached.</li> </ul>
2.	Sundry Person	49	06/09/22	140,000	Monthly maintenance official vehicle 001, 002, 003, 004, 005, 006 & 007 of Yunusari LGA	<ul style="list-style-type: none"> <li>i. None of the recipient signed on the payment voucher to subtly claimed contrary to FM 14:4 (1).</li> <li>ii. No approval reference file on the payment voucher.</li> </ul>
3.	Amodu Modu	75	03/08/22	270,000	Purchased of 4 tires with registration Yun 06 LG. The recipient did not signed on the payment voucher contrary to FM 14:4 (1)	<ul style="list-style-type: none"> <li>i. No reference file approval on payment voucher.</li> <li>ii. No expenditure details attached.</li> <li>iii. Not in Store records.</li> </ul>
<b>TOTAL</b>				<b><u>N570,000.00</u></b>		

Where convincing explanation could not be advance, recovery be effected.

1.2

**COMPLIANCE TEST**

**NON-COMPLIANCE TO BUDGETARY PROVISION 2022**

**FOR N30,294,366.66**

The year 2022, Yunusari Local Government under Administration department expended the sum of N30,294,366.66 on four (4) separate Payment Vouchers No. 91, 54, 96, 67 of 14/9/22, 16/05/22, 18/03/22 and 08/06/22 respectively.

Details below: -

S/N	PAYEE	PV/NO	DATE	AMOUNT	PARTICULAR	REMARKS
1.	Ministry for Local Government & Chieftaincy	91	14/09/22	3,000,000.00	Reception of Christian unity forum logistic for town hall meeting.	Not within the 2022 budget
2.	Ministry for Local Government & Chieftaincy	54	16/05/22	5,060,000.00	Procurement of Gun cartridge by Rhnoshed ltd.	Not within the 2022 budget
3.	Ministry for Local Government & Chieftaincy	96	18/03/22	2,067,700.00	60% Final Payment for the Renovation of NULGE state chapter office	Not within the 2022 budget
4.	Ministry for Local Government & Chieftaincy	67	08/06/22	20,166,666.66	Supplied of 7000 bags of millets	Not within the 2022 budget
<b>TOTAL</b>				<b><u>30,294,366.66</u></b>		

Where no satisfactory explanation could be advance recoveries is recommended.

## AGRIC DEPARTMENT

### COMPLIANCE AUDIT

#### 1.0 UNDER PERFORMANCE BY AGRIC AND ANIMAL NATURAL RESOURCES HEAD 4001/4002/4003/4004 WORTH N97,024,168.39

The sum of N97,024,168.39 have been identified as appropriation approved for the year 2022 for the provision of 5 Nos. of investing Machines, fairly used 4 Wheel Drive, 2 Nos. Tractor Ferguson 375, purchase of Animals drugs, constructions of Slaughter House at Toshia and other expenditure which were provided in their budget 2022 and formally approved, but could not be utilized.

#### APPROPRIATION DETAILS

SUBHEAD	DETAILS OF EXPENDITURE	APPROVAL 2022 ESTIMATE
1	Purchased of 5 Nos. of Investing Machine	4,000,000.00
7	Purchased of 1 fairly used 4 wheel drone	9,000,000.00
13	Purchased of 2 Nos. Tractor Massey Ferguson 375	44,024,168.39
4002/5	Purchased of Animal drugs for vaccine both preventive and curative.	22,000,000.00
4002/9	Construction of slaughter house at Toshia	7,000,000.00
4003/1	Procurement of Seedling, Mango, Guava, Cashew etc.	3,000,000.00
4003/2	Purchased of uniform, boats & marking materials	2,000,000.00
4004/4	Construction of shade for fresh trash market at Mozogun & Kujari.	6,000,000.00
<b>TOTAL</b>		<b><u>N97,024,168.39</u></b>

The Head of Agric could not influence the attainment of the goals hence necessary explanation be advanced on why zero performance was recorded, alternatively recovery be effected.

**LOCAL GOVERNMENT EDUCATION AUTHORITY**

**FINANCIAL AUDIT**

**IRREGULAR DRAWINGS**

Below listed Payment Vouchers were observed not supported with relevant documents justifying the claims.

Details: -

<b>S/N</b>	<b>PAYEE</b>	<b>PV/ NO</b>	<b>DATE</b>	<b>AMOUNT</b>	<b>PARTICULAR</b>	<b>REMARKS</b>
1.	Sundry Person	1	March, 22	76,000.00	Standing Imprest	- The appropriate LGT 53 for the imprest could not be observed and no expenditure details.
2.	Modu Lawan	2	March, 22	14,000.00	Printing of Books	- No valid expenditure details attached. - No materials supplied in Store.
<b>TOTAL</b>				<b><u>₦90,000.00</u></b>		

Where no explanation could be advance, recovery be effected.

**WORKS DEPARTMENT**

**FINANCIAL AUDIT TEST**

**WRONG AND IRREGULAR PAYMENT WORTH N669,000.00**

The sum of N669,000.00 was drawn on Three (3) Payment Vouchers claimed sum expended on various services to which no valid documentation could be observed justifying the claim from below remarks: -

**IRREGULAR PAYMENT MONTH N669,000 INRESPECT OF WORK DEPARTMENT**  
**YUNUSARI LOCAL GOVERNMENT FOR THE YEAR 2022**

S/N	PAYEE	PV/NO	DATE	AMOUNT	PARTICULAR	REMARKS
1.	Abdullahi Moh'd Saleh	89	17/08/22	320,000	Feeding and logistic to labourer to replaced broken poles along Bayamari-Yunusari Road	i. No cash invoice to cover the amount expended contrary to FM 14:4 (8).
2.	Bulama Awa	55	07/09/22	149,000	Replace of civil defence office at Yunusari	No cash invoice to cover the amount expended contrary to FM 14:4 (8)
3.	Goni Usman	178	30/11/22	200,000	Purchased of fuel and lubricant to Yunusari Local Government Borehole	i. No cash receipt to cover the amount expended contrary to FM 14:4 (8) ii. No reference file on the payment voucher for the approval
<b>TOTAL</b>				<b><u>N669,000.00</u></b>		

Where no satisfactory explanation is advance, recovery be effected.

**HIGHLIGHTS OF 2022 FINANCIAL OPERATION**  
**YUNUSARI LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2022	Final Budget 2022	Actual 2021
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,659,116,315	1,532,685,537	1,298,445,699
2	VALUE ADDED TAX	803,612,435	684,723,832	672,054,871
3	OTHER FAAC ALLOCATION	163,484,039	147,578,415	104,259,154
4	INTERNAL REVENUE IGR	25,273,100	41,183,956	33,590,555
	<b>SUB TOTAL</b>	<b><u>2,651,485,888</u></b>	<b><u>2,406,171,740</u></b>	<b><u>2,108,350,278</u></b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	157,118,561	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>157,118,561</b>	<b>-</b>	<b>-</b>
	<b>TOTAL RECEIPTS</b>	<b><u>2,808,604,449</u></b>	<b><u>2,406,171,740</u></b>	<b><u>2,108,350,278</u></b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	384,292,462	750,851,000	428,269,723
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	589,276,046	-	519,878,517
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	752,838,571	232,760,375	223,466,545
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b><u>1,786,407,079</u></b>	<b><u>1,103,611,375</u></b>	<b><u>1,214,114,785</u></b>
	CAPITAL EXPENDITURE	703,881,535	1,504,107,817	1,024,597,713
	<b>TOTAL EXPENDITURE</b>	<b><u>2,490,288,614</u></b>	<b><u>2,607,719,192</u></b>	<b><u>2,238,712,498</u></b>
1	NET CASH BALANCE	318,315,835	- 201,547,452	(130,362,219)
2	OPENING BALANCE	2,655,254		1,813,910
	OPENING BALANCE (ii Project Joint Acc)	-		131,203,563
3	CLOSING BALANCE	320,971,088		2,655,254

**YUNUSARI LOCAL GOVERNMENT**

**PERSONNEL COST**

<b>DOMESTIC GRANTS</b>					
<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED</b>	<b>Actual</b>	<b>Variance</b>
			<b>2022</b>	<b>2022</b>	<b>2022</b>
			<b>₹</b>	<b>₹</b>	<b>₹</b>
1	Basic Salaries	21010101	584,501,982.20	249,790,100.05	334,711,882.15
2	Allowances General	21020101-7	140,000,000.00	123,934,319.08	16,065,680.92
3	2-27 YCHMB Contribution	21020201	26,349,017.80	10,568,043.16	15,780,974.64
	<b>Total</b>		<b><u>750,851,000.00</u></b>	<b><u>384,292,462.29</u></b>	<b><u>366,558,537.71</u></b>

**YUNUSARI LOCAL GOVERNMENT  
OVER HEAD**

<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2022</b>	<b>Actual 2022</b>	<b>Variance 2022</b>
1.	Overhead cost		120,000,000.00	60,000,000.00	60,000,000.00
	<b>Total</b>		<b><u>120,000,000.00</u></b>	<b><u>60,000,000.00</u></b>	<b><u>60,000,000.00</u></b>

**YUNUSARI LOCAL GOVERNMENT**  
**ADMINISTRATION SECTOR EXPENDITURE**

<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>ACTUAL 2022</b>	<b>BUDGETED 2022</b>	<b>VARIANCE</b>
			₹	₹	₹
23050221	Procurement of Gen. and Cartage		10,348,898.51	15,400,000.00	5,051,101.49
23050287	Prayer for Peace (Umarah)		21,947,801.38	50,100,105.00	28,152,303.62
23010104	Purchase of 3 Nos. Vehicle		45,178,052.81	50,000,000.00	4,821,947.19
23010103	Purchase of House		17,412,629.16	18,520,355.00	1,107,725.84
23050244	Special Security		27,500,000.00	30,150,110.00	2,650,110.00
23050197	Financial Assistance		6,000,000.00	7,990,000.00	1,990,000.00
23030131	Roofing of Government Office		4,977,777.77	4,330,129.00	(647,648.77)
23030126	Fencing of Graveyard		35,990,350.00	40,325,112.00	4,334,762.00
23050288	Construction of District Head Palace		10,444,500.00	40,684,189.00	30,239,689.00
<b>TOTAL</b>			<b><u>179,800,009.63</u></b>	<b><u>257,500,000.00</u></b>	<b><u>77,699,990.37</u></b>

**YUNUSARI LOCAL GOVERNMENT**  
**ECONOMIC SECTOR EXPENDITURE**

<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>ACTUAL 2022</b>	<b>BUDGETED 2022</b>	<b>VARIANCE</b>
			₹	₹	₹
23010127	Purchase of Farm tool & Agric equipment		30,215,000.00	75,500,000.00	45,285,000.00
23050256	Supply of Vet. Drugs		5,130,222.22	20,400,000.00	15,269,777.78
23020103	Rural Electric		38,838,415.12	70,000,000.00	31,161,584.88
23511606	Extension of National Grid		40,080,000.00	89,362,000.00	49,282,000.00
23020130	Suply of Agro-Chemical		40,217,777.77	90,000,000.00	49,782,222.23
23050236	Control & Prevention of Animal Disease		22,254,000.00	73,470,000.00	51,216,000.00
23020124	Construction of Market Shade across the L.G		25,000,000.00	58,268,000.00	33,268,000.00
<b>TOTAL</b>			<b><u>201,735,415.11</u></b>	<b><u>477,000,000.00</u></b>	<b><u>275,264,584.89</u></b>

**YUNUSARI LOCAL GOVERNMENT**  
**REGIONAL DEVELOPMENT SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	ACTUAL 2022	BUDGETED 2022	VARIANCE
			₹	₹	₹
23020105	Provision of Water Facilities		2,509,922.99	10,350,000.00	7,840,077.01
23020153	Construction of Drainage channel		35,850,000.00	120,500,000.00	84,650,000.00
23020177	Conversion of Single Phase to Solar		5,600,000.00	14,000,000.00	8,400,000.00
23010151	Land Compensation		10,000,000.00	150,100,000.00	140,100,000.00
23050286	Purchase of Relief Materials		40,053,438.12	165,620,000.00	125,566,561.88
23511601	Drilling of Borehole at Bultuwa		18,332,748.89	93,121,489.00	74,788,740.11
<b>TOTAL</b>			<b><u>112,346,110.00</u></b>	<b><u>553,691,489.00</u></b>	<b><u>441,345,379.00</u></b>

**YUNUSARI LOCAL GOVERNMENT**  
**SOCIAL SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	BUDGETTED 2022	Actual 2022	Variance 2022
			₹	₹	₹
23511603	Rehabilitation repair Hospital/Health Centers		54,122,350.00	55,110,300.00	987,950.00
23030139	Renovation of Primary School		18,793,978.00	19,320,000.00	526,022.00
23050202	Social Development Material Purchase		13,444,444.44	14,100,000.00	655,555.56
23010123	Fire Service		15,330,000.00	17,000,000.00	1,670,000.00
23050143	Feeding of Primary School at Bukarti		51,192,000.00	52,020,000.00	828,000.00
23030147	Supply of Drugs & Equipment		33,548,831.09	34,266,028.00	717,196.91
	purchase of Technical Learning Aid Material		23,568,396.47	24,100,000.00	531,603.53
<b>TOTAL</b>			<b><u>210,000,000.00</u></b>	<b><u>215,916,328.00</u></b>	<b><u>5,916,328.00</u></b>

## **BUDGETARY ANALYSIS**

### **INTERNAL GENERATED REVENUE:**

The Local Government Budgeted the sum of ₦41,183,956.00 for the year ended 31<sup>st</sup> December 2022, of which actual collection was ₦25,273,100.00 thereby reflecting deficit collection of (₦15,910,856.00). The Council to improve upon performance so as to meet up 30% of its overhead requirements

### **INTERNAL CONTROL PROCEDURE.**

Assessment of the Internal control of the Local Government for the year ended 31<sup>st</sup> December 2022 operation indicates that, the Internal Audit function was very weak, most payment vouchers were observed not supported with relevant expenditure detail and store records not observed for procurements. Revenue administration and compliance checks are duties of the internal Audit function could not be observed by the internal Auditor.

## **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 **Yunusari Local Government** for the year ended 31<sup>st</sup> December, 2022.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision 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 **Yunusari Local Government** for the year ended 31<sup>st</sup> December 2022 have been certified subject to observations in my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of Yunusari Local Government for the year ended 31<sup>st</sup> December, 2022.

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

  
**IBRAHIM M. ALIYU** CNA, ACTIN  
**AUDITOR-GENERAL (LOCAL GOVTS.)**  
**YOBE STATE**