

AUDITOR—GENERAL'S REPORT

JAKUSKO LOCAL GOVERNMENT
2019 FINANCIAL YEAR REPORTS

MARCH, 2020

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

JAKUSKO LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER 2019

1. INTRODUCTION:

The Financial Statement of Jakusko Local Government and relevant records for the operation of 2019 have been examined in accordance with the provisions of the Financial Memorandum FM.39:1 which is also consistent with the provisions of Sec.125(2) of the constitution of the Federal Republic of Nigeria (1999).

The Annual financial statements were prepared in accordance with Accounting policies and format adopted by the Federation Allocation Committee (FAC) on the standardization of Federal, State and Local Government Accounts in Nigeria.

2. SUBMISSION OF THE FINANCIAL STATEMENT:

The Financial Statement of Jakusko Local Government for the year ended 31st December, 2019 was submitted to me on the 10th 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 18th January, 2021 for all schedules as could appear in the Appendix.

3. **PREVIOUS AUDIT OBSERVATION:**

The Audit reports for 2016/2017 was subjected to legislative scrutiny and recommendation of the House Committee on Public Accounts was adopted in the House plenary of 24th March, 2020

The resolution observed the following:-

1. **RECOVERY OF N900,000.00 ON FICTITIOUS REPAIRS OF BOREHOLE GENERATORS**

The sum of N900,000.00 was drawn and claimed for rehabilitation of borehole Generators as Special Imprest Advance in the name of LawanZachi Mai Manu (DHW). Examination of the subject files correspondence and records attached to the retirement Payment Vouchers confirmed the expenditure for total fraud which must have been made possible with the Chairman collaboration.

The Hon. Commissioner Ministry for Local Government was requested to block the salaries of LawanZachi until the officer comes to terms on the recovery of the sum involved.

2. The Local Government was observed to have poor observance of store regulations and maintenance of store records and assets register.
3. The Internal Audit function was observed ineffective.
4. Poor documentation of Expenditures

4. **OUTSTANDING 2018 AUDIT OBSERVATION**

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

The report have been committed to the House Committee on Public Accounts for legislative scrutiny.

Highlights of the reports: -

FINANCE DEPARTMENT

(a)	Unreturned Revenue Earning Tickets	N222,500.00
(b)	Unaccounted sum on non remittance of proceed from Mass Transit Services	<u>N360,000.00</u>
		<u>N582,500.00</u>

ADMIN DEPARTMENT

(a)	Irregular drawings	N8,391,796.00
(b)	Un-presented Payment Voucher	<u>N190,000.00</u>
		<u>N8,581,796.00</u>

PRIMARY HEALTH CARE DEPARTMENT

▪	Irregular drawings	<u>N160,006,772.31</u>
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AGRIC DEPARTMENT

▪	Unremitted Tractor Hiring collections	<u>N525,000.00</u>
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LOCAL GOVERNMENT EDUCATION AUTHORITY DEPARTMENT

▪	Irregular drawings	<u>N213,500.00</u>
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5. **2019 FINANCIAL YEAR AUDIT REPORTS:**

Arising from 2019 financial year operations are observation which could not be resolved from Audit correspondences hence forwarded for legislative actions.

A. **ADMIN DEPARTMENT**

WRONG/IRREGULAR DRAWINGS TO THE SUM OF N9,315,000

The sum of N9,315,000.00 was drawn on bellow listed 5 Payment Vouchers which examination were observed not supported with statutory requirements justifying the drawings from public treasury.

Detail below: -

S/N	NAME	PARTICULARS	PV	DATE	AMOUNT	REMARK
1.	Hon. Babbangida Ibrahim (Chairman)	Retirement of impress advance for procurements	57	28/2/19	100,000.00	<ul style="list-style-type: none"> No valid receipt attached to Payment Voucher. No SRV & SIV attached
2.	Mohammed A. Nyako	Payment made to cover Election duty	3	5/3/19	915,000.00	<ul style="list-style-type: none"> No list of the officers involved with their ward of assignment No receipt of fueling
3.	Alhaji Ado YaroGashua	Payment made for donation to the name as (Chairman) of Association of ZabiSonkaYobe.	14	6/3/19	100,000.00	No receipt of the Association to justify acknowledging same
4	LigaliAlhaiDugu (HGA)	Payment made for the accommodation, fuel and feeding of Committee of Yobe State Boundary Committee.	52	4/5/19	200,000.00	No receipt of any details mention to justify the expenditure

5	Yamotto Nigeria Limited	Payment made to the named Company to enable take proactive flood control, measures to protect the riverine settlement as from imminent flooding.		25/8/19	8,000,000.00	<ul style="list-style-type: none"> No acknowledgement receipt. No location of the area affected Details of work involved or B.O.Q.
					<u>9,315,000.00</u>	

Since the drawings could not be justified recoveries are recommended.

B. FINANCE DEPARTMENT

MISSING PAYMENT VOUCHERS WORTH N587,000.00

For the period under-review, it was observed that, drawing to the sum of N587, 000.00 on 7 Payment Vouchers were not presented for Audit inspection.

Details below: -

S/N	NAME	PARTICULARS	DATE	PV	AMOUNT ₦
1.	No name	Electrification of Gasma	1/4/19	56	40,000.00
2.	✓	No details	3/2/19	41	100,000.00
3.	✓	✓	No date	50	50,000.00
4.	✓	✓	✓	51	50,000.00
5.	✓	✓	✓	50	27,000.00
6.	✓	✓	5/7/19	4	300,000.00
7.	GarbaBulama	Replenishment of impress	20/9/19	24	20,000.00
TOTAL					<u>587,000.00</u>

Since the drawings were made without fully documented vouchers, recovery be effected from the Chairman and signatories to the account for effecting the fraudulent drawings.

**UNACCOUNTED JANGALI COLLECTED BY DISTRICTS FOR THE SUM OF
N230, 200.00**

Audit inspection of Jangal collections by District Heads offices reveals some discrepancies of remittance for the sum of N230,200.00. Thus, the summary is as follows: -

S/N	NAME	DISTRICT	AMOUNT CASTED ON RECEIPTS	ACTUAL REMITTANCE	DIFFERENCE
1.	SurajoMoh'd Umar	Katamma	205,900.00	180,000.00	25,900.00
2.	AjiyaBukar	Zabudum	78,400.00	70,000.00	8,400.00
3.	Ibrahim AliyuAguwa	Lafiya	188,800.00	145,000.00	43,800.00
4.	Adamu Ali	Dachia	83,200.00	73,000.00	10,200.00
5.	SurajoMoh'dLawan	Muguram	510,800.00	368,900.00	141,900.00
TOTAL					<u>N230,200.00</u>

Pull details were made to the councils which no efforts was made to achieve compliance hence forwarded for legislative actions.

OUTSTANDING JANGALI (CATTLE TAX) RECEIPT 2019

Examination of Revenue profile of Jakusko Local Government reveals that, there are forty two (42) Booklets of Jangali (Cattle Tax) receipts outstanding with respective District Heads. Though actual collections could not be established as these receipt have similar treatment with Departmental receipts.

Details below: -

S/N	NAME	DATE	TYPE OF RECEIPTS	BOOK NO.	COUNTERFOLIO NO.	
					FROM	TO
1	Surajo Mohammed Lawan	30/1/2020	Jangali Cattle	015	0101	01200
2	Surajo Mohammed Lawan	19/10/2019	Jangali Cattle	1	1801	1850
3	Surajo Mohammed Lawan	14/11/2020	Jangali Cattle	107	14701	14750
4	Surajo Mohammed Lawan	19/10/2019	Jangali Cattle	7	2951	3000
5	Surajo Mohammed Lawan	5/11/2019	Jangali Cattle	67	1351	1400
6	MatiYakubu	20/10/2019	Jangali Cattle	29	10501	10550
7	MatiYakubu	9/11/2019	Jangali Cattle	68	6101	6150
8	MatiYakubu	9/11/2019	Jangali Cattle	69	0651	0700
9	MatiYakubu	9/11/2019	Jangali Cattle	71	7001	7050
10	MatiYakubu	9/11/2019	Jangali Cattle	70	10851	10900
11	MatiYakubu	9/11/2019	Jangali Cattle	72	15151	15200
12	MatiYakubu	9/11/2019	Jangali Cattle	73	15301	15350
13	MatiYakubu	9/11/2019	Jangali Cattle	74	10701	10750
14	MatiYakubu	9/11/2019	Jangali Cattle	75	6201	6250
15	MatiYakubu	9/11/2019	Jangali Cattle	76	5701	5750
16	MatiYakubu	9/11/2019	Jangali Cattle	77	6951	7000
17	MatiYakubu	9/11/2019	Jangali Cattle	78	6951	5150
18	MatiYakubu	23/12/2019	Jangali Cattle	100	01101	01150
19	MatiYakubu	23/12/2019	Jangali Cattle	101	1051	1100
20	MatiYakubu	6/1/2020	Jangali Cattle	102	7801	7850
21	MatiYakubu	6/1/2020	Jangali Cattle	103	3351	3400
22	MatiYakubu	6/1/2020	Jangali Cattle	104	14501	14550
23	MatiYakubu	6/1/2020	Jangali Cattle	105	7851	7900
24	MatiYakubu	6/1/2020	Jangali Cattle	106	7901	7950
25	MatiYakubu	30/1/2020	Jangali Cattle	135	11401	11450
26	MatiYakubu	31/1/2020	Jangali Cattle	136	0851	0900
27	MatiYakubu	30/1/2020	Jangali Cattle	137	0901	0950

28	MatiYakubu	30/1/2020	Jangali Cattle	138	11201	11250
29	MatiYakubu	30/1/2020	Jangali Cattle	139	11251	11300
30	Surajo Mohammed Lawal	27/11/2019	Jangali Cattle	97	1101	1150
31	Surajo Mohammed Lawal	27/11/2019	Jangali Cattle	98	5851	5900
32	Ibrahim Ali Aguwa	20/10/2019	Jangali Cattle	37	6001	6050
33	Ibrahim Ali Aguwa	20/10/2019	Jangali Cattle	42	2201	2250
34	YakubuKantu	19/11/2019	Jangali Cattle	80	9451	9500
35	YakubuKantu	19/11/2019	Jangali Cattle	81	9951	10000
36	YakubuKantu	19/11/2019	Jangali Cattle	82	9901	9950
37	YakubuKantu	19/11/2019	Jangali Cattle	83	9851	9900
38	YakubuKantu	27/11/2019	Jangali Cattle	90	2001	2050
39	YakubuKantu	27/11/2019	Jangali Cattle	91	2051	2100
40	YakubuKantu	27/11/2019	Jangali Cattle	92	2101	2150
41	YakubuKantu	27/11/2019	Jangali Cattle	93	8451	8500
42	YakubuKantu	27/11/2019	Jangali Cattle	94	8501	8549

Efforts to have the receipts to establish due collections failed hence recommended for further necessary actions.

C. WORKS DEPARTMENT

WRONG/IRREGULAR DRAWINGS FOR THE SUM OF N3,500,000.00

For the operation of 2019. Works department expended the sum of N3,500,000.00 on two (2) Payment Vouchers (which were not capital in nature) claimed expended on security which could not be observed supported with expenditure document to justify the spending.

Details below: -

S/N	NAME	DETAILS	PV. NO.	DATE	AMOUNT ₦	REMARK
1.	LigaliAlhajiDugu (HGA)	Payment to enable him provide security at Eid ground before and during the Eid-KabirSallah	7	26/7/19	500,000.00	<ul style="list-style-type: none"> ▪ No narration detailing the expenses incurred. ▪ No any receipt list, or names of beneficiaries etc.
2.	LigaliAlhajiDugu (HGA)	To cater for 3 rd security boarder surveillance	2	6/8/19	3,000,000.00	<ul style="list-style-type: none"> ▪ Could not be observed processed in any subject file ▪ No details of expenditure as well. No receipt attached.
TOTAL					<u>3,500,000.00</u>	

The drawings were not transparent, hence recovery is recommended.

D. LOCAL GOVERNMENT EDUCATION AUTHORITY

DRAWINGS WITHOUT SUPPORTING DOCUMENT WORTH N159,500.00

Drawings for the sum of N159, 500.00 on 6 Payment Vouchers could not be observed supported with relevant supporting document justifying the expenditure.

Details below: -

S/N	NAME	PURPOSE	DATE	PV	AMOUNT	REMARK
1.	Musa Mai Jawa	Settlement of OPE for the purchase of fuel for supervision of School	23/3/19	14	13,500.00	<ul style="list-style-type: none"> ▪ Not sign by the recipient, ▪ Lack of receipt of purchases/expenditure
2.	Mohammed Abare	Settlement for the hiring of Vehicle from Damaturu to Jakusko to convey material from UNICEF	30/3/19	14	20,000.00	<ul style="list-style-type: none"> ▪ No approval page ▪ No receipt attached ▪ Not sign by recipient
3.	Sundry Person	Replenishment of	31/7/19	9	27,000.00	Not signed by the Sundry

		impress				Persons
4.	IkenneChinyere	Purchase of spare part to Hilux.	29/11/19	9	29,000.00	<ul style="list-style-type: none"> ▪ No SRV/SIV. ▪ Not signed by the recipient
5.	IkenneChinyere	Purchase of spare part to Hilux.	31/12/19	10	30,000.00	<ul style="list-style-type: none"> ▪ No SRV/SIV. ▪ Not signed by the recipient
6.	Sundry Person	Replenishment of impress granted to Sundry Persons	31/12/19	10	40,000.00	Not sign by the recipients
TOTAL					<u>₦129,500.00</u>	

Since no supporting records could be obtained to justify the expenditure, recovery be effected.

6. INTERNAL CONTROL SYSTEM:

Assessment of the Internal Control system of the Local Government for the 2019 operation indicates that, the Internal Audit function was very weak as payment vouchers for purchase were not supported with store receive vouchers and invoices and no certification could be observed of the internal Audit on most of the drawings.

7. INTERNALLY GENERATED REVENUE:

The Local Government projected the sum of ₦10,097,937.07 for the year ended 31st December, 2019 while the actual collection was ₦8,405,799.90 thereby reflecting under collection variance of ₦(1,692,137.17).

SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	-	-	-
1002	Rate	1,000,000.00	830,000.00	(170,000.00)
1003	Local Licence Fines	2,018,418.07	2,675,286.99	656,868.92
1004	Earning from Undertaking	4,385,264.02	2,664,281.28	(1,720,982.74)
1005	Rent on Local Government Property	1,000,000.00	830,000.00	(170,000.00)
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	1,694,254.98	1,406,231.63	(288,023.35)
	TOTAL INT. GEN. REVENUE	<u>10,097,937.07</u>	<u>8,405,799.90</u>	<u>(1,692,137.17)</u>
1009	Federation Accounts	2,859,901,740.00	2,446,709,362.21	(413,192,377.79)
	GRAND TOTAL	<u>2,869,999,677.07</u>	<u>2,455,115,162.11</u>	<u>(414,884,514.96)</u>

8. RECURRENT EXPENDITURE 2019:

The Local Government budgeted the sum of ~~₦~~741,975,589.72 as its recurrent expenditure while the actual expenditure for the year was ~~₦~~511,605,210.00 deficting favourable variance of ~~₦~~230,370,379.72 from effective Personnel Cost and Overhead administration.

Details presented below:-

SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	15,032,269.07	10,372,265.65	4,660,003.42
	Overhead	13,700,000.00	9,042,000.00	4,658,000.00
	Office of the Secretary			
	Personnel Cost	81,210,982.35	56,035,577.82	25,175,404.53
	Overhead	4,600,000.00	3,036,000.00	1,564,000.00
2003	The Council			
	Personnel Cost	46,111,246.51	31,816,760.09	14,294,486.42
	Overhead	19,000,000.00	12,540,000.00	6,460,000.00
2004	Personnel Management			
	Personnel Cost	117,391,096.31	80,999,856.46	36,391,239.85
	Overhead	19,000,000.00	12,825,800.00	6,174,200.00
2005	Treasury			
	Personnel Cost	87,884,018.19	60,639,972.55	27,244,045.64
	Overhead	17,700,000.00	11,682,000.00	6,018,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	Primary Health Care			
	Personnel Cost	61,984,318.60	42,744,339.83	19,239,978.77
	Overhead	18,000,000.00	11,800,000.00	6,200,000.00
2008	General Agric			
	Personnel Cost	100,429,655.37	69,296,426.20	31,133,229.17
	Overhead	8,000,000.00	5,280,000.00	2,720,000.00
2009	Works			
	Personnel Cost	102,173,005.82	73,560,503.12	28,612,502.70
	Overhead	17,000,000.00	11,220,000.00	5,780,000.00
2010	Traditional Council			
	Personnel Cost	9,758,997.50	6,733,708.28	3,025,289.22
	Overhead	3,000,000.00	1,980,000.00	1,020,000.00
2011	MISCELLANEOUS			
	Personnel Cost	-	-	-
	Overhead	-	-	-
	TOTAL	<u>741,975,589.72</u>	<u>511,605,210.00</u>	<u>230,370,379.72</u>

8. **CAPITAL EXPENDITURE:**

The Local Government budgeted the sum of ₦2,170,620,769.71 as its capital expenditure for the 2019 Financial year operations while the actual incurred expenditure was ₦1,163,495,630.39. Thereby revealing under performance of ₦1,007,125,139.32. This was made possible because of the allocation from Federation account and un-realistic Federation Account estimates.

Details summarized below:-

S/N	EXPENDITURE DETAILS	BUDGETED 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦
1	Economic Sector	605,466,000.00	432,592,665.95	172,873,334.05
2	Social Dev. Sector	306,706,415.01	196,744,464.86	109,961,950.15
3	Area Dev. Sector	732,275,000.00	318,068,499.58	414,206,500.42
4	Admin Sector	526,173,354.70	216,090,000.00	310,083,354.70
TOTAL		<u>2,170,620,769.71</u>	<u>1,163,495,630.39</u>	<u>1,007,125,139.32</u>

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

AUDIT CERTIFICATION

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of Jakusko Local Government for the year ended 31st December, 2019.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provisions and Audit draft Laws and Sec. 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Statement of Assets and Liabilities of **Jakusko Local Government** for the year ended 31st December 2019 have been certified subject to compliance to my correspondences as could appear in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of Jakusko Local Government for the year ended 31st December, 2019.

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

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

STATEMENT No. 3

IJKUSKO 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	8,405,799.90	133,301,046.48
➤ Grants and Subventions	-	-
➤ Value Added Tax	453,952,231.19	425,756,446.18
➤ Statutory Allocation	1,928,609,913.72	2,016,454,066.80
➤ Miscellaneous (Excess Crude)	64,147,217.40	75,061,134.37
TOTAL RECEIPTS	<u>2,455,115,162.21</u>	<u>2,650,572,693.83</u>
<u>Payments</u>		
➤ Personal Emolument	432,199,410.00	499,574,082.78
➤ Education Services	57,600,000.00	68,340,901.00
➤ Transport Services	30,444,340.00	508,959,050.16
➤ Health Services	77,492,359.26	221,189,176.75
➤ Mining and Petro-Chem Services	-	-
➤ Agric Services	101,288,500.00	69,122,132.85
➤ Overheads	79,405,800.00	193,301,046.48
➤ Other General Value	1,658,420,725.31	1,078,418,781.98
TOTAL PAYMENTS	<u>2,436,851,134.57</u>	<u>2,638,905,172.00</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		11,667,521.83
Cash and Equivalent as at 1 st /1 /2019	9,345,115.72	830,782.89
Cash and Equivalent as at 31 st /12/2019	18,264,027.64	12,498,304.72

STATEMENT No. 4

JAKUSKO LOCAL GOVERNMENT COUNCIL

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

		ACTUAL	
	NOTE	CURRENT YEAR 2019 ₺	PREVIOUS YEAR 2018 ₺
<u>ASSETS</u>			
➤ Cash and Bank Balances		18,264,027.64	12,498,304.72
➤ Investment		-	-
➤ Advances		-	-
➤ Others		-	-
		18,264,027.64	12,498,304.72
<u>LIABILITIES</u>			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
		18,264,027.64	12,498,304.72

STATEMENT No. 5

IAKUSKO 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 %
830,782.89	Opening Balance		9,345,115.72	9,345,115.72
	<u>ADD: REVENUE</u>			
28,886,929.50	Rate	1,000,000.00	830,000.00	(170,000.00)
39,244,266.11	Fines Fees and License	2,018,418.07	2,675,286.99	656,868.92
27,602,710.37	Earning from Undertaking	4,385,264.02	2,664,281.28	(1,720,982.74)
14,799,340.20	Rent on Govt. Property	1,000,000.00	830,000.00	(170,000.00)
-	Interest & Dividend Payment	-	-	-
-	Taxes	-	-	-
-	Grants/Cont.	28,000,000.00	-	(28,000,000.00)
2,016,454,066.80	Statutory Allocation	2,224,118,682.00	1,928,609,913.72	(295,508,768.28)
425,756,446.18	VAT	408,916,585.00	453,952,231.19	45,035,646.19
96,998,151.98	Miscellaneous Revenues	200,560,727.98	65,553,449.03	(135,007,278.95)
<u>2,650,572,694.03</u>	TOTAL REVENUE	<u>2,869,999,677.07</u>	<u>2,464,460,277.93</u>	<u>(405,539,399.14)</u>
	<u>LESS: EXPENDITURE</u>			
355,511,681.00	General Administration	882,478,564.93	440,080,232.57	442,398,332.36
144,107,310.35	Health and Environment	200,984,318.60	132,036,699.09	68,947,619.51
80,411,612.25	Works and Housing	160,314,005.82	115,224,843.12	45,089,162.70
-	Education	90,000,000.00	57,600,000.00	32,400,000.00
94,862,025.66	Agric& Social Development	243,954,655.37	175,864,926.20	68,089,729.17
1,269,560,088.61	Capital Projects	1,334,864,814.64	745,080,431.13	589,784,383.51
694,452,454.13	Miscellaneous Expenses	-	770,964,002.46	(770,964,002.46)
<u>2,638,905,172.00</u>	TOTAL EXPENDITURE	<u>2,912,596,359.36</u>	<u>2,436,851,134.57</u>	<u>476,745,220.85</u>