

AUDITOR—GENERAL'S REPORT

FIKA LOCAL GOVERNMENT 2019 FINANCIAL YEAR REPORTS

MARCH, 2020

TABLE OF CONTENT

Table of Content:	..	..	..	..	..	..	..	..	..	1
Introduction:	..	..	..	..	..	..	..	..	..	2
Submission of Financial Statement:	..	..	..	..	..	..	..	..	..	2
Outstanding 2017 Audit Observation:	..	..	..	..	..	..	..	..	..	3
Previous Audit Observations on 2018 Financial Year Reports:	..	..	..	..	..	..	..	..	..	3
2019 Financial Year Reports	..	..	..	..	..	..	..	..	..	5
Internally Generated Revenue:	..	..	..	..	..	..	..	..	..	14
Recurrent Expenditure:	..	..	..	..	..	..	..	..	..	15
Capital Expenditure:	..	..	..	..	..	..	..	..	..	16
Audit Certification:..	..	..	..	..	..	..	..	..	..	17
Statement No 3:	..	..	..	..	..	..	..	..	..	18
Statement No 4:	..	..	..	..	..	..	..	..	..	19
Statement No 5:	..	..	..	..	..	..	..	..	..	20

AUDITOR-GENERALS REPORT
FIKA LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2019

1. INTRODUCTION:

The Financial Statements of Fika 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 statement was 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 Statements of Fika Local Government for the year ended 31st December, 2019 was submitted to me on the 29th June 2020. The provisions of the FM.32:1 provides that, for prompt, full and accurate public accountability of Public Funds, accounts must be prepared and balanced latest by 31st March of the preceding year of operation.

The accounts were certified, for all schedules and statements as could appear in the Appendix.

3. OUTSTANDING 2017 AUDIT OBSERVATION:

The Audit reports for 2016/2017 was subjected to Legislative scrutiny and white paper issued for bellow administrative action.

- i) Poor collection and accounting of IGR and over dependency on Federation allocation.
- ii) Observed non processing of accounting process through observance of internal Audit checks.
- iii) Absence of adequate compliance to store accounting process which had detrimental effect on efficiency and transparent management of resources.
- iv) Complete absence of assets, plants and inventory register for effective control and guard from premature loss.

Other issues bordering on poor accounting of financial assets were cleared by the Legislative from proceedings of the house plenary of 24th March 2020.

4. PREVIOUS AUDIT OBSERVATIONS ON 2018 FINANCIAL YEAR REPORTS:

The Auditor-Generals observations arising from financial operations of 2018 had been forwarded to the speaker Yobe State House of Assembly vide forwarding letter No. LGAD/ADM/LGFS/73/Vol.I Dated 23/09/2020in compliance to the provisions.

The reports have been committed to the house committee on Public Account for legislative scrutiny and further necessary action.

HIGHLIGHTS OF THE 2018 REPORTS:

A) FINANCE DEPARTMENT

- i) Intentional destruction of revenue earning books by the store keeper worth ~~₦~~1,599,550.00.
- ii) Un-ethical transaction involving the sum of ~~₦~~693,040.00 on revenue receipts by the cashier of the Local Government.
- iii) Wrong and irregular payment of ~~₦~~450,000.00 being amount expended on PV 91 of month 2018 in favour of Ngantu Mai Anguwa for supply and leveling of latrine at Ngalda market.
- iv) Non remittance of VAT and TAX amounting to ~~₦~~5,671,617.00. That is ~~₦~~2,649,378.00 not remitted and ~~₦~~3,022,289.00 were wrongfully drawn by cash diverted to other use.
- v) Missing payment vouchers for the sum of ~~₦~~19,618,225.00.

B) P.H.C. DEPARTMENT

- I) Inducement payment amounting to ~~₦~~3,010,444.32 claimed on 27 installments with attendant discrepancies.
 - a) Vouchers not supported by receipt to justify expenditure
 - b) Expenditure with explicit specific purpose.
 - c) Vouchers not subjected to internal checks
 - d) Not subjected to any file records for reference
 - e) Bank charges not supported by debit advise
 - f) List of beneficiaries not attached.
- II) Under supply of drugs purchased amounting to ~~₦~~2,058,100.00 through Sarkin Yaki business company.

C) ADMINISTRATION DEPARTMENT

- I) Wrong and irregular payments without supporting document worth ₦5,000,000.00 observation noted include:
 - a) No acknowledgement on sundry payments.
 - b) The expenditure could not be observed proceed in any subject file.
- II) Payment of ₦296,000.00 was drawn on 2 payment vouchers with:
 - a) Expenditure not processed in any subject file.
 - b) Payment Vouchers not attached with supporting document.

5. 2019 FINANCE YEAR REPORTS:

Observation arising from 2019 financial operation despite repeated reminders could not be observed responded to.

Bellow for further necessary action.

A) P.H.C. DEPARTMENT

i) WRONG AND IRREGULAR DRAWINGS

The sum of ₦4,832,400.00 was drawn on two (2) instances claimed sum expended on purchase of Drugs and counterpart funding for implementation of OBIL.

OBSERVATION

- a) The expenditure could not be observed subjected to any file records.
- b) Attachment of details of expenditure could not be observed.

- c) Purchase of Drug worth ~~₦~~4,492,400.00 said to have been procured could not be observed taken on charge into store records contrary to the provision of Chapter 14 of the financial memoranda.
- d) The procurement was neither executed through Job order nor local purchase order to ensure value for money.

S/N	NAME OF PAYEE	PV No/DATE	PURPOSES	AMOUNT ₦
1	Usman Gimba	14/05/2019	Payment of OBIL implementation part funding	340,000.00
2	Usman gimbe	10 of Nov. 2019	Purchase of Drugs	4,492,400.00
TOTAL				₦4,832,400.00

Since the supply could not be justified, recovery be effected through legislative process.

B) FINANCE DEPARTMENT

i) **WRONG AND IRREGULAR PAYMENT**

The sum of ~~₦~~1,121,954.66 was expended on two (2) payment vouchers claimed sum expended for the settlement of VAT and TAX on contract agreement as details below:

S/N	PAYEE	PV No/DATE	AMOUNT ₦
1	Federal Inland Revenue Service (FIRS)	06 of February	767,944.46
2	Board of Internal Revenue Service (BIR)	02 of March	354,010.20
TOTAL			₦1,121,954.66

Vouchers could not be observed supported with acknowledgement official receipt of the Tax authority (PAYEE). Recoveries be effected as no payments were made to the Tax authorities.

ii) **MISSING PAYMENT VOUCHERS WORTH ₦614,000.00**

Below listed payment vouchers for the sum of ₦614,000.00 could not be submitted for Audit certification which could be termed missing or not prepared at all when drawings were made.

Details of these is below:-

S/N	PAYEE	PV No/DATE	Purpose	AMOUNT ₦
1	Jafaru Mohammed	12 of December	Payment of monthly allowance	40,000.00
2	Jafaru Mohammed	13 of December	Maintenance of Vehicle	30,000.00
3	Jafaru Mohammed	14 of December	Printing of Salary Slip	40,000.00
4	Jafaru Mohammed	44 of December	Purchase of Financial Records	350,000.00
5	Jafaru Mohammed	49 of December	No Purpose	80,000.00
6	Jafaru Mohammed	55 of December	Payment of logistic	30,000.00
7	Ahmed Mamu	56 of December	Purchase of Tyre	44,000.00
TOTAL				₦614,000.00

Since no vouchers were produced recovery be effected in accordance with the provisions.

iii) **UN-RETIRED REVENUE EARNING BOOKS**

Audit inspection to treasury store and revenue records observed that below listed Departmental receipt, Market receipt, Goat and Sheep receipts upon which revenues were duly collected but not observed returned with the collection thereon to the treasury.

Details of these are below:-

DEPARTMENTAL RECEIPT

S/N	PAYEE	BOOK No	COUNTERFOIL No	AMOUNT ₦
1	Mohammed Adamu	04	05651 – 05700	
2	Mohammed Adamu	05	0571 – 05800	
3	Mohammed Adamu	10	05951 – 0600	
4	Baba Tela	15	06701 – 06750	
5	Baba Tela	18	06851 – 06900	
6	Baba Tela	20	06901 – 07000	

The revenue receipt should be produced and full reports with the treasury receipt details forwarded for the records.

MARKET FEES RECEIPT

S/N	PAYEE	BOOK No	COUNTERFOIL No	AMOUNT ₦
1	Ahmed Manu	13	1701 – 1800	2,500.00
2	Ahmed Manu	28	4701 – 4800	2,500.00
3	Ahmed Manu	39	5701 – 5800	2,500.00
4	Ahmed Manu	42	5201 – 5300	2,500.00
TOTAL				₦10,000.00

GOAT AND SHEEP RECEIPT

S/N	PAYEE	BOOK No	COUNTERFOIL No	AMOUNT ₦
1	Audu Saleh	22	5351 – 5400	2,500.00
2	Audu Saleh	39	3651 – 3700	2,500.00
3	Audu Saleh	35	5951 – 6000	2,500.00
TOTAL				₦7,500.00

The Books leaflet and the amounts thereof be returned within 21 days of this correspondence to avoid direct deduction from salaries and disciplinary action.

iv) PROCEED ON MASS TRANSIT BUSES

The Local Government operated with 2 Nos Buses for the period under review with weekly remittance of ₦30,000.00 (₦15,000 each) with anticipated annual collection of ₦1,440,000.00 to which the Mass Transit Manager only remitted the sum of ₦774,000.00 as examined from the treasury records leaving balance of ₦666,000.00 un-remitted.

No response could be observed hence to be sanctioned through legislative action.

v) **UN-ACCOUNTED COLLECTIONS ON SALES OF CERTIFICATE OF OCCUPANCY**

Treasury records revealed collection of ₦700,000.00 through issuance of certificate of occupancy to which no single penny was remitted into the revenue account as details below:-

S/N	BOOK No	COUNTERFOIL No	DATE	AMOUNT ₦
1		2601 – 2650	20/11/2019	350,000.00
2	40	51951 – 51960	20/11/2019	70,000.00
3	40	51961 – 57969	21/11/2019	63,000.00
4	40	51970 - 52000	27/11/2019	217,000.00
TOTAL				₦700,000.00

The sum of ₦700,000.00 should be seen recovered and remitted to the Local Government accounts.

c) **ADMIN DEPARTMENT**

i) **WRONG AND IRREGULAR PAYMENT**

The sum of ₦2,467,500.00 was drawn on seven (7) payment vouchers.

Bellow observations were made:-

- a) The expenditure could not be observed subjected to any file record.
- b) Attachment of expenditure details could not be observed.
- c) Purchases could not be observed taken on charge into store records.
- d) Obsolete parts for the claimed purchase and repairs of Motor Vehicles were not taken on charge to store.
- e) Payment to sundry persons could not be supported with list of beneficiaries and signatories acknowledging the payments.

S/N	NAME OF PAYEE	DATE	PV No	CHQ NO	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS ₦
1	Sundry Person	01/03/2019	50	0132	Admin	Attending two (2) days workshop	330,000.00	PV is skeleton No expenditure details
2	Sabo Ibrahim Tanga	01/04/2019	57	0133	Admin	Purchase of tyres	240,000.00	No evidence
3	Kabiru Moh'd Barde	31/05/2019	58	0133	Admin	Repairs of Toyota Siena	180,000.00	No evidence
4	Mohammed Lawan	20/09/2019	35	0163	Admin	Out of pocket expenses	35,000.00	No evidence
5	Dauda Mohammed	06/09/2019	45	0164	Admin	Printing of Indigene letter	637,500.00	No evidence
6	Mohammed Lawan	02/10/2019	6	0169	Admin	Repairs of Land Cruiser Jeep	995,000.00	No evidence
7	Mohammed Lawan	28/12/2019	52	1484	Admin	Financial Assistance	50,000.00	No evidence
TOTAL							₦2,467,500.00	

ii) **MISSING PAYMENT VOUCHERS WORTH'S ₦2,557,000.00**

Below listed payment vouchers for the sum of ₦2,557,000.00 could not be submitted for Audit certification.

Details of these is below:-

S/N	NAME OF PAYEE	DATE	PV No	CHQ No	DEPT.	DETAILS OF PAYMENT	AMOUNT ₦
1	Saidu Baba Abare	31/05/2019	54	0137	Admin	Loading & Uploading	150,000.00
2	Dauda Mohammed	29/07/2019	75	0144	Admin	Purchase of stationeries	40,000.00
3	Sundry Person	09/09/2019	40	0163	Admin	Outstanding petrol	140,000.00
4	Nuhu Maina	09/09/2019	50	0165	Admin	Repairs of Toyota	137,000.00
5	Sundry Person	07/11/2019	5	E-payment	Admin	Printing of LG Indigene	1,375,000.00
6	Sundry Person	09/12/2019	9	E-payment	Admin	Payment of monthly allowance	90,000.00
7	Haruna Dare	09/12/2019	45	E-payment	Admin	Purchase of table	40,000.00
8	Mohammed Lawan	09/12/2019	48	E-payment	Admin	Purchase of tyres	30,000.00
9	Mohammed Lawan	23/12/2019	52	E-payment	Admin	Financial assistance	50,000.00
10	Mohammed Lawan	23/12/2019	66	E-payment	Admin	Logistics support	355,000.00
11	Dauda Mohammed	23/12/2019	51	E-payment	Admin	Security meeting	150,000.00
TOTAL							₦2,557,000.00

Where the vouchers could not be produce, the sum as drawn should be seen recovered from the Cashier and signatories to the account for effecting expenditure without certified payment vouchers.

D) WORKS DEPARTMENT

i) MISSING PAYMENT VOUCHERS WORTH'S ₦1,285,000.00

Payment vouchers worth ₦1,285,000.00 were not presented for Audit examination hence, termed missing payment vouchers.

Details below:-

S/N	NAME OF PAYEE	PV NO/ DATE	CHQ No	DETAILS OF PAYMENT	AMOUNT ₦
1	Baba Mazawuri	64 of Sept. 2019	0146	Repairs of Dumbulwa Ngalda Road	550,000.00
2	Bukar Gambo	77 of July 2019	0144	Repairs of Maluri Road	250,000.00
3	Mohammed Isa Bomai	53 of Sept. 2019	0163	Repairs of Borehole	485,000.00
TOTAL					1,285,000.00

You are required to ensure forwarding the vouchers to the Auditor-General for certification within 14 days from this correspondence.

Where the vouchers could not be produce the sum as drawn be seen recovered and the treasury receipt for the recovery be forward for subsequent verifications.

ii) **UNACCOUNTED SUM ON PROCUREMENT OF DIESEL AND LUBRICANT**
WORTH'S ₦14,698,600.00

Audit inspection of procurement of diesel and lubricant reveals that, only functional borehole across the Local Government to whom diesel and lubricant were supplied. 100 litres of Diesel and 2 Gallons on monthly basis but actual quantity as certified from operators for only 22 litres of diesel and a gallon of engine oil.

Equally, it was established that, throughout 2019, price of diesel per litres was ₦190.00 and a gallon of lubricant was ₦3,500.00.

Bellow table presents sum released for January – December 2019 for the procurement of diesels and lubricant and Audit certification of supplies to the functional boreholes.

Details below:-

S / N	NAME	PA NO/DATE	CHQ NO	DETAILS	AMOUNT ₦	ACTUAL NOS OF LITRE DISTRIBUTED	PRICE /LETR E	ACTUAL AMOUNT DUE ON DIESEL ₦	ACTUAL ENGINE OIL DISTRIBUTED	AMOUNT PER GALLON ₦	ACTUAL AMOUNT DUE ON ENGINE OIL ₦	ACTUAL AMOUNT ON BOTH DIESEL AND LUBRICANT ₦	ACTUAL UNACCOUNTED SUM (DIFFERENCE) ₦
1	Moh'd Isa Bomoi	57 of Feb.19	0129	Payment of Diesel and Lubricant	2,000,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	1,938,560.00
2	Moh'd Isa Bomoi	58 of Mar.19	0131	" "	1,000,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	938,560.00
3	Moh'd Isa Bomoi	60 of May 19	0137	" "	1,090,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	1,028,560.00
4	Moh'd Isa Bomoi	33 of Sept.19	0162	" "	2,500,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	2,438,560.00
5	Moh'd Isa Bomoi	61 of April 19	0133	" "	2,200,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	2,138,560.00
6	Moh'd Isa Bomoi	42 of May 19	0135	" "	240,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	178,560.00
7	Moh'd Isa Bomoi	65 of July 19	0148	" "	800,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	738,560.00
8	Moh'd Isa Bomoi	60 of Aug. 19	0156	" "	483,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	421,560.00
9	Moh'd Isa Bomoi	108 of Oct. 19	0181	" "	2,500,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	2,438,560.00
10	Moh'd Isa Bomoi	1 of Dec. 19	E-pmt	" "	2,500,000.00	176	190	33,440.00	8	3,500.00	28,000.00	61,440.00	2,438,560.00
TOTAL					15,313,000.00								14,698,600.00

This single act subjected the communities to be responsible for their water supplies through payments for water consumed per Jerry-can.

Adequate explanation should be given why appropriate disciplinary action should not be taken against the Head of works and the officer Moh'd Isa Bomoi for the recovery of ₦14,698,600.00 supplies and price variance.

6. INTERNALLY GENERATED REVENUE:

The Local Government projected (IGR) for the sum of ~~₦14,321,697.52~~ for the year ended 31st December, 2019 while actual collection was ~~₦11,958,851.00~~. Thereby reflecting under collection of ~~₦2,362,846.52~~. The councils performance was commendable.

SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	-	-	-
1002	Rate	300,000.00	150,000.00	(150,000.00)
1003	Local Licence Fines	5,000,000.00	4,110,711.00	(889,289.00)
1004	Earning from Undertaking	7,000,000.00	6,768,322.50	(231,677.50)
1005	Rent on Local Government Property	1,000,000.00	600,000.00	(400,000.00)
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	1,021,697.52	329,817.50	(691,880.02)
	TOTAL INT. GEN. REVENUE	<u>14,321,697.52</u>	<u>11,958,851.00</u>	<u>2,362,846.52</u>
1009	Federation Accounts	2,314,887,728.00	1,984,215,996.91	330,671,731.09
	GRAND TOTAL	<u>2,329,209,425.52</u>	<u>1,996,174,847.91</u>	<u>333,034,577.61</u>

7. RECURRENT EXPENDITURE 2019:

The Local Government budgeted the sum of **₦754,024,745.04** for its recurrent expenditure while actual expenditure for the period was **₦501,942,506.12** indicating favourable variance of **₦252,082,238.92**. This was observed because of the State Government embargo on employment and prompt salary stoppage on retirements.

SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	73,312,390.00	50,668,990.10	22,643,399.90
	Overhead	11,000,000.00	8,690,000.00	2,310,000.00
2002	Office of the Secretary			
	Personnel Cost	52,480,415.00	30,325,718.10	22,154,696.90
	Overhead	12,780,000.00	8,540,200.00	4,239,800.00
2003	The Council			
	Personnel Cost	59,790,092.00	30,212,119.12	29,577,972.88
	Overhead	10,900,000.00	8,431,000.00	2,469,000.00
2004	Personnel Management			
	Personnel Cost	90,110,519.00	60,171,818.70	29,938,700.30
	Overhead	10,000,000.00	5,900,000.00	4,100,000.00
2005	Treasury			
	Personnel Cost	82,644,590.00	62,226,555.17	20,418,034.83
	Overhead	9,000,000.00	5,310,000.00	3,690,000.00
2006	Education			
	Personnel Cost	-	-	-
	Overhead	5,000,000.00	1,958,851.00	3,041,149.00
2007	Primary Health Care			
	Personnel Cost	43,999,271.00	32,177,218.50	11,822,052.50
	Overhead	12,000,000.00	9,080,000.00	2,920,000.00
2008	General Agric			
	Personnel Cost	111,990,832.00	80,113,200.50	31,877,631.50
	Overhead	10,220,000.00	6,029,800.00	4,190,200.00
2009	Works			
	Personnel Cost	89,259,860.04	52,969,824.63	36,290,035.41
	Overhead	30,000,000.00	21,650,000.00	8,350,000.00
2010	Traditional Council			
	Personnel Cost	30,436,776.00	22,118,210.30	8,318,565.70
	Overhead	9,100,000.00	5,369,000.00	3,731,000.00
2011	MISCELLANEOUS	-	-	-
	TOTAL	<u>754,024,745.04</u>	<u>501,942,506.12</u>	<u>252,082,238.92</u>

8. CAPITAL EXPENDITURE:

The Local Government budgeted the sum of ~~₦~~**1,275,131,484.36** as its capital expenditure for the 2019 Financial operations while the actual incurred expenditure was ~~₦~~**428,751,177.99** showing over Expenditure **846,380,306.37** as a result of improvement of disbursement from Federation Accounts Allocation.

SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Economic Sector	368,000,000.00	144,921,084.00	223,078,916.00
2	Social Sector	343,842,026.00	88,000,000.00	255,842,026.00
3	Area Dev. Sector	280,000,000.00	65,100,000.00	214,900,000.00
4	Admin Sector	273,289,458.36	130,730,093.99	142,559,364.37
5	Loan Repayment	10,000,000.00	-	10,000,000.00
	GRAND TOTAL	<u>1,275,131,484.36</u>	<u>428,751,177.99</u>	<u>846,380,306.37</u>

AUDIT CERTIFICATION

In accordance with the provision of section 125(2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). I have examined Accounts and Financial Statements of Fika 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 and practice. In the discharge of the responsibilities vested in me by the provision of Sec. 125(5) of the above constitution, the statement of Assets and liabilities of Fika Local Government for the year ended 31st December, 2019 have been certified subject to compliance to recommendations in my correspondences.

In my opinion the Financial Statements and schedules presents a true and fair view of Fika 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
FIKA 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		11,958,851.00	142,938,10.50
➤ Grants and Subventions		-	-
➤ Value Added Tax		385,679,183.28	353,383,371.25
➤ Statutory Allocation		1,547,450,567.50	1,644,482,030.38
➤ Miscellaneous (Excess Crude)		51,086,246.13	61,443,821.16
TOTAL RECEIPTS		<u>1,996,174,847.91</u>	<u>2,059,309,222.79</u>
<u>Payments</u>			
➤ Personal Emolument		420,923,655.12	483,612,744.35
➤ Education Services		440,647,664.41	35,972,110.00
➤ Transport Services		-	35,977,008.95
➤ Health Services		188,482,319.81	156,635,837.12
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		333,372,804.65	62,327,550.00
➤ Overheads		82,958,851.00	60,000,000.00
➤ Other General Value		479,783,521.61	1,336,280,232.88
TOTAL PAYMENTS		<u>1,946,168,816.60</u>	<u>2,170,805,483.30</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		50,006,031.31	878,575.28
Cash and Equivalent as at 1 st /1 st /2019		767,204.23	9,259.50
Cash and Equivalent as at 31 st /12/2019		50,773,235.54	887,834.78

STATEMENT No. 4
FIKA 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		50,773,235.54	887,834.78
➤ Investment		-	-
➤ Advances		-	30,563,265.71
➤ Others		-	-
Total		50,773,235.54	31,451,100.49
<u>LIABILITIES</u>			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
Total		50,773,235.54	31,451,100.49

STATEMENT No. 5
FIKA 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 %
9,259.50	Opening Balance		767,204.23	(767,204.23)
	<u>ADD: REVENUE</u>			
15,105,366.11	Rate	300,000.00	150,000.00	(150,000.00)
33,562,706.19	Fines Fees and License	5,000,000.00	4,110,711.00	(889,289.00)
68,967,466.90	Earning from Undertaking	7,000,000.00	6,768,322.50	(231,677.50)
13,952,755.10	Rent on Govt. Property	1,000,000.00	600,000.00	(400,000.00)
-	Interest & Dividend Payment	-	-	-
-	Taxes	-	-	-
2,597,630.00	Grants/Cont.	-	-	-
1,644,482,030.38	Statutory Allocation	1,813,839,088.00	1,547,450,567.50	(266,388,520.50)
353,383,371.25	VAT	338,866,745.00	385,679,183.28	46,812,438.28
70,195,998.36	Miscellaneous Revenues	163,203,592.52	50,648,858.90	(112,117,346.39)
<u>2,202,256,583.79</u>	TOTAL REVENUE	<u>2,329,209,425.52</u>	<u>1,996,174,847.41</u>	<u>333,364,395.11</u>
	<u>LESS: EXPENDITURE</u>			
500,406,829.87	General Administration	173,289,458.36	130,730,093.99	42,559,364.37
256,546,663.12	Health and Environment	243,842,026.00	188,482,319.81	55,359,706.19
349,565,223.45	Works and Housing	119,259,850.04	64,619,824.63	54,640,025.41
35,972,100.00	Education	5,000,000.00	440,647,664.41	(435,647,664.41)
153,574,414.08	Agric& Social Development	122,210,832.00	333,372,804.65	(211,161,972.65)
121,258,830.00	Capital Projects	1,275,131,484.36	428,751,177.99	846,380,306.37
753,481,422.78	Miscellaneous Expenses	90,422,578.64	359,564,931.12	(269,142,352.48)
<u>2,170,805,483.30</u>	TOTAL EXPENDITURE	<u>2,029,156,229.40</u>	<u>1,946,168,816.60</u>	<u>82,987,412.80</u>