

AUDITOR—GENERAL'S REPORT

**MACHINA LOCAL GOVERNMENT
2019 FINANCIAL YEAR REPORTS**

MARCH, 2020

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

1) INTRODUCTION:

The Financial Statement of Machina 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 to 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 Machina Local Government for the year ended 31st December, 2019 was submitted to me on the 8th January, 2021. 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 operation.

The accounts were certified on 15th January, 2021 in acknowledgement of the schedules as presented in the Appendix

3. 2017 PREVIOUS AUDIT OBSERVATIONS:

The Auditor-General reports for 2017 financial year have been subjected to legislative scrutiny and recommendations of the House Committee on Public Accounts was adopted on the House plenary seating of 24th March, 2020.

The legislative arm of the Government among other things.

- (i) Poor documentation and process of Internal Revenue administration.
- (ii) Absence of compliance to store regulations and maintenance of Assets register and inventories.
- (iii) Non observance of Internal Audit checks of appropriate documentation of expenditure.

It was recommended that stakeholders should work tediously to improve upon the system.

4. OUTSTANDING 2018 AUDIT OBSERVATIONS

The Auditor General Reports for 2018 have been laid before the State House of Assembly in observance of the constitutional provisions vide letter No LGAD/ADM/LGFS/73/VOL.1 dated 23rd September, 2020.

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

Highlight of the report:-

FINANCE DEPARTMENT

Irregular and wrong drawings	1,247,000.00
Missing payment Voucher	471,800.00
Un-retired Non Personal Advances	1,814,300.00
Proceeds from Mass Transit Buses	398,500.00
Un-returned receipts worth	<u>402,000.00</u>
	<u>4,333,600.00</u>

SUMMARY OF OBSERVED USED UNREGISTERED RECEIPT AND TICKETS.

Departmental receipts un-returned 26 booklets

1. Departmental receipts (returned)	326,500.00
2. Goat and Sheep receipts	107,500.00
3. Grains Market receipts	145,000.00
4. Cattle	5,000.00
5. Hawkers	3,000.00
6. Market Shade	309,500.00
7. Motor park	<u>124,250.00</u>
	<u>1,020,750.00</u>

WORKS DEPARTMENT

Irregular payment **3,853,700.00**

5. 2019 FINANCIAL YEAR REORTS .

Arising from the examination of financial operation for the year ended 31st December, 2019 bellow reports are forwarded for consideration and further necessary action.

ADMIN DEPARTMENT

WRONG AND IRREGULAR PAYMENT

The sum of N7,264,209.61 irregularly drawn on 29 Nos payment vouchers with bellow observations.

OBSERVATION :

- (1) The expenditure could not be observed subjected to any file records.
- (2) Attachment of details of expenditure incurred could not be observed.
- (3) Procurement could neither be supported through jobbing order nor LPO to ensure value for money.
- (4) Items said to have been purchased for repairs could not be observed taken on charge into store records neither returned of obsolates part.

(5) Payment vouchers were not subjected to internal Audit checks.

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	P V NO	CHEQ. NO.	HEAD & SUB-HEAD	DATE	AMOUNT ₦	REMARKS
1	Sultan Lawan	Hosting of members for swearing newly elected council members	13	Mandate	2002-11	March 2019	160,000.00	No expenditure details attached
2	Sundry Persons	Payment for council members allowance	32	00751865	2003-12	Jan. 2019	120,000.00	No list of payee
3	Alh. IdrissBukar	Hosting of senate leader to Machina Local Government	43	00751867	2001-11	Feb. 2019	250,000.00	No expenditure details attached
4	Sundry persons	Payment of logistics to election officials & security agents	44	00751866	2001-7	Feb. 2019	500,000.00	No details attached
5	Sundry persons	Outstanding balance for INEC officials and security agent	45	00751869	2001-07	Feb. 2019	200,000.00	No list of payee
6	Usman Ali Goni	Payment of expenses during the reschedule date of governorship election	13	00751872	2002-11	May 2019	200,000.00	No expenditure details
7	Usman Ali Goniri	4As payment for the governorship election	48	00751873	2004-06	March 2019	200,000.00	No details
8	Usman Ali Goniri	Out of pocket expenses	48	00751893	2004-12	Feb. 2019	200,000.00	No receipts
9	Usman Ali Goniri	Payment for hospitality and logistics to the team of project	28	00757874	2001-11	April 2019	200,000.00	No details
10	Sundry persons	Payment of monthly allowance to Machina Local Government staff	29	Mandate	2004-12	May 2019	249,900.00	No details
11	Alh. Kolo	Payment for the airing the inauguration and swearing in of newly appointed Local government councilors	32	Mandate	2002-12	May 2019	60,000.00	No details
12	Usman Ai Goniri	Hosting the swearing in of newly elected Local Government Chairman	35	Mandate	2004-12	May 2019	190,000.00	No purchase invoice
13	Gonimuazu	Part payment for the purchase of 4 tyres to his official vehicle	71	00751879	-	July 2019	112,000.00	No list

14	Sundry persons	Payment for monthly allowance unspecified person	31	Mandate	2003-12	August 2019	75,000.00	No list of payee
15	Sundry Persons	Repairs of head of admin vehicles	82	00751881	2002-7	Sep. 2019	100,000.00	No details
16	Mamman Modu	Payment of vegetable plantation	31	Mandate	2003-12	October 2019	198,309.61	No details
17	Sundry persons	Payment to the Local Government DPM and Treasurer to attend budget defence	15	007515887	2004-12	Nov. 2019	100,000.00	No list
18	Sundry persons	Payment to DPM and Treasurer to attend 3 days meeting in Dtr	52	Mandate	2004-11	Dec. 2019	170,000.00	No expenditure details
19	Sundry persons	Payment of allowance to the 06Local Govt Treasury staff	37	Mandate	2004-12	Aug. 2019	208,000.00	No list of payee
20	Mal. Baba Bundi	Payment for the repairs of vehicles Local Govt.	49	Mandate	2004-2	Sep. 2019	70,000.00	No details of expenditure
21	Alh. Kiddaru (Party Chairman)	Payment of allowance to attend swearing in of commissioners	06	Mandate	2001-13	Dec. 2019	1,800,000.00	No details of expenditure
22	Sundry persons	Feeding and transport allowance	03	00001318	2004-2	Dec. 2019	185,000.00	No list of payee
23	Shattima Modu (ARO)	Retirement of imprest for education summit members allowances	20	Mandate	2004-12	Sep. 2019	500,000.00	No expenditure details
24	SalisuChiroma	Replacement of standing imprest	66	Mandate	2002-13	December 2019	100,000.00	No details
25	AlhajiShehuModu	Transportation of relief materials to Machina Local Government	38	Mandate	2004-2	September 2019	100,000.00	No details
26	Usman Ali Goniri	Payment for official visit to newly elected governor Yobe State	24	00751874	2004-2	April 2019	295,000.00	No details
27	GaltimaLiman	Distribution of relief materials in Machina Local Government	02	00751861	2002-13	December 2019	105,000.00	No details
28	Bello Ali	Retirement of imprest for hosting of Yobe State Deputy Governor	23	-	2004-12	November 2019	299,000.00	No expenditure attached
29	Mustapha Kanuri	Repairs of information motor van	02	Mandate	2004-7	January 2019	317,000.00	No details
							<u>7,264,209.61</u>	

Since no valid explanations could be observed, recoveries are recommended

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT

1. The sum of N7,559,105.94 was irregularly drawn on 7 Nos payment listed below:-

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO.	CHEQUE NO.	HEAD & SUB-HEAD	DATE	AMOUNT ₦	REMARK
1	NgabaramaKachallah (Nutrition Office)	Payment for transportation of relief materials	18	Mandate	2017 – 12	July 2019	100,000.00	No NURTW Receipt
2	Ba'awaAjiya (CHO)	Payment of medical assistance	39	Mandate	2007 - 13	July 2019	139,100.00	No medical bill attached
3	Sundry Persons	Payment of NYSC Allowance	42	00751880	2007 – 2	July 2019	90,000.00	Not treated in subject file
4	Zantalma Nigeria Limited	Final payment for the construction of health clinic at Kangarwa village	10	Mandate	5002 – 7	Dec. 2019	2,569,691.24	Not controlled by the OCV FM 14.8 No C.V. could be observed
5	Zantalma Nigeria Limited	Final payment for the construction of staff quarters at Garanda village	07	Mandate	5002 – 7	Jan. 2019	1,559,250.00	Not controlled by the OCV FM 14.8 No C.V observed attached
6	Zantalma Nigeria Limited	Construction of staff quarters at Kangarwa village	08	Mandate	5002 – 7	Jan. 2019	1,559,250.00	Not controlled by the OCV FM 14.8 No C.V attached
7	Zantalma Nigeria Limited	Construction of Health clinic at Garanda village	09	Mandate	5002 - 7	Jan. 2019	1,541,814.70	Not controlled by the OCV FM 14.8 No C.V attached
							7,559,105.94	

Since no valid explanation could be observed recoveries be effected accordingly.

2. The sum of N600,000.00 was observed received from PHCMB as overhead cost for the year on monthly for N50,000 and was observed expended without documentation which is contrary to the provision of the Financial memorandum chapter 14:29.

Since no valid records could be observed, recovery be effected from the P.H.C Coordinator as he was personally responsible for the lost.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENTS

The sum of N8,322,660 was observed irregularly drawn on 8 Nos payment vouchers, with bellow observations.

- (1) Attachment of expenditure details for repairs of motor vehicles could be observed.
- (2) Claimed procurements for repairs and purchases were not taken on charge into store records neither returns of obsolete parts to store.
- (3) Certification of internal Audit as provided by FM 14:10 could not be observed.
- (4) The expenditure could not be observed processed in any subject files.

S/ N	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNT N	REMARK S
1	BabaganaMainaTatar i	108 of Dec.	Repairs of JTF vehicle	135,000.00	No valid receipts
2	Moh'dBalumi	105 of Dec.	Repairs of Generator of	255,000.00	Not

			GarinDala		attached valid receipt
3	Baban Dodo A. Musa	87 of Dec.	Procurement of Handpump materials	420,000.00	Not in store record
4	Baban Dodo A. Musa	42 of Oct	Procurement of new kick starter to Mafidu Generator	155,000.00	Not in store record
5	Yakubu A. Garba	75 of Dec.	Procurement of Diesel and Lubricant	2,305,100.0 0	Not administer with store records
6	Usman Ali Goniri	88 of April	Retirement of imprest advance	750,000.00	No valid receipt
7	Baban Dodo A. Musa	107 of Dec.	Retirement of imprest advance	3,908,000.0 0	No valid receipt
8	Moh'd Mai Ali	11 of Nov.	Final payment for the Renovation of Machina town abbatoir	394,560.00	No C.V not processed
				8,322,660.0 0	

Recoveries is recommended as the expenditure could not be observed incurred in compliance with provisions on public funds.

FINANCE DEPARTMENT

WRONG AND IRREGULAR PAYMENT

The sum of ₦15,177,243.98 was irregularly drawn on 16 Nos payment vouchers, with bellow observations.

OBSERVATION

1. Attachment of details of expenditure incurred could not be observed.
2. Certification of internal Audit as provided by FM 14:10 could not be observed.
3. Procurement could not be observed taken on charge into store

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO.	CHEQUE NUMBER	HEAD & SUB-HEAD	DATE	AMOUNT ₦	REMARKS
1	ShattimaHardo	Procurement of accounting books to Machina Local Government	89	Mandate		March	300,000.00	No SIV. Expenditure was not certified by the Local Government internal Auditor.
2	Ministry of Local Government	Payment for council remedy allowance	30	Mandate		October	160,000.00	Not certified by the Local Government Internal Auditor No official receipts.
3	BabaganaMainaTatani	Payment for the repairs	8	00751861		January	135,000.00	Not certified by the Local Government internal auditor could not be verified
4	ShattimaArdo	Feeding and entertainment of committee from ministry	76			May	70,000.00	Not documented
5	Ministry for Local Government	Transfer of fund	11	Mandate		December	2,720,816.70	No official receipts Not pre-audited by the internal auditor. FM 14:10
6	Ministry for Local Government	Tranfer of fund to Machina Local Government		Mandate	8001-2	October	630,000.00	Not pre audited by the internal auditor. 14.10
7	Ministry for Local Government	Payment of workshop to DPM and Treasurer	03	Mandate	8002-1	December	579,670.50	Not pre audited by the internal auditor. 14.10 No subject file records
8	ShattimaArdo	Payment for	05	00001318	2005-5	November	300,000.00	Not pre audited by the

		2020 annual budget preparation						internal auditor. 14.10 No expenditure details
9	Ministry for Local Government	Distribution of president portrait to Machina Local Government	02	Mandate	8001-2	December	1,417,500.00	Not taken on charge into store (No SRV and SRV)
10	Yamoto Nig. Ltd	Settlement of LPO for requirement of writing materials to Machina LEA	06	Mandate	2005-5	September	6,650,000.00	No SIV. FM 35.7(1) (2) violated Supplies not effected
11	Sundry persons	Payment for attending two days workshop maintenance culture at Damaturu	03	Mandate	2004-2	March	210,000.00	No invitation letter No name of payee
12	Ministry for Local Government	Transfer of fund to Machina Local Government share and responsibility	01	Mandate	8001-2	June	2,004,256.78	Not pre audited by the internal auditor. FM 14:10 No purpose specified
							<u>15,177,243.98</u>	

The expenditure could not be genuinely certified incurred. Hence, recovery be effected.

6. OUTSTANDING REVENUE EARNING BOOKS.

Inspection conducted to Treasury store and revenue records observed that 73 Nos market receipts, 25 Nos Goat and sheep, 21 Nos motor park receipt receipts and 25 Nos Departmental Receipts upon which revenues were duly collected but could not be observed returned with the collection thereon to the Treasury.

The Local Government have the full details sand since no effort by the council to ensure compliance, legislative action can guarantee compliance.

LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG AND IRREGULAR PAYMENT

For January –December 2019, the sum of N1,055,061.60 was receipt from SUBEB as overhead cost to which N87,921.80 was monthly observed.

OBSERVATION

- (1) Expenditure could not be observed subjected to any file records.
- (2) Payment vouchers for the claimed expenditure or spending of the overhead cost could not be observed contrary to the provision of the FM 14:29.

“Where a payment entry is not supported with payment voucher properly authorized and receipted, such expenditure could not be admitted as a charge against the public fund. Accordingly, an advance account be opened in respect of the responsible officers.”

Could you explain why disciplinary action shall not be taken for contravening the provision of the financial memoranda or alternatively the Education Secretary be held Liable for the sum of N1,055,061.60 expended.

7. INTERNALLY GENERATED REVENUE.

The Local Government Budgeted the sum of ₦12,706,953.82 for the year ended 31st December, 2019 while the actual collection was ₦3,892,092.18 Thereby reflecting under collection of ₦(8,814,861.64).

MACHINA LOCAL GOVERNMENT **SUMMARY OF RECURRENT REVENUE 2019**

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	1,134,872.07	-	(1,134,872.07)
1002	Rate	724,000.00	256,351.92	(467,648.08)
1003	Local Licence Fines	2,034,710.52	924,600.00	(1,110,110.52)
1004	Earning from Undertaking	4,080,371.23	2,351,500.00	(1,728,871.23)
1005	Rent on Local Government Property	1,264,000.00	-	(1,264,000.00)
1006	Interest Payment Dividend	369,000.00	-	(369,000.00)
1007	Grants	1,900,000.00	-	(1,900,000.00)
1008	Miscellaneous	1,200,000.00	359,640.26	(840,359.74)
	TOTAL INT. GEN. REVENUE	12,706,953.82	3,892,092.18	(8,814,861.64)
1009	Federation Accounts	1,946,436,972.00	1,665,583,007.05	(280,853,964.95)
	GRAND TOTAL	1,959,143,925.82	1,669,475,169.23	(289,668,756.59)

8. RECURRENT EXPENDITURE 2019

The Local Government budgeted the sum of N543,053,617.20 for its recurrent expenditure while the actual expenditure for the period was N322,746,967.62 indicating ineffective management of spending in respect of Personnel Cost, and Overhead.

MACHINA LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		K	K	K
2001	Office of the Chairman			
	Personnel Cost	50,130,835.55	20,651,271.57	29,479,563.98
	Overhead	4,800,000.00	5,859,036.12	(1,059,036.12)
2002	Office of the Secretary			
	Personnel Cost	46,605,033.72	22,401,612.41	24,203,421.31
	Overhead	9,100,000.00	7,171,150.92	1,928,849.08
2003	The Council			
	Personnel Cost	10,916,063.36	29,836,196.60	(18,920,133.24)
	Overhead	10,000,000.00	6,410,083.50	3,589,916.50
2004	Personnel Management			
	Personnel Cost	78,122,774.44	32,383,974.09	45,738,800.35
	Overhead	8,543,005.00	8,352,568.04	190,436.96
2005	Treasury			
	Personnel Cost	59,848,045.16	32,368,369.93	27,479,675.23
	Overhead	11,000,000.00	8,024,790.10	2,975,209.90
2006	Education			
	Personnel Cost	-	-	-
	Overhead	7,500,000.00	-	7,500,000.00
2007	Primary Health Care			
	Personnel Cost	66,453,465.69	45,258,657.60	21,194,808.09
	Overhead	30,000,000.00	15,887,549.20	14,112,450.80
2008	General Agric			
	Personnel Cost	54,990,086.57	36,639,133.59	18,350,952.98
	Overhead	13,500,000.00	8,342,224.90	5,157,775.10
2009	Works			
	Personnel Cost	43,715,336.74	20,043,793.28	23,671,543.46
	Overhead	21,037,000.00	8,241,058.46	12,795,941.54
2010	Traditional Council			
	Personnel Cost	12,271,975.97	8,271,866.37	4,000,109.60
	Overhead	4,519,995.00	6,603,630.94	(2,083,635.94)
2011	Miscellaneous			
	Personnel cost	-	-	-
	Overhead	-	-	-
	TOTAL	543,053,617.20	322,746,967.62	220,306,649.58

9. CAPITAL EXPENDITURE

The Local Government budgeted the sum of N1,733,631,936.45 as its capital expenditure for the 2019 Financial operations while the actual incurred expenditure was N793,427,005.16 with a variance of N940,204,931.29 which could be attributed to over estimation and resultant short fall in statutory allocations from the federation account.

Details summarized below:-

S/N	EXPENDITURE DETAILS	BUDGETED 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦
1	Economic Sector	958,571,923.45	269,909,688.88	688,662,234.57
2	Social Sector	341,671,013.00	196,420,850.00	145,250,163.00
3	Area Development Sector	268,000,000.00	223,910,966.28	44,089,033.72
4	Administrator Sector	165,389,000.00	103,185,500.00	62,203,500.00
	Total	<u>1,733,631,936.45</u>	<u>793,427,005.16</u>	<u>940,204,931.29</u>

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 Machina Local Government for the year ended 31-12-2019.

The Audit was conducted in line with auditing principle and practice as specified in the Draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision of draft laws and the constitution. The statement of Assets and Liabilities of Machina Local Government for the year ended 31st December, 2019 have been certified subject to the observance of observations on unaccounted funds in various correspondences.

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

MACHINALOCALGOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	CURRENT YEAR 2019 ₦	ACTUAL PREVIOUS YEAR 2018 ₦
<u>Cash flows from operation Activities</u>			
<u>Receipt</u>			
➤ Internal Generated Revenue		3,892,092.18	120,901,283.40
➤ Grants and Subventions		-	-
➤ Value Added Tax		319,440,267.01	294,277,018.64
➤ Statutory Allocation		1,302,817,898.39	1,362,158,614.99
➤ Miscellaneous (Excess Crude)		<u>43,324,841.65</u>	<u>50,895,193.02</u>
TOTAL RECEIPTS		<u>1,669,475,099.23</u>	<u>1,828,232,110.05</u>
<u>Payments</u>			
➤ Personal Emolument		247,851,875.44	310,489,956.87
➤ Education Services		68,200,000.00	48,378,906.00
➤ Transport Services		42,850,000.00	44,141,543.00
➤ Health Services		150,200,000.00	115,342,610.00
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		112,754,000.10	70,271,245.88
➤ Overheads		74,892,092.18	180,901,283.40
➤ Other General Value		913,671,822.65	1,003,287,881.56
TOTAL PAYMENTS		<u>1,610,419,790.37</u>	<u>1,772,813,426.71</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		-	53,604,383.34
Cash and Equivalent as at 1 st /1 st /2019		53,603,754.67	4,083.66
Cash and Equivalent as at 31 st /12/2019		59,055,308.86	53,608,467.00

STATEMENT No. 4

MACHINA LOCAL GOVERNMENT COUNCIL

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

	NOTE	ACTUAL	
		CURRENT YEAR 2019 ₦	PREVIOUS YEAR 2018 ₦
<u>ASSETS</u>			
➤ Cash and Bank Balances		59,055,308.86	53,608,467.00
➤ Investment		-	-
➤ Advances		-	1,814,300.00
➤ Others		-	-
		59,055,308.86	55,422,767.00
<u>LIABILITIES</u>			
➤ Deposits			-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
		59,055,308.86	55,422,767.00

STATEMENT No. 5
MACHINA 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 %
4,083.66	Opening Balance		53,603,734.67	(53,603,734.67)
	<u>ADD: REVENUE</u>			
11,878,397.40	Rate	724,000.00	256,351.92	(467,648.08)
34,920,013.45	Fines Fees and License	2,039,710.52	924,600.00	(1,110,110.52)
40,421,516.20	Earning from Undertaking	4,080,371.23	2,351,500.00	(1,728,871.23)
33,681,350.55	Rent on Govt. Property	1,264,000.00	-	(1,264,000.00)
-	Interest & Dividend Payment	369,000.00	-	(369,000.00)
-	Taxes	1,134,872.07	-	(1,134,872.07)
-	Grants/Cont.	1,900,000.00	-	(1,900,000.00)
1,362,158,614.99	Statutory Allocation	1,502,470,084.00	1,302,817,898.39	(199,622,685.61)
294,277,018.64	VAT	281,657,756.00	319,440,267.01	(37,782,511.01)
50,895,198.82	Miscellaneous Revenues	163,538,632.00	43,684,481.91	(119,854,150.09)
<u>1,828,236,193.71</u>	TOTAL REVENUE	<u>1,959,143,925.82</u>	<u>1,723,078,833.90</u>	<u>236,065,091.92</u>
	<u>LESS: EXPENDITURE</u>			
408,788,307.31	General Administration	354,946,728.20	230,944,050.59	124,002,677.61
274,164,090.00	Health and Environment	325,874,478.69	213,346,206.80	112,528,271.89
214,536,796.84	Works and Housing	324,752,336.74	71,134,851.74	253,617,485.00
48,378,906.00	Education	134,750,000.00	68,200,000.00	66,550,000.00
136,996,786.00	Agric& Social Development	361,062,010.02	158,236,047.37	202,825,962.65
204,551,952.97	Capital Projects	775,300,000.00	374,312,816.28	400,987,183.72
485,396,587.59	Miscellaneous Expenses	-	494,245,817.59	547,849,642.26
<u>1,772,813,426.71</u>	TOTAL EXPENDITURE	<u>2,276,685,553.65</u>	<u>1,610,419,790.37</u>	<u>666,265,763.28</u>