

# **AUDITOR—GENERAL'S REPORT**

## **YUNUSARI 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:	..	..	..	..	..	..	..	..	..	4
Internal Control System:	..	..	..	..	..	..	..	..	..	10
Internally Generated Revenue:	..	..	..	..	..	..	..	..	..	11
Recurrent Expenditure:	..	..	..	..	..	..	..	..	..	12
Capital Expenditure:	..	..	..	..	..	..	..	..	..	13
Audit Certification:..	..	..	..	..	..	..	..	..	..	14
Statement No 3:	..	..	..	..	..	..	..	..	..	15
Statement No 4:	..	..	..	..	..	..	..	..	..	16
Statement No 5:	..	..	..	..	..	..	..	..	..	17

**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**

**YUNUSARI LOCAL GOVERNMENT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**1. INTRODUCTION:**

The Financial Statements of Yunusari 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) as amended.

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 Statements of Yunusari Local Government for the year ended 31<sup>st</sup> December, 2019 was submitted to me on the 26<sup>th</sup> October, 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 31<sup>st</sup> March of the preceding year of operation.

The accounts were certified on 31<sup>st</sup> November, 2020 for all schedules of statements as presented in the Appendix.

**3. OUTSTANDING 2017 AUDIT OBSERVATIONS:**

The Auditor-Generals reports for 2017 operations was duly subjected to legislative scrutiny and adopted in the plenary seating of 24<sup>th</sup> March, 2020 with bellow certification.

- i) Accounting/Financial Records
- ii) Documentation of Revenue collectors
- iii) Internal Audit function
- iv) Assets and inventories of Local Governments
- v) Store administration

**4. PREVIOUS AUDIT OBSERVATIONS ON 2018 FINANCIAL YEAR REPORTS:**

Reports arising from 2018 financial year operations have been subjected to the House and committed to the Public Accounts Committee for legislative scrutiny.

Highlights of 2018 reports included but not limited to:-

**A) ADMINISTRATION DEPARTMENT**

- i) Irregular payment ~~N~~1,800,000.00

**B) PRIMARY HEALTH CARE DEPARTMENT**

- ii) Drawings without documentation ~~N~~1,088,000.00

**C) WORKS DEPARTMENT**

- iii) Irregular payment ~~N~~3,734,000.00

**5. 2019 FINANCIAL YEAR REPORTS:**

Observations raised were issued to the Local Government in respect of 5 Departments (i.e 4 Departments of the Council and L.E.A). The Local Government responded to the observations. The responses were further examined, and below presents observations which responses was not adequate or fall short of statutory requirements for transparent public finance management. The Local Government officials were requested to observe recoveries hence forwarded for legislative considerations in accordance with the provisions.

**A) FINANCE DEPARTMENT:**

**i) WRONG AND IRREGULAR PAYMENT WORTH ₦633,100.00**

The sum of ₦633,100.00 was drawn on four (4) payment vouchers claimed sum expended on various services by the Local Government which could not be observed supported with statutory document justifying spending of public fund. Details as in below:-

S/N	NAME	DETAILS	CHQ. No	PV No/DATE	AMOUNT ₦	REMARKS
1	The Education Secretary Yunusari	Conduct of Turksih Examination	4187609	PV 22 of April 2019	115,000.00	The purpose of the payment was not reflected on the PV. No details of expenses attached
2	Sheriff Goni Education Secretary	Distribution of Schools Furniture	235706	PV 39 of Jan. 2019	266,000.00	No evidence/receipt attached to the PV from NURTW
3	Zanna Umara	Payment for transportation, feeding and allowance to teachers for scholarship examination into Tulip International College at Damaturu	235734	PV 47 of July 2019	132,100.00	i) List of the student was missing. ii) Name of the teachers that collected allowance missing. iii) NURTW receipt also not attached
4	Zanna Umara	Hiring of 2 motor vehicle in respect of LGEA Yunusari	90084	PV 66 of July 2019	120,000.00	No specific details of the work written on the PV
<b>TOTAL</b>					<b>633,100.00</b>	

Recommended for recovery in accordance with the provisions.

**ii) UNRETURNED USED REVENUE EARNING BOOKS**

Below listed receipts were issued out from the treasury store which could not be observed long outstanding with proceeds of collections.

**DETAILS OF UNRETURNED REVENUE RECEIPTS 2019**

**DEPARTMENTAL**

S/N	TO WHOM ISSUED	BOOK NO	COUNTER FOUL NO		DATE ISSUED
			FROM	TO	
1	Modu Lawan	1	36051	36100	03/01/2019
2	Modu Lawan	2	36301	36350	03/01/2019
3	Modu Lawan	3	36001	36050	03/01/2019
4	Modu Lawan	4	36251	36300	03/01/2019
5	Modu Lawan	5	7851	7900	03/01/2019

**DETAILS OF UNRETURNED MARKET RECEIPTS 2019**

S/N	TO WHOM ISSUED	BOOK NO	COUNTER FOUL No		DATE ISSUED	AMOUNT ₦
			FROM	TO		
1	Modu Lawan	011	1701	1750	08/02/2019	2,500.00
2	Modu Lawan	012	7151	1800	08/02/2019	2,500.00
3	Modu Lawan	013	1801	1850	08/02/2019	2,500.00
4	Modu Lawan	031	2701	2750	08/02/2019	2,500.00
<b>TOTAL</b>						<b>10,000.00</b>

**DETAILS OF UNRETURNED MOTOR PARK RECEIPTS 2019**

S/N	TO WHOM ISSUED	BOOK NO	COUNTER FOUL No		DATE ISSUED	AMOUNT ₦
			FROM	TO		
1	Modu Lawan	015	4001	4050	20/01/2019	2,500.00
2	M. Borma	024	3451	3500	21/02/2019	2,500.00
3	M. Borma	025	3501	3550	03/03/2019	2,500.00
4	M. Borma	026	3551	3600	03/03/2019	2,500.00
5	M. Borma	031	2301	2350	03/03/2019	2,500.00
6	Modu Lawan	040	3751	4800	07/07/2019	2,500.00
<b>TOTAL</b>						<b>15,000.00</b>

**Recommendation:-** Recovery of the receipts along with the collection there upon and the revenue officer to be called to order for improved revenue collection.

**iii) MISSING PAYMENT VOUCHERS JANUARY TO DECEMBER 2019**

Drawings were observed but no voucher could be produced for inspection except for the posting into the cash book. Details as follow.

S/N	NAME	DETAILS	PV No/DATE	CHEQUE No	AMOUNT ₦
1	Sundry Person New	Monthly vigilante allowance	PV 46 of Oct. 2019	E-payment	1,000,000.00
2	Goni Usman	Toshia Borehole repairs	PV 73 of Oct. 2019	5759	84,000.00
3	Goni Usman	Payment Financial Assistance	PV 74 of Oct. 2019	5759	35,000.00
<b>TOTAL</b>					<b>1,119,000.00</b>

Since no vouchers were raised recovery be effected.

**B) WORKS DEPARTMENT:**

**IRREGULAR DRAWING OF ₦1,099,000.00**

S/N	NAME	DERAILS	LOCATION	CHEQUE No	PV No & DATE	AMOUNT ₦	DEPT	REMARKS
1	Mallam Gana Sayami	Purchase & replacement of pump and cable	Bukarti Sec. Sch	235707	PV.38 April 2019	270,000.00	Works	The purchase receipt was over writing render it fictitious
2	Goni Usman	Conception of Electricity to Motorize Borehole	Toshia	-	PV.47 August 2019	57,000.00	Works	No Evidenced of payment from electricity company, hence payment not effected
3	Goni Usman	Purchase of Items & Repairs of Borehole	Yunusari Local Govt	-	PV 49 Aug. 2019	74,000.00	Works	The PV not supported with purchase receipt and location of the repairs not mention
4	Goni Usman	Purchase of 1HP Submersible pump	Kalgi Village	-	PV 53 Aug. 2019	80,000.00	Works	Despite purchase receipt was missing, 1HP pump price not exceed ₦60,000
5	Goni Usman	Purchase of 1HP Submersible pump	Gowomori	-	PV 61 Aug. 2019	80,000.00	Works	Purchase receipt not attached on the PV and the pump not exceed ₦60,000
6	Sundry Person	Payment for the transportation feeding and logistic while on workshop training on Action Plan Organized by SHAWN at Abuja	Abuja	-	PV 21 Sept. 2019	150,000.00	Works	Certificate of attendance from SHAWN was missing to ascertain whether the workshop was made

7	Goni Usman	Payment for repairs of Land-Cruiser (San Sar) attached to works Dept.	Yunusari Local Govt	418756 04	PV 81 Oct. 2019	35,000.00	Works	The PV lack supporting documents such as SRV and purchase receipt
8	Goni Usman	Procurement of cable of motorized borehole, labour and transportation	Toshia	-	PV 128 Dec. 2019	84,000.00	Works	No SRV attached on the PV
9	Goni Usman	Purchase and replacement of 27KVA electric fuel pump	Kanamma	-	PV 131 Dec. 2019	40,000.00	Works	<del>₦</del> 35,000 spent not <del>₦</del> 40,000 as per purchase receipt
10	Goni Usman	Repairs of solar boreholes	Toshia	235767	PV 138 Dec. 2019	70,000.00	Works	Evidence not presented on the transaction no purchase receipt
11	Goni Usman	Overhauling of borehole Engine	Awa Kimeri	235767	PV 139 Dec. 2019	72,000.00	Works	Purchase receipt not attached on the PV
<b>TOTAL</b>						<b>₦1,012,000.00</b>		

The response fall short of statutory requirements hence recommended for recovery.

**C) ADMINISTRATION DEPARTMENT:**

**WRONG AND IRREGULAR PAYMENT WORTH ₦650,000.00**

S/N	NAME	DETAILS	CHQ. No	PV No/DATE	AMOUNT ₦	REMARKS
1	Bayero Moh'd Shuwa	Monthly feeding of HOD's	233235	26 of Feb. 2019	100,000.00	No receipt to justify the expenditure
2	Awadawa Alh. Doma	Furnishing of WASH Unit office in Kanamma	235715	38 of, May2019	350,000.00	Skeleton PV No evidence to justify purchase. No. S.R.V. attached
3	Bayero Moh'd Shuwa	Reticulation of pipeline to cornet public toilet at Yunusari lodge at Gaidem	-	13 of Jan. 2019	60,000.00	The PV was not supported with evidence of purchase/execution of the work
4	Musa M. Musa (Internal Auditor)	Part payment for settlement of House rent	235754	25 of April 2019	100,000.00	No tenancy agreement copy attached. No payment receipt from the Land lord
5	Musa M. Musa (Internal Auditor)	Settlement of outstanding balance of the above	41875604	80 of Oct. 2019	40,000.00	No tenancy agreement copy attached. No payment receipt from the Land lord
<b>TOTAL</b>					<b>₦650,000.00</b>	

Recommended for recoveries of sum involved.

**D) AGRIC DEPARTMENT**

**i) WRONG AND IRREGULAR PAYMENT WORTH ₦176,000.00**

The sum of ₦176,000.00 was drawn on four (4) payment vouchers which could not be observed supported with relevant expenditure documents to justify the drawing.

Details below:-

S/N	NAME	DETAILS	CHQ. No	PV No/DATE	AMOUNT ₦	REMARKS
1	Musa K. Dagona	Transportation, Loading and Offloading of relief materials	-	14 of Aug. 2019	56,000.00	No attachment of expenditure details
2	Musa K. Dagona	Payment for conveyance of relief materials from SEMA Damaturu – Geidam	41875633	33 of Dec. 2019	47,500.00	No attachment of expenditure details
3	Musa K. Dagona	Payment to attend 3 days National Conference at Chikka Zaria Kaduna State	41875633	34 of Dec. 2019	72,500.00	No expenditure receipts attached
<b>TOTAL</b>					<b>₦176,000.00</b>	

Since no valid expenditure details could be obtained recoveries be effected.

**E) LOCAL GOVERNMENT EDUCATION AUTHORITY**

**i) WRONG AND IRREGULAR PAYMENT WORTH ₦96,000.00**

Below payment vouchers were observed drawn without relevant supporting documents as required by the provisions.

Details below:-

S/N	NAME	DETAILS	PV No/ DATE	AMOUNT ₦	REMARKS
1	Dala Mustapha	Transportation of Furniture from Geidam to various Schools	7 of Nov. 2019	37,000.00	The voucher could not specified School(s) decreed. No cash receipt from the transporter
2	Sheriff Goni	School visitation of Nation Home Grown School	8 of June 2019	20,000.00	Recipient could not acknowledge his portion. No receipt as well

3	Mal. Goni Bamai	Standing Imprest	7 of May 2019	5,000.00	Not retired
4	Sheriff Goni	School supervision	12 of Feb 2019	9,000.00	Names/Date of School visited not attached
5	Zanna Umara	Feeding of Head Master on workshop days organized by LGEA	11 of March 2019	15,000.00	Date and purpose of the workshop not specified
6	Zanna Umara	Standing imprest	5 of April 2019	10,000.00	Recipient could not acknowledge the payment. Not retired.
<b>TOTAL</b>				<b>₦96,000.00</b>	

Since the expenditure were not genuinely incurred recovery be effected.

ii) **PAYMENT VOUCHERS NOT PRESENTED FOR AUDIT EXAMINATION**

Below twenty nine (29) payment vouchers worth ₦572,800.00 could not be presented for Audit examination as the sum were drawn without vouchers.

S/N	DATE	NAME OF PAYEE	PARTICULAR	PV No	AMOUNT ₦
1	06/06/2019	Baba Isa Bukarti	Payment of OPE for the SUBEB official	11	7,800.00
2	15/07/2019	Yunusari LGEA	Payment of outstanding salary for month of April and June 2018	12	220,000.00
3	10/10/2019	Baba Isa Bukarti	Payment of transport	11	6,000.00
4	10/10/2019	Sheriff Goni	School supervisor	8	8,000.00
5	10/10/2019	Dala Mustapha	School supervisor	9	5,000.00
6	10/10/2019	Zanna Umara	School supervisor	10	5,000.00
7	10/10/2019	Sheriff Goni	School supervisor	12	6,000.00
8	10/10/2019	Baba Isa Bukarti	School supervisor	13	10,000.00
9	10/10/2019	Zanna Umara	School supervisor	14	4,000.00
10	10/10/2019	Dala Mustapha	School supervisor	15	5,000.00
11	10/10/2019	Baba Isa Bukarti	Transportation of Books	16	25,000.00
12	10/10/2019	Sundry Person	Monitoring of Quality Assurance	17	90,000.00

13	17/12/2019	Abdullahi Tijjani	School Supervision	14	3,000.00
14	17/12/2019	Bukar Alh. Kafiya	Standing Imprest	1	30,000.00
15	17/12/2019	Alh. Shehu G. Mama	Standing Imprest	2	20,000.00
16	17/12/2019	Baba Isa Bukar Tubo	Standing Imprest	3	20,000.00
17	17/12/2019	Dala Mustapha	Standing Imprest	4	8,000.00
18	17/12/2019	Zanna Umara	Standing Imprest	5	5,000.00
19	17/12/2019	Baba Isa Bukar Tobu	Standing Imprest	6	15,000.00
20	17/12/2019	M. Gaji Bamai	Standing Imprest	7	5,000.00
21	17/12/2019	Sundry Person	Transport allowance	8	9,000.00
22	17/12/2019	Dala Mustapha	Feeding and transport	9	10,000.00
23	17/12/2019	Baba Isa Bukar Tubo	Transport allowance	10	5,000.00
24	17/12/2019	Bukar Alh. Kafiya	Transport allowance	11	9,000.00
25	17/12/2019	Baba Isa Bukar Tubo	Purchase of stationeries	12	14,000.00
26	17/12/2019	Baba Isa Bukar Tubo	Purchase of stationeries	13	6,000.00
27	17/12/2019	Dala Mustapha	Purchase of stationeries	14	7,000.00
28	17/12/2019	Abduallah Idriss	Purchase of stationeries	15	4,000.00
29	17/12/2019	Bukar Ali Kafiya	Purchase of stationeries	16	11,000.00
<b>TOTAL</b>					<b>₦572,800.00</b>

The Local Government cashier be held liable in accordance with the provisions.

#### **5. INTERNAL CONTROL SYSTEM:**

Assessment of the Internal Control of the Local Government for the 2019 operation indicates that, the Internal Audit function was very weak as payment vouchers for purchases were not supported with store receive vouchers and invoices could be observed attached.

## 6. INTERNALLY GENERATED REVENUE:

The Local Government budgeted the sum of ~~₦~~**18,956,666.85** for the year ended 31<sup>st</sup> December, 2019 of which actual collection was ~~₦~~**8,481,650.00** thereby reflecting variance of ~~₦~~**(10,475,016.85)** under collection.

### SUMMARY OF RECURRENT REVENUE 2019

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	1,570,920.00	-	(1,570,920.00)
1002	Rate	3,462,173.18	950,710.00	(2,511,463.18)
1003	Local Licence Fines	6,789,560.00	4,729,115.00	(2,060,445.00)
1004	Earning from Commercial Undertaking	5,320,909.00	1,826,281.00	(3,494,628.00)
1005	Rent on Local Government Property	-	350,177.00	(350,177.00)
1006	Interest Payment/Dividend	255,629.00	-	(255,629.00)
1007	Grants	534,913.67	-	(534,913.67)
1008	Miscellaneous	1,022,562.00	625,367.00	(397,195.00)
	<b>TOTAL INT. GEN. REVENUE</b>	<b>18,956,666.85</b>	<b>8,481,650.00</b>	<b>(10,475,016.85)</b>
1009	Federation Account	2,388,549,435.00	1,615,885,393.05	(772,664,041.95)
	<b>GRAND TOTAL</b>	<b><u>2,407,506,101.85</u></b>	<b><u>1,624,367,043.05</u></b>	<b><u>(783,139,058.80)</u></b>

## 7. RECURRENT EXPENDITURE:

The Local Government budgeted the sum of ~~₦567,705,578.04~~ for its recurrent expenditure while actual expenditure for the period was ₦373,062,838.71 presenting favorable variance of **₦194,642,739.33** arising from effective personnel cost and overhead management.

### SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	32,342,950.11	16,406,930.57	15,936,019.54
	Overhead	32,622,150.00	11,366,744.00	21,255,406.00
2002	<b>Office of the Secretary</b>			
	Personnel Cost	39,420,629.20	19,225,177.37	20,195,451.83
	Overhead	9,762,132.00	7,505,200.00	2,256,932.00
2003	<b>The Council</b>			
	Personnel Cost	46,299,134.50	42,352,190.20	3,946,944.30
	Overhead	9,462,177.00	8,000,000.00	1,462,177.00
2004	<b>Personnel Management</b>			
	Personnel Cost	25,039,511.12	22,320,950.15	2,718,560.97
	Overhead	12,346,130.00	9,292,150.00	3,053,980.00
2005	<b>Treasury</b>			
	Personnel Cost	33,271,882.35	31,782,600.02	1,489,282.33
	Overhead	17,300,100.00	10,350,000.00	6,950,100.00
2006	<b>Education</b>			
	Personnel Cost	25,430,000.00	-	25,430,000.00
	Overhead	-	-	-
2007	<b>Primary Health Care</b>			
	Personnel Cost	182,716,623.84	106,213,119.52	76,503,504.32
	Overhead	14,113,761.00	12,400,000.00	1,713,761.00
2008	<b>General Agric</b>			
	Personnel Cost	27,624,099.16	25,329,110.35	2,294,988.81
	Overhead	11,200,000.00	10,005,366.00	1,194,634.00
2009	<b>Works</b>			
	Personnel Cost	23,220,570.21	19,739,650.20	3,480,920.01
	Overhead	9,733,550.00	8,200,000.00	1,533,550.00
2010	<b>Traditional Council</b>			
	Personnel Cost	12,340,177.55	10,211,460.33	2,128,717.22
	Overhead	3,460,000.00	2,362,190.00	1,097,810.00
2011	<b>MISCELLANEOUS</b>	-	-	-
	<b>TOTAL</b>	<b><u>567,705,578.04</u></b>	<b><u>373,062,838.71</u></b>	<b><u>194,642,739.33</u></b>

## 8. CAPITAL EXPENDITURE:

The Local Government budgeted the sum of **₦2,043,018,066.74** as its capital expenditure for the 2019 Financial Year operations while the actual incurred expenditure was **₦974,137,135.37** thereby reflecting under performance of un-executed projects of **₦1,068,880,931.37**.

### SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	ECONOMIC SECTOR	709,202,308.00	235,710,992.00	473,491,316.00
2	SOCIAL SECTOR	520,803,211.59	159,340,600.00	361,462,611.59
3	AREA DEV. SECTOR	450,732,581.96	448,126,496.50	2,606,085.46
4	ADMIN SECTOR	362,279,965.19	130,959,046.87	231,320,918.32
	<b>GRAND TOTAL</b>	<b><u>2,043,018,066.74</u></b>	<b><u>974,137,135.37</u></b>	<b><u>1,068,880,931.37</u></b>

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 Federal Republic of Nigeria 1999 (as amended). I have examined Accounts and Financial Statements of Yunusari Local Government for the year ended 31<sup>st</sup> 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 the responsibilities vested in me by the provision of the draft Laws and Sec. 125(5) of the above constitution, the statement of Assets and liabilities of Yunusari Local Government for the year ended 31<sup>st</sup> December, 2019 have been certified subject to compliance to my correspondence as could appear in the reports.

In my opinion the financial statements and schedules presents a true and fair view of the Yunusari Local Government for the year ended 31<sup>st</sup> 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**  
**YUNUSARI GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTE	CURRENT YEA 2019 ₹	ACTUAL PREVIOUS YEAR 2018 ₹
<b><u>Cash flows from operation Activities</u></b>			
<b><u>Receipt</u></b>			
➤ Internal Generated Revenue		8,481,650.00	107,527,802.80
➤ Grants and Subventions		-	-
➤ Value Added Tax		371,381,210.47	344,689,621.21
➤ Statutory Allocation		1,615,885,393.05	1,689,465,416.55
➤ Miscellaneous (Excess Crude)		53,655,915.60	63,125,311.14
<b>TOTAL RECEIPTS</b>		<b><u>2,049,404,169.12</u></b>	<b><u>2,204,808,151.70</u></b>
<b><u>Payments</u></b>			
➤ Personal Emolument		293,581,188.71	342,681,468.14
➤ Education Services		46,163,687.80	83,610,890.71
➤ Transport Services		33,269,640.50	62,741,655.00
➤ Health Services		51,790,047.28	120,740,000.00
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		89,849,104.50	72,760,200.00
➤ Overheads		79,481,650.00	167,527,802.80
➤ Other General Value		1,428,014,531.03	1,352,833,093.47
<b>TOTAL PAYMENTS</b>		<b><u>2,022,149,849.82</u></b>	<b><u>2,202,895,110.12</u></b>
<b><u>Net Cash Flow from Operation Activities</u></b>			
Purchases/Construction of Ass.		-	-
Purchase of Financial Market Instrument		-	-
Proceeds from Sales of Assets		-	-
Net Increase/Dec. in Cash and Equivalent		-	1,913,041.58
Cash and Equivalent as at 1 <sup>st</sup> /01 /2019		10,469,916.64	8,407,223.89
Cash and Equivalent as at 31 <sup>st</sup> /12/2019		27,254,319.30	10,320,265.47

**STATEMENT No. 4**  
**YUNUSARI LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTE	ACTUAL	
		CURRENT YEAR 2019 ₹	PREVIOUS YEAR 2018 ₹
<b><u>ASSETS</u></b>			
➤ Cash and Bank Balances		27,254,319.30	10,320,265.47
➤ Investment		-	-
➤ Advances		-	-
➤ Others		-	-
<b>Total</b>		<b><u>27,245,319.30</u></b>	<b><u>10,320,265.47</u></b>
<b><u>LIABILITIES</u></b>			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
<b>Total</b>		<b><u>27,254,319.30</u></b>	<b><u>10,320,265.47</u></b>

**STATEMENT No. 5**  
**YUNUSARI LOCAL GOVERNMENT COUNCIL**  
**REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

ACTUAL PREVIOUS YEAR 2018 ₹	NOTES	BUDGET CURRENT YEAR 2019 ₹	ACTUAL CURRENT YEAR 2019 ₹	VARIANCE %
8,407,223.89	<b>Opening Balance</b>		10,469,916.64	(10,469,916.64)
	<b><u>ADD: REVENUE</u></b>			
4,732,120.00	Rate	3,462,173.18	950,710.00	(2,511,463.18)
33,674,681.04	Fines Fees and License	6,789,560.00	4,729,115.00	(2,060,445.00)
52,620,133.15	Earning from Undertaking	5,320,909.00	1,826,281.00	(3,494,628.00)
5,620,738.50	Rent on Govt. Property	-	350,177.00	(350,177.00)
-	Interest & Dividend Payment	255,629.00	-	(255,629.00)
-	Taxes	1,570,920.00	-	(1,570,920.00)
-	Grants/Cont.	534,913.67	-	(534,913.67)
1,689,465,416.55	Statutory Allocation	1,863,477,150.00	1,615,885,393.05	(247,591,756.95)
344,689,621.21	VAT	330,452,072.00	371,381,210.47	40,929,138.47
74,005,441.25	Miscellaneous Revenues	195,642,775.00	54,281,282.60	141,361,492.40
<b><u>2,213,215,375.59</u></b>	<b>TOTAL REVENUE</b>	<b><u>2,407,506,101.85</u></b>	<b><u>2,059,874,085.76</u></b>	<b><u>347,632,016.09</u></b>
	<b><u>LESS: EXPENDITURE</u></b>			
469,806,323.91	General Administration	521,246,939.02	293,454,947.68	227,791,991.34
330,910,625.50	Health and Environment	454,680,384.84	170,403,166.80	284,277,218.04
380,749,243.31	Works and Housing	52,954,120.21	61,209,290.70	8,255,170.49
83,610,890.71	Education	241,383,211.59	46,163,687.80	195,219,523.79
139,133,991.22	Agric& Social Development	442,026,407.16	125,183,580.85	316,842,826.31
270,162,076.20	Capital Projects	898,432,581.96	650,785,300.25	247,647,281.71
528,521,959.27	Miscellaneous Expenses	-	674,949,875.74	674,949,875.74
<b><u>2,202,895,110.12</u></b>	<b>TOTAL EXPENDITURE</b>	<b><u>2,610,723,644.78</u></b>	<b><u>2,022,149,849.82</u></b>	<b><u>588,573,794.96</u></b>