

AUDITOR—GENERAL'S REPORT

YUSUFARI LOCAL GOVERNMENT 2020 FINANCIAL YEAR REPORTS

SEPTEMBER, 2021

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
ON ACCOUNTS OF YUSUFARI LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. INTRODUCTION:

The Financial Statements of Yusufari Local Government and relevant operation records for the year ended 31st December, 2020 have been examined in accordance with provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

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

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Yusufari Local Government for the year ended 31st December, 2020 was submitted to me on the 17th September 2021.

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

The Accounts and schedule of statements were certified on 26th September 2021 in observance of the provisions.

INCOME HIGHLIGHT .

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Yusufari Local Government collected the sum of **₦1,278,945,230.79** from Federation account and **₦8,060,800.00** on account of collection from Internal operations of the Revenue Unit of the councils. The total sum of **₦1, 784,955,057.68** was the certified total income to the council for the year ended 31 December, 2020.

3. **PREVIOUS AUDIT QUERIES 2017**

Observation arising from the Auditor-General reports for 2018 and 2019 was duly subjected to legislative scrutiny by the Public Accounts Committees (PAC) and adopted in the plenary seating of 30th July 2020 with bellow observation.

- i. Poor IGR Administration for the period under review
- ii. Non observation of attachment of valid expenditure details to support drawings.
- iii. Absence of Assets register and inventory

The House resolution which was transmitted vide correspondence ref: No ***YBHAIS/GEN/101/VOL.II*** of August 17th 2020 in clear terms expressed unacceptable drawing without valid documents hence directed for recoveries of such drawings.

1.

• wrong and irregular payment	-	2,704,000.00
• missing payment voucher	-	17,845,615.00
• unretired advances	-	8,034,157.00
• over stated Cheques & Non recorded drawing	-	18,313,204.00
• market receipt	-	310,000.00
• Motor park receipt	-	120,000.00
• departmental	-	<u>2,728,000.00</u>
Total		<u>50,054,976.00</u>

The Council treasurer be held liable for ~~₦~~50,054,976.00 on account of 2018 operation.

2. The Head of Agric to ensure the refund of N1,960,000.00 being amount irregularly drawn without documentation from 2018 operation.
3. The Coordinator Primary Health Care to ensure recovery of the sum of N4,474,300.00 drawn irregularly from 2018 operation as the vote controller.

4. The Education Secretary to ensure recovery of N550,000.00 on account of amount irregular drawings for 2018
5. The Head of General Administration to ensure recovery of N3,515,000.00 on account of irregular drawings without supporting records.
5. The Head of Works to ensure recovery the sum of ~~N~~4,532,156.00 on accounts of irregular drawing changed to his vote for 2018 operation.
7. The treasurer to ensure recovery of - ~~N~~42,587,890.00 on account of 2019 operations arising from:
 - wrong and irregular payment - 3,984,000.00
 - unaccounted Revenue earning books- 20,000.00
 - missing payment voucher - 38,583,890.00
 - Total **N 42,587,890.00**
8. The Head of Works to ensure recovery of ~~N~~17,576,800.00 for authorizing irregular procurement of fuel and lubricant which could not be supported with store records.
9. The coordinator Primary Health Care to refund the sum of ~~N~~1,880,000.00 on account of irregular drawing without supporting expenditure details for 2019.
10. The Head of Agric to refund the sum of ~~N~~7,000,000.00 for irregular supply of Agro Chemical for 2019 operation.
11. The Education secretary to refund the sum of ~~N~~308,000.00 for irregular drawing without expenditure details for 2019.

2020 FINANCIAL YEAR

Arising from inspection of 2020 financial bellow is forwarded for further necessary action.

FINANCE DEPARTMENT

MISSING PAYMENT VOUCHERS WORTH ~~N~~436,680.46

Below listed payment vouchers for the sum of ~~N~~436,680.46 on six (6) vouchers could not be submitted for Audit certification which could be termed missing or not prepared at all when the fund were drawn.

Details of these is below:

S/N	NAME	PURPOSE	PV	DATE	AMOUNT N
1	Ministry for Local Govt.	Unstated	18	02/02/2020	350,058.82
2	Ali Fursi	Repairs	4	02/02/2020	26,000.00
3	Ibrahim Bulama	Repairs head pump	2	04/05/2020	30,000.00
4	No Name	Unstated	8	27/08/2020	10,000.00
5	Manager Micro Finance	Bank charges	59	26/11/2020	3,167.74
6	Manager Micro Finance	Bank charges	4	29/12/2020	17,453.90
TOTAL					436,680.46

Since the drawings were made without certified vouchers recoveries are recommended.

UNRETURNED REVENUE EARNING BOOKS

Examination of revenue generation records revealed that, ninety nine (99) number of revenue receipt were not returned with the collection there upon

Details below:

i.	25 booklet of Department receipts - no define Collection		
ii.	5 booklet Hawkers permit @ 2,500.00	-	12,500.00
iii.	10 sheep and goat @ 5,000.00	-	50,000.00
iv.	10 motor park receipt @ 5,000.00	-	50,000.00
v.	48 cattle market receipts @ 5,000.00	-	<u>240,000.00</u>
	TOTAL		<u>₦ 352,500.00</u>

The sum of ~~₦~~352,500.00 on the receipt along with collection on 25 departmental receipts recommended for recoveries.

WRONG OR IRREGULAR PAYMENT

The sum of ₦1,020,000.00 was drawn on seven (7) payment voucher for which were observed irregular for the remarks.

The details below:

S/N	NAME	DESCRIPTION OF PAYMENT	DATE	P.V	AMOUNT	REMARK
1	Bukar Abba (Driver)	Payment made for the purchase of tyre (2) to Mass Transit Bus No. LG 11 YSF	21/12/2019	1 of Jan	120,000.00	Lack SRV/SIV No file reference of approval not taken to store No receipt
2	Kaumi Ali (store keeper)	Printing file jacket and record of service card	20/02/2020	2 of Feb	115,000.00	Lack of SRV/SIV not attached with receipt lack file reference No lack receipt of items purchase
3	MukailaGambbo (Tre)	Production of 2019 annual estimate for budget defence	11/01/2019	6 of Nov	20,000.00	Not signed by the recipient, Not signed by internal Audit Not signed by DPM, No receipt attached lack SRV/SIV
4	MukailaGambbo (Tre)	Production of copiers of 2019 annual estimate for budget defence	11/01/2019	6 of Nov	200,000.00	Not sign by the recipient, Not sign by the DPM, Not attached with receipt, No SRV/SIV
5	Bukar Isa (Mass Transit Manager)	Purchases of 6 tyres	25/08/2020	31 of Nov	132,000.00	Not sign by recipient, lack of SRV/SIV/Receipt absolute part not seen in store
6	Ibrahim Ahmadu	Payment for the repairs borehole and fueling a vehicle to go to Kukatalawo Solar borehole	04/02/2020	1 of Feb	35,000.00	No approval letter attached, No receipt, SRV/SIV
7	Baba GaliBulama	Being retirement of special impress advance granted to the renovation of LG Council Chamber	03/11/2020	33 of Nov.	218,000.00	- Not registered in the advance ledger, Not retired. - Renovation could be not be seen done.
TOTAL					1,020,000.00	

Since the expenditure could not be justified recovery is hereby recommended from the officer controlling the votes.

PRIMARY HEALTH CARE DEPARTMENT

IRREGULAR DRAWING OF ₦100,000.00

For the period under review, the sum of ₦100,000.00 was drawn on three (3) numbers payment vouchers which were observed irregular in contravention of the provision of Fm 14 (1-10).

SN	NAME	PURPOSE	PV	DATE	AMOUNT ₦	REMARK
1	Sundry person	Being payment of monthly allowance to overleaf staff in respect of Primary Health Care Department	1	10/1/2020	65,000.00	Payment not checked by check and pass Not sign by internal Auditor
2	Garba Mohammed (CCO)	Being payment made to the above named officer for the maintenance of cold chain room	1	7/2/2020	10,000.00	Payment not checked by check and pass Not sign by internal Auditor
3	Suleiman Mohammed Nura	Payment made for the maintenance of department vehicle (Hilux) to service and fueling	3	11/3/2020	25,000.00	Payment not checked by check and pass Not sign by internal Auditor
Total					100,000.00	

Since the drawings could not be justified recoveries are recommended

AGRICULTURE AND NATURAL RESOURCES DEPARTMENT

UNDER REMITTANCE OF TRACTOR HIRING COLLECTION

The tractor hiring unit generate the sum of ₦2,123,900.00 through their cash book under one Jamilu Badamasi (Manager) for 2020 raining season operations.

Total collection in Revenue cash book -	₦2,123,900.00
Remittance to the Treasury account -	₦1,554,400.00
Un-remittance	- ₦569,500.00

the sum unremitted is hereby recommended for recovery.

IRREGULAR OR WRONG PAYMENT

The sum of ~~₦~~833,000.00 on five (5) payment vouchers was observed expended without adherence to the laid down regulations for bellow observations.

- i) Details of expenditure not attached
- ii) Not subjected to prepayment checks by the Internal Auditor
- iii) Procurements could not be observed taken on charge to store
- iv) Drawings could not be observed processed in subject files

Detail as in below:

SN	NAME	DESCRIPTION OF PAYMENT	DATE	P.V	AMOUNT ₦	REMARK
1	Mohammed Zannah	Being allowances and refreshment to committee on Tractor utilization by farmers group	21/7/2020	03	275,000.00	No breakdown of the payment No receipt neither sign by the recipient Not signed by internal Auditor and DPM No file reference
2	Sundry Person	Being allowance made to the overleaf during the fertilizer distribution and sale committee	10/7/2020	03	80,000.00	Not signed by Sundry Person Not signed by internal Auditor and DPM
3	Mohammed Zannah	Payment made for the purchase of lubricants and repairs of Vehicle	19/6/2020	10	130,000.00	No official No of Vehicle repaired Not Signed by the internal Auditor No SRV/SIV to fortified the expenditure
4	Mohammed Zannah	Being retirement of impress advance granted for the repairs of Tractor, Cylinder, Controller, Gear Oil, Engine Oil and Labour	15/7/2020	7	129,000.00	- Obsolete part not taken to store - Not signed by internal Auditor - Not processed in subject file
5	ZannaBukarYusufari	Being payment made to enable him carter for the off-setting of expenditure in respect of new Tractor No 001 YSF	6/6/2019	45	219,000.00	Statement on file approval was for 1. Purchase new Battery 2. Servicing of Engine 3. Medical Assistance 4. Replacement of Hydrolic Pump While on Receipt was Fungason nan and complete case and fresh nozzles which was contravened No SRV/SIV
TOTAL					833,000.00	

Since the expenditure could not be observed genuine recovery is hereby recommended from the OCV.

ADMINISTRATION DEPARTMENT

WRONG OR IRREGULAR PAYMENT

For the period under review, the sum of ~~₦~~1,034,000.00 was drawn on seven (7) payment vouchers for which bellow observations were made.

OBSERVATION:

- i) Payment voucher No.11 of 20/10/2020 was not fully receipted, the balance of ~~₦~~40,000.00 not covered by any expenditure details.
- ii) Attachment of detail could not be observed for:
 - a) List of beneficiaries
 - b) S.R.V. and S.I.V.
 - c) No signature of authority concern
 - d) No approval page, file reference and detail of purchases

The payment vouchers are below:

SN	NAME	PURPOSE	P.V	DATE	AMOUNT ₦	RENARK
1	SaiduAlhZagi (Vice Chairman)	Payment made for the repairs of his official vehicle	11	20/10/2020	136, 000	Balance of ₦ 40, 000.00 not receipted while no name of the staff
2	SaiduAlhZagi (Vice Chairman)	Payment carter for the entertainment of council during meeting	11	16/11/2020	100,000	No valid document
3	ZannaZakariyaBulin	Payment made for the Eid-El KabirSallah celebration for the year	36	8/8/2020	270,000.00	No valid document
4	ZannaZakariyaBulin	Payment for the	45	12/10/2020	190,000.00	- No receipt, SRV

		purchase of mattress, bedding materials to the Chairman house				- Not signed by recipient
5	Sundry Person	Payment of sitting allowance, logistics for securities meeting	01	21/10/2020	100,000	No valid document
6	Isa Abdullahi Ahmed (L.G.S.O)	Payment for the purchase of bedding materials	35	19/6/2020	100,000	Lack SRV/SIV not taken to store
7	Adam Zanna	Payment for the repairs of DPM official vehicle (Toyota Corolla YBLG 02 YSF)	14	28/7/2020	138, 000	- No file reference - Not signed by recipient - No Exp. Valid Document - No S.R.V.
TOTAL					1,034,000	

Since the expenditure as claimed could not be justified genuinely incurred recoveries are hereby recommended.

LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG AND IRREGULAR DRAWINGS WORTH ₦258,000.00

Drawings were made for the sum of ₦258,000.00 on which were observed not attached with any supporting document to justify the expenditure.

Thus:-

- i) No receipt and S.R.V. is attached to the payment vouchers
- ii) Not sign by recipient
- iii) No details of expenditure observed attached

Below are the payment voucher:-

SN	NAME	PURPOSE	PV	DATE	AMOUNT ₦	REMARK
1	AlhKarami	Payment of Fuel Lab	16	14/4/2020	26,000.00	No receipt of purchase No SRv.SIV
2	AlhKarami	Payment of Fuel Lab	16	8/7/2020	21,000.00	No receipt of purchase No SRv.SIV
3	AlhKarami	Payment of Fuel Lab	16	3/11/2020	21,000.00	No receipt of purchase No SRv.SIV
4	Sundry Person	Hardship allowance	8	30/3/2020	30,000.00	Not signed by recipient
5	Sundry Person	Hardship allowance	8	31/1/2020	25,000.00	Not signed by recipient
6	Sundry Person	Hardship allowance	7	31/1/2020	30,000.00	Not signed by recipient
7	Alh Mai Kano Zagi	Payment for school maintenance	1	2/2/2020	90,000.00	No receipt No detail of expenditure
8	Hussaini Mohammed (Head of Admin)	For maintenance of his office	2	2/2/2020	15,000.00	No receipt No detail of expenditure
Total					258,000.00	

Since these drawings were made without duly certified document recoveries are hereby by recommended.

WORKS DEPARTMENT

COLLECTION OF MOBILIZATION BUT NOT MOBILIZED TO SITE

Bellow listed contracts were granted 30% mobilization for works to be executed in September 2020 but could not mobilize to site by July 2021.

S N	NAME	PURPOSE	LOCATION	PV	DATE	TOTAL PAYMENT	ORIGINAL CONTRACT	REMARK
1	ZGA Standard Vision LTD.	Construction of kitchen and laundry at General Hospital Yusufari	Yusufari	76	10/9/2020	3,355,055.32	8,994,794.54	Work not done at all, Not even at site
2	Kundigin Global	Construction of 2 blocks of 2 bedroom demi- detached at General Hospital	Yusufari	80	10/9/2020	10,288,533.52	27,583,199.83	Work not done at all Did not mobilized to site
3	Ibrahim Bono Business Resources	Construction of walk ways connection ward sand toilet at General Hospital Yusufari	Yusufari	84	10/9/2020	4,848,579	12,023,000.00	Work not done at all Not mobilize to site

Since no contractors mobilized to site the sum as paid is recommended for recovery and the contractor black listed.

WRONG AND IRREGULAR PAYMENTS IN REPAIR OF WORKS DEPARTMENT

Drawings of ₦1,206,000.00 was made on 6 payment voucher to which bellow observation were made.

- i) The payment was not authorized by the officer controlling vote.
- ii) No certification by the Internal Auditor.
- iii) Items said to have been purchased were not taken on charged into store.
- iv) Obsolete parts were not been returned to store

Details of the payment are below.

S N	NAME	DESCRIPTION OF PAYMENT	DATE	P.V	AMOUNT ₦	REMARK
1	Sundry Person	Repairs of Borehole and hand pumps at KumaganamBula Joji and BuluDawo ward	24/10/2020	18 July	140,000.00	Payment Sundry at the back of PV Lack of SRV/SIV Not signed by internal Auditor Not signed by recipient Obsolete parts not seen
2	LawanYah aya	Payment made for the repair of Guya Mari village Borehole 20KVA Parking	12/11/2020	17 November	180,000.00	No SRV/SIV not taken to store Not signed by the recipient
3	SaiduAlhaj iZaiyi (Vice Chairman)	Payment made for the repair of hand pump at Mayori and Kandahar	25/10/2020	27 November	65,000.00	Not attached with the supporting documents to back the expenditure i.e. receipt/SRV/SIV Not in subject file
4	Ibrahim U. Bulama	Repairs of five (5) different hand pump at separate location	30/12/2020	02 December	130,000.00	Not signed by recipient Not attached with SRV/SIV to justify the items replace
5	Ibrahim U. Bulama	Retirement of impress for procurement of hand pump materials	23/5/2020	103	491,000.00	No specification of the area issued The date procure is the date issued The officer procured is the person issued No receipt of

						₦21,514.35
6	Ibrahim U. Bulama	Retirement of impress for the evaluation of Culverts and drainage in Yusufari town	8/12/2020	87	200,000.00	No list of labourers and their issuing to indicate the recipient Only receipt of NURTW awaiting of ₦50, 000 was attached to PV
TOTAL					1,206,000.00	

Since the necessary attachments could not be obtained recovery is hereby recommended.

**HIGHLIGHTS OF 2020 FINANCIAL OPERATION
YUSUFARI LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2020	Final Budget 2020	Actual 2019
1	Statutory Allocation	1,278,945,230.79	1,770,648,948.06	1,612,056,311.46
2	Excess Crude Oil	41,242,137.01	166,224,265.00	42,995,969.95
3	Value Added Tax	344,113,402.98	309,566,795.56	362,533,764.02
4	Other FAAC Allocation	120,654,286.90	34,999,999.99	10,148,154.06
	Sub Total	1,776,894,257.68	2,281,440,008.60	2,027,734,199.49
4.	Internal Generated Revenue	8,060,800.00	12,572,208.31	3,046,300.00
	Total Receipts	1,784,955,057.68	2,294,012,216.91	2,030,780,499.49
	RECURRENT EXPENDITURE			
	-Personnel Cost	436,805,193.63	912,456,164.90	282,306,983.31
	-Over Head Exp.	115,507,895.19	241,991,549.31	74,046,300.00
	-Subventions to Boards/	628,321,371.54	-	579,397,689.76
	-Emirate Councils	35,000,000.00	-	33,000,000.00
	-Other operating activities	48,500,973.48	1,154,447,714.21	44,536,547.92
	Sub- Total	1,264,135,433.86	1,154,447,714.21	1,013,287,480.99
	Total Capital Exp.	<u>478,981,718.10</u>	<u>1,139,564,502.72</u>	
	Total Expenditure	1,743,117,151.86	-	-
	Net Cash Balance		-	-
	Opening 1/1/2020	57,808.38	-	-
	Closing 31/12/2020	41,895,714.10		

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Basic Salaries	21010101	593,096,507.18	283,923,375.87	309,173,131.31
2	Allowances General	21020101-7	294,267,113.18	140,869,674.95	153,397,438.23
3	2.75 YCHMB Contribution	21020201	25,092,544.54	12,012,142.83	13,080,401.71
	Total		912,456,164.90	436,805,193.65	

OVERHEAD /SUBVENTION EXPENDITURE 2020

DOMESTIC GRANTS					
S/N	Description	CODE	Estimate 2020	Actual 2020	Variance 2020
1	Local trand transport	22020101	5,000,000.00	1,560,800.00	3,439,200.00
2	Electricity Charges	22020101	2,000,000.00	500,000.00	1,500,000.0
3	Office Materials supplies	22020301	4,000,000.00	2,529,750.00	1,470,250.00
4	M/V Maintainace	22020401	12,000,000.00	4,229,250.00	7,770,750.00
5	Other Maint Services	22020406	25,000,000.00	10,122,005.38	14,877,994.64
6	Minor RD Maintainace	22020413	10,000,000.00	3,441,176.64	6,558,823.36
7	Local Training	22020501	1,000,000.00	150,000.00	850,000.00
8	Sec. Service Charges	22020601	-	20,817,059.11	20,817,059.11
9	Sanitation Services	22020607	12,000,000.00	4,890,000.36	7,109,999.64
10	Agric casult	22020707	-	5,375,000.00	5,375,000.00

	Service				
11	Audit Service	22020710	1,000,000.00	198,529.89	801,470.11
12	M/V fuel cost	22020801	4,000,000.00	1,650,000.00	2,350,000.00
13	Office Transport fuel	22020803	30,000,000.00	13,044,250.00	16,955,750
14	Honorarium	22021002	-	30,804,749.12	30,804,749.12
15	Welfare package	22021007	-	7,877,648.64	(7,877,648.64)
16	Entertainment & meeting	22021026	-	5,441,176.64	(5,441,176.64)
17	Contingencies	22021029	29,100,000.00	5,012,500.00	24,087,500.00
18	Pre & public Relation	22021030	-	26,363,971.20	(26,363,971.20)
19	Subvention General	22050104	106,991,549.31	663,321,371.54	(556,329,822.23)
			<u>241,991,549.31</u>	<u>827,330,240.23</u>	<u>585,338,690.95</u>

ADMIN SECTOR 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE 2020
23010105	Purchase of v Jeep	23531700	16,408,000.00	30,000,000.00	13,592,000.00
23020101	Purchase of office building	23531700	13,592,000.00	127,273,717.00	77,273,117.00
	Total		<u>30,000,000.00</u>	<u>170,865,117.00</u>	<u>140,865,517.00</u>

ECONOMIC SECTOR 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE 2020
23010139	Purchase of Tractors	23531700	45,150,000.00	230,000,000.00	184,850,000.00
23020108	Purchase of Mass Transit	23531700	83,850,000.00	113,682,385.64	29,832,385.64
	Total		<u>129,000,000.00</u>	<u>343,682,385.64</u>	<u>214,682,385.64</u>

AREA DEVELOPMENT SECTOR 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE 2020
23010119	Purchase of Gen Set	23531702	13,000,000.00	180,017,000.00	167,017,000.00
	Total		<u>13,000,000.00</u>	<u>180,017,000.00</u>	<u>167,017,000.00</u>

SOCIAL SECTOR 2020

SOCIAL SECTOR 2020					
ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2020	ACTUAL 2020	VARIANCE 2020
23020106	Construction of Hospital	23531707	304,981,718.82	445,000,000.00	140,018,281.90
-	-	-	-	-	-
-	-	-	-	-	-
	Total		<u>304,981,718.82</u>	<u>445,000,000.00</u>	<u>140,018,281.90</u>

BUDGET ANALYSIS

INTERNALLY GENERATED REVENUE

The Local Government budgeted the collection of **N12,572,208.31** for which the sum of **N8,060,800.00** collected for only 64% . The Local Government should improve to generation despite the economic crunch accounted by Covid 19 pandemic

CAPITAL PROJECT

The Local Government budgeted the sum of **N1,280,735.92** to provide for capital project the council was able to execute project worth **N520,819,623.82** the Drawing allocation from the Federation account could be responsible and Covid 19 Pandemic could be responsible for the under performance

INTERNAL CONTROL

The Local Government could not be observed to how standing internal control procedure put in place as some collection could be seen unremitted and recurrent expenditure voucher not passed through the internal Audit check.

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 Yusufari Local Government for the year ended 31/12/2020.

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 sec 125(2) of the above constitution, the statement of Assets and Liabilities of Yusufari Local Government for the year ended 31st December, 2020 have been certified subject to compliance to my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of Yusufari Local Government for the year ended 31/12/2020.

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.