

AUDITOR—GENERAL'S REPORT

YUSUFARI LOCAL GOVERNMENT 2024 FINANCIAL YEAR REPORTS

SEPTEMBER, 2025

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
ON ACCOUNTS OF YUSUFARI LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. INTRODUCTION:

The Financial Statements of Yusufari Local Government and relevant operation records for the year ended 31st December, 2024 have been examined in accordance with the 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 Accounting Standards (IPSAS) cash basis 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, 2024 was submitted to me on the 12th June 7th 2025

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 17th July 25th 2025 in observance of the provisions.

3. INCOME HIGHLIGHT.

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Yusufari Local Government collected the sum of **₦4,342,461,273** from Federation account and **₦23,398,409.00** on account of collection from internal operations of the Revenue Unit of the councils. The total sum of **₦ 4,365,859,682.00** was the certified total income to the council for the year ended 31 December, 2024. Inspection was also made to the State Local Government Joint Account for details of receipts and disbursement to the Local Government for which below details was observed:

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS 2024

Month	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	ECOLOGICAL FUND	GOOD & VALUABLE	ADDITIONAL FAAC	Electronic Money Transfer Levy	GRAND TOTAL
Jan	88,643,448.62	146,001,100.63	70,755,760.22		5,368,623.08			6,128,589.23	316,897,521.78
Feb.	110,598,330.47	125,879,827.56	66,001,358.95		4,781,976.24			5,636,199.92	312,897,693.14
March	3,750,982.92	140,789,461.28	142,082,980.78		5,297,990.65	159,335,494.61		5,060,306.64	456,317,216.88
April	68,351,634.62	166,238,836.95	67,828,441.00		4,375,018.89			4,917,050.36	311,710,981.82
May	57,222,607.41	150,553,731.25	104,900,607.00		8,949,098.61			6,035,772.56	327,661,816.83
June	31,129,558.18	152,436,345.69	118,894,247.99		4,500,714.18			5,055,155.84	312,016,021.88
July	24,976,944.01	166,719,440.06	114,556,011.00		53,758,815.20			5,267,507.00	365,278,717.27
Aug.	29,872,179.44	189,278,390.98	132,789,030.86	3,191,380.55	5,798,753.09			6,267,735.75	367,197,470.67
Sept	36,545,581.76	173,441,241.12	112,744,580.25	40,319,111.60	8,800,916.59		30,748,992.71	4,985,777.57	407,586,201.60
Oct.	21,959,165.54	177,390,993.06	111,494,898.34	26,879,407.73	5,213,195.24			6,530,920.67	349,468,580.58
Nov.	12,695,866.43	208,230,709.50	132,430,164.01		5,160,163.14			5,716,714.07	364,233,617.15
Dec.	89,644,318.31	187,705,241.01	161,262,992.92		7,527,222.61			5,055,658.74	451,195,433.59
	575,390,617.71	1,984,665,319.09	1,335,741,073.32	70,389,899.88	119,532,487.52	159,335,494.61	30,748,992.71	66,657,388.35	4,342,461,273.19

ADEQUACY OF FINANCIAL RECORDS

Books of financial records of the Treasury Department and Subsidiary records of the Cost Centers (Departments) have been examined and bellow financial records could not be observed maintained:

- (1) Store Records for the Administration of Procurements.
- (2) Subsidiary Store Records for Requisition and Issuance of Store items.
- (3) Inventory and Assets Control Register.
- (4) Subsidiary Treasury Abstract of Revenue and Expenditure.
- (5) Log Book for Vehicles and Tractors on Revenue Generation.
- (6) Personnel Emolument Register.

The in-adequacy of these records at the Cost Centers could not justify effectiveness of Public finance.

ADMINISTRATION DEPARTMENT.

IRREGULAR PAYMENTS WORTH ~~₦~~467,000.00

For the period under review, the sum of ~~₦~~467,000.00 was drawn on 4 Nos payment vouchers claimed sum expended on various services of the Local Government without observance to proper documentation as details below: -

YUSUFARI LOCAL GOVERNMENT AREA ADMIN DEPARTMENT
IRREGULAR PAYMENT VOUCHERS WORTH ₦467,000.00 2024 JAN – DEC

S/N	NAME	PURPOSE	DATE	P.V	AMOUNT	REMARKED
1.	Modu Mustapha Driver	Being payment made to the above-named driver for the repairs of vigilante group patrol Vehicle official attached to the police divisional head office	16/4/24	64 of April Main Acct.	97,000.00	-No receipt of items replaced Not charged to store record -Obsolete part not taken to the store PV Not sign by recipient - Not verify by internal Auditor
2.	Abubakar Idriss (Principal Government Day Secondary School Yusufari)	Being payment made to the above name officer as monthly contribution to the School for day to day activities	25/6/24	14 of June Main Acct.	50,000.00	-Lacked acknowledgment receipt PV Not sign by the recipient
3.	Ma'aji Aisami (Information Officer)	Being payment made to the above name officer for the purchase of Android phone for the effectiveness of Local Government	25/6/24	55 of June Main Acct.	120,000.00	-No receipt of purchase items -Not charged to store records PV Not sign by the recipient -The recipient said he did not receive the fund
4	Sundry person (staff welfare)	Being payment of month standing welt area for the over leaf member for the month of august	25/8/2024	54 of august main acct.	200,000.00	Not sign by the sundry persons attached
Total					₦467,000.00	

Since no valid explanation was advance to certify the genuinty of the expenditure, recoveries is recommended

LOCAL GOVERNMENT EDUCATION AUTHORITY

IRREGULAR PAYMENTS WORTH N180,000.00

For the period under review, the sum of N180,000.00 was drawn on 4 Nos payment vouchers claimed sum expended on Medical Assistance without documentation. Details below: -

S/N	NAMES	PURPOSE	DATE	P.V	AMOUNT	REMARKS
1	Zakariya Garba	Being payment of medical assistance to the above name officer in order to help him for the treatment of his father for the month of November.	30/11/2024	16	60,000.00	No approval page attached No medical report Not verified by internal auditor
2	Hamza Muhammad Jibrin	Being payment as assistance to the above name officer in order to enable him day to day activities at office for the month of November	30/11/2024	17	30,000.00	Lacked approval page Not verified by internal auditor
3	Zakariya Garba	Being payment of medical assistance to the above name officer in order to enable him for the treatment of his father	3/12/2024	16	60,000.00	Lacked of approval page Lacked medical report Not verified by internal auditor
4	Hamza Muhammad Jibrin	Being payment as assistance to the above name staff in order to enable him for the day to day activities for the month of December	30/12/2024	17	30,000.00	Lacked approval page Not charge to store record
	Total				₦180,000.00	

Since no valid explanation was advance recovery is recommended.

PRIMARY HEALTH CARE DEPARTMENT

IRREGULAR PAYMENTS WORTH N5,175,100.00

For the period under review, the sum of N5,175,100.00 was drawn on 4 Nos payment vouchers claimed sum expended on various services without proper documentation. Details of these are below: -

S/N	NAMES	PURPOSE	DATE	P. V	AMOUNT	REMARK
1	Sundry person (securities mother & child referral centre YSF)	Being payment of monthly standing incentive allowance to the overleaf named securities as officer approved by authority	31/1/24	56 of Jan. main acct.	60,000.00	No signature of recipient acknowledging the payment.
2	Abubakar Muhammad Sadiq	Being payment of monthly transportation allowance to the above-named officer for the month of April	25/4/24	36 of April main acct.	30,000.00	No receipt of expenditure incurred neither approval , nor payment voucher verified by Internal Auditor
3	Bukar Sadiq Muhammad	Being payment of our pocket expenditure (OPE) made to the above name officer for the transportation of 1,170 car tones of RUTF from Damaturu – Yusufari	7/2/24	6 of may main acct.	85,100.00	Not sign by recipient and no receipt of expenditure incurred.
4	Muhammad Lawan (medical assistance)	Being payment made to the above name person who undergo for surgery at Cairo International Hospital	20/6/24	2 of June project acct	5,000,000.00	No medical report, No receipt of expenditure
TOTAL					5,175,100.00	

Since no valid expenditure documents was presented. Recoveries is recommended

FINANCE DEPARTMENT

1. OUTSTANDING DEPOSIT N4,651,500.00

Examination of Deposit Ledger and other related records reveals deduction of N12,609,000 from contract payment on 7.5% VAT to which only the sum of N7,957,500 was certified paid leaving Balance of N4,651,500.00 Un-settled.

APPENDIX B

S/N	Date	R.V	Name	Amount
1	2/4/2024	R.V.44	Fadamawa Bus Enter.	₦2,250,000.00
2	2/4/2024	R.V 45	Fadamawa Bus Enter	₦1,876,000.00
3	2/4/2024	R.V 46	Fadamawa Bus Enter	₦1,500,000.00
4	2/4/2024	R.V 47	Mmaruma Brother	₦375,000.00
5	24/12/2024	R.V Nill	Mmaruma Brother	₦412,5000.00
6	24/12/2024	R.V 48	Hamza International L.T.D	₦270,000.00
7	3/10/2024	R.V Nill	Fadamawa Business Enterprises	₦1,500,000.00
8	19/10/2024	R.V Nill	Fantami Construction Company	₦1,500,000.00
9	19/10/2024	R.V Nill	Fadamawa Business Enterprises	₦1,500,000.00
10	19/12/2024	R.V 5	Fannami Construction Company	₦1,275,500.00

11	8/12/2024	R.V Nill	Kalli Audu Goni	₦75,000.00
12	7/12/2024	R.V Nill	Bulama Alhaji Mala	₦75,000.00

₦12,609,000.00

Less payment to FIRS ₦7,957,500.00

Balance ₦4,651,500.00

2. MASS TRANSIT PROCEEDS.

For the period under review, the Local Government in operating with four (4 Nos) servicing Buses (2Nos New and 2 Nos Old Buses) on agreed weekly remittance of N30,000 for the New Buses and N10,000 for the Old Buses respectively to Total N80,000 per week in respect of the Buses to which expected income on computation is N3,840,000 as detail below:-.

- (i) Expected Amount income/remittance of the 4 Nos Buses is N80,000 and 48 weeks N3,840,000.
- (ii) Actual Annual remittance certified on cash book for the 4 Nos Buses from January-December, N1,618,000.00, hence N2,222,000.00 un-accounted.

Since no valid explanation as to remittance of the sum hundred, recovery is recommended.

4. IRREGULAR PAYMENT N80,000.00

The sum of N80,000 was drawn on 2 Nos payment vouchers claimed sum expended on various services which were observed without due compliance to the provision as details below: -

APPENDIX D.

S/n	Names	Purpose	Date	P.v	Amount	Remark
1	sundry person (Accountants)	Being payment of monthly standing incentive allowance to the overleaf name department accountant for the month of April.	24/4/24	22 of April main acc.	30,000.00	No specific names of accountant were attached. Not verified by the internal auditor Not sign by recipient
2	Isa Saidu (E.S)	Being payment made to the above-named officer for the purchase of NTIC Mamudo and other logistic.	2/8/24	7 of August main acct.	50,000.00	Lacked receipt for the form purchased No names and numbers of pupils
TOTAL					80,000.00	

The expenditure could not be genuinely certified incurred for these recovery is recommended.

WORKS DEPARTMENT

1. WRONG AND IRREGULAR PAYMENT AMOUNTING TO ₦600,000.00

Payments were made on 3 instances to YEDC for the settlement of Electricity consumed, however Audit observation reveals the following: -

- (i) The secretariat has no light thought out the year. 2024.
- (ii) Bills and acknowledgement receipt from the YEDC were observed not attached to the payment voucher. Therefore, the expenditure has no basis as such it could not be admitted as charge.

Details below:

S/n	Names	Purpose	Date	P.v	Amount	Remark
1	Yola electricity distribution company (YEDC)	Being payment of monthly electrification bill made to the above name company (YEDC) for the payment of L.G sect. govt. lodge residence, Gumsi borehole volunteers' officer YEDC allowance	30/5/24	13 of May main acct.	200,000.00	No light for over one year at sec. G/lodge and only Gumsi borehole that has light No acknowledgement Receipt from YEDC
2	Yola electricity distribution company (YEDC)	Being payment of monthly electrification bill made to the above named company (YEDC) for the payment of L.G Secretariat, GOvt Lodge, Chairman Residence and General hospital, Gumsi borehole and two (YEDC)	31/7/2024	50 of July	200,000	No light for over one year at sec. G/lodge and only Gumsi borehole that has light Lacked Receipt Lacked Bill every month

		Volunteer				
3	Yola electricity distribution company (YEDC)	Being payment of monthly electrification bill made to the above named company (YEDC) for the payment of L.G Secretariat, GOvt Lodge, Chairman Residence and General hospital, Gumsi borehole and two (YEDC) Volunteer	28/2/2024	55 of Feb main acct	200,000	No light for over one year at sec. G/lodge and only Gumsi borehole that has light Lacked Receipt Lacked Bill
	Total				600,000.00	

CAPITAL PROJECTS.

A Drilling of 10 boreholes at various locations awarded to Fadamawa Business Ent on January 2024 at Mainiya, Massasara, Lamanti, Jehuwa, Yusufari, Isufari, Awanari, Tulo-Tulo, Tsamiya and Kayawa. Physical verification conducted by the Audit team reveals only two were completed and the payment status was up to 50%.

Details of the payment is below:

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YUSUFARI LOCAL GOVERNMENT AREA YUSUFARI
REPORT ON CAPITAL PROJECT WITHIN THE LOCAL GOVERNMENT 2024

S/N	NAME	PURPOSE	LOCATION	PV	ORIGINAL SUM	SUM PAID	REMARK
1.	Fadamawa Business Enterprise Nig	Being 2 nd additional payment made to the above mentioned contractor for the drilling of 10 No of boreholes in the local on agreement No 01/24 of January 2024	Mainiya, Massassara, Limauti, Jebuwa, Yusufari, Isufari, awanari, Tulotulo, Tsamiya and Kayawa	6 Jan	233,001,500	30,000,000.00	Physical verification reveal that only 2 Nos. of borehole were drilled (that of Yusufari and Jebuwa) and almost 50% was paid
2.	Fadamawa Business Enterprise Nig	3 rd additional	“ “ “ “	10 Feb	“ “	20,000,000.00	
3.	Fadamawa Business Enterprise Nig	4 th additional payment	“ “ “ “	6 th Mar	“ “	25,000,000.00	
4.	Fadamawa Business Enterprise Nig	5 th Additional payment	“ “ “ “	5 th Oct.	“ “	20,000,000.00	
3	Fadamawa Business Enterprise Nig	6 th additional payment	“ “ “ “	74 Nov.	“ “	20,000,000.00	
	TOTAL					115,000,000.00	

Since the contractor has not completed the works as per specification. The issue is forwarded for legislature action.

YUSUFARI LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2024

S/No	DESCRIPTIONS	ACTUAL 2024	FINAL BUDGET 2024	ACTUAL 2023
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	575,390,618	1,889,150,789	1,213,172,474
2	VALUE ADDED TAX	1,984,665,319	1,275,461,912	1,024,293,145
3	OTHER FAAC ALLOCATION	1,782,405,336	1,020,363,070	1,107,783,317
4	INTERNAL REVENUE IGR	23,398,409	181,883,911	22,284,199
	SUB TOTAL	<u>4,365,859,682</u>	<u>4,366,859,682</u>	<u>3,367,533,135</u>
	CAPITAL RECIEPTS			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	<u>4,365,859,682</u>	<u>4,366,859,682</u>	<u>3,367,533,135</u>
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	486,813,738	885,941,922	364,269,303
2	OVERHEAD COSTS	120,000,000	120,000,000	85,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	879,259,371	-	686,714,637
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	900,912,073	584,457,705	1,293,676,874
	TOTAL RECURRENT EXPENDITURE	<u>2,386,985,182</u>	<u>1,590,399,627</u>	<u>2,429,660,814</u>
	CAPITAL EXPENDITURE	1,780,469,631	2,776,460,055	1,138,620,454
	TOTAL EXPENDITURE	<u>4,167,454,813</u>	<u>4,366,859,682</u>	<u>3,568,281,269</u>
1	NET CASH BALANCE	198,404,869	-	(200,748,134)
2	OPENING BALANCE	123,409,555	-	324,157,689
4	CLOSING BALANCE 31/12/2024	321,814,424	-	123,409,555

YUSUFARI LOCAL GOVERNMENT
PERSONNEL COST

PERSONNEL COST			
Description	Actual 2024	Budget 2024	Variance 2024
Basic Salaries	316,428,929.45	575,862,249.22	259,433,319.77
Allowances General	156,997,430.38	285,716,269.81	128,718,839.43
2.75 YCHMB Contribution	13,387,377.78	24,363,402.85	10,976,025.07
Total	<u>486,813,737.61</u>	<u>885,941,921.88</u>	<u>399,128,184.27</u>

**YUSUFARI LOCAL GOVERNMENT COUNCIL
RECURRENT EXPENDITURE FOR 2023**

OVERHEAD COST		
Description	Actual 2024	Budget 2024
Overhead cost	120,000,000.00	120,000,000.00
Total	<u>120,000,000.00</u>	<u>120,000,000.00</u>

**YUSUFARI LOCAL GOVERNMENT
ADMIN SECTOR**

Details of Capital Expenditures (According to Sector)			
Administrative Sector			
Description	Actual 2024	Budget 2024	Variance 2024
General purchases and Construction	185,500,162.36	311,951,343.00	126,451,180.64
Staff Housing, Budget and Workshops	216,046,408.01	230,517,585.88	14,471,177.87
Total Administrative Sector	<u>401,546,570.37</u>	<u>542,468,928.88</u>	<u>140,922,358.51</u>

**YUSUFARI LOCAL GOVERNMENT
ECONOMIC SECTOR**

Economic Sector			
Description	Actual 2024	Budget 2024	Variance 2024
Maintenance of tractor and implement	103,000,000.00	204,249,926.12	101,249,926.12
Veterinary/Livestock Division	100,000,000.00	200,000,000.00	100,000,000.00
Provision of Ecomic Trees	47,065,717.44	116,041,200.00	68,975,482.56
Finance/Commerce and Industry	145,500,000.00	100,500,000.00	(45,000,000.00)
Roard and Bridges	134,098,400.50	124,000,000.00	(10,098,400.50)
Total Economic Sector	<u>529,664,117.94</u>	<u>744,791,126.12</u>	<u>215,127,008.18</u>

**YUSUFARI LOCAL GOVERNMENT
REGIONAL DEVELOPMENT SECTOR**

Regional Development Sector			
Description	Actual 2024	Budget 2024	Variance 2024
Water Supply (Drilling of Borehole & Wash)	294,500,000.00	554,200,000.00	259,700,000.00
Construction of Drainage & Culvert	145,000,000.00	254,000,000.00	109,000,000.00
Purchase of Agric Materials	85,000,000.00	97,000,000.00	12,000,000.00
Relief Materials to IDPS	39,642,884.27	121,800,000.00	82,157,115.73
Total Regional Sector	<u>564,142,884.27</u>	<u>1,027,000,000.00</u>	<u>462,857,115.73</u>

**YUSUFARI LOCAL GOVERNMENT
SOCIAL SECTOR**

Social Sector			
Description	Actual 2024	Budget 2024	Variance 2024
Purchase of Instructual Material	90,000,000.00	200,000,000.00	110,000,000.00
Procurement of Drugs and Equipment	145,000,000.00	215,000,000.00	70,000,000.00
Social Development Material	30,000,000.00	20,200,000.00	(9,800,000.00)
Support to Fire Service Operation	20,116,058.56	27,000,000.00	6,883,941.44
Total Social Sector	<u>285,116,058.56</u>	<u>462,200,000.00</u>	<u>177,083,941.44</u>

BUDGET ANALYSIS

INTERNALLY GENERATED REVENUE

The Local Government budgeted the collection of **₦181,883,911.00** for which the sum of **₦23,398,409.00** collected which stands at only 40%. The Local Government should improve its generation despite the economic crunch.

INTERNAL CONTROL

The Local Government could not be observed to have an effective 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 provision 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 31st December 2024.

The Audit was conducted in line with Auditing Principles and Practice as verified in line with the Audit Procedures in practice. In the discharge of the responsibilities vested in me by the provisions of the draft law and Section 125(5) of the above Constitution, the Statement of Assets and Liabilities of **Yusufari Local Government** for the year ended 31st December, 2024 have been certified subject to compliance to my correspondences in the report.

In my opinion, the Financial Statements and Schedules presents a true and fair view of **Yusufari Local Government** for the year ended 31st December, 2024.

**OFFICE OF THE AUDITOR-GENERAL
LOCAL GOVERNMENTS,
P.M.B 1058, KM 3 GUJBA ROAD
DAMATURU, YOBE STATE.**


**KULE MAINA CNA
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE
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