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

**ON ACCOUNTS OF FIKA LOCAL GOVERNMENT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**1. INTRODUCTION:**

The Financial Statements of Fika Local Government and relevant operation records for the year ended 31<sup>st</sup> 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 Fika Local Government for the year ended 31<sup>st</sup> December, 2020 was submitted to me on the 18<sup>th</sup> 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 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on 22<sup>nd</sup> September 2021 in observance of the provisions.

**3. INCOME HIGHLIGHT:**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Fika Local Government collected the sum of ₦1,761,999,710.87 from Federation Account and ₦23,439,347.00 collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of ₦1,785,439,057.87 was the certified total income to the council for the year ended 31 December, 2020.

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

Arising from the Auditor-Generals report for 2018 and 2019 which was presented to the House plenary seating of 30<sup>th</sup> July 2020 by the Public Accounts Committee (PAC) it was observed that non documentation of public expenditure with the statutory attachments is criminal whatever the intention of service or assets for which payment was made.

Resolution of the House considered the gravity of the recommendation and noted with concern that probity and transparency could not be observed without valid expenditure details attached to drawings, however genuine the intent of the drawing. The House there by directed the Executive to see to the recovery of funds drawn without due attachment of statutory requirement hence:-

- i) The Treasurer to ensure refund of ~~₦~~450,000.00 for unsupplied laterite in Ngalda market 2018 fraudulently.
- ii) The Treasurer to be held liable for VAT & TAX of ~~₦~~5,671,617.00 which the cheques were converted to cash for 2018
- iii) Drawings without payment vouchers in 2018 for the sum of ~~₦~~19,618,225.00 to be recovered from the Treasurer and signatories to the Account.
- iv) Recovery of ~~₦~~2,058,100.00 from the co-ordinator PHC for undersupply of drugs in 2018 operation.
- v) Irregular drawings without documentation of ~~₦~~3,010,444.32 by the coordinator PHC for 2018 operation.
- vi) Irregular drawings of ~~₦~~5,000,000.00 by Head of General Administration 2018 to be recovered.
- vii) Recovery from coordinator P.H.C. for the sum of ~~₦~~4,832,400.00 on account of irregular drawing for 2019.
- viii) Recovery of undocumented supplies of drugs for ~~₦~~4,492,400 to be from coordinator P.H.C. for 2019 operation.

- ix) The Treasurer to ensure refund of ~~₦~~1,121,954.66 TAX deduction converted to cash in 2019 operation.
- x) The Treasurer to refund ~~₦~~614,000.00 for drawing without payment vouchers.
- xi) The Mass Transit Manager to account for the sum ~~₦~~666,000.00 unremitted Mass Transit collections.
- xii) The Head of General Admin to refund the sum of ~~₦~~2,467,500.00 on account of 2019 irregular drawing.
- xiii) The Treasurer be held liable for the refund of ~~₦~~2,557,000.00 from drawings without payment voucher.
- xiv) The Treasurer also to refund the sum of ~~₦~~1,285,000.00 charged to works departments without payment vouchers.
- xv) The Head of Works be held liable for ~~₦~~14,698,600.00 on undersupply of dieseals and Lubricants for boreholes 2019.

## REPORTS FOR 2020 FINANCIAL YEAR

Bellow reports from inspection of 2020 Financial Statements are further forwarded for consideration.

### **A) TREASURY DEPARTMENT**

#### **1. IRREGULAR PAYMENT WORTHS ~~₱~~2,357,000.00**

The sum of ~~₱~~2,357,000.00 was drawn on 39 Nos. Payment for which bellow observations were made: -

- i) Attachments of expenditures details could not be observed.
- ii) Purchases of items for maintenance of Vehicles could not be observed taken on charge to Store records.
- iii) Obsoletes parts for the claimed purchases and repairs of Motor Vehicles were not taken on charge to Store records.
- iv) Payment to Sundry Persons could not be supported with the list of beneficiaries and signature acknowledging payments.
- v) Duplication of monthly Standing Imprest to DPM and Treasurer on item 14 – 17 amounting to ~~₱~~320,000.00 be recovery in full.

S/NO	DATE	NAME	PURPOSE	P.V NO	HEAD & S- HEAD	AMOUNT ₦	REMARKS
1	10-3-2020	Suleman Garba	Settlement of OPE incurred on vehicle with number LG II FKA	37 of April	2005/7	112,000	No receipt evidence of purchase of spare parts, no signature of the recipient, no returns of obsoletes parts to the store.
2	20-1-2020	Alh Mohd Audu Gadaka	Payment made for the printing of monthly salaries schedule.	20 of Jan	2005/5	40,000	No signature of the recipient, no receipt for the printing attached to the P.V.
3	31-2-2020	Alh Mohd Audu	Payment made for the printing of monthly salaries schedule.	28 of April	2005/15	40,000	No signature of the recipient, no receipt for the printing attached to the P.V.
4	24-6-2020	Alh Mohd Audu	Payment made for the printing of monthly salaries schedule.	37 of July	2005/12	40,000	No signature of the recipient, no receipt for the printing attached to the P.V.
5	20-5-2020	Mohd Audu Gadaka	Payment made for the printing of monthly salaries schedule.	89 of May	2005/5	40,000	No signature of the recipient, no receipt for the printing attached to the P.V.
6	3-11-2020	AlhMohdAuduGadaka	Payment made for the printing of monthly salaries schedule.	42 of Nov	2005/12	40,000	No receipt for the printing attached
7	28-9-2020	Alh Mohd Audu Gadaka	Payment made for the printing of monthly salaries schedule.	4 of October	2005/12	40,000	No receipt for the printing attached
8	23-3-2020	Abba Mohd Jidda	Feeding, transport and accommodation while on official trip to Jos.	70 of May	2005/11	80,000	No receipt evidencing expenditure and the beneficiary did not sign.
9	20-7-2020	Ahmed Manu	Printing, photocopy and presentation of expenditure to revenue mobilization and fiscal allocation commission	45 of August	2005/12	120,000	No receipt covering the expenses and no signature of the recipient.

10	15-4-2020	Shayibu Adamu	Settlement of fuel used by vigilante in Fika L.G.	51 of July	2005/12	150,000	No SRV, no prepayment Audit.
11	3-7-2020	Shayibu Adamu	Settlement of fuel used by vigilante in Fika L.G.	39 of October	2005/12	150,000	No SRV, no prepayment Audit.
12	26-10-2020	Ngamtu Mai anguwa	Purchase of one bag of maize, 20 pairs of messengers uniform, desk and side drawer to D.S.S office	64 of December	2005/12	65,000	No signature of the recipient, no SRV, no S.I.V. and no receipt evidencing purchase.
13	22-7-2020	Alh Mohd Audu (TR)	Standing imprest allowance for the month of July 2020	9 of August	2005/7	20,000	No signature for the recipient.
14	28-4-2020	Sundry persons	Monthly standing allowance for DPM and treasurer for the month of May	75 of May	2005/12	80,000	Duplication of monthly standing imprest by the DPM and treasurer.
15	7-11-2020	Sundry persons	Monthly standing allowance for DPM and treasurer for the month of May	43 of Nov	2005/12	80,000	Duplication of monthly standing imprest by the DPM and treasurer.
16	28-9-2020	Sundry persons	Monthly standing allowance for DPM and treasurer for the month of May	13 of Oct	2005/12	80,000	Duplication of monthly standing imprest by the DPM and treasurer, and no signature of the beneficiaries.
17	24-8-2020	Sundry persons	Monthly standing allowance for DPM and treasurer for the month of May	26 of Sept	2005/12	80,000	Duplication of monthly standing imprest by the DPM and treasurer, and no signature of the beneficiaries.
18	2-1-2020	Jafaru Mohd Kukawa	Purchase of four tyres and minor repairs to his vehicle which is used as official.	14 of Jan	2005/12	120,000	Highly inflated amount, not checked, no receipt of the purchase.

19	22-4-2020	Habu Baba Dah	Purchase of uniforms and transportation of hunters to Damaturu. Replacement of official desk of DSS office and repairs of borehole at Jangam.	49 of May	2005/12	80,000	No signature of the recipient attached. No receipt of covering the expenses, and no SRV.
20	25-4-2020	Usman Ahmed Baba	Monthly cash imprest for the month of April 2020	28 of May	2005/12	35,000	The PV was not checked the recipient did not sign the PV and no receipt attached.
21	5-1-2020	Ahmad Manu	Purchase of accounting books	52 Of January	2005/5	60,000	No SRV attached, the recipient did not sign the P.V.
22	2-11-2020	Driver Balla LG 02 FKA	Fueling and transportation of palliatives and relief materials from Damaturu to Fika.	16 of January	2005/11	40,000	Two recipient of expenditure were attached to the P.V. which contradict each other (the amount) and no SRV.
23	1-07-2020	Mohammed Audu	Feeding entertainment and fuelling to Damaturu on official visit to the Hon. Member house of assembly	69 of July	2005/12	100,000	No receipt of expenditure attached.
24	19-3-2020	Mohd Adaya (SNR ACCT)	To enable the officer and his subordinates to photocopy, print and find out the missing documents required by auditors	72 of May	2005/12	150,000	The recipient did not acknowledge the payment and no receipts covering the expenditure attached.
25	25-3-2020	Mohammed Adaya	Attend a two day meeting with CBN officials	75 of March	2005/7	25,000	The recipient did not acknowledge the payment and no receipts covering the expenditure attached.

26	26-10-2020	Habu Baba Dah	Logistic support to national Bureau of Statistic on assignment to Fika LG	14 of Nov	2005/10	34,000	The receipt for the expenditure attached was not genuine
27	11-9-2020	Habu Baba Dah	Catter for SEMA officials who are in Fika for distribution of relief materials	35 of Oct	2005/7	25,000	No receipt of the expenditure was attached.
28	28-4-2020	Mohammed Audu Gadaka (TR)	Maintenance of Vehicle	39 of May	2005/7	30,000	No signature of the recipient, no receipt covering the expenses attached.
29	11-12-2019	Ahmed Mohammed	Purchase of window curtain for the office of the DPM, treasurer and HGA	PV10 of Jan	2005/6	20,000	No receipt of expenditure attached, No SRV and SIV.
30	20-9-2020	Alh Mohd Audu Gadaka	Maintenance of vehicle	PV 15 of October	2005/12	30,000	No receipt attached to cover the maintenance.
31	24-6-2020	Alhaji Usman	Cash top allowance	16 of July	2005/12	35,000	No signature of the recipient, no receipt to cover the amount expended during the trip.
32	31-3-2020	Alhaji Usman	Cash handle allowance	30 of April	2005/11	35,000	The recipient did not sign the P.V and no evidence of handling attached like maybe he had employed police or any security agent.
33	28-1-2020	Alh Ahmed Sale Farafara	Cash handle allowance	59 of January	2005/10	65,000	The recipient did not sign the P.V and no evidence of handling attached like maybe he had employed police or any security agent.
34	26-2-2020	Alh Ahmed Sale Farafara	Cash handle allowance for the month of February	21 of March	2005/12	40,000	The recipient did not sign the P.V and no evidence of handling attached like maybe he had employed police or any security agent.

35	22-7-2020	Alhaji Usman	Cash trip allowance	31 of August	2005/7	35,000	The recipient did not acknowledge the payment, no receipt of the expenditure attached to the P.V.
36	31-3-2020	Alhaji Usman Ahmed Baba	Cash trip allowance	25 OF April	2005/15	35,000	The recipient did not acknowledge the payment, no receipt of the expenditure attached to the P.V.
37	25-2-2020	Alhaji Ahmed Sale Farafara	Cash trip allowance	14 of March	2005/7	50,000	No receipt of the expenditure incurred during the trip
38	31-3-2020	Alhaji Mohd Audu	Maintenance of vehicle	27 of April	2005/7	30,000	The recipient did not acknowledge the payment and receipt of expenditure attached.
39	6-7-2020	Ahmed Mohd	Procurement of store account books	43 of August	2005/12	26,000	No receipt of the expenditure, no SRV.
<b>TOTAL</b>						<b><u>2,357,000.00</u></b>	

No valid documentations could be obtained hence recommended for recoveries.

2. **MISSING PAYMENT VOUCHERS WORTH ₦902,614.00**

Below entries in the Cashbook could not be supported with original properly authorized Payment Vouchers which could be call “Missing”.

S/N	DATE	NAME	PURPOSE	PV NO.	HEAD	AMOUNT
1	31 – 1 – 2020	Alh. Moh’dAudu	Maintenance of Vehicle	55 of Jan.	2005/7	30,000.00
2	31 – 1 – 2020	AbubakarKole ES.	Monthly Allowance	56 of Jan.	2005/6	20,000.00
3	31 – 1 – 2020	UstazAbdullahi	Financial Assistance	58 of Jan.	2002/12	20,000.00
4	4 – 02 – 2020	Shared respectively account	Standing order for January	1 of Feb.	2005/12	29,782.00
5	3 – 3 – 2020	Shared respectively account	Monthly Contribution	1 of March	2005/7	29,832.00
6	2 – 4 – 2020	Sundry Person	Monthly Allowance	33 of April	2007/11	63,000.00
7	2 – 4 – 2020	Ahmed Manu	Accommodation & Feeding	48 of April	2005/10	10,000.00
8	2 – 4 – 2020	Moh’d Isa Bomo	Fuel and Lubricant	52 of April	A – 47	500,000.00
9	2 – 4 – 2020	Habu Kana Fika	Financial Assistance	55 of April	2002/11	20,000.00
10	2 – 4 – 2020	Habu Kana Fika	Financial Assistance	56 of May	2005/12	100,000.00
11	7 – 5 – 2020	Nill	Nill	-	-	-
12	2 – 4 – 2020	Shayibu Ibrahim	Repairs of Generator	39 of April	2005/12	80,000.00
<b>TOTAL</b>						<b><u>₦902,614.00</u></b>

Efforts to produce the vouchers failed despite repeated appeal, recovery be effected accordingly from the Cashier and signatories to the account.

3. **UN-RETIRED ADVANCES ₹11,726,200.00**

Below listed Advances were not retired as at 31<sup>st</sup> December, 2020 which was contrary to the provision of FM. 14:27.

The Advances could not be observed retired for absence of required valid documents to support the execution of the purposes to which the Advances was granted. Hence, recovery be effected from Imprest Advance Holders.

Details of these is below: -

S/N	DATE	NAME	PURPOSE	P.V NO	HEAD AND SUB HEAD	AMOUNT	REMARKS
1	30 – 1 – 2020	Bukar Gambo	Rehabilitation of Maluri Fika Road	51 of Jan.	A – 042	300,000.00	
2	21 – 6 – 2020	Moh'd Isa Bomoi	Purchased of fuel and lubricant	76 of July	A	200,000.00	
3	29 – 1 – 2020	Moh'd Isa Bomoi	Purchased of diesel and lubricant	43 of Jan.	A – 04	2,500,000.00	
4	28 – 2 – 2020	Moh'd Isa Bomoi	Purchase of diesel and lubricant	9 of March	A – 04	2,500,000.00	
5	9 – 3 – 2020	Ado Makeri	Construction of temporary shade for point production	38 of April	A – 045	226,200.00	
6	6 – 4 – 2020	Moh'd Adamu	Purchased of 3 HP pumps pipe riser and its accessories	59 of March	A – 048	170,000.00	
7	7 – 4 – 2020	Bukar Gambo	Supply of laterite to Maluri Road	46 of May	A – 050	350,000.00	
8	2 – 06 – 2020	Bukar Gambo	Construction of wooden bridge along Ngalda DumbulwaRaod	70 of July	2005/5	400,000.00	
9	22 – 7 – 2020	Dauda Moh'd	Distribution of items for the youth empowerment scheme	47 of Aug.	A – 52	750,000.00	
10	30 – 6 – 2020	Moh'd Isa Bomoi	Purchased of fuel and lubricant	40 of Oct.	A – 54	200,000.00	
11	25 – 8 – 2020	Dalha Sulyman	Repairs of Toyota Hilux	4 of Nov.	A – 55	120,000.00	

12	11 – 9 – 2020	Bukar Gambo	Control of erosion at Gadaka Bakin Kasuwa	30 of Sept.	A – 56	720,000.00	
13	7 – 10 – 2020	Bukar Gambo	Construction of three market stalls at Fika Main Market	38 of Oct.	A – 57	430,000.00	
14	3 – 9 – 2020	Moh'd Isa Bomoi	Purchase of fuel and lubricant	07 Of Nov.	A – 58	350,000.00	
15	27 – 09 – 2020	Moh'd Isa Bomoi	Purchase of diesel & lubricant	42 of Oct	-	300,000.00	
16	23 – 7 – 2020	DaudaMoh'd	Purchase of Rams during Eid Kabir Sallah		A –53	540,000.00	
17	30 – 9 – 2020	Moh'd Isa Bomoi	Purchase of fuel and Diesel		A – 58	350,000.00	
18	16 – 11 – 2020	BukarGambo	Construction of Fika Maluri Road		A – 59	820,000.00	
19	16 – 12 – 2020	Habu Baba Dah	Hosting of Deputy Governor		A – 60	500,000.00	
<b>TOTAL</b>						<b><u>11,726,200.00</u></b>	

4. **OUTSTANDING REVENUE EARNING RECEIPTS WORTH ₦170,000.00**

Inspection conducted on the administration of revenue collection observed that, below listed receipts upon which revenues were duly collected could not be observed returned with the collection thereon to the Treasury.

Details of these are below: -

1	<b><u>DEPARTMENTAL BOOKS</u></b>		
	Baba Tela	1601-1650	N50,000.00
		1651-1700	N50,000.00
2	<b><u>GOAT/SHEEP</u></b>		
	Audu Saleh	0901-0950	N10,000.00
		0951-1000	N10,000.00
		1051-1100	N10,000.00
3	<b><u>MOTOR PARK</u></b>		
	Isa Sale	1501-1600	N20, 000.00
4	<b><u>MARKET RECEIPT</u></b>		
	Baba Tela	00801-00900	N10,000.00
		00901-01000	<u>N10,000.00</u>
			<b><u>₦170,000.00</u></b>

The sum of ₦170,000.00 must be seen recovered and remitted to the Local Government Treasury revenue Account.

**B. BUDGET DEPARTMENT**  
**IRREGULAR PAYMENT**

The sum of ₦185,000.00 was drawn on 3 Nos. Payment Vouchers which were observed not supported with attachment of expenditures details for procurements could not be observed taken on charge into store records.

Details of these are below: -

S/N	DATE	NAME	PURPOSE	P.V NO	HEAD AND SUB HEAD	AMOUNT	REMARKS
1	27 – 2 – 2020	Hassana Abdullahi	Purchased of executive chairs table and visitors chairs	42 of April	8002/6	100,000.00	No receipt for the expenditure attached, No SRV and No SIV
2	29 – 1 – 2020	Hassana Abdullahi	Settlement of out of pocket expenses for correcting retyping and printing of 2020 budget proposal and transportation	44 of March	800/7	15,000.00	No expenditure details could be observed
3	19 – 3 – 2020	Hassana Abdullahi	Production of approved estimate to ministry for local government (2020)	55 of July	800/7	70,000.00	Part payment of 20,000 was paid but no copy of the letter from the Ministry attached and no receipt of the expenses attached.
<b>TOTAL</b>						<b><u>₦185,000.00</u></b>	

Since the expenditure details do not exist, the OCV be held liable for the recovery.

**C) WORKS DEPARTMENT**

**WRONG AND IRREGULAR PAYMENT AMOUNTING TO ₦1,963,000.00**

Bellow listed drawings were observed not in adherence to the provisions of the Financial Memoranda and demonstration of negligence and professional in efficiency towards ensuring prudence in management of public resources.

Payments were made without:

- i) Certification by Internal Auditor.
- ii) Expenditure were incurred not subjected to file records for request, estimates and approvals.
- iii) Items said to have been procured were not taken charge into store.
- iv) Absence of acknowledgment from the Payee.
- v) Absence of receipt or invoice to ascertain genuineness of the expenditure.

S/N	DATE	NAME	PURPOSE	P.V NO	HEAD AND SUB HEAD	AMOUNT	REMARKS
1	20 – 1 – 2020	HabuAdamu	Servicing of fire service water tank (KIA)	54 of Jan.	2009/3	150,000.00	No signature of the recipient, no receipt evidencing the purchase of repairs materials and no SRV
2	25 – 2 – 2020	Bus. Manager (PHCN) Potiskum Branch	Settlement of NEPA Bill	34 of March	2009/12	50,000.00	No signature of the recipient, no NEPA bill attached to the P.V
3	30 – 1 – 2020	Moh'd Isa Bomoi	Replacement of 2 HP copper alternator to GDJSS Gadaka	7 of March	2009/7	65,000.00	No approval attached, no sign of the recipient, no replaced part found in the store, no receipt for the expenditure and no SRV and SIV.
4	20 – 4 – 2020	Moh'd Isa Bomoi	Repairs of Yasuwa borehole	59 of April	6001/1	55,000.00	No SRV, no receipt of the expenditure and no replaced part in the store. The recipient did not sign the P.V
5	4 – 4 – 2020	Ibrahim Madu	Repairs of water tank	40 of April	2009/7	90,000.00	The recipient did not acknowledge the payment no receipt of the expenditure no SRV and SIV attached part no replaced part found in the store

6	24 – 3 – 2020	Moh'd Isa Bomo	Repairs of fire service water tank	35 of April	2009/7	45,000.00	The recipient did not sign the PV no receipt of the expenditure attached no SRV and the replaced parts were not traced in the store
7	25 – 8 – 2020	Business manager PHCN	Settlement of NEPA bill	15 of Sept.	2009/1	25,000.00	Recipient did not acknowledge payment, no NEPA bill attached to the PV to justify the payment
8	4 – 4 – 2020	Ibrahim Madu	Purchase of complete injector of the heavy duty truck	102 of May	2009/3	90,000.00	The recipient did not acknowledge the payment, no receipt of the expenditure attached, no SRV and no replaced parts found in the store
9	20 – 4 – 2020	Moh'd Isa Bomo	Purchase of PVC pipe to Baba shitte borehole	100 of May	6001/1	70,000.00	The recipient did not acknowledge the payment no receipt of the expenditure and no SRV and SIV.
10	3 – 7 – 2020	Moh'd Isa Bomo	Settlement of out of pocket expenses	3 of Dec.	2009/11	10,000.00	The recipient did not acknowledge the payment no receipt of the expenditure attached.

11	20 – 5 – 2020	Moh'd Isa Bomoi	Settlement of out of pocket expenses	56 of July	2009/11	20,000.00	No receipt of the expenditure attached
12	12 – 8 – 2020	Bukar Y. Gambo	Transportation and other expenses in respect of the distribution of Buni/Gubana Youth Empowerment scheme	01 of Dec.	2009/5	63,000.00	The recipient did not acknowledge the payment no receipt of expenses incurred attached.
13	15 – 5 – 2020	AdamuMuh'dFika	Purchase of plastic tank and re – coiling of submersible pump to turmi and boza ganga boreholes.	105 of May	2009/7	75,000.00	No receipt of the expenditure, no SRV and SIV, and the receipt did not acknowledge the payment.
14	25 – 2 – 2020	Moh'd Isa Bomoi	Repairs of single phase borehole at Boza – ganaga	65 of March	2009/12	85,000.00	No approval attached, no receipt of the expenditure attached and replaced parts were not traced.
15	29 – 11 – 2020	Moh'd Isa Bomoi	Repairs of Borehole at Jajiyaya	69 of Dec.	6001/1	80,000.00	Not checked, no prepayment audit, no signature of the recipient, no SRV and SIV
16	21 – 7 – 2020	Moh'd Isa Bomoi	Replacement of submersible pump at Gashaka	44 of Aug.	6001/7	200,000.00	No receipt for the new pump attached, the replaced one was not seen in the store, no SRV and SIV and the recipient did not acknowledge the payment

17	7 – 1 – 2020	Bukar Gambo	Laterite filling at Giri Guduku, along MaluriRaod	4 of Jan.	2009/7	50,000.00	The recipient did not acknowledge the payment no receipt of the expenditure
18	16 – 1 – 2020	Bukar Gambo	Supply of Six trips of laterite and leveling along maluri Fika road	68 of Dec.	2009/12	50,000.00	No approval attached no receipt attached
19	29 – 7 – 2020	AdamuBubaDumbulwa	Repairs of Chairman's House	68 of Dec.	2009/12	50,000.00	The recipient did not acknowledge the payment no approval attached and no receipt evidencing expenditure attached
20	16 – 6 – 2020	Bukar Y. Gambo	Roofing of multi – purpose store	107 of May	2009/12	135,000.00	No receipt of the expenditure covered no SRV and SIV
21	15 – 5 – 2020	Moh'd Haruna Fika	Electrification of the penfer office at Fika	101 of May	4006/1	80,000.00	No signature of the recipient, no receipt of the expenditure incurred no SRV and SIV
22	22 – 4 – 2020	ShabuTalba	Supplying of laterite to Gadaka company	47 of May	2009/12	90,000.00	No signature of the recipient no receipt of the expenditure attached.

23	9 – 9 – 2020	BukarGambo	Construction of wood bridge along NgaldaDumbulwa Road	6 of Nov.	2009/1	65,000.00	No receipt covering the expenditure attached
24	3 – 7 – 2020	BulamaShambu	Filling & pot hole with laterite along GadakaSabongari Road	5 of Nov.	2009/5	35,000.00	No receipt covering the expenditure attached
25	30 – 1 – 2020	Shuiabu B. Talba	Supply of laterite at Ngalda cattle market	57 of Jan.	4008/1	70,000.00	No approval attached, no receipt of the expenditure attached.
26	30 – 6 – 2020	BulamaSulyman	Filling of pot holes with laterite along GadakaSabonFegi road	42 of July	2009/12	35,000.00	No receipt covering the expenditure attached.
27	3 – 6 – 2020	BukarGambo	Purchase of cement to Ngalda grave yard renovation	71 of July	2009/1E	130,000.00	No signature of the receipt, no receipt of the expenditure, no SRV and SIV
<b>TOTAL</b>						<b><u>1,963,000.00</u></b>	

Since necessary valid documents could not be obtained, recoveries are recommended.

**D) ADMIN DEPARTMENT**

**IRREGULAR PAYMENT**

The sum of ₦6,099,000.00 was drawn on 43 Nos. Payment Vouchers which were observed incurred in contravention of the provision as: -

“Procurements were not taken on charge to store neither payment to Sundry Persons were not supported with list of beneficiaries and signatories acknowledging payments”.

Details of these is below: -

S/N	DATE	NAME	PURPOSE	P.V NO	HEAD AND SUB HEAD	AMOUNT	REMARKS
1	24/8/2020	Habu Baba Dah	Monthly security allowance for the month of August	16 OF Sept	2001/7	80,000	No supporting document attached. No signature of recipient acknowledging payments.
2	21/4/2020	Habu Baba Dah	Payment for logistic and entertainment to committee	51 of May	2002/7	39,000	No signature of the recipient and no receipt attached to justify the spending.
3	25/8/2020	Habu Baba Dah	Payment made, to bay food and drinks to host a committee	34 of Sept	2002/12	55,000	No signature of the receipt and no receipt attached to the voucher to justify the expenses
4	11/01/20	Yakubu Hassan SNR DRIVE	Settlement of out of pocket expense to purchase 2 batteries and petrol	32 of March	2001/12	75,000	No signature of the receipt and no receipt attached to the voucher and no SRV.
5	18/5/2020	Yakubu Hassan	Serving L,G 02 FKA	65 of July	2002/7	56,000	No Receipt attached no signature of the receipt and no SRV
6	20/2/2020	Yakubu Hassan	Logistics to Driver to enable him attend a 2 day workshop with his boss	41 of Oct	2002/2	46,000	The driver confess that such amount was not given to him

7	12/10/2020	Baaba Baushe	Hosting Surveyor General of the federation and his team	18 of Nov	2002/12	500,000	No approval, no receipt of expenditure attached to the voucher
8	13/10/2020	Yakubu Hassan Umar	Travelling from Fika to Damaturu and hospital to woman on the third distribution of Buni and Gubana youth empowerment	56 Of Dec	2002/11	237,000	No attachment of expenditure details.
9	25/12/2020	Sundry person	Payment on security allowance for month of February	48 of Dec	2002/11	540,000	The officer controlling the vote did not sign the PV and no signature of the recipient. Again no list of the beneficiaries attached to the P.V.
10	3/11/2020	Habu Baba Dah	Monthly security allowance for the month October	38 of Nov	2001/12	80,000	No list of the beneficiaries attached.
11	22/2/2020	Habu Baba Dah	Enable him to cater for monthly security meeting	23 of July	2001/12	80,000	No detail of the expenses attached, the recipient did not sign the P.V. No receipt evidence attached.
12	19/11/2020	Habu Baba Dah	Hosting committee on business sampling census	11 of Nov	2002/12	200,000	No details of expenses attached to the PV

13	30/3/2020	Asabe Ajiya	Payment of purchase monthly foodstuffs for senior staffs for the month of March 2020	19 of April	2002/12	40,000	No details of expenditure attached and the recipient did not sign the PV.
14	25/2/2020	Asabe Ajiya	Standing order to purchase monthly foodstuffs for the month of February 2020.	26 of March	2002/12	70,000	No details of expenditure attached.
15	28/1/2020	Sundry persons	Monthly security allowance for the month of January	61 of Jan	2001/12	540,000	The OCV did not control the voucher and the recipient also did not sign it.
16	22/7/2020	Habu Baba Dah	Purchase of housing materials to D.P.O Fika.	42 of August	2002/12	54,000	Beneficiaries did not sign, no receipts evidencing the purchases.
17	16/7/2020	Habu Baba Dah	Production of jotter for the year anniversary of Yobe state governor	82 of July	2002/12	65,500	No signature of the recipient, no quotation attached, no receipt evidencing production and above all no SRV and SIV.
18	20/8/2020	Dauda Mohammed	Purchase of soft drinks, transportation of seats from Damagum to Gashaka and hiring of canopies among other things	32 of Sept	2002/12	520,000	No signature of the recipient, no receipt evidence purchase attached, no NURTW receipt attached.

19	22/7/2020	Habu Baba Dah	Monthly security allowance for the month of July	30 of August	2001/12	80,000	No signature of the recipient on the PV. No list of the beneficiaries attached acknowledging payment
20	16/9/2020	Dauda Mohammed	Conveying of relief materials from SEMA Damaturu to Fika	3 of Nov	2002/2	150,000	No receipt for conveyance, no SRV attached.
21	22/7/2020	Dauda Mohammed	Settlement for the printing of happy democracy day handbook	37 of Oct	2002/11	170,000	No receipt covering the expenditure and no SRV.
22	16/2/2020	Dauda Mohammed	Conveying of relief materials to disable and cripples from SEMA Damaturu to Fika	48 of July	2002/7	180,000	Part-payment of 90,000 was paid. No NURWT receipt attached, no receipt for fuelling the local government vehicle (HILUX) that convey the staffs. No SRV.
23	22/7/2020	Dauda Mohammed	Fueling, refreshment and purchase of one tyres Hilux LG 02 FKA during the meeting of fertilizer allocation	41 of August	2002/7	69,500	No signature of the recipient, no any receipt of expenditure attached and no SRV.
24	7/1/2020	Dauda Mohammed	Transportation of machines and chemical for paint production from Damaturu to Fika	3 of Jan	2002/3	80,000	No transport receipt for NURTW attached, no SRV and the amount paid is highly inflated.

25	28/1/2020	APC Secretary Fika L.G.	Monthly contribution of the party for the month of January	17 of Jan	2001/12	100,000	No approval, no party receipt attached.
26	22/6/2020	AlhajiAbdullahi Yusuf	Monthly contribution to APC Fika Local Government	18 of July	2002/12	100,000	No approval, beneficiary did not acknowledged the payment.
27	22/7/2020	AlhajiAuduYahai	Monthly contribution to APC Fika Local Government	38 of August	2002/12	100,000	No approval, beneficiary did not acknowledge the payment.
28	20/5/2020	Abdullahi Youth	Monthly contribution to APC Fika Local Government	84 of May	2002/12	100,000	No approval, beneficiary did not acknowledge the payment.
29	24/8/2020	AuduYahai	Monthly contribution to APC Fika Local Government	14 of September	2002/12	100,000	No approval, beneficiary did not acknowledge the payment.
30	14/7/2020	Hassan Barbe	Conveying paint production machine to Fika	77 of July	2009/12	50,000	No signature of the recipient, no receipt covering the expenditure incurred. And no S.R.V.
31	6/3/2020	Habu Baba Dah	Hosting and entertaining of the state enlightenment committee on COVID 19	46 of April	2002/12	50,000	No signature of the recipient, no receipt of the expenditure incurred attached. And no S.R.V.

32	0/3/2020	Habu Baba Dah	Purchase of mattress to DSS House	69 of March	2002/12	30,000	No SRV and SIV aattached.
33	9/3/2020	Habu Baba Dah	Hiring of vehicle to vigilante group for petrol	49 of April	2001/12	25,000	The P.V was not checked, no prepayment audit no receipt covering the hiring of the vehicle and no signature of the recipient.
34	26/3/2020	Haruna Driver (DPM)	Feeding and fueling of vehicle to Damaturu	51 of April	2004/12	35,000	No approval attached, the PV was not checked, receipt covering the expenditure was not attached. And the recipient did not sign the PV.
35	20/5/2020	AsabeAjiya	Purchase of food stuffs for senior staffs for the month of May 2020	83 of May	2002/12	40,000	No signature of the recipient no receipt attached. And no SRV and no approval.
36	28/1/2020	AsabeAjiya	Purchase of food stuffs for senior staffs for the month of January 2020	18 of January	2002/12	70,000	No receipt of the expenditure attached, no file approval, no SRV. PV. Not checked and no prepayment audit

37	27/4/2020	Asabe Ajiya	Purchase of food stuffs for senior staffs for the month of April 2020	17 of May	2002/12	40,000	No signature of the recipient, the expenditure was not receipted and no SRV.
38	27/4/2020	Sundry persons	Payment of monthly security allowance for the month of April 2020	13 of May	2001/12	500,000	No approval, the beneficiaries did not acknowledge the payment.
39	20/5/2020	Sundry persons	Payment of monthly security allowance for the month of May 2020	94 of May	2001/12	500,000	No approval, the beneficiaries did not acknowledge the payment.
40	28/9/2020	Sundry persons	Payment of monthly security allowance for the month of September 2020	23 of October	2001/7	80,000	No approval, the beneficiaries did not acknowledge the payment.
41	9/10/2020	Habu Baba Dah	Purchase of executive table, set of curtains and set of hanging pipes to the office of the DPM	13 of Nov	2005/7	90,000	<ul style="list-style-type: none"> <li>▪ No SRV attached.</li> <li>▪ Could not be verified</li> </ul>
42	18/2/2020	Yakubu Hassan (Driver)	Payment to the driver on his trip of 3 days to Kano (official)	54 of May	2002/12	46,000	No receipt of expenditure attached to the PV.
43	16/6/2020	Alhaji Usman	Procurement of computer accessories to the computer unit of the L.G	73 of July	2009/7	36,000	The recipient did not acknowledge the payment, no receipt of the expenditure attached and no SRV.
<b>TOTAL</b>						<b><u>6,099,000.00</u></b>	

E) **PRIMARY HEALTH CARE DEPARTMENT**

**IRREGULAR DRAWINGS**

The sum of ~~₦~~843,000.00 was drawn on 9 Nos. Payment Vouchers for which bellow observations were made: -

- i) Payment Vouchers could not be observed supported with attachment of details of expenditures;
- ii) No file reference for examinations
- iii) No invoice and store vouchers for procurement
- iv) Payments to Sundry Person were not supported with list of beneficiaries and signatories acknowledging payments.

Details of these is below: -

S/NO	DATE	NAME	PURPOSE	P.V NO	HEAD AND SUB HEAD	AMOUNT	REMARKS
1	26 – 2 – 2020	Alhaji Usman Gimba	Purchase of (sweet) plus	46 of March	2007/11	65,000.00	No receipt of the expenditure attached no SRV and SIV
2	27 – 8 – 2020	Alhaji Usman Gimba	Transportation of R.UT.F from Damaturu to Fika and distribution to various facilities	23 of Sept.	2007/11	40,000.00	<ul style="list-style-type: none"> <li>▪ Not processed in subject file.</li> <li>▪ No signature of the recipient.</li> <li>▪ No receipt and no SRV and SIV attached</li> </ul>
3	25– 10 – 2020	Alhaji Usman Gimba	Transportation of R.UT.F from Damaturu to Fika and distribution to various facilities	20 of Nov.	2007/2	40,000.00	<ul style="list-style-type: none"> <li>▪ Not processed in subject file.</li> <li>▪ No signature of the recipient, no receipt and no SRV and SIV attached</li> </ul>
4	27 – 9 – 2020	Alhaji Usman Gimba	Transportation of R.UT.F from Damaturu to Fika and distribution to various facilities	11 of Oct.	2007/2	40,000.00	<ul style="list-style-type: none"> <li>▪ Not processed in subject file, no receipts, no SRV and SIV attached</li> </ul>
5	07 – 4 – 2020	Alhaji Usman Gimba	Transportation of R.UT.F from Damaturu to Fika and distribution to various facilities	14 of Feb.	2007/2	20,000.00	<ul style="list-style-type: none"> <li>▪ Not processed in subject file, no receipts, no SRV and SIV attached</li> </ul>

6	25 – 2 – 2020	Alhaji Usman Gimba	Conveyance of pea-nut from Damaturu to Fika	24 of March	2007/12	40,000.00	Not processed in subject file, no receipts, no SRV and SIV attached
7	27 – 1 – 2020	Alhaji Usman Gimba	Conveyance of pea-nut from Damaturu to Fika	36 of Jan.	2007/7	40,000.00	<ul style="list-style-type: none"> <li>Not processed in subject file.</li> <li>No signature of the recipient and no receipt of the expenditure attached. No SRV and SIV attached.</li> </ul>
8	20 – 4 – 2020	Sundry Person	Allowance for task force committee on Covid – 19	41 of May	2007/12	500,000	The recipients did not acknowledge the payment
9	5 – 7 – 2020	Sundry Person	Allowances of sundry persons on programme saving one millions life	33 of March	2007/11	63,000.00	The recipients did not acknowledge the payment
						<b><u>848,000.00</u></b>	

Effort to obtained valid expenditure details failed hence recommended for recoveries.

**F) FIKA LOCAL GOVERNMENT EDUCATION AUTHORITY**

**IRREGULAR PAYMENT**

For the period under review, the sum of ₦539,180.00 was drawn on 20 Nos. Payment Vouchers claimed sum expended as overheads.

Bellow observations were made:-

S/NO	DATE	NAME	PURPOSE	P.V NO	HEAD AND SUB HEAD	AMOUNT	REMARKS
1	12 – 10 – 2020	Sundry Person	Fueling and entertainment for supervising team	11 of Sept.	3004/11	20,000.00	O.C.V did not control it, no list of the recipients attached and no receipt for the expenditure attached
2	12 – 11 – 2020	Yau BabaleTinja	Transportation of Covid – 19 facilities from Potiskum to Fika	14 of Oct.	3004/12	20,000.00	<ul style="list-style-type: none"> <li>▪ No SRV attached.</li> <li>▪ Not responsibilities of L.G.E.A</li> </ul>
3	12 – 10 – 2020	Hauwa Baba Fika	Settlement of O.P.E	13 of Sept.	3004/11	17,800.00	The O.C.V did not control the vote. Recipient did not sign the P.V no receipt covering the expenditure attached.

4	14 – 10 – 2020	Ali Adamu	Purchased of A4 Rim (2) and biro	16 of Sept.	3004/12	4,280.00	<ul style="list-style-type: none"> <li>▪ No SRV attached.</li> <li>▪ Not processed in subject file.</li> </ul>
5	14 – 12 – 2020	Sundry person	Fueling and entertainment for supervising team	11 of Nov.	3004/11	20,000.00	No signature of the recipient and no receipt covering the expenditure attached
6	16 – 3 – 2020	Education Secretary	Out pocket expenses	14 of Feb.	3004/11	10,000.00	No receipt evidencing the expenditure
7	12 – 11 – 2020	Sundry Person	Monthly Allowance	1 of Oct.	300/12	73,500.00	No signature of the recipients
8	12 – 11 – 2020	Education Secretary	Fueling and feeding to Damaturu for two days meeting	8 of Oct.	3004/12	20,000.00	No receipt of the expenditure attached
9	12 – 11 – 2020	Sundry Person	Fueling and entertainment of supervising team	11 of Oct.	3004/11	20,000.00	No signature of the recipients, the O.C.V did not control the vote, and no receipt of the expenditure attached.
10	12 – 11 – 2020	FK LGEA	Purchased of calculators cashbook and 2 reams of A4 paper	21 of Oct.	3004/12	27,000.00	<ul style="list-style-type: none"> <li>▪ No SRV attached.</li> <li>▪ Not processed in subject file.</li> </ul>

11	14 – 12 – 2020	Education Secretary	Fueling and feeding to Damaturu for 2 days meeting	8 of Oct.	3004/12	20,000.00	No letter of invitation attached, no receipt of the expenditure attached
12	3 – 8 – 2020	YauBaballeTinja	Transportation of 400 mats donated by UNICEF from Damaturu to Fika	14 of Aug.	3004/12	43,500.00	The OCV did not control. No receipt of the expenditure attached no SRV.
13	11 – 9 – 2020	Education Secretary	Fueling and feeding to Damaturu for two days meeting	7 of Aug.	3004/12	20,000.00	No letter of invitation attached, and no receipt of the expenditure attached. The OCV did not control and sign the PV
14	12 – 8 – 2020	Education Secretary	Settlement of out of pocket expenses	15 of July	3004/12	28,500.00	No receipt of the expenditure attached, no SRV attached.
15	2 – 6 – 2020	Ali Abubakar	Settlement of out of pocket expenses for the purchase of form 29 and 28	13 of July	3004/11	12,000.00	No SRV attached.
16	8 – 7 – 2020	Education Secretary	Fueling and feeding to SUBEB Damaturu	7 of June	3004/12	20,000.00	No receipt expenditure attached

17	27 – 10 – 2020	Sundry Person	Expenditure incurred on quality assurance team that visited some schools in Fika L.G.A	20 of Sept.	3004/12	100,000.00	No receipt of the expenditure attached.
18	5 – 6 – 2020	Fika LGEA	Purchase and transportation of chalk to Fika	14 of May	3004/12	36,800.00	No transportation receipt no SRV.
19	12 – 2 – 2020	Hauwa Baba Fika	Transportation and feeding from Fika to SUBEB Damaturu	11 of Jan.	3004/12	15,800.00	No receipt of the expenditure covered attached.
20	27 – 2 – 2020	Bala Baba Fika	Fueling car for school monitoring and supervision.	13 of Jan.	3004/12	10,000.00	No receipt of the expenditure covered attached.
<b>TOTAL</b>						<b><u>539,180.00</u></b>	

Since the valid attachments could not be obtained recovery is here by recommended.

**G) AGRIC DEPARTMENT**

**IRREGULAR PAYMENT**

The sum of ~~₦~~391,500.00 was drawn on 3 Nos. Payment Vouchers of which bellow observations are made.

**OBSERVATION**

- i) Payment Vouchers amounting to ~~₦~~300,000.00 for transportation of seeds Bags to flag-off animal vaccination for 2020 exercise could not be observed supported with details expenditure attachment neither purchases supported with SRV to justify claimed.
- ii) Payment to Sundry Persons amounting to ~~₦~~91,500.00 were not supported with list of Beneficiaries and signatories acknowledging payments.

<b>S/NO</b>	<b>DATE</b>	<b>NAME</b>	<b>PURPOSE</b>	<b>P.V NO</b>	<b>HEAD AND SUB HEAD</b>	<b>AMOUNT ₦</b>
1	12 – 8 – 2020	Ba’aba Baushe	Transportation of seed bags from Damaturu to Fika	36 of Sept.	2007/12	100,000.00
2	28 – 4 – 2020	Sundry Person	Allowances and logistics to farmers during exercise conducted within the local government	48 of May	2008/12	91,500.00
3	15 – 1 – 2020	Bala A. Adam (Vet. Supt)	Flagg of vaccination of 2019 season at Gadana	45 of Jan.	2008/11	200,000.00
			<b>TOTAL</b>			<b><u>391,500.00</u></b>

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

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

Note	Description	Actual 2020	Final Budget 2020	Actual 2019
		₦	₦	₦
1	Statutory Allocation	1,246,988,202.24	1,759,444,296.52	(512,458,094.28)
2	Excess Crude Oil	40,239,178.83	162,497,455.84	(122,258,277.01)
3	Value Added Tax	364,916,978.42	336,174,753.99	28,742,224.43
4	Other FAAC Allocation	109,855,351.38	35,000,000.00	74,855,351.38
	<b>Sub Total</b>	<b><u>1,761,999,710.87</u></b>	<b><u>2,293,118,506.35</u></b>	<b><u>(531,118,795.48)</u></b>
4.	Internal Generated Revenue	23,439,347.00	16,116,864.15	7,322,482.85
	<b>Total Receipts</b>	<b><u>1,785,439,057.87</u></b>	<b><u>2,309,235,370.50</u></b>	<b><u>(523,796,312.63)</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	676,693,185.87	1,604,006,440.20	(927,313,254.33)
	Over Head Exp.	71,231,151.34	41,004,000.00	30,227,151.34
	Subventions to Boards	883,537,329.07	-	883,537,329.07
	Emirate Councils	35,000,000.00	-	35,000,000.00
	Other operating activities	44,036,470.43	226,214,084.90	(182,177,614.47)
	<b>Sub- Total</b>	<b><u>1,710,498,136.71</u></b>	<b><u>1,871,224,525.10</u></b>	<b><u>(160,726,388.39)</u></b>
	<b>Total Capital Exp.</b>	<b><u>124,837,890.52</u></b>	<b><u>438,010,845.40</u></b>	<b><u>(313,172,954.88)</u></b>
	<b>Total Expenditure</b>	<b><u>1,835,336,027.23</u></b>	-	-
	Net Cash Balance	(49,896,969.36)	-	-
	Opening 1/1/2020	50,773,235.54	-	-
	Closing 31/12/2020	876,266.18	-	-

**FIKA LOCAL GOVERNMENT**

**PERSONNEL COST**

<b>DOMESTIC GRANTS</b>					
<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2020</b>	<b>Actual 2020</b>	<b>Variance 2020</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Basic Salaries	21010101	1,042,604,186.13	439,850,570.82	602,753,615.31
2	Allowances General	21020101-7	517,292,076.96	218,233,552.44	299,058,524.52
3	2.75 YCHMB Contribution	21020201	44,110,177.11	18,609,062.61	25,501,114.50
<b>Total</b>			<b><u>1,604,006,440.20</u></b>	<b><u>676,693,185.87</u></b>	<b><u>927,313,254.33</u></b>

<b>RECURRENT EXPENDITURE</b>					
<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2020</b>	<b>Actual 2020</b>	<b>Variance 2020</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Minor Road Maintenance	22020413	67,290,000.00	20,441,176.46	46,848,823.54
2	Security Service Coverage	22020601	-	6,700,000.00	(6,700,000.00)
3	Plants/Generator fuel cost	22020405	69,998,084.90	31,500,000.00	38,498,084.90
4	Staff Welfare packages	22021007	10,000,000.00	4,877,646.96	5,122,353.04
5	Meetings Entertainment	22021026	16,000,000.00	441,176.46	15,558,823.54
6	Contingencies	22021029	10,000,000.00	1,012,500.00	8,987,500.00
7	Retainership of CRBC News Paper corporation	22020608	2,000,000.00	989,999.94	1,010,000.06
8	Plant /Gen Fuel Cost	22020803	-	-	-
9	Press and Public Relation	22021030	37,580,000.00	36,363,970.55	1,216,029.45
10	Financial Assistance	22021027	-	2,500,000.00	(2,500,000.00)
11	Local Training	22020501	10,000,000.00	1,800,000.00	8,200,000.00
12	Subvention General	22020104	-	918,537,329.07	(918,537,329.07)
13	Local Travelling & Transport	22020101	4,000,000.00	1,750,000.00	2,250,000.00
14	Electricity charges	22020201	2,400,000.00	1,211,401.40	1,188,598.60
15	Office materials and supply	2202301	10,000,000.00	1,529,750.00	8,470,250.00
16	Printing of security documents	22020306	8,000,000.00	3,250,000.00	4,750,000.00
17	Sanitation services	22020607	9,950,000.00	900,000.00	9,050,000.00
18	Honorarium and sitting Allowance	22021002	10,000,000.00	-	10,000,000.00
19	Foreign scholarship scheme	22021020	-	-	-
<b>TOTAL</b>			<b><u>267,218,084.90</u></b>	<b><u>1,033,804,950.84</u></b>	<b><u>(766,586,865.94)</u></b>

## FIKA LOCAL GOVERNMENT ECONOMIC

<b>ADMIN SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2020</b>	<b>ACTUAL 2020</b>	<b>VARIANCE</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
23050218	Workshop (capacity building)	23520400	2,000,000.00	14,935,392.15	(12,935,392.15)
23050173	Printing of Almanac	23520400	-	4,500,000.00	(4,500,000.00)
23030131	Renovation of Chairman's official Residence	23520400	32,979,750.10	-	32,979,750.10
23010105	Purchase of motor vehicle	23520400	84,000,000.00	-	84,000,000.00
<b>TOTAL</b>			<b><u>118,979,750.10</u></b>	<b><u>19,435,392.15</u></b>	<b><u>99,544,357.95</u></b>

<b>ECONOMIC SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2020</b>	<b>ACTUAL 2020</b>	<b>VARIANCE</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
23050285	Contribution to Joint projects at various locations	23520400	120,000,000.00	22,538,461.51	97,461,538.49
23010139	Procurement of tractors (Messy Farguson)	23520400	-	7,452,900.00	(7,452,900.00)
23020138	Construction of Roads and Bridges	23520400	35,000,000.00	-	35,000,000.00
23010108	Purchases of mass transit buses	23520400	27,978,063.02	-	27,978,063.02
<b>TOTAL</b>			<b><u>182,978,063.02</u></b>	<b><u>29,991,361.51</u></b>	<b><u>152,986,701.51</u></b>

<b>SOCIAL SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2020</b>	<b>ACTUAL 2020</b>	<b>VARIANCE</b>
			<b>₱</b>	<b>₱</b>	<b>₱</b>
23010122	Procurement of Health and medical equipment	23520400	83,105,311.05	7,450,000.00	75,655,311.05
22021019	Medical expenses (Foreign)	23520400	-	1,550,000.00	(1,550,000.00)
23050140	Award of scholarship to student	23520400	-	40,677,030.92	(40,677,030.92)
<b>TOTAL</b>			<b><u>83,105,311.05</u></b>	<b><u>49,677,030.92</u></b>	<b><u>33,428,280.13</u></b>

<b>REGIONAL DEVELOPMENT SECTOR</b>					
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2020</b>	<b>ACTUAL 2020</b>	<b>VARIANCE</b>
			<b>₱</b>	<b>₱</b>	<b>₱</b>
23050212	Procurement of environmental sanitation workshop maintenance	23520400	5,000,000.00	3,118,823.52	1,881,176.48
230040102	Logistics for the control of environmental degradation	23520400	-	12,523,529.41	(12,523,529.41)
23020229	Purchase of Generators	23520400	32,947,721.23	10,091,753.01	22,855,968.22
23050209	Purchase and survey maintenance	23520400	3,000,000.00	-	3,000,000.00
23050279	Water counterpart funding, wash unit	23520400	8,000,000.00	-	8,000,000.00
23030149	Construction of schools to vulnerable group at T	23520409	4,000,000.00	-	4,000,000.00
<b>TOTAL</b>			<b><u>52,947,721.23</u></b>	<b><u>25,734,105.94</u></b>	<b><u>27,213,615.29</u></b>

## **BUDGET ANALYSIS 2020**

The Local Government budgeted the sum of ₦2,293,118,506.36 as collection from federation Allocation from 2019 actual allocation but ended up with collection of ₦1,761,999,710.87 this was occasioned by the dwindling Federation Allocation revenues.

The Internal Revenue collection of ₦16,116,864.00 was project to which only the sum of ₦23,439,374.00 was collected with favourable variance collection of ₦7,322,482.00.

The Local Government needs to improve upon the Internal Generated Revenue machinery for better performance.

### **INTERNAL CONTROL**

The cumulative effect of weak internal control is manifested in the irregular drawings and non remittance of collected revenues. This needs urgent intervention of the State legislative to address the situation.

### **STORE REGULATIONS**

The Local Government was observed to have abandone all controls leading to accountable assets of the Local Government as no store records are observed for procurement and inventories of all departments. The safeguard of assets is no more observed hence poor administration of public resources.

## **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 31<sup>st</sup> December 2020.

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 31<sup>st</sup> December, 2020 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 31<sup>st</sup> December, 2020.

**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**