

AUDITOR—GENERAL’S REPORT

**TARMUWA LOCAL GOVERNMENT
2020 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2021

TABLE OF CONTENT

Table of Content:	“	“	“	“	“	“	“	“	2
Introduction:	“	“	“	“	“	“	“	“	3
Submission of Financial Statement:	“	“	“	“	“	“	“	“	3
Income Highlight:	“	“	“	“	“	“	“	“	4
Previous Audit Queries:	“	“	“	“	“	“	“	“	5
2020 Financial Year Reports:	“	“	“	“	“	“	“	“	7
Highlight of 2020 Financial Operation:	“	“	“	“	“	“	“	“	37
Personnel Cost:	“	“	“	“	“	“	“	“	38
Overhead/Subvention Expenditure:	“	“	“	“	“	“	“	“	39
Admin Sector Expenditure:	“	“	“	“	“	“	“	“	41
Economic Sector Expenditure:	“	“	“	“	“	“	“	“	42
Regional Development Sector Expenditure:	“	“	“	“	“	“	“	“	43
Social Sector Expenditure:	“	“	“	“	“	“	“	“	44
Budget Analysis:	“	“	“	“	“	“	“	“	45
Audit Certification	“	“	“	“	“	“	“	“	24

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

1. INTRODUCTION:

The Financial Statements of Tarmuwa 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 Tarmuwa 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, Tarmuwa Local Government collected the sum of N1,693,868,717.36 from Federation account and N26,486,456.00 collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of N1,720,355,173.36 was the certified total income to the council for the year ended 31 December, 2020.

3. PREVIOUS AUDIT OBSERVATION (2017 OPERATIONS)

The Auditor-General's Reports for 2018 and 2019 have been subjected to Legislative scrutiny and recommendations arising from the Public Accounts scrutiny as adopted on the House Plenary of 30th July 2020.

Arising from the resolution, which was conveyed vide correspondence ref. No. YBHA/S/GGV/10/VOL.II of 17th August, 2020, the followings were highlighted:

- (i) The Plenary observed the prevalence of drawings from the Public funds without the necessary supporting documents to substantiate expenditure. The resolution directed the Executive to ensure recovery of sum drawn without the necessary documentation as no transparency could be established even if the sum committed was for a genuine course.
- (ii) The resolution noted with concern the poor quality of Internal Revenue Generation and accounting that will have future devastation on the Local Government operation.

Thus the following to be observed:

- (i) The Head of Agric to ensure recovery of N150,000.00 outstanding Tractor Hiring proceeds for 2018 operation.
- (ii) The Coordinator Primary Health Care to refund the sum of N1,200,000.00 on account of wrong and irregular payments he authorized in 2018.

- (iii) The Head of General Admin to assure refunding the sum of N2,990,074.00 on account of irregular expenditure without proper documentation.
- (iv) The Treasurer to make refunds on accounting of drawing without vouchers amounting to N550,000.00, and N925,000.00 on account of irregular drawings and drawings charge to Special Imprest Advances for N3,442,600.00 for which retirement could not be made for non execution of claimed purposes for 2018.
- (v) The Education Secretary to ensure refund of N120,000.00 being expenditure incurred without document in 2018 operation.
- (vi) The Head of General Admin is to ensure recovery of the sum of N73,071,231.00 on account of irregular drawings without supporting documents for 2019 operations.
- (vii) The Treasurer to refund the sum of N114,623,658.95 on account of drawings made by him without Payment Vouchers for 2019 operation.
- (viii) The Treasurer to ensure refund sum drawn as Special Imprest Advances that could not be retired for non execution of the assignment for which the sum was granted for N5,622,000.00.
- (ix) The Head of Primary Health Care department to ensure recovery of N1,595,000.00 on account of irregular drawing which could not be observed supported for 2019.

2020 FINANCIAL YEAR REPORT

Observation arising from 2020 financial year inspection is hereby forwarded for further necessary action.

FINANCE DEPARTMENT

1.1 OUTSTANDING REMITTANCE OF COLLECTED REVENUE ON LIVESTOCK (JANGALI) WORTH N358,850.00

The sum of N358,850.00 was observed collected revenue from Livestock (Jangali) by Haruna Adamu a Personal Secretary to District Head of Babbangida on bellow listed (15) Booklets which could not be observed remitted into the Treasury Revenue Account.

S/N	BOOK NO	COUNTERFOIL FROM	TO	AMOUNT (₦)
1.	13	0601	0642	14,850.00
2.	15	0701	0727	7,700.00
3.	16	0651	0800	14,700.00
4.	18	0851	0900	22,100.00
5.	9	0401	0442	19,200.00
6.	3	0101	0150	20,000.00
7.	19	0901	0950	20,200.00
8.	2	0051	0100	22,400.00
9.	4	0151	0200	63,000.00
10.	7	0301	0306	8,000.00
11.	12	0551	0563	4,700.00
12.	5	0201	0250	52,100.00
13.	17	0810	0850	43,000.00
14.	10	0451	0487	17,200.00
15.	11	0801	0850	29,700.00
TOTAL				358,850.00

Since the Local Government failed to enforce recovery, its further recommended for Legislative action for recovery.

OUTSTANDING UNRETURNED JANGALI RECEIPTS

Details: -

S/N	BOOK NO.	FROM	TO
1	14	0651	0700
2	8	0351	0400

The Jangali receipts were issued to Haruna Adamu and the collection thereupon can only be determined when returned for analysis.

Recovery of the receipt is recommended to enable the determination of sum to be recovered.

1.2 UNDER SUPPLY OF BOOKS OF ACCOUNT AND TWO TYRES TO STORE WORTH N1,312,000.00

Store inspection revealed non supply of Books of accounts and Tyres procured through Special Imprest Advances granted to Jafar Mohammed Kukuwa and Gargani Mala Driver on bellow details:

STORE ADMINISTRATION

S/N	NAME	PURPOSE	PV NO.	AMOUNT (₦)	REMARK
1	Jafar Moh'd Kukuwa	Retirement of SI for the procurement of account books	PV 14 of Dec., 2020	1,242,000.00	Not Charge to store. Not verifiable stock
2	Gargani Mala (Driver)	Purchase of two Tyres to LG Mass Transit	PV 18 of Dec., 2020	70,000.00	Not Charge to Store
TOTAL				<u>1,312,000.00</u>	

Since the supplies could not be justified, recoveries are hereby recommended.

1.3 **UNRETURNED REVENUE RECEIPTS 2020 BY REVENUE COLLECTORS WORTH N687,500.00**

A total number of Revenue Earning Books which was not returned with the collection thereupon to the Treasury are presented below: -

(1)	Cattle Receipts	10 Booklets	200,000.00
(2)	Donkey/Horse Receipts	3 Booklets	30,000.00
(3)	Motor Park Receipts	76 Booklets	190,000.00
(4)	Loading/Up-Loading	3 Booklets	7,500.00
(5)	Keke NAPEP	8 Booklets	80,000.00
(6)	Sheep & Goats	5 Booklets	50,000.00
(7)	Slaughter Slab	1 Booklet	5,000.00
(8)	General Hawkers Permits	25 Booklets	<u>125,000.00</u>
			<u>N687,500.00</u>

In addition 10 departmental receipts without define rate are outstanding.

Recoveries of N687,500.00 above and the 10 department receipts is hereby recommended.

1.4 **OUTSTANDING REMITTANCE OF SHOPPING COMPLEX FROM**

Tarmuwa Local Government has a total of 112 units of Shops for annual rent of ₦8,000 P/A for projected collection of ₦896,000.00

The Revenue Officer could not effect remittance for the whole year of operation.

Recovery of the sum of N896,000.00 is hereby recommended.

1.5 **MISSING PAYMENT VOUCHERS WORTH N39,086,630.24**

The sum of N39,086,630.24 (Thirty Nine Million, Eight Six Thousand, Six Hundred and Thirty Naira, Twenty Four Kobo) were observed drawings made without duly authorized Payment Vouchers.

Details presented below: -

Details: -

S/N	DATE	PAYEE	DETAILS	PV NO.	HEAD/SUB HEAD	AMOUNT (₦)
1.	25/5/2020	Abdulhamid Saidu	Standing Imprest	84 of May, 2020	2005/2007	5,000.00
2.		Abdullahi Musa	“ “ “	85 of May, 2020	“	5,000.00
3.		Liman Chiroma	“ “ “	85 of May, 2020	“	5,000.00
4.		Mohammed Harande	Monthly Inducement	93 of May, 2020	“	50,000.00
5.	9/7/2020	Sundry Person	Vigilantly Allowance	46 of July, 2020	2002/2012	1,000,000.00
6.	10/7/2020	Audu Yaro	Fuelling of Security V/C	47 of July, 2020	“	800,000.00
7.	4/8/2020	-	-	43 of Aug., 2020	2002/2007	800,000.00
8.	“	-	-	44 of Aug., 2020	2002/2012	1,000,000.00
9.	“	Shared Responsibilities	Monthly Standing Order Payment	45 of Aug., 2020	2005/2012	30,758,445.24
10.	7/9/2020	Sundry Person	Monthly Allowances	41 of Sept., 2020	2002/2012	72,500.0
11.	“	“	“ “ “	42 of Sept., 2020	2009/2012	15,000.00
12.		-	Fuelling of Security V/C	43 of Sept., 2020	2009/2012	800,000.00
13.		-	Vigilantly Allowances	44 of Sept., 2020	2002/2012	1,000,000.00
14.	7/10/2020	Alhaji Hassan Biriri	Monthly Allowance	29 of Oct., 2020	“	10,000.00
15.	“	Ali Mohammed	Imprest	19 of Oct., 2020	2005/2012	5,000.00

16.	4/11/2020	Aminu Alhaji Abdu	Imprest	14 of Nov., 2020	2008/2007	5,000.00
17.	“	Sundry Person	“	38 of Nov., 2020	2002/2012	17,500.00
18.	“	-	Fuelling of Security V/C	44 of Nov., 2020	-	800,000.00
19.	“	-	Security Allowance	43 of Nov., 2020	-	100,000.00
20.	“	Manager Zenith Bank	Bank Charges	67 of Nov., 2020	2005/2012	385.00
21.	5/12/2020	Ibrahim Wakil Adam	Security Allowance	37 of Dec., 2020	2002/2012	1,000,000.00
22.	“	“ “ “	Fuelling of Security V/C	38 of Dec., 2020	2002/2007	800,000.00
23.	6/3/2020	Sundry Person	Monthly Allowance	70 of Dec., 2020	2002/2012	7,800.00
24.	4/8/2020	Ibrahim Wakil Audu	Standing Imprest	20 of Aug., 2020	2005/2007	10,000.00
25.	28/5/2020	Gujima Gana	Monthly Standing Imprest	79 of May, 2020	2008/2007	20,000.00
TOTAL						<u>39,086,630.24</u>

Since the vouchers could not be produced for inspection, recoveries are hereby recommended.

PRIMARY HEALTH CARE DEPARTMENT

UNDOCUMENTED AND FICTITIOUS DRAWINGS
FOR N3,308,000.00

The sum of N3,308,000.00 was drawn on sixteen (16) separate Payment Vouchers for which it was observed that: -

- (i) The expenditure could not be observed processed in any subject file.
- (ii) The claimed Payees could not attest to the payment and no signature as sign of acknowledgement.
- (iii) No lists of Sundry Persons with signature attached.
- (iv) Procurements not charged to Store records.
- (v) No vote Controller acknowledgement.
- (vi) No valid expenditure receipts could be observed attached.

Details: -

S/N	PAYEE	DETAILS	PV NO. / DATE	AMOUNT	DEPT.	REMARKS
1	Gujma Tela Ajiri (CHO)	General Activities of PHC at LGA	PV 01 of January, 2020	64,000.00	PHC	No. Specific Activities was mention, the payee did not sign the PV for collection nor did he sign as OCV. The PV is plain, no evidence attached to justify the activities.
2	Gujma Tela Ajiri (CHO)	Payment for Repairs the LGA Ambulance	PV 02 of January, 2020	108,000.00	PHC	The Expenditure did not mention the nature of repairs as no purchase receipt was attached as evidence of the such Transaction, the payee did not sign the payment vouchers.
3	Sundry Persons	Being payment for standing imprest	PV 03 of January, 2020	95,000.00	PHC	Beneficiaries did not sign for the collection of the imprest only one Mohammed Ali Lawan (Accountant) have sign for the collection, fictitious payment.
4	Ahmed A. Dala	Payment for repairs of CHO's office equipment	PV 04 of January, 2020	95,000.00	PHC	OCV did not sign the PV, the payee did not sign for collection and the requirement repaired was not specified, rendered the payment fictitious.
5	Sundry Names	Payment for Standing Imprest January, 2020	PV 06 of January,	100,000.00	PHC	Non of the listed beneficiaries sign for collection except one Mohammed Ali Lawan (Accountant), the payment is

			2020			fictitious.
6	Gujma Tela Ajiri (CHO)	No Detail in either Cash Book or payment voucher	PV 07 of Feb. 2020	80,000.00	PHC	The Payment is fictitious because no detail for the said expenditure.
7	Gujma Tela Ajiri (CHO)	Payment for immunization logistics and transport	PV 08 of March, 2020	310,000.00	PHC	The detail mention in the PV was invented because the CHO himself did not sign as OCV and for the payee, no evidence attached to justify the truth of the transaction.
8	Sundry Names	Payment for standing imprest	PV 09 of March, 2020	100,000.00	PHC	Non of the 13 beneficiary sign for the collection, the payment is fictitious.
9	Gujma Tela Ajiri (CHO)	Payment for transporting of Drugs and other commodities to all LGA facilities	PV 10 of March, 2020	55,000.00	PHC	No evidence for the transaction because NURTW or filling station receipt not enclosed.
10	Sundry Name	Payment for training, transport and feeding for the ten LGA ward Focal Persons	PV 16 of July, 2020	232,000.00	PHC	The beneficiary name was not listed on the PV or at the back of the PV, the payment not true (fictitious).
11	Sundry Person	Payment for training allowance LGA level training on immunization exercise	PV 22 of August, 2020	171,000.00	PHC	The beneficiary's name not enclosed so, the payment is fictitious.
12	Usman Kawu (LIO)	Payment for logistic and transport support implementation of	PV 23 of August,	640,000.00	PHC	In short, the payee dispute the collection of the fund so, the coordinator should refund the sum

		July/August Malaria Exercise.	2020			collected.	
13	Usman (LIO)	Kawu	Payment for immunization exercise logistic and transport	PV 29 of October, 2020	665,000.00	PHC	The payee and the OCV did not sign the PV, the payee has disputes the collection of the fund. The PV lack evidence as no single receipt was attached fictitious payment.
14	Musa (CHO)	Audu	Payment, for first phase on immunization exercise	PV 30 of Nov., 2020	180,000.00	PHC	No specific expenditure was incurred, item or allowance was not mentioned, the payee and OCV did not sign.
15	Usman (LIO)	Kawu	Payment for logistic on immunization	PV 31 of Nov., 2020	310,000.00	PHC	The payee has said the payment was made without his knowledge as he did not sign the PV for collection of the fund fictitious.
16	Musa (CHO)	Audu	Payment for transport and refreshment during the LGA level training non C-19	PV 28 of October, 2020	103,000.00	PHC	No receipt from NURTW receipt from filling station or receipt from shopping store to justify the transaction, the transaction is fictitious.
					<u>3,308,000.00</u>		

Since the required attachment could not be obtained, full recovery be effected from the signatories to the accounts as the named Payees were ignorant of the transactions.

AGRIC DEPARTMENT

1.0 UNDOCUMENTED/FICTITIOUS DRAWINGS FOR N1,588,000.00

The sum of N1,588,000.00 was observed drawn on attached Payment Vouchers details which were not supported with relevant documents justifying the said expenditure.

It was also observed that, the payments were not subjected to normal Internal Audit Checks. The recipients when contacted confessed complete ignorance of the drawing.

No valid expenditure details could further be observed.

Below details: -

UNDOCUMENTED/FICTITIOUS PAYMENT BY AGRIC DEPARTMENT,
JANUARY TO DECEMBER, 2020 AUDIT REPORT

S/N	PAYEE	DETAILS	PV NO. / DATE	AMOUNT	DEPT.	REMARKS
1	Mallam Gana Mafa (HNR)	Payment for disturbance allowance	PV 02 of Feb., 2020 Rev. Acct.	50,000.00	Agric	No internal audit check, recipient did not sign for collecting, transfer letter not enclosed.
2	Aminu Abdu	Payment for routing services of 8Nos. tractors	PV 01 of June 2020 Rev. Acct.	110,000.00	Agric	No evidence for the repairs as payment receipt not attached, payee didn't acknowledge the collection, no Internal Audi Check.
3	Aminu Abdu	Procurement battery and lubrication of tractors	PV 02 of June 2020 Rev. Acct.	138,000.00	Agric	No evidence of purchase, payee didn't acknowledged receive of fund.
4	Aminu Abdu	Routine services of (8) tractor	PV 06 of June 2020 Rev. Acct.	138,000.00	Agric	No tentative evidence for the services of the tractor as no tangible receipt attached on the PV.
5	Kolo Mari (Forestry Supt)	Purchase of Chemical and sprayers to the L/G Sec.	PV 15 of June 2020 Rev. Acct.	200,000.00	Agric	Payee claimed complete ignorance.
6	Aminu Abdu	Routing Service of (8) tractors	PV 03 of July, 2020 Rev. Acct.	137,000.00	Agric	Payee claimed ignorance.
7	Mallam Gana Modu	Payment for distribution of Ferlalyzer, loading and uploading	PV 08 of July, 2020 Rev. Acct.	210,000.00	Agric	No valid expenditure detail..
8	Aminu Abdu (DHNR)	Purchase of chemical component to the Agric Department	PV 05 of Sept., 2020	310,000.00	Agric	The payee when contacted claimed ignorance

9	Abubakar K. Masaba	Animal Vaccination	PV 46 of Nov., 2020	190,000.00	Agirc	The payee did not sign for the collection of the fund and the OCV same not sign, (fictitious payment).
10	Kolo Mari	Payment for tree planting at Babbangida	PV 58 of Nov., 2020	105,000.00	Agric	The payee when contacted claimed complete ignorance
TOTAL				<u>1,588,000.00</u>		

Since no further satisfactory explanation could be advance, the sum of N1,588,000.00 is hereby recommended for recoveries.

ADMIN DEPARTMENT

1.0 IRREGULAR DRAWINGS FOR THE SUM OF N6,343,004.26

The sum of N6,343,004.26 was drawn and paid on 42 Nos. separate Payment Vouchers for which bellow observations were made:-

- (1) Examination of the Payment Vouchers reveals that, the Payment Vouchers were not duly process in any subject files of the department.
- (2) Almost all the payments were not officially control by the Officer Controlling the Vote.
- (3) The Payment Vouchers were observed not subjected to Internal Audit Checks and certifications. All the payments for the purchases were not supported with invoice receipts for the said repairs.
- (4) The sum of N1,285,648.00 was drawn and paid in the name of Usman Kawu confirmed to the reporting officer that, such payment is fictitious and fraudulent because no single kobo was paid to the name Officer.

Attached are the details of expenditure below:

**TARMUWA LOCAL GOVERNMENT UNDOCUMENTED/FICTITIOUS PAYMENT ADMIN
DEPARTMENT, JANUARY TO DECEMBER, 2020 AUDIT REPORT**

S/N	PAYEE	DETAILS	PV NO. / DATE	AMOUNT	DEPT.	TYPE OF OFFENCE	REMARKS
1	Ligali Ma'aji (DPM)	Repairs of DPM Official Car	PV 06 of January, 2020	100,000.00	Admin	Fictitious	No valid receipt attached, no store records of procurement.
2	Ligali Ma'aji (DPM)	Settlement of OPE in-respect of repairs of Vehicle	PV 08 of January, 2020	120,000.00	Admin	Fictitious	The specification of the car repaired not mentioned on the PV note PV 04, 06 are all DPM car repairs.
3	Maina Saga	Repairs of Army Vehicle	PV 10 of January, 2020	88,000.00	Admin	Undocumented	Recipient did not sign, receipt/invoice for the items purchase not in store records
4	Musa Moh'd Lamba	Transportation of Relief Materials from DTR to TMW @ SEMA Office	PV 06 of May, 2020	120,000.00	Admin	Undocumented	The recipient did not sign for collection, no evidence for the transaction as SEMA did not issued them with allocation and no vital expenditure receipt.
5	Audu Yaro	Entertainment and Logistic support to House Committee on project inspection	PV 05 of June, 2020	245,000.0	Admin	Undocumented	No valid expenditures receipt attached.
6	Ruwaji Isa (Chief Driver)	1 st Payment for repairs of Prado Jeep LG 01 Tarmuwa	PV 02 of July, 2020	100,000.00	Admin	Undocumented	The payee did not acknowledge the receipt of the payment, no purchase receipt attached on the PV.
7	Audu Taro (HGA)	Assistance to	PV 03 of	131,000.00	Admin	Undocumented	Evidence of purchase not

		purchase some food items to the Late Ali Drivers House	August, 2020				enclosed, no Internal Audit Check and payee did not sign for collection.
8	Musa Moh'd Lamba	Purchase of 2Nos. of battery to vigilante vehicle	PV 11 of August, 2020	40,000.00	Admin	Undocumented	The recipient did not sign for collection, purchase receipt not enclosed to justify the genuineness of the transaction.
9	Musa oh'd Lamba	Financial Assistance to family of Late Local Govt. staff	PV 12 of August, 2020	35,000.00	Admin	Undocumented	No name of Payee was mentioned.
10	Moh'd Santalma (Driver)	Purchase of 2Tyres to Toyota Hilux TMW-02-LG	PV 04 of Sept., 2020	170,000.00	Admin	Undocumented	The recipient did not sign for collection, Internal Auditor did not Check, no expenditure receipt.
11	Jessy Police	Payment for repairs of vehicle attached to Divisional Police Office Tarmuwa LG	PV 06 of Sept., 2020	165,000.00	Admin	Fictitious	Similar transaction on PV 02 of the same month of September. No valid documented.
12	Moh'd Isa Babbangida	Payment for repairs of Toyota Takoma Hilux attached to vigelenty	PV 01 of October, 2020	61,000.00	Admin	Fictitious / Undocumented	The payee did not acknowledge the receive of the fund, the PV lack valid receipt, the Payee reveal that he is not aware.
13	Moh'd Isa Babbangida	Being part payment for Financial Assistance for Medical Treatment of Mafa vigilante victim.	PV 02 of October, 2020	162, 000.00	Admin	Fictitious / Undocumented	No correspondence of Hospital/Clinic prescription, no outpatient card the transaction is fictitious.
14	Ibrahim Buba	Convey 450 pupils	PV 06 of	120,000.00	Admin	Undocumented	The student list not, attached,

	(Head of School Service)	into JSS I of Nigerian Turkish International school exams 2020 session feeding and transport	October, 2020				no evidence of feeding and transport.
15	Mohammed Garba	Payment for Financial Assistance	PV 04 of Nov., 2020	39,000.00	Admin	Fictitious	The payee identity not mention on the PV, not in any of the processes of the approval yet no acknowledge the collection.
16	Mohammed Santalma (Driver)	Repairs of Toyota Corolla LG-01-TMW	PV 06 of Nov., 2020	130,000.00	Admin	Fictitious	The attached receipt is fake, the shop is not located in the address mentioned.
17	Sani Alhaji Yai (DPM)	Payment of transport and Accommodation @ Damaturu	PV 05 of Dec., 2020	40,000.00	Admin	Undocumented / Fictitious	No evidence attached to justify the spending, the LG rented House to DPM in Damaturu so no need for spend for the rent
18	Sundry Person	Payment for Hotel Bill to DPM and Treasurer as temporary Accommodation @ Oasis Hotel Damaturu	PV 06 of Dec., 2020	80,000.00	Admin	Fictitious	No Hotel Bill/receipt attached on the PV, the DPM and Treasurer were paid for rentage House in the some town of Damaturu so no need of Hotel
19	Habu Hassan	Purchase of Furniture to DPM Tarmuwa LG	PV 15 of Dec., 2020	325,700.00	Admin	Fictitious	The items Brought from Babbangida Government Lodge with the exception of fridge and curtains
20	Ibrahim Balingo	Payment for repairs	PV 19 of	100,000.00	Admin	Fictitious	The payment is fictitious

	(Driver)	of Toyota Corolla attached to the DPM TMW-LG-02	Dec., 2020				because the payee not sign for collection of the fund, no purchase receipt, items not charge to the store
21	Ruwaji Isa (Snr. Driver)	Purchase of Two Tyres and One Battery to LG Hilux TMW-02-LG	PV 23 of Dec., 2020	172,000.00	Admin	Fictitious / Undocumented	The payee did not acknowledge the receive of the payment, no purchase receipt was attached on the PV, No SRV.
22	Ruwaji Isa (Snr. Driver)	Payment for repairs of grounded Hilux include Overharlhing and replacement of gear box.	PV 33 of Dec., 2020	232,900.00	Admin	Fictitious / Undocumented	The payee did not sign for collection of the fund, No SRV, no receipt for purchase as per Ruwaji no repairs have taken place.
23	Muhammed Harande Mai Turare	Being payment made to the above named officer in respect of O.P.E	PV 37 of Feb., 2020	50,000.00	Admin		The purpose of the OPE was not mentioned in the PV.
24	Sale Grema (Coach)	Payment to Football Coach for the purchase and supply of Goal Post and Football to Tarmuwa United Club	PV 55 of Feb., 2020	50,000.00	Admin	Undocumented	No evidence that the items were purchase, no purchase receipt attached.
25	Peter Anthony (Sanitation Off.)	Being payment for sanitation materials to PHC Department	PV 61 of Feb., 2020	50,000.00	PHC	Undocumented / Fictitious	No purchase receipt attached on the PV to justify the transaction.
26	Audu Yaro (HGA)	Payment for emergency security	PV 69 of March, 2020	172,000.00	Admin	Undocumented	No evidence the item was purchase a purchase receipt

		meeting with stakeholders with entertainment					most be attached to support the voucher.
27	Musa Isa (Driver)	Repairs of DPM official Car	PV 47 of Nov., 2020	130,000.00	Admin	Fictitious / Undocumented	No evidence of the repairs as purchase receive was not enclosed for justification.
28	Ruwaji Isa (Snr. Driver)	Repairs of Toyota Hilux	PV 48 of Nov., 2020	214,500.00	Admin		We contacted the payee and reveal that ₦180,000.00 was given to him for the repairs not ₦214,000.00 and the number plate of the care not mention.
29	Ruwaji Alhaji	Repairs of Toyota Hilux LG-07-TMW attached to Admin Department	PV 52 of Nov., 2020	150,000.00	Admin	Fictitious	The payee reveal that the repairs did not take place totally.
30	Alhaji Musa Audu	4Days Health Training at Kano	PV 54 of Nov., 2020	40,000.00	Admin	Undocumented	The PV was not supported with certificate to attendance to justify the truthiness of the transaction.
31	Moh'd Isa Babbangida	Purchase of empty Cement Bag and empty Drum to the Military Camp	PV 57 of Nov., 2020	75,000.00	Admin	Fictitious	The payee reveal that he did not make these transaction and the signature on the PV was not his own.
32	Ibrahim Wakil Adamu	Being payment for the procurement of malting, frozen chicken, faro water, for entertainment of Newly Transfer DPM and Treasurer	PV 60 of Nov., 2020	150,000.00	Admin	Undocumented	The OCV signature was forged, the only receipt attached on the PV stood @ ₦27,000.00 as against ₦150,000.00

33	Yusuf M. Ali	Creation of Company Shade of Zink	PV 49 of Nov., 2020	150,000.00	Admin		The not done did not exceed ₦70,000.00 as our inspection conducted because only 2budle of zink with some timber all valued at ₦80,000.00
34	Jajere Emirate Council	Monthly Contribution	PV 27 of Feb., 2020	10,000.00	Admin		The Emirate did not acknowledge collection of fund as no receipt attached to the PV.
35	Jajere Emirate Council	Monthly Contribution	PV 12 of March, 2020	100,000.00	Admin		The Emirate did not acknowledge collection of fund as no receipt attached to the PV.
36	Jajere Emirate Council	Monthly Contribution	PV 72 of May, 2020	100,000.00	Admin		The Emirate did not acknowledge collection of fund as no receipt attached to the PV.
37	Jajere Emirate Council	Monthly Contribution	PV 27 of July, 2020	100,000.00	Admin		The Emirate did not acknowledge collection of fund as no receipt attached to the PV.
38	Jajere Emirate Council	Monthly Contribution	PV 41 of August, 2020	100,000.00	Admin		The Emirate did not acknowledge collection of fund as no receipt attached to the PV.
39	Jajere Emirate Council	Monthly Contribution	PV 02 of Sept., 2020	100,000.00	Admin		The Emirate did not acknowledge collection of fund as no receipt attached to the PV.
40	Jajere Emirate	Monthly	PV 07 of	100,000.00	Admin		The Emirate did not

	Council	Contribution	Nov., 2020				acknowledge collection of fund as no receipt attached to the PV.
41	Audu Yaro	Fuelling of Security Vehicle	PV 06 of Feb., 2020	601,256.26	Admin	Fictitious 0270	As per the payee which doubled as head of the Department reveal led that the transaction is not known to him.
42	Usman Kawn	Logistic and Allowance	PV 14 of May, 2020	1,285,648.00	Admin	Fictitious 0282	The payee disagree collecting such kind of fund from the LG, he reveal that he never requested for collected the sum.
				<u>6,343,004.26</u>			

Since no further valid records could be produced recovery be effected accordingly.

WORKS DEPARTMENT

1. WRONG AND IRREGULAR PAYMENT AMOUNTING TO N14,105,006.00

Bellow observations were made on bellow listed drawings for the sum of N14,105,006.00 contrary to the provisions of the Financial Memoranda. It includes: -

- (i) Expenditures were not subjected to file records;
- (ii) Attachment of in valid receipt as evidence of expenditure;
- (iii) Absence of S.R.V for procurements contrary to FM. 34:1.
- (iv) Certification of Internal Auditor were not observed.

Details as below: -

Details: -

S/N	PAYEE	DETAILS	PV NO. / DATE	AMOUNT	DEPT.	REMARKS
1	Bukar Aminami	Purchase of Lubricants to rural boreholes with Tarmuwa LGA	PV 01 of March, 2020	450,000.00	Works	The official approval was ₦400,000.00 but paid ₦450,000.00 list of the effected boreholes/town not mention, the payee disputed the acknowledge of the transaction. Not in store records.
2	Bukar Helma	Payment for purchase of lubrication to rural borehole and routine maintenance of vehicle	PV 04 of July, 2020	200,000.00	Works	The PV lack evidence, supporting document to prove it genuinely of the transaction
3	NEPA Commercial Manager	Settlement NEPA Bill	PV 03 of October, 2020	100,000.00	Works	No evidence the bill was settled because the PV not attached with any payment acknowledgment from NEPA.
4	Bukar Aminami	Purchase of Engine oil, Batteries, and Oil treatment to all Borehole within Tarmuwa LGA	PV 04 of October, 2020	117,000.00	Works	The purchase receipt attached on the PV is doctored, the receipt has no duplicate, the payee disputed the occurrence of the transaction.
5	Bukar Helma (Head of Works)	Purchase of 2 Submersible Pumps	PV 24 of December, 2020	246,000.00	Works	The payee did not sign for the collection of the fund, the purchase receipt attached was doctored one, no location the pump was fixed, No. SRV.
6	Bukar Helma	Purchase of Building Materials	PV 03 of July, 2020	500,706.00	Works	When contacted the Department Store, such materials was never purchased by the LG in respect of Works Department.

7	Bukar Helma	Being retirement of S.I for the purchase of 1.5Hp Pump and connection of NEPA to single phase Borehole @ Anguwar Bulama Mustapha Babbangida Town	PV 74 of Feb., 2020	210,000.00	Works	<ul style="list-style-type: none"> i. Doctored invoice ii. The connection to national grid not true. iii. All item will cost ₦75,000 iv. ₦135,000 should be refunded
8	Bukar Helma	Being retirement of S.I for the purchase of 3:00Hp submersible Pump to Babbangida Borehole No.1	PV 73 of Feb. 2020	130,000.00	Works	During the investigation I call the shop to know the true picture of the transaction, the shop owner reveal that such item was never sold in his shop.
9	Bukar Helma	Being retirement of S.I for the total over have of Yaga Borehole Tarmuwa LG.	PV 76 of Feb., 2020	156,000.00	Works	The invoice attached on the PV is not genuine, it was Doctored.
10	Bukar Helma	Being retirement of S.I for procurement of Borehole Materials	PV 76 of March, 2020	834,000.00	Works	<ul style="list-style-type: none"> i. The cash receipt was doctored ii. No invoice to ascertain the name and quantity of the item purchased.
11	Bukar Helma	Being retirement of S.I for the purchase of five (5) unit of Batteries and Seventeen Gallon of engineer oil	PV 49 of April, 2020	129,300.00	Works	The invoice attached on the PV was not originally written by the shop owner because no duplicate reflection was observed.
12	Bukar Helma	Being retirement of S.I for the purchase of lubrication and service of rural borehole.	PV 51 of April, 2020	150,000.00	Works	The cash invoice attached on the PV reveals that only 1 item was purchase at the rate of ₦18,750.00 as against ₦150,000.00.
13	Bukar Helma	Being retirement of S.I for the supply of Diesel and Fuel	PV 45 of May, 2020	1,040,000.00	Works	<ul style="list-style-type: none"> i. The cash receipt was not geniuses ii. It was reveal that Rural Borehole

		to rural Borehole.				are not served with Diesel for long, they only give Diesel to 3Boreholes in Babbangida and Security Vehicle.
14	Bukar Helma	Being payment made to purchase Diesel to Rural Borehole and Security Patrol Vehicle	PV 47 of May, 2020	1,260,000.00	Works	No Rural Borehole was served with Diesel they only serve them with lubricant from time to time.
15	Bukar Helma	Payment for the supply of Fuel/Diesel to Rural Boreholes	PV 48 of July, 2020	1,572,000.00	Works	<ul style="list-style-type: none"> i. No evidence that the supply was made because no Rural Area were supplied with Diesel. ii. The PV was not supposed with evidence of purchase.
16	Bukar Helma	Payment for the supply of Diesel to Rural Boreholes	PV 48 of August, 2020	1,572,000.00	Works	All the Rural Areas of the Tarmuwa Local Government were not receiving Diesel from the LG.
17	Bukar Helma	Payment for the purchase of Diesel and Lubricant	PV 45 of Sept., 2020	1,542,500.00	Works	No Rural Borehole was served with Diesel.
18	Bukar Helma	Payment for procurement of Diesel and Petrol to the Rural Borehole within Tarmuwa Local Govt.	PV 44 of October, 2020	1,600,000.00	Works	No Rural Borehole was served with Diesel as per as our Investigations.
19	Bukar Helma	Procurement of Diesel to Rural Borehole	PV 45 of Nov., 2020	1,313,000.00	Works	Rural Borehole were not served with Diesel as per as our investigation.
20	Bukar Aminami	Payment for the settlement of Debt to procure submersible Pump, Riser Pipe and 5.5Hp	PV 61 of Nov., 2020	982,500.00	Works	<ul style="list-style-type: none"> 1. No LPO attached 2. Location of the work not mention

		Starter Box to the Rural Boreholes				<ul style="list-style-type: none"> 3. The payees not sign 4. Internal Auditor Check not done. 5. No evidence of procurement i.e purchase receipt not enclosed. 6. The payee says he was not given such amount 7. No SRV attached.
TOTAL				<u>14,105,006.00</u>		

Since no further explanation could be advance recoveries are hereby recommended.

2. PROJECTS NOT EXECUTED OR PARTIALLY EXECUTED IN TARMUWA LOCAL GOVERNMENT

After examining the source document of Capital Project executed in Tarmuwa Local Government, series of works were identified and project site verification conducted for which bellow observations were noted: -

- Implication of cost of work and items;
- Complete absence of the said project;
- Partial completion when 100% payments were effected.

Details of the projects are hereby for further necessary action: -

CAPITAL PROJECT

S/N	PAYEE	DETAILS	PV NO. / DATE	AMOUNT	LOCATION	DEPT.	REMARKS
1	Fadama Business Enterprises Nig. Ltd.	Procurement of (2) Fairly used Toyota (Zongol) 4WD	PV 25 of January, 2020	11,423,868.00	Given to Vigilante @ Babbangida	Works	No mechanical assessment was made on supply hence substandard Vehicles not above values of 2Million each for 4 Million for the two Vehicles hence N7,423,868 recommended for recovery.
2	Zircon Imakera Drilling	Drilling of Full packed Borehole @ Yadi-Yare Village Koriyel Ward	PV 02 and PV 07 of Feb., 2020	Contract sum 15,502,445.00 400,000.00 3,300,000.00	Yadi-Yare Village Koriyel Ward	Works	The Borehole was drilled but no Overhead Tank, the Generator not new during supply, no pence and the engine room has no Door and Window valued for N3,770,000 to be recover.
3	East Hand Energy Concept	Drilling of 6" Diameter UPVC single phase Borehole	PV 06 of April, 2020	Contract sum 15,000,000.00 3,000,000.00	Goni Umara Koyawa Village of Sungal Koka Ward	Works	The drilling did not take place totally for recovery of the sum paid
4	KLM Associate Nig Ltd.	Drilling of 250mtrs Borehole full package	PV 02 of Sept., 2020	Contract Sum 18,296,460.00 6,674,993.30	Ari Kurti Village @ Goduram Barkami	Works	During our visit, the drilling of hole was completed at 200mtrs awaiting casing. – No casing.

					Ward		<u>Work Not Done Yet</u>
							<ol style="list-style-type: none"> 1. Pipe riser and Pump 2. Supply of Generator Set 3. Engine Room 4. Overhead Tank 5. Fencing of the Borehole. <p>Project stage was overpaid hence for explanation.</p>
5	Gambus and Sons	Supply and Installation of (2) No. of Transformers (100KVA)	PV 03 of June 2020 and PV 06 of July, 2020	Contract sum 8,834,700.00 3,535,800.00 4,396,226.00	Lantaiwa and Kariyar	Works	The price of a 100KVA transformer as or current price is ₦1,800,000.00 i.e ₦1,800,000.00 x 2 = ₦3,600,000.00 plus ₦400,000.00 installation and others fee. After all expenses and tax an inflation of contract of ₦3,000,000.00 for recovery.
6	Abbay Multi Concept Ltd.	Drilling of Solar Borehole Overhead Tank and Reticulation	PV 15 of May, 2020 PV 12 of June, 2020 PV 07 of July,	Contract sum 91,038,000.00 29,473,552.50 18,207,600.00	Anguwan Bulama Manu Babbangida Town	Works	The contract was inflated at ₦91,038,000.00 the full package Solar Borehole are usually Drill at ₦20,000,000.00 and the additional Tank and the

			2020 PV 16 of May, 2020	9,103,800.00 29,154,919.50			reticulation will cost N20,000,000.00. thus, the Total expected contract sum stood at N40,000,000.00 . Inflation of N51,038,000.00. No standard of costing was made on the project.
--	--	--	-------------------------------	-------------------------------	--	--	--

Where no further explanation could be advance recoveries are recommended on account of un-
executed works

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

Note	Description	Actual 2020	Final Budget 2020	Actual 2019
1	Statutory Allocation	1,229,103,917.63	1,587,270,537.34	1,581,498,526.65
2	Excess Crude Oil	39,667,540.75	119,877,938.00	41,343,406.02
3	Value Added Tax	316,802,513.53	388,338,488.34	333,868,233.07
4	Other FAAC Allocation	108,294,745.45	135,000,000.00	10,227,512.83
	Sub Total	<u>1,693,868,717.36</u>	<u>2,130,486,963.68</u>	<u>1,966,937,678.57</u>
4.	Internal Generated Revenue	26,486,456.00	21,800,168.87	13,940,240.00
	Total Receipts	<u>1,720,355,173.36</u>	<u>2,152,287,132.55</u>	<u>1,980,877,918.57</u>
	RECURRENT EXPENDITURE			
	-Personnel Cost	302,410,314.50	698,478,905.12	220,742,609.27
	-Over Head Exp.	95,462,091.96	41,004,000.00	84,940,240.00
	-Subventions to Boards/	404,272,411.29	-	444,104,270.74
	-Emirate Councils	35,000,000.00	-	33,000,000.00
	-Other operating activities	50,135,970.43	204,984,987.77	37,879,404.95
	Sub- Total	887,280,788.18	944,467,892.89	820,666,524.96
	Total Capital Exp.	880,571,741.19	1,207,819,239.66	1,143,004,771.84
	Total Expenditure	<u>1,767,852,530.37</u>	<u>2,152,287,132.55</u>	<u>2,963,671,296.80</u>
	Net Cash Balance	(47,497,356.01)	-	17,206,621.77
	Opening 1/1/2020	52,934,011.83	-	35,727,390.06
	Closing 31/12/2020	5,436,655.82	-	52,934,011.83

PERSONNEL COST 2020

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Basic Salaries	21010101	454,011,228.33	196,566,704.42	257,444,523.91
2	Allowances General	21020101-7	225,259,446.90	97,527,326.43	127,732,120.47
3	2.75 YCHMB Contribution	21020201	19,208,169.89	8,316,283.65	10,891,886.24
	Total		<u>698,478,905.12</u>	<u>302,410,314.50</u>	<u>396,068,590.00</u>

OVERHEAD/OTHER SUBVENTION EXPENDITURE

S/N	Description	CODE	BUDGETTED	Actual	Variance
			2020	2020	2020
			₦	₦	₦
1	Office materials and supplies	22020301	5,250,000.00	529,750.00	4,720,250.00
2	Minor motor vehicle maintenance	22020401	3,015,400.00	529,750.00	2,485,650.00
3	Minor Road Maintenance	22020413	11,750,000.00	441,176.46	11,308,823.54
4	Security service coverage	22020601	64,500,000.00	51,021,059.01	13,478,940.99
5	Sanitation services	22020607	2,000,000.00	900,000.00	1,100,000.00
6	Plants/Generator fuel cost	22020803	3,000,000.00	1,660,500.00	1,339,500.00
7	Staff welfare packages	22021007	25,000,000.00	10,877,646.96	14,122,353.04
8	Meetings entertainment	22021026	2,100,000.00	441,176.46	1,658,823.54
9	Contingencies	22021029	1,500,000.00	1,012,500.00	487,500.00
10	Legislature vote		-	-	-
11	Local Travel & Transport – Training	22020101	3,000,000.00	-	3,000,000.00
12	Local Travel & transport – others	22020102	5,000,000.00	3,000,000.00	2,000,000.00
13	International travel & transport – others	22020104	6,000,000.00	-	6,000,000.00
14	Electricity charges	22020201	1,000,000.00	2,500,000.00	(1,500,000.00)
15	Water rates	22020205	663,587.77	500,000.00	163,587.77
16	Printing of security documents	22020306	2,000,000.00	350,000.00	1,650,000.00
17	Drugs/Laboratory supplies	22020307	25,750,000.00	15,852,562.95	9,874,437.05
18	Uniform & other clothing	22020309	2,500,000.00	-	2,500,000.00
19	Teaching Aids/instruction materials	22020310	-	5,000,000.00	(5,000,000.00)
20	Computer materials/supplies	22020312	2,500,000.00	500,000.00	2,000,000.00
21	Minor plants/Gen. maintenance	22020405	1,500,000.00	450,000.00	1,050,000.00
22	Minor office furniture maintenance	22020402	4,025,000.00	2,000,000.00	2,025,000.00

23	Minor office buildings/residence quarters maintenance	22020403	15,350,000.00	5,415,000.00	9,935,000.00
24	Main markets/public place maintenance	22020412	10,000,000.00	-	10,000,000.00
25	Information technology/construction	22020702	3,650,000.00	2,000,000.00	1,650,000.00
26	Local Training	22020501	5,000,000.00	-	5,000,000.00
27	Workshops/conference and seminars	22020503	3,500,000.00	-	3,500,000.00
28	Agricultural consulting services	22020707	2,450,000.00	500,000.00	1,950,000.00
29	Medical consulting services	22020708	4,035,000.00	1,000,000.00	3,035,000.00
30	Audit services	22020710	500,000.00	-	500,000.00
31	Motor vehicle fuel cost	22020801	2,500,000.00	-	2,500,000.00
32	Bank charges (other item interest)	22020901	450,000.00	253,000.00	197,000.00
33	Medical expenses	220201004	2,500,000.00	50,000.00	2,000,000.00
34	Sporting activities	220201008	2,000,000.00	1,000,000.00	1,000,000.00
35	Financial Assistance	220201027	2,000,000.00	-	2,000,000.00
36	Chairman hospitality	220201028	5,000,000.00	3,000,000.00	2,000,000.00
37	Press & Public Relations	220201030	15,000,000.00	36,363,970.55	21,363,970.55
38	Subventions - General	22050104	-	439,272,411.29	439,272,411.29
			<u>245,988,987.77</u>	<u>584,870,473.68</u>	<u>338,881,485.90</u>

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2020	ACTUAL 2020	VARIANCE
23030131	Decoration of Local Govt Secretariat	23511501	20,000,000.00	-	20,000,000.00
23010112	Purchase of furnitures to Local Govt secretariat	23522501	42,992,141.38	34,902,820.56	8,089,320.82
23010105	Purchase of two X	23511501	-	45,237,570.58	(45,237,570.00)
23010102	Construction of 4 district Palaces and Renovation of Emir's palace	23511501 23511503	68,375,812.38	34,287,500.00	34,088,312.38
23050244	Special security	23511501	-	35,000,000.00	(35,000,000.00)
23050261	Training and re-training on ICT	23511501	3,000,000.00	-	3,000,000.00
			<u>134,367,754.76</u>	<u>149,427,891.14</u>	<u>15,060,136.38</u>

ECONOMIC SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2020	ACTUAL 2020	VARIANCE
23010127	Purchase of fertilizer, purchase of grants and construction of earth Dam.	235115501	61,153,082.38	7,500,000.00	53,653,082.38
23020129	Purchase of Tractors	23511501	100,000,000.00	30,511,911.10	69,488,088.90
23020103	Rural electrification	23511500	77,375,601.38	-	77,375,601.38
23020147	Purchase of Annual drugs and vaccine	23511501	21,035,751.38	-	21,035,751.38
23010127	Purchase of polytene bags and development of Trees	23511501	2,200,000.00	-	2,200,000.00
23010132	Establishment of fish ponds	23511504	2,800,000.00	-	2,800,000.00
23020124	Construction of market stores, purchase of 4 mass transit buses	23511501	94,411,404.46	-	94,411,400.00
23020153	Construction of drainage, networking in Babbangida.	23511501	189,211,763.10	198,170,400.00	8,958,636.90
			<u>548,187,602.70</u>	<u>236,182,311.10</u>	<u>312,005,291.60</u>

AREA/REGIONAL DEVELOPMENT EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2020	ACTUAL 2020	VARIANCE
23020152	Drilling of boreholes across the Local Govt with accessories, purchase of service rigs	23511500	206,760,000.00	207,475,850.00	(715,850.00)
23020153	Construction of 3KM drainages, networking at Garga	23511506	68,240,000.00	98,642,000.00	(30,402,000.00)
23050284	Assistance to community development and counter-part funding	23511501	25,000,000.00	35,000,000.00	(10,000,000.00)
23010119	Purchase of 15 Parkings Generator 30 KVA	23511501	-	34,500,000.00	(34,500,000.00)
23050283	Assistance to flood disaster victims	23511501	-	20,000,000.00	(20,000,000.00)
			<u>300,000,000.00</u>	<u>395,617,850.00</u>	<u>95,617,850.00</u>

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2020	ACTUAL 2020	VARIANCE
23020107	Construction of blocks of class rooms across the L.G.	23511500	65,675,286.66	-	65,675,286.66
23020106	Construction of accident and emergency centre at comprehensive Health Centre Babbangida	23511501	99,588,595.54	58,718,688.90	40,869,906.64
23010128	Purchahse of security gadgets	23511501	25,000,000.00	-	25,000,000.00
23020112	Construction of sport centre at Babbangida	23511501	32,000,000.00	-	32,000,000.00
23010123	Purchase of fire fighting equipment	23511501	3,000,000.00	-	3,000,000.00
23020147	Purchase of drugs	23511501	-	28,125,000.00	(28,125,000.00)
23010124	Supply of Learning materials	23511501	-	12,500,000.00	(12,500,000.00)
			<u>225,263,882.20</u>	<u>99,343,688.90</u>	<u>129,855,600.00</u>

BUDGET ANALYSIS

INTERNALLY GENERATED REVENUE

The Local Government budgeted the sum of N21,800,168.87 for 2020 financial year while the sum of N26,486,456.00 being 121 %. The Local Government should be commented for collecting heightened than the budgeted sum. However, there are need for more effort to improve generation.

CAPITAL PROJECTS

The Local Government budgeted the sum of N1,207,819,239.66 to provide for Capital Projects.

The Council was able to execute projects worth N880,571,741.19. indicating under performance which could be as a result of Covid 19 that affected Federation Account Allocation.

INTERNAL CONTROL

The Local Government could not be observed to have established a strong internal control procedure in place as same collections from revenue sources could not be observed remitted and recurrent expenditure vouchers not subjected to prepayment Internal Audit Checks for certification of documentation.

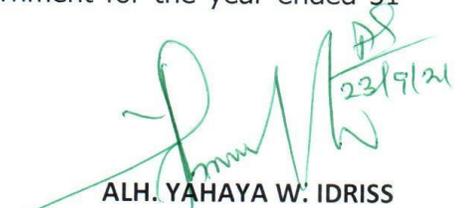
AUDIT CERTIFICATION

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of Tarmuwa Local Government for the year ended 31st 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 in practice. In the discharge of responsibilities vested in me by the provision Audit draft Laws and Sec. 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Statement of Assets and Liabilities of **Tarmuwa Local Government** for the year ended 31st December 2020 have been certified subject to observations in my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of Tarmuwa Local Government for the year ended 31st 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