

**AUDITOR—GENERAL’S REPORT**

**NANGERE LOCAL GOVERNMENT  
2020 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2021**

## TABLE OF CONTENT

Table of Content:	..	..	..	..	..	..	..	..	..	1
Introduction:	..	..	..	..	..	..	..	..	..	2
Submission of Financial Statement:	..	..	..	..	..	..	..	..	..	2
Income Highlight:	..	..	..	..	..	..	..	..	..	2
Outstanding 2018 Audit Observations:	..	..	..	..	..	..	..	..	..	3
2020 Financial Year Reports:	..	..	..	..	..	..	..	..	..	5
Highlight of 2020 Financial Operation:	..	..	..	..	..	..	..	..	..	13
Personnel Cost:	..	..	..	..	..	..	..	..	..	14
Overhead/Subvention Expenditure:	..	..	..	..	..	..	..	..	..	15
Administrative Sector Expenditure:	..	..	..	..	..	..	..	..	..	17
Economic Sector Expenditure:	..	..	..	..	..	..	..	..	..	17
Regional Development Expenditure:	..	..	..	..	..	..	..	..	..	18
Social Sector Expenditure:	..	..	..	..	..	..	..	..	..	18
Budget Analysis 2020:	..	..	..	..	..	..	..	..	..	19
Audit Certification:	..	..	..	..	..	..	..	..	..	20

**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**ON ACCOUNTS OF NANGERE LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**1. INTRODUCTION:**

The Financial Statements of Nangere 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 Nangere Local Government for the year ended 31<sup>st</sup> December, 2020 was submitted to me on the 26<sup>th</sup> July, 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 25<sup>th</sup> August 2021 in observance of the provisions.

**3. INCOME HIGHLIGHT:**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Nangere Local Government collected the sum of ₦1,563,322,273.88 from Federation account and ₦16,704,614.00 collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of ₦1,580,026,887.88 was the certified total income to the council for the year ended 31 December, 2020.

#### 4. OUTSTANDING 2018 AUDIT OBSERVATION:

Arising from the resolution of the State House of Assembly seating of 30<sup>th</sup> July, 2020 on the recommendations of the Public Accounts Committee on the reports of the Auditor-General for 2018 and 2019 the following observations were noted.

It was observed that, financial transactions of Local Government were not supported with valid expenditure details for services and assets procured by the Local Government. This was considered with concern that transparency and accountability could not be guaranteed from drawings on public funds with the attachment of supporting expenditure details hence officers concerned should be made to account for such irregular drawing hence:-

- i) The Head of General Administration to refund the sum of ₦2,046,500.00 on account of irregular drawings of 2018.
- ii) The Treasurer of the council be charged for the recoveries of:-
  - a) Irregular drawings - 665,000.00
  - b) Missing Vouchers - 4,001,769.95
  - c) Unexecuted special Imp - 2,700,000.00Under his watch as OCV and chief financial adviser for 2018 operation
- iii) The Head of Agriculture to refund ₦1,000,000.00 on account of irregular drawings for 2018.
- iv) The Education Secretary to refund ₦202,000.00 on account of irregular drawings for 2018.
- v) The Head of General Administration to refund the sum of ₦10,484,000.00 on account of irregular drawings of 2019 as officer controlling the vote of Administration.

- vi) The Council Chairman to refund ~~₦~~800,000.00 over drawings of flat rate security vote approved for every serving Chairman for the months of January and March 2020.
- vii) The Head of Agric to refund ~~₦~~130,000.00 on account of irregular drawings for 2019 operations.
- viii) The coordinator PHC to refund the sum of ~~₦~~1,227,000.00 on account of irregular drawings for 2019.
- ix) The treasurer to refund the sum of ~~₦~~38,297,927.37 irregularly drawn without valid documentation for 2019 operation.
- x) The Treasurer be held liable for the sum of ~~₦~~11,612,350 drawn as special impress for absence of vital expenditure details for 2019 operation.
- xi) The Revenue officer to be held liable for ~~₦~~192,270.00 an account of unremitted collected revenue for 2019 operation.
- xii) The Head of Works to refund the sum of ~~₦~~2,406,000.00 an account of irregular drawings for 2019 operations.

5. **2020 FINANCIAL YEAR REPORTS**

A) **PRIMARY HELATH CARE**

**WRONG AND IRREGULAR PAYMENT DRAWINGS :**

The sum of ₦1,251,000.00 was drawn on seventeen 17 various payment vouchers as sundry payment of allowances.

Bellow observations were made.

- i. No pre payment Internal Audit certificate
- ii. Expenditure not processed in subject file for reference
- iii. beneficiaries did not sign to acknowledge receipt

Details below:

S/N	NAME	PV NO	DATE	HEAD/SU BHEAD	AMOUNT ₦	REMARKS
1	Sundry person	7	26/3/20	2007/12	65,000.00	Logistic PHC coordinator to carryout mobile Health Services within the LGA No receipt is attached.
2	Sundry person		15/4/20	2007/12	65,000.00	“ “
3	Sundry person	8	28/5/20	2007/12	65,000.00	“ “
4	Sundry person		15/5/20	2007/12	51,000.00	“ “
5	Sundry person	8	25/6/20	2007/12	65,000.00	“ “
6	Sundry person	9	25/6/20	2007/12	51,000.00	“ “
7	Sundry person	5	27/7/20	2007/12	65,000.00	“ “
8	Sundry person	7	30/9/20	2007/12	101,000.00	“ “
9.	Sundry person	6	30/9/20	2007/12	65,000.00	“ “
10	Sundry person	11	30/9/20	2007/12	65,000.00	“ “
11	Sundry person	12	30/9/20	2007/12	101,000.00	“ “
12	Sundry person	10	27/7/20	2007/12	101,000.00	“ “
13	Sundry person	13	30/9/20	2007/12	101,000.00	“ “
14	Sundry person	11	28/10/20	2007/12	65,000.00	“ “
15	Sundry person	12	28/10/20	2007/12	110,000.00	“ “
16	Sundry person	4	30/11/20	2007/12	65,000.00	“ “
17	Sundry person	18	29/6/20	2007/12	50,000.00	“ “
<b>Total</b>					<b><u>1,251,000.00</u></b>	

Since no explanation could be advances to valid the drawings recoveries are here by recommended.

**B) AGRIC DEPARTMENT**

**WRONG AND IRREGULAR PAYMENT**

Audit examination conducted for the period under review reveals that, the sum of ₦151,500.00 was drawn on 12 payment vouchers claimed as sundry allowance for which it was observed that, no list and acknowledgment signature could be observed attached.

Details bellow:

S/NO	NAME	HEAD/SUB /HEAD	PV No	DATE	AMOUNT ₦	Remarks
1	Sundry Person	2008/7	8	7/4/20	15,000.00	No Sign of Internal Auditor No List of Beneficiaries attached
2	Sundry Person	2008/7	13	15/4/20	15,000.00	“ “
3	Sundry Person	2008/7	4	28/4/20	15,000.00	“ “
4	Sundry Person	2008/7	7	28/6/20	15,000.00	“ “
5	Sundry Person	2008/7	8	27/7/20	15,000.00	“ “
6	Sundry Person	2008/7	13	27/7/20	15,000.00	“ “
7	Sundry Person	2008/7	10	30/9/20	15,000.00	“ “
8	Sundry Person	2008/7	9	30/9/20	5,500.00	“ “
9	Sundry Person	2008/7	9	28/10/20	5,500.00	“ “
10	Sundry Person	2008/7	10	28/10/20	15,000.00	“ “
11	Sundry Person	2008/7	9	28/11/20	5,500.00	“ “
12	Sundry Person	2008/7	10	28/11/20	15,000.00	“ “
<b>Total</b>					<b><u>151,500.00</u></b>	

Since no list of valid beneficiaries were attached and no explanation could be advanced recoveries are here by recommended.

**C) LOCAL GOVERNMENT EDUCATION AUTHORITY**

**WRONG AND IRREGULAR PAYAMENT**

Attached drawing for the sum of ₦107,000.00 were effected and bellow observation were made

- i) The expenditure were not subjected to file process
- ii) no valid documentation could be observed attached for procurements
- iii) No store record to determine ultimate use.

S/NO	NAME OF PAYEE	PV NO DATE	HEAD & SUB/HEAD	AMOUNT ₦	REMARKS
1	Mohammed Baba Abare	04 of 17/02/2017	3000/12	10,000.00	Purchase of cash book and LGT voucher sheets. Examination on payment voucher reveals no documented by SRV no attachment to justify the claim. Money will be return by the cashier Mohammed Baba Abare to LGEA account which is contrary to the division of FM CAP 34
2	Adamu Mallam (SK)	6 of 5/1/20	3000/12	25,000.00	Audit Payment Voucher Examination confirmed not supported with receipt for payment of loading and uploading of books from Damaturu to Nangere see (FM) cap 14.16 and cap 14.17 money will be refund to LGEA Nangere account by Adamu Mallam store keeper as recipient.
3.	Head of Primary School Services	05/of 4/2/20		17,000.00	Payment voucher examination reveals that claimed not supported with SRV to ascertained the purchase of working materials is contrary to the (FM) cap 34 the officer will refund the whole sum of ₦25,000.00 to LGEA Nangere account.
4.	Ibrahim Jauro	7/of 15/3/20		7,000.00	Examination carryout in payment voucher lacking SRV not obtained from the store to justify. Money will be refund by the officer Ibrahim Jauro to LGEA Nangere Account.

5	Adamu Inuwa	10 of 8/3/20		15,000.00	Audit examination on payment collection of school material from Damaturu to Nangere reveal that not supported by cash invoice or transportation receipt to prove. Money will be refund to LGED account
6.	Babba Dan Fulani	7/13/4/20		8,000.00	Payment voucher supported with store records not obtained by store keeper to justify purchased of fuel Contrary to the provision of (FM) cap 34 money will be refunded to LGEA account by Babba Dan Fulani.
7.	Mohammed Baba Abare	7/7/5/20		10,000.00	Examination on payment voucher for the purchased of working materials not supported by store records confirmed such as SRV not attached to probe see (FM) Cap 34 No 2 Money will be refunded by officer Moh'd Baba Abare to LGEA Account.
8.	Garin Bab/G Nonary Primary School	9/18/7/20		15,000.00	Payment voucher examination reveals that SRV where not attached to prove the claimed sum for purchased of nails and woods for the repairs of 2 primary school money will be refund to LGEA account by Education Secretary.
<b>Total</b>				<b>107,000.00</b>	

**IRREGULAR DRAWINGS ON PAYMENT OF NEPA BILLS FOR ₦64,000.00**

S/N	NAME OF PAYEE	PV NO & DATE	PURPOSE	AMOUNT ₦	REMARKS
1.	Abdullahi Isa Abare	01/8/1/2020	NEPA Bill	4,000.00	Un-receipted
2.	Abdullahi Isa A	04/6/2/2020	NEPA Bill	6,000.00	Un-receipted
3.	NEPA office	05/16/3/2020	NEPA Bill	6,000.00	Un-receipted
4.	NEPA (Abdullahi Isa)	8/3/3/2020	NEPA Bill	6,000.00	Un-receipted
5.	NEPA Bill	06/19/5/2020	NEPA Bill	6,000.00	Un-receipted
6.	NEPA BILL	09/8/6/2020	NEPA Bill	5,000.00	Un-receipted
7.	NEPA (Abdullahi Isa)	08/5/7/2020	NEPA Bill	5,000.00	Un-receipted
8.	Abdullahi Isa Abare	07/18/9/2020	NEPA Bill	6,000.00	Un-receipted
9.	Abdullahi Isa A.	05/13/10/2020	NEPA Bill	5,000.00	Un-receipted
10.	Abdullahi Isa	05/13/11/2020	NEPA Bill	5,000.00	Un-receipted
11.	Abdullahi Isa Adamu	05/30/11/2020	NEPA Bill	5,000.00	Un-receipted
12.	NEPA Bill	04/29/12/2020	NEPA Bill	<u>5,000.00</u>	Un-receipted
			<b>Total</b>	<b><u>64,000.00</u></b>	

Since vital expenditure details could not be observed recoveries are here by recommended.

**D) FINANCE DEPARTMENT**

**I) WRONG OR IRREGULAR DRAWINGS**

The sum of ₦1, 225,000.00 drawn on No 11 Payment vouchers could not be observed in accordance with the provision of the Financial memorandum Chapter 14.

Detail below:-

<b>S/NO</b>	<b>NAME</b>	<b>PV No</b>	<b>DATE</b>	<b>HEAD/SUB HEAD</b>	<b>AMOUNT ₦</b>	<b>REMARKS</b>
1	Sundry Person	32	25/02/20	-	150,000.00	No supporting document attached
2	Sundry Person	6	15/04/20	2005/12	117,000.00	No prepayment Audit Not attached with valid beneficiary list
3	Sundry Person	26	25/6/20	2005/12	117,000.00	No List of Beneficiaries
4	Sundry Person	3	27/7/20	2005/12	117,000.00	No List of Beneficiaries
5	Sundry Person	4	27/7/20	2005/12	117,000.00	No List of Beneficiaries
6	Sundry Person	11	27/7/20	2005/12	117,000.00	No List of Beneficiaries
7	Sundry Person	9	27/7/20	2005/12	152,000.00	No List of Beneficiaries
8	Sundry Person	8	27/7/20	2005/12	47,000.00	No List of Beneficiaries
9	Sundry Person	4	27/7/20	2005/12	47,000.00	No List of Beneficiaries
10	Sundry Person	6	28/10/20	2005/12	122,000.00	No List of Beneficiaries
11	Sundry Person	5	30/11/20	2005/12	122,000.00	No List of Beneficiaries
<b>Total</b>					<b><u>1,225,000.00</u></b>	

Since the expenditure could not be justified as genuine recovery is hereby recommended.

**II) UN-RETIRED NON-PERSONAL ADVANCES WORTH ₦547,000.00**

Bellow drawing as special imprest to advances which could not be retired contrary to the provision of the Finance Memoranda Chapter 14.

S/N	NAME OF PAYEE	PURPOSE	ACCT. NO.	AMOUNT ₦	DATE	REMARKS
1	Garba Salisu	Purchase of office equipments	A/18	242,000.00	8/4/2020	Unretired special imprest contrary to FM cap. 14.27
2	Musa Isa Jama'are	Repairs of borehole at Duddaye village.	A/32	145,000.00	22/12/2020	Unretired special imprest contrary to FM cap. 14.28
3	Abdulhamid A. Nangere	Repairs of borehole at old Nangere village.	PV No. 13	160,000.00	28/04/2020	Unretired special imprest contrary to FM cap. 14.29
<b>Total</b>				<b><u>547,000.00</u></b>		

Since no valid records exist for the retirement recoveries be effected.

**III) OUTSTANDING UNREMITTED COLLECTED REVENUE**

Inspection of the revenue operation for 2020 observed bellow collection which could not be observed remitted by the revenue officer.

i)	Motor Park Ticket	-	640,000.00
ii)	Sheep and Goats	-	350,000.00
iii)	Hawker Permit	-	<u>140,000.00</u>
	<b>Total</b>	-	<b><u>₦1,130,000.00</u></b>

The sum of ₦1,130,000.00 is here by recommended for recovery from the revenue officer.

E) **WORKS DEPARTMENT**

**IRREGULAR DRAWINGS**

Details below:

S/N	NAME OF PAYEE	PURPOSE	PV. NO.	AMOUNT ₺	HEAD & SUB-HEAD	DATE	REMARKS
1	MUSA ISA JAMA'ARE	Repairs of B/H at Tikau town	31	80,000.00	6001/1	01-01-20	Expenditure not supported with valid document
2	MUSA ISA JAMA'ARE	Repairs of Dagare Borehole and Replacement pipe & other accessories	43	150,000.00	2009/12	20-01-20	Repairs parts could be observed taken on charge and repairs could not be certified
3	ABDULLAHI M. SALEH	Repairs of chairman official vehicle 001	24	200,000.00	2009/7	03-02-20	Not supported with valid documents
4	ABDULLAHI M. SALEH	Repairs of water reservoir at Sabon Garin Nangere Borehole	25	200,000.00	2009/7	27-02-20	Repairs could not be examined carried out. vouchers not subjected to Internal Audit checks
5	MANAGER Y.E.D.C.	NEPA Bill	24	50,000.00	2009/3	30-11-20	No Official acknowledgment of YBDC bill
6	MANAGER Y.E.D.C.	NEPA Bill	26	50,000.00	2009/3	28-11-20	No official acknowledgment of the YBDC bill
	ABDULLAHI M. SALEH	Purchase of batteries & fuel futers to the various B/H	26	200,000.00	6001/7	20-02-20	No store records Not verified Inany borehole Not subjected to Internal Auditor check
<b>TOTAL</b>				<b><u>930,000.00</u></b>			

Since effort to obtain the valid expenditure failed recoveries are recommended.

## HIGHLIGHTS OF 2020 FINANCIAL OPERATION

NOTE	DESCRIPTION	ACTUAL 2020	FINAL BUDGET 2020	ACTUAL 2019
		AED	AED	AED
1	Statutory Allocation	1,104,663,289.20	1,563,280,668.10	1,365,758,106.95
2	Excess Crude Oil	35,735,872.87	144,031,537.00	38,665,660.41
3	Value Added Tax	325,362,053.55	396,747,679.60	321,559,081.41
4	Other FAAC Allocation	97,561,058.26	-	5,718,316.21
	<b>Sub Total</b>	1,563,322,273.88	2,104,059,854.70	1,722,701,164.60
4.	Internal Generated Revenue	16,704,614.00	8,664,139.95	9,826,244.10
	<b>Total Receipts</b>	<b><u>1,580,026,887.88</u></b>	<b><u>2,112,723,994.65</u></b>	<b><u>1,732,527,408.70</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	561,213,109.14	1,219,292,903.02	361,384,216.16
	Over Head Exp.	99,056,341.71	41,004,000.00	80,826,244.10
	Subventions to Boards	698,164,894.83	-	659,406,748.92
	Emirate Councils	35,000,000.00	-	33,000,000.00
	Other operating activities	45,095,970.43	230,069,999.40	67,222,454.95
	<b>Sub- Total</b>	<b><u>1,438,530,316.11</u></b>	<b><u>1,490,366,902.42</u></b>	<b><u>1,201,839,664.13</u></b>
	<b>Total Capital Exp.</b>	<b><u>165,031,516.23</u></b>	<b><u>622,637,092.23</u></b>	<b><u>506,084,878.41</u></b>
	<b>Total Expenditure</b>	<b><u>1,603,561,832.34</u></b>	<b><u>2,113,003,994.65</u></b>	<b><u>1,707,924,542.54</u></b>
	Net Cash Balance	(23,534,944.46)		
	Opening 01/01/2020	23,571,942.13		
	Closing 31/12/2020	36,997.67		

## PERSONNEL COST 2020

DOMESTIC GRANTS					
S/N	DESCRIPTION	CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE 2020
			₦	₦	₦
1	Basic Salaries	21010101	792,865,386.96	364,788,520.94	428,076,866.02
2	Allowances General	21020101-7	394,603,004.12	180,991,227.69	213,611,776.43
3	2.75 YCHMB Contribution	21020201	32,324,511.94	15,433,360.51	16,891,151.43
<b>Total</b>			<b><u>1,219,792,903.02</u></b>	<b><u>561,213,109.14</u></b>	<b><u>658,579,793.88</u></b>

<b>OVERHEAD/SUBVENTION EXPENDITURE 2020</b>					
<b>S/N</b>	<b>DESCRIPTION</b>	<b>CODE</b>	<b>ESTIMATE 2020</b>	<b>ACTUAL 2020</b>	<b>VARIANCE 2020</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Local Travel Transport	22020101	4,000,000.00	3,500,000.00	500,000.00
2	Local Travel Transport other	22020102	5,000,000.00	4,500,000.00	500,000.00
3	Electricity Charges	22020203	3,500,000.000	2,500,000.00	1,000,000.00
4	Satellite Broadcasting Access Charges	22020204	2,000,000.00	1,000,000.00	1,000,000.00
5	Other Utility Charges	22020210	1,500,000.00	1,000,000.00	500,000.00
6	Other Materials & Supplies	220204301	1,500,000.00	529,750.00	970,250.00
7	Printing of Security Documents	22020306	3,000,000.00	1,250,000.00	1,750,000.00
8	Drugs/Laboratory/Medical Supplies	22020307	28,000,000.00	31780238.67	(3,780,238.67)
9	Food Stuffs/Catering Materials and Supplies	22020311	3,400,000.00	1,400,000.00	2,000,000.00
10	Computer Materials & Supplies	22020312	4,000,000.00	750,000.00	1,250,000.00
11	Minor Office Furniture Maintenance	22020401	1,000,000.00	500,000.00	500,000.00
12	Minor Motor Vehicle/Transport Equipment Maintenance	22020402	10,000,000.00	5,350,000.00	4,650,000.00
13	Minor Plants/Generators Maintenance	22020405	5,000,000.00	2,500,000.00	2,500,000.00
14	Other Maintenances Service	22020406	8,000,000.00	4,000,000.00	4,000,000.00
15	Minor Markets/Public Places Maintenance	22020412	15,000,000.00	10,000,000.00	5,000,000.00
16	Minor Road Maintenance	22020413	33,700,999.40	441,176.46	33,259,822.94

17	Workshop, conferences and Seminars	22020503		4,750,000.00	4,750,000.00
18	Security Services/Coverage	22020601	30,000,000.00	26,000,000.00	4,000,000.00
19	Sanitation Service	22020607	2,500,000.00	900,000.00	1,600,000.00
20	Minor fumigation Service	22020610	1,000,000.00	500,000.00	1,000,000.00
21	Agricultural Consulting Service	22020707	3,000,000.00	2,500,000.00	500,000.00
22	Medical Consulting Service	22020708	2,000,000.00	1,500,000.00	500,000.00
23	Audit Services	22020710	1,000,000.00	450,000.00	550,000.00
24	Motor Vehicles Flue Cost	22020801	5,000,000.00	3,270,000.00	1,730,000.00
25	Bank Charges (other than interest)	22020901	1,000,000.00	200,000.00	800,000.00
26	Refreshment & Meals	22021001	2,000,000.00	950,000.00	1,050,000.00
27	Honorarium & Sitting Allowances	22021002	4,000,000.00	2,800,000.00	1,200,000.00
28	Publicity & Advertisements	22021003	3,000,000.00	2,000,000.00	1,000,000.00
29	Medical Expenses- Local	22021004	5,000,000.00	3,500.00	1,500,000.00
30	Welfare Packages	22021007	3,000,000.00	960,000.00	2,040,000.00
31	Direct Teaching & Lab Cost	22021010	3,000,000.00	2,550,000.00	450,000.00
32	Special Days/Celebrations	22021021	6,000,000.00	5,000,000.00	1,000,000.00
33	Entertainment at Meeting	22021026	1,000,000.00	441,176.46	(558,823.54)
34	Financial Assistance	22021027	16,973,000.00	12,000,000.00	4,973,000.00
35	Chairman's Hospitality	22021028	5,000,000.00	4,000,000.00	1,000,000.00
36	Contingencies	22021029	3,000,000.00	1,012,500.00	1,987,500.00
37	Press & public Relations	22021030	45,000,000.00	36,363,970.55	8,636,629.45
38	Subventions –General	22050103	-	698,164,894.83	698,164,894.83
<b>TOTAL</b>				<b><u>271,073,999.40</u></b>	<b><u>877,317,206.97</u></b> <b><u>(606,243,207.57)</u></b>

**ADMIN SECTOR EXPENDITURE 2020**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>ACTUAL 2020</b>	<b>BUDGETTED 2020</b>	<b>VARIANCE 2020</b>
			<b>₱</b>	<b>₱</b>	<b>₱</b>
23010105	Purchase of Vehicles Chairman	23531200	13,000,000.00	50,000,000.00	37,000,000.00
	<b>Total</b>		<b><u>13,000,000.00</u></b>	<b><u>50,000,000.00</u></b>	<b><u>37,000,000.00</u></b>

**ECONOMIC SECTORS EXPENDITURE 2020**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>ACTUAL 2020</b>	<b>BUDGETTED 2020</b>	<b>VARIANCE 2020</b>
			<b>₱</b>	<b>₱</b>	<b>₱</b>
23010139	Purchase of Tractors	23531200	65,631,800.00	252,430,000.00	186,798,200.00
	<b>Total</b>		<b><u>65,631,800.00</u></b>	<b><u>252,430,000.00</u></b>	<b><u>186,798,200.00</u></b>

**AREA DEVELOPMENT EXPENDITURE 2020**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2020</b>	<b>ACTUAL 2020</b>	<b>VARIANCE 2020</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
23030104	Rehabilitation and repairs of Water Facilitated Chalariye	23521201	15,100,430.00	55,000,000.00	39,899,570.00
23030104	Rehabilitation of water at Langawa	23521203	15,099,830.00	55,000,000.00	39,900.170.00
23030104	Rehabilitation of water at Nangere	23521207	15,099,830.00	55,000,000.00	39,900.170.00
23030104	Rehabilitation of water Dawasa	23521208	15,099,826.23	55,207,092.23	40,107,266.00
<b>Total</b>			<b><u>60,399,916.23</u></b>	<b><u>220,207,092.23</u></b>	<b><u>159,807,716.00</u></b>

**SOCIAL SECTOR EXPENDITURE 2020**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>ACTUAL 2020</b>	<b>BUDGETTED 2020</b>	<b>VARIANCE 2020</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
23020106	Rehabilitation and repair of public school Degubi	23521205	26,000,000.00	100,000,000.00	74,000,000.00
<b>Total</b>			<b><u>26,000,000.00</u></b>	<b><u>100,000,000.00</u></b>	<b><u>74,000,000.00</u></b>

## **BUDGET ANALYSIS 2020**

The council project Federation Allocation Income of ₦2,112,723,994.65 from experience of 2019. The actual collection of ₦1,563,322,273.88 with deficit of over ₦600,000,000.00 has affected the efficient execution of development projects.

### **INTERNAL REVENUE**

The Internal Revenue Generation is poorly managed as over ₦1 million collected revenues were not remitted to the Treasury revenue account. The principal officers of the revenue Unit to be transferred to other schedules to improve collection and accounting.

### **INTERNAL CONTROL**

The Internal Control of the Local Government is too weak as the revenue Unit is operating without supervision and drawings on the Local Government funds made without payment vouchers or undocumented vouchers.

## AUDIT CERTIFICATION

In accordance with the provision of section 125(2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statements of Nangere 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 in practice. In the discharge of responsibilities vested in me by the provisions of Yobe State Local Government draft Audit Laws and Sec. 125(5) of the above constitution, the statement of Assets and liabilities of Nangere 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 Nangere 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