

AUDITOR—GENERAL'S REPORT

NGURU LOCAL GOVERNMENT 2019 FINANCIAL YEAR REPORTS

MARCH, 2020

REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
NGURU LOCAL GOVERNMENT FOR THE
YEAR ENDED 31ST DECEMBER 2019

1) INTRODUCTION:

The Financial Statement of Nguru Local Government and relevant records for the operation of 2019 have been examined in accordance with the provisions of the Financial Memorandum FM.39:1 which is also consistent with the provisions of Sec.125 (2) of the constitution of the Federal Republic of Nigeria (1999). As amended.

The Annual financial statement were prepared in accordance with Accounting policies and format adopted by the Federation Allocation Committee (FAC) on the standardization of Federal, State and Local Government Accounts in Nigeria.

2) SUBMISSION OF THE FINANCIAL STATEMENT:

The Financial Statement of Nguru Local Government for the year ended 31st December, 2019 was submitted to me on the January 5th 2021. The provisions of the FM.32:1 provides that for prompt, full and accurate public accountability of Local Government Funds, accounts must be prepared and balanced latest by 31st March of the preceding year operation.

The accounts were certified on 19th Jan. 2021 for all schedules of statements as presented in the Appendix

OUTSTANDING PREVIOUS OBSERVATION 2017

The reports of the Auditor-General for 2017 has been subjected to legislative scrutiny and recommendation of the Public accounts Committee on the account was adopted on the plenary of the House on 24th March, 2021 . Resolution from the plenary include:-

1. Poor documentation of Internal Generated Revenue
2. Poor documentation of expenditure
3. Non compliance to Internal control
4. Absence of inventories as assets register.

OUTSTANDING 2018 AUDIT OBSERVATION

The Auditor-General report for financial operation of 2018 was duly submitted to the ClerkYobe State House of Assembly vide forwarding letter No ***LGAD/ADM/GLFS/73/VOL.I*** dated 23rdSeptember 2020

The reports have been committed to the House Committee on Public Accounts for legislative scrutiny.

Highlight of the report are:

FINANCE DEPARTMENT

a) Fictitious payment of S.I Advance	-	1,700,000.00
b) Irregular payment	-	10,214,654.00
c) Unaccounted sum	-	684,370.00
d) Irregular drawings for Non Existing Services	-	4,357,500.00
e) Differential of collected Revenue	-	182,750.00
f) Outstanding Jangali Receipt	-	183,400.00
g) Unretired advances	-	<u>16,895,795.00</u>
Total		<u>34,218,469.00</u>

Admin Department

a) Fictitious and irregular payment	-	<u>2,518,250.00</u>
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Agric Department

a) under supply of Vet drugs	-	<u>489,000.00</u>
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2019 FINANCIAL YEAR AUDIT REPORTS

Observations arising from the Audit process of 2019 Financial year operations are here by forwarded for further necessary considerations.

FINANCE DEPARTMENT

WRONG/IRREGULAR PAYMENT WORTH ₦5,259,895.00

The sum ₦5,259,895.00 was drawn on sixteen (16) payment vouchers to cater for various services for which observed irregular as expenditure details could not be observed attached.

S/NO	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & SUB-HEAD	AMOUNT	REMARKS
1	8/7/2019	Freedom Ugo	Payment made for printing and typing 2019 budget	56	2005/13	250,000.00	No approval no receipt no detail of Work done and not prepayment Audit
2	12/7/2019	Hassan Musa	Procurement of Woven sacks and filling with sands to cover flood	90	2005/12	92,000.00	No approval no receipt evidencing procurement place of work not specified and no SRV
3	8/7/2019	Moh'd Dan Nguru	Payment made for sand filling at cattle market at Nguru	58	2005/12	400,000.00	No details of expenses incurred, job confirmed not done and no prepayment audit
4	4/9/2019	Sundry peson	Financial support to attend membership orientation in Adamawa State	70	2005/10	170,000.00	No letter of invitation no certificate of attendance, and no Hotel bills for accommodation
5	30/9/2019	Mai BukarAdamu	Printing of letter headed papers, salary schedules and purchase flash drives	143	2005/5	375,000.00	Un-receipt and no prepayment Audit
6	29/10/2019	Perrn. Sec. Min for Local Govt	Nil	3	2011/1	160,000.00	No Approval, no receipt from the Ministry OCV did not sign and not checked
7	28/10/2019	BukariAlh. Liman	Payment Made for Budget Production and Budget Preparation for 2020	119	2005/5	655,000.00	Details of expense incurred could not be attached listed beneficiaries did not acknowledge payment and no prepayment Audit
8	20/11/2019	Hon.	Payment made	15	2001/1	588,235.00	No approval and

		Commissioner	through shared and responsibility account				receipt from the ministry
9	20/11/2019	Federal Inland Revenue	Payment of 5% Vat to FIRS	16	D/2	500,000.00	No Receipt evidencing payment of FIRS attached no bank teller and no e-invoice
10	21/11/2019	Federal Inland Revenue	Payment of 5% Vat to FIRS	18	D/2	200,000.00	No Bank teller evidencing payment of FIRS, no e-invoice and no bank debit evidence confirmation transfer of fund to FIRS
11.	21/11/2019	Board of Internal Revenue Damaturu	Final payment of 95% Tax paid to the state BIR	19	D/1	500,000.00	No receipt from the board acknowledging payment.
12.	25/11/2019	Hon. Com. Min. for Local Government	Payment through shared and responsibility account	20	2011/1	200,000.00	No approval and receipt from the ministry, not checked and OCV did not sign
13	28/11/2019	Mal. BukarAdamu	Additional feeding and entertainment to biometric capturer committee	33	2005/12	159,660.00	No SRV and list of committee members on their letter for the biometric capture are not attached
14	1/4/2019	Manager FBN	Loan repayment in respect of Nguru Local Government	50	2005/11	310,000.00	No approval no bank debit advices and no prepayment audit
15	20/11/2019	FIRS	Being withdrawal of deposit on 5% VAT	16	-	500,000.00	No acknowledgement receipt from FIRS
16	25/11/2019	FIRS	Being withdrawal of deposit on 5% VAT	18	-	200,000.00	No acknowledgement receipt from FIRS
TOTAL						5,259,895.00	

Since efforts to obtain necessary explanation failed, recoveries are recommended in accordance with the provisions.

UN-RETIRED NON-PERSONAL ADVANCE WORTH N2,858,000.00

The sum of N2,858,000.00 was drawn and charged to imprest advance and were observed not retired to 31st December 2019, which contradict the provision of FM 14:27.

The non retirement of the imprest advances at the end of the year was observed due to absence of genuine expenditure receipts or satisfactory execution of the services to which the sum was drawn.

Details below:

S/NO	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & SUB-HEAD	AMOUNT
1	21/2/2019	Abdullah Hussaini (senor Driver)	Purchase of 4 tyres and repairs done to official vehicle for Vice Chairman and the DPM	A/36	17414	300,000.00
2		Alh. Ado Mohammed	Payment for the purchase of fuel and lubricant.	65	A/65	2,058,000.00
TOTAL						2,858,000.00

Since the expenditure could not be justify recoveries be effected accordingly and copies of the treasury receipt forwarded for subsequent verification.

UNACCOUNTED REVENUE

Inspection of Nguru Local Government internally generated records revealed that, ₦60,000.00 collection on indigene and eight Booklets of the receipts could not be observed recovered with the outstanding receipts, Recoveries be effected accordingly..

ADMIN DEPARTMENT.

WRONG AND IRREGULAR DRAWINGS FOR THE SUM OF N2,682,500.00

For the operation of 2019, drawings charged to Admin Department worth ₦2, 682,500.00 were observed effected without relevant attachment, details bellow.

S/NO	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & SUB-HEAD	AMOUNT	REMARKS
1	11/7/2019	Hassan Musa Gabal	Repair of official vehicle No LG 002 NGU	86	2001/7	62,500.00	Not charge to store records items replaced not found in store
2	24/7/2019	Isa LawanGana	Hiring of vehicle, feeding and allowances to school inspection committee	98	2002/2	500,000.00	Details of the committee not attached and no receipt covering the expenses incurred
3	1/8/2019	Mohammed Liman	Purchase of Generator and conversion of office to (NIMC) Nguru	55	200/13	250,000.00	No receipt evidence for purchase, no SVR and no evidence of work done
4	2/8/2019	HadizaMoh'd Umar	Feeding of HODs AND Finance Staff	64	2002/11	40,000.00	No Approval, no receipt evidence for purchase of food items
5	5/8/2019	Alh. Ali. Maidami	Payment of feeding accommodation and other expenses of trips to and from Damaturu	73	2001/7	150,000.00	No receipt covering the expenses incurred
6	30/8/2019	Sundry Person	Financial assistance to purchase rams for Sallah	82	2002/11	340,000.00	List of beneficiaries not attached and OCV did not sign
7	3/9/2019	TalbaKachallah	Payment made to party Chairman for as contribution for the month of April	63	2002/7	150,000.00	OCV did not sign no receipt of the party Chairman acknowledging the payment
8	7/9/2019	Mohammed Liman	Convering imams to Damaturu for special prayers	136	2002/10	225,000.00	No approval and details of expenses incurred not attached
10	2/10/2019	TalbaKachallah	Party contribution of the month of September	10	2002/12	150,000.00	No approval, no receipt acknowledging payment.
11	3/10/2019	Shesons lodge Nguru	Accommodation bill in respect of committee on biometric capture	102	7002/3	500,000.00	Hotel bills could not attach
12	20/11/2019	Adamu A. Dogona	Financial Assistance to replace vehicle	9	2002/13	75,000.00	No written approval, no receipt confirming the repairs done, recipient did not acknowledge payment
13	18/12/2019	Sundry Person	Transport allowances while on official trip to Damaturu	77	2002/2	240,000.00	Beneficiaries could not acknowledge payment, no prepayment Audit and no details of expenses incurred.
Total						2,682,500.00	

Where the required attachment and acknowledgements could not be obtained to justify the drawings recoveries effected accordingly.

MISSING PAYMENT VOUCHERS

Below listed payment voucher for the sum of ~~₦~~38,297,927.37 could not be submitted for Audit certification, which could be termed missing or not prepared at all when the funds were drawn.

MISSING PAYMENT VOUCHERS 2019 AMOUNTING TO ₦38,297,927.37 **FINANCE DEPARTMENT.**

S/NO	NAME OF PAYEE	DETAILS OF PAYMENT	PV NO	DATE	AMOUNT ₦
1,	Kezi Nig. LTD	Payment of Electrification	1	Jan. 2019	1,356,273.75
2.	Grid Zero Nig. Ltd	Payment of Electrification	2	Jan. 2019	2,393,552.70
3.	Usman Hassan	Payment in-respect of preparation of Rally	3	Jan. 2019	500,000.00
4.	Usman Hassan	Payment in-respect of preparation of Zonal Rally	4	Jan. 2019	700,000.00
5.	AuduAbores	Payment in-respect of Rally	5	Jan. 2019	500,000.00
6	Manager Keystone	Charges	6	Jan. 2019	16.00
7.	Sundry Person	DPM/Treasure Allowance	1	May, 2019	80,000.00
8.	Alh. Usman Ahmed	Withdrawal of Deposit	2	May 2019	914,840.00
9.	Manager Keystone	Bank Charges	3	May, 2019	82.00
10	Manager Keystone	Bank Charges	2	June, 2019	60.50
11.	Share Responsibility A/C	Fuelling of vigilante vehicle	Nil	Nil	256,139
12.	Federal Ward Revenue	Payment of Vat	3	October 2019	416,699
13	MantallisNig Ltd	Supply of Tractor	1	Sept. 2019	21,184,537.50
14	Share responsibility A/C	No Purpose	6	Sept. 2019	256,139.70
15	Federal Ward Revenue	Payment of Vat	4	October 2019	1,614,903.70
16	Share Responsibility	Fueling of Vigilante vehicle	6	October 2019	588,235
17	Share Responsibility	No purpose	5		2,142,058.82
18	Inland Revenue	Payment of Vat	7		1,157,625
19	Share Responsibility	No purpose	8		630,000.00
20	Share Responsibility	No purpose	9		1,856,764.70
21	No name	No purpose	12	October 2019	1,750,000.00
		TOTAL			38,297,927.37

Since the drawings could not be supported with certified payment vouchers recoveries be effected accordingly please.

UN-RETIRED NON-PERSONAL ADVANCE WORTH 11,612,350.00

Bellow listed drawings charged to special imprest to cater for various services, were observed not retired as at the end of the financial year contrary to provision of FM 14.

S/NO	NAME OF PAYEE	DETAILS OF PAYMENT	PV NO	AC NO	AMOUNT ₦
1,	Umar Inusa	Security Allowance	2/9/2020	A/25	522,000.00
2.	Abdullahi M. Sale	Repairs of Taragim, Dawasa life line	No 2 PV No 1	A/29	805,000.00
3.	Abdullahi M. Sale	Purpose of Transformers	07 Oct. 2019 PV No \$	A/30	270,000.00
4.	Abdullahi M. Sale	Transportation of Transformers	PV No 40 07 Sept 2019	A/30	230,000.00
5.	Abdullahi M. Sale	Printing of budget 2020	Nil	A/36	120,000.00
6	Abdullahi M. Sale	Repairs of Borehole	P.V 24 of 07 May 2019	A/19	200,000.00
7	Abdullahi M. Sale	Repairs of Dagare Transformer	Sept 2019 40	A/30	23,000.00
8	LawanMoh'dTikau	Purchase of Sallah Rams	Sept 2019 3	A/27	271,250.00
9		Purchase of fuel and Lubricant	Dec. 2019 17	A/38	1,860,000.00
10	Adamu Idi R.O	Repairs of Hyndai	Dec. 2019 26	Nil	111,100.00
11	GarbaShehu	Production of records books of Account	Dec. 2019 73	Nil	100,000.00
12	Abdullahi M. Sale	Fuel and lubricant	April 2019 50	Nil	2,500,000.00
13	Abdullahi M. Sale	Fuel and Lubricant	May 2019 52	A/24	1,796,000.00
14	Abdullahi M. Sale	Repair of Garin Baba Borehole	May, 2019 38	A/23	1,904,000.00
15	Moh'dLawan	Entertainment of Biometric Committee	July, 2019 3	Nil	900,000.00
		TOTAL			11,612,350.00

Since the drawings could not be retired for absence of material expenditure evidence of recovery be effected accordingly.

UN-ACCOUNTED SUM OF N192,270.10 DEPARTMENTAL, MOTOR PARK GOAT/SHEEP AND HAWKERS PERMIT RECEIPT

Inspection into revenue officer cashbook (Adamu Idi) revealed collection of ₦192,270.10 from fixed Tickets with 15 No of Departmental receipts could not be observed accounted.

Details have since been communicated while no effort was made to recover the 15 booklets of departmental receipt with the collection there-upon. Recoveries be effected.

MOTOR PACK RECEIPT

No	Book No	From	To	Amount N
1	023	1820	1900	800.00
2	154	2981	2986	13,000.00
3	154	2989	3000	2,279.00
TOTAL				16,170.00

WRONG AND IRREGULAR PAYMENT

The sum of ~~₦~~617,000.00 was drawn on 5Nos payments vouchers claimed expended on budget defence, purchase of forms and entertainment of committee.

The following Observation were made:

- I. Attachment of details of expenditure could not be observed
- II. Payments to sundry person were not supported with list beneficiaries and signature acknowledging payment.
- III. The sum of ~~₦~~77,000.00 was expended out of Mass Transit proceeds with no purpose to which the expenditure intend to achieved.

NO	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNT
1	Moh'dAudu	52 of Dec.	Budget defence	120,000.00
2	AuduAbde	50 of April	Payment to sundry person	120,000.00
3	Mal. AdamuTalba	1 of July	Committee visit	250,000.00
4	Mal. AdamuTalba	29 of April	Purchase of forms	50,000.00
5	Musa Dambe	36 of Oct.	No purpose	77,000.00
				₦617,000.00

Recoveries be effected accordingly.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR DRAWING WORTH N470,000.00

Drawings recorded into cash book for the sum of N470,000.00 were observed not supported with relevant supporting document to justify public expenditure.

Details as follows:-

S/N	NAME	DETAILS	DATE	P.V NO	HEAD/S UBHEAD	AMOUNT	REMARKS
1	MallamBala Ado	Feeding and Accommodation to the surgical team	20/11/19	13	2001/11	50,000	Details of feeding expenses not attached, hotel bills not attached and no pre-payment audit
2	Sundry persons	Transportation of measles vaccine	22/11/19	01	2007/13	145,000	P.V Not subjected to pre payment checks
	Sundry person	Payment of SODMNEW for the month of December	5/12/19	03	2007/13	275,000	P.v Not subjected to pre-payment
	Total					<u>470,000.00</u>	

The expenditure could not be justified hence recovery be effected and copy of the Treasury receipts forwarded for subsequent verification.

WORKS DEPARTMENT

WRONG/IRREGULAR DRAWINGS FOR THE SUM OF ₦2,910,000.00

The sum of ₦2,910,000.00 was drawn on four (4) payment vouchers as retirements of special imprest Advances for provisions of various services which could not be observed supported with relevant document justifying the expenditures.

Details below:

S/NO	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & SUB-HEAD	AMOUNT	REMARKS
1	5/7/2019	Alh. Ado Mohammed	Retirement of special imprest for the supply of fuel and lubricants for the maintenance of boreholes	36	6001/8	2,400,000.00	Not taken on charge to store no requisition distribution of various boreholes and issue records.
2	11/12/2019	Manager NEPA	Settlement of NEPA bills for the month of October 2019	42	2009/13	50,000.00	No NEPA bill attached. Not controlled and pre-payment Audit not made
3	31/12/2019	Alh. Ado Mohammed	Retirement of special imprest for the purchase of hand pump materials within Nguru Local Government	87	6001/7	430,000.00	No administration of materials support boreholes not attached, replaced not found in store, No SIV.
4	31/12/2019	Manager NEPA	Settlement of bills for the month of December, 2019	51	2009/13	30,000.00	No NEPA bill attached. No prepayment Audit
TOTAL						2,910,000.00	

Since no valid explanation could be advanced recoveries be effected.

AGRIC DEPARTMENT

WRONG /IRREGULAR PAMENT WORTH N441,500.00

The sum of N441,500.00 was claimed expended on two (2) payment vouchers observed not supported with relevant documents justifying such expenditure as charges to public fund.

Details bellows: _

S/N	NAME	DETAILS	P.V NO/ DATE	AMOUNT	HEAD AND SUBHEAD	REMARKS
2	HafsatAliyu	Purchase of cosmetic materials for small scale women empowerment	40 of 25/3/19	441,500.00	2008/12	Not process in any subject file Not charge to store records.
	Total			441,500.00		

Since the expenditure were not genuinetyincurred, recovery be effected and evidence of same forwarded for subsequent verification.

LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG /IRREGULAR PAMENT VOUCHERS WORTH N150,000.00:

The sum of N150,000.00 was claimed expended on one (1) payment vouchers observed not supported with relevant documents justifying expenditure of public fund.

Details bellows:-

S/N	NAME	DPURPSOE OF PSAYMENT	P.V NO	HEAD/S UBHEA D	AMOUNT	REMARKS
1	Sani Ibrahim	Conduct of national youth and children day celebration	01	3000/02	150,000.00	Not processed in any subject file Details of expenses as p.v no controlled
	Total				150,000.00	

Since the expenditure were not genuinely certified, recovery be effected.

3. INTERNALLY GENERATED REVENUE.

The Local Government budgeted the collection of ₦50,000,000.00 for the year ended 31st December, 2019 while the actual collection was ₦3,728,200.00. Thereby reflecting deficit collection of (46,271,800.00) the council's Internal Revenue Unit need a more competent revenue officer to improve upon the situation.

SUMMARY RECURRENT REVENUE **FOR YEAR ENDED 31ST DECEMBER 2019**

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦		
1001	Tax	-	-	-
1002	Rate	5,000,000.00	-	(5,000,000.00)
1003	Local Licence Fines	10,000,000.00	918,400.00	(9,081,600.00)
1004	Earning from Undertaking	25,000,000.00	2,678,200.00	(22,321,800.00)
1005	Rent on Local Government Property	5,000,000.00	-	(5,000,000.00)
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	5,000,000.00	131,600.00	(4,868,400.00)
	TOTAL INT. GEN. REVENUE	<u>50,000,000.00</u>	<u>3,728,200.00</u>	<u>(46,271,800.00)</u>
1009	Federation Accounts	2,491,520,413.00	1,986,626,418.62	(504,893,994.38)
	GRAND TOTAL	<u>2,541,520,413.00</u>	<u>1,990,354,618.62</u>	<u>(551,165,794.38)</u>

4. RECURRENT EXPENDITURE 2019

The Local Government budgeted the sum of **₦744,044,522.88** for its recurrent expenditure while the actual expenditure stood at **₦447,814,991.39** with **296,229,531.49** favourable expenditure which could be observed as a result of controlled policies put in place.

NGURU LOCAL GOVERNMENT
SUMMARY OF RECCURENT EXPEMDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	10,392,815.30	6,235,689.18	4,157,128.12
	Overhead	10,000,000.00	6,200,000.00	3,800,000.00
2002	Office of the Secretary	-	-	-
	Personnel Cost	8,229,815.10	4,921,429.42	3,308,385.68
	Overhead	10,000,000.00	6,000,000.00	4,000,000.00
2003	The Council	-	-	-
	Personnel Cost	50,229,888.10	29,635,633.97	20,594,254.13
	Overhead	10,000,000.00	4,980,000.00	5,020,000.00
2004	Personnel Management	-	-	-
	Personnel Cost	142,683,219.00	84,183,099.21	58,500,139.79
	Overhead	20,000,000.00	12,820,000.00	7,180,000.00
2005	Treasury	-	-	-
	Personnel Cost	82,110,800.10	48,445,372.05	33,665,428.05
	Overhead	15,000,000.00	7,928,315.00	7,071,689.00
2006	Education	-	-	-
	Personnel Cost	-	-	-
	Overhead	5,000,000.00	1,500,000.00	3,500,000.00
2007	Primary Health Care	-	-	-
	Personnel Cost	82,110,610.50	48,445,260.19	33,665,350.31
	Overhead	10,000,000.00	8,217,810.39	1,782,189.61
2008	General Agric			
	Personnel Cost	182,718,222.70	112,534,527.66	70,183,695.04
	Overhead	15,000,000.00	11,212,880.00	3,757,120.00
2009	Works	-	-	-
	Personnel Cost	60,346,435.88	35,604,397.16	24,742,038.72
	Overhead	20,000,000.00	15,369,194.61	4,630,805.39
2010	Traditional Council	-	-	-
	Personnel Cost	5,222,716.20	3,081,402.55	2,141,313.65
	Overhead	5,000,000.00	500,000.00	4,500,000.00
2011	MISCELLANEOUS	-	-	-
	Personnel Cost	-	-	-
	Overhead	-	-	-
TOTAL		<u>744,044,522.88</u>	<u>447,814,991.39</u>	<u>296,229,531.49</u>

5.CAPITAL EXPENDITURE

The Local Government budgeted the sum of ₦2,030,321,286.00 as its capital expenditure for the 2019 Financial operations while actual expenditure was ₦467,762,993.87 with a variance of ₦1,562,558,292.13 deficit. It is further observed that, the estimate was not based on realistic focus of income inflow hence the gross deficit.

NGURU LOCAL GOVERNMENT

SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Economic sector	561,570,000.00	217,583,000.00	343,987,000.00
2	Special sector	904,065,599.00	56,000,000.00	848,065,599.00
3	Area dev. Sector	397,185,687.00	70,734,100.00	326,451,587.00
4	Admin sector	165,000,000.00	122,645,893.87	42,354,106.13
5	Grand total	<u>2,030,321,286.00</u>	<u>467,762,993.87</u>	<u>1,562,558,292.13</u>

AUDIT CERTIFICATION

In accordance with the provision of section 125(2) of the constitution of the Federal Republic of Nigeria 1999 (as amended) I have examined the accounts and financial statement of Nguru Local Government for the year ended 31st December, 2019.

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 the responsibilities vested in me by provision of section 125(2) of the above constitution, the statement of assets and liabilities of Nguru Local Government for the year ended 31st December, 2019 have been certified subject to compliance to my correspondences outstanding on the account.

In my opinion the Financial Statement and schedules present a true and fair view of Nguru Local Government for the year ended 31st December, 2019.

**Office of the Auditor-General
Local Government P.M.B 1058
KM 3 Gujba Road Damaturu
Yobe State**

**AlhajiYahayaWakilDriss
Auditor-General Local Government
Damaturu, Yobe State**

STATEMENT No. 3
NGURU GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

NO TE	CURRENT YEA 2019 N	ACTUAL PREVIOUS YEAR 2018 N
<u>Cash flows from operation</u>		
<u>Activities</u>		
<u>Receipt</u>		
➤ Internal Generated Revenue	3,728,200.00	281,898,760
➤ Grants and Subventions	-	-
➤ Value Added Tax	393,456,777.64	364,167,735.07
➤ Statutory Allocation	1,545,348,299.37	1,588,403,783.12
➤ Miscellaneous (Excess Crude)	<u>47,821,341.61</u>	<u>59,348,534.17</u>
TOTAL RECEIPTS	<u>1,990,354,618.62</u>	<u>2,293,818,812.36</u>
<u>Payments</u>		
➤ Personal Emolument	373,086,791.89	425,653,134.45
➤ Education Services	-	63,321,740.00
➤ Transport Services	-	22,577,609.60
➤ Health Services	26,000,200.00	61,588,672.06
➤ Mining and Petro-Chem Services	-	-
➤ Agric Services	-	34,880,000.00
➤ Overheads	74,728,200.00	341,898,760.00
➤ Other General Value	1,525,816,044.93	1,344,000,972.23
TOTAL PAYMENTS	<u>1,999,631,236.32</u>	<u>2,293,920,888.34</u>
<u>Net Cash Flow from Operation</u>		
<u>Activities</u>		
Purchases/Construction of Ass.		
Purchase of Financial Market Instrument		
Proceeds from Sales of Assets		
Net /Dec. in Cash and Equivalent		102,075.98
Cash and Equivalent as at 1 st /1 st /2019	85,009.94	187,085.92
Cash and Equivalent as at 31 st /12/2019	(9,276,617.70)	85,009.94

STATEMENT No. 4
NGURU LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS
AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	CURRENT YEAR 2019 K	ACTUAL PREVIOUS YEAR 2019 K
<u>ASSETS</u>			
➤ Cash and Bank Balances		(9,276,617.70)	85,009.94
➤ Investment			
➤ Advances			
➤ Others		2,858,000.00	
		(6,418,617.70)	85,009.94
<u>LIABILITIES</u>			
➤ Deposits			
➤ PAYYEE			
➤ NULGE			
➤ MHWU			
➤ B.I.R.			
➤ Loans			
➤ General			
		(6,418,617.70)	85,009.94

STATEMENT No. 5
NGURU LOCAL GOVERNMENT COUNCIL

REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YEAR 2018 Ksh	NOTES	BUDGET CURRENT YEAR 2019 Ksh	ACTUAL CURRENT YEAR 2019 Ksh	VARIANCE %
187,085.92	Opening Balance	=	85,009.94	85,009.94
	<u>ADD: REVENUE</u>			
15,448,281	Rate	5,000,000.00	-	(5,000,000.00)
73,275,671.57	Fines Fees and License	10,000,000.00	918,400.00	(9,081,600.00)
125,235,181.00	Earning from Undertaking	25,000,000.00	2,678,200.00	(22,321,800.00)
37,187,626.43	Rent on Govt. Property	5,000,000.00	-	(5,000,000.00)
-	Interest & Dividend Payment	-	-	
-	Taxes	-	-	
-	Grants/Cont.	-	-	
1,588,403,783.12	Statutory Allocation	1,751,985,620.00	1,545,348,299.37	(206,637,320.63)
364,167,735.07	VAT	349,304,922.00	393,456,777.64	44,151,855.64
90,098,534.17	Miscellaneous Revenues	163,651,357.00	47,952,941.61	115,698,415.39
<u>2,294,003,898.28</u>	TOTAL REVENUE	<u>2,309,941,899.00</u>	<u>1,990,439,628.56</u>	<u>319,502,270.44</u>
	<u>LESS: EXPENDITURE</u>			
457,321,083.41	General Administration	219,869,253.80	330,696,840.25	189,172,413.55
203,182,025.13	Health and Environment	368,110,610.50	82,663,070.58	285,447,539.92
280,156,880.65	Works and Housing	283,116,435.88	121,580,489.77	161,535,946.11
78,321,740.00	Education	645,365,599.00	1,500,000.00	643,865,599.00
147,724,601.40	Agric& Social Development	345,518,222.00	123,747,407.66	221,770,815.04
161,877,068.03	Capital Projects	602,185,687.00	254,520,002.00	347,665,685.00
965,337,489.72	Miscellaneous Expenses	10,200,000.00	1,066,455,225.00	1,056,255,225.60
<u>2,293,920,888.34</u>	TOTAL EXPENDITURE	<u>2,774,365,808.88</u>	<u>1,981,163,035.86</u>	<u>793,202,773.02</u>