

AUDITOR-GENERAL'S REPORT

NGURU LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS

SEPTEMBER, 2022

TABLE OF CONTENT

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|
| Cover Page: | “ | “ | “ | “ | “ | “ | “ | “ | 1 |
| Table of Content: | “ | “ | “ | “ | “ | “ | “ | “ | 2 |
| Introduction: | “ | “ | “ | “ | “ | “ | “ | “ | 3 |
| Incomes Highlight | “ | “ | “ | “ | “ | “ | “ | “ | 4 |
| Statutory Allocation | “ | “ | “ | “ | “ | “ | “ | “ | 5 |
| Financial position as at 31/12/2022 | | | | “ | “ | “ | “ | | 6 |
| Previous Audit observation | “ | “ | “ | “ | “ | “ | “ | “ | 7 |
| 2022 Financial Year Report | “ | “ | “ | “ | “ | “ | “ | “ | 9 |
| Highlights of 2021 Financial Operation | | | | “ | “ | “ | “ | | 23 |
| Personal Cost | “ | “ | “ | “ | “ | “ | “ | “ | 24 |
| Recurrent Expenditure | “ | “ | “ | “ | “ | “ | “ | “ | 25 |
| Admin Sector Expenditure | “ | “ | “ | “ | “ | “ | “ | “ | 27 |
| Economic Sector Expenditure | | | “ | “ | “ | “ | “ | “ | 28 |
| Social Sector Expenditure | “ | “ | “ | “ | “ | “ | “ | “ | 29 |
| Regional Development Sector Expenditure | “ | “ | “ | “ | “ | “ | “ | “ | 30 |
| Budget Analysis | “ | “ | “ | “ | “ | “ | “ | “ | 31 |
| Auditor General Certification | “ | “ | “ | “ | “ | “ | “ | “ | 32 |

**REPORT OF THE AUDITOR-GENERAL FOR LOCAL
GOVERNMENTS ON ACCOUNTS OF NGURU
LOCAL GOVERNMENT FOR THE YEAR
ENDED 31ST DECEMBER 2022**

1. INTRODUCTION:

The Financial Statements of Nguru Local Government and relevant operation records for the year ended 31st December, 2022 have been examined in accordance with the provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Accounting standard (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 Nguru Local Government for the year ended 31st December, 2022 was submitted to me on the May 15th 2023.

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 June 1st 2023 in observance of the provisions.

INCOME HIGHLIGHT

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Nguru Local Government collected the sum of **₦2,562,127,329.00** from Federation Account Allocation and **₦25,837,930.00** on account of collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of **₦2, 587,965,259.00** was the certified total income to the council for the year ended 31 December, 2021.

Inspection to the state Local Government Joint Account confirms bellow table for the receipt and remittance of allocation to the council which also agreed with the presentation by the Local Government for 2021 financial statement.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

| | STATUTORY ALLOCATION | VAT | Exchange Gain | NON OIL REVENUE | Excess Bank Charges Refund | Share of Non-Solid Mineral | ECOLOGICAL FUND | Intervention | GRAND TOTAL |
|---------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-------------------------|
| Jan | 119,677,272.42 | 67,435,698.75 | 1,183,374.44 | | | | 3,625,819.40 | | 191,922,165.01 |
| Feb. | 59,024,655.09 | 65,034,406.56 | 1,173,754.36 | 25,331,413.51 | | | 2,565,894.69 | | 153,130,124.21 |
| Marc h | 79,460,018.18 | 58,810,685.51 | | 22,149,766.72 | | | 3,048,593.55 | | 163,469,063.96 |
| April | 117,174,576.16 | 71,034,315.38 | | | | | 3,555,133.45 | 1,257,043.75 | 201,775,789.44 |
| May | 104,543,538.40 | 92,688,176.68 | | 5,066,282.70 | 2,318,301.37 | | 3,355,863.55 | | 207,972,162.70 |
| June | 89,052,498.77 | 70,179,517.13 | | | | | 2,931,050.46 | | 162,163,066.36 |
| July | 140,787,323.96 | 67,987,071.54 | | | | | 4,223,619.72 | | 212,998,015.22 |
| Aug. | 182,741,433.43 | 62,846,594.20 | | | | | 5,482,243.00 | | 251,070,270.63 |
| Sept | 300,615,526.01 | 74,954,112.43 | | 5,066,282.70 | | | 3,279,677.36 | | 383,915,598.50 |
| Oct. | 112,001,239.48 | 69,514,438.98 | | | | | 3,816,002.63 | 15,198,848.10 | 200,530,529.19 |
| Nov. | 99,332,911.19 | 73,748,126.35 | 1,301,527.98 | 17,731,989.45 | | 7,599,424.00 | 3,778,975.57 | | 203,492,954.54 |
| Dec. | 155,361,140.63 | 74,326,448.74 | | | | | | | 229,687,589.37 |
| <u>Total</u> | <u>1,559,772,133.72</u> | <u>848,559,592.25</u> | <u>3,658,656.78</u> | <u>75,345,735.08</u> | <u>2,318,301.37</u> | <u>7,599,424.00</u> | <u>39,662,873.38</u> | <u>16,455,891.85</u> | 2,562,127,329.13 |

FINANCIAL POSITION AS AT DECEMBER 31ST 2022

Certification was made of the balance of **₦323,817,245.54** from bank balance details bellow:

| | |
|-----------------------------------|------------------------------|
| • FBN (MAIN)Account No 2006648208 | 46,902,220.50 |
| • FBN (CAP) Account No 3125226737 | 11,288,775.49 |
| • FBN (REV) Account No 2005886915 | 1,340,352.85 |
| TOTAL | <u>323,817,245.54</u> |

This confirms the closing balance as presented in financial statement.

2022 FINANCIAL YEAR AUDIT REPORTS:

Observations arising from the Audit process of 2022 financial year operations are hereby forwarded for further necessary action

ADEQUACY OF FINANCIAL RECORDS

Inspection to the financial records observed the absence of bellow listed financial records or non updating for a transparent finance management. This applies to all the spending units and the treasury

- 1) Department expenditure control ledgers
- 2) Store ledgers for the administration of procurements
- 3) Inventory records and assets registers
- 4) Subsidiary treasury ledgers for revenue/Expenditure abstract
- 5) Efficient security books control ledgers
- 6) Advance/deposit ledgers for documentation of assets and liabilities to third parties
- 7) Council resolution diary

The non maintainace of this valid record could not justify financial operation to be transparent.

TREASURY DEPARTMENT

FINANCIAL AUDIT TEST

IRREGULAR PAYMENT WORTH ₦470,000.00

The sum of ₦470,000.00 was drawn on four (4) payment voucher which were observed not supported with relevant expenditure receipts justifying the expenditure.

Details below:

| NAME | PURPOSE | PV NO & DATE | HEAD & S/H | AMOUNT | REMARKS |
|-----------------------|--------------------------------------|--------------|------------|--------------------|--|
| Moh'd Aminami R.O | Purchase of working material | 81 of Sept. | 2005/5 | 38,000.00 | <ul style="list-style-type: none">• Not Charge to store records• Internal Audit did not verify so also the treasury FM. 34:14 |
| Musa Hassan El-Badawi | NEC meeting | 62 of March | 2005/13 | 120,000 | <ul style="list-style-type: none">• No expenditure details attached• Not processed I in any subject file |
| Aminami Moh'd | Feeding, accommodation and transport | 59 of Jan. | 2005/10 | 200,000 | <ul style="list-style-type: none">• Only receipt of ₦100,000 is seen• not certified by Internal Audit |
| Lawan Haruna | Revenue collection | 57 of July | 2005/12 | 112,000 | <ul style="list-style-type: none">• No Expenditure details attached• not processed in any subject file |
| | | TOTAL | | ₦470,000.00 | |

Since the expenditure could not be certified genuinely incurred recovery be effected.

MISSING PAYMENT VOUCHERS WORTH N9,784,733.00

Drawings were observed for N9,784,733.00 on seventy two (60) payment vouchers which could not be presented for Audit inspection hence turned missing payment vouchers

MISSING PVS MAIN ACCOUNT

| s/No | NAME | PURPOSE | PV NO. & DATE | HEAD & SUB HEAD | AMOUNT |
|-------------|---------------------|-------------------------|--------------------------|----------------------------|---------------|
| 1 | Sundry person | Security allowance | 6 of Dec. | 2002/7 | 550,000 |
| 2 | Sundry person | Monthly allowance | 18 of Dec. | 2002/7 | 120,000 |
| 3 | Hadiza Umar | Feeding of H.O.Ds | 35 of Dec. | 2005/12 | 120,000 |
| 4 | Alh. Lado Barma | Standing imprest | 38 of Dec. | 2005/ | 10,000 |
| 5 | Audu Rabi Hassan | Reputation of _____ | 55 of Dec. | 2007/11 | 15,000 |
| 6 | Sundry person | Council to Damaturu | 64 of Dec. | Nil | 100,000 |
| 7 | Bashehu Bukar | DPM to Damaturu | 65 of Dec. | Nil | 100,000 |
| 8 | Musa Bulama | Vice visit | 66 of Dec. | Nil | 200,000 |
| 9 | No Name | Dan Aljar | 67 of Dec. | Nil | 120,000 |
| 10 | Kaigama | Kaigama Condole | 68 of Dec. | Nil | 100,000 |
| 11 | Alh. Modu | C/H to Abuja | 69 of Dec. | Nil | 100,000 |
| 12 | Sundry person | Council agents | 70 of Dec. | Nil | 120,000 |
| 13 | Shuaibu Bukar | Financial Asst. | 72 of Dec. | Nil | 100,000 |
| 14 | sundry person | Public complain | 73 of Dec. | Nil | 150,000 |
| 15 | No name | Service of LG 01 Ngu | 74 of Dec. | Nil | 50,000 |
| 16 | No name | lesius bakar | 75 of Dec. | Nil | 300,000 |
| 17 | No name | Zonal Asst | 76 of Dec. | Nil | 100,000 |

| | | | | | |
|----|------------------|-----------------------------|--------------|---------|-----------|
| 18 | No name | Repairs of police vehicle | 77 of Dec. | Nil | 187,000 |
| 19 | No name | Chairman | 78 of Dec. | Nil | 100,000 |
| 20 | Sundry person | Monthly allowance | 4 of Jan. | 2007/2 | 5,000 |
| 21 | Hon. Bukar Moh'd | financial Asst | 92 of Jan. | 2003/12 | 100,000 |
| 22 | Moh'd Chiroma | Financial Asst. | 93 of Jan. | 2002/4 | 100,000 |
| 23 | Moh'd Jatau | conveying of kit-up | 95 of Jan. | 2002/2 | 35,000 |
| 24 | Isa lawan gana | Financial Asst. | 96 of Jan. | 2002/11 | 25,000 |
| 25 | Hassan I.G Dada | Purchase of calculator | 69 of April | 2005/6 | 32,880 |
| 26 | S.S | Printing of letters | 91 of April | 2005/5 | 7,618 |
| 27 | Mustapha Muh'd | O.P.G | 98 of April | 2005/6 | 4,750 |
| 28 | Mustapha Zarma | Retirement | 101 of April | 2009/7 | 90,000 |
| 29 | Sundry person | Monthly allowance | 43 of May | 2001/2 | 90,000 |
| 30 | Sundry person | Transport allowance | 86 f May | 2001/2 | 80,000 |
| 31 | | Lubricant of sundry vehicle | 87 of May | | 96,000 |
| 32 | sundry person | Transport allowance | 89 of May | 2001/2 | 79,565 |
| 33 | Isa Lawan Gana | Retirement | 97 of May | 2002/12 | 340,000 |
| 34 | Isa Lawan Gana | Purchase of Stationeries | 74 of June | 2002/13 | 10,000 |
| 35 | Alh. Ado Moh'd | Retirement | 84 of June | 6001/1 | 161,000 |
| 36 | Alh Ado Moh'd | Retirement | 58 of July | 6001/1 | 2,108,600 |
| 37 | Adamu A Barma | | 95 of Aug. | 2002/12 | 200,000 |
| 38 | Lawan Ali Sanow | | 96 of | 2002/4 | 50,000 |

| | | | | | |
|----|-------------------------|--------------------------------|-----------------|---------|-----------|
| | | | Aug. | | |
| 39 | Manu Jatau | | 97 of Aug. | 2002/2 | 43,000 |
| 40 | External Auditor | transport Allowance | 98 of Aug. | | 25,000 |
| 41 | Sundry person | Transport allowance | 99 of Aug. | 2003/12 | 100,000 |
| 42 | Isa Lawan Gana | Repairs of ICT room | 101 of Aug. | 2002/7 | 66,000 |
| 43 | Babagana Ubaba | repairs of Vehicle | 102 Of Aug. | 2008/12 | 97,000 |
| 44 | Alh. Ado muh'd | Retirement | 105 of Aug. | 6001/1 | 2,108,600 |
| 45 | Ibrahim Danjuma Gana | Purchase of _____ materials | 105 of Sept. | 2002/ | 150,000 |
| 46 | alh. Modu Kachallah | transport Allowance | 79 of Oct. | 2001/2 | 70,000 |
| 47 | Nil | Maulidi | 83 of Oct. | | 100,000 |
| 48 | Nil | Registration fees | 84 of Oct. | | 50,000 |
| 49 | Moh'd Liman | Special Imprest | 62 of Nov. | A/67 | 94,000 |
| 50 | Nil | Chairman All | 64 of Nov. | | 100,000 |
| 51 | Zonal LG | Assistant | 68 of Nov. | | 50,000 |
| 52 | kurma | Assistance | 69 of Nov. | | 100,000 |

| | | | | | |
|----|-----------|-----------------|---------------|--|-----------------------------|
| 53 | no name | Embankment | 70 of Nov. | | 330,000 |
| 54 | Bunu Audu | Education Asst. | 71 of Nov. | | 50,000 |
| | | | | | <u>N9,784,733.00</u> |

Assets and service acquired from the listed voucher could not be certified without subjecting to Audit analysis

Since the vouchers could not be produced for inspection the signatories to the account would be held liable for the sum drawn as fictitiously drawn.

UN-ACCOUNTED REVENUE COLLECTED WORTH ₦3,246,735.00

Audit inspection of revenue records conducted revealed that, a total sum of ₦16,039,865.00 was generated for the year 2022 as per casting of the receipt used and return to the treasury while actual collected sum is deposited with Bank in respective of collection point.

Analysis of the Bank statement revealed that only ₦12,793,130.00 was remitted through the Bank account, hence variation of ₦3,246,735.00. The actual amount based on receipt used for various collection point is presented below:

SUMMARY

| UNIT | NO. QTY | AMOUNT |
|--------------------|----------------|--------------------|
| Departmental | | ₦9,262,865.00 |
| Motor Park ₦100 | 156 | ₦780,000 |
| Vehicle ₦100 | 36 | ₦180,000 |
| Napep ₦50 (Yorota) | 1000 | ₦2,600,000 |
| Cattle ₦100 | 86 | ₦430,000 |
| Main Market ₦50 | 48 | ₦120,000 |
| Grains market ₦50 | 6 | ₦15,000 |
| Motor Pack ₦50 | 71 | ₦177,500 |
| Slaughter ₦50 | 3 | ₦7,500 |
| Sheep & Goat ₦50 | 65 | ₦158,000 |
| Motor Pack ₦1000 | 2 | ₦100,000 |
| Jangali Tax | 31 | ₦1,416,500 |
| Main Market ₦100 | 87 | ₦435,000 |
| Motor Pack ₦500 | 6 | ₦150,000 |
| Vehicle permit ₦50 | 49 | ₦122,500 |
| Slaughter ₦100 | 17 | ₦85,000 |
| | | ₦16,039,865 |

Total Booklet = 16,039,865
 Total Remittance = 12,793,130
3,246,735

Total Remittance is from Bank statement for the year 2022 (FBN) Lawan Haruna Task force Chairman and Aminami revenue officer should jointly account for the above (₦3,246,735) variance. In accordance with the provision

OUTSTANDING REVENUE RECEIPT

Below revenue booklets of one Motor park, Jangali (Cattle Tax) receipt and departmental receipts were observed not return to treasury with the collections there upon.

Details:

MOTOR PACK ₦100 OUTSTANDING

| | | | |
|-------------|-----|-----------|-----------|
| Name | | | |
| Habu Ahmadu | 256 | 5151-5200 | ₦5,000.00 |

JANGALI (CATTLE TAX) TAX OUTSTANDING

| NAME | BOOK NO. | FROM-TO | AMOUNT |
|--------------|----------|-------------|------------|
| Wakil Mamami | 013 | 1857-1900 | Un-defined |
| Wakil Mamami | 014 | 1751-1800 | “ “ “ |
| Wakil Mamami | 016 | 1951-1000 | “ “ “ |
| Wakil Mamami | 023 | 9351-9400 | “ “ “ |
| Wakil Mamami | 025 | 9251-9300 | “ “ “ |
| Wakil Mamami | 027 | 10601-10650 | “ “ “ |
| Wakil Mamami | 028 | 1100-11050 | “ “ “ |
| Wakil Mamami | 031 | 10701-10750 | “ “ “ |

| | | | | | |
|--------------|-----|-------------|------------|---|---|
| Wakil Mamami | 032 | 9951-10000 | “ | “ | “ |
| Wakil Mamami | 033 | 10101-10150 | “ | “ | “ |
| Wakil Mamami | 034 | 10151-10200 | “ | “ | “ |
| Wakil Mamami | 043 | 11051-11100 | “ | “ | “ |
| Wakil Mamami | 044 | 8751-8800 | “ | “ | “ |
| Wakil Mamami | 045 | 10901-10950 | “ | “ | “ |
| Wakil Mamami | 046 | 9301-9350 | “ | “ | “ |
| Wakil Mamami | 047 | 9101-9150 | “ | “ | “ |
| Wakil Mamami | 048 | 9401-9450 | “ | “ | “ |
| Wakil Mamami | 049 | 9651-9700 | “ | “ | “ |
| Wakil Mamami | 050 | 8601-8650 | Un-defined | | |
| | | | | | |

Recoveries are hereby recommended.

ADMIN DEPARTMENT

Financial Audit Test

The Sum of ~~₦~~4,922,900.00 drawn on forty nine (49) PVs which were observed not supported with relevant documents justifying the expenditure.

Details as below:

DETAILS OF FICTITIOUS PAYMENT WITH OUT SUPPORTING DOCUMENT, ADMINISTRATION DEPARTMENT, NGURU LOCAL GOVERNMENT FOR THE 2022 WORTH ₦4,922,900.

| S/N | NAME | DATE | PV | HEAD & S/H | PURPOSE | AMOUNT | REMARKS |
|------------|-------------------------|-------------|-----------|-----------------------|---|---------------|--|
| 1 | Isa Lawan Gana | Jan. | 94 | 2002-8 | Zonal security meeting at Gashua | 200,000 | No invitation letter, No expenditure details attached No processed in subject file |
| 2 | Adamu A. Dagona (DPM) | Jan. | 84 | 2002-7 | Repairs of LG2 Ngu | 51,000 | No receipt for expenditure |
| 3 | Isa Lawan Gana | Jan. | 86 | 2002-7 | Attending state one day work | 50,000 | No invitation letter, No expenditure details attached |
| 4 | Isa Lawan Gana | Jan. | 61 | 2005-5 | Carter for logistics staff verification committee | 13,400 | No expenditure details attached |
| 5 | Fannomi Rabi Maudami | Jan. | 69 | 2002-2 | Attending a recruitment of civil defence | 30,000 | No invitation letter, no expenditure details attached |

| | | | | | | | |
|----|-----------------------|-------|----|---------|--|---------|---|
| 6 | Kachalla Audu Gasma | Jan. | 58 | 2002-12 | Feeding of participant of interstate boarder meeting Yobe & Jigawa | 50,000 | No invitation letter, No expenditure details attached Not processed in any subject file |
| 7 | Ibrahim Musa Balingo | June | 67 | A/35 | Repairs of LG 01 Ngu | 250,000 | Not processed in any subject file No expenditure details attached |
| 8 | Isa Lawan Gana | April | 69 | A/33 | Repairs of Miliday Vehicle | 340,000 | Not processed in any subject file No expenditure details attached |
| 9 | Moh'd Idriss Shettima | Feb. | 62 | A/14 | Repairs of Hilux 130 CDQ | 131,000 | Not processed in any subject file No expenditure details attached |
| 10 | Moh'd Liman | March | 6 | A/29 | Repairs of LG 15 Ngu | 60,000 | Not processed in any subject file No expenditure details attached |
| 11 | Moh'd Liman | Sept | 60 | A/66 | Repairs of LG 15 Ngu | 181,000 | Not processed in any subject file No expenditure details attached |
| 12 | Moh'd Liman | Feb. | 72 | A/26 | Repairs of LG 02 Ngu | 569,000 | Not processed in any subject file No expenditure details attached |

| | | | | | | | |
|----|--------------------------|-------|----|---------|---|---------|--|
| 13 | Isa Lawan Gana | Jan. | 60 | 2002-11 | Refreshment to the staff verification committee | 150,000 | No supporting expenditure details Not processed any subject file |
| 14 | Fannomi Rabi Maudami | Jan. | 77 | 2002-10 | Feeding and transport of recruitment officer | 20,000 | Not processed in any subject file No expenditure details attached |
| 15 | Alhaji Musa Bulama | April | 84 | 2003-7 | Purchase of PVC pipes | 25,000 | No receipts & not subjected to store records |
| 16 | Usman Ibrahim Danyaro | April | 73 | 2002-13 | Entertainment of ---- --guest | 50,000 | No receipts No expenditure details attached |
| 17 | Sundry person | April | 72 | 2002-2 | Head meeting with mercy Corp at DTR | 50,000 | No invitation letter & expen details attached. |

ADMINISTRATION

| Name | Purpose | PV No & Date | Head & S/H | Amount | Remarks |
|--------------------------|---------------------------------|--------------|------------|---------|---|
| 18. Alimadu Modu (GK) | Service of GL----- | 63 of April | 2002/7 | 27,000 | Recipient did not acknowledge receipt <ul style="list-style-type: none"> • Check & pass did not verify • Not in store records |
| 19. Ibrahim Musa Balingo | Repairs of LG 01 Ngu | 57 of April | 2001/7 | 79,000 | <ul style="list-style-type: none"> • No store surcharge • Check & pass did not verify |
| 20. Adamu A. Dagona | Repairs of LG 02 Ngu | 87 of Jan | 2002/7 | 51,000 | <ul style="list-style-type: none"> • Not in store records • Check & pass did not verify • No receipt to justify the expenditure |
| 21. Alh. Musa Bulama | Purchase of 5.2 PVC pipes | 84 Of April | 2003/7 | 25,000 | <ul style="list-style-type: none"> • Not in store records • No receipts • Check & pass did not verify |
| 22. Abubakar S. Musa | Repairs of sharia comm. vehicle | 75 of Aug. | 2002/12 | 80,000 | <ul style="list-style-type: none"> • Not in store records • No receipt to justify the expenditure • Recipient did not acknowledge receipt • Check & pass did not verify |
| 23. Sundry person | Transportation Allowance | 99 of Aug. | 2003/12 | 100,000 | <ul style="list-style-type: none"> • Sundry person did not acknowledge receipt • No receipt to justify the expenditure |

| | | | | | |
|--|--|-------------|---------|---------|--|
| 24. Alh. Modu Kachallah | Attendance of meeting | 76 of June | 2001/12 | 75,000 | <ul style="list-style-type: none"> No invoice or receipt justify the expenditure |
| 25. Sundry person | Special advices allowance monthly for social media | 27 of Feb. | 2002/12 | 100,000 | <ul style="list-style-type: none"> Letter of appointment could not be attached |
| 26. Isa Lawan Gana | Refreshment to the staff of verification committee | 60 of Jan. | 2002/11 | 150,000 | <ul style="list-style-type: none"> No receipt to justify the expenditure Recipient did not acknowledge receipt Check & pass did not verify the PV |
| 27. Isa Lawan Gana | Purchase of stationaries | 74 of June | 2002/3 | 10,000 | <ul style="list-style-type: none"> Not in store records No receipt |
| 28. Isa Lawan Gana | Transport of door to Dtr | 85 of Dce. | A/62 | 120,000 | <ul style="list-style-type: none"> No Transport receipt |
| 29. Isa Lawan Gana | Repairs & replacement of item in ICT | 101 of Aug. | 2002/7 | 66,000 | <ul style="list-style-type: none"> Not in store records No receipt |
| 30. Ibrahim Musa balingo (Senior driver) | Repairs of LG 03 Ngu | 56 of Oct | 2002/7 | 38,000 | <ul style="list-style-type: none"> Not in store records No receipt |
| 31. Mohammed Liman | Lubrication of DPM official vehicle | 64 of June | 2002/7 | 18,500 | <ul style="list-style-type: none"> Not in store records Recipient did not acknowledge receipt |
| 32. Isa Lawan Gana | Purchase of 4 tally tires (second hand) | 69 of Aug. | 2002/13 | 48,000 | <ul style="list-style-type: none"> Not in store records No receipt |
| 33. Mohammed Liman | Repairs of LG 02 Ngu | 90 of may | 2002/7 | 35,000 | <ul style="list-style-type: none"> Not in store records Check & pass did not verify |
| 34. Ibrahim Musa Balingo | Repairs of LG 01 Ngu | 61 of Aug. | 2002/7 | 26,000 | <ul style="list-style-type: none"> Not in store records Check & pass did not verify |
| 35. Isa Lawan Gana | Hosting of zonal security meeting | 94 of Jan | 2002/8 | 200,000 | <ul style="list-style-type: none"> No receipt to justify the expenditure |

| | | | | | |
|--------------------|-------------------------------|-------------|---------|---------|---|
| | | | | | <ul style="list-style-type: none"> No breakdown of the activities |
| 36. Sundry Person | Transport allowance | 93 of April | 2003/2 | 100,000 | <ul style="list-style-type: none"> No receipt to justify the expenditure Some of the receipt did not acknowledge receipt |
| 37. Sundry Person | | 72 of April | 2002/2 | 50,000 | <ul style="list-style-type: none"> No receipt to justify the expenditure Check & pass did not verify |
| 38. Isa Lawan Gana | One day workshop of our party | 86 of Jan. | 2002/7 | 50,000 | <ul style="list-style-type: none"> No invitation letter No receipt No breakdown of activities Check & pass did not verify |
| 39. Usman Ibrahim | Feeding & Entertainment | 73 of April | 2002/13 | 50,000 | <ul style="list-style-type: none"> No receipt Check & pass did not verify |

| | | | | | | |
|----|------------------|---|-------------|---------|---------|--|
| 40 | Ibrahim Kaku | purchase of stopgap | 91 of Dec. | 2002/13 | 14,500 | Not in store records |
| 41 | Zanna B. sheriff | Repairs of Toyota | 62 of Jan. | 2001/12 | 91,500 | Not in store records |
| 42 | Yahaya Lawan | Repairs of Information vehicle | 61 of April | 2002/7 | 11,000 | Not in store records |
| 43 | Amina Abacha | procurement & installation of Ceiling fan | 58 of April | 2002/6 | 20,000 | Not in store records |
| 44 | Moh'd Liman | Repairs of APC vehicle | 85 of Feb. | 2002/7 | 569,000 | Old parts are not available in the store |
| 45 | Moh'd Liman | Repairs of LG 02-Ngu | 87 of Aug. | 2002/7 | 223,000 | Old parts are not there in the store |
| 46 | Sani a. Dumbulwa | feeding & accommodation of court of appeal judge at Nguru | 68 of June | 2002/11 | 100,000 | No receipt attached Not processed in any subject file |
| 47 | Alh. Musa | Repairs of personal | 81 of June | 2003/7 | 100,000 | No receipt |

| | | | | | | |
|----|-----------------|------------------------------------|------------|--------|------------------|----------------------|
| | Bulama | vehicle | | | | |
| 48 | Isa Lawan Gana | Transportation of relief materials | 83 of June | 2002/4 | 200,000 | No transport receipt |
| 49 | Umar Bala Washa | Expenses incurred by vigilante | 70 of May | 2002/2 | 75,000 | No Receipt |
| | | | | | 4,922,900 | |

Since the required attachment and acknowledgement could not be obtained to justify the drawings recoveries is hereby recommended in accordance with the provision.

WORKS DEPARTMENT

Financial Audit Test

WRONG AND IRREGULAR PAYMENT WORTH N1,570,500.00

The sum of N1,570,500.00 was drawn on six (6) Nos payment vouchers claimed sum expended on various services which could not observed supported with relevant document to book-up claimed expenditure.

| S/NO | NAME OF PAYEE | PURPOSE | PV & DATE | AMOUNT ₦ | REMARKS |
|------|-----------------|---|-----------------------|---------------------|--|
| 1 | Alh Ado Moh'd | Purchase of Hand pump | 84 of Feb 2022 | 1,000,000.00 | Obsoletes accessories could not be headed |
| 2 | Alh Ado Moh'd | Repairs of Kabamri moshaya Borehole | 85 of October 2022 | 90,000.00 | No SRV neither returns of obsoletes to store |
| 3 | Moh'd Idriss | Repairs of Toyota Hilux Reg No 1308 YB | 78 of June | 69,800.00 | No procurement invoice neither SRV |
| 4 | Shaiubu Samaila | Purchase of rods | 84 of October | 200,000.00 | No procurement invoice neither SRV |
| 5 | Alh Ado Moh'd | Repair of Karabu Borehole | 94 of June | 49,500.00 | No procurement invoice neither SRV |
| 6 | Alh Ado Moh'd | Reticulation of Zangon Shanu | 84 of June | 161,000.00 | Obsoletes parts not treable in the store |
| | | TOTAL | | 1,570,500.00 | |

Since expenditure could not be certified genuinely incurred hence, recovery be effected in accordance with the provision .

COMPLIANCE TEST AUDIT

For the period under review a compliance test Audit was conducted into a view to ascertained budget performance as to whether or not here in budget provision for every lined expenditure

Below format in extract from the departmental vote of expenditure of works department supported with audit findings.

PROJECT ACCOUNTS 2022

| DEPARTMENT | PURPOSE | PVS & DATE | HEAD & S/HEAD | VOTED FUND | EXPENDITURE | REMARKS |
|----------------------|---------------------------|-------------|---------------|----------------|-------------------------|---|
| Water Supply Works | Settlement of liability | 1 of Jan. | 6001/1 | 20,000,000 | 1050,000 | Balance:- ₦18,950,000 |
| Share responsibility | Funds Transfer | 26 of Sept. | 6001/2 | 160,000,000 | 5,000,000 30,000,000 | Balance:- ₦64,900,000 |
| Works | Construction of wait wall | 12 of Aug. | 6002/1 | 30,000,000 | 3,477,306.25 | Balance:- ₦26,522,693.75 |
| Share Responsibility | Funds Transfer | 3 of Jan. | 2011/1 | 142,502,277.15 | 700,000 | How do you fund it virement/AIO is not followed |
| | | 4 of Jan. | 2011/1 | | 13,303,125 | |
| | Funds transfer | 1 of Mar. | 2011/1 | | 8,752,000 | |
| | | 2 of Mar. | 2011/1 | | 4,500,000 | |
| | | 3 of Mar. | 2011/1 | | 2,000,000 | |
| | | 4 of Mar. | 2011/1 | | 700,000 | |
| | | 1 of April | 2011/1 | | 1,943,050 | |
| | | 2 of April. | 2011/1 | | 600,000 | |
| | | 5 of April | 2011/1 | | 1,647,058.82 | |
| | | 6 of April | 2011/1 | | 1,000,000 | |
| | | 1 of May | 2011/1 | | 4,628,847.80 | |
| | | 2 of May | 2011/1 | | 3,707,600 | |
| | | 1 of June | 2011/1 | | 1,500,000 | |
| | | 2 of June | 2011/1 | | 760,000 | |
| | | 3 of June | 2011/1 | | 5,750,500 | |
| | | 1 of July | 2011/1 | | 15,500,000 | |
| | | 2 of July | 2011/1 | | 3,000,000 | |
| | | 1 of Aug. | 2011/1 | | 3,500,000 | |
| | | 2 of Aug. | 2011/1 | | 400,000 | |
| | | 3 of Aug. | 2011/1 | | 3,400,000 | |
| | | 6 of Aug. | 2011/1 | | 5,445,290.24 | |
| | | 1 of sept. | 2011/1 | | 1,524,749.84 | |
| | | 1 of Oct. | 2011/1 | | 5,000,000 | |
| | | 2 of Oct. | 2011/1 | | 2,112,571.82 | |

| | | | | | | |
|-------------------|---|------------|---------|------------|------------|---|
| | | 3 of Oct. | 2011/1 | | 180,705.92 | |
| | | 1-4 nil | 2011/1 | | 35,730,000 | |
| | | 2-4 rec. | 2011/1 | | 21,543,160 | |
| Finance | Compensation of land retirement | 4 of Jan. | 5002/3 | 7,000,000 | 6,500,000 | balance: 500,000 |
| Finance | Purchase of drugs retirement | 4 of July | 5002/1 | 15,000,000 | 1,550,000 | |
| Finance | Purchase of drugs retirement | 10 of Aug. | 5002/1 | 15,000,000 | 7,000,000 | balance: 6,450,000 |
| | Bank Charges | 7 of Jan. | 2005/2 | 5,000,000 | 559.05 | OK |
| | Bank charges | 8 of Oct. | 2005/2 | 5,000,000 | 300,000 | |
| | Bank charges | 5 of Mar. | 2005/2 | 5,000,000 | 958.88 | |
| | Bank charges | 7 of April | 2005/2 | 5,000,000 | 604.75 | |
| | Bank charges | 4 of May | 2005/2 | 5,000,000 | 742.51 | |
| Isa Lawan Gana | Purchase of Bus Retirement | 8 of Jan. | 7001/1 | 20,000,000 | 1,725,000 | |
| Isa Lawan Gana | Purchase of Bus Retirement | 5 of Feb. | 7001/1 | 20,000,000 | 6,000,000 | Bal. 12,275,000 |
| Isa Lawan Gana | Hosting of purchase providing service materials | 4 of April | 2002/13 | 4,000,000 | 1,200,000 | Bal. 2,800,000 |
| Youfe global_____ | Fencing of _____ | 11 of Aug. | 4007/1 | 32,000,000 | 2,052,094 | |
| | feeding of Nguru Cattle meat | 13 of Aug. | | | 4,560,497 | Bal. 25,387,409 |
| | | 2001/2 | 2001/1 | 4,000,000 | 300,000 | Over expenditure how do you fund it virement/AIO is not followed. |
| | fencing of _____ | 11 of Aug. | 4007/1 | | 2,052,094 | |
| | | 13 of Aug. | | | 4,560,497 | |
| | | 17 of Aug. | 4006/1 | | 1,820,000 | |
| | | 18 of Aug. | | | 8,715,350 | |
| | | 5 of Sept. | | | 981,000 | |

Based on established remarks, the Local Government in advanced to rectify the amounting observed on some Head/Subhead where no funds No provision, default head were observed through the tools of virement and finally objected authority to incurred expenditure (A.I.E) by an act of legislation and in future to desist from such observance.

PRIMARY HEALTH CARE DEPARTMENT

Financial Audit Test

IRREGULAR PAYMENT WORTH ₦22, 853,000.00

1. The Sum of N14,000,000.00 was made to Mr. Odorike Repheal (DCO) on two separate special impress for the procurement of drugs for the control of whooping cough and cholera across the Local Government Area, that is ₦7,000,000.00 each (see PV No 6 of January and 9 of August 2022 with head A/52 and A/54 respectively.

Examination conducted reveals that, there was no evidence of procurement and invoice could be trace to which SRV was raised issue for such purposes. The named impress recipient did not acknowledge receipt of the money, No store receipt voucher (SRV) attached and the advance could not retired as well

Details below:

| NAME | PURPOSE | PVS NO. & DATE | HEAD & SUB HEAD | AMOUNT |
|-----------------|--|-------------------------------|--------------------------------|--------------------|
| Oderike Rapheal | Procurement of drugs and control of whooping cough | 9 of Aug. | A/54 | 7,000,000 |
| Oderike Rapheal | Procurement of drugs and control of cholera | 6 of Jan. | A/52 | 7,000,000 |
| | | | | ₦14,000,000 |

Since the expenditure could not be observed genuinely incurred recovery of the quantum sum is hereby recommended in accordance with the provisions.

2. An irregular payment of ₦6,500,000, ₦1,550,000 and ₦176,000 were made to Raphael Ofurula and Mustapha Zarma Claimed to have been expended for the control of outbreak of diseases (cholera & Measles) within the local Government area.

Going through the documents attached to the drawings fictitious invoice were observed from visit to the claimed source of procurement. The whole transaction could not be established to be transparent. Recoveries be effected from signatories to the account and be furnished with treasury receipt for the remittance as detailed below:

| S/N O | NAME | DETAILS | PV NO | HEAD/SU BHEAD | AMOUNT ₦ | REMARKS |
|------------------|-----------------|--|---|--------------------------|----------------------|--|
| 1 | Raphael ofurula | Procurement of drugs to control outbreak | 4 f Jan. and retired on 2 of May 2022 | A/39 and 500/3 | 6,500,000.00 | Re invoice attached could be observed fictions. Not in store records |
| 2 | Raphael Ofurula | Procurement of drug to control measiles | 3 rd of March and retired on 4 of May 2022 | A/57 and 5002/1 | 1,550,000.00 | The invoice of attached is observed fictions. No store records |
| 3 | Mustapah Zarma | Procurement of drug to control measiles | 65 | 2007/12 | 176,000.00 | The invoice of attached is observed fictions. No store records |
| | | | | | ₦8,226,000.00 | |

| NAME | PURPOSE | PV NO. | HEAD & SUB HEAD | AMOUNT ₦ | REMARKS |
|----------------------|---|-------------|-----------------|-----------------|---|
| Kachallah Audu Gasma | Feeding of participant of the state meeting | 58 of Jan. | 2007/12 | 50,000 | * No receipt attached * Check & pass did not verify |
| Mustapha Zarma | Repairs of _____ of PHCC | 95 of June | 2007/13 | 50,000 | * No store surcharge * No receipt * Check & pass did not verify |
| Hadiza Idriss | Transportation of RUTF | 60 of Feb. | 2007/7 | 100,000 | Fake receipt attached |
| Rapheal S. udenke | Medical Bills | 59 of Feb. | 2007/13 | 175,000 | No medical receipt (YSCHMA) |
| Mustapha Liman | Sanitation exercise | 80 of Jan. | 2007/12 | 100,000 | * No store receipt voucher (SRV) |
| Mustaha Zarma | Repairs of Jeep Ambulance | 79 of April | A/58 | 152,000 | No Store receipt voucher (SRV) |
| | | | | ₦627,000 | |

Since no further explanation could be advanced to support the drawing recoveries be effected accordingly.

LOCAL EDUCATION AUTHORITY DEPARTMENT

Financial Audit Test

UN-DOCUMENTED PAYMENT VOUCHERS WORTH N110,000.00

Audit inspection conducted reveals that, the Local Government Education Authority maintain skeleton payment vouches for bellow detailed disproving without supporting document such as receipts or invoice for the expenditure attached.

| S/N | PAYEE | PURPOSE | PV | DATE | HEAD SUB HEAD | AMOUNT |
|-----|---------------|--|----|-------|---------------------|-----------------|
| 1 | Sheriff Lawan | Maintenance of Vehicle | 2 | Jan. | 300/01 | 20,000 |
| 2 | Sheriff Lawan | Maintenance of Vehicle | 2 | Feb. | 300/01 | 20,000 |
| 3 | Sheriff Lawan | Maintenance of Vehicle | 2 | March | 300/01 | 20,000 |
| 4 | Sheriff Lawan | Maintenance of Vehicle | 2 | April | 300/01 | 20,000 |
| 5 | Sheriff Lawan | Maintenance of Vehicle | 2 | May | 300/01 | 20,000 |
| 6 | Sheriff Lawan | Transportation to Dtr for submission of staff list to Subeb | 4 | Dec. | 300/01 | 10,000 |
| | | | | | | N110,000 |

Since no further explanation could be advanced to the expenditure details recoveries be affected accordingly.

**NGURU LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2022**

| S/No | DESCRIPTIONS | ACTUAL 2022 | FINAL BUDGET 2022 | ACTUAL 2021 |
|------|---|----------------------|-------------------------|----------------------|
| | RECURRENT REVENUE | N | N | N |
| 1 | STATUTORY ALLOCATION | 1,559,772,134 | 1,684,150,558 | 1,217,074,200 |
| 2 | VALUE ADDED TAX | 848,559,592 | 723,788,569 | 707,432,150 |
| 3 | OTHER FAAC ALLOCATION | 153,795,603 | 139,738,635 | 96,608,591 |
| 4 | INTERNAL REVENUE IGR | 25,837,930 | 77,141,106 | 29,742,930 |
| | SUB TOTAL | 2,587,965,259 | 2,624,818,868 | 2,050,857,870 |
| | CAPITAL RECIEPTS | | | |
| 1 | GRANTS | 147,718,183 | - | - |
| 2 | MISCELLANEOUS | - | - | - |
| | SUB TOTAL | 147,718,183 | - | - |
| | TOTAL RECEIPTS | 2,735,683,442 | 2,624,818,868 | 2,050,857,870 |
| | RECURRENT EXPENDITURE | | | |
| 1 | PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders) | 455,480,927 | 1,560,557,450 | 515,413,462 |
| 2 | OVERHEAD COSTS | 60,000,000 | 120,000,000 | 42,500,000 |
| 3 | SUBVENTIONS TO BOARD and PARASTATALS | 1,019,535,980 | - | 1,234,334,553 |
| 4 | OTHER OPERATING ACTIVITIES | 607,006,665 | 243,060,341.00 | 87,758,215 |
| | TOTAL RECURRENT EXPENDITURE | 2,142,023,572 | 1,923,617,791.00 | 1,880,006,230 |
| | CAPITAL EXPENDITURE | 274,543,185 | 546,786,160.00 | 303,096,669 |
| | TOTAL EXPENDITURE | 2,416,566,757 | 2,470,403,951.00 | 2,183,102,899 |
| 1 | NET CASH BALANCE | 319,116,685 | 154,414,917.00 | (132,245,029.22) |
| 2 | OPENING BALANCE | 4,700,560 | 142,502,277.00 | 2,207,006 |
| 3 | OPENING BALANCE (ii Project Joint Acc) | - | - | 134,738,583 |
| 4 | CLOSING BALANCE | 323,817,245 | - | 4,700,560 |

NGURU LOCAL GOVERNMENT

| 3 | PERSONNEL COST | | | | | |
|------------|-------------------------|--|------------------------------|--------------------------------|--------------------------------|---------|
| | Description | | Actual 2022 | Budget 2022 | Variance 2022 | Remarks |
| 21010101 | Basic Salaries | | 296,062,602.78 | 1,014,362,342.50 | 718,299,739.72 | |
| 21020101-7 | Allowances General | | 146,892,599.07 | 503,279,777.62 | 356,387,178.55 | |
| 21020201 | 2-27 YCHMB Contribution | | 12,525,725.50 | 42,915,329.88 | 30,389,604.38 | |
| | Total | | <u>455,480,927.35</u> | <u>1,560,557,450.00</u> | <u>1,105,076,522.65</u> | |

NGURULOCAL GOVERNMENT

4 OVERHEAD COST

| | Description | | Actual 2022 | Budget 2022 | Variance 2022 | Remarks |
|--|--------------------|--|-----------------------------|------------------------------|-----------------------------|----------------|
| | Overhead cost | | 60,000,000.00 | 120,000,000.00 | 60,000,000.00 | |
| | Total | | <u>60,000,000.00</u> | <u>120,000,000.00</u> | <u>60,000,000.00</u> | |

NGURULOCAL GOVERNMENT

| ADMINISTRATIVE SECTOR | | | | | | |
|------------------------------|---|--|-----------------------------|------------------------------|-----------------------------|----------------|
| | Description | | Actual 2022 | Budget 2022 | Variance 2022 | Remarks |
| 23020180 | Renovation of Central Mosque at Nguru | | 20,000,000.00 | 35,000,000.00 | 15,000,000.00 | |
| 23030131 | Renovation and Fencing of Senior Staff Quarters | | 22,000,000.00 | 40,000,000.00 | 18,000,000.00 | |
| 23030126 | Fencing of Graveyard at Bombori | | 8,000,000.00 | 25,000,000.00 | 17,000,000.00 | |
| | Total Administrative Sector | | <u>50,000,000.00</u> | <u>100,000,000.00</u> | <u>50,000,000.00</u> | |

NGURULOCAL GOVERNMENT

| ECONOMIC SECTOR | | | | | | |
|------------------------|---|--|------------------------------|------------------------------|-----------------------------|----------------|
| | Description | | Actual 2022 | Budget 2022 | Variance 2022 | Remarks |
| 23020139 | Purchase of Tractors Equipment | | 16,500,000.00 | 26,000,000.00 | 9,500,000.00 | |
| 23020129 | Provision of Fertilizer to Farmers | | 30,000,000.00 | 35,000,000.00 | 5,000,000.00 | |
| 23020159 | Purchase of Animal Vaccines | | 8,982,361.85 | 15,000,000.00 | 6,017,638.15 | |
| 23010119 | Purchase of 10 Nos. newly Generators 30 KVA | | 114,500,000.00 | 120,000,000.00 | 5,500,000.00 | |
| 23020139 | Purchase of new Tractors | | | 54,000,000.00 | 54,000,000.00 | |
| | Total Economic Sector | | <u>169,982,361.85</u> | <u>250,000,000.00</u> | <u>80,017,638.15</u> | |

NGURULOCAL GOVERNMENT

| SOCIAL SECTOR | | | | | | |
|----------------------|--|--|-----------------------------|-----------------------------|-----------------------------|----------------|
| | Description | | Actual 2022 | Budget 2022 | Variance 2022 | Remarks |
| 23020159 | Purchase of Medical Vaccines | | 8,350,000.00 | 32,000,000.00 | 23,650,000.00 | |
| 23020182 | Purchase of Youths and Women empowerment Materials | | 16,650,000.00 | 61,061,160.00 | 44,411,160.00 | |
| | Total Social Sector | | <u>25,000,000.00</u> | <u>93,061,160.00</u> | <u>68,061,160.00</u> | |

NGURU LOCAL GOVERNMENT

| REGIONAL DEVELOPMENT SECTOR | | | | | | |
|------------------------------------|---|--|-----------------------------|------------------------------|-----------------------------|----------------|
| | Description | | Actual 2022 | Budget 2022 | Variance 2022 | Remarks |
| 23030130 | Operation and Maintenance of Boreholes | | 20,000,000.00 | 76,445,000.00 | 56,445,000.00 | |
| 2303104 | Conversion of Motorized Boreholes to Solar at Madashi and Kurnawa | | 9,560,823.00 | 27,280,000.00 | 17,719,177.00 | |
| | Total Regional Sector | | <u>29,560,823.00</u> | <u>103,725,000.00</u> | <u>74,164,177.00</u> | |

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government appropriated collection estimate of ₦ 77,141,106.00 to which only the sum of ₦25,837,930.00 was collected and accounted. The Internal Revenue performance fell below 50% which is not encouraging and is counterproductive.

The Local Government should strive to improve upon its effort in subsequent financial years.

INTERNAL CONTROL.

The Internal control function seemed shifted to the Internal Audit only and the Treasury could not be observed adhering to the provisions as most drawings do not pass through the pre payment checks. The Local Government do not operate effective store records and no control over assets and Equipment. The appropriation laws were not observed as basic control records were not maintained.

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 **Nguru Local Government** for the year ended 31st December, 2022.

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 **Nguru Local Government** for the year ended 31st December 2022 have been certified subject to observations in my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of **Nguru Local Government** for the year ended 31st December, 2022.

Office of the Auditor-General,
Local Governments ,
P.M.B 1058, KM3 Gujba Road,
Damaturu, Yobe State.


IBRAHIM M. ALIYU CNA, ACTIN
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE