

AUDITOR—GENERAL’S REPORT

**GUJBA LOCAL GOVERNMENT
2023 FINANCIAL YEAR REPORTS**

AUGUST, 2024

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
ON ACCOUNTS OF GUJBA LOCAL GOVERNMENT FOR THE YEAR
ENDED 31ST DECEMBER 2023

1. INTRODUCTION:

The Financial Statements of Gujba Local Government and relevant operation records for the year ended 31st December, 2023 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 Gujba Local Government for the year ended 31st December, 2023 was submitted to me on the 16th July, 2024.

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 22nd July, 2024 in observance of the provisions.

HIGHLIGHT OF INCOME.

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Gujba Local Government collected the sum of N3,494,046,572.00 from Federation account allocations and N34,768,179.00 collections from Internal operations of the Revenue Unit of the council's treasury. The total sum of N3,528,814,751.00 was the certified total income to the council for the year ended 31 December, 2023.

Below analysis extracted from State Local Government Joint Accounts details of the Federation Allocation for the period under review which also confirms with the presented financial statement as certified.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS 2023

MONTH	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	ADD FAAC ALLOCATION	FOREX EQUALIZATION	ECOLOGICAL FUND	SURE-P	SHARE OF SOLID MINERAL	Electronic Money Transfer Levy	EXCESS CRUDE	TOTAL
Jan	173,202,922.31	76,837,854.92	7,943,586.35				5,380,874.78		-	8,416,881.15		271,782,119.51
Feb.	100,022,927.66	76,448,568.69	-	28,065,803.56			3,969,007.98		-	9,111,348.36		217,617,656.25
March	95,195,544.89	73,052,542.29	-		29,300,698.92		4,346,261.58		-			201,895,047.68
April	129,761,044.93	70,180,202.98	-		174,044,123.50		7,627,718.66		-	5,121,050.22		386,734,140.29
May	92,175,145.90	67,716,565.10	-	6,735,792.83	31,074,471.06	17,092,074.37	4,519,628.02		4,073,039.12	5,121,050.22	27,771,634.45	256,279,401.07
June	139,415,748.49	90,439,872.92	-		163,388.31		4,187,374.10		-	5,317,766.76		239,524,150.58
July	78,161,087.98	90,754,030.88	83,193,156.21		35,755,187.59		5,913,282.95		-	4,240,408.22		298,017,153.83
Aug.	101,485,337.29	92,421,921.28	75,267,403.04		9,293,985.92		5,581,401.78		-	4,760,525.45		288,810,574.76
Sept	84,172,662.22	109,974,053.33	60,971,630.16				6,086,874.27		-	4,925,367.51		266,130,587.49
Oct.	101,676,216.64	102,221,544.09	45,629,369.97	49,702,326.92			4,419,167.60	193,366,078.70	-	3,823,868.15		500,838,572.07
Nov.	78,621,578.76	107,377,323.93	49,718,671.35	16,839,482.14			4,355,391.97		-	5,434,645.61		262,347,093.76
Dec.	93,184,199.06	112,793,003.91	93,668,529.84				-		-	4,424,341.91		304,070,074.72
	1,267,074,416.13	1,070,217,484.32	416,392,346.92	101,343,405.45	279,631,855.30	17,092,074.37	56,386,983.69	193,366,078.70	4,073,039.12	60,697,253.56	27,771,634.45	3,494,046,572.01

STATEMENT OF FINANCIAL POSITION AS AT 31/12/2023

The Local Government for the year ended 31/12/2023 have observed accounting of internal revenue remittance through the bank revenue accounts and expenditure outlets through the cheques and mandate. The bank balances as at 31/12/20232 was therefore for ₦143,492,672.83 from the four account of the Local Government.

First Bank Plc	-	-
First Bank Plc	-	39,302,549.14
Keystone Bank Plc	-	958,078.75
Heritage Bank	-	-
Joint project Account	-	<u>103,232,044.94</u>
Total Cashbook Balances	-	<u>₦143,492,672.83</u>

ADEQUACY OF FINANCIAL RECORDS

The Local Government is now recovering from insurgency domination of the Local Government particularly the Secretariat where the Local Government records was scaled to zero level as the Local Government Secretariat and vital public buildings were burned to ashes.

The following financial records which are vital for audit certification of transparent operations could not be observed maintained.

- (1) Departmental vote ledgers for expenditure control.
- (2) Store ledgers for the administration of procurements.

- (3) Efficient records of security books register.
- (4) No Assets and inventory records.
- (5) Treasury subsidiary ledgers of Advances, Deposits and Abstracts of Revenue/Expenditure.

The non-existence of these vital records could not allow for certification of public assets hence only examination of documents of drawings was made the subject of Audit certification.

2023 FINANCIAL YEAR REPORTS

Observation from Audit inspection were issued to be Local Government in-respect of all departments for the attention of each Head of department as vote controllers for which no response could be observed received.

FINANCE DEPARTMENT.

WRONG AND IRREGULAR PAYMENTS WORTH N27,939,591.08

For the period under review, the sum of N27,939,591.08 was drawn on four (4) payment voucher claimed sun expended on educational Assistance and other services.

The following observations were made.

- (i) Payment voucher were not subjected to Internal Audit check contrary to provision of F.M 14.10.
- (ii) No Signature of the recipient acknowledging payment
- (iii) No details of expenditure incurred could be observed.
- (iv) Payment voucher could not be observed signed by the officer controlling the vote.

S/N	PAYEE	DETAILS	PVNE /DATE	AMOUNT	REMARK
1	Bako a Burah	Payment of educational assistance at collage of health Nguru	Pv 80 of sept 2023	70,000	No evidence of payment was attached to justify the payment
2	Local Government Pension Board	payment of outstanding pension	PV 25 of July 2023	2,369,591.08	The LGPB did not present receipt of payment to justify the fund was duly received by them from the local government
3	Rukayya Hussaini Alkali	Payment for educational assistance	Pv 1 of sept 23	2,000,000	-No admission letter to justify -evidence of registration not attached
4	Sundry person	Payment for educational assistance in respect of (5) student studying varies courses in university of Egypt	Pv 18 of Dec 23	23,500,000	name of the (5) student not mentioned on the pv No evidence of admission. No evidence of registration not enclosed
		Total		27,939,591.08	

Since no further satisfactory explanation could be advanced, recoveries of the amounts granted is hereby recommended in accordance with the provisions.

**MISSING PAYMENT VOUCHERS FOR THE PERIOD OF JANUARY-DECEMBER,
2023 WORTH N69,850,404.40**

Below are listed payment vouchers could not be presented for Audit examination which could be termed missing or not prepared at all when the fund was drawn which contravened the laid down regulation in financial memoranda 14.10.

Details below:-

S/N	Name of payee	Details	PVNo/Date	Amount
1	17 LG Contribution	Monthly standing payment	132 of April 23	38,944,404.40
2	Nguyama Nig Ltd	Construction of wall fencing	01 of Dec 23	21,875,000
3		Tax deduction	08 of dec23	1,937,500
4	Sale A Hassan	Purchase of borehole equipment	16 of 08 Dec 23	4,884,400
5		Medical assistance	17 of Dec 23	2,209,100
	Total			N69,850,404.40

Since the voucher could not be traced and forwarded for certification recoveries is hereby recommended in accordance with the provisions.

NON REMITTANCE OF REVENUE:

It is also observed that, during the period under review the sum of N37,200.00 could not be observed remitted to Local Government Account.

Details below: -

REVENUE COLLECTIONS NOT REMITTED TO LG ACCOUNT 2023

S/N	Book	Counterfort Number	Unit Of Collection	Amount	Name Of Collector
1	17	005-0600	Napep	2500	Modu aji bukar
2	30	2301-2350	Jega	2500	Modu aji bukar
3	16	0501-0522	Napep	1100	Modu aji bukar
4	31	0001-0028	Jega	1400	Modu aji bukar
5	32	6151-6178	Bus	2800	Modu aji bukar
6	33	6301-6314	Bus	1400	Modu aji bukar
7	13	0851-0855	Canter	1000	Modu aji bukar
8	5	0201-0221	Truck	10,500	Modu aji bukar
9	6	00301-014	Trucker	14,000	Modu aji bukar
Total				37,200.00	

Since no further explanation could be advanced recoveries is hereby recommended.

BANK RECONCILAITION STATEMENT:

It was observed that transactions worth N353,225.00 were not posted into the cash book hence explanation is required the details below: _

S/N	DATE	AMOUNT
1	22/5/2023	225.00
2	22/5/2023	3,000.00
3	1/6/2023	350,000.00
Total		353,225

Since convincing explanation with material evidence could not be advance, recoveries hereby recommended.

ADMIN DEPARTMENT

WRONG / IRREGULAR PAYMENTS WORTH N7,635,000

The sum of N7,635,000 was drawn on below payment vouchers to which it was observed that, the expenditure were not supported with valid expenditure documents.

Details below: =

s/n	Payee	Details	PV no/date	Amount	Dept	Remark
1	Sundry person (casual)	Monthly standing allowance	54 of jan 23	126,000	Admin	No specification of duty on the casual staff paid.
2	Mustapha magaji	Repair of council bus	77 of jan 23	65,000	Admin	Item repairs not specified No evidence of repairs, payee could Not acknowledge the payment
3	Adamu salisu	Payment for junior staff management meeting & logistic support	30 of jan 23	100,000	Admin	None of the beneficiary acknowledge for the collection of the payment activity
4	Ibrahim musa	Payment for school registration in to school nursing	4 of jan 2023	50,000	Admin	Only admission letter is attached , no evidence of

		damaturu				payment for registration
5	Ibrahim Zannah Bularafa	Repairs of motor vehicle	84 of jan 2023	70,000	Admin	No evidence attached to justify the brake down of the car
6	Mustpha Usman Ngari	Settlement of fuel consumed for the month	32 of march 23	50,000	Admin	The attached receipt was not carbonized, Item not charge to store record
7	Sundry person	Payment for logistic and fund for patrol and surveillane	Pv 123 of april 23	407,000	Admin	Same expenditure same information in the same month see pv 71 of April 2023 amounting N 400,000, hence duplication
8	Sundry person	Payment for security patrol and surveillane within the local government	Pv 125 of april 23	407,000	Admin	It was just a repetition because none of the officers have acknowledge the receive of the fund see pv 71 of April 2023, 123 of April 125 of April, and 128 of April 2023
9	Sundry person	Payment for standing	Pv 23 of	40,000	Admin	No name attached

	(grave yard)	allowance for watchman (grave yard)	jun 23			on the pv as watchmen, fictitious payment
10	Fatima Mallan Gaji	Payment for sponsorship to study nursing science at maaun	Pv 4 of march 23	2,000,000	Admin	No details of registration & or admission attached in respect of Fatima Mallan Gaji
11	Yamodu Mohd Hamidu	Payment for medical assistance to undergo medical treatment	06 of may 23	3,000,000	PHC	-Nature of medication not mentioned -payee did not acknowledge receive of fund -evidence from any hospital not attached -evidence for purchase of drugs not attached
12	Babagana Ibrahim Umar	Payment for logistic support to the committee members to attend recruitment of immigration service in bauchi	Pv 74 of july 2023	360,000	Admin	No evidence of recruitment exercise as no invitation letter from immigration for the recruitment at the period was not attached

13	Sundry Person	Payment for emergency meeting between farmers and herdsmen's clashes	Pv 56 of oct 23	250,000	Admin	No allocation of money in list of name attached on the pv, only name, phone no, sign & designation
14	Mal Umar (Buni Yadi)	Payment for production official stamp to the districts & village head across L/G	Pv 64 of nov 23	360,000	Admin	1.the item not change to store 2.no purchase receipt attached to justify
15	Bukar Kagu Goji	Financial assistance of registration of his daughter in school of nursing	Pv 79 of nov 23	70,000	Admin	The payee should produce the admission letter of the collage & evidence of registration of the same collage
16	Mele Tijjani Ahmed	Payment to chairman association of blind gujba L/G for collection of data	Pv 86 of nov 23	80,000	Admin	No admission letter of College and evidence of registration at the same college was attached
17	Baba Ibrahim Maina	Payment for the purchase of training materials	Pv 96 of nov 23	200,000	Admin	Item not charge to store, evidence of purchase not attached, invoice &

						payment receipt as well.
	Total			N7,635,000		

Since no further satisfactory explanation could be advanced, recoveries of the amounts granted is hereby recommended in accordance with the provisions.

AGRIC DEPARTMENT.

UN-REMITTED REVENUE IN RESPECT OF TRACTOR HIRING UNIT FOR THE YEAR 2023 WORTH 800,000.00

Tractor hiring unit is one of the sources of internally generated revenue under Agric Department of every Local Government, Gujba Local Government during the period of farming season under review has one (1) functional tractor.

It was revealed that, the sum of N1,000,000.00 as revenue from Tractor Hiring Unit was remitted to personal account of Head of Agric. Investigation of said proceed in question reveals that the head of Agric confirm collection of said amount but only N200,000.00 remitted to the account of the Local Government.

Therefore, the sum of N800,000.00 is hereby recommended recoveries in accordance with the provisions.
be recovered by the Head of Agric and Natural Resources and forward receipt for Audit certification.

WRONG/ IRREGULAR PAYMENTS WORTH N90,000.00

The sum of N90,000.00 was drawn on one (1) payment voucher claimed sum expended on hosting of committee , but not supported with relevant document to justify the payment /expenditure. Details below: -

S/N	PAYEE	DETAILS	PV NO/FATE	AMOUNT	DEPT	REMARK
1	Nana Muktar	Payment for the hosting of members of livestock product & resilience project	PV 83 of jan 23	90,000	Agric	The recipient did not The acknowledge and receipt attached was not describe the amount collected on the payment voucher
	Total			90,000.00		

Since, no further satisfactory explanation could be advanced, recoveries of the amount granted is hereby recommended in accordance with the provisions.

PRIMARY HEALTH CARE DEPARTMENT.

WRONG AND IRREGULAR PAYMENTS WORTH N1,888,000.00

The sum of N1,888,000.00 was drawn on five (5) payment vouchers claimed the sum expended on various service as details indicated below: -

s/n	Payee	Details	Pv no/date	Amount	Dept	Remark
1	Kulu Bello	Payment for transport	3 of june 23	35,000	PHC	1. Item not charge to store records
2	Mohammed Ahmed	Being payment for the S.O.D (stock out reach day)	PV 1of aug 23	230,000	PHC	The payment is for the activities of immunization day but the PV was not supported with any supporting document to justify the occurrence
3	Mohammed Ahmed	Payment for purchase of goods	PV 2 of oct 23	53,000	PHC	The payment voucher did not spell the real activity done contrary to FM 4.4 (3)
4	Mohammed Ahmed	Payment for purchase of sweet for motivation of children during immunization	PV 67 of nov 23	70,000	PHC	1. The payee did not acknowledge the receive of the fund 2. Purchase receipt not attached
5	Kulu Bello	Payment for medical assistance to undergo medical	PV 12 of july 2023	1,500,00	PHC	-no request letter from the ill person -no medical report

		treatment of his eye at kolfate Cameron				
	Total			N1,888,000.00		

Since no further satisfactory explanation could be advance, recoveries of the amount granted is here by recommended in accordance with the provisions.

LOCAL GOVERNMENT EDUCATION AUTHOIRTY

WRONG/ IRREGULAR PAYMENTS WORTH N190,000.00

The sum of N190,000.00 was drawn on eight (8) payment vouchers claimed sum expended on various services, but not supported with relevant document to justify the payments /expenditures. Details below: -

AUDIT INSPECTION REPORT INSPECT OF LOCAL GOVERNMENT EDUCATION AUTHORITY

JAN-DEC 2023

No.	Name	Detail	PV No/Date	Amount		Remark
1	Usman Bulama	Payment of fuel for school supervision	Pv09 of jan 23	20,000		The driver did not acknowledge the receive of the payment , Receipt attached fictitious
2	Usman Bulama	Payment of lubrication Toyota Hilux	Pv10 of jan 23	20,000		The payee in his payment receipt did not disclose the types of lubricant purchased
3	Usman Bulama	Payment fuel for school supervising	Pv09 of feb 23	20,000		The payee have not acknowledged the received of the fund No approval for that effect
4	Ibrahim B Imam	Payment of standing imprest	Pv 1 of march 2023	20,000		The imprest advanced No was written to justify the S.I The payee did not

						acknowledge the receive of the payment
5,	Adamu Modu	Payment for standing imprest	Pv 3 of march 2023	15,000		Payee did not acknowledge the receive of the payment No receipt of items purchased wad attached.
6.	Usman Modu	Payment the fuel of the school supervising	Pv 09 of may 2023	20,000		The receipt attached carbonized.
7.	Mai Mai Bookshop	First Payment for the purchase of laptop	Pv 13 of oct 2023	Original sum 195,000 50,000		1,The items not charge to store as no SRV is attached 2, The name on the pv is not of the actual beneficial as confirmed
8.	Mai Mai Bookshop	Second Payment for the purchase of laptop	Pv13 of nov 2023	50,000		The name on the pv and that of the purchase receipt is different the pv named mai mai

						bookshop and E/S on the purchase receipt
9.	Total			190,000.00		

Since no further satisfactory explanation could be advanced, recoveries is hereby recommended in accordance with the provisions.

WORKS DEPARTMENT.

WRONG AND IRREGULAR PAYMENT N1,710,400.00

Payment were made on 2 number payment vouchers amounting to N1,710,400.00 with varying degree of abnormalities contrary to provision of the Financial memoranda. Observed abnormalities include: -

- Lack of approval page
- Non acknowledgement of receipt
- Evidence of Expenditure incurred not attached.

Details of the payment voucher as shown below: -

No	Payee	Detail	Pv No/ Date	Amount	Dept	Remark
1	Saleh A Hasan	Payment of settlement of Nepa bill for the month of aug 2023	Pv 57 of oct 2023	150,000	works	Evidence of payment not attached on the pv
2	Saleh A Hassan	Payment for the repairs of (4) four borehole at goniri	Pv 76 of oct 2023	1,560,400,00		1-The recipient did not acknowledge the receive of the payment 2-No purchase receipt attach on the pv 3-No store receive vouch (SRV)
	Total			1,710,400.00		

Since no further satisfactory explanation could be advanced recoveries of the amount granted is hereby recommended in accordance with the provisions.

CAPITAL PROJECT

Payment were made to various contractor for provision of various Works and services to the Local Government, Physical inspection of the project reveals various degree of abnormalities which include

-Payment vide for un-completed project

-Project executed not in line with the provisions of bills of quantity.

Details of the projects as shown below: _

No		Detail	Pv No/ Date	Amount	Location	Remark
1	Nguyama Nig Ltd	Contract for construction of wall fencing of grave yard	Pv 06 of july Pv 1 of oct 23	c/s 96,619,127.59 38,925,00 25809,63.75	Bulama tosona & malari of buni gari town	Contract was done, but no BOQ no agreement letter, no estimate plaster work on northern part of ending of the wall was not completed -The B grave yard ie west grave yard that has no paint work like that one of eastern grave yard
2	Shavana Range Int Ltd	Contract for the drilling of solar borehole with complete accessories and construction of one block of 2 class room office & store	Pv 06 of nov 2023	c/s 44,887,199.04 1 st pay 22,443,599.52	Jantari town Wagir ward	The class room was done remaining outside noggin & complete ceiling. the borehole work yet to commence nothing on ground as at time of reporting
3	Synclines	Conversation of 12 motorize	Pv 9 of dec 2023	c/s = 166,005 080.61	12 communities of the local	No BOQ, Agreement only

	drilling company	borehole to solar		1 st pay = 38,750,000	government only	Six (6) community of (1) Garin mai mala (2) Gujba town (3) Goniri town (4) Goniri (5) Bulturam gana (6) Goni shuaibu (buni yadi Were completed leaving six locations unattended.
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Since no further expenditure could be advanced by the council, recovery is recommended.

**HIGHLIGHTS OF 2023 FINANCIAL OPERATION
GUJBA LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2023	Final Budget 2023	Actual 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,267,074,416	1,596,531,830	1,728,284,640
2	VALUE ADDED TAX	1,070,217,484	691,442,178	811,342,454
3	OTHER FAAC ALLOCATION	1,156,754,672	154,062,562	170,299,252
4	INTERNAL REVENUE IGR	34,768,179	42,899,535	31,043,017
	SUB TOTAL	3,528,814,751	2,484,936,105	2,740,969,364
	CAPITAL RECIEPTS			
1	GRANTS	-	-	163,663,568
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	163,663,568
	TOTAL RECEIPTS	3,528,814,751	2,484,936,105	2,904,632,931
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	476,707,025	703,240,477	445,787,221
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	967,166,977	-	676,857,793
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	340,747,945	559,039,293	722,114,875
	TOTAL RECURRENT EXPENDITURE	1,869,621,947	1,382,279,770	1,904,759,889
	CAPITAL EXPENDITURE	1,797,698,879	1,255,563,389	718,538,573
	TOTAL EXPENDITURE	3,667,320,826	2,637,843,159	2,623,298,462
1	NET CASH BALANCE	(138,506,075)	(152,907,054)	281,334,469
2	OPENING BALANCE	281,998,748	307,237,260	664,279
3	CLOSING BALANCE	143,492,673		281,998,748

**GUJBA LOCAL GOVERNMENT
PERSONNEL COST**

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2023	Actual 2023	Variance 2023
1	Basic Salaries	21010101	309,859,566.30	457,106,310.05	147,246,743.75
2	Allowances General	21020101-7	153,738,015.57	226,795,053.83	73,057,038.26
3	2.75 YCHMB Contribution	21020201	13,109,443.18	19,339,113.11	6,229,669.93
	Total		<u>476,707,025.05</u>	<u>703,240,476.99</u>	<u>226,533,451.94</u>

**GUJBA LOCAL GOVERNMENT
OVER HEAD**

S/N	Description	CODE	BUDGETTED 2023	Actual 2023	Variance 2023
1.	Overhead cost		85,000,000.00	120,000,000.00	35,000,000.00
	Total		<u>85,000,000.00</u>	<u>120,000,000.00</u>	<u>35,000,000.00</u>

GUJBA LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETED 2023	VARIANCE
23010101	Re-Construction of office Building		239,309,663.70	266,000,000.00	26,690,336.30
23010104	Re-Construction of Staff Housing		150,000,000.00	50,000,000.00	(100,000,000.00)
23010102	Renovation of Office Building		150,000,000.00	50,000,000.00	(100,000,000.00)
					-
					-
			<u>539,309,663.70</u>	<u>366,000,000.00</u>	<u>- 173,309,663.70</u>

GUJBA LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETED 2023	VARIANCE
23020127	Supply of Agric items		130,000,000.00	150,000,000.00	20,000,000.00
23020153	Construction of Drainages		120,055,686.00	140,000,000.00	19,944,314.00
23010123	Supply of Vet Drugs		20,000,000.00	40,000,000.00	20,000,000.00
23010177	Drilling of Str Borehole		233,299,999.95	247,944,313.88	14,644,313.93
					-
					-
	TOTAL		<u>503,355,685.95</u>	<u>577,944,313.88</u>	74,588,627.93

GUJBA LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETED 2023	VARIANCE
2.3E+08	Drilling of Boreholes		180,212,100.00		(180,212,100.00)
32020153	Construction of Drainage Channel		130,000,000.00	135,619,075.00	5,619,075.00
					-
					-
					-
					-
	Total Regional Sector		310,212,100.00	135,619,075.00	(174,593,025.00)

GUJBA LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETED 2023	VARIANCE
23010123	Supply of Drugs		148,210,000.00		(148,210,000.00)
23050184	Supply of Sowing Machine		26,611,429.22		(26,611,429.22)
23020106	Const of MCH		200,000,000.00	176,000,000.00	(24,000,000.00)
23010102	Purchase of Droom Furniture		70,000,000.00		(70,000,000.00)
					-
	Total Social Sector		<u>444,821,429.22</u>	<u>176,000,000.00</u>	(268,821,429.22)

BUDGET ANALYSIS 2023

INTERNAL GENERATED REVENUE

The Local Government budgeted the collection of ₦42,899,535.00 for which the sum of ₦34,768,179.00 was collected and remitted accounting of for only 53%. the Local Government should improve despite the economic crunch occasioned by the insurgency in the region Collections from shopping Complex and open shades were manipulated and not remitted. Tractor hiring scheme not accounted despite security challenges

INTERNAL CONTROL

The Local Government Council could not be observed to have standing Internal Control procedure put in place as Revenue collected could not be observed remitted and recurrent expenditure vouchers were observed not process through the Internal Audit for prepayment certification.

No store records maintained for procurement and inventories of plants and vehicles. These are also evidence of in effective internal control.

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 **Gujba** Local Government for the year ended 31st December, 2023.

The Audit was conducted in line with Auditing Principles and practice as verified in line with the Audit procedures in practice. In the discharge of the responsibilities vested in me by the provisions of the draft law and section 125(5) of the above Constitution, the Statement of Assets and Liabilities of **Gujba** Local Government for the year ended 31st December, 2023 have been certified subject to compliance to my correspondences in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of **Gujba** Local Government for the year ended 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENTS
P.M. 1058, KM 3 GUJBA ROAD
DAMATURU, YOBE STATE


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

