

AUDITOR-GENERAL'S REPORT

**GULANI LOCAL GOVERNMENT
2023 FINANCIAL YEAR REPORTS**

AUGUST, 2024

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

1. INTRODUCTION:

The Financial Statements of Gulani Local Government and relevant operation records for the year ended 31st December, 2023 have been examined in accordance with provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Account (IPSAS) cash bases adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal State and Local Government councils in Nigeria.

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Gulani Local Government for the year ended 31st December, 2023 was submitted to me on the 18th 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.

3. INCOME HIGHLIGHT

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Gulani Local Government collected the sum of **₦3,099,290,384.00** from Federation account and **₦22,805,121.00** on account of collection from Internal operations of the Revenue Unit of the council's treasury. The total sum of **₦3,122,095,505.00** was the certified total income to the council for the year ended 31 December, 2023.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS 2023

FAAC 2023 GULANI LOCAL GOVERNMENT												
MONTH	Statutory Allocation	VAT	Exchange Gain Diff	NON OIL REVENUE	SHARE OF SOLID MINIRALS	SURE-P	Forex Equalization	ECOLOGICAL FUND	ADD FAAC ALLOCATION	Electronic Money Transfer Levy	Excess Crude Oil	TOTAL
JANUARY	150,477,813.24	72,186,946.11	6,901,347.20					4,674,876.50		7,932,110.92		242,173,093.97
FEBRUARY	86,899,408.09	71,806,994.50		24,383,426.62				3,448,253.84		7,915,892.87		194,453,975.92
MARCH	82,705,402.63	68,630,754.19						3,776,009.84	25,456,297.39	4,832,199.85		185,400,663.90
APRIL	112,735,732.31	65,932,274.34						6,626,922.97	151,208,644.53	4,832,199.85		341,335,774.00
MAY	80,081,295.43	63,617,757.69		5,852,022.37	3,538,635.56	167,995,460.41	14,849,506.81	3,926,629.71	26,997,341.56		24,127,854.00	390,986,503.54
JUNE	121,123,689.39	78,573,699.13						3,637,969.21	141,950.92	4,620,048.57		208,097,357.22
JULY	67,905,953.56	85,260,791.61	72,277,788.71					5,137,429.99	31,063,924.15	3,684,044.97		265,329,932.99
AUGUST	88,169,942.10	86,827,726.49	65,391,934.89					4,849,093.33	8074567.44	4,135,920.16		257,449,184.41
SEPTEMBER	72,072,683.67	103,555,430.59	52,971,840.51					5,288,245.24		4,644,192.65		238,532,392.66
OCTOBER	88,335,777.10	88,809,554.80	39,642,563.31					3,839,350.21		3,608,184.71		224,235,430.13
NOVEMBER	68,306,025.60	100,928,691.24	43,195,327.44	43,181,127.48				3,783,942.27		5,124,593.30		264,519,707.33
DECEMBER	80,957,955.65	105,965,770.43	81,378,739.76	14,630,055.97						3,843,845.63	-	286,776,367.44
TOTAL	1,099,771,678.77	992,096,391.12	361,759,541.82	88,046,632.44	3,538,635.56	167,995,460.41	14,849,506.81	48,988,723.11	242,942,725.99	55,173,233.48	24,127,854.00	3,099,290,383.51

2023 FINANCIAL YEAR REPORTS

PRIMARY HEALTH CARE DEPARTMENT.

PAYMENT WITHOUT SUPPORTING DOCUMENT WORTH N805,000.00

Drawings of N805,000.000 was observed without proper documentation on three (3) payment vouchers for various services within the Local Government.

Details below: -

S/n	Name	Purpose	Pv No & Month	Head & S/head	Amount	Remarks
1	Dauda Birma (PHCC)	Purchase & Transportation of brand new LG projector to various health facilities in the LGA	102 of Oct.	2007/12	335,000	Not taken on charge to store records
2	Dauda Birma (PHCC)	Transportation of R.U.T.F product from store to Gulani various PHC facilities	99 of March	2007/3	170,000	No Hire/fueling receipt attached
3	Dauda Birma (PHCC)	Transportation of R.U.T.F product from Damaturu to Gulani PHC store	18 of June	2007/3	300,000	No Hire/fueling receipt attached
	Total				<u>N805,000.00</u>	

Since the necessary document could not be produced, recovery is recommended.

LOCAL GOVERNMENT EDUCATION AUTHORITY.

PAYMENT WITHOUT SUPPORTING DOCUMENT WORTH N317,000.00

The sum of N317,000.00 drawn from the account of Local Government Education Authority for the various purpose. Audit examination on payment vouchers raised does not meet the required documentation to justify the genuinely of the expenditure

Details below: -

S/ N	Name	Purpose	PV	Date	Head S/head	Amount	Remark
1	Umar Bahago Shehu	Purchase paket exercise	2	16/2/24	2006/1	10,000	Not taken charge to store records
2	Madu Gole ES	Purchase of petroleum	1	14/3/24	2006/1	25,000	No SRV & Receipt
3	Audu Garga	Purchase of celling fan	7	9/5/24	2006/1	10,000	Not taken charge to store records
4	Madu Gole ES	Purchase of fuel	1	9/5/24	2006/1	25,000	Not taken charge to store records
5	Umar Bahago Shehu	Purchase of engine oil	2	9/5/24	2006/1	15,000	Not taken charge to store records
6	Modu Gole ES	Purchase of fuel	1	13/4/24	2006/1	22,000	Not taken charge to store records
7	Umar Bahago Shehu	Purchase of fuel	2	13/4/24	2006/1	10,000	Not taken charge to store records
8	Audu Garga	Purchase of one second hand tyre	7	13/4/24	2006/1	10,000	Not taken on charge to store
9	Umar bahago Shehu	Standing imprest	2	10/8/24	2006/1	10,000	Replenishment

		advance					receipts
10	Modu Gole ES	Purchase of tyre	1	12/10/24	2006/1	25,000	Not taken on charge to store records
11	Umar bahago Shehu	Standing imprest advance	2	12/10/24	2006/1	15,000	No replenishment receipts
12	Audu Garga	Standing imprest advance	7	12/10/24	2006/1	10,000	No replenishment receipts
13	Modu Gole ES	Purchase battery	15	12/10/24	2006/1	23,000	Not taken on charge to store records
14	Modu Gole ES	Purchase of padlock & key holders	1	7/10/24	2006/1	25,000	Not taken on charge to store records
15	Umar bahago Shehu	Purchase of tyre	2	7/11/24	2006/1	10,000	Not taken on charge to store records
16	Modu Gole Es	Maintain of hilux	17	7/11/24	2006/1	22,000	No receipt for the repairs
17	Modu Gole ES	Purchase part of brisk	1	8/12/24	2006/1	25,000	Not taken on charge to store
18	Umar bahago Shehu	Standing imprest advance	2	8/12/24	2006/1	15,000	No replenishment receipts
19	Audu Garga	Purchase of items to decoration of council chamber	7	8/12/24	2006/1	<u>10,000</u>	Not taken on charge to store records
	Total					<u>317,000</u>	

Correspondence Ref No GLG/BRA/ADM/8/070/VOL. dated 15/5/2024 which they could response was presented refers no response was made.

Since the necessary attachment could not be produced, recovery is recommended.

ADMIN DEPARTMENT. `

WRONG/IRREGULAR PAYMENT AMOUNTING TO N500,000.00

For the period under review, the sum of N500,000.00 was drawn on one (1) payment voucher which could not be observed duly supported for a transparent expenditure details with the following observation.

- (a) Recipient did not acknowledge the payment
- (b) No expenditure receipt was observed
- (c) Expenditure was not subjected to file records.

Details below: -

S/n	Name	Purpose	Pv No & Month	Head & S/head	Amount	Remarks
2	Sule Kachallah	Transportation of loading & uploading of materials	103 of Sept.	2010/2	500,000	No valid receipt from Transporter company or private care owners.
	Total				<u>N500,000.00</u>	

Since the necessary documentation could not be advanced, recoveries be effected accordingly.

FINANCE DEPARTMENT

OUTSTANDING REVENUE EARNING BOOKS WORTH N697,500.00

Inspection conducted to Treasury store and revenue records observed that below listed Departmental Receipt Goat and Sheep, Motor park, Grains Market and Jangali receipts upon which revenue were duly collected but not observed returned with the collection thereon to the Treasury.

Details of these are below: -

REVENUE DEPARTMENT

Departmental Outstanding (6 Books)

S/N	Name	Book No	Counterfoil No	Amount
1	Maina Ali	11	00451-00500	100,000
2	Maina Ali	15	172451-17300	100,000
3	Alhaji Bulama	9	16701-16750	100,000
4	Alhaji Bulama	12	16801-16850	100,000
5	Alhaji Bulama	14	16901-16950	100,000
6	Adamu Idi	27	14601-14650	<u>100,000</u>
	Total			<u>600,000</u>

Goat & Sheep (6 Books)Receipt

Name	Book No	Counterfoil No	Amount
Maina Ali	10	01451-01500	5,000
Maina Ali	11	01401-01450	5,000
Maina Ali	12	01351-01400	5,000
Maina Ali	47	01651-01700	5,000
Maina Ali	48	01601-01650	5,000
Maina Ali	2	000221-000250	10,000
			<u>40,000</u>

Motor Park Receipt (3 Booklets)

Name	Book No	Counterfoil No	Amount
Maina Ali	13	08501-08550	5,000
Maina Ali	33	07501-08000	5,000
Maina Ali	6	02151-02201	5,000
			<u>15,000</u>

Grains Market Receipt (one 1 Booklet)

Name	Book No	Counterfoil No	Amount
Maina Ali	13	01901-01950	2,500

Jangali Goat & Sheep Receipt

Name	Book No	Counterfoil No	Amount
Adamu Idi	47	2301-2350	5,000
Adamu Idi	48	2351-2400	5,000
			<u>10,000</u>

Jangali Cow & Camel Receipt (3 Booklets)

Name	Book No	Counterfoil No	Amount
Maina Ali	15	0701-0750	10,000
Maina Ali	24	2151-2200	10,000
Maina Ali	25	1951-2000	10,000
			<u>30,000</u>

Since the response is not accompanied with Bank Statements including lodgment of the sum, recoveries is recommended.

REVENUE YEAR 2023

DETAILS OF BOOKLETS THAT ARE PRINTED AND USED ILLEGALLY

(Not in Accordance with Provisions) 79 books Worth ₦522,400

S/N	Unit	Book No	Counterfoil No	Amount	Remark
1	Grains	49	11516-11519	2000 (25000)	Present in the cashbook but missing in the distribution ledger. i.e. road side printing of booklet
2	Grains	26	11651-11700	4400	
3	Grains	1	02650-02700	2000	
4	Grains	10	11851-11900	94,300	
5	Grains	15	17001-17038	71,000	
6	Grains	15	17801-17850	15,100	
7	Grains	18	17301-17304	7,500	
8	Grains	16	00501-00550	60,000	

9	Goat & Sheep	49	11516-11550	16,000	Present in the cashbook but missing in the distribution ledger. i.e. road side printing of booklet
10	Goat & Sheep	51	09952-09980	1,000	
11	Goat & Sheep	11	0051-0090	2,000	
12		11	09001-09040	5,000	
13	Goat & Sheep		09051-09100	5,000	
14	Goat & Sheep		08401-08450	6,000	
15	Goat & Sheep		0451-0500	5,000	
16	Goat & Sheep	24	02101-02150	5,000	
17	Goat & Sheep	25	02001-02050	5,000	
18	Goat & Sheep	26	20051-20100	5,000	
19	Goat & Sheep	3	02381-02400	2,000	
20	Goat & Sheep	4	01901-01950	5,000	
21	Goat & Sheep	5	02100-02150	5,000	
22	Goat & Sheep	6	081851-01900	5,000	

	Sheep				Present in the cashbook but missing in the distribution ledger. i.e. road side printing of booklet
23	Goat & Sheep	7	01801-01850	5,000	
24	Goat & Sheep	8	01951-01990	3,300	
25	Goat & Sheep	9	02001-02050	5,000	
26	Goat & Sheep	38	20451-20500	5,000	
27	Goat & Sheep	5	02601-02650	5,000	
28	Goat & Sheep	6	002451-000250	10,000	
29	Goat & Sheep	13	01811-01830	2,000	
30	Goat & Sheep	46	01551-01600	5,000	
31	Goat & Sheep	43	02791-02000	5,000	
32	Goat & Sheep	7	01951-02000	5,000	
33	Goat & Sheep	2	02231-02250	2,000	
34	Goat & Sheep	9	02001-02050	10,000	
35	Goat & Sheep	9	02173-02200	3,000	

	Sheep				
36	Goat & Sheep	4	01801-01850	5,000	
37	Goat & Sheep	10	00301-00342	20,000	
38	Goat & Sheep	7	01341-01550	10,000	
39	Goat & Sheep	8	01601-01650	5,000	

40	Cow/Cattle	36	20351-20380	3,000	Present in the cashbook but missing in the distribution ledger. i.e. road side printing of booklet
41	Cow/Cattle	9	02151-02772	2,000	
42	Cow/Cattle	13	01851-01900	5,000	
43	Cow/Cattle	12	02561-02600	4,000	
44	Cow/Cattle	10	01751-01800	5,000	
45	Cow/Cattle	11	01550-015600	5,000	
46	Cow/Cattle	9	02356-021400	5,000	
47	Cow/Cattle	10	00343-00350	5,000	
48	Cow/Cattle	23	02451-02500	4,000	

49	Motor Park		7	07951-0800	1500	Present in the cashbook but missing in the distribution ledger. i.e. road side printing of booklet
50	Motor Park		7	08951-0900	2000	
51	Motor Park		9	02351-02400	5000	
52	Motor Park		10	01451-01500	5000	
53	Motor Park		11	01401-01450	5000	
54	Motor Park		12	01351-01400	5000	

55	Market Receipt		1	0002301-0002300	10,000	Present in the cashbook but missing in the distribution ledger, hence i.e. road side printing of booklet
56	Market Receipt		3	0002351-0002400	10,000	
57	Market Receipt		2 or 4	0002201-0002250	10,000	
58	Canter		6	0002451-0002500	200 of 10,000	
			TOTAL		<u>522,400</u>	

**SLAUGHTER RECEIPT NOT POSTED IN TO DISTRIBUTION
REGISTER (100.00)**

Unit	Book No.	Counterfoil No	amount	Remark
Slaughter	10	01751-01800	5000	off the road booklet
Slaughter	2	02201-02250	5000	off the road booklet
Slaughter	12	02551-02600	5000	off the road booklet
Slaughter	5	02100-02150	5000	off the road booklet
Slaughter	12	01051-01550	5000	off the road booklet
Slaughter	8	01951-02000	5000	off the road booklet
Slaughter	6	01851-01900	5000	off the road booklet
Slaughter	7	01801-01850	5000	off the road booklet
Slaughter	3	02351-02400	5000	off the road booklet
Slaughter	13	01451-01497	5000	off the road booklet
Slaughter	9	02001-02050	5000	off the road booklet
Slaughter	4	01901-01950	5000	off the road booklet
Slaughter	48	01601-01650	5000	off the road booklet
Slaughter	11	01551-01600	5000	off the road booklet
Slaughter	1	02601-02650	5000	off the road booklet
Slaughter	47	01651-01700	5000	off the road booklet
			<u>80,000</u>	

**DETAILS OF (REVENUANCE EARNING EARNING BOOKS) THAT ARE
SOLD BUT NOT POSTED IN TO STORE LEDGER (ILLEGAL
PRINTING)**

Unit	Book No.	Counterfoil No	Amount	Remark
Departmental	15	17001-17050	Un- determined	Road side printing of books by the revenue officer
Departmental	49	11501-11550	“	
Departmental	16	00501-00550	“	
Departmental	10	00301-00350	“	
Departmental	10	11851-11900	“ =	

Unit	Book No.	Counterfoil No	Amount	Remark
Keke Napep	Nil	Nil	19,800	No booklet absence in the distributed ledger only posted in cash book
Janali Cow & Camel	30	2001/2050	<u>100,000</u>	Booklet is their presence in the cash book but not in distributed ledger (store ledge
	Total		<u>119,800</u>	

Since the response is not accompanied with Bank State, recovery is recommended.

AGRIC DEPARTMENT

TRACTOR HIRING UNIT REPORT FOR ITS PERIOD OF 2023.

For the year 2023, farming season Audit inspection of Books of Account maintained by the T.H.U Manager analysis below: -

(i) Take up days from 25th May, 2023 13th July, 2023 = 49 days.

(ii) No of operational tractors = 2 Nos

(iii) Daily remittance N50,000*2 = (100,000)

Hence, N100,000x49 days N4,900,000.

Less: Remittance (Receipted) C.B 2,588,000

: Stoppage and Repairs (Allowed) 1,599,000

Under remittance **N713,000.00**

Since to valid explanation was advance, recovery is recommended from the T.H.U Manager.

**GULANI LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2023**

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,099,771,679	1,387,058,690	1,501,350,459
2	VALUE ADDED TAX	992,096,391	649,595,402	763,194,232
3	OTHER FAAC ALLOACTION	1,007,422,314	133,848,765	147,999,935
4	INTERNAL REVENUE IGR	22,805,121	37,270,897	19,830,000
	SUB TOTAL	3,122,095,505	2,207,773,754	2,432,374,626
	CAPITAL RECIEPTS			
1	GRANTS		0	142,190,071
2	MISCELLANEOUS	0	0	0
	SUB TOTAL	0	0	142,190,071
	TOTAL RECEIPTS	3,122,095,505	2,207,773,754	2,574,564,696
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	478,667,675	841,741,453	448,658,441
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	612,531,075	0	482,362,898
4	OTHER OPERATING ACTIVITIES	842,371,635	3,789,795	751,313,943
	TOTAL RECURRENT EXPENDITURE	2,018,570,386	965,531,248	1,742,335,283
	CAPITAL EXPENDITURE	1,258,038,200	1,011,770,606	587,863,931
	TOTAL EXPENDITURE	3,276,608,586	1,977,301,854	2,330,199,214
1	NET CASH BALANCE	(154,513,082)	230,471,900	244,365,483
2	OPENING BALANCE	246,373,462	235,193,208	2,007,979
3	OPENING BALANCE (ii Project Joint Acc)	91,860,380		246,373,462

GULANI LOCAL GOVERNMENT

PERSONNEL COST					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
21010101	Basic Salaries		311,133,988.75	547,135,194.45	236,001,205.70
21020101-7	Allowances General		154,370,325.19	271,463,231.09	117,092,905.90
21020201	2-75 YCHMB Contribution		13,163,361.06	23,143,027.64	9,979,666.58
	Total		<u>478,667,675.00</u>	<u>841,741,453.18</u>	<u>363,073,778.18</u>

GULANI LOCAL GOVERNMENT

OVERHEAD COST/SUBVENTION					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
	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>

SUBVENTION TO PARASTATALS (ACCORDING TO SECTORS-LIST)

	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023
	List of MDA: Administrative Sector				
	SUBEB		227,099,070.68		(227,099,070.68)
	PHCMB		127,955,897.26		(127,955,897.26)
	Local Government Pension Board		156,098,985.91		(156,098,985.91)
	Yobe State University		24,000,000.00		(24,000,000.00)
	Emirate Council		60,000,000.00		(60,000,000.00)
	1% Admin Charges		13,847,709.80	-	(13,847,709.80)
	Training Fund		3,529,411.68		(3,529,411.68)
	Total Subventions to Parastatals		612,531,075.33	-	(612,531,075.33)

GULANI LOCAL GOVERNINEMTN COUNCIL

ADMINISTRATIVE SECTOR					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
23010112	Purchase of Office Furniture's & Equipment		112,914,254.02	112,379,634.60	(534,619.42)
	Total Administrative Sector		<u>112,914,254.02</u>	<u>112,379,634.60</u>	(534,619.42)

GULANI LOCAL GOVERNINEMTN COUNCIL

ECONOMIC SECTOR					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
23020134	Construction of Shopping Complex		120,275,550.00	61,142,360.00	(59,133,190.00)
23020175	Construction of Market Shade		52,382,200.47	52,450,000.00	67,799.53
23020136	Construction of Maintenance of Hole		83,480,750.00	50,000,000.00	
23020124	Construction of Market stall/Park Open lockup Store/Shop		<u>189,415,651.00</u>	58,174,671.00	<u>115,000,000.00</u>
	Total Economic Sector		<u>445,554,151.47</u>	<u>221,767,031.00</u>	<u>55,934,609.53</u>

GULANI LOCAL GOVERNINEMTN COUNCIL

REGIONAL DEVELOPMENT SECTOR					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
23020172	Drilling of Boreholes for Nursery Plants and overhead tanks		156,407,585.91	170,122,000.00	13,714,414.09
23030104	Purchase of swi----- Equipement		143,689,072.59	70,324,500.00	-
23050284	accufation		120,000,000.00	130,300,250.00	10,300,250.00
			56,702,379.90	35,875,250.00	-
	Total Regional Sector		<u>476,799,038.40</u>	<u>406,622,000.00</u>	<u>72,234,792.53</u>

GULANI LOCAL GOVERNINEMTN COUNCIL

SOCIAL SECTOR					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
	Construction/Equipping of Central store Cold store Drugs store		67,500,000.00	71,500,000.00	4,000,000.00
	Construction completion of Classroom		70,742,000.00	77,786,556.00	7,044,556.00
	Purchase of Classroom Furniture's		51,327,500.00	65,000,000.00	13,672,500.00
	Purchase of Teaching/equipment		33,201,256.48	56,715,384.00	23,514,127.52
	Construction/Equipping of Central store Cold store Drugs store		222,770,756.48	271,001,940.00	48,231,183.52

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government Budgeted the sum of ₦37,270,897.00 for the year ended 31st December 2023, while actual collection was ₦22,805,121.00 hence under collection of ₦14,465,776.00 was observed, the attention of the council be drawn to these effect.

RECURRENT EXPENDITURE:

The Council Budgeted the sum of ₦841,741,453.00 as personnel cost, the actual expenditure in this regards is ₦478,667,675.00. The total sum of ₦697,531,075.00 was expended on overhead cost, subventions to MDAs and other operating activities.

CAPITAL DEVELOPMENT PROGRAMME.

The Local Government Budgeted the sum of ₦1,011,770,606.00 for its capital expenditure, while the actual amount expended stood at ₦1,258,038,200

The over expenditure because of the increase in Federation Account Allocation.

INTERNAL CONTROL PROCEDURE.

The Internal control procedure is observe to be weak, hence resulted in poor documentation such as missing payment voucher without valid supporting document etc.

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 **Gulani** 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 **Gulani** 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 **Gulani** 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. ALIFU CNA, ACTIN)
AUDITOR –GENERAL (LOCAL GOVTS)
YOBE STATE