

# **AUDITOR–GENERAL’S REPORT**

## **BURSARI LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2023**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON ACCOUNTS  
OF BURSARI LOCAL GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1. INTRODUCTION:**

The Financial Statements of Bursari Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2022 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 Bursari Local Government for the year ended 31<sup>st</sup> December, 2022 was submitted to me on the 19<sup>th</sup> May, 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 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on 10<sup>th</sup> June 2023 in observance of the provisions.

**3. INCOME HIGHLIGHT**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Bursari Local Government collected the sum of **₦2,665,783,863.10** from Federation account and **₦18,319,790.00** on account of collection from Internal operations of

the Revenue Unit of the councils treasury. The total sum of **£2,684,103,653.10** was the certified total income to the council for the year ended 31 December, 2022.

## STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

<b>FAAC 2022 BURSARI LOCAL GOVERNMENT</b>										
	<b>STATUTORY ALLOCATION</b>	<b>VAT</b>	<b>EXCHANGE GAIN</b>	<b>NON OIL REVENUE</b>	<b>EXCESS BANK CHARGES REFUND</b>	<b>SHARE OF NON-SOLID MINERAL</b>	<b>ECOLOGICAL FUND</b>	<b>INTERVENTION</b>	<b>EXCHANGE DIFFERENTIALS</b>	<b>GRAND TOTAL</b>
Jan	132,168,335.14	61,600,366.18	1,306,886.65				4,004,256.65			199,079,844.62
Feb.	65,185,228.89	59,489,995.20	1,296,262.49	27,975,326.33			2,833,704.53			156,780,517.44
March	87,753,489.87	53,653,324.72		24,472,645.60			3,366,784.07			169,246,244.26
April	129,543,158.27	64,669,860.54					3,926,170.91	1,388,245.04	9,678,841.66	209,206,276.42
May	115,455,049.57	84,317,932.70		5,595,065.27	2,401,807.06		3,706,124.73			211,475,979.33
June	98,347,165.37	63,998,463.94					3,236,972.66			165,582,601.97
July	155,481,703.76	61,951,902.64					4,664,451.11			222,098,057.51
Aug.	201,814,684.86	57,330,178.51					6,054,440.55			265,199,303.92
Sept	331,991,637.07	68,374,948.56		5,595,065.27			3,621,986.77			409,583,637.67
Oct.	123,691,132.46	63,236,908.93					4,214,289.85	16,785,195.80		207,927,527.04
Nov.	109,700,574.15	67,107,162.69	1,437,372.21	19,582,728.43		8,392,597.90	4,173,398.18			210,393,833.56
Dec.	171,576,631.78	67,633,407.58								239,210,039.36
<b>Total</b>	<b><u>1,722,708,791.19</u></b>	<b><u>773,364,452.19</u></b>	<b><u>4,040,521.35</u></b>	<b><u>83,220,830.90</u></b>	<b><u>2,401,807.06</u></b>	<b><u>8,392,597.90</u></b>	<b><u>43,802,580.01</u></b>	<b><u>18,173,440.84</u></b>	<b><u>9,678,841.66</u></b>	<b><u>2,665,783,863.10</u></b>

## **2022 FINANCIAL YEAR REPORTS**

### **I) WORKS DEPARTMENT**

#### **(i) FINANCIAL AUDIT TEST**

#### **1. WRONG/IRREGULAR PAYMENT WORTH ₦609,500.00**

Drawings were observed made on 4 instances amounting to ₦609,000.00 which were not subjected to prepayment Audit certification contrary to chapter 13 of the Financial Memoranda. The provision stipulates that payment made without the prepayment internal Auditor certification shall not be admitted as charge into the account of the Local Government.

<b>S/N</b>	<b>NAME OF PAYEE</b>	<b>DATE</b>	<b>PV NO</b>	<b>CHE QUE NO</b>	<b>DEPT</b>	<b>DETAILS OF PAYMENT</b>	<b>AMOUNT ₦</b>	<b>REMARKS</b>
1.	Adamu Yerima	8/9/22	3		Works	Being payment for rehabilitation	50,000.00	No stamp & signature of internal auditor
2.	Goni Dulo	19/10/22	81		Works	Being payment for repairs of hand pumps	51,500.00	“ “
3.	Bukar Helma	29/12/22	24		Works	Being payment for supply of diesel	250,000.00	“ “
4.	Bukar Helma	31/08/22	25		Works	Being payment for procurement of diesel	250,000.00	“ “
<b>Total</b>							<b>609,500.00</b>	

## 2. IN COMPLETE PROJECTS

Various contract were awarded at various location from the provision of services to the community however, there exits 3 contract which were awarded and payment ware effected 100% with same outstanding work not yet completed. The Technical officer who issued certificate of valuation and the officer controlling vote be surcharge for effecting payment for incomplete work.

You are required to ensure drawing the attention of the contractors within 14 days to put the project to 100% completion as contained in the contract agreement.

Alternatively a meeting involving the Director Project of the Audit and Works department to re-inspect the project and direct the completion.

The invitation be made within 14 days from the date of this correspondence.

S/N	LGA	PROJECT DESCRIPTION	LOCATI ON	CONTRACT SUM	NAME OF CONTRACT OR	LEVE L OF PAYM ENT	LEVEL OF WORK	RET ENTI ON	REMARKS
1	Bursari	Fencing of motor part at Garin Alkali	Garin Alkali	20,866,845	Zantama Nig. Ltd.	Comp lete	Incom plete	Nil	1. Gate broken and no painting of security office 2. Toilet in lintel 3. Part of the wall not painted
2	Bursari	Construction of Jumm'at Masjid	Turban Gida Village	15,523,715	Zantama Nig. Ltd.	Comp lete	Incom plete	Nil	1. No flooring 2. Wall not painted 3. No electric wiring and fittings
3	Bursari	Renovation of LEA Office	Dapchi	11,015,291	Wada Constructi on Nig. Ltd.	Comp lete	Incom plete	Nil	1. Gate not fixed 2. Wall not painted 3. Toilet accessories not fixed

II) **ADMIN DEPARTMENT**

(ii) **FINANCIAL AUDIT TEST**

1. **WRONG/IRREGULAR PAYMENT WORTH ₦707,000.00**

The sum of ₦707,000.00 was drawn on five (3) nos payment vouchers claimed sum expended on various services but not supported with relevant expenditure details justifying the drawings.

S/N	NAME OF PAYEE	DATE	PV NO	CHEQUE NO.	DETAILS OF PAYMENT	AMOUNT ₦	REMARKS
1	Lawan Garba	01/01/22	4		Being payment for repairs	330,000.00	No expenditure details attached
2	Kabiru Mato	23/01/22	1		Being payment for feeding & entertainment	177,000.00	No expenditure details attached
3	Alh. Baba Wuro	16/02/22	77		Being payment for food items	200,000.00	No expenditure details attached
<b>Total</b>						<b>707,000.00</b>	

2. **MISSING PAYMENT VOUCHERS WORTH ₦1,410,000.00**

Below listed drawings vouchers for the sum of ₦1,410,000.00 could not be submitted for Audit certification which could be termed drawing without prepared and certified vouchers.

Details of these is below:-

S/N	NAME OF PAYEE	PV NO	CHEQUE NO.	DATE	DEPT	DETAILS OF PAYMENT	AMOUNT ₦	REMARKS
1.	Alh. Modu Goni	69		03/06/22	Admin	Being payment for repairs of vehicle	140,000.00	
2.	Usman Dunama	73		03/06/22		Being payment for implementation	160,000.00	
3.	Sundry Person	96		/08/22		Being payment for attending meetings	200,500.00	
4.	Sundry Person	2		/08/22		Being payment for security meeting	220,000.00	
5.	Sundry Person	3		7/11/22		Being payment for monthly allowance	215,000.00	
6.	Sundry Person	4		7/11/22		Being payment for standing imprest	125,000.00	
7.	Yolo Electricity	17		7/11/22		Being payment for NEPA Bill	100,000.00	
8.	Alhaji Shettima	14		7/11/22		Being payment for security service	250,000.00	
<b>Total</b>							<b>1,410,000.00</b>	

Since the vouchers could not be produced the sum as drawn should be seen recovered.

### **3. OUTSTANDING CATTLE TAX (JANGALI) RECEIPT**

Inspection of the Treasury store and revenue records revealed that, below listed 18 nos booklets of cattle tax receipt upon which collection were duly collected but not observed returned with the collection thereon to the Treasury.

Details of these are below:-

S/NO	BOOK NO	COUNTERFOIL		DATE OF ISSUE	NAME OF COLLECTOR	AMOUNT
		FROM	TO			
1	001	2001	2050		Goni Ibrahim	
2	002	2051	2100		Goni Ibrahim	
3	003	2101	2150		Goni Ibrahim	
4	004	2151	2200		Goni Ibrahim	
5	005	2201	2250		Goni Ibrahim	

6	006	2251	2300		Goni Ibrahim	
7	007	2301	2350		Goni Ibrahim	
8	008	2351	2400		Goni Ibrahim	
9	009	2901	2450		Goni Ibrahim	
10	010	2451	2500		Goni Ibrahim	
11	011	2501	2550		Goni Ibrahim	
12	012	2551	2600		Goni Ibrahim	
13	013	2601	2650		Goni Ibrahim	
14	014	2651	2700		Goni Ibrahim	
15	015	2701	2750		Goni Ibrahim	
16	016	2751	2800		Goni Ibrahim	
17	017	2801	2850		Goni Ibrahim	
18	018	2851	2900		Goni Ibrahim	
19	019	2901	2950		Goni Ibrahim	

The outstanding receipt leaflets be seen returned and amounts collected be remitted to the Treasury.

#### **4. PAYMENT VOUCHERS NOT PRE-AUDITED**

Payment worth ₦890,000.00 drawn on six (6) nos payment vouchers could not be observed subjected to Internal Audit checks which in contrary to provision of FM:14.10 and FM:40.10

S/N	NAME OF PAYEE	DATE	P.V	CHEQUE NO	DEPT	DETAILS OF PAYMENT	AMOUNT ₦
1.	Sundry Person	19/01/22	2		Admin	Being payment for holding JSMC meting	165,000.00
2.	Alh. Shettima Abacha	26/01/22	3		Admin	Being payment for security meeting	160,000.00
3.	Moh'd B. Watal	18/10/22	8		Admin	Being payment for annual national training & workshop	100,000.00
4.	Goni Bako	19/10/22	7		Admin	Being payment for repairs of lister engine	118,000.00

5.	Sundry Person	17/11/22			Admin	Being payment for transportation and allowance	170,000.00
6.	Kabiru Mato	23/01/22	1		Admin	Being payment for feeding and entertainment	177,000.00
<b>Total</b>							<b>890,000.00</b>

The expenditure while not presented for prepayment certification could not be observed support with expenditure details justifying the sum. Recovery be effected.

### III) FINANCE DEPARTMENT

#### (iii) FINANCIAL AUDIT TEST

#### 1. OUTSTANDING FIFTY ONE (51) NOS DEPARTMENTAL AND MOTOR PACK RECEIPT

Inspection conducted to treasury store and revenue records observed that below listed departmental and motor park receipts upon which revenue were duly collected but not observed returned with the collection thereon to the treasury.

Details of these are below:-

S/NO	BOO K NO	COUNTERFOIL		DATE OF ISSUE	TYPE	NAME OF COLLECTOR	AMOUNT ₦
		FROM	TO				
1.	005	8051	8100	06/12/22	Departmental	Musa K. Dagana	
2.	006	8101	8150	06/12/22	Departmental	Musa K. Dagana	
3.	009	8251	8300	06/12/22	Departmental	Musa K. Dagana	
4.	010	8301	8350	06/12/22	Departmental	Musa K. Dagana	
5.	011	8361	8400	06/12/22	Departmental	Musa K. Dagana	
6.	012	7401	7450	08/01/22	Departmental	Musa K. Dagana	
7.	014	7201	7250	08/01/22	Departmental	Musa K. Dagana	
8.	013	7151	7200	08/01/22	Departmental	Ibrahim Hassan	
9.	018	7551	7600	22/12/22	Departmental	Alhaji Modu	
10.	019	7601	7650	22/12/22	Departmental	Alhaji Modu	
11.	020	7701	7750	22/12/22	Departmental	Alhaji Modu	
12.	021	7751	7800	22/12/22	Departmental	Alhaji Modu	
13.	022	7801	7850	22/12/22	Departmental	Alhaji Modu	
14.	023	7851	7800	22/12/22	Departmental	Alhaji Modu	
15.	024	7851	7900	22/12/22	Departmental	Alhaji Modu	
16.	025	7901	7950	22/12/22	Departmental	Lawan Umar	
17.	026	7951	8000	29/1/22	Departmental	Alhaji Modu	

18.	027	9001	9050	29/1/22	Departmental	Alhaji Modu		
19.	033	5251	5300	29/1/22	Departmental	Alhaji Modu		
20.	034	5301	5350	29/1/22	Departmental	Alhaji Modu		
21.	038	5501	5500	03/02/22	Departmental	Alhaji Modu		
22.	040	5601	5650	03/02/22	Departmental	Alhaji Modu		
23.	042	5701	5750	03/02/22	Departmental	Alhaji Modu		
24.	044	18001	18050	03/02/22	Departmental	Alhaji Modu		
25.	045	18051	18100	12/02/22	Departmental	Alhaji Modu		
26.	046	18101	18150	12/02/22	Departmental	Alhaji Modu		
		<b>MARKET FEES</b>						
27.	100	18201	18250	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
28.	101	12251	12300	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
29.	102	18901	18950	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
30.	103	18801	18850	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
31.	104	17601	17650	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
32.	105	10851	10900	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
33.	106	16751	16800	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
34.	107	14351	14400	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
35.	108	17451	17500	01/08/22	Market Fees	Ibrahim Hassan	2,500.00	
36.	109	17851	17900	02/08/22	Market Fees	Wawu	2,500.00	
37.	110	17851	17900	02/08/22	Market Fees	Wawu	2,500.00	
38.	111	10751	10800	09/08/22	Market Fees	Goni Kyari	2,500.00	
39.	112	14701	14750	09/08/22	Market Fees	Goni Kyari	2,500.00	
40.	113	13801	13850	09/08/22	Market Fees	Goni Kyari	2,500.00	
41.	017	5301	5350	23/02/22	Market Fees	Fantami	2,500.00	
42.	018	9001	9050	23/02/22	Market Fees	Fantami	2,500.00	
43.	019	5251	5300	23/02/22	Market Fees	Fantami	2,500.00	
44.	020	9051	9100	23/02/22	Market Fees	Musa Buba	2,500.00	
45.	021	9101	9150	23/02/22	Market Fees	Musa Buba	2,500.00	
46.	022	9151	9200	23/02/22	Market Fees	Musa Buba	2,500.00	
47.	023	9201	9250	23/02/22	Market Fees	Musa Buba	2,500.00	

48.	024	9251	9300	23/02/22	Market Fees	Musa Buba	2,500.00
49.	025	9301	9350	23/02/22	Market Fees	Musa Buba	2,500.00
50.	026	9357	9400	23/02/22	Market Fees	Musa Buba	2,500.00
51.	027	9401	9450	23/02/22	Market Fees	Musa Buba	2,500.00

The sum of ₦55,000.00 for the eleven (11) nos motor park receipt must be seen remitted to the treasury while the fourth (4) nos departmental receipt leaflet be returned.

### **3. MISSING PAYMENT VOUCHERS WORTH ₦2,808,237.00**

Below listed payment vouchers for the sum of ₦2,808,237.00 could not be submitted for Audit certification which could be termed missing or not prepared at all when the funds were drawn.

S/N	NAME OF PAYEE	DATE	PV NO	CHEQUE NO	DEPT	DETAILS OF PAYMENT	AMOUNT ₦	REMARKS
1.	Sundry Person	7/11/22	4		Finance	Being payment for standing imprest	125,000.00	
2.	Business & Contractor	4/22	6		Finance	Being payment for 15% progress	2,683,237.00	
<b>Total</b>							<b>2,808,237.00</b>	

Since the vouchers could not be produce the sum as drawn should be seen recovered.

**IV) LOCAL GOVERNMENT EDUCATION AUTHORITY**

**(iv) FINANCIAL AUDIT TEST**

**WRONG/IRREGULAR PAYMENTS WORTH ₦255,000.00**

The sum of ₦255,000.00 was drawn on 16 Nos. payment vouchers claimed expended on payments of standing imprest advance for day to day routine of the Local Government Education Authority which were observed not supported with valid details of expenditure attachment to justify the drawings, hence irregular.

Details of these is below:-

S/N	NAME OF PAYEE	DATE	PV NO	CHE QUE NO	DEPT	DETAILS OF PAYMENT	AMOUNT ₦	REMARKS
1.	Baba Isa Bukar	25/02/22	5		LEA	Being payment for standing impress	15,000.00	The same person is writing the payment voucher and the invoice
2.	Malini Talja	30/01/22	6		LEA	Being payment of standing impress in advance	10,000.00	The same person is writing the payment voucher and the invoice
3.	Baba Isa Bukar	30/01/22	5		LEA	Being payment of standing impress in advance	15,000.00	The same person is writing the payment voucher and the invoice
4.	Suleiman Ibrahim	28/02/22	1		LEA	Being payment of standing impress in advance	20,000.00	The same person is writing the payment voucher and the invoice
5.	Malini Talja	25/02/22	5		LEA	Being payment of standing impress in advance	10,000.00	The same person is writing the payment voucher and the invoice
6	Baba Isa Bukar	20/03/22	5		LEA	Being payment for standing advance imprest	15,000.00	No expenditure details attached

7	Mahira Talja	30/03/22	6		LEA	Being payment for standing advance imprest	10,000.00	No expenditure details attached
8	Baba Isa Bukar	30/04/22	5		LEA	Being payment for standing advance imprest	15,000.00	No expenditure details attached
9	Mahira Talja	30/04/22	6		LEA	Being payment for standing advance imprest	10,000.00	No expenditure details attached
10	Baba Isa Bukar	30/05/22	5		LEA	Being payment for standing advance imprest	15,000.00	No expenditure details attached
11	Mahira Talja	30/05/22	6		LEA	Being payment for standing advance imprest	10,000.00	No expenditure details attached
12	Suleiman Ibrahim	30/06/22	1		LEA	Being payment for standing advance imprest	20,000.00	No expenditure details attached
13	Baba Isa Bukar	30/06/22	5		LEA	Being payment for standing advance imprest	15,000.00	No expenditure details attached
14	Mahiru Talja	30/06/22	6		LEA	Being payment for standing advance imprest	10,000.00	No expenditure details attached
15	Suleiman Ibrahim	30/07/22	1		LEA	Being payment for standing advance imprest	20,000.00	No expenditure details attached
16	Baba Isa Bukar	30/08/22			LEA	Being payment for standing advance imprest	20,000.00	No expenditure details attached
<b>Total</b>							<b>255,000.00</b>	

V) **PRIMARY HEALTH CARE DEPARTMENT**

(v) **FINANCIAL AUDIT TEST**

Below listed payment vouchers for the sum of ₦229,500.00 could not be presented for Audit certification.

Details of these is below:

S/N	NAME OF PAYEE	DATE	PV NO	CHE QUE NO	DEPT	DETAILS OF PAYMENT	AMOUNT ₦	REMARKS
1.	Wakil M. Aji		69		PHC	Being payment for purchase of drugs	50,000.00	
2.	Wakil M. Aji		70		PHC	Being payment for purchase of drugs	60,000.00	
3.	Habu Grema		78		PHC	Being payment for purchase of drugs	79,500.00	
4.	Salamatu Sani		67		PHC	Being payment for midwife allowance	40,000.00	
<b>Total</b>							<b>229,500.00</b>	

VI) **AGRIC DEPARTMENT**

(vi) **FINANCIAL AUDIT TEST**

**IRREGULAR/WRONG PAYMENT WORTH ₦1,500,000.00**

The sum of ₦1,500,000.00 was drawn on two (1) Nos. payment vouchers claimed sum expended on the purchase of insecticides for fumigation and tree planting as details below:-

S/N	NAME OF PAYEE	PV/DATE	PURPOSES	AMOUNT ₦
1	Musa K. Dagona	24 of 09/09/22	Purchase of insecticides for fornication	1,500,000.00
<b>Total</b>				<b>1,500,000.00</b>

The expenditure could not be certified genuely incurred as observed below:-

- i) The vouchers were not processed in any subject file for ease of reference.
- ii) The expenditure attachment receipt and details could not observed.
- iii) The vouchers were not subjected to Internal Audit checks.
- iv) Sundry person list of laborers employed for claimed fumigation exercise was not supported neither signature of beneficiaries acknowledging payments.
- v) Purchases as claimed could not be observed taking on charge into store records.

Recovery is recommended.

## BURSARI LOCAL GOVERNMENT COUNCIL

HIGHLIGHTS OF 2022 FINANCIAL OPERATION				
S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,722,708,791.19	1,591,381,605.00	1,350,533,451.03
2	VALUE ADDED TAX	773,364,452.19	658,434,584.00	648,247,106.94
3	OTHER FAAC ALLOCATION	169,710,619.72	153,929,802.00	105,856,961.61
4	INTERNAL REVENUE IGR	18,319,790.00	42,751,238.00	25,977,159.00
	<b>SUB TOTAL</b>	<b>2,684,103,653.10</b>	<b>2,446,497,229.00</b>	<b>2,130,614,678.58</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	163,135,956.61	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>163,135,956.61</b>	<b>0</b>	<b>0</b>
	<b>TOTAL RECEIPTS</b>	<b>2,847,239,609.71</b>	<b>2,446,497,229.00</b>	<b>2,130,614,678.58</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	456,948,108.30	860,413,931.00	508,672,571.05
2	OVERHEAD COSTS	60,000,000.00	120,000,000.00	42,500,000.00
3	SUBVENTIONS TO BOARD and PARASTATALS	550,253,778.00	0	571,478,885.77
4	OTHER OPERATING ACTIVITIES	700,577,428.71	298,571,970.00	166,005,399.37
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,767,779,315.01</b>	<b>1,278,985,901.00</b>	<b>1,288,656,856.19</b>
	CAPITAL EXPENDITURE	867,272,712.46	1,167,511,328.00	811,502,906.55
	<b>TOTAL EXPENDITURE</b>	<b>2,635,052,027.47</b>	<b>2,446,497,229.00</b>	<b>2,100,159,762.74</b>
1	NET CASH BALANCE	212,187,582.24	0	30,454,915.84
2	OPENING BALANCE	161,505,398.12	209,959,376.00	2,291,186.17
3	OPENING BALANCE (ii Project Joint Acc)	0		128,759,296.11
4	CLOSING BALANCE	373,692,980.36		161,505,398.12

## BURSARI LOCAL GOVERNMENT COUNCIL

<b>PERSONNEL COST</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>
21010101	Basic Salaries		297,016,270.40	559,269,055.15	262,252,784.75
21020101-7	Allowances General		147,365,764.93	277,483,492.75	130,117,727.82
21020201	2.75 YCHMB Contribution		12,566,072.97	23,661,383.10	11,095,310.13
	<b>Total</b>		<b><u>456,948,108.30</u></b>	<b><u>860,413,931.00</u></b>	<b><u>403,465,822.70</u></b>

## BURSARI LOCAL GOVERNMENT COUNCIL

<b>OVERHEAD COST</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>
	Overhead cost		60,000,000.00	120,000,000.00	60,000,000.00
	<b>Total</b>		<b><u>60,000,000.00</u></b>	<b><u>120,000,000.00</u></b>	<b><u>60,000,000.00</u></b>

## BURSARI LOCAL GOVERNMENT COUNCIL

<b>ADMINISTRATIVE SECTOR</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>
23030121	Renovation of Secretariat		125,200,000.00	300,000,000.00	174,800,000.00
23010105	Purchase of Vehicle to D.H of Masaba		40,000,000.00	65,000,000.00	25,000,000.00
23010113	Purchase of computer & accessories		20,000,000.00	35,000,000.00	15,000,000.00
	<b>Total Administrative Sector</b>		<b><u>185,200,000.00</u></b>	<b><u>400,000,000.00</u></b>	<b><u>214,800,000.00</u></b>

## BURSARI LOCAL GOVERNMENT COUNCIL

<b>ECONOMIC SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>
23020164	Fencing of Motor Park at Garin Alkali		30,350,000.00	43,000,000.00	12,650,000.00
23020139	Construction of Standard Culvert linking Garin-Dole and Ilela		28,200,000.00	37,500,000.00	9,300,000.00
23050182	Purchase of Youth Empowerment Materials		26,800,000.00	32,550,000.00	5,750,000.00
	<b>Total Economic Sector</b>		<b><u>85,350,000.00</u></b>	<b><u>113,050,000.00</u></b>	<b><u>27,700,000.00</u></b>

## BURSARI LOCAL GOVERNMENT COUNCIL

<b>SOCIAL SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>
23020107	Fencing of Primary School at Juluri		45,534,888.00	48,100,000.00	2,565,112.00
23020106	Construction of Dispensary at Garun-Dole		22,150,000.00	25,000,000.00	2,850,000.00
	Purchase of Primary School Furnitures		35,650,000.00	38,350,000.00	2,700,000.00
23020147	Procurment of Drugs and Vaccines for Distribution to Health Facilities.		42,865,000.00	47,150,000.00	4,285,000.00
23020146	Construction of Health Clinic at Garin Alkali		44,347,037.02	45,505,303.80	1,158,266.78
	<b>Total Social Sector</b>		<b><u>190,546,925.02</u></b>	<b><u>204,105,303.80</u></b>	<b><u>13,558,378.78</u></b>

**BURSARI LOCAL GOVERNMENT COUNCIL**

<b>REGIONAL DEVELOPMENT SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>
23020177	Drilling of 10 Solar Boreholes at: Dallari, Kuchi-Kuchi, Batar, Mastafari, Danari, Ngasa Fulatari, Dapchi GDSS, Kule Ardo Modu, Koromari and Sumona		213,000,000.00	256,000,000.00	43,000,000.00
23030141	Conversion of Motorized Borehole to Solar Hybrid and Pipeline recticulation at Matti Village.		321,344,000.00	337,470,000.00	16,126,000.00
	<b>Total Regional Sector</b>		<b><u>534,344,000.00</u></b>	<b><u>593,470,000.00</u></b>	<b><u>59,126,000.00</u></b>

## **BUDGET ANALYSIS**

### **INTERNALLY GENERATED REVENUE**

The Local Government projected the sum of **₦42,751,238.00** for the year ended 31<sup>st</sup> December 2022, while the actual collection of **₦18,319,790.00**. The collection is highly inadequate and could be observed that unless aggressive instructions are given, the Local Government could not improve.

### **RECURRENT EXPENDITURE**

The Council Budgetted the sum of **₦860,413,931.00** as personnel cost, while the actual expenditure was **₦456,948,108.30**. The overhead cost, subventions to MDAs and other operating activities stood at **₦1,310,831,206.71**. The payment of salaries through the centralized system has yielded positive result.

### **CAPITAL EXPENDITURE**

The Local Government Budgetted the sum of **₦1,167,511,328.00** as capital expenditure while the actual expenditure was **₦867,272,712.46** This may not be un-connected with heavy expenditure on recurrent services and decline in federation allocation.

### **INTERNALLY CONTROL SYSTEM**

Assessment of the Internal Control of the Local Government for 2020 operations still indicate that the Internal Audit function was weak as payment vouchers for purchase were not supported with store receive vouchers.

### **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 Bursari Local Government for the year ended 31<sup>st</sup> 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 provisions and 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 Bursari Local Government for the year ended 31<sup>st</sup> December 2022 have been certified subject to compliance to my correspondences as could appear in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of Bursari Local Government for the year ended 31<sup>st</sup> December, 2022.

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

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