

**AUDITOR-GENERAL'S  
REPORT**

**GEIDAM LOCAL GOVERNMENT  
2022 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2023**

## TABLE OF CONTENT

Table of Content:	“	“	“	“	“	“	“	2
Introduction:	“	“	“	“	“	“	“	3
Submission of Financial Statement:	“	“	“	“	“	“	“	3
Income Highlight	“	“	“	“	“	“	“	3
Statutory Allocation	“	“	“	“	“	“	“	5
Statement of Financial Position as at 31/12/2022	“	“						6
2022 Financial Year Reports	“	“	“	“	“	“	“	8-26
Highlight of the report	“	“	“	“	“	“	“	27
Personal Cost	“	“	“	“	“	“	“	28
Overhead/Subvention	“	“	“	“	“	“	“	29
Admin Sector Expenditure	“	“	“	“	“	“	“	30
Economic Sector Expenditure	“	“	“	“	“	“	“	31
Regional Development Sector Expenditure	“	“	“	“	“	“	“	32
Social Sector Expenditure	“	“	“	“	“	“	“	33
Budget Analysis	“	“	“	“	“	“	“	34
Auditor General Certification	“	“	“	“	“	“	“	35

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

**1. INTRODUCTION:**

The Financial Statements of Geidam Local Government and relevant operation records for the year ended 31<sup>st</sup> 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 Geidam Local Government for the year ended 31<sup>st</sup> December, 2022 was submitted to me on the 8<sup>th</sup> May, 2023.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of Public resources, The Accounts and schedule of statements were certified on 27<sup>th</sup> May, 2023 in observance of the provisions.

**INCOME HIGHLIGHT.**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Geidam Local Government collected the sum of **N2,922,941,661.00** from Federation account and **~~N~~40,859,000.00** on account of collection from Internal operations of the Revenue Unit of the council's treasury. The total sum of **~~N~~2,963,800,661.00** was the certified total income to the council

for the year ended 31 December, 2022. Inspection was made to the State Local Government Joint Account for details of receipts/remittances of income from the Federation Account Allocations and below details was obtained.

## STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

	FAAC 2022 GEIDAM	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	ECOLOGICAL FUND	Intervention	EXCHANGE DIFFERETIALS	TOTAL
Jan	144,020,947.52	68,372,405.43	1,424,085.83				4,363,351.00			218,180,789.78
Feb.	71,030,919.92	65,924,413.62	1,412,508.92	30,484,101.97			3,087,825.92			171,939,770.35
March	95,623,060.89	59,638,561.94		26,667,307.29			3,668,711.05			185,597,641.17
April	141,279,550.34	72,055,958.50					4,278,262.68	1,512,740.29	10,555,728.42	229,682,240.23
May	125,808,845.35	94,031,795.65		6,096,820.39	2,654,497.89		4,038,483.15			232,630,442.43
June	107,166,757.67	71,171,720.01		6,096,820.39			3,527,258.40			187,962,556.47
July	169,425,016.02	68,955,856.60					5,082,750.48			243,463,623.10
Aug.	219,913,053.35	63,732,107.30					6,597,391.60			290,242,552.25
Sept	361,764,034.40	76,010,221.35					3,946,799.85			441,721,055.60
Oct.	134,783,524.95	70,522,128.65					4,592,219.58	18,290,461.18	-	228,188,334.36
Nov.	119,538,319.19	74,814,155.57	1,566,273.10	21,336,871.38		9,145,230.59	4,547,660.83			230,948,510.66
Dec.	186,983,307.48	75,400,837.61	-				-		-	262,384,145.09
	1,877,337,337.08	860,630,162.23	4,402,867.85	90,681,921.42	2,654,497.89	9,145,230.59	47,730,714.54	19,803,201.47	10,555,728.42	2,922,941,661.49

## **STATEMENT OF FINANCIAL POSITION AS AT 31/12/2022**

Books of accounts maintained by the Local Government Treasury and copies of Bank statements have been examined and certified for balances of:

<b>CASH</b>	<b>NIL</b>	<b>₦</b>
Keystone Bank		36,781,345.44
First Bank		28,109.14
Micro finance Bank		84,250.32
Joint Project Acc		301,875,673.97
<b>Total Cashbook Balances</b>		<b><u>338,769,378.87</u></b>

## **ADEQUACY OF FINANCIAL RECORDS**

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

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

- (1) Departmental vote ledgers to control expenditure.
- (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 abstract of Revenue/Expenditure, Advances, Deposits and Emolument control ledgers.

The non-existence of these vital records could not allow for transparent certification of public assets hence examination of documentation of drawings was made the bases of Audit certification.

## 2022 FINANCIAL YEAR REPORTS

Audit inspection report for the year ended 31/12/2022 was issued to the Local Government in respect of all departments for the attention of each Head of department as vote controllers though responses were made , but still below were outstanding .

### WRONG /IRREGULAR PAYMENTS WORTH N4,286,000.00.

The sum of N4,255,000.00 was drawn on Eleven (8) payment voucher to which below observations were made as per remark column

Details.

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & S/HEAD	AMOUNT	REMARK
1	1/2/22	Alh. Fusami Gumsa	Settlement of allowance to volunteer teachers at Gumsa Primary School	102	2006/1	75,000.00	-Not processed in any subject file - No signatures of beneficiaries attached -Not Authorized by OCV and prepayment Audit Certification.
2	4/6/22	Usman Gana (T/O Water)	Special imprest advanced for settlement of	92	A/	300,000.00	Form 55 not attached PV -Not processed in any subject

			outstanding fuel and lubricant bill				file -Not certified by the Internal Auditor
3	4/6/22	Saleh Mustapha (E/S)	Conduct of Quranic recitation competition	76	2006/1	100,000.00	Not processed in any subject file, No prepayment audit certification
4	24/8/22	F.I.R.S	7.5% VAT paid in respect of Alh Bukar Dauda	18	D/5	200,000.00	-No evidence of remittance -No prepayment Audit certification.
5	7/7/22	Usman Gana	S.I for the procurement of diesel and lubricant for the month	95	NIL	1,200,000.00	Payment voucher not processed in any subject file -Not retired
6	19/5/22	Shared Responsibly to Account	Payment made to account	03	NIL	1,640,000.00	Not processed in any subject file -No authority attached
7	31/5/22	Ligali Abdulrahman	Hosting of official from revenue mobilization	119	2005/12	180,000.00	Not processed in any subject file No prepayment audit certification -OCV did not control the P.V
8	9/12/22	Buduma Bauma	S.I for the purchase of uniforms to messenger	34	A/107	500,000.00	Not processed in any subject file -C. J from 55 not processed -Not prepayment

							audit certification.
		Total				<b>4,255,000</b>	

Where no convincing explanation could not be advance, recovery be recommended.

### UNRETURNED REVENUE RECEIPTS 2022.

During the Audit inspection for the period under-review it was established that, below are outstanding revenue earnings books with collections thereupon not returned to treasury.

Details.

#### **1. DEPARTMENTAL RECEIPT**

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	9/3/22	084	54451	54500		Malam Ali Mai Dio
2	24/2/22	066	55751	55800		Mustapha Ali
3	30/3/22	122	56351	56400		Mamu Dogo
4	2/4/22	125	56501	56500		Mamu Dogo
5	2/4/22	126	56551	56600		Mamu Dogo
6	1/6/22	155	58001	58050		Mamu Dogo
7	1/9/22	223	60401	60450		Ibrahim Zannah
8	3/2/22	038	53551	53800		Bukar Ganga
9	1/6/22	141	57301	57350		Abubakar Mai Dio
10	2/2/22	034	53551	53600		Malam Ali Mai

						Dio
11	29/12/22	321	64851	64900		Babagana Abdulkadir
12	15/6/22	156	58051	58100		Waziri Bayara
13	7/12/22	287	63651	63700		Waziri Bayara
14	21/12/22	318	65401	65450		Waziri Bayara

## 2. MOTOR PARK

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	22/2/22	148	28651	28700	5000.00	Waziri Bayara
2	5/3/22	193	30901	30950	5000.00	Waziri Bayara
3	5/3/22	194	31001	31050	5000.00	Waziri Bayara
4	26/4/22	261	32151	32200	5000.00	Waziri Bayara
5	26/4/22	264	32301	32350	5000.00	Waziri Bayara
6	15/6/22	334	35801	35850	5000.00	Waziri Bayara
7	18/7/22	241	36201	36250	5000.00	Waziri Bayara
8	29/2/22	154	28951	29000	5000.00	Baba shehu Mai B
9	30/5/22	438	41001	41050	5000.00	Ibrahim Zannah
					N45,000.00	

## 3. MARKET FEE/ MARKET SHADE

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	10/3/22	018	59601	59650	2500.00	Mohd Alh Bukar
2	10/3/22	019	59651	59700	2500.00	Mohd Alh Bukar
3	10/3/22	020	59701	59750	2500.00	Mohd Alh Bukar
4	10/3/22	021	59751	59800	2500.00	Mohd Alh Bukar
5	10/3/22	022	59801	59850	2500.00	Mohd Alh Bukar
6	16/2/22	008	20351	20400	2500.00	Gaddari Gumsa
7	3/6/22	148	30751	30800	2500.00	Babagana Abdulkarim
8	8/12/22	244	30101	30150	2500.00	Abubakar Mai Dio
9	21/12/22	267	30201	30250	2500.00	Abubakar Mai Dio

10	21/12/22	274	30551	30600	2500.00	Abubakar Mai Dio
11	24/5/22	113	34551	34600	2500.00	Abubakar Mai Dio

N27,500.00

#### 4. SLAUGHTER SLAB

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	11/1/22	008	5351	5400	5000.00	Abubakar Mai Dio
2	12/1/22	021	6001	6050	5000.00	Abubakar Mai Dio
3	12/1/22	022	6051	6100	5000.00	Babagana Abdulkarim
4	12/1/22	023	6101	6150	5000.00	Babagana Abdulkarim
5	19/2/22	052	7651	7700	5000.00	Alh Gadari Gumsa
6	19/2/22	053	7701	7750	5000.00	Alh Gadari Gumsa
7	5/7/22	196	10251	10300	5000.00	Babagana Abdulkarim
					35,000.00	

#### 5. TRICYCLE FEE

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	18/1/22	002	0051	0100	5000.00	Mamu Dogo
2	18/1/22	003	0101	0150	5000.00	Mamu Dogo
3	25/1/22	006	0251	0300	5000.00	Mamu Dogo
4	25/1/22	007	0301	0350	5000.00	Mamu Dogo
5	27/1/22	009	0401	0450	5000.00	Babagana Abdulkadir
6	1/2/22	011	0501	0550	5000.00	Mamu Dogo
7	1/2/22	013	0601	0650	5000.00	Mamu Dogo
8	29/3/22	019	0901	0950	5000.00	Mamu Dogo
9	23/6/22	003	2651	2700	5000.00	Waziri Bayara
10	29/3/22	064	3351	3400	5000.00	Waziri Bayara
11	1/6/22	142	7401	7450	5000.00	Waziri Bayara

12	1/6/22	143	7451	7500	5000.00	Babagana Abdulkadir
13	3/6/22	145	7551	7600	5000.00	Babagana Abdulkadir
14	14/6/22	127	3501	3550	5000.00	Waziri Bayara
15	27/7/22	101	4301	4350	5000.00	Waziri Bayara
16	29/4/22	144	5851	5900	5000.00	Waziri Bayara
					80,000.00	

#### 6. CATTLE TAX (JANGALI)

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	18/7/22	007	6851	6900		Modu Mustapha Ali
2	18/7/22	008	6901	6950		Modu Mustapha Ali
3	18/7/22	092	9601	9650		Modu Mustapha Ali
4	18/7/22	093	9651	9700		Modu Mustapha Ali
5	22/12/22	001B	6001	6050		Bulama Gumsa
6	22/12/22	021	10001	10050		Bulama Gumsa
7	22/12/22	022	10051	10100		Bulama Gumsa
8	22/12/22	023	10101	10150		Bulama Gumsa
9	22/12/22	024	10151	10200		Bulama Gumsa

### UNRETURNED REVENUE RECEIPTS AND TICKETS DURING THE YEAR 2022

#### 7. SHEEP AND GOAT LICENSE

S/N	Date Issued	Book No	Receipt Number		Amount	Name of Collector
			From	To		
1	3/6/22	003	59501	59550		Babagana Abdulkarim

2	29/12/22	117	9151	9200		Babagana Abdulkarim
---	----------	-----	------	------	--	------------------------

**SUMMARY.**

- (a) 14 Departmental receipt Booklets =to be determined
- (b) Motor park receipt a Booklets 45,000.00
- (c) Market fees 11 booklets 27,500.00
- (d) Slaughter slab 7 booklets 35,000.00
- (e) Tricycle fee 16 booklets 80,000.00
- (f) Cattle Tax ( Jangali) 9 booklets to be determined
- (g) Sheep and Goat License 2 booklets to be determined

You are require to ensure recovery of the receipts from the named collectors along with the collections and full details recovery be forwarded for certification.

## AGRIC DEPARTMENT

### ANALYSIS OF APPROPRIATION FOR THE UTILIZATION OF

N96,520,429.02

It was observed that, the appropriation was made of N96,520,429.02 for 2022 for Agric Department as presented below.

1. 4001/9 -	Purchase of 3 new brand tractors Messy ferguson	61,520,429.02
2. 4002/5-	Purchase of 44 set of OX plough and bulls across the location	25,000,000.00
3. 4003/2-	Rising of seedling and free planting	7,000,000.00
4. 4004/1-	Rehabilitation of fish pond at Geidam	<u>3,000,000.00</u>
		<u><b>96,520,429.02</b></u>

It could be observed that Zero performance was recorded as none of the programme was executed.

Would you explain why Zero performance was recorded for the records.

**LOCAL GOVERNMENT EDUCATION AUTHORITY**

**WRONG AND IRREGULAR DRAWINGS WORTH N140,000.00**

Below listed drawings for N140,000 were observed not supported with relevant supporting document as highlighted in the remark column to justify the expenditures.

Details.

S/N	DATE	NAME OF PAYEE	PURPOSE OF PSAYMENT	P.V NO	HEAD AND SUBHEAD	AMOUNT	REMARKS
1	25/2022	Sundry persons	Monthly allowance to sectional head	01	3006/15	40,000	Beneficiaries did not acknowledge of payment, OCV did not sign and no pre-payment audit
2	2/7/2022	Sundry persons	Monthly allowance to sectional head	02	3006/15	40,000	List of beneficiaries not attached No prepayment Audit or OCV did not authorized
3	2/7/2022	Saleh Mustapha	Monthly standing imprest	03	3006/15	20,000	Beneficiary did not acknowledge receipt and

							no prepayment audit certification
4	28/8/2022	Sundry persons	Monthly allowance to sectional head	01	3006/15	40,000	Beneficiaries list not attached OCV did not authorized and No prepayment audit certification
	Total					140,000	

Since it would be observed no supporting document that would justify the expenditure, recovery be effected from the signatories and details forwarded for subsequent verification.

**PRIMARY HEALTH CRE DEPARTMENT.**

**IRREGULAR PAYMETN WORTH N14,345,000.**

The sum of N14,345,000 was claimed expended on eight (8) payment vouchers for which below observation were made.

Details below: -

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & S/HEAD	AMOUNT	REMARK
1	20/6/22	Gujima Tela Ajiri	Transportation of Hospital beds from DTR to Geidam	125	2007/2	50,000.00	No processed in any subject file -OCV did not authorized

							-No expenditure details attached No prepayment audit certification
2	20/6/22	Hon. Aisha Alh. Ali	Replenishment of standing imprest	75	2007/7	25,000.00	No prepayment audit and no details of expenditure attached
3	20/6/22	Naima Usman	Transportation of RUFT from Damaturu	63	2007/2	50,000.00	Not processed in subject files -No Audit Certification
4	4/6/22	Bukar Modu	Final payment for purchase of measles out break	98	2007/13	300,000.00	Not processed in subject files OCV did not authorize and no SRV attached
5	4/6/22	Bukar Modu	Purchase of drugs for control of measles out break	90	2007/2	360,000.00	Supplies were not charged to store -Not processed in any subject file
6	6/9/22	Gujima Tela Ajiri	Retirement of S.I for the evacuation of drainages within Geidam Local Government	25	5002/15	7,000,000.00	-Expenditure could not be justified -The expenditure was not transparent
7	6/9/22	Bukar Lawan	Retirement of S.I for the evacuation of drainage and hiring of heavy trucks and tippers	26	5002/15	6,500,000.00	Expenditure not processed in subject file -No transparent records of expenditure.
8	18/8/22	Gujima Tela Ajiri	Expenses incurred during	99	2007/2	60,000.00	-Not processed in any subject

			immunization exercise				file. -No prepayment audit and OCV did not authorized the P.V
						<b>14,345,000.00</b>	

Where no authentic expenditure evidence could be advanced to rectify the remarks, recovery be effected accordingly and Treasury receipt copies be forwarded for subjected subsequent verification.

### **DEPARTMENTAL PERFORMANACE TO APPROPARIAITION 2022.**

Similarly, it was observed that, the approved appropriation for 2022 was not adhered to as the sum of N39,063,843.00 was expended without supplementary provisions or virements.

Details below:-

1	2007/2	Transport and travelling	1,500,000.00	3,081,000.00	(1,581,000.00)	Over expenditure without AIE
2	5002/4	Purchase of essential drugs	10,000,000.00	30,382,843.00	(20,382,843.00)	Excess of expenditure without AIE
3	5002/15	Evacuation of drainage within	20,000,000.00	37,100,000.00	(17,100,000.00)	Over expenditure without AIE

		Geidam Township				
--	--	--------------------	--	--	--	--

Would you explain why the appropriation provisions were not observed and why disciplinary action would not be instituted against the coordinator for effecting the expenditure without legislation.

## WORKS DEPARTMENT

### WRONG AND IRREGULAR DRAWING AMOUNTING TO N4,504,000.

The sum of N4,504,000 was drawn on 13 numbers payment vouchers for which bellow observation are made.

- i. The expenditure could not be observed processed in any subject file.
- ii. No formal receipts or evidence of commitment to the voucher contrary to F.M 14.4.
- iii. Procurement items were not taken charge into store records.

Details of the expenditure are shown below: -

<b>S/N</b>	<b>DATE</b>	<b>NAME OF PAYEE</b>	<b>PURPOSE OF PAYMENT</b>	<b>PV NO</b>	<b>HEAD &amp; S/HEAD</b>	<b>AMOUNT</b>	<b>REMARK</b>
1	4/1/22	Hon Mairami Mustapha	Repairs of Cement well at Alhajiri Bukarti of Bako	85	2009/7	20,000.00	No approval, no receipt evidencing purchases for repairs not attached and no prepayment audit
2	2/2/22	Manager YEDC	Settlement of NEPA Bill in respect of Geidam LFG	53	2009/3	50,000.00	Bills paid not attached
3	1/3/22	Usman Gana	Final for repairs of cement well	03	2009/7	40,000.00	Receipt evidencing purchase and SRV could not be attached
4	14/4/22	Hon Goni Kachallah	Payment for repairs of cement	84	2009/7	60,000.00	No approval, no receipt

			well				evidencing purchase of repaired item, no SRV and beneficiary did not sign
5	6/6/22	Hon Sanda Shettima	Repairs of Morosu/Isari Village head pump	114	6001/9	40,000.00	PV not attached and no SRV attached items replaced not charge to store
6.	2/6/22	Usman Gana	Purchase of building materials for the shifting of solar panel base	02	2009/6	75,000.00	No SRV attached
7.	8/6/22	Usman Gana	Repairs of cement well at Fatosandi Village	95	6001/6	29,000.00	Not processed in any subject file -Repair could not be verified
8.	6/9/22	Haruna Waru	Repairs of kelleri Solar Borehole	86	2009/7	40,000.00	Payment voucher not processed in subject file
9.	5/10/22	Manager YEDC	Settlement of Electricity Bills for the month of September	94	2009/12	50,000.00	-No certified bill attached
10.	2/8/22	Shuaibu Babayo	Settlement of NEPA Bill for July 2022	46	2009/12	50,000.00	N certified bill attached, OCV did not sign and no prepayment audit certification
11.	15/11/22	Manager YEDC	Settlement of NEPA Bill for October	25	2009/13	50,000.00	Bills paid not attached, OCV did not control the PV and no prepayment Audit
12.	31/12/22	Usman Gana	Retirement of SI for Settlement of Outstanding Balance of Fuel and Lubricant	50	2009/7	2,000,000.00	-Supply not in store records -Not processed in subject file

13.	31/12/22	Usman Gana	Retirement of SI for embarkment against flooding to Kwata Area	56	4008/5	2,000,000.00	-Not processed in subject file -Un known beneficiaries
						<b>4,504,000</b>	

Where no satisfactory explanation could be advanced recoveries be effected accordingly.

**WRONG AND IRREGULAR PAYMETN WORTH N7,011,000.00.**

The sum of N3,973,000.00 was drawn on thirty (19) payment vouchers which were observed irregular for absence of statutory requirements.

Details below: \_

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & S/HEAD	AMOUNT	REMARK
1.	3/1/22	Hamza Alh Kolo	Purchase of spare parts and repair of vigilante vehicle	88	2001/7	65,000.00	Not processed in any subject files -Procurement part not in store records No prepayment audit certification
2.	4/2/22	Musa Mohammed	Transport to Abuja by Air on Official trip	99	2003/2	150,000,00	Not process in subjected file -No copy of ticket attached No prepayment audit certification
3.	8/3/22	Sundry Persons	Financial assistance granted	18	2001/2	130,000.00	Not processed in subject file -No pre-payment

							audit certification.
4.	15/5/22	Musa Mohammed	Transport, feeding, accommodation and logistics while travelling to Abuja	101	2003/2	100,000.00	Accommodation bill not attached and no expenditure details attached
5.	2/6/22	Hamza A. Kolo	Logistics, feeding and other incentives to security in respect of pre-census	01	7001/1	170,000.00	Beneficiaries did not acknowledge payment no details of expenditure
6.	1/7/22	Musa Mohammed	Repair of official vehicle No GDM 03 LG	61	2003/7	150,000.00	Not processed in subject file -OCV did not authorize -No prepayment audit certification
7.	7/7/22	Hamza A Kolo	Feeding and logistics to vigilante	04	7001/7	250,000.00	Not processed in any subject file -No expenditure details attached
8.	2/11/22	Budumma Bauma	Purchase of office equipment to YOROTA	03	2004/6	138,000.00	Not processed in any subject file -Procurement not in store records
9.	2/11/22	Aji Fannami Dilala	Procurement of battery and lubricant to Geidam Local Govt.	05	2004/7	82,000.00	No approval, no receipt evidencing procurement and items were not charged to store
10	24/11/22	Hamza Kolo	Purchase of fuel and lubricant to vigilante on patrol outside Geidam	10	2004/2	190,000.00	No receipt evidencing purchase and items not charged to store
11	24/11/22	Sundry Persons	Transportation and travelling	11	2004/11	150,000.00	Beneficiaries did not acknowledge

			allowance for swearing in management care lakar committee				payment -No prepayment Audit certification
12	24/11/22	Hamza Kolo	Allowance to vigilante on special duty	12	2004/7	150,000.00	No receipt and no list of beneficiary attached
13	17/2/22	Sundry Persons	Financial Assistance	114	2004/10	95,000.00	-No list of beneficiaries not attached -OCV did not authorized prepayment audit
14	15/2/22	Sundry Persons	Financial Assistance	106	2004/12	104,500.00	OCV did not authorized -No prepayment audit certification
15	8/1/22	Hamza Kolo	Purchase of spare parts to security vehicle	119	2004/7	165,000.00	Not processed in any subject file -No expenditure details acknowledge -No prepayment audit certification
16	10/5/22	Sundry Persons	Financial Assistance	18	2001/2	130,000.00	No approval, no list of beneficiaries, no prepayment audit and OCV did not sign
17	26/11/22	Ligali Abdulrahman	No purpose	07	NIL	200,000.00	No approval OCV did not authorized -Named of beneficiary did not acknowledge payment
18	9/11/22	Abba Gaji	Entertainment to	13	2004/12	60,000.00	OCV did not

		Mohammed	council swearing in				authorized
19	31/12/22	Kaigama Talala	Retirement of S.I supply and installation of fire extinguisher in the local Govt secretariat	60	5001/1	1,500,000.00	Not processed in any subject file -No expenditure details attached.
20						<b>3,973,000.00</b>	

Where no authentic expenditure evidence could be advance to rectify the remarks, recovery be effected accordingly and Treasury receipts of same be forwarded for verification.

### **NON OBSERVANCE OF APPROPRIATION LAW BY N101,431,868.93**

Also observed was over expenditure incurred without following due process as the sum of N101,431,868.93 was expended without supplementary Authority or virement in accordance with the provision.

Details below:

1	2001/2	Utility services	NIL	3,241,000.00	(3,241,000.00)	Not provided in approved budget
2	2001/12	Provision of service material	1,000,000.00	1,865,000.00	(865,000.00)	Over expenditure without AIE
3	5004/1	Purchase of sport material and equipment	5,000,000.00	6,250,000.00	(1,250,000.00)	Over expenditure without AIE
4	6004/3	Purchase of building machine and accessories for women empowerment	15,000,000.00	47,940,372.22	(32,940,372.22)	Excess of expenditure without AIE or virement, all expenses emanating

						from shared responsibility account
5	7001/1	Renovating, furnishing of bed bedding material to Govt. Lodge	35,735,503.50	61,788,247.42	(26,052,743.92)	Over expenditure without AIE
6	7003/1	Workshops seminars and training	10,000,000.00	34,507,552.79	(24,507,552.79)	Over expenditure without AIE
7	2002/2	Travelling and transport	1,000,000.00	2,818,000.00	(1,818,000.00)	Over expenditure without AIE
8	2002/6	Maintenance of Motor vehicle	2,000,000.00	2,999,200.00	(999,200.00)	Excess of expenditure without AIE
9	2003/2	Transport and travelling	1,500,000.00	6,267,000.00	(4,767,000.00)	Over expenditure without AIE
10	2003/3	Utility service	500,000.00	1,782,000.00	(1,782,000.00)	Over expenditure without AIE
11	2004/2	Travelling and transport	1,000,000.00	2,706,000.00	(1,706,000.00)	Excess expenditure over approved budget without AIE
12	2004/12	Grant contribution and sub reading	1,500,000.00	3,003,000.00	(1,503,000.00)	Over expenditure without AIE
					<b><u>101,431,868.93</u></b>	

You are required to advance convincing explanation with material evidence as to why recovery would not be effected from the OCV for incurring expenditure without legislative authorization.



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

<b>S/No</b>	<b>DESCRIPTIONS</b>	<b>ACTUAL 2022</b>	<b>FINAL BUDGET 2022</b>	<b>ACTUAL 2021</b>
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,877,337,337	1,734,097,475	1,477,171,257
2	VALUE ADDED TAX	860,630,162	664,279,309	716,932,727
3	OTHER FAAC ALLOCATION	184,974,162	167,407,308	129,226,044
4	INTERNAL REVENUE IGR	40,859,000	96,097,897	55,849,112
	<b>SUB TOTAL</b>	<b>2,963,800,661</b>	<b>2,661,881,989</b>	<b>2,379,179,140</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	177,765,688	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>177,765,688</b>	<b>-</b>	<b>-</b>
	<b>TOTAL RECEIPTS</b>	<b>3,141,566,350</b>	<b>2,661,881,989</b>	<b>2,379,179,140</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	507,853,215	694,756,657	561,658,167
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	536,048,770	-	610,009,639
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	846,298,347	470,774,348	271,470,494
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,950,200,331</b>	<b>1,285,531,005</b>	<b>1,485,638,299</b>
	CAPITAL EXPENDITURE	855,785,454	1,818,735,504	1,034,724,930
	<b>TOTAL EXPENDITURE</b>	<b>2,805,985,785</b>	<b>3,104,266,509</b>	<b>2,520,363,230</b>
1	NET CASH BALANCE	335,580,564	-	141,184,090
2	OPENING BALANCE	3,188,815	272,454,519	1,794,770
	OPENING BALANCE (ii Project Joint Acc)	-		142,578,136
3	CLOSING BALANCE	338,769,380		3,188,815

**GEIDAM LOCAL GOVERNMENT  
PERSONNEL COST**

	<b>PERSONNEL COST</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
21010101	Basic Salaries		330,104,589.55	451,721,827.05	121,617,237.50	
21020101-7	Allowances General		163,782,661.74	224,059,021.88	60,276,360.14	
21020201	2.75 YCHMB Contribution		13,965,963.41	18,975,808.07	5,009,844.66	
	<b>Total</b>		<b><u>507,853,214.70</u></b>	<b><u>694,756,657.00</u></b>	<b><u>186,903,442.30</u></b>	

**GEIDAM LOCAL GOVT.  
OVERHEAD COST**

	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	Overhead Cost		60,000,000.00	120,000,000.00	60,000,000.00	
	<b>Hon &amp; sitting Allowance</b>		<u><b>60,000,000.00</b></u>	<u><b>120,000,000.00</b></u>	<u><b>60,000,000.00</b></u>	

**GEIDAM LOCAL GOVERNMENT ADMIN SECTOR**

<b>Details of Capital Expenditures (According to Sector)</b>					
<b>Administrative Sector</b>					
	<b>Description</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23030151	Furnishing of Govt Lodge at Geidam	176,033,500.65	567,916,769.00	391,883,268.35	
	<b>Total Administrative Sector</b>	<b><u>176,033,500.65</u></b>	<b><u>567,916,769.00</u></b>	<b><u>391,883,268.35</u></b>	

**GEIDAM LOCAL GOVERNMENT ECONOMIC  
ECONOMIC SECTOR EXPENDITURE**

	<b>Economic Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23010159	Purchase of vet. Drugs to the Local Govt		170,000,000.00	200,818,735.00	30,818,735.00	
23010139	Purchase of 2 Tractors (Messy Ferguson)		100,519,111.00	150,000,000.00	49,480,889.00	
	<b>Total Economic Sector</b>		<b><u>270,519,111.00</u></b>	<b><u>350,818,735.00</u></b>	<b><u>80,299,624.00</u></b>	

**GEIDAM LOCAL GOVERNMENT**  
**REGIONAL DEVELOPMENT SECTOR**

	<b>Regional Development Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020103	Rehab. And repairs of water facilities across the L.G.		136,032,842.46	300,000,000.00	163,967,157.54	
23050116	Counter part funding for WASH Prog.		100,000,000.00	200,000,000.00	100,000,000.00	
23020177	Drilling of Solar B/H at Fukurti		38,000,000.00	100,000,000.00	62,000,000.00	
	<b>Total Regional Sector</b>		<b><u>274,032,842.46</u></b>	<b><u>600,000,000.00</u></b>	<b><u>263,967,157.54</u></b>	

**GEIDAM LOCAL GOVERNMENT SOCIAL  
SOCIAL SECTOR EXPENDITURE**

	<b>Social Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020139	Construction of Culvert		50,000,000.00	100,000,000.00	50,000,000.00	
23010114	Purchase of sitting and instruct. materials		85,200,000.00	200,000,000.00	114,800,000.00	
	<b>Total Social sector</b>		<b><u>135,200,000.00</u></b>	<b><u>300,000,000.00</u></b>	<b><u>164,800,000.00</u></b>	

## **BUDGET ANALYSIS**

**INTERNAL CONTROL:-** The Internal Control operated for 2022 financial Year is so weak that revenue collection was poorly managed and drawings effected without prepayment checks.

### **STORE RECORDS FOR INVENTORIES OF ASSETS**

No effective store records were maintained as procurements of equipment's were never taken on charge. No valid records of store item for determination of Assets exist.

### **FINANCIAL RECORDS**

Records of revenue generation and expenditure maintained by the Treasury is completely in-adequate and could not translate into efficient public assets management.

### **GENERAL REMARK**

The local government could not be certified for efficiency in management of public resources.

### 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 Geidam 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 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 Geidam Local Government for the year ended 31<sup>st</sup> December 2022 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 Geidam 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.**

  
26/9/23  
**(IBRAHIM M. ALIYU CNA,ACTIN)  
AUDITOR-GENERAL (LOCAL GOVTS)  
YOBE STATE**