

AUDITOR–GENERAL’S REPORT

GUJBA LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS

OCTOBER, 2023

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

1. INTRODUCTION:

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

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

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Gujba Local Government for the year ended 31st December, 2022 was submitted to me on the 10th 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 31st March of the preceding year of operation.

The Accounts and schedule of statements were certified on 25th June, 2023 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 N2,709,926,346.18 from Federation account allocations and N31,043,017.00 collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of N2,740,969,364.18 was the certified total income to the council for the year ended 31 December, 2022.

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

	FAAC 2022 GUJBA L.G	2022								
MONTH	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non Solid Mineral	ECOLOGICAL FUND	Intervention	Exchange Differentials	TOTAL
Jan	132,595,791.30	64,547,554.96	1,311,113.35				4,017,207.14			202,471,666.75
Feb.	65,396,049.64	62,290,251.53	1,300,454.84	28,065,803.56			2,842,869.24			159,895,428.81
March	88,037,300.43	56,258,097.57		24,551,794.54			3,377,672.85			172,224,865.39
April	129,966,423.03	67,884,287.43					3,938,868.86	1,392,734.87	9,710,465.97	212,892,780.16
May	115,828,451.96	88,545,401.98		5,613,160.71	2,449,011.07		3,718,111.00			216,154,136.72
June	98,665,237.79	67,120,262.13					3,247,441.62			169,032,941.54
July	155,984,559.54	65,000,020.62					4,679,536.79			225,664,116.95
Aug.	202,467,389.83	60,116,295.37					6,074,021.70			268,657,706.90
Sept	333,065,357.71	71,697,816.24		5,613,160.71			3,633,700.92			414,010,035.58
Oct.	124,091,171.82	66,407,433.65					4,227,919.62	16,839,482.14		211,566,007.23
Nov.	110,055,365.53	70,461,242.92	1,442,020.93	19,646,062.49		8,419,741.07	4,186,895.70			214,211,328.64
Dec.	172,131,541.46	71,013,790.04								243,145,331.50
	<u>1,728,284,640.04</u>	<u>811,342,454.44</u>	<u>4,053,589.12</u>	<u>83,489,982.01</u>	<u>2,449,011.07</u>	<u>8,419,741.07</u>	<u>43,944,245.45</u>	<u>18,232,217.01</u>	<u>9,710,465.97</u>	<u>2,709,926,346.18</u>

STATEMENT OF FINANCIAL POSITION AS AT 31/12/2022

The Local Government for the year ended 31/12/2022 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 31/12/2022 was therefore for ₦281,998,748.35 from the four account of the Local Government.

First Bank Plc	-	1,566.43
First Bank Plc	-	1,316,730.02
Heritage Bank	-	837,238.08
Joint project Account	-	<u>279,843,213.82</u>
Total Cashbook Balances	-	<u>₦281,998,748.35</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.

2022 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.

TREASURY DEPARTMENT

FINANCIAL AUDIT TEST

IRREGULAR PAYMENT

Examination was made on below listed drawings which reveals none observance to the provision of Financial Memoranda which states that, all expenditure must be fully supported with all necessary evidence before payment shall be made. The remarks as provide contradict the provision.

Details below: -

S/N	NAME	PURPOSE	H/SH	P.V NO	DATE	AMOUNT	OBSERVATION
1	Wakil Jodo	Purchase of Laptop computer	2005/12	59	10/6/22	120,000	- Not in store records - No recipient acknowledgement. - No invoice receipt for expenditure
2	Manu Hamidu	Payment or settlement of his House Rent	2005/12	79	27/4/22	100,000	- No Invoice attached - Recipient not sign
3	Alh. Gadari Madu	Printing of Books of accounts and other book	2005/5	62	5/3/22	120,000	- No invoice or receipt attached - Recipient not sign. - No store SRV.
4	Hussaini G. Bukar	Printing of Revenue Earning Books	2005/5	77	June 22	80,000	- No any document justify the expenditure

5	Hassan Bulama	Printing of Revenue Earning Books.	2005/5	62	June 22	140,000	- No any document justify the expenditure
6	Ibrahim Bilal Imam	Purchase of 2022 NCEE registration for less privilege.	2005/12	66	Mar. 22	126,000	- No any document justify the expenditure
TOTAL						<u>686,000</u>	

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 TO DECEMBER 2022 WORTH N8,191,500.00**

Below listed Payment Vouchers could not be presented for audit examination which could be termed as missing or not prepared at all when the fund were drawn which contravened the laid down regulation in Financial Memoranda 14:1-10.

Details below: -

S/N	NAME OF PAYEE	PARTICULAR OF PAYMENT	P.V NO	HEAD/ SUBHEAD	AMOUNT	DATE
1	Abdulrahman Moh'd	Production of memo	74	2001/12	50,000	5/1/22
2	Baba Ibrahim Maina	Production of memo	77	2001/12	1,345,000	5/1/22
3	Mustapha Usman	Purchase of food stuff	83	2001/7	51,000	5/1/22
4	Wakil Joda	Diesel to Borehole	1	2009/7	1,500,000	2/2/22
5	Mustapha Usman	Monthly fuel consumption	83	2001/12	50,000	3/2/22
6	Mustapha Usman	Service DPM vehicle	85	2001/12	15,000	3/2/22
7	Mustapha Usman	Purchase of tyres	109	2002/7	760,000	3/2/22
8	Babagana Amadu	Media coverage	110	2001/12	113,000	10/2/22
9	Ibrahim Musa Buni	Special prayer	111	2001/12	100,000	10/2/22
10	Mustapha Usman	Repairs of DPM vehicle	61	2002/7	375,000	7/3/22
11	Mustapha Ma'aji	Purchase of tyre	64	2003/7	210,000	7/3/22
12	Sundry persons	Transportation of FUTF	54	2007/12	45,000	1/4/22
13	Ali Abubakar	Monthly allowance	55	2007/12	2,500	1/4/22
14	Abdulrahman Moh'd	Stake holder meeting	59	2001/12	200,000	1/4/22
15	Manu A. Buba	Diesel to Borehole	63	2009/12	1,500,000	1/4/22

16	Moh'd Isa Nyakire	Attending of workshop	75	2002/12	100,000	22/4/22
17	Ahmed Moh'd	Sinking of cement well	76	2002/12	300,000	22/4/22
18	Manu Hamidu	Financial Assistance	78	2002/2	100,000	29/4/22
19	Sundry person	Logistics support	58	2001/12	520,000	9/5/22
20	Alh. Gambo Haruna	Medical Assistance	59	2002/12	300,000	9/5/22
21	Abba Buba Jajere	“	05	2001/7	20,000	2/6/22
22	Sundry persons	Monthly allowance	07	2002/7	85,000	2/6/22
23	DSS	Security allowance	28	2005/12	100,000	6/6/22
24	Manu A. Buba	Diesel Borehole	30	2002/12	350,000	6/6/22
TOTAL					<u>8,191,500</u>	

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

MISSING PAYMENT VOUCHER SHARE RESPONSIBILITY ACCOUNT
FROM JAN-AUGUST, 2022 TREASURY DEPARTMENT.

S/N	NAME OF PAYEE	PARTICULAR OF PAYMENT	P.V NO	HEAD/SUB HEAD	AMOUNT	DATE
1	Share responsibility	Local Govt. Contribution	8	1009/1	3,056,666.66	18/1/22
2	“	Production of Humanize budget	09	1009/1	6,911,687.35	18/1/22
3	“	“	11	1009/1	264,705.88	19/1/22
4	Halal con. Com ltd	Completion of Hilux payment	13	-	106,953.11	24/1/22
5	“	Prayer to the State	08	-	5,000,000	17/2/22
6	“	Logistic to Education	09	-	11,250,000	17/2/22
TOTAL					<u>26,590,013.00</u>	

Since the vouchers could not be examined hence assets and service could not be verified and certified, recovery is hereby recommended in accordance with the provisions.

REVENUE GENERAL

OUTSTANDING REVENUE EARNING BOOKS FOR THE PERIOD OF JANUARY TO DECEMBER 2022

Inspection of the Treasury Store and Revenue records observed that, below listed receipt were not returned along with the collections there upon to the stores.

Details below: -

1. DEPARTMENTAL RECEIPT

BOOK NO	RECEIPT NO FROM TO	DATE OF ISSUE	NAME OF COLLECTOR	REMARKS
3	37051-37100	Nil	No Name of Person Collected	
4	37101-37150	Nil	“	
5	37151-37200	“	“	
6	37201-37250	“	“	
8	37301-37350	20/5/22	Zanna Barma	
11	37451-37500	No Date Due	No Name of Person who collected the receipt.	
12	37501-37550	“	“	
14	37851-37900	“	“	
15	37901-37950	“	“	
17	37501-37550	“	“	
18	37751-37600	“	“	
19	37601-37650	“	“	
22	19601-19650	“	“	
32	0401-0450	“	“	
33	0451-0800	“	“	
34	0801-0850	“	“	
40	0801-0850	“	“	
47	1151-1200	“	“	
50	1301-1350	“	“	
53	1451-1500	“	“	
54	20052-20100	“	“	
56	36651-36700	“	“	
58	0051-0100	“	“	
60	0151-0200	“	“	
61	0201-0250	19/7/22	“	

62	0251-0300	6/7/22	“	
65	0401-0450	5/7/22	Hassan Bulama	
67	0501-0550	25/7/22	Modu	
68	0551-06600	1/9/22	Chiroma	
69	0601-0658	“	Hassan Bulama	
70	0651-0700	“	“	
71	0701-0750	“	“	
73	0801-0850	17/2/22	“	
74	0851-09000	“	“	
75	0901-0950	15/9/22	“	
77	01001-01050	24/6/22	“	
81	01201-01250	12/9/22	“	
82	01251-01300	“	“	
85	01401-01450	20/9/22	Ba Zannah	
86	01451-01500	22/9/22	Hassan Bulama	
87	01501-1550	“	“	
88	1551-1600	26/9/22	Bako Dalatu	
89	1601-1650	29/9/22	Hassan Bulama	
91	1701-1750	“	“	
92	1751-1800	“	“	
93	1801-1850	“	“	
94	1851-1900	“	“	
95	1901-1950	5/10/22	“	
96	1951-2000	“	“	
97	2001-2050	“	“	
98	2051-2100	“	“	
99	2101-2150	14/10/22	Bako Dala	
100	2151-2200	13/10/22	Hassan Bulama	
101	2201-2250	“	“	
102	2251-2300	“	“	
103	2301-2350	18/10/22	Bako Dalatu	
104	2351-2400	“	“	
106	2451-2500	“	“	
107	2501-2550	30/10/22	Modu	
108	2551-2600	“	“	
109	002601-002650	4/11/22		
110	002651-02700	“	Gambo	
111	002701-02750	“	“	
112	002751-0090	10/11/22	Hassan Bulama	
113	02801-002850	8/11/22	Modu	
114	002851-002900	“	Hassan Bulama	

115	002951-00290	10/11/22	“	
116	02951-00300	“	No Name of persons who collected receipt	
117	003001-03100	No Date of Collector	“	
118	003051-003100	“	“	
119	00301-003100	“	“	
120	003551-003600	“	“	

2. MOTOR PARK

BOOK NO	RECEIPT NO FROM TO	DATE OF ISSUE	NAME OF COLLECTOR	REMARKS AMOUNT
16	500601-80650	No Date	No Name of collectors	50x50=2,500
17	80651-50700	“	“	50x50=2,500
23	0701-0250	“	“	50x50=2,500
43	2051-2100	20/4/22	“	50x50=2,500
63	1751-1800	“	“	50x50=2,500
66	1901-1950	20/4/22	“	50x50=2,500
68	1401-1500	23/6/22	Hassan Bulama	50x50=2,500
74	2101-2200	7/2/22	Hassan Bulsama	50x50=2,500
78	2701-2800	21/7/22	Modu Aji	50x50=2,500
79	2501-2600	21/7/22	Modu Aji	50x50=2,500
80	3101-3200	21/7/22	“	50x50=2,500
81	3201-3300	“	“	50x50=2,500
82	3301-3400	“	“	50x50=2,500
83	3401-3500	“	“	50x50=2,500
84	3601-3700	“	“	50x50=2,500
86	3901-4000	“	“	50x50=2,500
91	4302-4400	“	“	50x50=2,500
93	4701-4800	15/8/22	Hassan Bulama	50x50=2,500
94	4901-5000	“	“	50x50=2,500
98	5301-54000	1/9/22	“	50x50=2,500
99	5501-5700	“	“	50x50=2,500
102	5801-5900	“	“	50x50=2,500
103	5902-6000	29/9/22	“	50x50=2,500
104	6601-6200	“	“	50x50=2,500
105	6201-6300	10/10/22	“	50x50=2,500
108	6501-6600	“	“	50x50=2,500

109	6701-6800	13/10/22	Hassan Bulama	50x50=2,500
110	6901-7000	“	“	50x50=2,500
111	7101-72000	“	“	50x50=2,500
112	7201-7300	“	“	50x50=2,500
113	2501-7600	“	“	50x50=2,500
114	7701-7800	“	“	50x50=2,500
115	7601-7700	4/11/22	Hassan Bulama	50x50=2,500
116	5301-5350	“	“	50x50=2,500
117	5551-5400	“	“	50x50=2,500
118	54051-5500	“	“	50x50=2,500
119	5701-57500	“	“	50x50=2,500
120	5901-5950	“	“	50x50=2,500
121	5951-6000	“	“	50x50=2,500
122	6151-6200	“	“	50x50=2,500
123	7551-7600	“	“	50x50=2,500
124	7901-7950	“	“	50x50=2,500
125	7951-800	“	“	50x50=2,500
TOTAL				<u>107,500.00</u>

Recoveries of the receipts and collection thereupon is hereby recommended in accordance with the provisions.

EXPENDITURE NOT POSTED TO CASHBOOK

1. Audit inspection reveals that, the sum of N300,000.00 was deposited into the account of Gujba Local Government on 24th February 2022, but not reflected into Cashbook which contradict the principle of transparency and accountability in managing public fund.

Therefore, the Signatories concern should jointly advance explanation on the where about of the said amount, failure recovery be effected and Treasury receipt be forwarded for subsequent verification.

2. Withdrawal of sum of N471,000.00 was made by Joda Wakil which was shown in debit side of Bank Statement on mandate dated 25th May 2022, but was not posted to Cashbook's either side also this transaction contravened the principle of double entry and that of transparency and accountability toward managing of public fund.

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

LOCAL GOVERNMENT EDUCATION AUTHORITY

FINANCIAL AUDIT TEST

WRONG AND IRREGULAR PAYMENT

Audit inspection was conducted and reveals that, the sum of N176,000.00 was drawn on 11 Nos. Payment Vouchers which were drawn as Imprest Advances without replenishment for the year and always drawn without supporting expenditure details.

Details below: -

NAME	PURPOSE	P.V NO AND MONTH	HEAD AND SUBHEAD	AMOUNT
Sundry persons	Staff Allowance	9 of January	A/1	16,000.00
" "	" "	9 of February	A/1	16,000.00
" "	" "	9 of March	A/1	16,000.00
" "	" "	9 of April	A/1	16,000.00
" "	" "	9 of May	A/1	16,000.00

"	"	"	"	9 of June	A/1	16,000.00
"	"	"	"	9 of July	A/1	16,000.00
"	"	"	"	9 of August	A/1	16,000.00
"	"	"	"	S9 of Sept	A/1	16,000.00
"	"	"	"	9 of October	A/1	16,000.00
"	"	"	"	9 of November	A/1	16,000.00
TOTAL						<u>176,000.00</u>

The drawings could not be observed correct whatever good the intention of the Management as Standing Imprest are granted but once for a year and any replenishment must be supported with expenditure details.

Since no further explanation could be advanced, recovery of the amount granted is hereby recommended.

AGRIC DEPARTMENT

(A) **FINANCIAL AUDIT TEST**

IRREGULAR PAYMENT IN RESPECT OF AGRIC DEPARTMENT FOR THE PERIOD OF JANAURY TO DECEMBER 2022

Below drawing for the sum of N520,000.00 drawn could not be observed: -

- (1) Not process in subject file.
- (2) Named Payees claimed ignorance of the payment.
- (3) The O.C.V did not authorized the voucher as a charge to the Vote of the department.
- (4) Not subjected to Internal Audit certification.
- (5) No valid expenditure details attached.

S/N	NAME	PUPOSES	HEAD/ SUBHEAD	P/V	DATE	AMOUNT	OBSERVATION
1	Nana Muktar (HNR)		2008/12	60	25/4/22	180,000	This payment is reputation for payment make this to siphoned the public fund Observations the approval for the just.
2	“ “		2008/12	81	16/6/22	100,000	“ “
3	“ “		2008/12	78	8/5/22	240,000	“ “
TOTAL						<u>520,000</u>	

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

WORKS DEPARMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N900,000.00

1. Payment was made on PV 6 of April 2022 amounting to N100,000.00 favour of Saleh A. Hassan being amount expended for re-demarcation of Buni-Yadi main Market. Observation on the Payment Voucher reveals that, the details of expenditure incurred were not spelt out, documents such as receipt of purchases made and certification by the Internal Audit were observed not obtained, therefore the expenditure could not be admitted as charge into the account of the Local Government.

You are required to apply the necessary surcharge as prescribed by the Financial Memoranda.

2. Drawings were also made on 3 number Payment Vouchers listed below upon which below observations were made: -

- i. Evidences of purchases made not seen in Store records.
- ii. Acknowledgment by the recipient not obtained on the face of the voucher.
- iii. The expenditure could not be observed processed in any file.
- iv. No valid expenditure details attached.

Details as in below: -

S/N	NAME	PUPOSES	HEAD/ SUBHEAD	P/V	DATE	AMOUNT	OBSERVATION
1	Manu A. Buba	For assessment of borehole within the Local Govt.	2009/12	77	7/10/22	250,000	- No expenditure details attached. - Not processed in any subject file. - No receipt for hiring of Vehicle. - The named beneficiary claiming ignorance. - Recipient did not sign.
2	Sale A. Hassan	Payment for execution of water flooding Muktum.	„ „	68	12/5/22	250,000	„ „ „
3	Ahmed Moh'd T.O	Payment for sinking of productive of cement well at Jauro Madi Village	6001/3	77	6/4/22	300,000	- No receipt of expenditure. - Recipient did not sign. - Not processed in any subject file.
TOTAL						<u>800,000</u>	

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

ADMIN DEPARTMENT

(A) **FINANCIAL AUDIT TEST**

WRONG AND IRREGULAR PAYMENT

Below table presents drawings which were observed without adherence to laid down procedure set out in the Financial Memoranda chapter 14:1 – 10. The details below: -

S/N	NAME	PURPSOE	HEAD/ SUBHEAD	P.V NO	DATE	AMOUNT	OBSERVATION
1	Mustapha Usman Ngari	Fuel consumption of official vehicle	2003/12	62	Jan 2022	150,000	<ul style="list-style-type: none"> - Recipient signature could not be seen. - No OCV authorization. - No receipt of fuel or SRV,SIV one council approval schedule of standing payment on PV and store officer not aware.
2	“	“	“	103	Feb 2022	117,250	<ul style="list-style-type: none"> - Internal Auditor did not verify. - No receipt or invoice for fuel consumption. - Only request for settlement of fuel consumption and Council approval attached to P.V.
3	“	“	“	104	“	191,975	“
4	“	“	“	66	April 2022	159,140	“
5	“	“	“	73	“	200,000	“
6	Mustapha Usman Ngari	Fueling of official vehicle	2002/2	38	23/5/22	50,000	<ul style="list-style-type: none"> - No DPM authorization - Internal Auditor did not verify - No fuel receipt attached to P.V
7	Mustapha Ma’aji	Repair of council Bus	2001/2	73	20/5/22	60,000	<ul style="list-style-type: none"> - No DPM authorization - Internal Auditor did not verify

							- 8Recipient did not verify the sum of N60,000
8	Mustapha Usman Ngari	Fueling of official vehicle	2002/12	36	28/4/22	50,000	- Internal Auditor did not verify - Recipient did not verify the sum of N50,000 - No Store receipt voucher - No invoice of Purchase. - Recipient did not verify the sum of N50,000 - No fuel receipt attached to the P.V
9	Moh'd Harande Mai Turare	Petty expenses to his office	2003/12	6	23/12/22	50,000	- Internal Auditor did not verify. - Recipient did not verify the sum of N50,000 - No Invoice receipt for the purchase made
10	Umar Moh'd	Production of Short Jingle	2001/5	70	19/4/22	50,000	- DPM could not counter sign - -Internal Auditor id not verify - -Recipient did not acknowledge
11	Ysarima Modu	Refreshment of Chairman office	2001/11	64	5/1/22	50,000	- -No purchase receipt from refreshment store to support the payment - -No Internal Auditor sign - -Recipient have not sign on P.V
12	Mustapha Usman Ngari	Purchase of tyres to official vehicle attached to Local Govt. Chairman	2002/18	109	10/1/22	760,000	- -Recipient no acknowledge the amount - -Chief Driver not aware of

							<ul style="list-style-type: none"> - this repairs - Evidence of repair of vehicle only receipt for purchase and approval attached
13	“	For settlement of fuel consumption	2001/7	119	28/2/22	263,500	<ul style="list-style-type: none"> - No Invoice attached to P.V - Recipient not sign - No SRV/SIV - No document show the item were purchase - Only request for settlement of fuel and conveyers approval
14	“	“	“	57	9/6/22	210,000	“
15	“	Purchase of Tyres to DPM official vehicle	2002/12	61	28/6/22	70,000	“
16	Mustapha Usman Ngari	For the settlement of fuel consumption	2001/12	72	4/7/22	360,000	<ul style="list-style-type: none"> - No Recipient signature - Fuel not taken to store - No SRV/SIV - Councils approval and receipt of fuel that already prince in their course
17	“	Payment for repair of Toyota prado Jeep	2001/5	9/81	17/8/22	800,000	<ul style="list-style-type: none"> - No Recipient signature - DPM could not counter sign. - Request to investigate the vehicle already auction to the Chairman - The auction sum is still drawn in the Local Govt.
18	“	Payment for logistic support to enable them attends 5 days 10/s at	2001/11	58	10/6/22	295,000	<ul style="list-style-type: none"> - No certificate of attendance - Beneficiary not sign - Only invitation and

		Gombe.					approval attached
19	Sundry persons	Payment for CRS STAR project t as logistic to enable them to attend 2 day workshop at Abuja	2002/5	69	9/8/22	280,000	<ul style="list-style-type: none"> - No evidence of payment Air Ticket - No invitation letter for workshop - No certificate of attendance - Beneficiary not sign to cater the sum of N280,000
20	“	Payment for allowances to visitation	Nil	64	29/8/22	2,000,000	<ul style="list-style-type: none"> - No name of beneficiary state on payment voucher - Only OCV control and Internal Auditor verify - Check and passed - No DPM authorization.
21	”	CD officer for the logistic on intervention from Danish refugee council.	2001/12	05	17/3/22	120,000	<ul style="list-style-type: none"> - Recipient not acknowledge the sum - No evidence from non-governmental - Only request for approval.
22	Abdulrahman Moh’d GLN	Payment of conduct of special prayer for peace	2002/12	Nil	12/1/22	350,000	<ul style="list-style-type: none"> - Recipient not sign - OCV control with photo copy sign - No receipt of fuel or SRV,SIV one council approval schedule of standing payment on PV and store officer not aware
23	“	“	“	21	April,22	350,000	<ul style="list-style-type: none"> - Internal Auditor did not verify. - No receipt or invoice for fuel consumption - Only request for settlement of fuel

							consumption and Council approval attached to P.V
24	“	“	“	64	“	350,000	“
25	Ibrahim Musa Buni (HFC)	“	“	57	April 2022	350,000	“
26	Adamu Salisu	For hosting of official form Local Govt. Service Commission	100	Feb. 2022		350,000	- No letter of visit from LG.S.C. - No detail of expenditure. - O.C.V did not sign and internal Auditor not sign.
27	Ali Goni Kolo	For attending 4 days C.R. Workshop at Gombe	2	June 2022		100,000	- No certificate of attendance. - O.C.V did not sign the PV and Internal Auditor to justify the expenditure.
28	Mustapha Usman Ngari	Monthly consumption of fuel by the Local Govt. official Vehicle.	62	Jan. 2022		819,165	- All the Payment Voucher were not receipted and S.R.V and S.I.V. wee not seen attached to the P.V. - O.C.V, DPM, recipient and Internal Auditor did not acknowledge the payment.
	” ” ”	” ” ”	103	February			
	” ” ”	” ” ”	104	February			
	” ” ”	” ” ”	66	April			
	” ” ”	” ” ”	73	April 22			
29	Ibrahim Ahmed Dogona	For printing of 40 leave notebook for support both Primary and Secondary Schools.	2	June		1,900,000	- No L.P.O was raised and no evidence of purchase was attached to the Payment Voucher. - No S.R.V and S.I.V that shows the items were not taken charge to store.

						- The O.C.V and Internal Auditor did not control the PV.
30	Abdurrahman Moh'd Gulani	Hosting and logistic to Committee from State and Local Govt. Executive SEMA.	79	Aug. 2022	250,000	No invoice of fuelling, transportation, off bading of relief material document not attached to PV.
	” ” ”	” ” ”	64	Feb.		
	Ibrahim Musa Buni	” ” ”	57	April		
31	Baba Ibrahim Maina	Purchase of foodstuff to displace IDPs from Muktum Village.	77	Jan	1,345,000	Observation reveals that, the staff who payment was made in his name was not aware of transaction, no S.R.V and S.I.V. the items were not taken charge to store and no list of beneficiaries is attached to PV.
TOTAL					<u>12,451,030</u>	

Since no further necessary attachment and certification could not be obtained recoveries of the amounts granted is hereby recommended in accordance with the provisions.

PRIMARY HEALTH CARE DEPARTMENT

(A) **FINANCIAL AUDIT TEST**

**IRREGULAR PAYMENT IN RESPECT OF PRIMARY HEALTH
CARE DEPARTMENT FOR THE PERIOD OF JANUARY TO
DECEMBER 2022 WORTH N3,139,000.00**

Below listed payment were observed irregular as no supporting document could be observed attached to justify the expenditure.

The provision of F.M chapter 14:4 (1-9) and 14:10 provides that, expenditure must be fully documented and the Internal Auditor must verified the vouchers before payment.

Details of such payment presented below: -

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY-DECEMBER, 2022 IN RESPECT OF PRIMARY HEALTH CARE GUJBA LOCAL GOVERNMENT BUNI YADI

S/N	NAME	DESCRIPTION	DATE	P/V	HEAD/SUB HEAD	AMOUNT	OBSERVATION
1	L.I.O	Payment for OBR	31/1/22	15	Nil	198,000	<ul style="list-style-type: none"> - OCV did not authorized. - Internal Auditor did not verify. - Payment supposed to sundry persons the one name on P.V LTO - No subhead/Head indicate on payment
2	“	Payment of ODK	14/1/22	11	“	148,000	” ” ”
3	“	Payment of CONVID 19 Mass Vaccination Transportation	10/1/22	6	“	510,000	<ul style="list-style-type: none"> - No list of team transportation - Same no list of ward focal person transportation with total sum of N510,000 for the 2 team. - OCV did not control - Internal Auditor did not verify
4	HOD	Payment of impres	15/2/22	5	Nil	25,000	<ul style="list-style-type: none"> - OCV did not authorized. - Internal Auditor did not verify - Only one person’s sign. - The recipient for the whole payment voucher of the Dept. - DPM could not counter sign
5	Payment of logistic	10/2/22	2	“	Nil	368,000	<ul style="list-style-type: none"> - No name of beneficiary. - Only NURTW receipt attached and submission of retirement in respect of CONVID 19 Mass Vaccination - Same OCV did not authorized.

							<ul style="list-style-type: none"> - Internal Auditor did not verify - DPM could not counter sign.
6	HOD	Payment of imprest	24/3/22	2	“	25,000	<ul style="list-style-type: none"> - OCV did not authorized. - Internal Auditor did not verify - DPM could not consider sign
7	“	Payment of logistic transport spend HOD	12/4/22	4	“		<ul style="list-style-type: none"> - No breakdown of logistic only NURTW - OCV did not authorized. - Internal Auditor did not verify
8	HOD	Payment of plate of rice sand sup Training material and NURTW	29/4/22	6	Nil	90,000	<ul style="list-style-type: none"> - OCV did not authorized. - Internal Auditor did not verify - DPM could not counter sign.
9	HOD	Payment of logistic counterpart for hearing of vehicle and purchase	19/5/22	5	Nil	694,000	<ul style="list-style-type: none"> - OCV did not authorized. - Internal Auditor did not verify - DPM could not counter sing - No list of Team only NURTW sales invoice and NURTW attached.
10	HOD	Purchase of Mandu and S.O.D	24/5/22	8	“	770,000	” ” ”
11	“	Payment of training of S.O.D	2/6/22	1	“	156,000	” ” ”
12	Moh'd Idi (DSNO)	Payment for purchase of drugs for control of cholera out break	9/8/22	72	2007/12	130,000	<ul style="list-style-type: none"> - Amount not acknowledge by recipient - No invoice or receipt of expenditure attached
TOTAL						<u>3,114,000</u>	

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

**HIGHLIGHTS OF 2022 FINANCIAL OPERATION
GUJBA LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2022	Final Budget 2022	Actual 2021
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,728,284,640	1,596,531,830	1,355,100,555
2	VALUE ADDED TAX	811,342,454	691,442,178	678,139,061
3	OTHER FAAC ALLOCATION	170,299,252	154,062,562	113,908,651
4	INTERNAL REVENUE IGR	31,043,017	42,899,535	24,208,658
	SUB TOTAL	<u>2,740,969,364</u>	<u>2,484,936,105</u>	<u>2,171,356,925</u>
	CAPITAL RECIEPTS			
1	GRANTS	163,663,568	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	163,663,568	-	-
	TOTAL RECEIPTS	<u>2,904,632,931</u>	<u>2,484,936,105</u>	<u>2,171,356,925</u>
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	445,787,221	643,776,986	492,841,355
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	676,857,793	-	837,524,263
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	722,114,875	559,039,293	176,681,068
	TOTAL RECURRENT EXPENDITURE	<u>1,904,759,889</u>	<u>1,322,816,279</u>	<u>1,549,546,686</u>
	CAPITAL EXPENDITURE	718,538,573	1,881,357,086	763,388,287
	TOTAL EXPENDITURE	<u>2,623,298,462</u>	<u>3,204,173,365</u>	<u>2,312,934,973</u>
1	NET CASH BALANCE	281,334,469	(719,237,260)	(141,578,047)
2	OPENING BALANCE	664,279	307,237,260	8,704,300
	OPENING BALANCE (ii Project Joint Acc)	-		133,538,026
3	CLOSING BALANCE	281,998,748		664,279

**GUJBA LOCAL GOVERNMENT
PERSONNEL COST**

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2022	Actual 2022	Variance 2022
1	Basic Salaries	21010101	418,455,040.90	289,761,693.64	128,693,347.26
2	Allowances General	21020101-7	207,618,077.99	143,766,378.88	63,851,699.11
3	2.75 YCHMB Contribution	21020201	17,703,867.11	12,259,148.59	5,444,718.52
	Total		<u>643,776,986.00</u>	<u>445,787,221.11</u>	<u>197,989,764.89</u>

**GUJBA LOCAL GOVERNMENT
OVER HEAD**

S/N	Description	CODE	BUDGETTED 2022	Actual 2022	Variance 2022
1.	Overhead cost		120,000,000.00	60,000,000.00	60,000,000.00
	Total		<u>120,000,000.00</u>	<u>60,000,000.00</u>	<u>60,000,000.00</u>

GUJBA LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2022	BUDGETED 2022	VARIANCE
23010105	Purchase of Hilux		14,700,078.00	46,321,000.00	31,620,922.00
23010128	Procurement of Gun and Cartridge		35,360,120.00	74,000,000.00	38,639,880.00
23010101	Renovation of Office Building		61,552,428.04	102,352,000.00	40,799,571.96
23010131	Renovation of District Head Palace		25,500,000.00	42,896,086.00	17,396,086.00
23010112	Purchase of Office Furniture & Fittings		42,335,100.00	122,788,000.00	80,452,900.00
			<u>179,447,726.04</u>	<u>388,357,086.00</u>	<u>208,909,359.96</u>

GUJBA LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2022	BUDGETED 2022	VARIANCE
23020114	Road side clearance		15,200,000.00	52,133,170.00	36,933,170.00
23010127	Supply of Agric items		10,446,000.00	42,500,000.00	32,054,000.00
23020153	Construction of Drainage		39,759,865.05	98,866,730.00	59,106,864.95
23010123	Supply of Vet. Drugs		35,550,000.00	100,000,000.00	64,450,000.00
23010119	Installation of 60 KVA Gen. Set		59,930,000.00	145,700,000.00	85,770,000.00
23010177	Drilling of Solar Borehole		39,839,134.95	109,800,100.00	69,960,965.05
	TOTAL		<u>200,725,000.00</u>	<u>549,000,000.00</u>	<u>348,275,000.00</u>

GUJBA LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2022	BUDGETED 2022	VARIANCE
23020105	Purchase of Boreholes Material		7,500,000.00	70,757,785.00	63,257,785.00
23020152	Improvement of Township Drainage at Buni Gari		42,354,100.00	89,770,110.00	47,416,010.00
23020152	Improvement of Township Drainage at Wagir		43,120,000.00	74,250,000.00	31,130,000.00
23020152	Installation of Boreholes		9,091,667.99	71,000,000.00	61,908,332.01
23020152	Evacuation of Drainage		15,200,000.00	56,222,105.00	41,022,105.00
23020152	Drilling of Borehole at Gujba		31,359,778.95	362,000,000.00	330,640,221.05
	Total Regional Sector		<u>148,625,546.94</u>	<u>724,000,000.00</u>	<u>575,374,453.06</u>

GUJBA LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2022	BUDGETED 2022	VARIANCE
23050184	Supply of Sewing Machine		15,462,130.00	17,200,000.00	1,737,870.00
23010123	Procurement of Drugs		25,241,300.00	32,110,000.00	6,868,700.00
23050182	Procurement of Youth Empowerment materials		22,700,000.00	35,011,000.00	12,311,000.00
23020106	Construction of MCH Wagir		68,959,750.00	75,429,000.00	6,469,250.00
23010102	Purchase of Class furniture and instructional materials		57,377,120.00	60,250,000.00	2,872,880.00
	Total Social Sector		<u>189,740,300.00</u>	<u>220,000,000.00</u>	<u>30,259,700.00</u>

BUDGET ANALYSIS 2022

INTERNAL GENERATED REVENUE

The Local Government budgeted the collection of ₦42,899,535.00 for which the sum of ₦31,043,017.00 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 Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of **Gujba Local Government** for the year ended 31st December, 2022.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision Audit draft Laws and Sec. 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Statement of Assets and Liabilities of **Gujba Local Government** for the year ended 31st December 2022 have been certified subject to observations in my correspondences.

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

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


26/9/2023
IBRAHIM M. ALIYU CNA, ACTIN
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE