

AUDITOR—GENERAL'S REPORT

**GEDAM LOCAL GOVERNMENT
2023 FINANCIAL YEAR REPORTS**

AUGUST, 2024

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

1. INTRODUCTION:

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

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

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Geidam Local Government for the year ended 31st December, 2023 was submitted to me on the 17th July, 2024.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of Public resources, accounts and schedules of all assets and liabilities must be prepared and balanced latest by 31st March of the preceding year of operation.

The Accounts and schedule of statements were certified on 24th July, 2024 in observance of the provisions.

3. INCOME HIGHLIGHT.

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Geidam Local Government collected the sum of **N3,773,368,052.00** from Federation account and **N45,262,080.00** on account of collection from Internal operations of the Revenue Unit of the council's treasury.

The total sum of **₦3,818,630,133.00** was the certified total income to the council for the year ended 31 December, 2023. 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 2023 GEIDAM L.G	2023										
Month	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Forex Equalization	Share of Non Solid Mineral	ECOLOGICAL FUND	Electronic Money Transfer Levy	ADDITIONAL FAAC	SURE-P	Excess Crude Oil Revenue	TOTAL
Jan	188,127,004.19	81,598,833.03	8,628,047.85				5,844,519.47	8,913,124.05				293,111,528.59
Feb.	108,641,433.30	81,199,991.25		30,484,101.97			4,310,998.74	9,896,430.44				234,532,955.70
March	103,398,097.64	77,578,977.27					4,720,758.52		31,825,402.45			217,523,235.88
April	140,941,944.38	74,528,663.91					8,284,963.33	5,416,736.58	189,040,687.73			418,212,995.93
May	100,117,445.06	71,912,375.67		7,316,184.45	18,564,818.10	4,423,993.76	4,909,063.13	5,416,736.58	33,752,012.20		30,164,585.68	276,577,214.63
June	151,428,548.38	98,232,651.76					4,548,180.45	5,775,973.73	177,466.71			260,162,821.03
July	84,895,861.63	96,377,274.20	90,361,519.53				6,422,802.75	4,605,784.26	38,836,044.08			321,499,286.45
Aug.	110,229,851.89	98,148,509.36	81,752,841.45				6,062,324.95	5,170,717.55	10,094,805.01	210,027,525.02		521,486,575.23
Sept	92,118,985.83	116,544,580.40	66,225,269.00				6,611,351.62	5,213,196.70				286,713,383.55
Oct.	110,437,178.42	111,029,494.17	49,561,038.35	53,984,942.87			4,799,946.50	4,044,655.99				333,857,256.30
Nov.	85,396,030.73	113,978,571.17	54,002,695.62	18,290,461.18			4,730,675.63	5,752,035.67				282,150,470.00
Dec.	101,213,443.58	119,781,812.00	101,739,506.87				-	4,805,566.66				327,540,329.11
Total	1,376,945,825.03	1,140,911,734.19	452,270,918.67	110,075,690.47	18,564,818.10	4,423,993.76	61,245,585.09	65,010,958.21	303,726,418.18	210,027,525.02	30,164,585.68	3,773,368,052.00

STATEMENT OF FINANCIAL POSITION AS AT 31/12/2023

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

CLOSING CASH BOOK	
BALANCE	2023
	₦
Keystone Bank	- 94,482,097.33
First Bank	- -
Micro finance Bank	- 1,136,728.86
Joint Project Acct.	- <u>111,484,633.21</u>
Total Cashbook Balances	- <u><u>207,103,459.40</u></u>

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.

PREVIOUS AUDIT REPORT

Auditor-General's reports for the year ended 31st December, 2022 was presented to the State House of Assembly on 18th October, 2023 which was scrutinized by the Public Account Committee which resolutions were made at the plenary.

Resolution arising from the House seating of 19th March 2024 was conveyed vide correspondence Ref. No. YBHA/S/GEN/10/VOL.IV dated 25th March 2024 directing that:

- (a) The House called on the Executive arm of Government to direct the Executive of Geidam Local Government to refund 14 Nos. of Departmental Receipt and remit the N187,500.00 to the Local Government Treasury Account being outstanding Revenue.

2023 FINANCIAL YEAR REPORTS

Audit inspection report for the year ended 31/12/2023 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: -

WORKS DEPARTMENT

The procurement process stipulates that, items of Store is to be taken charge into Store, and be issued only when request is made by way of requisition and issued out with Store issue voucher. However, Payments were made amounting to N1,480,750.00 which were not subjected to the Store administration and control.

Details of these is below: -

S/N	NAME OF PAYEE	DATE	PV NO	CHQ . NO.	HEAD/ SUB HEAD	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Mustapha Salihu	30/6/23	27	SI		Drilling of boreholes	<u>1,480,750</u>	Not charged to store

Since the expenditure could not be justified through the Store records, recoveries is hereby recommended.

CAPITAL PROJECTS

Following the physical inspection of some projects within the Local Government, observation on the projects reveals some irregularities as details below: -

S/ N	LOCAL GOVT.	PROJECT DESCRIPTION	NAME OF CONTRACT	CONTRACT SUM	PROGRESS PAYMENT	REMARKS
1	Geidam	Conversion of motorized solar	SGK Nig. Ltd	58,869,156		Yet to be completed
2	Geidam	Renovation of chairman	Gasauri Talum Global		7,558,657.00	Yet to be completed, bill of quantity was not followed and work is substandard. Tiles were not fixed
3	Geidam	Building of 10 shops complex	Bin Bukar Farm		22,523,641.00	Completed but work is substandard and crack is visible

Since there was no any further explanation as to the completion of the project or otherwise, recoveries is hereby recommended.

AGRIC DEPARTMENT

NON-REMITTANCE FROM TRACTOR HIRING UNIT FOR THE PERIOD OF JANUARY – DECEMBER 2023 WORTH N8,960,000.00

The inspection of Book of accounts maintained by THU Geidam Local Government revealed that, one (1) functional Tractor was confirmed stationed in Taraba State for the period of complete one year without remittance.

The officer in-charged of (THU) Bakura M. Taibu disclosed that, in Taraba, Tractors were given out for hiring on daily basis for N80,000.00 therefore, the analysis indicated as below: -

- i. N80,000 x 7 days = N560,000.00
- ii. N560,000 x 4 weeks = N2,240,000.00
- iii. N2,240,000 x 4 months = N8,960,000.00

OBSERVATION:

- Agreed period for a Tractor to work for four (4) months without remittance.
- No any official written report on the position of the Tractor from THU officer on mechanical position the Vehicles.
- No remittance form the THU throughout the year 2023.

Since no remittance were observed for the sum of N8,960,000.00, recoveries of the amounts involved from the THU Officer Bakura M. Taibu is hereby recommended.

FINANCE DEPARTMENT

**EXTRACT FROM MISSING PAYMENT VOUCHERS FOR THE PERIOD
OF JANUARY – DECEMBER 2023 WORTH N1,850,000.00**

Examination of Books of accounts maintained by Treasury Department for the period of January to December 2023 revealed that, drawings were effected from the Council Accounts to cater for various expenditures in different Departments without Payment Vouchers being presented for Audit examination, hence termed missing. Details below: -

ADMIN DEPARTMENT

S/NO.	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO.	SUB HEAD	HEAD	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Manager YEDC	6/3/23	40				Admin	Power bill settlement	<u>50,000</u>	

AGRIC DEPARTMENT

S/NO.	NAME OF PAYEE	DATE	PV NO	CHEQUE NO.	HEAD/ SUB HEAD	DEPT	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Grema Alh. Ali	3/3/23	30			Agric	Payment for procurement of chemical	1,520,000	Still not charge to Store records.
2	Sundry Person	5/5/23	77			Agric	Being payment for end of month sanitation	100,000	
3	Bukar Helma	13/10/23	118		12/2008	Agric	Payment for seedling transportation	180,000	
TOTAL								<u>1,800,000</u>	

Since the vouchers could not be produced for inspection, the signatories to the account be held liable for the sum drawn.

WRONG AND IRREGULAR PAYMENTS WORTH N452,483.75

The sum of N452,483.75 was drawn on Two (2) of Payment Vouchers for the procurement of earning books and settlement of 7.5% Vat observed not supported with valid documents to justify such payments.

- i. No cash receipt.
- ii. No Store receipt vouchers.
- iii. No official acknowledgement receipt from FIRS.

Details of payments attached.

S/N	NAME OF PAYEE	DATE	PV NO.	CHQ NO.	HEAD/SUB HEAD	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Sundry Person	8/2/22	97			Being payment for earning book	200,000.00	No receipt attached
2	Sundry Person	18/5/23	119			Payment for 7.5% Vat	252,483.75	No receipt attached
TOTAL							<u>452,483.75</u>	

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

UNRETURNED REVENUE EARNING RECEIPTS BOOKLETS FOR THE PERIOD OF JANUARY TO DECEMBER 2023

Examination of Revenue Collectors cashbook and that of Distribution register indicated that, the sum of N22,500 was not remitted into Revenue accounts for the revenue receipt of Tricycle, Sheep and Goat and Market. Another Revenue receipts which was collected but yet to be returned to Store Nos. 8 Booklet of Departmental receipts issued to Revenue Collectors.

Details below: -

DEPARTMENTAL RECEIPT

S/No	Book No.	Receipt		Date Issued	Name of Collector	Amount
		From	To			
1	311	45251	45300	6/2/23	Kachim Zanna	No evidence of retirement
2	312	45301	52350	6/2/23	Kachim Zanna	'' '' ''
3	314	45301	45450	6/2/23	Kachim Zanna	
4	318	45401	45450	6/2/23	Kachim Zanna	'' '' ''
5	342	46801	46850	26/4/23	Bundi Maina	'' '' ''
6	349	0451	0500	26/4/23	Bundi Maina	'' '' ''
7	017	47951	4800	14/2/23	Abubakar Mai	'' '' ''
8	287	63651	63700	17/1/23	Abubakar Mai	'' '' ''
Tricycle Receipt						
9	017	0751	0800	16/5/23	Ba Shehu Zanna	5,000
10	22	1001	1050	16/5/23	Ba Sehu Zanna	5,000
11	119	6501	6550	12/11/23	Alhaji Fussami	5,000
Sheep and Goat Receipt						
12	120	0001	0050	3/10/23	Malah Ari	2,500
Market Fee Receipt						
13	07	67701	67750	12/1/23	Abdulkaram Gumsa	2,500
14	114	10201	10250	15/8/23	Abubakar Mai	2,500

Since the revenue receipts Nos. (6) could not be observed returned amounting to N22,500 and the Departmental receipts Nos. (8) Booklets observed not accounted, recoveries is hereby recommended.

ADMIN DEPARTMENT

PAYMENTS WITHOUT DOCUMENTATION WORTH N1,477,000.00

The sum of N1,477,000.00 was drawn from Geidam Local Government Account on Nos. 6 (Six) Payment Vouchers without adhering to the payment procedures as guided in the Financial Memorandum 14:4 (2)(2). The payments were raised without supporting documents to justify the said expenditures.

OBSERVATIONS

1. No NEPA bill receipt attached.
2. No narration on the Payment Vouchers.
3. No details of payment attached.
4. No approval is attached to the Payment Vouchers.

Details of expenditure is below: -

GEIDAM LOCAL GOVERNMENT COUNCIL

EXTRACT FROM THE PAYMENT VOUCHERS WITHOUT DOCUMENTED EVIDENCES FOR YEAR, 2023

ADMIN DEPARTMENT

S/NO.	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO.	SUB HEAD	HEAD	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Alh. Katchi Geidam	15/1/23	17				Admin	Payment of NEPA bill	65,000	No NEPA bill receipt attached
2	Sani Ya'u	29/2/23	7				Admin	Being payment for refreshment	100,000	No receipt for payment
3	Sundry Person	28/2/23	76				Admin	Being payment for allowance	100,000	PV is skeleton & no beneficiary list
4	Hon. Ali Kolo	15/1/23	2				Admin		222,000	No narration on the PV
5	Sundry Person	20/4/23	92				Admin	Being payment for incentive	290,000	No details of payment
6	Sundry Person	23/6/23	123				Admin	Being payment for special exercise	700,000	No evidence of payment
TOTAL									1,477,000	

Since the necessary attachment could not be obtained, recovery is recommend in accordance with the provisions.

PROCUREMENT OF THREE (3) HILUX BY MARWEZ LIMITED TO GEIDAM LOCAL GOVERNMENT COUNCIL WORTH N144,000,000.00

The sum of N83,400,000.00 was approved for the procurement of 3Nos. of Hilux Vehicles at contract sum of N27,800,000.00 each and the Contractor was paid hundred percent contract sum and the report indicated that, only one Vehicle was supplied into Local Government Council.

The report still indicate that, the Contractor apply for variation and his request was approved with additional sum of N48,000,000.00 making a total sum of N144,000,000.00 but the Contractor could not supply the two 2 Nos. of Vehicles as observed.

Therefore, the sum of N96,000,000.00 for the suppliers of two Nos 2 of Hilux were confirmed to be paid without supplying the Vehicles to Local Government.

Since there was no further explanation as to whether the supplied is completed or otherwise, the issue is recommended for Legislative actions.

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

S/N	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,376,945,825	1,730,135,007	1,877,337,337
2	VALUE ADDED TAX	1,140,911,734	922,739,916	860,630,162
3	OTHER FAAC ALLOCATION	1,255,510,493	167,407,308	184,974,162
4	INTERNAL REVENUE IGR	45,262,080	80,645,977	40,859,000
	SUB TOTAL	3,818,630,133	2,900,928,208	2,963,800,661
	CAPITAL RECIEPTS			
1	GRANTS	-	-	177,765,688
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	3,818,630,133	2,900,928,208	2,963,800,661
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	522,542,647	703,940,106	507,853,215
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	701,269,494	-	536,048,770
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	1,132,052,256	345,982,423	846,298,347
	TOTAL RECURRENT EXPENDITURE	2,440,864,396	1,169,922,529	1,950,200,332
	CAPITAL EXPENDITURE	1,509,431,656	1,727,087,815	855,785,454
	TOTAL EXPENDITURE	3,950,296,052	2,897,010,344	2,805,985,786
1	NET CASH BALANCE	(131,665,919)	-	335,580,564
2	OPENING BALANCE	338,769,379	-	3,188,815
3	CLOSING BALANCE	207,103,460		338,769,379

GEIDAM LOCAL GOVERNMENT COUNCIL

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2023	Actual 2023	Variance 2023
			₦	₦	₦
1	Basic Salaries	21010101	457,561,068.91	339,652,723.58	117,908,345.33
2	Allowances General	21020101-7	227,020,684.26	168,520,000.15	58,500,684.11
3	2-27 YCHMB Contribution	21020201	19,358,352.91	14,369,922.92	4,988,429.99
	Total		<u>703,940,106.08</u>	<u>522,542,646.65</u>	<u>181,397,459.43</u>

GEIDAM LOCAL GOVERNMENT COUNCIL
OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	CODE	BUDGETTED 2023	Actual 2023	Variance 2023
1.	Overhead charge and other operating activities		120,000,000.00	85,000,000.00	35,000,000.00
	Total		<u>120,000,000.00</u>	<u>85,000,000.00</u>	<u>35,000,000.00</u>

GEIDAM LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL	BUDGETTED	VARIANCE
			2023	2023	2023
			₦	₦	₦
23020157	Construction of 2 nos. Block of 3 VIP Toilet at Secretariat		13,400,000.00	15,000,000.00	1,600,000.00
23010105	Procurement of Sharon Vehicle Mass Transit 2 Nos		31,500,000.00	33,500,000.00	2,000,000.00
23010112	Purchase of Furniture and Equipment to Admin Department		58,450,000.00	55,600,000.00	- 2,850,000.00
23010105	Supply of 2 Unit of Toyota Hilux 2022 Brand New		79,700,000.00	189,000,000.00	9,300,000.00
23030101	Renovation and Furniture of Auditor Quarter		21,628,705.00	37,250,000.00	10,050,000.00
23010105	Procurement of one (1) Unit of Toyota 18 Seater Bus		69,625,000.00	69,048,379.00	- 576,621.00
23030101	Renovation of Govt. Lodge at Geidam		38,426,295.00	32,150,000.00	- 6,276,295.00
Total Administrative Sector			<u>312,730,000.00</u>	<u>431,548,379.00</u>	<u>13,247,084.00</u>

GEIDAM LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

ECONOMIC SECTORS					
ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETTED 2023	VARIANCE 2023
			₦	₦	₦
23050286	Purchase of Grains		160,000,000	115,000,000	- 45,000,000.00
23020134	Construction of 10 Nos. shopping Complex at Geidam		81,906,000	211,049,992	129,143,992.40
23010103	Electrification of Orchard area of Kwari		34,750,000	25,600,000	- 9,150,000.00
23010102	Embracement of flood at River Bank in Geidam		52,350,000	27400000	- 24,950,000.00
23020174	Provision of Solar street light at Geidam		25,025,000	16,750,000	- 8,275,000.00
23050122	Fencing and Construction of Nursery site at Gaidam		23,073,000	10450000	- 12,623,000.00
23030154	Repairs of Tractor 2 Nos.		5,450,000.00	10,150,000.00	4,700,000.00
23010159	Purchase of Veterinary Drugs and Equipment		45,650,000.00	3,000,000.00	- 42,650,000.00
23050182	Purchase of sewing and knitting Machine for Youth empowerment		67,152,000.00	70,150,000.00	2,998,000.00
TOTAL					

GEIDAM LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETTED 2023	VARIANCE 2023
			₦	₦	₦
23020177	Drilling of Solar Borehole at 10 location in each Ward		70,455,000	160,500,000	-109955000
23020105	Drilling and Installation of 16 Nos. Hand Pump (2 each in 8 Ward)		64,745,000	51,605,000	-13140000
23020177	Drilling of Borehole at Tsangayar Kashi		27,455,000	20,250,000	-7205000
23030104	Conversion of Motorized Borehole to Solar hybrid system at 20 locations		54,452,500	145,650,000	-108802500
23020153	Construction of drainage and culvert at Geidam		114,650,000	95,550,000	-19100000
23020105	Construction of 6 Nos. concrete hand-dug well (2 in each 3 ward)		13,859,500	29,845,000	15985500
TOTAL			<u>345,617,000.00</u>	<u>503,400,000.00</u>	<u>- 242,217,000.00</u>

GEIDAM LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2023	BUDGETTED 2023	VARIANCE 2023
			₦	₦	₦
23010158	Purchase of Class room furniture	-	97,025,000	123,255,000	26,230,000.00
23010159	Purchase of essential Drugs	-	9,066,656	3,034,444	- 6,032,212.00
23030106	Renovation of Primary Schools	-	107,855,000.11	154,600,000.00	46,744,999.89
23030105	Renovation of Lawan Bukarti Health Clinic	-	-	-	-
TOTAL			<u>237,476,656.11</u>	<u>302,589,444.00</u>	<u>65,112,787.89</u>

BUDGET ANALYSIS

INTERNAL CONTROL:- The Internal Control operated for 2023 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 31st December 2023.

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

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

OFFICE OF THE AUDITOR-GENERAL
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DAMATURU, YOBE STATE.


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