

AUDITOR-GENERAL'S REPORT

NANGERE LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS

OCTOBER, 2023

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

1. INTRODUCTION:

The Financial Statements of Nangere 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 Standards (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 Nangere Local Government for the year ended 31st December, 2022 was submitted to me on the 20th 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 4th 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, Nangere Local Government collected the sum of ₦2,310,127,586.16 from Federation account and ₦22,779,650.00 collection from Internal operations of the Revenue Unit of the Councils Treasury. The total sum of ₦2,332,907,236.16 was the certified total income to the council for the year ended 31 December, 2022.

The Federation collections from State Local Government Joint Account records are analyzed in bellow table:

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

	FAAC 2022 NANGERE 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	110,036,099.40	58,605,800.82	1,088,042.07				3,333,724.24			173,063,666.53
Feb.	54,269,642.71	56,644,724.25	1,079,196.98	23,290,720.77			2,359,186.81			137,643,471.52
March	73,058,737.74	51,006,679.68		20,374,581.11			2,802,999.56			147,242,998.09
April	107,627,939.28	61,403,761.18					3,268,714.34	1,155,776.60	8,041,441.91	181,497,633.31
May	96,121,535.45	80,022,506.10		4,658,144.15	2,065,962.20		3,085,515.97			185,953,663.87
June	81,878,450.34	60,826,482.30					2,694,925.72			145,399,858.36
July	129,445,530.14	58,854,785.64					3,883,365.90			192,183,681.68
Aug.	168,019,826.39	54,499,274.33					5,040,594.79			227,559,695.51
Sept	276,398,009.69	64,998,665.20		4,658,144.15			3,015,467.32			349,070,286.36
Oct.	102,978,445.88	60,015,417.47					3,508,586.35	13,974,432.46		180,476,882.16
Nov.	91,330,675.15	63,699,165.04	1,196,677.19	16,303,504.54		6,987,216.23	3,474,542.19			182,991,780.34
Dec.	142,845,283.56	64,198,684.90								207,043,968.46
Total	<u>1,434,010,175.73</u>	<u>734,775,946.91</u>	<u>3,363,916.24</u>	<u>69,285,094.72</u>	<u>2,065,962.20</u>	<u>6,987,216.23</u>	<u>36,467,623.19</u>	<u>15,130,209.06</u>	<u>8,041,441.91</u>	<u>2,310,127,586.19</u>

FINANCIAL POSITION AS AT 31ST DECEMBER 2022

The Cashbook of the Local Government has been reconciled for receipts and payments for which bellow status was certified.

Unity Bank	-	1,208,860.17
Keystone Bank	-	22,202.71
Keystone Bank	-	11,391,957.73
Joint Project Acct.	-	<u>238,431,489.22</u>
Total Cashbook Balances	-	<u>₦251,054,509.83</u>

ADEQUACY OF FINANCIAL RECORDS

Books of financial records of the Treasury Department and that of Subsidiary records of the Cost Centers (Departments) have been examined and bellow financial records could not be observed maintained:

- (1) Departmental Expenditure Control Ledgers.
- (2) Store Records for the Administration of Procurements.
- (3) Subsidiary Store Records for Requisition and Issuance of Store items.
- (4) Inventory and Assets Control Register.
- (5) Subsidiary Treasury Abstract of Revenue and Expenditure.
- (6) Advance Control Ledger and Deposits.
- (7) Log Book for Vehicles and Tractors on Revenue Generation.
- (8) Council Resolution Diary.

The in-adequacy of these records at the Cost Centers could not justify effectiveness of Public finance administration for the period under review.

2022 FINANCIAL YEAR REPORTS

Operations of the Local Government for the year ended December 31st 2022 have been examined and below observations and recommendation are presented for further consideration.

TREASURY DEPARTMENT

FINANCIAL AUDIT TEST

(1) **IRREGULAR DRAWINGS**

Below listed drawings were observed irregular for absence of attachment of expenditure details justifying the drawings for the sum of N700,000.00.

Details could be seen below: -

IRREGULAR PROCEED IN RESPECT OF FINANCE DEPARTMENT
NANGERE LOCAL GOVERNMENT 2022

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/SUB HEAD	PV NO AND DATE	AMOUNT	REMARKS
1.	Mohd Usman (Budget Officer)	Hosting of committee of rev mobilization allocation & fiscal com	2005/12	50/03	150,000.00	No details of expenditure, no documentation evidence to justify
2.	Sundry persons	Travelling allowance to all sub sub-session of (PACC) in Damaturu	2005/12	47/March	200,000.00	No details of expenditure to justify the claim.
3.	Salisu Garba	Printing of indigene letters	2005/5	69/June	150,000.00	Drawing not subjected to Internal Auditor certification (FM 14:10)
4.	Adamu Haruna (ES)	Hosting of National audit state NPA	2005/12	42/Nov	100,000.00	- Not processed in any subject file for approval. - No expenditure details attached. - Not subjected to Internal Audit certification (FM 14:10).
5.	Fatima Yusuf Aliyu	Financial assistance	2002/2	69 July	100,000	- No details of expenditure receipt to justify claimed. - Not processed in any subject file.
TOTAL					<u>700,000.00</u>	

Where no further explanation could be advanced to justify the drawings recovery be effected.

**POOR ADMINISTRATION OF REVENUE COLLECTION AND NO
RETURN OF COLLECTIONS OF N1,425,000.00**

1. UN-RETURNED REVENUE EARNING BOOKS

The provision of the FM Cap. 7:5 states that, as far as possible, only one Revenue Earning Books in respect of each revenue item could be issued at a time and when the previous books is fully used and return fresh issuance could be made.

Contrary to the above provision, some Revenue Earning Books are still outstanding with the various Collectors/Supervisors without the returned as stipulated by Financial Memoranda (FM).

You are required to ensure return of the Revenue Books within 14 days from this correspondence and due remittance observed in accordance with the provision of Financial Memoranda Cap. 39:3.

Details presented as below: -

OUTSTANDING REVENUE RECEIPTS

Correspondence Ref. No. LGAD/NNR/FIN/5/VOL.I could not provide the receipts and details of remittances as observed.

UNRETURNED RECEIPT FOR VARIOUS COLLECTION JAN – DEC 2022

MOTOR PARK

S/N	DATE OF ISSUE	NAME OF COLLECTOR	BOOK NUMBER	FROM	TO	AMOUNT
1.	17/11/22	ABUBAKAR YARO(RO)	030	0951	1000	25,000.00
2.	17/11/22	ABUBAKAR YARO(RO)	031	1001	1050	25,000.00
3.	17/11/22	ABUBAKAR YARO(RO)	032	1051	1100	25,000.00
4.	17/11/22	ABUBAKAR YARO(RO)	033	1101	1150	25,000.00
5.	17/11/22	ABUBAKAR YARO(RO)	034	1151	1200	25,000.00
6.	17/11/22	ABUBAKAR YARO(RO)	036	1251	1300	25,000.00
7.	17/11/22	ABUBAKAR YARO(RO)	038	0801	0850	25,000.00
GENERAL MARKET						
1.	29/12/22	ABUBAKAR YARO(RO)	011	1001	10100	50,000.00
2.	29/12/22	ABUBAKAR YARO(RO)	012	1101	1200	50,000.00
3.	29/12/22	ABUBAKAR YARO(RO)	013	1201	1300	50,000.00
4.	29/12/22	ABUBAKAR YARO(RO)	014	1301	1400	50,000.00
HAWKER PERMIT						
1.	29/09/22	ABUBAKAR YARO(RO)	287	3750	3750	25,000.00
2.	29/09/22	ABUBAKAR YARO(RO)	288	3850	3850	25,000.00
3.	29/09/22	ABUBAKAR YARO(RO)	289	3851	3900	25,000.00
CATTLE MARKET						
1.	17/11/22	ADAMU ABUBAKAR	017	0801	0880	25,000.00
2.	17/11/22	ADAMU ABUBAKAR	018	0851	0900	25,000.00
3.	17/11/22	ADAMU ABUBAKAR	019	0901	0950	25,000.00
4.	17/11/22	ADAMU ABUBAKAR	020	0951	1000	25,000.00
5.	17/11/22	ADAMU ABUBAKAR	021	1001	1050	25,000.00
6.	17/11/22	ADAMU ABUBAKAR	022	1051	1100	25,000.00
7.	17/11/22	ABUBAKAR YARO(RO)	035	1700	1750	25,000.00
8.	17/11/22	ABUBAKAR YARO(RO)	036	1751	1800	25,000.00
9.	17/11/22	ABUBAKAR YARO(RO)	037	1801	1850	25,000.00

10.	17/11/22	ABUBAKAR YARO(RO)	038	1851	1900	25,000.00
11.	17/11/22	ABUBAKAR YARO(RO)	039	1901	1950	25,000.00
12.	17/11/22	ABUBAKAR YARO(RO)	040	1951	2000	25,000.00
13.	17/11/22	ABUBAKAR YARO(RO)	041	2001	2050	25,000.00
14.	17/11/22	ABUBAKAR YARO(RO)	042	2051	2100	25,000.00
15.	17/11/22	ABUBAKAR YARO(RO)	043	2101	2050	25,000.00
16.	17/11/22	ABUBAKAR YARO(RO)	044	2151	2200	25,000.00
17.	17/11/22	ABUBAKAR YARO(RO)	045	2251	2300	25,000.00
18.	17/11/22	ABUBAKAR YARO(RO)	046	2301	2350	25,000.00
19.	17/11/22	ABUBAKAR YARO(RO)	047	2351	2400	25,000.00
20.	17/11/22	ABUBAKAR YARO(RO)	048	2401	2450	25,000.00
21.	17/11/22	ABUBAKAR YARO(RO)	049	2451	2500	25,000.00
22.	17/11/22	ABUBAKAR YARO(RO)	050	2851	2600	25,000.00
23.	17/11/22	ABUBAKAR YARO(RO)	058	2901	2950	25,000.00
24.	17/11/22	ABUBAKAR YARO(RO)	059	2951	3000	25,000.00
25.	17/11/22	ABUBAKAR YARO(RO)	060	3001	3050	25,000.00
26.	17/11/22	ABUBAKAR YARO(RO)	061	3051	3100	25,000.00
27.	17/11/22	ABUBAKAR YARO(RO)	062	3151	3050	25,000.00
28.	17/11/22	ABUBAKAR YARO(RO)	063	3101	3100	25,000.00
29.	17/11/22	ABUBAKAR YARO(RO)	064	3151	3105	25,000.00
30.	17/11/22	ABUBAKAR YARO(RO)	077	3801	3200	25,000.00
31.	17/11/22	ABUBAKAR YARO(RO)	078	3851	3850	25,000.00
32.	17/11/22	ABUBAKAR YARO(RO)	079	3901	3950	25,000.00
33.	17/11/22	ABUBAKAR YARO(RO)	080	3951	4000	25,000.00
34.	17/11/22	ABUBAKAR YARO(RO)	081	4001	4050	25,000.00
35.	17/11/22	ABUBAKAR YARO(RO)	082	4051	4100	25,000.00
36.	17/11/22	ABUBAKAR YARO(RO)	083	4101	4200	25,000.00
37.	17/11/22	ISYAKU GARBA	0102	5251	5300	25,000.00
38.	17/11/22	ISYAKU GARBA	0103	5301	5350	25,000.00
39.	17/11/22	ISYAKU GARBA	0104	5351	5400	25,000.00
TOTAL						<u>1,425,000.00</u>

Recovery be effected from the Revenue Officer Abubakar Yaro (RO).

**PARTIAL DOCUMENTATION OF ADVANCE RETIREMENT FROM
FINANCE DEPARTMENT NANGERE LOCAL GOVERNMENT 2022**

S/ N	NAME OF PAYEE	PURPOSE OF PAYMENT	NO. OF ADV. GRANTED	NO. OF PV DATE RETIREMENT	HEAD/ SUB- HEAD	AMOUNT	REMARKS
1	Garba Salisu	Printing of LG accounting books	A/2	113/Dec	2005/5	300,000.00	- Not processed in subject file. - Not in Store records.
2	Musa Isa Jamaare	Purchase of electrical equipment/75 arms battery	A/51	68/April	2009/13	205,000.00	Not certified by Internal Auditor, to prove expenditure see (FM 14.10)
TOTAL						<u>505,000.00</u>	

Where the expenditure could be observed supported with the Store records as enshrine in the provision, recoveries be effected.

LOCAL GOVERNMENT EDUCATION AUTHORITY

FINANCIAL AUDIT TEST

IRREGULAR DRAWINGS WORTH N298,062.66

The following drawings were observed irregular as the vital supporting records could not be observed attached for the sum of N298,062.66.

Details presented below: -

S/N	NAME OF PAYEE	PARTICULAR OF PAYMENT	PV NO. /DATE	HEAD/ SUB	AMOUNT	REMARK
1.	Sundry Person	Monthly Allowance	002/Jan		49,677.11	No documentary details of expenditure attached to justify claimed
FEBRUARY						
2.	Sundry Person	Monthly Allowance	002/Feb.	3001/2	49,677.11	„ „ „
APRIL						
3.	Sundry Person	Monthly Allowance	002/April	3001/2	49,677.11	„ „ „
MAY						
4.	Sundry Person	Monthly Allowance	002/May	3001/2	49,677.11	„ „ „
AUGUST						
5.	Sundry Person	Monthly Allowance	002/Aug.	3001/2	49,677.11	„ „ „
OCTOBER						
6.	Sundry Person	Monthly Allowance	002/Oct.	3001/2	49,677.11	„ „ „
TOTAL					<u>298,062.66</u>	

Since there is no full documentation to prove the sum expended on the claimed purpose, the Education Secretary and Signatories to the account be held responsible for the recovery of the sum as drawn.

PRIMARY HEALTH CARE DEPARTMENT

FINANCIAL AUDIT TEST

WRONG AND IRREGULAR PAYMENT WORTH N738,500.00

For the period under review, the sum of N738,500.00 was drawn on 6 Nos. Payment Vouchers claimed on various services which were not supported with supporting documents.

IRREGULAR DRAWINGS IN RESPECT OF PHCC DEPARTMENT

NANGERE LOCAL GOVERNMENT 2022

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/SUB HEAD	PV NO	DATE	AMOUNT	REMARKS
1.	Usman Ahmed (HPO)	Payment of logistics supports	2007/13	51	September	135,200.00	No details of expenditure attached to justify drawing.
2.	Dogo lawan	Feeding & fretting of (MICS)	2007/13	52		100,000.00	„ „ „ „
3.	Dogo lawan	Feeding & accommodation forward focal person	2007/12	80		120,000.00	„ „ „ „
4.	Usman Ahmed	Logistics for distribution of treated nets across the LG	2007/13	8		133,300.00	„ „ „ „
5.	Sunday Person	Payment for supervision on meningitis	2007/13	53		150,000.00	„ „ „ „
6.	Dogo lawan (DDFN&ADN)	Purchase of sweets for supervision on polio activities	2007/13	58		100,000.00	„ „ „ „
TOTAL						<u>738,500.00</u>	

The expenditure could not be certified genuinely incurred in absence of relevant documentation, hence recovery be effected within 21 days of this correspondence and details forwarded for subsequent verification.

ADMIN DEPARTMENT

FINANICAL AUDIT TEST

IRREGULAR DRAWING WORTH N3,790,000.00

The sum of N3,790,000.00 were irregularly drawn without justifiable purpose and expenditure evidence observed not attached.

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	PV/ HEAD/SUB	DATE	AMOUNT	REMARKS
1.	Sundry persons	Accommodation for recruitment officer for attending recruitment at Nguru	2002/12	49 March	150,000.00	Details of expenditure not observed, no proper documentation attached to justify drawing.
2.	Adamu Haruna	Procurement of School reading materials	2002/13	57 Jan	100,000.00	No receipt of items purchased, not in store records
3.	Sundry persons	Security meeting		50 April	300,000.00	- Not verified by the Internal Auditor, - Not processed in any subject file. - Not authorized by OCV FM 14:10.14.8
4.	Ahmed Moh'd Jata	Loading/offloading of rice NAUDT	2002/12	64 April	100,000.00	No Details of expenditure and receipt not attached on PV.
5.	Adamu Haruna	Procurement of School reading materials	2002/13	77 Feb	100,000.00	Items not taken to the store charged See FM Cap. 34.
6.	Umaru Inusa	Purchase of lock to DPM office	2002/13	06 Feb	150,000.00	Not certified by internal auditor FM 14:10
7.	Sundry person	Meeting with District Head	2002/12	54 Feb	200,000.00	No evidence of documentary of meeting attached to probe expenditure

						incurred.
8.	Sani Haruna Kurkanchi	Allowance of recruitment exercise at Damaturu	2001/2	54 July	115,000.00	No details of expenditure to justify claim.
9.	Sundry persons	Traveling allowance to attend a meeting in Abuja	2001/2	65 Sept	300,000.00	No approval attached of expenditure incurred
10.	Sundry persons	Security meeting held in chairman's office	2001/12	51 Oct	180,000.00	No minute of meeting discussed to justify
11.	Sundry persons	Financial assistance	2002/12	57 June	200,000.00	No details of expenditure and PV not certified by the internal auditor contrary to FM Cap 14:10
12.	Lawan Mohammed Tikau	Entertainment of members (MLG)	2002/12	29 June	200,000.00	No details of expenditure to justify the claim
13.	Lawan Mohammed Tikau	Feeding of LG personnel's	2002/12	72 Dec	100,000.00	No verified by the internal auditor
14.	Sundry persons	Meeting with district/village head with the local government chairman	2001/12	54 FEB	200,000.00	No approval minute of meeting, no details of expenditure to justify.
15.	Fatima Yusuf Aliyu	Financial assistance	2002/12	69 July	100,000.00	No details of expenditure FM 14.10
16.	Lawan Mohammed Tikau	Hosting of members of house committee	2001/10	71 July	250,000.00	No receipt of refreshment and hotel bill were not attached FM 14:7
17.	Sani Haruna Kurkanchi	Allowance of recruitment exercise	2001/2	54 July	115,000.00	No list of beneficiaries attached not certify by Internal Auditor FM

							14:10
18.	Sundry persons	Security meeting on chairman office	2006/12	57	October	180,000.00	No minute of meeting provided to justify expenditure.
19.	Sundry persons	Financial assistance	2003/6	57	June	200,000.00	No details of expenditure to justify expenditure.
20.	Inusa Gambo (CM driver)	Repairs of vehicle LG01NNR	2001/7	06	June	150,000.00	Not taking charge to the store, not certified by internal auditor FM 14.10 & Cap 34
21.	Sundry person	Payment (JSMC)	2002/12	55	November	200,000.00	Not control by the OCV FM 13:12 and no minute of meeting
22.	Sundry persons	Payment of allowances to members of finance and general purposes committee FGDC	2001/12	69	Jan	200,000.00	No details of expenditure to justify seen to be no documentary evidence.
TOTAL						<u>N3,790,000.00</u>	

Where expenditure could not be observed supported with relevant documents, recovery be effected.

AGRIC DEPARTMENT

COMPLIANCE AUDIT TEST

BUDGET SPENDING UNDER LIMIT

Below drawings as budgetary approved could not be spend full observed, as appropriation for the year 2022.

Below details: -

OBSERVATION ON PROJECTED ANNUAL ESTIMATE AGRIC DEPARTMENT JAN – DEC 2022 NANGERE LOCAL GOVERNMENT

S/N	CLASSIFICATION OF EXPENDITURE	AMOUNT ACTUAL APPROVED	AMOUNT SPEND	SURPLUS
1.	Transport and travelling	500,000.00	425,000.00	75,000.00
2.	Maintenance of office equipment	5,000,000.00	500,000.00	4,500,000.00
3.	Maintenance of M/Vehicle	1,500,000.00	1,400,000.00	100,000.00
4.	Training of staff development	500,000.00	500,000.00	Nil
5.	Entertainment and hospitality	500,000.00	500,000.00	Nil
6.	Miscellaneous expenditure	2,500,000.00	500,000.00	2,000,000.00
7.	Provision of service materials	2,500,000.00	500,000.00	2,000,000.00
		<u>13,000,000.00</u>	<u>4,325,000.00</u>	<u>8,675,000.00</u>

Where explanation could not be advance on the observed surplus (N8,675,000.00), recovery be effected.

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

S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,434,010,176	1,324,899,783	1,114,064,250
2	VALUE ADDED TAX	734,775,947	624,896,388	617,874,634
3	OTHER FAAC ALLOCATION	141,341,464	117,528,363	89,208,398
4	INTERNAL REVENUE IGR	22,779,650	35,600,659	32,573,997
	SUB TOTAL	2,332,907,236	2,102,925,193	1,853,721,280
	CAPITAL RECIEPTS			
1	GRANTS	135,818,041	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	135,818,041	-	-
	TOTAL RECEIPTS	2,468,725,277	2,102,925,193	1,853,721,280
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	511,923,728	815,166,940	541,137,766
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	892,724,229	-	778,067,999
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES (Advances)	583,867,001	-	113,106,954
	TOTAL RECURRENT EXPENDITURE	2,048,514,958	935,166,940	1,474,812,719
	CAPITAL EXPENDITURE	173,681,789	854,127,018.00	492,647,937
	TOTAL EXPENDITURE	2,222,196,747	1,789,293,958.00	1,967,460,656
1	NET CASH BALANCE	246,528,530	313,631,235.00	(113,739,376)
2	OPENING BALANCE	4,525,980	-	36,998
3	OPENING BALANCE (ii Project Joint Acc)	-	-	118,228,358
4	CLOSING BALANCE	251,054,510	-	4,525,980

NANGERE LOCAL GOVERNMENT
PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2022	Actual 2022	Variance 2022
			₦	₦	₦
1	Basic Salaries	21010101	529,858,511.00	332,750,423.26	197,108,087.74
2	Allowances General	21020101-7	262,891,338.15	165,095,402.31	97,795,935.84
3	2-27 YCHMB Contribution	21020201	22,417,090.85	14,077,902.52	8,339,188.33
	Total		<u>815,166,940.00</u>	<u>511,923,728.09</u>	<u>303,243,211.91</u>

NANGERE LOCAL GOVERNMENT
OVERHEAD

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>

NANGERE LOCAL GOVERNMENT
ADMIN SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	BUDGETTED 2021	VARIANCE 2021
			₦	₦	₦
23010112	Purchase of office furniture & fittings		27,670,545.05	67,750,000.00	40,079,454.95
23010115	Purchase of Photocopier Machines		5,000,000.00	12,500,000.00	7,500,000.00
23010128	Purchase of Security Equipment		12,729,500.00	70,750,000.00	58,020,500.00
	Total Administrative Sector		<u>45,400,045.05</u>	<u>151,000,000.00</u>	<u>105,599,954.95</u>

NANGERE LOCAL GOVERNMENT
ECONOMIC SECTOR

ECONOMIC SECTORS					
ECON CODE	DESCRIPTION	GEO CODE	ACTUAL	BUDGETTED	VARIANCE
			2022	2022	2022
			₦	₦	₦
23010127	Farm tools & Agric Equipment	-	-	-	-
23010156	Purchase of Vet Equipment	-	4,893,500.00	16,750,000.00	11,856,500.00
23010159	Purchase of Vaccines	-	5,000,000.00	10,000,000.00	5,000,000.00
23010140	Purchase of Forestry Equipment	-	-	62,281,882.00	62,281,882.00
23010142	Purchase of Electrical; Equipment	-	-	100,000,000.00	100,000,000.00
23010164	Purchase of Tricycle (Keke)	-	-	10,000,000.00	10,000,000.00
23010108	Purchase of Mass Transit Buses	-	13,876,500.00	67,850,000.00	53,973,500.00
23020139	Completion of Culvert	-	6,347,309.90	9,475,300.00	3,127,990.10
23010112	Purchase of Office Furniture's	-		68,989,653.00	68,989,653.00
TOTAL			<u>30,117,309.90</u>	<u>345,346,835.00</u>	<u>315,229,525.10</u>

NANGERE LOCAL GOVERNMENT
REGIONAL DEVELOPMENT SECTOR

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL	BUDGETTED	VARIANCE
			2022	2022	2022
			₦	₦	₦
23050285	Repairs of Boreholes		37,750,840.00	100,000,000.00	62,249,160.00
	Area Development Programmes		20,051,423.20	166,000,000.00	145,948,576.80
	Total		<u>57,802,263.20</u>	<u>266,000,000.00</u>	<u>208,197,736.80</u>

NANGERE LOCAL GOVERNMENT
SOCIAL SECTOR

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2022	BUDGETTED 2022	VARIANCE 2022
			₦	₦	₦
23010158	Purchase of Classroom Furniture's		6,700,000.00	15,780,182.00	9,080,182.00
23010124	Purchase of Teaching & Learning Aids equipment		8,200,500.00	27,300,000.00	19,099,500.00
23010122	Purchase of Medical & Health equipment		11,000,000.00	32,650,500.00	21,650,500.00
23020154	Equipping of central stores, cool store, drugs stores etc		4,461,670.50	8,260,785.00	3,799,114.50
23010148	Purchase of Ambulance		10,000,000.00	7,788,716.00	- 2,211,284.00
	Total		<u>40,362,170.50</u>	<u>91,780,183.00</u>	<u>51,418,012.50</u>

BUDGET ANALYSIS 2022

The council project Internal Generated Revenue of ₦35,600,659.00 from experience. The actual collection of ₦22,779,650.00 with surplus of ₦12,821,009.00.

INTERNAL REVENUE

The Internal Revenue Generation is poorly managed as no efficient records were observed for the revenue collection administration. The Principal Officers of the Revenue Unit to be transferred to other schedules to improve collection and accounting.

INTERNAL CONTROL

The Internal Control of the Local Government is too weak as the revenue Unit is operating without supervision and drawings on the Local Government funds made without payment vouchers. The Internal Control System could not be observed operational for the year ended 31st December 2022.

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 **Nangere 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 **Nangere 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 Nangere 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.**


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