AUDITOR–GENERAL'S REPORT

NGURU LOCAL GOVERNMENT
2020 FINANCIAL YEAR REPORTS

SEPTEMBER, 2021

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON ACCOUNTS OF NGURU LOCAL GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

1. INTRODUCTION:

The Financial Statements of Nguru Local Government and relevant operation records for the year ended 31st December, 2020 have been examined in accordance with provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

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

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Nguru Local Government for the year ended 31st December, 2020 was submitted to me on the 25th July, 2021 of May, 2021.

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 26th July, 2021 in observance of the provisions.

INCOME HIGHLIGHT

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Nguru Local Government collected the sum of **N1,724,729,705.54** from Federation account and **N14,163,300.00** on account of collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of **N1,738,893,005.54** was the certified total income to the council for the year ended 31 December, 2020.

NGURU LOCAL GOVERNMENT

PREVIOUS AUDIT OBSERVATIONS

The State House of Assembly in its seating of 30th July, 2020 considered the recommendations of the Public Accounts standing committee (PAC) on the reports of the Auditor General for 2018 and 2019.

Resolution of the Plenary of the House which was conveyed vide correspondence letter Ref No YBHA/SGEN/10 /VOL. 11 of 17th August , 2020 directed as bellow:-

(i) That Executive to prevail on the Local Government Council to ensure improvements of it internal Generated Revenue profile bearing in mind challenges faced in the Federation Allocations.

(ii) The House observed from the reports, that Public expenditure without the statutory attachments could not translate transparency even if the purpose for the drawing could be genuine. To this end, it was resolved that the sum as drawn with out the valid supporting documents be recovered. Hence:-

(i) Irregular drawing as S.Imprest N1,700,000.00 be recovered from the Treasurer on account of non execution for 2018 operation.

(ii) Irregular vouchers N10,214,654.00 from drawing of Treasury department in 2018 operation.

(iii) Irregular non existing services N4,357,500.00

(iv) Irregular Advances un retired N16,895,795.00 to be recovered from the Treasurer for operation of 2018.

(iii) The Head for General Admin to account for N2,518,250.00 on account of 2018 operation.

(iv) Irregular drawing on procurement of vet drugs from Head of Agriculture for N489,000.00 on account of 2018 operation.

(v) The head of Finance to ensure refund of N5,259,895 for irregular drawings of 2019.

(vi) Irregular drawings as S. Imprest for 2019 for N2,858,000.00 to be recovered from the Trearuer.

(vii) The Head of General Administration to refund the sum of N2,682,500.00 irregularly drawn 2019.

(viii) The coordinator PHC to refund the sum of N470,000.00 irregularly drawn 2019.

(ix) The head of Works to refund the sum of N2,910,000.00 irregularly drawn in 2019.

(x) The Head of Agric to refund the sum of N441,500.00 irregularly drawn in 2019 operation.

(xi) The Education Secretary be held liable to the recovery of N150,000.00 irregularly drawn 2019.

2020 FINANCIAL YEAR AUDIT REPORTS:

Bellow presents observations arising from the inspection of 2020 financial year audit.

WORKS DEPARTMENT

WRONG AND IRREGULAR DRAWINGS AMOUNTING TO N15,591,855.00

Drawings were made on 16 payment vouchers which were observed not in adherence to the provision of the financial memoranda relating to payment procedure. The observed not discrepancies includes:-

- Expenditure was not subjected to file process for reference.
- Absence of store receipt voucher (SRV) to ascertain procurement taken into store records.
- No certification of internal Auditor as stipulated by F.M 14.

Details of the drawings are attached:

NGURU LOCAL GOVERMET

WRONG AND IRREGULAR PAYMET MADE BY WORKS DEPARTMENT

FOR THE YEAR 2020 WORTH (₦15,591,855.00)

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD & S/HEAD	CHEQUE NO	AMOUNT	REMARK
1	31/1/2020	Alh. Ado Mohammed	Retirement of special imprest addressed for the purchase of fuel and lubrication	119	6001/7	Mandate	1,980,105.00	Not processed in subject file, no evidence of distribution to various boreholes within the local government no SIV attached
2	3/1/20	Sunday Person	Being payment of special impress	51	2002/2	Nill	60,000.00	Not processed in subject file, no internal auditors prepayment on the P V
3	17/2/20	ModuAlh. Kolomi	Retirement of procurement of fuel & lubricant distribution	50	6001/8	Nil	2,500.000.00	No single document or detail of distribution of fuel to the various boreholes

								No SIV attached
4	6/3/20	ModuAlh. Kolomi	Retirement of procurement of fuel & lubricant &distribution	100	2009/2		2,500,000.00	No SRV, no details of distribution of fuel & lubricant to various boreholes across the LGA
5	6/3/20	ModuAlh. Kolomi	Retirement of procurement of hand pump materials and distribution across the LGA	90	6001/6	Nil	300,000	No details of distribution attached to the PV No SIV
6	31/3/20	ModuAlh. Kolomi	Retirement on purchase of submersible pump to zangonkanwa	101			105,000.00	No internal auditors pre-payment audit, and not endorsed by officer concerned
7	8/4/20	ModuAlh. Kolomi	Retirement for procurement of fuel & lubricant to various boreholes	87	6001/7		2,500,000.00	No SRV attached to the payment voucher no evidence of fuel distribution to the various location across

								the LGA
8	27/5/20	ModuAlh. Kolomi	Retirement purchase of diesel, lubricant, filter & oil treatment	140	6001/8		1,250,000.00	No SRV, No invoice attached with the distribution details.
9	23/5/20	ModuAlh. Kolomi	Repairs of police barracks Afunikofarlawan boreholes	130	2009/13		153,000.00	No jobbing order, No agreement, No details attached
10	4/8/20	NEPA manager	Settlement of NEPA bills	026	2009/	Mandate	70,000.00	A single pv is raise for NEPA bill. Not processed in subject file, no receipt of payment.
11	31/8/20	ModuAlh. Kolomi	Purchase of hand pump materials no details of location	069	6001/4		187,000.00	No SRV No details of procurement and location
12	29/10/20	Alh. Ado Mohammed	Purchase of fuel & lubricant for borehole maintenance of the city	60	6001/4		1,250,000.00	No detail of distribution to the various locations no SIV
13	28/10/20	Alh. Ado Mohammed	Purchase of fuel & lubricant for borehole maintenance	59	6001/4		1,250,000	No SRV, no details of distribution of

								fuel
14	18/11/20	Alh. Ado Mohammed	Purchase of fuel & lubricant for borehole maintenance of the Local Government	61	6001/8		1,250,000	No breakdown of fuel distribution no SIV -Not in store records
15	18/11/20	Muh’dAlh. Kolomi	Purchase of submersible pump at Zangon kanwa Hausari ward	62	6001/8		115,000	No SRV no full detail of transaction
16	23/11/20	Alh. Ado mohammed	Retirement on purchase of submersible pump to sarin railway borehole	64	28/11/20		121,750.000	No SRV, No detail of fuel distribution. -Not in store records
							15,591,855.00	

Since the valid Expenditure details could not be obtained. Recoveries be effaced from Head of Works and signatories to the account.

NGURU LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG AND IRREGULAR PAYMENT WORTH N441,000.00

The sum of N441,000.00 was drawn on eleven(11) payment vouchers which were observed not supported with relevant expenditure justifying the expenditure.

Details below:

S/N	DATE	NAMES OF PAYEE	PV NO	CHEQUE NO	DETAILS OF PAYMENT	AMOUNT	REMARK
1.	14/9/2020	Kyari S. Falmadami	01		Monthly Allowance	74,000	No valid document attached to the payment voucher
2.	14/1/2020	Sundry person	06		Monthly Allowance	20,000	No single document attached to the payment voucher
3.	16/2/2020	K. S. Falmadami	01		Monthly Allowance	74,000	No single document attached to the payment voucher
4.	16/2/2020	Abdulkadir Moh'd	03		Monthly Allowance	20,000	No single document attached to the payment voucher
5.	15/4/2020	Abdulkadir Moh'd	01		Monthly Allowance	20,000	No single document attached to the payment voucher
6.	2/6/2020	Kyari S. Falmadami	01		Monthly Allowance	74,000	No single document attached to the payment voucher
7.	2/7/2020	Abdulkadir Moh'd	02		Monthly Allowance	20,000	No single document attached to the payment voucher
8.	13/8/2020	Sheriff Lawan	02		Repairs of zonal office vehicle	20,000	No receipt of maintenance and repairs
9.	13/8/2020	Sundry persons	05		Monthly repair	25,000	No receipt of

							maintenance and repairs
10.	11/9/2020	Ali A Dagona	07		Transport allowance to Damaturu	20,000	No receipt from transport cooperation
11.	12/10/2020	Kyari S. Falmadami	01		Monthly allowances	74,000	No single document to cover the expenses.
						441,000	

Recoveries of the sum involved is here by recommended.

ADMINISTRATIVE DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N1,803,220.00

The sum of N1,803,220.00 drawn could not be observed supported with relevant expenditure documents justifying the drawings .

Details attached.

WRONG AND IRREGULAR PAYMENT MADE BY GENERAL ADMINISTRATION FOR THE YEAR 2020 WORTH (₦1,803,220.00)

S/N	DATE	NAMES OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEADER/ HEAD	CHEQUE NO	AMOUNT	REMARK
1.	2/1/2010	Dahiru Rabiu	Repairs of LG037D	10	2002/7	Mandate	60,000.00	No S.R.V attached and replaced parts could not be traced
2.	7/1/2020	Mal. Gaji Moh'd	Payment made for conveying youth instructional materials from Damaturu	47	2002/7	Mandate	120,000.00	No receipt for the conveyance from NURTN.
3.	3/1/2020	Mohammed Liman	Purchase of generation to national managerial commission	24	2002/8	Mandate	80,000.00	Generator purchase was not changed to store records
4.	02/1/20	Dahiru Rabiu	Repairs of vehicles LG 03 YB chairman office	10	2002/3	9999	60,000.00	No SRV, SIV attach to PV internal audit did not verify
5.	7/1/20	Mal. Gaji Moh'd	Conveying youth instrument materials from Nguru-Damaturu	47	2003/8	Mandate	120,000.00	No receipt or purchase material or transport. No valid documentation
6.	3/1/20	Mohammed Liman	Purchase of generator to national identity commission	24	2002/8		80,000.00	No SRV, SIV not charge to store records
7.	2/1/20	Sundry person	List of overloaded person n NYSC monthly allowance	80	2002/8		24,000.00	No list of person or beneficiaries to justify acknowledgement.
8.	2/1/20	Sundry persons	Vigilantes securities	60	2001/2		25,000.00	No list of beneficiaries, no

								approval letter to justify them
9.	3/2/20	Sundry persons	DPM monthly allowance	29	2007/7	0005	80,000	No approval letter attached to the voucher
10.	4/2/20	Hadiza Umar	Feeding of finance staff	13	2002/11	0003	20,000	Approval letter only a single voucher .
11.	5/2/20	Sani Alh. Ya'u	Repairs of STE vehicle	33	2002/7	0005	42,000	No details of service or items purchase for repairs
12.	22/4/20	Audu Bukar	Purchase receiver and accessories to various office of DPM treasurer and installations	75	2002/11	0027	48,000	No receipt of purchased and installation service NISRV/SIV
13.	12/3/20	Yahaya Lawan	Repair of information vehicle	103	2002/2		50,000	No approval letter attached to PV
14.	10/3/20	Mal. Gaji Mohammed	Transportation of essential drugs, sanitation equipment, generator, vet nary drugs hand pump maintenance equipment from Damaturu to Nguru	79	2002/2	0016	90,000	No receipt of transport corporation to justify claim
15	2/1/20	Sundry persons	JTF monthly allowance patrol team	62	2002/2		150,000	No approval letter attached beneficiaries did not acknowledge same
16.	31/1/20	Sundry persons	JTF monthly allowance	95	2002/2	0001	150,000	No single signature of officer(s) to justify claim, no

								approval letter.
17.	2/1/20	Sundry persons	Sundry persons	65	2002/2		79,000	No valid document attached.
18.	6/7/20	Sundry persons	Vigilante security monthly allowance	50	2002/2	0033	25,000	No approval letter No list of beneficiaries
19.	3/7/20	Sundry persons	The DPM & treasurer monthly transport allowance	38	2002/7	Mandate	80,000	No approval letter attached on any other document to justify payout.
20.	4/8/20	Sundry persons	Payment for medical assistance to overleaf persons	64	2002/13	0037	20,220	No hospital card or receipt of payout on drugs no approval letter
21.	10/9/20	Mal. Gaji Mohammed	Printing of promotion letters of junior staffs	49	2002/13	0038	30,000	No receipt of transaction no SRV and ISV attached
22.	7/10/20	Sundry persons	Secondary allowance	30	2002/6	0039	150,000	No approval letter attached to PV no signature of any beneficiaries

23.	7/10/20	Usman Ibrahim danyaro	Purchase of sacks for sand filling	51	2002/10	0039	50,000	No approval letter, no receipt of purchase no SRV & SIV internal auditor could not verify
24.	18/11/20	Zannah Dumbusmo	Workshop and trancy at bauchi	33	2002/2		10,000	No invitation letter to attained workshop and certificate of attendance
25.	18/11/20	Tasiu electric cable	Purchase and supply of fan and cables circuit	58	2002/10	0045	50,000	No approval letter, no SRV no SIV no internal audit pre-payment
26	30/12/20	Aminu Abdullahi	Being host of security meeting	50	2007/7	0039	60,000.00	No beneficiaries acknowledgem ent
27	30/12/20	Feeding allowance for the month	No receipt for food items purchase	46	2002/1	0049	50,000.00	No receipt attached, of food items purchase

TOTAL = **(₦1,803,220.00)**

Since the expenditure could not be justified through the accounting records recoveries are hereby recommended

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N150,700.00

The sum of N150,700.00 drawn on nine (9) payment vouchers were observed not in adherence to the provision of the financial memoranda as no supporting documents justifying the expenditure.

Details attached:

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD/S-HEAD	CHQ. No.	AMOUNT	REMARK
1	7/1/20	Odorike Raphael	Purchase of drugs for control of measles at zajeruwa village of Dabule ward	48	2007/13	Mandate	57,400.00	Drugs purchased were not charged to store, No LPO
2	10/3/20	Bashehu Usman	Purchase of drugs to control outbreak of measles at police barracks settlement sabon garin kanri	70	2009/12	0016	15,000.000	No receipt of purchase, No LPO and not charged to store
3	8/7/20	Audu Rabiu Hanga	Settle of medical bill for the treatment of LOPS	63	2007/12	0004	12,000.00	No receipt from the hospital or hospital card to justify transaction
4	8/7/20	Audu Rabiu Hanga	Settlement of medical bills	68	2007/12	0064	10,000.00	No receipt from the hospital or hospital card to justify transaction
5	8/7/20	Audu Rabiu Hamza	Out pocket expenses	66	2007/12	0064	15,000.00	Approval is showing medical bill settlement &No receipt or hospital card to justify the claim
6	8/7/20	Audu Rabiu Hanga	Medical assistance to the officer	69	2007/12	0034	10,000	No receipt , No card of hospital to justify claim
7	4/8/20	Audu Rabiu Hanga	Medical assistance to the officer	50	2007/13	0037	14,000	No receipt, No card of hospital to justify claim
8	4/8/20	Odereke Raphael	Disease control at malari	59	2007/12	0037	12,000	No receipt, No card of hospital to justify

								claim
9	18/11/20	Mustapha Liman	Treatment at federal medical centre	52	2007/12	0045	20,000	No receipt, No card of hospital to justify claim

TOTAL = (₦150,700.00)

Since the expenditure could not be justified recovery be effected .

AGRICULTURAL DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N182,650.00

The sum of N182,650.00 was drawn on seven (7) payment vouchers, which were observed not supported with relevant expenditure details.

Details attached:

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	P.V NO.	HEAD S/HEAD	CHEQUE NO.	AMOUNT	REMARK
1	13/1/2020	Babagana M Baba	Repair and purchase of electrical material for electric extension to Agric department	87	2008/7	Mandate	25,650.00	No receipt or evidence of purchase of material, and no S.R.V attached to PV.
2	13/3/2020	Ba Ali Zanna	Purchase of forestry tools and seed	82	4002/8	0019	25,000.00	No receipt of purchases made to justify the transaction.
3	14/2/2020	Usaini Grema	Purchase of abattoir materials for Nguru	47	4002/4	0012	45,000.00	No S.R.V attached to the payment
4	8/7/2020	Balarabe I. Ibrahim	Settlement of hospital bills at PHC facility Bulabulin	64	2008/11	0034	20,000.00	No hospital receipt or record to justify the claim
5	18/11/2020	Balarabe Isa Ibrahim.	Repair of two harrow tractor machine supply to the local government	65	2008/13	0054	12,000.00	No receipt of repairs and No LPO of supply, no SRV/SIV
6	4/8/20	Sundry persons	Fertilizer distribution committee	57	2008/12	0037	35,000.00	There is no acknowledgement of Beneficiaries to justify claim
7	18/11/20	Balarabe I Ibrahim	Medical assistance	51	2002/12	0045	20,000.00	No hospital card, no hospital receipt, the content of the approval letter is contrary to the purpose on the PV
							182,650.00	

The expenditure could not be certified genuinely incurred. Hence recovery is recommended.

FINANCE DEPARTMENT

MISSING PAYMENT VOUCHERS WORTH N298,300.00

Drawings was observed for N298,300.00 (i.e on 16 payment vouchers) which could not be presented for Audit inspection, hence categorized as drawings without payment vouchers or missing.

Details attached:

S/N	DATE	PV NO	NAME OF PAYEE	DETAILS OF TRANSACTION	CHEQUE NO	HEAD/SUB H.	AMOUNT
1	2/1/20	12	RABIYU DAHITU	purchase of tyres	9999	2002/7	22,000=
2	31/2/20	98	Balarabe Isa Ibrahim	Special impress	Mandate	A/8	20,000=
3	5/2/20	36	Alh. MammanKachalla	Hiring of vehicles	0005	2014/12	50,000=
4	5/2/20	37	SalehKachalla	Purchase of office materials	0010	2002/12	3,000=
5	5/2/20	39	SalehKachalla	Purchase of office materials	0010	2005/5	3,350=
6	5/2/20	40	MustapahaMaidugu	Purchase of office materials	0010	2005/13	1,500=
7	4/4/20	46	Balarabe Isa	Standing impress	Mandate	2008/7	10,000=
8	29/5/20	132	SalehKachalla	Standing impress	0030	2002/2	7,500=
9	3/7/20	18	UsmaKachalla	Shade of mobile village	Mandate	2005/7	15,000=
10	3/7/20	35	Balarabe Isa	Standing impress	Mandate	2002/7	10,000=
11	8/7/20	78	Isa LawanGana	Shade of mobile village	0034	2002/7	26,000=
12	7/10/20	12	Balarabe Isa	Standing impress	Mandate	2008/	20,000=
13	7/10/20	54	Modu A. Kolomi	Repairs of borehole	0039	2009/7	25,000=
14	3/11/20	57	Mohammed Liman	Repairs of borehole			45,000=
15	31/12/20	56	Khadija Ahmed Umar	Feeding of staffs	0049	2002/12	20,000=
16	31/12/20	57	Balarabe Isa	Feeding of staffs	0049	2002/7	20,000=
The sum as drawn is recommended for recovery.						**TOTAL**	**298,300.00**

OUTSTANDING UNDER REMITTANCE OF COLLECTED REVENUES OF N36,900.00.

The attention of the Local Government was drawn to observed under-remittance of collected revenues on 11 receipt booklets for the sum of N36,900.00.

Due recoveries is recommended as the Local Government could not enforce the recovery.

UN-RETURNED REVENUE RECEIPT FOR INDEGENESHIP CERTIFICATE

Revenue booklets from indigeneship certificate observed not remitted for N25,000.00 and Motor park collection of N25,000.00 for the sum of N50,000.00 is still outstanding Recoveries be observed.

UNRETIRED NON PERSONAL ADVANCES WORTH N5,484,950.00

For the period under review, it was observed that special imprest advances granted worth N5,484,950.00 were not retired to 31st December 2020, which is contrary to the provision of FM 14:27.

S/N	DATE	ADVANCE NO	ADVANCE NAME	PURPOSE OF ADVANCE	AMOUNT
1	6/1/20	A2	Alh. KachallaMoh'd	Hiring of canopy and others	100,000
2	31/1/20	A4	Ligali A. Dugu	Security Board	500,000
03	31/1/20	A5	Ligali A. Dugu	Standing impress	100,000
04	31/1/20	A6	SaiAlh. Ya'u	Standing impress	20,000
5	31/1/20	A7	Wakili A. Maidami	Standing impress	20,000
6	31/1/20	A8	Balarabe Isa Ibrahim	Standing impress	20,000
7	31/1/20	A9	ModuAlh. Kolomi	Standing impress	20,000
8	31/1/20	A10	KhajisaAlh. Liman	Standing impress	20,000
9	31/1/20	A11	Alh. LadaBarma	Standing impress	20,000
10	31/1/20	A12	S De Kachalla	Standing impress	15,000
11	31/1/20q	A13	Mai BukarAdamu	Standing impress	15,000
12	31/1/20	A14	Hassan L.G Dada	Standing impress	15,000
13	31/1/20	A15	Ibrahim Mai Bukar	Standing impress	15,000
14	12/2/20	A18	SaniAlh. Ya'u	Repairs of matangawa	125,000
15	7/4/20	A25	Ali AbdulkadirMalari	Purchase of official house to village head	200,000

16	20/4/20	A28	MaduAlh. Kolomi	Purchase of hand pump materials	500,000
17	17/7/20	A35	Modu A. Kolomi	Valuation assessment of propose modern market of Guru LG	140,000
18	24/8/20	A37	Moh'dAlh. Kolomi	Installation of hole from ADM Aforks & Agric	94,400
19	11/8/20	A39	Ibrahim Musa	Repairs of Toyota Prado jeep	70,000
20	26/8/20	A43	Sani Alh. Ya'u	Security board	500,000
21	21/8/20	A44	Mohammed Baba	Repairs of Toyota hilux YB13C08	30,000
22	26/8/20	A45	Sani Alh. Ya'u	Standing impress	100,000
23	28/9/20	A47	Aminu Abdullahi	Repairs of security vehicles	78,000
24	29/9/20	A48	Usman Ibrahim Danyaro	Distribution of	622,000
25	30/9/20	A49	Wakil A. Maidami	Printing of tricycle sticker	100,000
26	30/9/20	A50	Aminami Moh'd	Printing of revenue receipt in & out motor park	30,000
27	10/10/20	A52	Tijani Lala Kafinta	Repairs of Admin & treasury office	140,000
28	5/8/20	A55	Alh Ado Moh'd	Repairs of hand pump	62,000
29	17/11/20	A57	Moh'd Idriss Shettima	Repairs of Toyota Hilux wash	276,000
90	28/4/20	A58	Alh Ado Moh'd	Purchase of borehole accessories	121,750

				Garbi Rail way	
91	17/11/20	A59	Alh. Ado Moh'd	Repairs of hand pump (face pipe Malari village)	10,000
92	30/11/20	A61	Ibrahim Musa Balingo	Repairs of patrol vehicle (police)	130,000
93	31/11/20	A62	Alh. Ado Moh'd	Purchase of hand pump materials Kurnawa Maidashiri garkuri & dubale	175,000
94	30/11/20	A63	Alh. Ado Moh'd	Purchase of Diesel, lubricant and oil treatment	1,250,000.00

TOTAL= (N 5,484,950)

Since the retirements were not effected for non execution of the assignments for valid expenditure documents, Recovery of the sum involved is recommended.

WRONG AND IRREGULAR PAYMENT WORTH N350,000.00

The sum of N350,000.00 was drawn on PV 44 of December 2020 which were observed not supported with relevant expenditure receipts justifying the expenditure.

Details below:

S/N	DATE	PV NO	NAME OF PAYEE	DETAILS OF TRANSACTION	CHEQUE NO	HEAD/SUB H.	AMOUNT	REMARK
1	30/12/20	44	Khadija Ahmed Liman	Purchase of budget materials, print out of 5 copies and transportation to Damaturu	0049	8002/2	350,000	No receipt of procurement of materials, No receipt of transportation. No prepayment audit by the internal auditor. Materials were not charge to store

Since the expenditure could not be certified genuinely incurred, recovery be effected.

HIGHLIGHTS OF 2020 FINANCIAL OPERATION
NGURU LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2020	Final Budget 2020	Actual 2019
1	Statutory Allocation	1,203,763,717.24	1,725,042,655.71	1,545,348,299.37
2	Excess Crude Oil	38,866,988.33	156,651,351.00	3,370,069.92
3	Value Added Tax	375,989,810.26	416,230,420.26	393,456,777.64
4	Other FAAC Allocation	106,109,189.71	35,000,000.00	44,451,271.69
	Sub Total	**1,724,729,705.54**	**2,332,924,426.97**	**1,986,626,418.62**
4.	Internal Generated Revenue	14,163,300.00	34,648,499.10	3,728,200.00
	Total Receipts	**1,738,893,005.54**	**2,367,572,926.07**	**1,990,354,618.62**
	RECURRENT EXPENDITURE			
	-Personnel Cost	566,840,929.87	1,634,236,776.92	373,086,790.39
	-Over Head Exp.	89,175,216.71	41,004,000.00	74,728,200.00
	-Subventions to Boards/	906,847,852.48	-	986,227,771.65
	-Emirate Councils	35,000,000.00	-	33,000,000.00
	-Other operating activities	26,451,470.43	635,273,383.93	44,299,254.95
	Sub- Total	**1,624,315,469.49**	**2,310,514,160.85**	**1,511,342,016.99**
	Total Capital Exp.	121,646,747.53	57,058,765.42	467,762,993.87
	Total Expenditure	1,745,962,217.02	2,367,572,926.07	1,979,105,010.86
	Net Cash Balance	7,069,611.48	-	9,191,607.76
	Opening 1/1/2020	9,276,617.70	-	85,009.94
	Closing 31/12/2020	2,207,006.22	-	9,276,617.70

PERSONNEL COST

DOMESTIC GRANTS					
S/N	**Description**	**CODE**	**BUDGETTED 2020**	**Actual 2020**	**Variance 2020**
1	Basic Salaries	21010101	1,062,253,904.99	368,446,604.42	693,807,300.57
2	Allowances General	21020101-7	527,041,360.55	182,806,199.88	344,235,160.67
3	2.75 YCHMB Contribution	21020201	44,941,511.38	15,588,125.57	29,353,385.79
	Total		**1,634,236,776.92**	**566,840,929.87**	**1,067,395,847.05**

RECURRENT EXPENDITURE

S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Local Travel and Transport Training	22020101	15,000,000.00	3,500,000.00	11,500,000.00
2	Local Travel and Transport – others	22020102	25,000,000.00	5,000,000.00	20,000,000.00
3	International Travel and Transport – others	22020104	50,000,000.00	-	50,000,000.00
4	Electricity Charges	22020201	10,000,000.00	4,000,000.00	6,000,000.00
5	Water Rates	22020205	3,000,000.00	1,475,000.00	1,525,000.00
6	Office Materials and Supplies	22020301	6,000,000.00	4,250,000.00	1,750,000.00
7	Printing of Security Documents	22020306	2,500,000.00	500,000.00	2,000,000.00
8	Drugs/Laboratory/Medical Supplies	22020307	10,000,000.00	2,650,000.00	7,350,000.00
9	Uniform and other Clothing	22020309	2,500,000.00	2,000,000.00	500,000.00
10	Teaching Aids/Instructional Materials	22020310	25,350,000.00	4,750,000.00	20,600,000.00
11	Foodstuff/Catering Materials and Supplies	22020311	2,300,000.00	625,000.00	1,675,000.00
12	Computer Materials and Supplies	22020312	4,150,000.00	1,500,000.00	2,650,000.00
13	Minor Motor Vehicle/Transport Equipment Maintenance	22020401	15,750,000.00	2,135,000.00	13,615,000.00
14	Minor Office Furniture Maintenance	22020402	5,000,000.00	1,000,000.00	4,000,000.00
15	Minor Office Building/Residential Quarters Maintenance	22020403	18,600,000.00	3,475,000.00	15,125,000.00
16	Minor Plants/Generator Maintenance	22020405	5,000,000.00	500,000.00	4,500,000.00
17	Minor Markets/Public Places Maintenance	22020412	25,000,000.00	4,750,000.00	20,250,000.00
18	Minor Road Maintenance	22020413	57,350,000.00	441,392.17	56,908,607.83
19	Workshops/Conference and Seminars	22020503	10,000,000.00	2,500,000.00	7,500,000.00
20	Security Services/Coverage	22020601	12,503,000.00	6,000,000.00	6,503,000.00
21	Sanitation Services	22020607	15,000,000.00	900,000.00	14,100,000.00
22	Agricultural Consulting Services	22020707	5,375,000.00	3,375,000.00	2,000,000.00

23	Medical Consulting Services	22020708	2,300,000.00	1,500,000.00	800,000.00
24	Audit Services	22020710	2,000,000.00	-	2,000,000.00
25	Motor Vehicle Fuel Costs	22020801	6,025,000.00	3,480,000.00	2,545,000.00
26	Plant/Generator Fuel Cost	22020803	2,075,000.00	1,500,000.00	575,000.00
27	Refreshment and Meals	22021001	2,000,000.00	500,000.00	1,500,000.00
28	Honorarium and Sitting Allowances	22021002	10,000,000.00	-	10,000,000.00
29	Medical Expenses – Local	22021004	5,000,000.00	2,000,000.00	3,000,000.00
30	Welfare Packages	22021007	10,000,000.00	4,877,646.96	5,122,353.04
31	Sporting Activities	22021010	5,000,000.00	2,500,000.00	2,500,000.00
32	Medical Expenses – International	22021019	40,000,000.00	-	40,000,000.00
33	Entertainment at meetings	22021026	3,500,000.00	441,176.46	3,058,823.54
34	Financial Assistance	22021027	7,000,000.00	3,000,000.00	4,000,000.00
35	Chairman\s Hospitality	22021028	9,750,000.00	3,125,000.00	6,625,000.00
36	Contingencies	22021029	30,000,000.00	1,012,500.00	28,987,500.00
37	Press & Public Relations	22021030	30,000,000.00	36,363,970.55	(6,363,970.55)
38	Legislative Vote	22021031	186,382,383.93	-	186,382,383.93
39	Subventions - General	22050104	-	941,847,852.48	(941,847,852.48)
TOTAL			**676,410,383.93**	**1,057,474,538.62**	**(381,064,154.69)**

ADMIN SECTOR EXPENDITURE					
ECON CODE	**Description**	**GEO CODE**	**Actual 2020**	**Budgeted 2020**	**Variance 2020**
23030131	Fencing of Local Government Staff quarters and Mamman Ali Housing Estate	23531305	5,400,000.00	5,500,000.00	100,000.00
23030131	Construction of two apartment in and completion of Government Lodge	23531305	6,099,600.00	4,500,000.00	1,599,600.00
TOTAL			**11,499,600.00**	**10,000,000.00**	**1,499,600.00**

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	**Description**	**GEO CODE**	**Actual 2020**	**Budgeted 2020**	**Variance 2020**
23010139	Purchase of Tractors	23531300	10,053,750.00	-	(10,053,750.00)
23030155	Renovation of main Slaughter Hass and Manager's Office at Nguru Abattoir	23531301	18,450,000.00	9,500,000.00	(8,950,000.00)
23020133	Provision of Toilet and Bathroom at Nguru main Market	23531301	11,146,250.00	9,700,000.00	(1,446,250.00)
23020114	Construction of Feeder Road Bulanguwa - Dabule	23531302	6,000,000.00	-	(6,000,000.00)
TOTAL			**45,650,000.00**	**19,200,000.00**	**(26,450,000.00)**

REGIONAL DEVELOPMENT SECTOR EXPENDITURE					
ECON CODE	**Description**	**GEO CODE**	**Actual 2020**	**Budgeted 2020**	**Variance 2020**
23030105	Renovation of Afunori Health Facility	23531301	12,582,147.53	11,256,765.42	(1,325,382.11)
23010149	Purchase of Information Equipment	23531300	1,650,000.00	1,000,000.00	(650,000.00)
TOTAL			**14,232,147.53**	**12,256,765.42**	**(1,975,382.11)**

SOCIAL SECTOR EXPENDITURE					
ECON CODE	**Description**	**GEO CODE**	**Actual 2020**	**Budgeted 2020**	**Variance 2020**
23020172	Drilling of Borehole at Afunori	23531302	21,250,000.00	10,050,000.00	(11,200,000.00)
23020177	Drilling of Borehole at Bulaburin	23531301	21,250,000.00	-	(21,250,000.00)
23020153	Construction of drainage at Nayi-Nawa	23531301	7,765,000.00	5,552,000.00	(2,213,000.00)
TOTAL			**50,265,000.00**	**15,602,000.00**	**(34,663,000.00)**

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government Budgeted collection of N34,648,499.10 to which only the sum of N14,163,300.00 was collected and accounted. The Internal Revenue performance of bellow 50% is not encouraging and is counter productive.

The Local Government should strive to improve upon its effort in subsequent financial years.

RECURRENT EXPENDITURE:

The council Budgeted the sum of N2,310,514,160.85 for its recurrent Expenditure of which the sum of N1,624,315,469.49 was expenditure. The Local Government should in comparison of its recurrent expenditure should improve upon its Internal Generated Revenue to at least meet up 30% of its recurrent expenditure.

INTERNAL CONTROL.

The Internal control function seemed shifted to the Internal Audit only and the Treasury could not be observed adhering the provisions as most drawings do not pass through the pre payment checks. The Local Government do not operate effective store records and no control over assets and Equipment.

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 Nguru Local Government for the year ended 31st December, 2020.

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 provision of section 125(2) of the above constitution, the statement of assets and liabilities of Nguru Local Government for the year ended 31st December, 2020 have been certified subject to compliance to my correspondences outstanding on the account.

In my opinion the Financial Statement and schedules present a true and fair view of Nguru Local Government for the year ended 31st December, 2020.

23/4/21

Office of the Auditor-General
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Yobe State

Alhaji Yahaya Wakil Idriss
Auditor-General Local Government
Damaturu, Yobe State

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