

AUDITOR—GENERAL'S REPORT

**GEDAM LOCAL GOVERNMENT
2020 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2021

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

1. INTRODUCTION:

The Financial Statements of Geidam 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 Geidam Local Government for the year ended 31st December, 2020 was submitted to me on the 20th September 2021.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of Public resources, The Accounts and schedule of statements were certified on 22nd September 2021 in observance of the provisions.

INCOME HIGHLIGHT.

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Geidam Local Government collected the sum of **₦2,009,841,115.48** from Federation account and **₦26,594,815.00** on account of collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of **₦2,036,435,930.48** was the certified total income to the council for the year ended 31 December, 2020.

PREVIOUS AUDIT REPORT

Arising from the Auditor-General reports for 2018-2019 to the state House of Assembly was the observed irregularities in drawings and drawings without vouchers. The Audit reports also highlighted diversion of collected revenues by Revenue collectors.

The State House of Assembly in its seating of 30th July, 2020 considered and adopted recommendation of the Public Accounts Committee after scrutinizing the reports and directed the Executive to:-

- (i) It noted with concern the poor collection and accounting of Generated Internal Revenue hence cautioned the executive of the devastating effected of such on the general operation of the Local Governments considering the continuous dwindling of Allocation from the Federation Account.
- (ii) The sum of N258,000.00 un remitted collection from Tractor hiring Scheme diverted to be recovered from (Ba Musa Tijja)
 - (2) The resolution on Non attachment of supporting expenditure details by the Local Government was also noted and directed the executive to ensure sum involved be recovered. This is to ensure Public resources are clearly supported for transparent and accountable governance. Thus:-

(i) The Treasurer to put in place recovery of N11,904,420 in respect of Treasury operations for 2018 on account of irregular drawings.

(ii). The Head of General Admin to ensure recovery of N8,324,275.50 from operation of Admin Department for 2018 on irregular drawings.

- (iii) The Coordinator PHC to ensure recovery of N1,914,000 for 2018 on irregular drawings.
- (iv) The Head of Agricultural and Natural Resources to ensure refund of N792,900.00 for 2018 on account of irregular drawings.
- (v) The Head of Agric to ensure the recovery of ~~N~~155,000 from 2019 financial year operation for drawings without expenditure evidences.
- (vi) The coordinator PHC to ensure the recovery of N4,680,022.02 for 2019 operation on account of irregular drawings.
- (vii) The Head of General Administration to be responsible for N4,476,000.00 for 2019 operations on account of undocumented drawings.
- (viii) The Treasurer to ensure the recovery of N1,764,200 on account of 2019 Financial operations for undocumented drawings.
- (ix) The Head of Works to be held for ~~N~~5,942,251.20 on account of undocumented drawings for 2019 operation.
- (x) The Education Secretary Geidam be held for N116,000.00 for drawings without documentation for 2019 operation.

2020 AUDIT OBSERVATIONS

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT

Inspection of books account for the period January-December 2020 in-respect of Works Department for which below observation were made that was contrary to the provision of the FM as it relates to payment procedures.

- i. Expenditure were not subjected to file record to ascertain its genuineness.
- ii. Items said to have been procured could not be observed taken on charge into store
- iii. Certification by the Internal Auditor not be observed.
- iv. Acknowledgment by payee could not be observed on the voucher.

Details as in bellow:

S/N	NAME	NATURE OF PAYEMNR	PV/DATE	AMOUNT	REMARKS
1	Usman Gana (C.T.O.W)	Repair of hand pumps at various location within the Local Government	9/2/2020	100,000.00	No valid expenditure details attached into local to trace hand pump that were repaired procurement of parts not in store records
2	Usman Gana (C.T.O.W)	Payment for the plumbers team for the repaired of hand pumps across the local government	67/4/2020	110,000.00	Procurement not in store records No specification for ultimate use
3	MurtalaAlh. Ali	Purchase of electrical items for reduction of load in ajari transformer via filinidi borehole	7/7/2020	290,000.00	No Expenditure details was attached procurement not in store records
4	Sundry Persons (Borehole Operators)	Payment of sundry persons allowances to borehole operators Geidam Local Government works department	104/9/2020	135,000.00	No documentary evidence of payees services for allowance Not subjected to prepayment audit
5	BalaMohd	Evacuation of drainage along kusurmari area at Geidam town	13/6/2020	250,000.00	No valid expenditure details attached.
6	BalaMohd	Undertake the disposal of waste in Geidam township	9/6/2020	500,000.00	No valid document attached
7	Usman Gana (H.T.O Work)	Procurement of hand pumps, borehole construction materials, plate form drainage and soak pit to the 50 drilled hand pumps	119/11/2020	2,200,000.00	No location of the 50 hand pumps Supplies not in store records Could not be verified
8	Usman Gumsumi (Acct. Works)	Special imprest advance was granted to one Usman Gumsumi (Acct. Works) for the enable him to pay borehole operators allowance works department	6/2/2020	930,000.00	List of payee not attached Not processed in subject file

9	Nura A. Inuwa (Contractor)	Settlement of fuel and lubricants by the local government for the month of September 2020	37/10/2020	1,000,000.00	No valid document attached Supplies could not be observed in store records No prepayment Internal Audit certification.
10	Salisu Ibrahim	Payment for the Nepa bill to commercial manager which consume by the local government for the month of April 2020	033/05/2020	50,000.00	No valid bill attached.
11	Yerima M Bura (H.T.O Building)	Payment for the evacuated waste materials grown for the town drainage	99/03/2020	500,000.00	No valid expenditure details attached Not processed in any subject file for reference.
12	Nura A. Zakariya (Contractor)	Various payment was made to Alh. Nura Zakariya (Contractor) for the supply of fuel and lubricant to the local government for the period of February to December, 2020	Various payment vouchers from February to December 2020	14,500,000.00	No LPO or agreement copy observed Supplies not in store records

Since no satisfactory explanation could be obtained recoveries are here by recommended.

FINANCE DEPARTMENT

UNACCOUNTED REVENUE COLLECTION

Audit examination conducted during the period under review reveals that, collection worth ₦3,033,810.00 was not remitted to the account of Local Government.

Details of these is below:-

i) Outstanding collection Donkey/Camel	-	85,000.00
ii) Outstanding Motor park collection	-	63,500.00
iii) Outstanding Market collection	-	55,000.00
iv) Unremitted Mass Transit collection	-	370,310.00
v) Tractor hiring scheme	-	<u>2,460,000.00</u>
Total	-	<u>3,033,810.00</u>

OUTSTANDING REVENUE EARNING BOOKS

Audit examination conducted reveals non returns of collected receipts as summarized bellow.

i) Departmental receipts	-	9 booklets
ii) Sheep and Goats Ticket	-	12 booklets
iii) Motor park receipts	-	59 booklets
iv) Slaughter slab tickets	-	14 booklets

The revenue collected on this receipts could not be observed in the Local Government records as the collections could not return them.

The Local Government revenue Unit be overhauled and recoveries recommended.

WRONG AND IRREGULAR PAYMENT WORTH ₦6,716,000.00 FOR THE PERIOD OF JANUARY-DECEMBER 2020.

The sum of ₦6,716,000.00 was drawn on 10 No payment vouchers which were observed irregular and contrary to the provision of section 14 (1) of the Fm.

S/N	NAME	NATURE OF PAYEMNR	PV/DATE	AMOUNT	REMARKS
1	Baba Mai Bunu	Support the education department to take up primary and secondary school.	06/10/2020	1,500,000	Investigation revealed that the education secretary that the treasurer told him that your payment is ready for the reopening of primary and secondary school from there nothing was done and no documentary evidence to prove therefore the DPM and the treasurer are responsible for the amount involved.
2	Baba Mai Bunu	Repair of fire brigade vehicle Geidam Local Government	01/7/2020 and 105/7/2020	366,000	Investigation revealed that no any vehicle was repaired and no documentary evidence to prove and nor supporting document attached and is un authorized payment without approvals please
3	BukarKachallah	Retirement of special imprest advance was granted by one BukarKachallah (Senior Accountant) for the supply of books of accounts to treasury apartment	107/12/2020	129,000	Investigation revealed that the officer did not supply any books of accounts and no documentary evidence to prove of the payment.
4	KasimZannah (Motor Park Supervisor)	Sand levelling and sand filling of water logs in Geidam Motor park	11/11/2020	400,000	Investigation revealed from physical verification and from the officer concerned that he is not aware of the payment for sand filling in Geidam motor park and no documentary evidence to prove Therefore the supervisor, DPM and Treasurer are responsible for the amount.
5	Alh.	Payment made to	10/11/2020	300,000	Investigation revealed from the site

	ModuGeidam (Maine Soroa Supervisor)	mainesoroa supervisor to undertake labelling and sand levelling of maine motor park gate entrance for water logs			verification that no sand levelling was made and officer did not aware of the payment and no documentary evidence to prove therefore DPM, TR and Supervisor are responsible for the amount.
6	Abba Malah (Cattle Market Supervisor)	Levelling and sand filling of all water logs within cattle market Geidam	09/11/2020	400,000	Investigation revealed from the physical inspection that nothing like sand levelling was taken place and the supervisor did not aware of the payment and no documentary evidence to prove therefore the supervisor DPM and Treasurer are responsible for amount.
7	BuraAlhajiModu	Supply of motor vehicle spare parts to Geidam Local Government	62/11/2020	171,000	No spare part was supply to the Local government and nor documentary evidence to prove of the payment.
8	Usman Malah (Market Supervisor)	Undertake the levelling of the main market within latent for easy passage of persons and animals	03/08/2020	350,000	Investigation revealed from physical verification that no levelling of sand in the main market and the supervisor did not aware of the payment and no documentary evidence to prove therefore the Supervisor, DPM and Treasurer should held responsible for the amount involved
9	KasimZannah (Motor Park Supervisor)	Payment made to motor park supervisor for the sand levelling of Geidam motor park	03/9/2020	100,000	Investigation revealed from physical verification in motor park that no sand was levelled and the officer did not aware of the payment and no documentary evidence to prove of the payment.
10	BudumaBauma (Store Keeper Finance)	Retirement of special imprest advance for the procurement of treasury department books of account and record for the year 2020	09/12/2020	3,000,000	Investigation revealed that the items were not supply through the physical verification from the receipt attached were the cash invoice worth Two Million One Hundred and Eighty Five Thousand (2,185,000) of kayeri printers Damaturu is fake also the other invoice were all fake therefore the S.I holder DPM and Treasurer are responsible for the amount involved

Since the expenditure could not be observed given as no evidence that, Justify the OCV and officer concerned should jointly responsible to produce authentic document to prove it or alternatively recovery be affected and receipt of recovery be forwarded to the office of the Auditor-General for further verification.

PAYMENT WITHOUT PAYMENT VOUCHER WORTH N3,962,025.00

Bellow listed payment vouchers could not be submitted for Audit certification as it could be perceived the drawings were made with the vouchers for total of N3,962,025.

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV/DATE	AMOUNT
14	MohdMamman	Education Asst.	17/2/2020	₦30,000.00
15	Alh. Katchi	Transportation to Jos	18/2/2020	₦100,000.00
16	Grema Mai Bunu	Financial Asst.	19/2/2020	₦20,000.00
17	LawanKyari	Financial Asst.	20/2/2020	₦50,000.00
18	MohdAlh. Bako	1 st P/P of DISH	21/2/2020	₦35,000.00
19	Modu M. Bura	Medical Asst.	22/2/2020	₦20,000.00
20	MammanJalo	Financial Asst.	23/2/2020	₦20,000.00
21	Audu M. Chiro	Medical Asst.	24/2/2020	₦15,000.00
22	Umar Alkali	Medical Asst.	25/2/2020	₦30,000.00
23	DanlamiYaro	Educational Asst.	26/2/2020	₦10,000.00
24	Maina B. Ahmad	Medical Asst.	27/2/2020	₦50,000.00
25	Mallam Baba Machi	Financial Asst.	28/2/2020	₦30,000.00
26	KaigamaTalala	Investors and office PG	29/2/2020	₦30,000.00
27	Kalli Hassan	Financial Assistant	30/2/2020	₦20,000.00
28	Bill Gate Sumsu	Financial Assistant	31/2/2020	₦10,000.00
29	ZubairuMatali	Financial Assistant	32/2/2020	₦20,000.00
30	Baba GanaJalo	Financial Assistant	33/2/2020	₦40,000.00
31	HajjaMairam	Staff Catering	35/2/2020	₦80,000.00
32	JibrinGeidam	HOD's Catering	36/2/2020	₦20,000.00
33	AlhajiSaidu	Monthly Allowance	37/2/2020	₦10,000.00
34	MohdAbubakar	Monthly Allowance	38/2/2020	₦10,000.00
35	Jummai Yusuf	Training Monthly Allowance	39/2/2020	₦10,000.00
36	Mamuda Alkali	Monthly Allowance	40/2/2020	₦10,000.00
37	Sundry Person	Monthly Allowance	41/2/2020	₦60,000.00
38	Sundry Person	Messengers Allowance	42/2/2020	₦10,000.00
39	Baba MainaBunu	Cash Handing Asst.	42/2/2020	₦50,000.00

40	Sundry Person	Disable Monthly Allowance	44/2/2020	₦10,000.00
41	Baba MainaBunu	Printing Sal Schedule	45/2/2020	₦20,000.00
42	AbubakarYaroro	Monthly Allowance	46/2/2020	₦10,000.00
43	Sundry Person	Midwife Allowance	47/2/2020	₦65,000.00
44	LawanBukar	Monthly Allowance	48/2/2020	₦5,000.00
45	Baba Alh. Modu	NIMC Monthly	49/2/2020	₦10,000.00
46	Sundry Person	Cleaners Allowance	50/2/2020	₦6,000.00
47	Sundry Person	Admin Staff Management	51/2/2020	₦24,000.00
48	Sundry Person	Masjid monthly Allowance	52/2/2020	₦20,000.00
49	Ahmed Ibrahim	Monthly Allowance	53/2/2020	₦5,000.00
50	AllaminBulama	Monthly Allowance	54/2/2020	₦5,000.00
51	Alh. BuduBalle	Monthly Allowance	55/2/2020	₦5,000.00
52	Sundry Person	T/M Allowance	56/2/2020	₦14,000.00
53	Umar Bukar GDM	Water board monthly allowances	57/2/2020	₦3,000.00
54	KaigamaBulama	V/C Messengerallowances	58/2/2020	₦3,000.00
55	BamaiAlh. Baba	Monthly Allowances	59/2/2020	₦5,000.00
56	AbubakarBuduKolo	Monthly Allowances	60/2/2020	₦7,000.00
57	GoniBarmaMohd	Grave Yard W/M allowances	61/2/2020	₦10,000.00
58	Mall. GremaMagaji	Grave Yard W/M allowances	62/2/2020	₦10,000.00
59	Sundry Person	Monthly Allowance	63/2/2020	₦20,000.00
60	Sundry Person	Monthly Allowance	64/2/2020	₦27,000.00
61	MohdBukar DHGA	Monthly Allowance	65/2/2020	₦4,000.00
62	Modu M. Kyari	Monthly Allowance	66/2/2020	₦4,000.00
63	Mai Wada Wacina	Monthly Allowance	67/2/2020	₦4,000.00
64	Usman Gana	Monthly Allowance	68/2/2020	₦4,000.00
65	KaumiMohdGoje	Monthly Allowance	69/2/2020	₦4,000.00
66	BuraAbatcha	Monthly Allowance	70/2/2020	₦5,000.00
67	Ado Adamu	Monthly Allowance	71/2/2020	₦6,000.00
68	IdrissYakubu	Monthly Allowance	72/2/2020	₦2,500.00
69	Alh. Sheriff Haruna	Monthly Allowance	73/2/2020	₦2,500.00
70	BukarLawan	Monthly Allowance	74/2/2020	₦3,000.00
71	Bulama Mai Bunu	Monthly Allowance	75/2/2020	₦10,000.00
72	Sundry Person	Acct/staff Allowance	76/2/2020	₦25,000.00
73	Hamza A. Kolo	Monthly Allowance	77/2/2020	₦10,000.00
74	AlhajiJafar	Contribution APC	78/2/2020	₦50,000.00
75	Kafiyama I. Kolo	Monthly Allowan	79/2/2020	₦5,000.00
76	Ba Abdu Bilal	W/Man	80/2/2020	₦3,000.00
77	HajjaHajara	Cook	81/2/2020	₦3,000.00
78	KofurAudu	Standing Impress	82/2/2020	₦20,000.00
79	BulamaWaziri	Out of pocket	83/2/2020	₦19,000.00

80	Ali AlhGoni	Contribution	84/2/2020	₦50,000.00
81	Ibrahim Uda	Monthly Allowance	85/2/2020	₦10,000.00
82	Saleh Abubakar	Monthly Allowance	86/2/2020	₦20,000.00
83	HarunaAbubakar	Monthly Allowance	87/2/2020	₦10,000.00
84	Ali Abubakar Driver	Monthly Allowance	110/2/2020	₦10,000.00
85	MohdBukarMowa	Main of Yard	112/2/2020	₦20,000.00
86	Asami Baba Gana	Standing impress	11/2/2020	₦10,000.00
87	Baba Gana Mustapha	KictchingMan allowances	113/2/2020	₦10,000.00
88	Ibrahim A Manu	SIEC Monthly Allowance	115/2/2020	₦15,000.00
89	Baba Gambo	Financial Assistant	58/4/2020	₦18,445.00
90	Nil	Purchase of spare parts	56/4/2020	₦100,000.00
91	Alh. Sheriff Haruna	Monthly Allowance	139/4/2020	₦1,250.00
92	Baba Shehu Mustapha	Monthly standing impress	20/5/2020	₦20,000.00
93	Ali Abubakar	Monthly standing impress	25/5/2020	₦5,000.00
94	Alh. Saidu	Monthly standing impress	38/5/2020	₦5,000.00
95	Alh. BuduBalle	Wash Man Dispensary	47/5/2020	₦2,000.00
96	GoniMarbaMohd	Monthly Allowance	69/5/2020	₦5,000.00
97	Hassan Haruna	Borehole Operation Allowance	85/5/2020	₦67,500.00
98	Alh. Saidu	Monthly Allowance	105/5/2020	₦5,000.00
99	MohdAbubakar	Monthly Allowance	106/5/2020	₦5,000.00
100	Jummai Yusuf	Monthly Allowance	107/5/2020	₦5,000.00
101	Sundry Person	Wash Man Allowance	108/5/2020	₦30,000.00
102	LawanBukar	Monthly Allowance	109/5/2020	₦2,500.00
103	Modu Abba Rufai	Monthly Allowance	110/5/2020	₦3,000.00
				₦1,677,695.00

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV/DATE	AMOUNT
1	MalahGana (Nelson)	Financial Assistant	20/1/2020	10,000.00
2	MallamGana	Medical Assistant	21/1/2020	20,000.00
3	AlhajiGoni	Financial Assistant	22/1/2020	20,000.00
4	Baba M. Bunu (Treasurer)	Transportation to Damaturu	23/1/2020	20,000.00
5	Sundry Person	Supervision of revenue	24/1/2020	50,000.00
6	Ada Hassan	Logistic Support	18/3/2020	50,000.00
7	KaigamaJaka (SK)	Financial Assistant	20/3/2020	10,000.00
8	Audu A. Baba	Financial Assistant	21/3/2020	30,000.00
9	MuktariGrema Zonal	Financial Assistant	22/3/2020	25,000.00
10	Ibrahim Shettima	Repairs of vehicle	21/7/2020	60,000.00
11	Hamza Kolo	Purchase of Hims	25/7/2020	150,000.00
12	AlhajiKanumbu	Spare Part of Vehicles	60/7/2020	20,000.00
13	BukarKachalla	Food item to acid	61/7/2020	50,000.00

14	Manager YMF Bank	Bank Charges	65/11/2020	3,515.00
15	Adamu A. Jakusko	PP for DPM Types	3/12/2020	100,000.00
16	Baba ShehuBalle	Fuelling to Damaturu	4/12/2020	35,000.00
17	Ali AlhajiGoni	Party trip to Damaturu	33/12/2020	20,000.00
18	Ali AlhajiGoni	Out pocket expensive	34/12/2020	10,000.00
19	Saleh Mohammed	Final Payment Biometric	35/12/2020	100,000.00
20	Adamu A. Jakusko	Final Payment DPM types	36/12/2020	170,000.00
21	Sundry Person	Standing Weekly fuel	44/12/2020	40,000.00
22	Sundry Person	Trip to Damaturu	46/12/2020	60,000.00
				₦1,260,935.00

PROJECT ACCOUNT DRAWINGS

S/N	NAME OF PAYEE	PURPOSE	PV/DATE	AMOUNT
1	BulamaWaziri	Out of pocket expenses	5/01/2020	18,000.00
2	F.I.R.S	Payment of 5% vat	20/1/2020	1,212,815.00
				₦1,230,815.00

Since these expenditure could not be observed genuine from the vouchers, recoveries are here by recommended.

ADMIN DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N17,211,550.00 FOR THE PERIOD OF JANUARY TO DECEMBER 2020

The Sum 17,211,550.00 was draw on thirty (30) payment voucher for various activities of the department in the year under review without adherence to laid down procedure in FM Chapter. 14

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV/DATE	AMOUNT	REMARKS
1	Ibrahim Shettima	Procurement of Kandira vigilante working tools	118/11/2020	₦6,500,000.00	No valid expenditure observed attached Not processed subject file No invoice of items procured Not in store record
2	Ibrahim Shettima	Carter for prayers of peace within the eleven (11) wards	118/2/2020	₦1,500,000.00	No expenditure details attached
3	Hamza A. Kolo(S.O)	Feeding and entertainment of Geidam Local Government Stakeholders	10/01/2020	₦154,000.00	Valid expenditure details attached
4	Hamza A. Kolo (S.O)	Contribution of fuel to 159 battalion operation lafia dole	06/01/2020	₦420,000.00	Expenditure details attached Supply not in store records
5	Ibrahim Shettima	Cartering for the prayers for peaceful and co-existence to regain peace in Geidam Local Government.	39/01/2020	₦3,000,000.00	No expenditure receipt attached
6	KaigamaTalala	Transportation of youth's empowerments material from Damturu to Geidam.	01/01/2020	₦112,000.00	No valid expenditure details
7	Hamza A. Kolo(S.O)	Procurement of fuel and lubricants to the 159 battalion Nigeria Army Geidam	61/03/2020	₦445,000.00	Investigation revealed that no supply of fuel and lubricants was made and nor documentary evidence to pro of the payment.

8	Hamza A. Kolo(S.O)	Carter for provision of directional temporary shades at 159 battalion barracks Geidam	01/01/2020	₦585,000.00	No valid expenditure document not in store records The shade could not be co
9	Hamza A. Kolo (S.O)	Fuel contribution to 159 battalion operation lafia dole for the month of March 2020	052/04/2020	₦222,000.00	No Valid document No SRV for he supply
10	Kafiyama L. Kolo (sport officer)	Procurement of jessy, ball and seeks for Geidam academy football club	055/04/2020	₦164,000.00	No documentary evidence to prove of the sport items Not in store records
11	Hamza A. Kolo (S.O)	Fueling of 159 battalion JTF Geidam Local Government.	054/05/2020	₦225,000.00	Not in store records
12	Hamza A. Kolo (S.O)	Fueling of 159 battalion JTF	150/05/2020	₦225,000.00	Not in store records valid document attached.
13	Hamza A. Kolo (S.O)	Fueling of 159 battalion JTF Geidam Local Government	99/12/2020	₦225,000.00	Not in store records valid document attached.
14	Hamza A. Kolo (S.O)	Fueling of 159 battalion JTF Geidam Army Barracks Geidam	46/07/2020	₦225,000.00	Not in store records valid document attached.
15	Hamza A. Kolo (S.O)	Fueling of 159 battalion JTF barracks Geidam	172/07/2020	₦225,000.00	Not in store records valid document attached.
16	Ibrahim Shettima	Procurement of printing items	14/12/2020	₦70,000.00	Not in store records valid document attached.
17	Ibrahim Shettima	Procurement of food items to host guest from Borno State	13/12/2020	₦100,000.00	Not in store records valid expenditure details.
18	Hamza A. Kolo (S.)	Three days joint patrol between the kandira vigilante and commander 159 battalion and fueling of vehicles and feeding	01/12/2020	₦390,000.00	No valid expenditure details attached.

19	Ibrahim Shettima	Uploading and loading of sema items from Damaturu to Geidam	27/07/2020	₦100,000.00	Not valid expenditure details attached.
20	Ibrahim Shettima	Feeding and entertainment of covid 19 team visited Geidam Local Government	18/06/2020	₦100,000.00	Not valid documentation
21	Baba Alh. Tuja	Supply of food items to condolence the prominent persons as and tradition to Geidam Local Government	39/10/2020	₦236,050.00	No valid documentation
22	KaumiGoggobi (C.D officer)	Transportation, feeding and accommodation allowance to attend meeting with sema in Gashua	034/11/2020	₦159,500.00	No in store records valid Not expenditure details attached
23	Sundry Person	DPM/Treasurer to attend meeting with the officials of revenue mobilization and piscial commission in no specified venue	24/11/2020	₦200,000.00	No valid expenditure details attached No certificate of danticpati
24	LawanKolo (Recruitment officer)	Transportation cost, feeding allowance of 50 Candidate into the Nigerian Army Recruitment exercise in Nguru	19/11/2020	₦150,000.00	No valid documentation attached
25	Ibrahim A Mani (Committee Chairman)	Eviction of shade and unearning ground on visit of his excellency the executive Governor of Yobe State Hon. Mai Mala Buni	05/11/2020	₦320,000.00	No valid documentation

26	Ibrahim Shettima	Transportation, loading and uploading of relief materials from semato Geidam	03/11/2020	₦119,000.00	No valid documentation
27	KaumiMohdGoggobe (C.D officer)	Transportation of 2 trucks of food materials to venerable IDP and hosting of committee covid19 by sema for the loading and uploading conveying of food items to Geidam	13/10/2020	₦320,000.00	No valid documentation
28	KaumiMohdGoggobe (C.D officer)	Transportation loading and uploading and logistics for the relief materials distribution of vulnerable IDPS camp	05/09/2020	₦430,000.00	No valid documentation
29	Hamza A. Kolo (S.O)	Purchase of materials used for security shade eractions	01/05/2020	₦130,000.00	No valid expenditure details
30	Sundry Persons	Investigation of 3 day workshop by the local government service commission for principal officers of the local government that's D.P.M, Treasurer and Internal Auditor	26/01/2020	₦260,000.00	No valid expenditure details

Recoveries are recommended in accordance with the provisions.

AGRIC DEPARTMENT

PAYMENT WITHOUT SUPPORTING DOCUMENT WORTH ₦180,000.00

The sum of ₦180,000.00 was expended on procurement of pest control chemical. No valid expenditure details could be observed attached to the payment voucher to justify claim.

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV/DATE	AMOUNT	REMARKS
1	Ibrahim A. Mani (HNR)	Procurement of pest control chemicals	17/06/2020	100,000.00	No valid expenditure details attached Not in store records
2	BukarHelma (Forestry Supt)	Catter for wood lot and road side plantation along state poly with local government secretariat	026/10/2020	80,000.00	No valid expenditure attached

Recoveries are here by recommended for absence of valid expenditure details.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH ₦1, 840,000.00

Drawing for the sum of ₦1, 840,000.00 was observed effected without adherence to the provision. Details presented in below table

Observation

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV/DATE	AMOUNT	REMARKS
1	Awadawa A. Mamman (Acct PHCC)	Payment of allowances to sanitation labours for the month of Jan. and Feb. 2020	PV 125 of February 2020	200,000 each X 2 = ₦400,000	No list of beneficiaries attached in respect of the payment, Not processed in subject file.
2	Sundry Persons (Casual Labourers)	Allowances	i. 65/4/2020 ii. 31/7/2020 iii. 96/7/2020 iv. 114/7/2020 v. 13/9/2020 vi. 75/10/2020 Total	200,000 70,000 200,000 200,000 200,000 70,000 ₦940,000	No list of beneficiaries attached in respect of payments Not processed in any subject file
3	Moh'd Lutti	3 rd and final payment was made for transportation of client mobilization and feeding of guest and purchase of drugs during the 2019 TRACHONA CONTROL.	25/01/2020	500,000	No valid expenditure attached evidence. Not processed in subject file

Since no valid expenditure evidences could be observed for the drawings recoveries be effected from signatories to the account is here by recommended.

**HIGHLIGHTS OF 2020 FINANCIAL OPERATION
GEIDAM LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2020	Final Budget 2020	Actual 2019
1	Statutory Allocation	1,454,014,605.27	1,999,140,988.40	1,828,781,311.88
2	Excess Crude Oil	46,772,961.77	188,515,964.00	48,748,980.19
3	Value Added Tax	381,360,581.05	366,521,765.07	399,777,009.91
4	Other FAAC Allocation	127,692,967.39	35,000,000.00	11,464,552.67
	Sub Total	2,009,841,115.48	2,589,178,717.47	2,288,771,854.00
4.	Internal Generated Revenue	26,594,815.00	10,698,548.50	6,890,530.00
	Total Receipts	2,036,435,930.48	2,599,877,265.97	2,295,662,384.65
	RECURRENT EXPENDITURE			
	-Personnel Cost	606,509,185.64	1,072,352,607.16	368,955,770.72
	-Over Head Exp.	217,447,158.57	362,909,225.02	77,890,530.00
	-Subventions to Boards/	655,817,157.60	-	603,706,806.85
	-Emirate Councils	35,000,000.00	-	33,000,000.00
	-Other operating activities	54,059,793.91	-	221,780,535.88
	Sub- Total	1,568,833,295.72	1,435,261,832.18	1,305,333,643.45
	Total Capital Exp.	494,717,239.74	1,529,478,035.34	961,338,366.72
	Total Expenditure	2,053,550,529.91	2,964,739,867.52	2,266,672,010.17
	Net Cash Balance	(27,114,604.98)	364,862,601.55	28,990,374.48
	Opening 1/1/2020	28,909,376.48	-	12,557,253.77
	Closing 31/12/2020	1,794,769.50	-	28,909,376.48

PERSONNEL COST 2020

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Basic Salaries	21010101	697,029,194.65	394,230,970.66	302,798,223.99
2	Allowances General	21020101- 7	345,833,715.80	195,599,212.36	150,234,503.44
3	2.75 YCHMB Contribution	21020201	29,489,696.71	16,679,002.60	
	Total		1,072,352,607.16	606,509,185.64	465,843,421.52

OVERHEAD/SUBVENTIONS 2020

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Local tran & tran Training	220120101	1,000,000.00	300,000.00	700,000.00
2	Electricity charges	22020201	2,000,000.00	1,500,000.00	500,000.00
3	Office mat. & supplies	22020301	30,000,000.00	10,529,750.00	19,470.00
4	Printing of Non Sec. Doc.	22020305	3,000,000.00	2,000,000.00	1,000,000.00
5	Printing of Sec. Doc.	22020306	1,000,000.00	500,000.00	500,000.00
6	Foodstuff/Cat. Mat. Supplies	22020311	1,000,000.00	200,000.00	800,000.00
7	Comp. mat.& supplies	22020312	1,000,000.00	200,000.00	800,000.00
8	Rev. materials	22020313	1,000,000.00	300,000.00	700,000.00
9	M/V Transport & equipment maintenance	22020401	20,000,000.00	8,524,750.00	11,470,250.00
10	Minor plants/ Gen. maintenance	22020405	60,000,000.00	55,913,000.00	4,087,000.00
11	Other maintenance services	22020406	20,000,000.00	12,122,003.57	7,877,996.43
12	Minor Road maintenance	22020413	2,000,000.00	6,441,176.46	13,558,823.54
13	Local training	22020501	1,000,000.00	600,000.00	400,000.00
14	Workshop, conference & seminar	22020503	2,000,000.00	1,400,000.00	600,000.00

15	Security services/coverage	22020601	50,000,000.00	51,603,058.70	(1,603,058.71)
16	Seminar/local services	22020607	3,000,000.00	2,900,000.00	100,000.00
17	Retainership of CDDC Newspaper & media	22020608	-	1,989,999.94	(1,989,999.94)
18	Minor irrigation.	22020610	2,000,000.00	1,000,000.00	1,000,000.00
19	Agric constr. Services	22020707	-	6,375,000.00	(6,375,000.00)
20	Audit services	22020710	2,000,000.00	198,529.38	1,801,470.62
21	M/V fuel cost	22020801	5,000,000.00	2,000,000.00	3,000,000.00
22	Plant/Gen. fuel cost	22020803	30,000,000.00	17,271,775.00	12,728,225.00
23	Hon & sitting Allowance	220201002	-	33,283,976.86	(33,283,976.86)
24	Welfare package	22021007	5,000,000.00	10,877,646.96	(5,877,646.96)
25	Ent. at meeting	22021026	2,000,000.00	2,441,176.46	(441,176.46)
26	Contingencies	22021029	10,000,000.00	5,107,315.00	4,892,685.00
27	Press & public AC	22021030	-	30,363,970.55	(30,363,970.55)
28	Subvention Gen.	22050104	108,909,225.22	690,375,981.14	(581,466,755.92)
	Total			962,324,110.08	

ADMIN SECTOR EXPENDITURE 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE
23030101	Repair of Res. Quarter	23510601	40,213,116.75	319,000,019.43	278,787,902.68
23020104	Construction of Houses	23510607	20,000,000.00	261,000,015.91	241,000,015.91
23010105	Purchase of C/M Jeep	23510600	85,202,052.00	107,000,000.00	21,797,948.00
			145,415,168.75	197,000,000.00	51,584,831.25

ECONOMIC SECTOR EXPENDITURE 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE
23010108	Purchase of mass transit	23510600	100,000,000.00	325,726,341.21	325,126,341.21
23010139	Purchase of tractor	23510600	40,218,772.00	175,391,107.13	135,172,335.13
			140,218,772.00	501,117,448.34	360,898,676.34

AREA DEVELOPMENT SECTOR 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE
23010119	Purchase of Gen. Set	23510600	85,708,100.10	452,278,997.00	366,510,896.90
			85,708,100.10	452,278,997.00	366,510,896.90

SOCIAL SECTOR EXPENDITURE 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETTED 2020	VARIANCE
23040102	Control of flood from erosion	23510603	123,375,198.49	374,081,590.00	250,706,391.51
			123,375,198.49	374,081,590.00	250,706,391.51

BUDGET ANALYSIS

INTERNAL CONTROL:- The Internal Control operated for 2020 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.

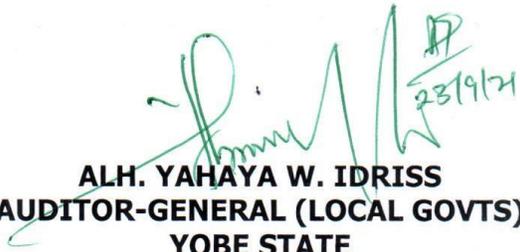
AUDIT CERTIFICATION

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, 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 responsibilities vested in me by the provision of the chaif law and section 125(5) of the above Constitution, the Statement of Assets and Liabilities of Geidam Local Government for the year ended 31-12-2020 have been certified subject in my correspondences and comments.

In my opinion, the Financial Statements and schedules presents a true and fair view of Geidam Local Government for the year ended 31st December 2020.

**OFFICE OF THE AUDITOR-
GENERAL,
LOCAL GOVERNMENTS,
P.M.B. 1058, KM3 GUJBA
ROAD,
DAMATURU, YOBE STATE.**


**ALH. YAHAYA W. IDRIS
AUDITOR-GENERAL (LOCAL GOVTS)
YOBE STATE**