

AUDITOR-GENERAL'S REPORT

FIKA LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS

SEPTEMBER, 2023

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

1. INTRODUCTION:

The Financial Statements of Fika 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 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 Fika Local Government for the year ended 31st December, 2021 was submitted to me on the 8th 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 26TH May 2023 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgments of all receipts and disbursement, Fika Local Government collected the sum of ~~₦~~2,597,746,535.48 from Federation Account Allocation and ~~₦~~32,854,691.00 collections from Internal operations of the Revenue Unit of the councils treasury. The total sum of ~~₦~~2,630,601,226.48 was the certified total income to the council for the year ended 31 December, 2022, Inspection to internal records of Federation Allocations present bellow remittances to the Local Government as recorded by both the Local Government and state Local Government Joint Account records at the Ministry for Local Government.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Slid Mineral	ECOLOGICAL FUND	Intervention	EXCHANGE DIFFERENTIAL
Jan	123,902,452.28	65,504,505.64	1,225,153.21	26,225,733.51			3,753,828.17		220,611,672.81
Feb.	61,108,507.60	63,199,493.32	1,215,193.50	22,942,112.42			2,656,483.04		151,121,789.88
March	82,265,336.69	57,103,865.98					3,156,223.47		142,525,426.14
April	121,358,326.19	68,928,010.19		-			3,680,625.96	1,301,423.40	204,335,696.12
May	108,234,425.10	89,918,059.08		5,245,146.70	2,347,155.81		3,474,341.58		209,219,128.27
June	92,196,477.71	68,133,908.39					3,034,530.56		163,364,916.66
July	145,757,789.56	65,989,742.95					4,372,733.69		216,120,266.20
Aug.	189,193,079.67	61,020,946.07					5,675,792.39		255,889,818.13
Sept	311,228,691.24	72,776,749.65		5,245,146.70			3,395,465.65		392,646,053.24
Oct.	115,955,418.68	67,436,901.39					3,950,725.76	15,735,440.10	203,078,485.93
Nov.	102,839,837.84	71,550,311.04	1,347,478.14	18,358,013.45		7,867,720.05	3,912,391.49		205,875,752.01
Dec.	160,846,131.63	72,111,398.47	-				-	-	232,957,530.10
Total	1,614,886,474.19	823,673,892.17	3,787,824.85	78,016,152.78	2,347,155.81	7,867,720.05	41,063,141.76	17,036,863.50	2,597,746,535.49

FINANCIAL POSITION AT DECEMBER 31ST 2022

Inspection into the cashbook maintained by the Treasury Department of the Local Government and balances as appeared in the Financial Statement bellow position is certified as at December 31st 2022.

		Nil
Cash		
Keystone Bank (1009142371)		1,305,339.63
Keystone Bank (1007037808)		449,040.69
Keystone Bank (1006716296)		39,228,011.66
Joint Project Account		268,095,486.96
Total Cashbook Balances		309,077,878.94

ADEQUACY OF FINANCIAL RECORDS

Inspection of the Local Governments Treasury record and that of other departments which by the provision referred to as cost centers observed the inadequacy and complete absence of following financial records:

- 1) Departmental expenditure control ledgers
- 2) Store Ledgers for administration of procurements
- 3) subsidiary store records for requisition and issuance
- 4) Inventory and assets registers
- 5) Treasury subsidiary ledgers of advance/deposits
- 6) Treasury control records of revenue/expenditure abstracts.
- 7) Council resolution diary
- 8) Personnel emolument control ledgers

The absence of these vital financial records at sub units of the Local Government could not guarantee efficiency and transparency

REPORTS FOR 2022 FINANCIAL YEAR

Bellow reports from the inspection of 2022 Financial Statements and financial records maintained at the Local Government are further forwarded for consideration and necessary action.

ADMINISTRATION. DEPARTMENT

WRONG /IRREGULAR PAYMENTS WORTH N17,838,000.00

Drawings were made in favour of sundry persons and individuals for various activities on eighteen (11) different payment vouchers for the sun of N6,945,000.00. which were observed not supported with necessary document to justify the drawings.

- (i) The voucher not subjected to Internal Audit checks
- (ii) Expenditure details/receipts of purchase not attached.
- (iii) Procurements were not charge to store records.

S/N	NAME OF PAYEE	DATE	PV NO.	CHEQUE/ MANDAT E	DETAILS OF TRANSACTION	AMOUNT	REMARKS
1	Dauda Mohammed	23/1/22	15	2002/11	Hasting of population commissioner	180,000.00	Not subjected to file processing No details of expenditure attached
2	Bakura Driver	30/1/22	17	2001/7	Repairs of clear pension official vehicle	280,000.00	Not subjected to file records parts not taken on

							charge to store
3	Dauda Mohammed	02/1/22	12	2002/11	Purchase of 35 bags of rice	1,065,000.00	Not taken on charge to store for administration
4	Habibu Idi	27/1/22	25	2002/11	Printing of Indigene Letters	150,000.00	No SRV & SIV attached to the payment vouchers
5	Dauda Mohammed	8/6/22	10	2002/7	Purchase 11 unit of inter comm.	496,000.00	Not processed in subject file
6	Hannatu Daniel	8/6/22	12	2002/7	3 unit of stabilizers at PHC	180,000.0	Not taken on charge to store
7	Mohammed SaiduDisa	15/11/22	16	2001/12	Printing of chairperson portrait	250,000.00	Not processed in subject file -No charge to any appropriation.
	TOTAL					<u>2,601,000.00</u>	

Where necessary documentation could not be observed, recovery be effected and details forwarded for subsequent verification.

DRAWINGS NOT SUBJECTED TO INTERNAL AUDIT CERTIFICATION.

The bellow listed drawings were observed effected without the Internal Audit certification contrary to the provision of the F.M 40(10-11). The genuinely of the expenditure could not be established.

S/N	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO./ MANDATE	DETAILS OF PAYMENT	AMOUNT	REMARKS
1	Mohd Isa Bomoi	7/7/22	10	-	Procurement of fuel, lubricant and distribution	1,281,000.00	Not subjected to Internal Audit check -Not on store records
2	Sundry Persons	28/12/22	11	-	Casual staffs payment	205,000.00	Transaction was made without internal auditor acknowledgement

3	Habu Baba Dah	07/09/22	12	-	Purchase of diesel	200,000.00	Not on store records No Internal Auditor certification
4	Abdullahi Ngalda	20/11/22	13	-	Payment for one million men Marah at Damaturu	200,000.00	Not subjected Internal Auditor certification
5	Mohd Isa Bomoi	30/12/22	16	-	Retirement of fuel, lubricant and distribution	2,458,000.00	Not in store records Internal Auditor certification
	TOTAL					<u>4,344,000.00</u>	

Where necessary explanation could not be advanced recovery of the sum involved be made and full details forwarded for subsequent verification.

MISSING PAYMENT VOUCHER WORTH 23,642,552

Below listed payment voucher for the sum of N23,642,552.00 could not be presented for Audit certification which could be termed as missing payment vouchers or not prepared at all when the funds were drawn.

Details of these is below: _

MISSING PAYMENT VOUCHERS

S/N	DATE	PV NO.	NAME OF PAYEE	DETAILS OF TRANSACTION	CHEQUE/ MANDATE	HEAD/ SUB-HEAD	AMOUNT
1	4/1/22	20 of Jan	Mohd Isa Bomoi	Procurement of fuel, diesel and lubricant	Mandate	A/20	2,132,000.00
2	19/5/22	01 of May	Lead Cooperative Global Link Network Ltd.	Fencing of grave yard at Fika Town	Mandate	-	4,930,500.00
3	19/5/22	02 of Oct	Lead Cooperative Global Link Network Ltd.	Expansion of Agric Department	Mandate	-	3,745,276.14
4	9/5/22	03 of May	Lead Cooperative Global Link Network Ltd.	Fencing of Godowoli new market	Mandate	-	7,205,276.14
5	2/8/22	21 of August	Mohd Isa Bomoi	Being payment for purchase of fuel and lubricant		A/24	1,435,000.00
6	28/9/22	23 of Sept	Mohd Isa Bomoi	Procurement of diesel, fuel and lubricant	Mandate	A/26	1,613,000.00
7	28/8/22	24 of Aug.	Mohd Isa Bomoi	Being procurement of fuel sand lubricant	Mandate	A/25	1,391,000.00
8	6/10/22	23 of Oct	Mohd Isa Bomoi	Procurement of diesel, fuel and lubricant	Mandate	A/30	1,141,000.00
			TOTAL				<u>23,642,552.00</u>

The imprest could not be observed retired for absence of valid document as the purpose for which it was granted could not be accomplished, where retirement could not be feasible recovery be effected and treasury receipt of same forwarded for further verification.

AGRIC DEPARTMENT

WRONG /IRREGULAR PAYMENTS

The sum of N90,000.00 was drawn on 3 Nos payment vouchers of which below

observations are made.

- (i) No details of expenditure incurred attached
- (ii) No acknowledgement of the payment from beneficiaries.
- (iii) The expenditure not owned in any subject file

Details below

S/ N	NAME OF PAYEE	DATE	PV NO.	CHEQUE/M ANDATE	DETAILS OF TRANSACTION	AMOUNT	REMARKS
1	Baba Baushe	2/11/2 2	21	2008/12	Refund of ORPC	25,000.00	No details of expenditure incurred
2	Sundry person	28/12/ 22	06	2008/7	Payment of monthly allowance	32,500.00	No subject file process for approval No beneficiaries acknowledgement .
3	Sundry Persons	26/11/ 22	32	2008/7	Payment of monthly allowance	32,500.00	Not subjected to files process for approval No beneficiaries acknowledgement .
TOTAL						90,000.00	

Where no further satisfactory explanation could be advanced recoveries be effected

PRIMARY HEALTH CARE DEPARTMENT IRREGULAR DRAWINGS

The sum of N1,077,000 was drawn on eleven (5) Nos payment vouchers for which below

observations were made.

- (iv) No Expenditure not subjected to file correspondence for approval
- (v) Expenditure details not attached.
- (vi) Receipts of incurred expenditure were not attached.
- (vii) Beneficiaries could not acknowledge the payments.

Details below

“A”

S/N	DATE	P.V NO	NAME.	PURPOSES	HEAD/SU BHEAD	AMOUNT	REMARKS
1	1/6/22	01	Adama Talba	Logistic for health workers team and LGAS Supervision	2009/2	155,000.00	Not subjected to file records for approval No details of expenditure attached.
2	4/7/22	01	Adama Talba	Logistic for health workers team and LGAS Supervision	2009/2	40,000.00	Not subjected to file correspondence No details of expenditure stated.

3	7/9/22	01	Adama Talba	Logistic for flag off of 2022	2009/2	50,000.00	No approval letter, no receipt, no details of expenditure stated. No accountant acknowledgement
4	23/11/2 2	01	Usman Gimba	Allowance for local persons and LGAS team	2009/2	750,000.00	Not subjected to file processing No list of beneficiaries attached
5	28/09/2 2	06	Sundry Person	Monthly allowance	2007/7	81,500.00	Not subjected to file processing No acknowledgement of recipient
	TOTAL					1,077,000.00	

Where no satisfactory explanations could be advanced
recoveries be effected from the

vote controller other signatories in accordance with the provisions.

LOCAL GOVERNMENT LEA

WRONG AND IRREGULAR DRAWINGS WORTH N179,000.00

For the period under review, the sum of N179,000 was drawn on Twelve (7) payment voucher

could not be observed duly supported for a transparent expenditure for the following observation.

- (i) Expenditure did not subjected to file records
- (ii) Recipient did not acknowledge payment.
- (iii) No expenditure receipt were observed.

Details below

“A”

S/N	DATE	P.V NO	NAME.	DETAILS OF TRANSACTION	HEAD/SUBHEAD	AMOUNT	REMARKS
1	31/1/22	3	Sundry Persons	Beery allowance for the watch men	3004/11	10,000.00	No names of payee and acknowledgment attached
2	30/1/22	6	Sundry Persons	Allowance for zonal inspectors	3004/11	7,000.00	No names of officers as beneficiaries
3	25/2/22	11	Sale Audu	Fuel and lubricant	3004/11	11,000.00	No expenditure details of purchasing lubricant attached
4	29/3/22	02	Ali Abubakar	Payment made to O.P.E	3004/11	10,000.00	No details attached

5	29/3/22	03	Mohammed Adamu W.	Payment made to O.P.E	3004/11	20,000.00	No expenditure attached
6	30/3/22	10	Sundry Persons	Allowance to some staff	3004/11	21,000.00	Not subjected to file records. No acknowledgement
7	21/4/22	05	Adamu Ibrahim Lafiya	Payment made in respect of (40) peoples	3004/11	100,000.00	Not subjected to file records No list of beneficiaries
						179,000.00	

Where necessary documentation and explanation could not be advance, recoveries be effected accordingly, please.

TREASURY DEPARTMENT

WRONG AND IRREGULAR DRAWINGS WORTH

N1,483,000.00

The sum of N1,313,000.00 was drawn on Six (4) payment vouchers claimed sum expenditure on various activities in the Local Government and could not be observed supported with relevant documents to justify expenditure .

S/N	NAME OF PAYEE	DATE	PV NO.	HEAD/ SUB-HEAD	CHEQUE /MATERIAL DATE	DETAILS OF TRANSACTION	AMOUNT	REMARKS
1	Ngamtu Mai anguwa	9/2/22	10 of Feb	2005/5	-	Purchase of books of acc.	469,000	Not subjected to file records No S.R.V and SIV
2	Ahmed Manu	15/2/22	20 of Feb	2005/1 2	-	Printing of revenue receipt earning books	275,000	-Not subjected to file processing Procurement not in store records
3	Ahmed Manu (20)	16/06/22	17 of Jun	2005/1 1	-	Printing of revenue earning books	250,000	Not subjected to file records for processing Not observed

								supported with SRV and SIV.
4	Sani A. Ali	10/11/22	12 of Nov.	2005/12	-	Repairs of local government mass transit LG 12 fika	319,000.00	Not subjected to file processing of No details of expenditure in store record
	TOTAL						1,313,000.00	

Where the voucher could not be supported with statutory evidence/documents to justify the expenditure, the sum as drawn should be seen recovered and the Treasury receipts of same be forwarded for subsequent verification.

UNRETURNED REVENUE EARNING BOOKS.

Below listed booklets were not returned to store with the collection there upon. Details below:-

S/N	DTAE	BOOK NO.	NAME OF COLLECTOR'S	COUNTER FOILS NO FROM - TO	RECEIPT TYPE	AMOUNT
1	06/01/22	83	Ahmed Mamu	26301-26900	100	10,000.00
2	06/01/22	86	Ahmed Mamu	14801-14406	100	10,000.00
3	06/01/22	87	Sarauta Modu	02301-31100	100	10,000.00
4	06/01/22	88	Sarauta Modu	2001-31100	100	10,000.00
5	13/01/22	94	Ahmed Mamu	35801-35900	100	10,000.00
6	13/01/22	96	Ahmed Mamu	38001-38100	100	10,000.00
7	18/01/22	99	Sarauta Modu	10601-10700	100	10,000.00
8	18/01/22	105	Sarauta Modu	30101-30200	100	10,000.00
9	18/01/22	109	Sarauta Modu	30001-30090	100	10,000.00
10	26/01/22	110	Sarauta Modu	00201-00299	100	10,000.00

11	01/02/22	122	Ahmed Mamu	14501-14600	100	10,000.00
12	07/06/22	191	Audu	25301-25400	100	10,000.00
TOTAL						120,000.00

FIKA LOCAL GOVERNMENT COUNCIL

**EXTRACT OF UN-RETURNED REVENUE RECEIPT FOR THE YEAR
ENDED 2022 (CATTLE GOAT AND SHEEP**

S/N	DTAE	BOOK NO.	NAME OF COLLECTOR'S	COUNTER FOILS NO FROM - TO	RECEIPT TYPE	AMOUNT
1	04/01/22	155	Audu Hassan	0351-0400	100	5,000.00
2	04/01/22	152	Audu Hassan	10551-10600	100	5,000.00
3	23/01/22	69	Ahmed Mamu	2401-2490	100	5,000.00
4	23/01/22	100	Ahmed Mamu	551-0600	100	5,000.00
5	23/01/22	161	Idi Audu	7301-7400	100	5,000.00
6	23/01/22	105	Idi Audu	10601-10650	100	5,000.00
7	03/04/22	118	Ahmed Mamu	3851-3900	100	5,000.00
8	03/11/22	71	Audu Hassan	6501-6550	100	5,000.00
9	03/11/22	72	Audu Hassan	6331-6600	100	5,000.00
10	24/11/22	75	Ahmed Mamu	6701-6750	100	5,000.00
11	24/11/22	90	Ahmed Mamu	7457-7500	100	5,000.00
12	24/11/22	14	Suleiman Abali	5951-6000	100	5,000.00
13	24/11/22	20	Suleiman Abali	6251-6300	100	5,000.00
14	24/11/22	21	Suleiman Abali	4901-4950	100	5,000.00
15	24/11/22	23	Suleiman Abali	5501-5550	100	5,000.00
TOTAL						75,000.00

FIKA LOCAL GOVERNMENT COUNCIL

**EXTRACT OF UN-RETURNED REVENUE RECEIPT FOR THE YEAR
ENDED**

2022 (HAWKERS)

S/N	DTAE	BOOK NO.	NAME OF COLLECTOR'S	COUNTER FOILS NO FROM - TO	RECEIPT TYPE	AMOUNT
1	18/12/22	28	Idi Audu	1001-1100	50	2,500.00
2	6/1/22	40	Ahmed Manu	7101-7150	50	2,500.00
3	11/1/22	35	Baba Tela	10401-10450	50	2,500.00
4	3/2/22	77	Ahmed Manu	10001-10050	50	2,500.00
5	27/5/22	9	Audu Hassan	7801-7900	50	2,500.00
6	14/6/22	25	Audu Hassan	9501-9600	50	2,500.00
7	14/6/22	26	Audu Hassan	9401-9500	50	2,500.00
8	14/6/22	27	Audu Hassan	9301-9400	50	2,500.00
9	14/6/22	28	Audu Hassan	9201-9300	50	2,500.00
10	14/6/22	29	Audu Hassan	9101-9200	50	2,500.00
11	14/6/22	30	Audu Hassan	6101-6200	50	2,500.00
12	14/6/22	31	Audu Hassan	6201-6300	50	2,500.00
13	14/6/22	32	Audu Hassan	6301-6400	50	2,500.00
TOTAL						32,500.00

FIKA LOCAL GOVERNMENT COUNCIL
EXTRACT OF UN-RETURNED REVENUE RECEIPT FOR THE YEAR
ENDED
2022 (SHEEP AND GOAT RECEIPT)

S/N	DTAE	BOOK NO.	NAME OF COLLECTOR'S	COUNTER FOILS NO FROM - TO	RECEIPT TYPE	AMOUNT
1	11/1/22	8	Audu Hassan	7001-7100	100	10,000.00
2	16/02/22	14	Ahmed Manu	20701-25500	100	10,000.00
3	16/02/22	15	Ahmed Manu	20601-20700	100	10,000.00
4	18/1/22	21	Hassan Baba	5100-5200	100	10,000.00
5	18/1/22	23	Audu Hassan	21401-21500	100	10,000.00
6	23/3/22	29	Audu Hassan	16601-16700	100	10,000.00
7	6/4/22	39	Ahmed Manu	11001-11110	100	10,000.00
8	6/4/22	40	Audu Hassan	6781-6800	100	10,000.00
9	6/4/22	5	Audu Hassan	5201-5250	100	10,000.00
10	6/4/22	6	Audu Hassan	7801-7850	100	10,000.00
TOTAL						100,000.00

FIKA LOCAL GOVERNMENT COUNCIL
EXTRACT OF UN-REMITTED COLLECTIONS FOR THE YEAR
ENDED 2022 (DEPARTMENTAL) RECEIPTS.

S/N	DTAE	BOOK NO.	NAME OF COLLECTOR'S	COUNTER FOILS NO FROM – TO	RECEIPT TYPE	AMOUNT
1	2/2/22	85	Ahmed Manu	8601-8650		25,000.00
2	24/11/22	128	Suleiman Abali	11851-11900		5,000.00
3	4/2/22	88	Ahmed Manu	8751-8800		2,500.00
4	21/1/22	98	Baba Tela	9551-9600		2,500.00
5	3/2/22	99	Baba Tela	9601-9650		5,000.00
6	8/2/22	102	Ahmed Manu	9551-9600		5,000.00
7	24/11/22	127	Suleiman Abali	11801-11850		5,000.00
8	13/2/22	121	Baba Tela	5857-5900		5,000.00
9	13/2/22	122	Buba Maidawa	5951-6000		5,000.00
10	22/3/22	15	Ishaku Idi	5751-5800		20,000.00
11	22/3/22	17	Ishaku Idi	5851-5900		10,000.00
12	24/3/22	19	Buba Maidawa	6001-6050		10,000.00
13	6/4/22	20	Baba Abare	6051-6100		25,000.00
14	10/4/22	33	Baba Abare	6861-6800		5,000.00
15	26/4/22	43	Audu Hassan	7401-7450		10,000.00
16	31/5/22	44	Audu Hassan	7451-7500		5,000.00
17	31/5/22	45	Baba Abare	7501-7550		5,000.00
18	20/6/22	54	Umar Hamza	8101-8150		5,000.00
19	20/6/22	55	Umar Hamza	8051-8100		25,000.00
20	24/11/22	126	Suleiman Abali	11791-11800		28,000.00
21	7/10/22	88	Kiyari Abdullahi	9901-6650		12,000.00
22	21/10/22	89	Buba Maidawa	9851-6600		5,000.00
23	14/7/22	71	Chakus	8961-8900		10,000.00
TOTAL						235,000.00

(a) Motor park	120,000.00
(b) Cattle market receipt	75,000.00
(c) Haukers permit	32,500
(d) Sheep and Goat	100,000.00
(e) Department 23 booklets	<u>235,000.00</u>

562,000.00

Collections made on the receipts while remittance to revenue account could not be observed.

This is a demonstration of poor management of revenue collection by the revenue officer or deliberate fraudulent practice.

These revenue receipts should be ensured returned with the collection there upon and full details be forwarded for subsequent verification.

MISSING PAYMENT VOUCHERS WORTH N23,593,052.00

Below entries in the Cash Book could not be supported with original properly authorized payment vouchers which could be termed “missing”

S/N	DATE	PV NO.	NAME OF PAYEE	DETAILS OF TRANSACTION	CHEQUE/ MANDATE	HEAD/ SUB-HEAD	AMOUNT
1	4/1/22	20	Mohd Isa Bomoii	Procurement of fuel, diesel and lubricant	Mandate	A/20	2,132,000.00
2	19/5/22	01	Lead Cooperative Global Link Network Ltd.	Fencing of grave yard at Fika Town	Mandate	-	4,930,500.00
3	19/5/22	02	Lead Cooperative Global Link Network Ltd.	Expansion of Agric Department	Mandate	-	3,745,276.14
4	9/5/22	03	Lead Cooperative	Fencing of Godowoli new	Mandate	-	7,205,276.14

			Global Link Network Ltd.	market			
5	2/8/22	21	Mohd Isa Bomoi	Being retirement of purchase of fuel and lubricant	Mandate	A/24	1,435,000.00
6	28/9/22	23	Mohd Isa Bomoi	Procurement of diesel, fuel and lubricant	Mandate	A/26	1,613,000.00
7	28/8/22	24	Mohd Isa Bomoi	Being retirement of purchase of fuel and lubricant	Mandate	A/25	1,391,000.00
8	6/10/22	23	Mohd Isa Bomoi	Procurement of diesel, fuel and lubricant	Mandate	A/30	1,141,000.00
			Total				23,593,052.00

Since the vouchers could not be presented for inspection despite repeated appeal, recovery be effected accordingly from the cashier and signatories to the account.

**EXTRACT OF UN-RETIRED NON PERSONAL ADVANCES FOR THE YEAR ENDED
2022**

AMOUNTED TO ₦356,000.00

S/N	DATE	ADVANCE NO.	ADVANCE NAME	DETAILS OF ADVANCE	AMOUNT
1	25/122	A/1	Haj. Halima K. Joda	Standing Imprest	50,000.00
2	25/1/22	A/2	Modu Bah	Standing Imprest	25,000.00
3	25/122	A/3	Arima Yau Daya	Standing Imprest	25,000.00
4	25/1/22	A/5	Bakura Usman	Standing Imprest	50,000.00
5	25/122	A/5	Sani Madugu	Standing Imprest	20,000.00
6	25/1/22	A/6	Ibrahim Aminu	Standing Imprest	20,000.00
7	25/122	A/7	Umar Hadiza	Standing Imprest	20,000.00
8	25/1/22	A/17	Usman Tela Ali	Standing Imprest	20,000.00
9	25/122	A/9	Haj. Adama Talba	Standing Imprest	20,000.00
10	25/1/22	A/10	Musa Tamate	Standing Imprest	20,000.00
11	25/122	A/11	Abdullahi Habu	Standing Imprest	20,000.00
12	25/1/22	A/12	Tijjani Musa	Standing Imprest	20,000.00
13	25/122	A/13	Garba Mailafiya	Standing Imprest	20,000.00
14	25/1/22	A/14	Hannatu Daniel Kule	Standing Imprest	20,000.00
15	25/122	A/33	Dauda Mohammed	Purchase of office furniture's	6,000.00
TOTAL					356,000.00

The Treasurer should ensure officer retiree the 2022 standing imprest Advances in accordance with the provisions.

The imprest could not be observed retired for absence of valid document as the purpose for which it was granted could not be observed accomplished. Where retirement could not be feasible, recovery be effected sand treasury receipt of same forwarded for further verification.

1. WRONG AND IRREGULAR PAYMENT WORTH N6,703,500.00

For the period under review, the sum of N6,703,500.00 was drawn on 6 Nos payment vouchers claimed sum expended on various services as details on below format as no proper documentation were observed.

FIKA LOCAL GOVERNMENT COUNCIL
EXTRACT OF WRONG AND IRREGULAR TRANSACTION MADE BY
WORKS DEPARTMENT FROM JANUARY TO DECEMBER
2022 AMOUNTED TO ₦6,703,500.00

S/N	NAME OF PAYEE	DATE	PV N O.	CH EQ UE/ MA ND ATE	TRANSA CTION DETAILS	HEA D/ SUBH EAD	AMOUNT	REMARKS
1	Mohammed Isa Bomai	8/02/22	29		Procurement of fuel and diesel lubricant and distribution	6001/1	2,132,000.00	No details list of distribution, -Expenditure not processed in any subject file -Internal Auditors prepayment certification
2	Mohammed Isa Bomai	08/04/22	17		Retirement of special impress for procurement of fuel, diesel, lubricant and distribution	6001/1	1,883,000.00	The procurement not taken on charge to store -Procurement could not be confirmed from valid records.
3	Yakubu Hassan	20/06/22	18		Repairs of Toyota Hillux, Primary Healthcare Departmen	2002/12	600,000.00	Not processed in any subject file -No store records for obsolescence

					t			parts
4	Mohammed Isa Bomai	01/06/22	22		Retirement of special impress for the purchase of diesel and lubricant	6001/1	653,500.00	No procurement details attached to the voucher -No records of ultimate distribution
5	Mohammed Isa Bomoi	25/7/22	24		Purchase of diesel, fuel and lubricant	A/24	1,435,000.00	Not processed in any subject file -Supplier not taken into store records.
TOTAL							6,703,500.00	

The expenditure as claimed could not be certified based on the remark, where no further valid documentation could be advanced recovery be effected and details forwarded for subsequent verification.

FIKA 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	1,614,886,474	1,491,858,918	1,262,217,624
2	VALUE ADDED TAX	823,673,892	702,159,727	687,844,964
3	OTHER FAAC ALLOACTION	159,186,169	11,622,939	98,919,763
4	INTERNAL REVENUE IGR	32,854,691	91,899,190	46,878,694
	SUB TOTAL	2,630,601,226.48	2,297,540,774	2,095,861,045
	CAPITAL RECIEPTS			
1	GRANTS	152,933,341	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	152,933,341	-	-
	TOTAL RECEIPTS	2,783,534,568	2,297,540,774	2,095,861,045
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	598,108,678	885,983,951	641,037,224
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	920,480,273	-	1,096,733,843
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	637,605,751	1,140,438,853	114,370,068
	TOTAL RECURRENT EXPENDITURE	2,216,194,702	2,146,422,804	1,894,641,134
	CAPITAL EXPENDITURE	262,459,163	151,026,970.00	330,892,583
	TOTAL EXPENDITURE	2,478,653,865	2,297,449,774.00	2,225,533,717
1	NET CASH BALANCE	304,880,703	91,000.00	-129,672,673
2	OPENING BALANCE	4,197,176	- 39,548,579	876,266
	OPENING BALANCE (ii Project Joint Acc)	-		132,993,583
3	CLOSING BALANCE	309,077,879		4,197,176

**FIKA LOCAL GOVERNMENT
PERSONNEL COST**

	PERSONNEL COST					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
21010101	Basic Salaries		388,770,640.99	575,889,568.15	187,118,927.16	
21020101-7	Allowances General		192,890,048.80	285,729,824.20	92,839,775.40	
21020201	2-27 YCHMB Contribution		16,447,988.66	24,364,558.65	7,916,569.99	
	Total		<u>598,108,678.45</u>	<u>885,983,951.00</u>	<u>287,875,272.55</u>	

**OVERHEAD
COST**

	Description	Actual 2022	Budget 2022	Variance 2022	Remarks
	Overhead Cost charge	60,000,000.00	120,000,000.00	60,000,000.00	
	Total	<u>60,000,000.00</u>	<u>120,000,000.00</u>	<u>923,280,597.23</u>	

ADMIN SECTOR EXPENDITURE

7	Details of Capital Expenditures (According to Sector)				
	Administrative Sector				
	Description	Actual 2022	Budget 2022	Variance 2022	Remarks
23020191	Contxttruction of Government Lodge at Fika Town	45,000,000.00	50,250,000.00	5,250,000.00	
23030121	Rehabilitation of Local Govt. Secretariat	25,750,000.00	10,000,000.00	(15,750,000.00)	
2303012	Expansion of Agric Department at Fika Towm	9,250,000.00		(9,250,000.00)	
23010112	Purchase of furniture and equipment	15,000,000.00		(15,000,000.00)	
	Total Administrative Sector	<u>95,000,000.00</u>	<u>60,250,000.00</u>	<u>34,750,000.00</u>	

**FIKA LOCAL GOVERNMENT ECONOMIC
ECONOMIC SECTOR EXPENDITURE**

	Economic Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23020156	Fencing of New Market at Godowoli Town		8,650,000.00	3,155,000.00	(5,495,000.00)	
23030113	Repairs of Fika -Malari Road		9,675,000.00	10,000,000.00	325,000.00	
2303010159	Purchase of Veterinal Drugs		4,875,000.00	1,845,000.00	(3,030,000.00)	
23050184	Procurement of sewing machine for women development		6,800,000.00		(6,800,000.00)	
	Total Economic Sector		<u>30,000,000.00</u>	<u>15,000,000.00</u>	<u>(15,000,000.00)</u>	

**FIKA LOCAL GOVERNMENT
SOCIAL SECTOR EXPENDITURE**

	Social Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23010159	Procurement of drugs/Caccines		21,690,000.00	6,212,970.00	- 15,477,030.00	
23010124	Purchase of instructional materials		33,419,163.08	13,909,000.00	- 19,510,163.08	
	Total Social Sector		<u>55,109,163.08</u>	<u>20,121,970.00</u>	<u>= 34,987,193.08</u>	

REGIONAL DEVELOPMENT SECTOR

	Regional Development Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23020139	Extension of Re-deeping of Earth Dam at Fika, Gadaka, Gamari and Janga-siri		47,675,000.00	30,000,000.00	(17,675,000.00)	
23020177	Drilling of Borehole at Manwichi		24,500,000.00	25,655,000.00	1,155,000.00	
23050280	Sinking of productive cement wells at various locations of the LGA Council		10,175,000.00		(10,175,000.00)	
	Total		<u>82,350,000.00</u>	<u>55,655,000.00</u>	<u>(26,695,000.00)</u>	

BUDGET ANALYSIS 2022

The Local Government budgeted the sum of ₦2,297,540,774.00 as collection from federation Allocation and actual allocation received was of ₦2,630,601,226.48. The Internal Revenue collection of ₦91,899,190.00 was projected to which the sum of ₦32,854,691.00 was collected with non favourable variance collection of ₦46,878,694.00.

The Local Government needs to improve upon the projection and administration of Internal Generated Revenue machinery for better performance.

INTERNAL CONTROL

The cumulative effect of weak internal control is manifested in the irregular drawings and non-remittance of collected revenues. This needs urgent intervention of the State legislative to address the situation.

STORE REGULATIONS

The Local Government was observed to have abandone all controls leading to accountable assets of the Local Government as no store records are observed for procurement and inventories of all departments. The safeguard of assets is no more observed hence poor administration 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 Fika 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 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 Fika Local Government for the year ended 31st December 2022 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 Fika Local Government for the year ended 31st December 2022.

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


26/9/23
**(IBRAHIM M. ALIYU CNA,ACTIN)
AUDITOR-GENERAL (LOCAL GOVTS)
YOBE STATE**