

**AUDITOR—GENERAL’S REPORT**

**GEDAM LOCAL GOVERNMENT  
2019 FINANCIAL YEAR REPORTS**

**MARCH, 2020**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**GEIDAM LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

1) **INTRODUCTION:**

The Financial Statement of Geidam Local Government and relevant records for the operation of 2019 have been examined in accordance with the provisions of the Financial Memorandum FM.39:1 which is also consistent with the provisions of Sec.125(2) of the constitution of the Federal Republic of Nigeria (1999).

The Annual financial statements were prepared in accordance with Accounting policies and format adopted by the Federation Allocation Committee (FAC) on the standardization of Federal, State and Local Government Accounts in Nigeria.

2) **SUBMISSION OF THE FINANCIAL STATEMENT:**

The Financial Statement of Geidam Local Government for the year ended 31<sup>st</sup> December, 2019 was submitted to me on the 30th December 2020. The provisions of the FM.32:1 provides that for prompt, full and accurate public accountability of Local Government Funds, accounts must be prepared and balanced latest by 31<sup>st</sup> March of the preceding year operation.

The accounts were certified on 14<sup>th</sup> January 2021 of all schedules as presented in the Appendix

## **OUTSTANDING AUDIT OBSERVATIONS 2017.**

The Auditor General reports for 2017 had been subjected to legislative scrutiny and observation arising from the reports was adopted in a resolution in the House seating of 24<sup>th</sup> March, 2020.

Highlight of the resolution include:-

- (1) Poor Internal revenue collection
- (2) Poor documentation of expenditure
- (3) Non observance of store regulation for Assets and inventories.
- (4) Poor Internal Audit function

## **OUTSTANDING 2018 AUDIT OBSERVATIONS.**

The Auditor General has duly forwarded observation arising from financial operation of 2018 to the Hon Speaker Yobe State House of Assembly vide forwarding letter Ref. No LGAD/ADM/LGFS/73/I dated 23<sup>rd</sup> September 2020.

The report have been committed to the house committee on public account for legislative scrutiny .

High light of the report are:-

### **FINANCE DEPARTMENT**

- Missing payment voucher	2,307,470.70
- Outstanding non-personal advances	759,000.00
- Wrong and irregular payment	7,043,700.00
- Un-accounted proceed from mass-transit	785,000.00
- Un-accounted revenue remittance	<u>1,009,250.00</u>
	<b><u>11,904,420.70</u></b>

### **ADMINISTRATION DEPARTMENT**

- Wrong and irregular payment	=	<u>8,324,275.50</u>
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**PRIMARY HEALTH CARE DEPARTMENT**

Irregular drawing = 1,914,000.00

**AGRIC DEPARTMENT**

Wrong and irregular payment = 797,900.00

**4. 2019 FINANCIAL YEAR REPORTS**

Observation arising from the 2019 operation inspection was duly communicated for which only two departments responded to the Audit observation (Agric and PHC)

Bellow reports for consideration and necessary action

**(1) AGRIC DEPARTMENT**

**WRONG AND IRREGULAR PAYMENT WORTH N155,000.00 IN RESPECT OF AGRIC DEPARTMENT**

The sum of ₦155,000.00 was drawn on bellow details claimed to cater for establishment of shelter belt along Maine sorowa Motor Park without relevant supporting documents justifying the expenditure.

S/ N	Name	Details	Pv No/ Date	Amount	Remark
1	Bukar helma	To carter for establishment of shelter belt along maine soroa motor park	73% march 19	155,000.00	-Details of the expenditure was not attached -Not subjected to internal Audit check not counter signed by the DPM - could not be verified
				<b>155,000.00</b>	

Recovery is hereby recommended .

## **P.H.C DEPARTMENT**

### **WRONG/ IRREGULAR PAYMENT FOR THE SUM OF ₦4,680,022.02**

The sum of N 4,680,022.02 was claimed expended on (9) payment vouchers to which below observations were made. Details below:

<b>S/N</b>	<b>NAME</b>	<b>DETAILS</b>	<b>Pv. No/ Date</b>	<b>Amount</b>	<b>Remarks</b>
1	Sundry Person	Casual laborer allowances for 20 person	13 of march 19	200,000.00	-Name of beneficiaries not attached -Not subjected to internal audit check
2	Sundry Person	casual laborers allowances for 20 person	97 of may 19	2000,0000.00	As in above
3	Sundry Person	monthly allowances	59 of April 19	100,000.00	-The voucher was not sign by the beneficiaries not attached -Not subjected to internal audit check
4	Sundry Person	monthly allowances	107 of may 19	200,000.00	As in above
5	Sundry Person	monthly allowances of malaras	163 of may 19	65,000.00	As in above
6	Sundry Person	standing imprest of staff	1 of January 19	134,000.00	The voucher was not signed by responsible officers, -Not subjected to internal audit checks
7	Bukar lawan (sanitation officer)	To cater for procurement off mosquito chemicals	8 of November 19	3,380,000.00	-No S.RV/S.I.V was attached . -Not subjected to internal audit checks
8	Sundry Person	Monthly Standing Imprest	1 of April 19	100,000.00	-The voucher was not sign by the beneficiaries. -Not subjected to internal audit checks
9	Moh'd Bulama Kolo	To Cater For Logistics And Allowance	3 of oct 19	301,000.00	-The purpose of logistics was not specified. -No supporting document receipt to justify the nature of logistic not verify by the Internal Auditor
				<b><u>4,680,022.02</u></b>	

Since the expenditure fall short of statutory requirements recovery be effected.

## ADMIN DEPARTMRNT

### WRONG / IRREGULAR PAYMENT WORTH N 4,476,000.00

The sum of N 4,476,000.00 was drawn on below listed payment vouchers without adherence to the laid down procedure as stated in FMM 14

#### Details

S/N	Name	Details	Pv.No/ Date	Amount	Remarks
1	Alh. Abba Rasheed	To carter for prayers for peace	90 of jan 19	200,000.00	No details of (expenditure list of beneficiaries or receipt) was attached
2	Muktar Grema	Repairs of official vehicle	78 of jan. 19	200,000.00	No cash receipt invoice was attached. Not charge to store records
3	Baba Gana Aisami	To carter for entertainment of guest	76 of jan 19	200,000.00	Details of the service not provided nor list of beneficiaries
4	Sundry Person	To cater for presidential / NASS Election	77 of sept. 19	1,050,000.00	The election conducted in February while payment in September in suspicious, -Internal auditor did not verify the payment
5	Mulima Idi Mato	To carter for entertainment of guest	22 of feb 19	100,000.00	Details of the guest not attached not that of the expenditure
6	Lawan Kolo (Recruitment Officer )	To cater for transportation and feeding allowance	16 of feb 19	300,000.00	No list of beneficiaries attached -not subjected to internal audit checks
7	Sundry Person	To cater for logistics and allowances	10 of feb 19	180,000.00	No details of beneficiaries Not verify by internal audit
8	Lawan Bukar Mulama	To cater for feeding and entertainment	26 of mar. 19	120,000.00	No details of beneficiaries Not verify by internal audit
9	Lawan Kolo (Recruitment Officer )	To cater for feeding and transport	27 of mar. 19	100,000.00	No details of beneficiaries. No signatures of the

		allowance			beneficiaries Not subjected to internal audit check
10	Alhji Saidu (Driver)	Purchase of tyres and lubrication	100 of april 19	180,000.00	Not charge to store records No signature of recipient DPM could not counter signed
11	Ali Driver	Purchase of tyres and shock obserber.	85 of april 19	240,000.00	Not charge to store records No signature of recipient DPM could not counter signed
12	Lawn Kolo (R.O)	To cater for transport and feeding while contraction recruitment exercise of NAF-zaria	70 of april 19	200,000.00	No details of expenditure attached Recipient did not sign the PV Not counter signed by DPM
13	Kaigama Talada (Store Keeper Admin)	To cater for transportation of food items from damaturu to geidam	99 of may 19	200,000.00	No receipt of hired vehicle. DPM could not counter signed the pv.
14	Ali Kanumbu	procurement of tyres and lubrication	100 of may 19	140,000.00	Items not charge to store record. Nott subjected to internal audit checks not counter signed by the DPM
15	Kaigamaa Talala	transportation of food items from Damaturu to geidam	4 of may 19	120,000.00	No receipt of hired vehicle attached DPM could not verify
16	Ali Kanumbu	procurement of tyres and oil treatment	10 of july 19	197,000.00	Items not charge to store records Not subjected to internal audit checks
17	Kaigama Talala	transportation of relief materials	6 of sept 19	150,000.00	Receipt of hired vehicle not attached to justify the expenditure
18	Ibrahim Uda	purchase of tyres	8 of sept 19	125,000.00	Not charge to store records

19	Adamu Auwalu	to cater for feeding and entertainment	13 of oct 19	474,000.00	details of the expenditure not attached the PV could not provide details of the activities as well
<b><u>TOTAL</u></b>				<b><u>4,476,000.00</u></b>	

Recoveries of sum involved is here by recommended.

## **FINANCE DEPARTMENT**

### **WRONG/IRREGULAR PAYMENT WORTH ₦ 1,764,200.00**

The sum of ₦ 1,764,200.00 was drawn on below listed payment voucher without due adherence to the laid down procedure as stipulated in the provisions of chapter 14.

<b>S/N</b>	<b>NAME</b>	<b>DETAILS</b>	<b>PV No/ DATE</b>	<b>AMOUNT</b>	<b>REMARK</b>
1	Shuaibu Isa	Purchase of plastic mats	91 of jan 19	200,000.00	No cash receipt, srv/siv were attached
2	Sundry Person	To cater for up-dating 2014 2015 and 2016 records	79 of feb 10	450,000.00	No details of people involved and their signature attached.
3	Budumma Bauma	Allowance and refreshment on training of 100 youth on skill acquisition	94 of jan 19	234,200.00	List of these 100 youth was not attached no any details was attached to justify expenditure
4	Sundry Person	Allowances, feeding and entertainment while up-dating local government record	11 of feb 19	180,000.00	No single receipt attached to justify the expenditure No list or signature of people internal auditor
5	Gambo Angins (Educ.	Payment of educational	80 and 84 of april 19	340,000.00	No list of beneficiaries

	Secretary)	assistance			attached DPM could not counter signed the PV not subjected to internal audit checks
6	Idriss Yaro Gumba	Purchase of student mattress	193 of may 19	360,000.00	Not subjected to internal audit checks. Not charge to store records.
<b>TOTAL</b>				<b>1,764,000.00</b>	

Recoveries are recommended for compliance

**UN ACCOUNTED INTERNALLY GENERATED REVENUE WORTH  
N 370,000.00**

Inspection of internal generated revenue conducted for the period under review observed that, the sum of 370,300.00 could not be observed remitted to as the collectors failed to return the receipts and the collections there upon.

Details below:-

S/N	NAME OF REV. COLLECTOR	COLLECTION POINT	TOTAL COLLECTION	AMOUNT ON TREASURY REC	DEFF
1	Malah usman	main market	3,403,250.00	3,396,000.00	7,250.00
2	abba malah	cattle market	2,696,000.00	2,513,200.00	182,800.00
3	Ibrahim zanna	motor park	2,660,550.00	2,573,700.00	86,850.00
4	sheriff lawan	veterinary	430,250.00	410,250.00	20,000.00
5	bukar lawan	sanitation	73,400.00		73,400.00
		<b>TOTAL</b>	<b>9,263,540.00</b>	<b>8,893,150</b>	<b>370,300.00</b>

Recoveries are recommended.

**OUTSTANDING REVENUE RECEIPT**

Similarly examination of revenue records reveals that there are outstanding revenue receipts against bellow listed respective collectors

Details below:-

S/N	NAME OF COLLECTOR	DATE OF ISSUE	BOOK NO	RECEIPT	FROM TO	AMOUNT
1	Malah usman	3/12/19	007	18801	18850	2,500.00
	Malah usman	10/12/19	015	19201	19250	2,500.00
	Malah usman	15/10/19	008	15551	15600	2,500.00
	Malah usman	14/1/19	002	50051	50100	2,500.00
	Malah usman	14/4/19	005	50201	50250	2,500.00
	Malah usman	23/10/19	300	9101	9150	2,500.00
	Malah usman	23/10/19	301	9151	9200	2,500.00
	Malah usman	23/10/19	003	6851	6900	2,500.00
						<b>20,000.00</b>
<b>LOADING &amp; OFF LOADING</b>						
2	Ibrahim Zanna	12/11/19	006	51001	51050	50,000.00
	Ibrahim Zanna	12/11/19	007	51051	51100	50,000.00
	Ibrahim Zanna	10/10/19	001	10001	10050	5,000.00
	Ibrahim Zanna	10/10/19	002	10051	10100	5,000.00
	Ibrahim Zanna	31/12/19	001	55501	55550	5,000.00
	Ibrahim Zanna	31/12/19	006	55751	55800	5,000.00
						<b>120,000.00</b>
<b>DEPARTMENTAL RECEIPT</b>						
3	Abba Malah	31/11/19	002	55101	55150	40,000.00
	Abba Malah	31/11/19	003	55151	55200	40,000.00
	Abba Malah	31/11/19	004	55201	55250	40,000.00
						<b>160,000.00</b>
<b>SHEEP AND GOAT</b>						
	Abba Malah	17/11/19	004	55651	55700	2,500
<b>DEPARTMENTAL RECEIPT</b>						
3	Bukar Helma	16/11/19	003	10001	10050	45,000.00
	Bukar Helma	16/11/19	004	10051	10100	45,000.00
						90,000.00
<b>DEPARTMENTAL RECEIPT</b>						
4	Alhaji Amina	19/11/19	013	15801	15850	65,000.00
	Alhaji Sheriff Lawan	22/1/19	009	10851	10900	45,000.00
	Sanitation Officer	22/10/19	013	15801	15850	35,000.00
						<b>145,000.00</b>
<b>TOTAL</b>						<b>145,000.00</b>

Recoveries of the receipts and the collections there upon is recommended.

**UNACCOUNTED PROCEED FROM MASS TRANSIT SERVICES FOR**  
**149,000.00**

For the period under- review the operation of mass transit service was examined and was established that the sum of ₦ 149,000.00 was under remittance from weekly remittance from Bus driver and manager of the mass transit program.

Details below:-

SN	DRIVERS NAMES	VEHICLE NUMBER	RECEIPT NUMBER	DATE	APPROVED	REMMITED	DEFF
1	Mal. Isa Isma'il	GDM-18-LG	10103	3/1/2019	13,000.00	9,000.00	4,000
2	Mal. Isa Isma'il	GDM-18-LG	10112	31/1/2019	13,000.00	11,000.00	2,000
3	Mal. Isa Isma'il	GDM-18-LG	10119	14/2/2019	13,000.00	10,000.00	3,000
4	Mal. Isa Isma'il	GDM-18-LG	10169	9/5/2019	13,000.00	8,000.00	5,000
5	Mal. Isa Isma'il	GDM-18-LG	10201	4/7/2019	13,000.00	12,000.00	1,000
6	Mal. Isa Isma'il	GDM-18-LG	13141	5/9/2019	13,000.00	7,000.00	6,000
7	Mal. Isa Isma'il	GDM-18-LG	16544	12/12/2019	13,000.00	8,500.00	4,500
8	Mal. Isa Isma'il	GDM-18-LG	16549	19/12/2019	13,000.00	10,000.00	3,000
9	Mal. Isa Isma'il	GDM-18-LG	20204	26/12/2019	13,000.00	10,000.00	3,000
							<b>31,500</b>
1	Mele Kallah	GDM-19-LG	10107	10/1/2019	13,000.00	9,000.00	4,000
2	Mele Kallah	GDM-19-LG	10115	31/1/2019	13,000.00	11,000.00	2,000
3	Mele Kallah	GDM-19-LG	10120	14/1/2019	13,000.00	6,000.00	7,000
4	Mele Kallah	GDM-19-LG	10145	28/3/2019	13,000.00	8,000.00	5,000
5	Mele Kallah	GDM-19-LG	10146	4/4/2019	13,000.00	11,000.00	2,000
6	Mele Kallah	GDM-19-LG	16540	28/11/2019	13,000.00	5,000.00	8,000
							<b>28,000</b>
1	Bukar Boriye	GDM-11-LG	10102	31/1/2019	18,000.00	16,000.00	2,000
2	Bukar Boriye	GDM-11-LG	10126	7/3/2019	18,000.00	10,000.00	8,000
3	Bukar Boriye	GDM-11-LG	10166	2/5/2019	18,000.00	12,000.00	6,000

4	Bukar Boriye	GDM-11-LG	13139	5/9/2019	18,000.00	15,000.00	3,000
5	Bukar Boriye	GDM-11-LG	13142	12/9/2019	18,000.00	11,000.00	7,000
							<b>26,000</b>
1	Alh. Bukar B	GDM-16-LG	13132	22/8/2019	13,000.00	10,000.00	3,000
2	Alh. Bukar B	GDM-16-LG	13137	29/8/2019	13,000.00	5,000.00	8,000
3	Alh. Bukar B	GDM-16-LG	13144	12/9/2019	13,000.00	8,500.00	4,500
4	Alh. Bukar B	GDM-16-LG	13150	19/9/2019	13,000.00	8,000.00	5,000
							20,500
1	Alh. Audu	GDM-14-LG	13131	22/8/2019	18,000.00	10,000.00	8,000
2	Alh. Audu	GDM-14-LG	13136	29/8/2019	18,000.00	10,000.00	8,000
3	Alh. Audu	GDM-14-LG	13142	12/9/2019	18,000.00	12,000.00	6,000
4	Alh. Audu	GDM-14-LG	16561	19/9/2019	18,000.00	10,000.00	8,000
5	Alh. Audu	GDM-14-LG	16518	17/16/2019	18,000.00	5,000.00	13,000
							<b>43,000</b>
<b>GRAND TOTAL</b>					<b>149,000.00</b>		

The sum involved should be recovered from the defaulting drivers and the Manager Mass transit programme.

### **UNACCOUNTED REVENUE FROM PROCEED OF TRACTOR HIRING UNIT 2019**

Examination of records maintained for the operation of tractor hiring unit reveals that for the 2019 farming season the Local Government operated two (2) tractors, with the sum of ₦ 1,140,000.00 collections from the T.H.U cash book, while actual remittance to the treasury observed of ₦ 882,000.00 only leaving N258,000.00 unaccounted.

The T.H.U officer (Ba Musa Tijja) and Local Government Revenue officer be made to refund the sum of N258,000 under remittance.

## WORKS DEPARTMENT

### WRONG/IRREGULAR PAYMENT WORTH ₦ 5,942,251.20

Below listed drawings vouchers for the sum ₦ 5,942,251.20 were observed drawn without supporting documents justifying the public expenditure. This contravenes provision of Fmm14.4(2) which stated that “payment vouchers must be capable of being checked without references to other documents”

Details is as follows

S/N	NAME	DETAILS	PVNo/DATE	AMOUNT	REMARKS
1	Sundry Person	Staff salary	89 of Jan. 19	880,216.20	-No list/ account No. of beneficiaries -Not verify by internal auditor
2	Moh'd Mamman	Compensation of land	81 off Feb. 19	320,820.00	No beneficiaries and their signature
3	Mooh'd Mamman	Compensation of land	08 of Jun 19	518,300.00	As in above
4	Ahmadu Moh'd	To cater for purchase of fuel and lubricant	66 of Mar. 19 186 of May 19	1,960,215.00 1,987,700.00	-No receipt justify the purchase -Item not charge to store records
5	Baba Shehu Mustapha	To after for the repairs of three 3 hand pump	05 of Jul. 19	100,000.00	Details of repairs and receipt of the purchase not attached
6	Alhaji Gana NEPA	To cater for maintenance	11 of Augs 19	175,000.00	
7	<b>TOTAL</b>			<b>5,942,251.20</b>	

Since the expenditure were not genuinely certified recoveries are recommended

## **LOCAL GOVERNMENT EDUCATION AUTHORITY**

### **WRONG/IRREGULAR PAYMENT WORTH ₦111,000.00**

The sum of N 111,000.00 was expended on four (4) payment voucher as transport money / allowances and feeding of biometric committee which could not be observed supported with relevant supporting document to justify the expenditure .

Details below.

S/N	Name of Payee	Details	PV. No/ Date	Amount	Remarks
1	Ahmed Abba (Account)	Transport Allowance	8 of oct 19	15,000.00	-No receipt attached - The pv could not give details of destination of the transaction to warrant claiming the allowances
2	Lawan Kyari	Transport Allowance	7 of sept 19	24,000.00	“ “ “
3	Gambo Of (E.S)	Transport Allowance	1 of aug 19	35,000.00	“ “ “
4	Alhaji Bala	Feeding Of Biometric Committee	8 of jun 19	37,000.00	No receipt/details of made to justify the expenditure
				<b>111,000.00</b>	

Since the expenditure could not be certified genuinely incurred, recovery be effected and evidence of same forwarded for subsequent verification.

#### **5) INTERNAL CONTROL SYSTEM:**

Assessment of the Internal Control of the Local Government for the year 2019 operation indicates that the Internal Audit function was in effective as payment vouchers for purchase were not supported with store receive vouchers and no certification could be observed of the internal Auditor on most of the drawings

## **6. INTERNALLY GENERATED REVENUE.**

The Local Government budgeted the sum of ₦24,318,968.96 for the year ended 31<sup>st</sup> December, 2019 while actual collection was ₦6,890,530.00 thereby reflecting gross under collection variance of (17,428,438.96).

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>BUDGETED 2019</b>	<b>ACTUAL 2019</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
1001	Tax	1,500,000.00	425,000.00	(1,075,000.00)
1002	Rate	-	-	-
1003	Local Licence Fines	10,300,000.00	2,920,500.00	(7,379,500.00)
1004	Earning from Undertaking	11,018,968.96	3,150,000.00	(7,868,968.96)
1005	Rent on Local Government Property	-	-	-
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	1,500,000.00	395,030.00	(1,104,970.00)
	<b>TOTAL INT. GEN. REVENUE</b>	<b>24,318,968.96</b>	<b>6,890,530.00</b>	<b>(17,428,438.96)</b>
		2,651,242,612.00	2,288,771,854.65	(362,470,757.35)
		<b>2,675,561,580.90</b>	<b>2,295,662,384.65</b>	<b>(379,899,196.31)</b>

The Local Government effort needs to be improved through prompt remittance and reconciliation of collections

## **7. RECURRENT EXPENDITURE 2019**

The Local Government budgeted the sum of ₦620,001,672.08 for its recurrent expenditure while the actual expenditure for the period was ₦446,846,300.72 with a variance of ₦173,155,371.36 in respect of Personnel Cost, Overhead.

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>BUDGETED 2019N</b>	<b>ACTUAL 2019N</b>	<b>VARIANCE N</b>
2001	<b>Office of the Chairman</b>			
	Personnel Cost	52,400,167.30	39,768,017.08	12,692,096.22
	Overhead	12,000,000.00	7,789,053.00	4,210,947.00
2002	<b>Office of the Secretary</b>			
	Personnel Cost	20,000,066.92	14,758,270.84	5,241,796.08
	Overhead	4,800,000.00	1,778,905.00	3,021,095.00
2003	<b>The Council</b>			
	Personnel Cost	15,000,050.19	11,068,703.13	19,656,734.38
	Overhead	3,600,000.00	1,580,178.00	2,019,822.00
2004	<b>Personnel Management</b>			
	Personnel Cost	75,000,250.03	55,343,515.65	19,656,734.38
	Overhead	18,000,000.00	11,750,000.00	6,250,000.00
2005	<b>Treasury</b>			
	Personnel Cost	100,000,334.60	73,791,334.20	26,208,980.40
	Overhead	24,000,000.00	15,500,000.00	8,500,000.00
2006	<b>Education</b>			
	Personnel Cost	-	-	-
	Overhead	-	-	-
2007	<b>Primary Health Care</b>			
	Personnel Cost	50,000,167.30	36,894,677.10	13,105,490.02
	Overhead	9,600,000.00	7,000,000.00	2,600,000.00
2008	<b>General Agric</b>			
	Personnel Cost	75,000,250.95	55,343,575.39	19,656,,7335.50
	Overhead	18,000,000.00	11,120,000.00	6,880,000.00
2009	<b>Works</b>			
	Personnel Cost	90,000,3301.14	66,412,218.78	23,,558,082.36
	Overhead	21,600,000.00	14,000,000.00	7,600,000.00
2010	<b>Traditional Council</b>			
	Personnel Cost	25,000,083.65	18,447,838.55	6,552,,245.10
	Overhead	6,000,000.00	4,500,000.00	1,500,000.00
2011	<b>Miscellaneous</b>	-	-	-
	<b>TOTAL</b>	<b>620,001,672.08</b>	<b>446,846,300.72</b>	<b>173,155,371.36</b>

## 9. CAPITAL EXPENDITURE

The Local Government budgeted the sum of ₦2,200,804,126.51 as its capital expenditure for the 2019 Financial operations while the actual incurred expenditure was N972,870,270.87 with variance of N1,227,933,854.64 under performances.

Details summarized below:-

S/N	DETAILS OF EXPENDITURE	BUDGETTED 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦
1	ECONOMIC SECTOR	708,000,000.00	317,075,442.75	390,924,557.25
2	SECIAL SECTOR	375,731,013.00	168,269,989.34	207,461,073.66
3	AREA DEV. SECTOR	609,000,000	272,738,934.42	336,261,005.58
4	ADMIN SECTOR	498,083,113.51	214,755,844.36	283,327,269.15
	<b>GRAND TOTAL</b>	<b><u>2,200,804,126.51</u></b>	<b><u>972,870,270.87</u></b>	<b><u>1,227,933,854.64</u></b>

## **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 31<sup>st</sup> December, 2019.

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 chaiflaw and section 125(5) of the above Constitution, the Statement of Assets and Liabilities of Geidam Local Government for the year ended 31-12-2019 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 31<sup>st</sup> December 2019.

**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**

**STATEMENT No. 3**  
**GEIDAM GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,**  
**2019**

	NOTE	CURRENT YEA 2019 ₦	ACTUAL PREVIOUS YEAR 2018 ₦
<b><u>Cash flows from operation Activities</u></b>			
<b><u>Receipt</u></b>			
➤ Internal Generated Revenue		6,890,530.00	156,000,535.20
➤ Grants and Subventions		-	-
➤ Value Added Tax		399,777,009.91	369,398,587.24
➤ Statutory Allocation		1,828,781,311.88	1,911,502,604.22
➤ Miscellaneous (Excess Crude)		60,213,532.86	71,420,679.54
<b>TOTAL RECEIPTS</b>		<b><u>2,295,662,384.65</u></b>	<b><u>2,508,322,406.20</u></b>
<b><u>Payments</u></b>			
➤ Personal Emolument		368,955,770.72	409,490,261.45
➤ Education Services		65,191,033.49	95,687,348.96
➤ Transport Services		48,475,442.75	68,740,220.00
➤ Health Services		93,000,000.00	109,265,300.00
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		64,350,000.00	52,730,480.00
➤ Overheads		77,890,530.00	216,000,535.0
➤ Other General Value		1,547,864,883.59	1,543,526,892.97
<b>TOTAL PAYMENTS</b>		<b><u>2,265,727,660.55</u></b>	<b><u>2,495,441,038.58</u></b>
<b><u>Net Cash Flow from Operation Activities</u></b>			
Purchases/Construction of Ass.			-
Purchase of Financial Market Instrument			-
Proceeds from Sales of Assets			-
Net Increase/Dec. in Cash and Equivalent			-
Cash and Equivalent as at 1 <sup>st</sup> /1 <sup>st</sup> /2019		12,557,253.77	714,885.95
Cash and Equivalent as at 31 <sup>st</sup> /12/2019		29,934,724.10	12,557,253.57

**STATEMENT No. 4**  
**GEIDAM LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED**  
**31ST DECEMBER, 2019**

	NOTE	ACTUAL	
		CURRENT YEAR 2019 ₦	PREVIOUS YEAR 2018 ₦
<b><u>ASSETS</u></b>			
➤ Cash and Bank Balances		29,934,724.10	12,557,253.57
➤ Investment			
➤ Advances		80,000.00	1,039,000.00
➤ Others			
		<b>30,014,724.10</b>	<b>13,596,253.57</b>
<b><u>LIABILITIES</u></b>			
➤ Deposits		-	-
➤ PAYYEE		-	-
➤ NULGE		-	-
➤ MHWU		-	-
➤ B.I.R.		-	-
➤ Loans		-	-
➤ General		-	-
		<b>30,014,724.10</b>	<b>13,596,253.57</b>

**STATEMENT No. 5**  
**GEIDAM LOCAL GOVERNMENT COUNCIL**  
**REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST**  
**DECEMBER, 2019**

ACTUAL PREVIOUS YEAR 2018 ₦	NOTES	BUDGET CURRENT YEAR 2019 ₦	ACTUAL CURRENT YEAR 2019 ₦	VARIANCE %
714,885.95	<b>Opening Balance</b>		12,557,253.77	12,557,253.77
	<b><u>ADD: REVENUE</u></b>			
16,937,620.60	Rate	-	-	-
48,642,800.50	Fines Fees and License	10,300,000.00	2,920,500.00	(7,379,500.00)
53,621,410.11	Earning from Undertaking	11,018,968.96	3,150,000.00	(7,868,968.96)
17,372,890.22	Rent on Govt. Property	-	-	-
-	Interest & Dividend Payment	-	-	-
-	Taxes	1,500,000.00	425,000.00	(1,075,000.00)
-	Grants/Cont.	-	-	-
1,911,502,604.22	Statutory Allocation	2,108,358,788.00	1,828,781,311.88	(279,577,476.00)
90,846,493.31	Miscellaneous Revenues	190,015,964.00	60,608,562.86	129,407,401.14
369,398,587.24	VAT	354,367,860	399,777,009.91	45,409,149.91
<b>2,509,037,292.15</b>	<b>TOTAL REVENUE</b>	<b>2,675,561,580.96</b>	<b>2,308,219,638.42</b>	<b>367,341,942.54</b>
	<b><u>LESS: EXPENDITURE</u></b>			
473,185,909.14	General Administration	673,884,066.20	421,241,257.48	252,462,808.72
256,655,101.05	Health and Environment	269,321,180.30	136,894,677.10	132,426,503.20
351,844,823.54	Works and Housing	176,600,301.14	128,887,661.53	47,712,639.61
95,687,348.96	Education	151,000,000.00	65,191,038.49	84,808,966.51
180,413,711.11	Agric & Social Development	365,500,250.95	130,813,575.39	234,686,675.00
440,978,462.00	Capital Projects	1,174,510,000.04	537,676,983	626,823,017.56
696,646,682.78	Miscellaneous Expenses	-	844,942,467.56	844,942,467.56
<b>2,495,441,038.58</b>	<b>TOTAL EXPENDITURE</b>	<b>2,810,815,798.63</b>	<b>2,265,727,660.55</b>	<b>545,078,138.08</b>