

AUDITOR—GENERAL'S REPORT

**BADE LOCAL GOVERNMENT
2020 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2021

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

1. INTRODUCTION:

The Financial Statements of Bade 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 Bade Local Government for the year ended 31st December, 2020 was submitted to me on the 15th September, 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 September 2021 in observance of the provisions.

INCOME HIGHLIGHT

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Bade Local Government collected the sum of N1,713,217,417.96

from Federation account and N41,904,267.00 on account of collection from Internal operations of the Revenue Unit of the Councils. The total sum of N1,755,121,684.96 was the certified total income to the council for the year ended 31 December, 2020.

PREVIOUS OUTSTANDING AUDIT OBSERVATIONS 2018

Arising from the Auditor-General's Reports for 2018 & 2019 to the State House of Assembly was observed irregularities in drawings and drawings without Payment 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 that scrutinized the reports and directed the Executive to: -

1. Draw the attention of the Council to the poor collection and accounting of the Internally Generated Revenue hence, cautioned the devastating effect on the future operation of the Local Government considering the continuous dwindling allocation from the Federation Accounts.
2. The resolution also noted the non-attachment of supporting expenditure details on drawings and directed the Executive to ensure sum involved be recovered. This is to ensure that, public resources are clearly transparently managed hence: -
 - (i) Recovery of N1,200,000.00 from the Head of Agric and Natural Resources on irregular drawings for 2018 operation.
 - (ii) Recovery of N750,000.00 from the PHC Coordinator on drawings without proper documentation for 2018 operation.
 - (iii) The Treasurer to refund the sum of N2,081,600.00 on account of Missing Payment Vouchers and un-remitted revenue collected for 2018 operation.

- (iv) The Head of General Admin to refund the sum of N5,225,000.00 on account of irregular drawings for 2018 operation.
- (v) The sum of N770,000.00 to be recovered from the Education Secretary on account of drawings without vital documentation for 2018 operations.
- (vi) Recovery of N5,537,000.00 from the Treasurer on account of irregular drawings and missing payment vouchers for 2019 operation.
- (vii) Similarly, the Treasurer to refund the sum of N32,500.00 on outstanding Revenue and return of 19 Booklets of Cattle Tax with collection therefrom for 2019 operations.
- (viii) Recovery of N2,070,000.00 from the Head of General Administration on irregular drawings for 2019.
- (ix) The sum of N588,000.00 be recovered from the Education Secretary on missing payment vouchers for the year 2019.

2020 FINANCIAL YEAR REPORTS

Observation arising from 2020 financial year operation has been forwarded to the Local Government of which no response could appear to have being received hence forwarded for Legislative action.

WORKS DEPARTMENT

(1) **WRONG AND IRREGULAR PAYMENT DRAWINGS FOR THE SUM OF ₦2,129,750.00**

Drawings were made to 7 Payment Vouchers for the sum of ₦2,129,750.00 for works and services for which bellow observation were made:

- (i) The vouchers were drawn without any valid supporting document for service or assets acquired;
- (ii) No corresponding store records for procurements made.
- (iii) No Jobbing Orders and certificate for valuations attached to the drawing.

Therefore, the said expenditure could not be certified as transparent.

Details: -

S/NO.	NAME OF PAYEE	DATE	PV NUMBER	CHEQUE NUMBER	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Abadia Mohammed	28/01/20	40		Works	Payment of sand filling	340,000	P.V. is skeleton no document evidence
2.	Ibrahim A. Gajere	07/04/20	20		Works	Payment for upgrading of Rural Solar	1,347,000	P.V. is skeleton no document evidence
3.	Ibrahim A. Gajere	03/03/20	81		Works	Replacement of Solar motorize	70,000	P.V. is skeleton no document evidence
4.	Alh. Kanta Gana	20/03/20	90		Works	Repairs of Borehole	40,000	P.V. is skeleton no document evidence
5.	Ibrahim Gajere	06/07/20	33		Works	Repairs of Govt. Lodge	83,000	P.V. is skeleton no document evidence
6.	Abacha Mohammed	09/09/20	25		Works	House Repairs of roof	30,000	P.V. is skeleton no document evidence
7.	Abacha Mohammed		70		Works	Repairs of new guest house	<u>219,750</u>	
	Total						<u>2,129,750</u>	

Since the expenditure could not be observed supported, recoveries are recommended.

(2) Bellow drawings could not be physically examined as the claimed drawings were made without the actual supply.

S/No.	Date	Name	PV No.	Details of Payment	Amount
1.	28/10/2020	Abacha Moh'd	40	Payment for sand filling	340,000.00
2.	28/10/2020	Abacha Moh'd	70	Repairs of new guest house	219,750.00
3.	28/10/2020	Ibrahim Gajere	33	Repairs of Govt. lodge	83,000.00
TOTAL					<u>642,750.00</u>

Since the renovation and supplies could not be certified recoveries are hereby recommended.

BADE LOCAL GOVERNMENT EDUCATION AUTHORITY

IRREGULAR PAYMENT

The sum of N1,603,500.00 was drawn on 36 Nos. Payment Vouchers for which could not be observed supported with valid expenditure details.

Details as in bellow: -

S/NO.	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO.	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Al Yamaco Nig. Ltd.	3/01/2020	6	0091102		Supply of fuel	80,000	No expenditure details
2.	Buba Lawan	31/01/2020	7	0091102		Purchase of stationeries	10,000	✓
3.	E.S Saleh Hassan	31/01/2020	13	0091102		Purchase of office equipment	8,000	✓
4.	Saleh Hassan	31/01/2020	14	0091102		Payment of renovation of office premises	15,000	✓
5.	Buba Lawan	31/01/2020	17	0091102		Payment of out-pocket expenses	13,500	✓
6.	Ado Maina	31/01/2020	18	0091102		Payment for loading and off loading	15,500	✓
7.	Sundry person	27/02/2020	1	091111		Payment of monitory and evaluation	90,000	✓
8.	Al Yamaco Ltd	16/03/2020	5			Supply of fuel	80,000	No evidence
9.	ES Saleh Hassan	16/03/2020	7			Loading & off loading	38,000	✓
10.	Buba Lawan	16/03/2020	10			Purchase of book of account	10,000	✓
11.	ES Saleh Hassan	16/03/2020	12			Payment of transport and logistics	20,000	✓
12.	Abubakar Zarami	16/03/2020	14			Payment of transport and logistics	15,000	✓
13.	ES Saleh Hassan	16/03/2020	15			Payment of renovation of office	36,000	✓

						premises		
14.	Al Yamaco Nig. Ltd.	14/04/2020	6	091106		Payment of supply of fuel	85,000	✓
15.	ES Saleh Hassan	13/04/2020	5	091102		Payment for loading and off loading	55,000	No document attached
16.	Al Yamaco Nig. Ltd.	13/05/2020	7	091107			89,000	No document attached such as receipt
17.	Al Yamaco Nig. Ltd.	02/06/2020	8	091108		Payment of supply for fuel	88,500	No evidence
18.	Garba Tambari	02/06/2020	9	091108		Payment made for repairs of office vehicle	34,500	✓
19.	Al Yamaco Nig. Ltd.	17/07/2020	10	091108		Payment for supply	77,000	✓
20.	Al Yamaco Nig. Ltd.	13/08/2020	12	091110		Payment made for supply of fuel	75,000	✓
21.	ES Adamu Saleh	13/08/2020	15	091110		Payment made for renovation	30,000	✓
22.	Tambari	04/09/2020	1	091111		Payment made for service for official vehicle	28,000	✓
23.	Adamu Saleh	14/09/2020	13	091111		Loading & offloading	45,000	✓
24.	Al Yamaco Nig. Ltd.	14/09/2020	16	091111		Payment made for supply of fuel	71,000	No document is attached such as receipt
25.	Al Yamaco Nig. Ltd.	12/10/2020	6	091112		Payment made for supply of fuel	79,000	✓

26.	Adamu Saleh	12/10/2020	8	091112		Payment of loading & offloading	37,000	✓
27.	Sundry person	12/10/2020	15	091113		Payment for allowance for monitory team	100,000	✓
28.	Saleh Yakubu	12/11/2020	9	091114		Payment made for accommodation	34,000	✓
29.	Saleh Yakubu	12/11/2020	13	091114		Payment for entertainment	25,000	✓
30.	Adamu Saleh	12/11/2020	14	091114		Payment of out of pocket expenses	40,000	✓
31.	Adamu Saleh	12/12/2020	15	091114		Payment made for renovation of office	30,000	✓
32.	Al Yamaco Nig. Ltd.	21/12/2020	6	091115		Payment made for supply of fuel	66,000	✓
33.	Abbas Bizi	21/12/2020	7	091115		Payment made for loading and offloading	38,000	✓
34.	Adamu Saleh	21/12/2020	10	091115		Payment made for renovation	26,000	✓
TOTAL							<u>1,603,500</u>	

Since no valid expenditure details could be advance to justify the drawings, recoveries are recommended.

AGRICULTURAL DEPARTMENT

The sum of N16,350,045.50 drawn on 6 Nos. Payment Vouchers could not be observed supported with valid expenditure details for transparent public expenditure.

Details: -

S/N.	NAME OF PAYEE	DATE	PV NO.	CHEQUE NUMBER	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Musa K. Dagona	4/03/20	26		Agric	Registration Fee	50,000	No valid documents attached. Not subjected to Internal Audit Check
2.	Musa K. Dagona	20/03/20	87		Agric	Electrical connection	60,000	No valid documents attached and not subjected to Internal Audit Checks.
3.	Musa K. Dagona	6/11/20	41		Agric	Agro Chemical Supply	56,000	P.V is skeleton on document evidence
4.	Musa Kalau Dogona		20		Agric	Loading/offloading of fertilizer	285,000	" " "
5.	Mantalli Nig. Ltd.		01		Agric	30% Payment to Contractor	9,079,638	<ul style="list-style-type: none"> ▪ Contract agreement could not be observed. ▪ Not subjected to Internal Audit Check
6.	Mantalli Nig. Ltd		40		Agric	Supply of Tractor	<u>6,819,403.50</u>	<ul style="list-style-type: none"> ▪ Supply not taken on charge to store. ▪ Voucher not subjected to Internal Audit Check ▪ No official receipts for payments.
	Total						<u>16,350,045.50</u>	

Since the expenditure could not be observed supported with necessary valid expenditure details recovery is hereby recommended.

FINANCE DEPARTMENT

1. **MISSING PAYMENT VOUCHERS FOR DRAWINGS OF N802,000.00**

Below listed Payment Vouchers for the sum of N802,000.00 could not be presented for Audit Certification, which could be termed "Missing" or not prepared at all when the funds were drawn.

Details below: -

S/N.	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO.	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Sundry Person	30/01/20	36		Finance	Payment of imprest advance	235,000.00	
2.	Sundry Person	30/01/20	33		Finance	5% Allowance to committee	157,000.00	
3.	Bukar Bida	3/01/20	15		Finance	Purchase of Canoe	50,000.00	
4.	Fatsuma Ibrahim	10/3/20	69		Budget	Budget preparation	300,000.00	
5.	'' ''	02/7/20	14		''	'' ''	40,000.00	
6.	Adama S. Kaigama	6/5/20	12		''	Replenishment of impress	<u>20,000.00</u>	
	Total						<u>802,000.00</u>	

Since the vouchers could not be produce for inspection, recoveries from Signatories to the Account be made of N802,000.00.

2. The sum of N917,000.00 was drawn on 6 Nos. Payment Vouchers claimed sum expended on printing of Treasury Records, purchase of empty Bags and withdrawal of Deposit.

Payment Vouchers could not be observed supported with expenditure details and Store Receipt Voucher (SRV) to justify the claimed procurements.

Details below: -

S/N.	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO.	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Sundry Person	30/03/20	88		Finance	Payment of standing	97,000.00	No list of Payee
2.	Adamu Buba	10/03/20	22		Finance	Printing of Treasure book	50,000.00	No evidence of printed records in store record
3.	Alh. Bukar Bida	8/10/20	36		Finance	Purchase of Empty bags	120,000.00	" " "
4.	Chairman BIR	4/03/20			Finance	Payment of Tax	150,000.00	No official receipt
5.	Adama S. Kaigama	17/12/20	31		Budget unit	Budget Defense	200,000.00	No valid document
6.	Sundry Person	31/12/20	49		" "	Budget Preparation	<u>300,000.00</u>	" " "
Total							<u>917,000.00</u>	

The drawings could not be certified incurred hence, recommended for recovery.

3. **OUTSTANDING REVENUE EARNING BOOKS**

Inspection conducted to the Treasury Store and revenue records observed that, below detail receipts upon which collections were made but could not be returned to the Treasury with the collections.

Details below: -

- (i) 15 Booklets of Jangali receipts with no define collection.
- (ii) 9 Booklets of Loading and Off Loading of goods.
- (iii) 1 Booklet of Department Receipts in Works department.

This revenue security documents must be recovered for Audit certification of collection thereupon.

4. **MASS TRANSIT PROCEEDS**

The Local Government operated 2 Nos. serviceable Buses with agreed weekly remittance of N13,000.00 for each Bus for annual returns of N1,248,000.00 except where reports are made of breakdown for repairs. Remittances of N707,000.00 was only examined, leaving under-remittance of N541,000.00.

The sum of (541,000.00) should be seen recovered from the Mass Transit Manager Bukar Bida.

ADMIN DEPARTMENT

IRREGULAR PAYMENT

- (1) The sum of N3,211,000.00 was drawn on 25 Nos. Payment Vouchers which were observed not supported with vital expenditure details justifying the claims.

Details follows: -

S/N	NAME OF PAYEE	DATE	PV NO.	CHEQUE NO.	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARK
1.	Salisu Suleiman	29/01/2020	28		Admin	Payment of Maintenance and Govt. Lodge	50,000	No valid receipts
2.	Sunday Person	29/01/2020	31		Admin	Payment of work shop	200,000	No valid attachment
3.	Adamu A. Dagona	20/01/2020	32		Admin	Payment of meeting allowance	50,000	✓
4.	Adamu A. Saidu	23/01/2021	45		Admin	Payment for purchase	50,000	✓
5.	Adamu A. Dagona	26/03/2020	8		Admin	Payment made for attend meeting	50,000	✓
6.	Musa Hassan	20/04/2020	35		Admin	Payment for serving and information vehicle	69,000	✓
7.	Adamu A. Dagona	18/03/2020	28		Admin	Payment made for attending meeting	50,000	✓
8.	Abada Buba	4/03/2020	21		Admin	Offloading of material	55,500	✓
9.	Isa Inusa Hamza	4/03/2020	25		Admin	Purchase of (2) Tyres	75,000	✓
10.	Sale Mai Maina	4/03/2020	32		Admin	Lodge Maintenance	50,000	✓
11.	Hauwa M. Bako	4/03/2020	39		Admin	Feeding allowance	50,000	✓
12.	Isa Inusa	6/07/2020	30		Admin	Repair of vehicle	45,000	✓
13.	Ibrahim Azare	6/07/2020	33		Admin	Repair of Govt. Lodge	83,000	✓
14.	Sunday Person	20/07/2020	39		Admin	Payment and traveler allowance	230,000	✓
15.	Isa Inusa	16/07/2020	38		Admin	Repairs of official vehicle	145,000	✓

16.	Abba Ibrahim Tarbutu	18/08/2020	28		Admin	Hosting of official vehicle	50,000	✓	
17.	Ali Gishiwa	4/08/2020	18		Admin	Sand trip to Gravel yard	54,000	✓	
18.	Musa Kaln Dagona	9/09/2020	20		Admin	Payment of loading of fertilizer	285,000	✓	
19.	Sunusi Kabaju	16/09/2020	33		Admin	Purchase of empty bags	120,000	✓	
20.	Abba Ibrahim	10/12/2020	27		Admin	Attend meeting at Dtr	30,000	✓	
21.	Sundry Person	7/2/2020	34		Admin	Attend 3 days work shop	250,000	✓	
22.	Ibrahim Babagana	7/2/2020	43		Admin	2 nd part payment for hosting	300,000	✓	
23.	Sale Mai	4/3/2020	32		Admin	Lodge maintenance	50,000	✓	
24.	Kaku B. Bukar	9/10/2020	23		Admin	Off-loading material	400,000	✓	
25.	Sundry Person	6/11/2020	27		Admin	Transport fee for material	320,000	✓	
	TOTAL							<u>3,211,000</u>	

Since no valid expenditure details could be advanced, recoveries are recommend from Signatories to the account.

(2) **MISSING PAYMENT VOUCHERS WORTHS N2,301,000.00**

Below listed drawings for the sum of N2,301,000.00 could not be presented for Audit certification, which could be called missing or not prepared at all when the funds were drawn. Details extracted from Cashbook presented below: -

S/NO.	NAME OF PAYEE	DATE	PV NUMBER	CHEQUE NUMBER	DEPT.	DETAILS OF PAYMENT	AMOUNT	REMARKS
1.	Adamu A. Dagona	30/01/20	51		Admin	Payment of Feeding Allowance	50,000	
2.	Muaza Moh'd	30/01/20	57		Admin	Hosting of Official	150,000	
3.	Abdulwahab Yahaya	30/01/20	58		Admin	Youth Empowerment Material	110,000	
4.	Ibrahim Babagana	7/02/20	43		Admin	2 nd Part Payment of hosting	300,000	
5.	Adamu A. Dagona	27/02/20	46		Admin	Retirement of advance	100,000	
6.	Musa A. Musa	27/02/20	53		Admin	Retirement of advance	15,000	
7.	Adamu A. Dagona	3/04/20	7		Admin	Feeding allowance	50,000	
8.	Sundry Person	4/03/20	4		Admin	Payment made to meeting	70,000	
9.	Adamu A. Dagona	4/03/20	61		Admin	Feeding Allowance	50,000	
10.	Adamu A. Dagona	4/03/20	46		Admin	Feeding Allowance	50,000	
11.	Adamu A. Dagona	4/08/20	3		Admin	Payment of imprest	<u>100,000</u>	
	Total						<u>1,055,000</u>	

Since no valid voucher could be produce for inspection, recoveries are hereby recommended.

HIGHLIGHTS OF 2020 FINANCIAL OPERATION
BADE LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2020	Financial Budget 2020	Actual 2019
		₦	₦	₦
1	Statutory Allocation	1,201,288,813.79	1,712,795,803.24	1,525,743,227.79
2	Excess Crude Oil	38,788,800.71	156,336,222.00	3,806,750.48
3	Value Added Tax	367,244,070.62	355,307,207.74	386,887,955.36
4	Other FAAC Allocation	105,895,732.84	35,000,000.00	44,389,347.20
	Sub Total	<u>1,713,217,417.96</u>	<u>2,259,439,232.98</u>	<u>1,960,827,280.83</u>
5	Internal Generated Revenue	41,904,267.00	17,670,139.85	20,744,687.00
	Total Receipts	<u>1,755,121,684.96</u>	<u>1,277,109,372.83</u>	<u>1,981,571,967.83</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	498,408,656.87	1,393,400,130.74	318,891,414.47
	Over Head Exp.	157,263,741.71	41,004,000.00	91,744,687.00
	Subventions to Boards/	935,044,221.12	-	937,775,774.32
	Emirate Councils	35,000,000.00	-	33,000,000.00
	Other operating activities	26,451,470.43	314,401,536.45	150,977,880.29
	Sub - Total	<u>1,652,168,090.13</u>	<u>1,748,805,667.19</u>	<u>1,532,389,756.68</u>
	Total Capital Exp.	<u>126,522,937.94</u>	<u>528,303,705.64</u>	<u>427,513,575.80</u>
	Total Expenditure	<u>1,778,691,018.07</u>	<u>2,277,109,372.83</u>	<u>1,959,903,331.88</u>
	Net Cash Balance	(23,569,364.11)	-	21,668,635.95
	Opening 01/01/2020	21,761,881.28	-	93,245.33
	Closing 31/12/2020	(1,807,028.07)	-	21,761,881.28

BADE LOCAL GOVERNMENT COUNCIL
PERSONNEL COST 2020

DOMESTIC GRANTS					
S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Basic Salaries	21010101	905,710,084.98	323,965,626.97	581,744,458.01
2	Allowances General	21020101-7	449,371,542.16	160,736,791.84	288,634,750.32
3	2-75 YCHMB Contribution	21020201	38,318,503.60	13,706,238.06	24,612,265.54
Total			<u>1,393,400,130.74</u>	<u>498,408,656.87</u>	<u>894,991,473.87</u>

OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Office Materials and Supplies	22020301	3,950,000.00	3,000,000.00	950,000.00
2	Minor Motor Vehicle Maintenance	22020401	800,000.00	1,500,000.00	(700,000.00)
3	Minor Road Maintenance	22020413	-	441,176.46	(441,176.46)
4	Security Service Coverage	22020601	150,000,000.00	20,817,058.76	129,182,941.24
5	Sanitation Services	22020607	-	900,000.00	(900,000.00)
6	Plans/Generator fuel cost	22020803	5,600,000.00	22,503,150.00	(16,903,150.00)
7	Staff Welfare packages	22020807	8,000,000.00	4,877,646.96	3,122,353.04
8	Meetings Entertainment	22021026	-	441,176.46	(441,176.46)
9	Contingencies	22021029	-	1,012,500.00	(1,012,500.00)
10	Local travel and transport training	22020101	1,000,000.00	740,000.00	260,000.00
11	Local travel and transport others	22020102	1,500,000.00	1,215,000.00	285,000.00
12	Electrical charges	22020201	-	312,000.00	(312,000.00)
13	Minor plants/Generators maintenance	220204059	91,400,000.00	61,663,000.00	29,737,000.00
14	Workshop, Conference/Seminars	22020503	301,536.45	203,562.62	97,973.83
15	Motor vehicle fuel costs	22020801	-	500,000.00	(500,000.00)
16	Bank charges (other than interest)	22020901	-	106,000.00	(106,000.00)
17	Financial Assistance	22021027	-	190,000.00	(190,000.00)
18	Press and Public relations	22021030	13,204,000.00	36,363,970.55	(23,159,970.55)
19	Subvention General	22020105	-	970,044,221.12	(970,044,221.12)
20	Sanitation services	22020607	-	900,000.00	(900,000.00)
21	Water rates	22020204	-	202,500.00	(202,500.00)

22	Agricultural consulting services	22020707	42,000,000.00	3,275,999.90	38,724,000.10
23	Printing of security document	22020305	1,000,000.00	500,000.00	500,000.00
24	Computer material and supplies	22020312	500,000.00	358,000.00	142,000.00
25	Minor office furniture maintenance	22020402	8,500,000.00	2,000,000.00	6,500,000.00
26	Minor office building/residential quarters maintenance	22020403	12,690,000.00	9,099,000.00	3,591,000.00
27	Medical consulting services	22020708	3,000,000.00	3,500,000.00	(500,000.00)
28	Honorarium and sitting allowance	22021002	5,000,000.00	3,650,000.00	1,350,000.00
29	Foreign scholarship	22021020	7,000,000.00	3,443,470.43	3,556,529.57
Total			<u>355,445,536.45</u>	<u>1,153,759,433.26</u>	<u>(798,313,896.81)</u>

ADMINISTRATIVE SECTOR EXPENDITURE 2020

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23030131	Renovation of Staff lodge	23530106	15,000,000.00	13,540,000.00	1,460,000.00
23030131	Staff Housing	23530106	15,000,000.00	-	15,000,000.00
23050261	Train & re-train on ICT	23530105	10,000,000.00	-	10,000,000.00
23010114	Purchase of Computer and Photocopy for Budget & Planning Department	23530105	7,000,000.00	-	7,000,000.00
23050244	Special Security	23530100	-	37,185,600.00	(37,185,600.00)
Total			<u>47,000,000.00</u>	<u>50,725,600.00</u>	<u>(3,725,600.00)</u>

ECONOMIC SECTOR EXPENDITURE 2020

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23010127	Purchase of Ridge & Plough for Farmers and employment of Youth for irrigation	23530100	12,580,344.92	27,600,000.00	(15,019,655.08)
23010141	Purchase of Transformers to boost power supply, Repairs/Maintenance of power line	23530102	40,000,000.00	-	40,000,000.00
23030138	General renovation of Gashiau Central Motor Park, sand filling and drainages	23530103	51,089,024.76	-	51,089,024.76
Total			<u>103,669,369.68</u>	<u>27,600,000.00</u>	<u>76,069,369.68</u>

REGIONAL DEVELOPMENT SECTOR 2020

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₱	₱	₱
23030104	Purchase of Single phase Generators, Rehabilitation and Extension of Water line at Sugum Tageli, Dalah, Azbak Alagarno	2353108	172,134,319.96	35,350,500.00	136,783,819.96
23010160	Purchase of Sanitation vehicle	23530100	20,700,000.00	-	20,700,000.00
Total			<u>192,834,319.96</u>	<u>35,350,500.00</u>	<u>157,483,819.96</u>

SOCIAL SECTOR EXPENDITURE 2020

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23030149	Renovation of LEA General store and Sugum Primary School	23530100	65,000,000.00	12,846,858.94	52,153,141.06
23030105	Procurement of ICT equipment, Expansion and renovation of Ngeljaje Clinic	23530100	104,000,000.00	-	104,000,000.00
23030109	Maintenance of Fire Service van	23530100	15,800,000.00	-	15,800,000.00
Total			<u>184,800,000.00</u>	<u>12,846,858.94</u>	<u>171,953,141.06</u>

BUDGET ANALYSIS

INTERNALLY GENERATED REVENUE

The Local Government budgeted the sum of N17,670,139.85 for the year ended 31st December 2020, while actual collection was N41,904,267.00 thereby reflecting favourable variance of N24,234,127.15. Despite the non-remittance of collections on receipts listed in this report the collection profile was commendable.

RECURRENT EXPENDITURE

The Council Budgeted N1,393,400,130.74 as Personnel Cost, while the actual expenditure for the year was N498,408,656.87. And the sum of N1,153,759,433.26 was expended on Overhead Cost, Subventions to MDAs and other operating activities. The Personnel Cost is strictly, managed at the Ministry for Local Government through Biometric funding. Leakages of Ghost Worker payment adequately blocked.

CAPITAL EXPENDITURE

The sum of N528,303,705.64 was projected for Capital Expenditure, while the actual expenditure was N126,522,937.94 which may not be unconnected with the volume of recurrent services. The standing payments as Subvention to SUBEB, PHCMB and Joint Security funding had tremendous effect on the Capital Expenditure performance.

INTERNAL CONTROL PROCEDURE

Assessment of the Internal Control for the 2020 operations still indicates that, the Internal Audit function was not effective which was justified by Missing Payment Vouchers and drawings without supporting expenditure details.

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 Statements of Bade 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 the provision of the draft Audit Laws and Sec. 125(5) of the above constitution, the statement of Assets and liabilities of Bade Local Government for the year ended 31st December, 2020 have been certified subject to full observance of my correspondences on un-accounted expenditure.

In my opinion the financial statements and schedules presents a true and fair view of Bade 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