

AUDITOR—GENERAL’S REPORT

**GULANI LOCAL GOVERNMENT
2020 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2021

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

1. INTRODUCTION:

The Financial Statements of Gulani 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 Gulani 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, 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 21st September, 2021 in observance of the provisions.

INCOME HIGHLIGHT .

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Gulani Local Government collected the sum of – **N1,635,280,171.01** from Federation account and **N5,403,209.00** on account of collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of **N1,640,683,380.01** was the certified total income to the council for the year ended 31 December, 2020.

PREVIOUS AUDIT REPORTS

Arising from the Auditor General's 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 that scrutinized the reports and directed the Executive to:-

- (i) Proper early corrective measure to the noted the poor collection and accounting of the Internal Generated Revenue as in near future it will have devastating effect on the operation of the Local Government considering the continuous dwindling of Allocation form the Federation Account.
- (ii) 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 Public resources are clearly supported for be transparent operation hence:_
 - (i) The sum of N45,613,000 be recovered from the Treasurer on account of missing payment vouchers unretired non personal Advances and drawing without payment voucher for 2018 operation.
 - (ii) Recovery of N1,246,000.00 on irregular payment for 2018 operation from Head of General Admin.
 - (iii) Recovery of N68,000 from the Education Secretary on account of missing payment vouchers for 2019 operations.
 - (iv) The Treasurer to ensure recovery of N7,620,000.00 on irregular drawings for 2019 operations.
 - (v) Similarly, the Treasurer to ensure recovery of N6,105,000.00 on account of un retired Advances and missing payment vouchers for 2019 operations.

- (vi) The Education Secretary to ensure recovery of N122,000.00 on missing payment vouchers for 2019 operations.
- (vii) Recovery of N4,757,000 on irregular drawings from Head of Agric and Natural Resources for 2019 operations.
- (viii) Recovery of N7,845,580.00 from the PHC coordinator on irregular drawing for 2019 operations.

2020 FINANCIAL YEAR AUDIT REPROTS:

Arising from the inspection of Financial operations the Local Government for the year ended 31st December, 2020 below observations were forwarded to the council to which no responses , hence forwarded for further necessary action.

ADMINISTRATION DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N5,078,000.00

Below payment vouchers for the sum of N5,078,000.00 were examined and were observed drawn in contravention of the provisions which fall short of statutory requirements.

Details below:-

S/ N	Date	Name of Payee	Purpose of Payment	P.V. No	Head & S/ Head	Cheq. No.	Amount ₦	Remark
1.	1/9/2020	Musa Bamai	Logistics for transportation of relief materials from SEMA Damaturu	08	2001/12	00205	115,000.00	Details of Vehicle conveying the goods not attached. No receipt from NURTW
2.	6/11/2020	Ali Sabo Bularafa	Refund of out pocket expenses for the purchase of 8 tires to security vehicles	88	2001/7	-	231,000.00	Tyres purchase were not charged to store and replace tyres could not be traced. P.V not checked and no prepayment audit
3.	3/9/2021	Sundry Persons	Monthly allowance to 50 vigilantes	89	2004/1	-	1,000,000.00	P.V not checked, no prepayment audit, No list and signatures of beneficiaries acknowledging payments.
4.	23/4/2020	Abdulrahm	Transporting,					No receipt

		an M. Gulani	loading and off loading of relief materials from SEMA Damaturu	91	2002/7	-	113,000.00	covering the transport expenses, no pre-payment audit.
5.	7/9/2020	Musa Bamai	Logistics for transport of relief materials from Damaturu to Bara	88	2001/12	-	100,000.00	P.V not checked, No prepayment audit and no receipt covering the expenses incurred.
6.	7/9/2020	Musa Bamai	Transportation of relief materials from Damaturu to Bara.	78	2001/12	-	200,000.00	No receipt covering the transport expenses, Beneficiary did not sign, P.V was not checked.
7.	1/12/2020	LadiBulama	Monthly feeding of senior staffs.	47	2004/10	-	100,000.00	P.V not checked, No prepayment audit, no receipt covering the expenses incurred.
8.	14/4/2020	Sale Madu	Purchase of 4 tires and servicing of air condition to vehicle no. GLN 2LG and GLN 3LG	62	2002/7	Mandate	109,000.00	Items purchases were not charged to store and the replaced parts could not be traced to store.
9.	2/12/2020	Ali Sabo Bularafa	Expenses incurred for security meeting	85	2004/7	-	110,000.00	Details of expenses incurred could not be attached.
10.	27/5/2020	Sundry Person	Payment made to 50 vigilantee on monthly allowances	92	2004/12	-	1,000,000	List and signature of beneficiaries acknowledging payment was not attached to the payment voucher
11.	1/12/2020	Sundry person	Payment made to 50 vigilantee on monthly	52	2004/12	-	1,000,000	P.V not checked, Not subjected to

			allowances					internal Audit check
12.	30/7/2020	Sundry person	Payment made to 50 vigilantee on monthly allowances	13	2004/12	-	1,000,000	The beneficiaries did not acknowledge the payment.
		Total					5,078,000.00	

Since the expenditure could not be observed duly supported and no further explanation could be advanced recoveries are recommended.

FINANCE DEPARTMENT

WRONG AND IRREGULAR PAYMENTS WORTH N540,000.00

The sum of N540,000.00 was drawn on three (3) payment vouchers which was for the procurement of books of Account, repairs of Mass Transit vehicle and printing of draft Budget for 2021, but were observed not supported with relevant document justifying the expenditure.

Details below:-

S/ N	Date	Name of Payee	Purpose of Payment	P.V. No	Head & S/ Head	Cheque No.	Amount	Remark
1.	2/1/2020	Babayo Mamman	Retirement of S.I for procurement of books of account	94	2005/5	Mandate	₦ 300,000.00	Evidence of distribution to various department, could not be sighted
2.	11/2/2020	Shatima Mai Dodo	Repair of Mass Transit Bus No. YB LG 14 GLN	40	2005/7	Mandete	₦ 130,000.00	No receipt evidence of repairs and items assumed to have purchase for the repairs were not charged to store.
3.	14/12/2020	Sundry Person	Allowances and cost of printing draft and clean copies of 2021 budget.	78	2005/10	Mandate	₦ 110,000.00	Receipt and allowances stipulated against the beneficiaries is not

								commensurate with the amount on the PV.
							540,000.00	

Since the expenditure could not be justified for absence of valid supporting document recovery is hereby recommended.

UNRETIRED NON-PERSONAL ADVANCES WORTH N2,948,200.00.

Audit inspection conducted revealed that below drawings made on non-personal advances could not be observed retired to 31/12/2020. This violates the provisions of FM 14:27, which clearly states that “all imprest must be retired when the purpose for which its granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each financial year.

Details below:

S/N	Date	Name of Advance Holder	Purpose of Advance	Advance No.	P.V No.	Amount
1.	29/1/2020	Abubakar S. Sarki	Being payment for procurement of Diesel and Lubricant for boreholes in the local government.	A/14	02	1,850,000.00
2.	30/1/2020	Abdulrahman Mohammed Gulani	Being payment for procurement of cooking materials	A/15	06	150,000.00
3.	30/1/2020	Abdulrahman Mohammed Gulani	Being payment for procurement of sanitary materials to Local Government	A/16	05	145,000.00
4.	4/2/2020	Abdulrahman Mohammed Gulani	Being payment for procurement of carpet and laying in the	A26	04	173,200.00

			chairman house.			
5	4/2/2020	Ali Sabo	Being payment for the procurement of Bed, Mattress and carpet to the house CHC Doctor and Midwives	A20	31	100,000.00
6.	26/3/2020	Abubakar Mamman	Being payment for rehabilitation of cement well at Tila Kola, Garire Ward	A22	45	130,000.00
7	22/4/2020	Abdulrahaman M. Gulani	Being payment for the repairs and painting of security vehicle	A24	70	400,000.00
					TOTAL	2,948,200.00

The imprest could not be retired for absence of valid records/documents as the purpose for which it was granted could not be accomplished . Recommended for recoveries.

OUTSTANDING REVENUE RECEIPTS 2020

Below listed revenue receipts are still outstanding with respective collectors with the collections there upon.

Details below:

1. Departmental receipts 13 Booklets
2. Cattle Ticket 1 Booklet
3. Motor park 1 Booklet

The Revenue officer could not respond to the recovery hence the Legislature to prevail and ensure recovery.

UNACCOUNTED DRAWING FROM REVENUE ACCOUNT.

Audit inspection revealed that, the sum of N276,000.00 was drawn from revenue account on two separate cheques which were not accounted for.

Details below:

S/N	DATE	NAME OF DRAWEE	CHQ. NO.	AMOUNT ₦
1	6/2/2020	Modu Mundu	78	146,000.00
2	11/2/2020	Modu Mundu	79	130,000.00
				276,000.00

This is a breach of trust for the signatories to the Account to effect direct drawings from revenue accounts without due transfer to central account.

Recoveries is here by recommended.

UNACCOUNTED SUM ON BANK RECONCILIATION

On reconciliation of Bank statement to the cashbook posting below drawings were not accounted for as no valid documentations for the sum.

Details Below:

MAIN ACCOUNT (1001166793) KEYSTONE BANK

S/N	NAME OF DRAWEE	DATE	CHQ. NO.	AMOUNT ₦
1	Modu Mundu	3/2/2020	36019492	160,000.00
2	Transfer (Share Resp.)	5/2/2020	NEFT	698,130.00
3	No Name	6/4/2020	36019499	125,000.00
4	Transfer (Share Resp.)	6/7/2020	NEFT	2,,686,750.78
5	Transfer (Share Resp.)	4/12/2020	NEFT	23,779,059.22
6	Transfer (share Resp.)	23/12/2020	NEFT	79,104,527.06
				126,553,467.06

CAPITAL ACCOUNT (1007038362) KEYSTONE BANK

S/N	NAME OF DRAWEE	DATE	CHQ. NO.	AMOUNT ₦
1	Transfer	29/7/2020	NEFT	500,000.00
2	Mamman Mala Buni	29/7/2020	3638653	500,000.00
3	Transfer to access Bank	15/10/2020	NEFT	1,356,785.71
4	Transfer	24/12/2020	NEFT	1,981,547.00
5	Transfer	29/12/2020	NEFT	6,000,000.00
6	Moh'd Moh'd	29/12/2020	NEFT	3,094,700.00
7	Abdullahi Moh'd	31/12/2020	NEFT	1,758,571.42
				15,191,604.13

No vouchers could be observed for the cash movement and could not be linked to any assets acquired. Recoveries is hereby recommend

AGRICULTURAL DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N5,000,000.00

The sum of N5,000,000 was observed posted in the cash book as drawing in the name of Bukar M. Kyari as S.I to cater for the procurement of veterinary drugs, and these was retired on PV 88 of September 2020. Audit inspection observed that relevant supporting document were not attached to justify expenditure of public fund.

Details below:

S/N	Date	Name of Payee	Purpose of Payment	P.V. No	Head & S/ Head	Chq. No.	Amount	Remark
1.	10/9/2020	Bukar M. kyari	Retirement of special imprest advanced for the purchase of Veterinary Drugs	88	4002/5	NIL	₦ 5,000,000.00	No S.R.V, No prepayment audit, the receipt attached were fictitious. No details of issuance/list of beneficiary facilities.

Since the expenditure could not be certified genuinely carried out, recovery is hereby recommended.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N1,510,000.00

The sum of N1,510,000.00 was claimed expended on seven (7) payment vouchers which were observed incurred without supporting expenditure document justifying the sum as drawn.

Details below:

S/N	Date	Name of Payee	Purpose of Payment	P.V. No	Head & S/ Head	Chq. No.	Amount ₦	Remark
1.	08/9/2020	DaudaBirna	Cost of Additional drugs for the control of SMC in Gulani Local Government	07	2007/12	00205	₦ 30,000.00	Drugs were not charged to store, no prepayment audit and O.C.V did

								not sign
2.	13/3/2020	ZannaWaziri	Payment of monthly standing imprest	03	2007/2	285	100,000.00	Details of expenses not attached to the payment voucher
3.	11/2/2020	ZannaWaziri	Payment of monthly standing imprest	02	2007/2	283	100,000.00	Details of expenses not attached to the payment voucher
4.	10/1/2020	ZannaWaziri	Payment of monthly standing imprest	03	2007/2	281	100,000.00	Details of expenses not attached to the payment voucher
5.	27/8/2020	Yusuf LIO	Being Payment for vaccination exercise carried out in L.G.A	7	2007/13	305	640,000.00	No. list of vaccinators that acknowledging the payment.
6.	13/07/2020	Yusuf LIO	Payment of conducting routine immunization exercise across the L.G.A	5	2007/13	296	210,000.00	No list of vaccinators attached to payment voucher
7.	12/11/2020	Dauda Birma	Being payment of measles vaccination in the L.G.A	2	2007/13	312	330,000.00	Details list of vaccinator, no prepayment audit.
							1,510,000	

Since all effort to obtain explanation failed recoveries are recommended.

LOCAL GOVERNMENT EDUCATION AUTHORITY

WRONG AND IRREGULAR PAYMENT WORTH N125,000.00

The sum of N125,000 was drawn on four (4) payment vouchers which were observed not supported with valid expenditure details.

Details below:

S/ N	Date	Name of Payee	Purpose of Payment	P.V. No	Head & S/ Head	Cheque No.	Amount ₦	Remark
1.	11/9/2020	Yusuf Mohammed	Maintenance of Hilux Vehicles of Gulani L.E.A	15	3008/1	00063	37,000.00	No valid documentation
2.	16/2/2020	GamboAngiya	Maintenance of Vehicles Hilux Gulani LEA	16	3008/1	00056	23,000.00	No Receipt Covering the repair and maintenance of vehicle
3.	11/10/2020	MaduGole	Maintenance of Vehicle Hilux Gulani LEA		3008/1	00065	30,000.00	No Receipt Covering the repairs and maintenance of vehicle
4.	11/12/2020	MaduGole	Maintenance of Vehicle Hilux Gulani LEA		3008/1	00066	35,000.00	No Receipt Covering the repair and maintenance of vehicle
							125,000.00	

Since no valid explanation could be obtain, recoveries are hereby recommended.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING

TO N6,078,000.00

Payments were made on 4 PVs claimed for the procurement of fuel and lubricant which were observed in contravention of the provisions for the following:

- Authorization by Officer controlling vote is observed not done.
- Certification by the internal audit were not obtained.

- Receipt/invoice of purchase of said items were not attached to the voucher.
- Items said to have been procured could not be observed in store records ,

S/N	Date	Name of Payee	Purpose of Payment	P.V. No	Head & S/ Head	Chq. No.	Amount ₦	Remark
1.	30/8/2020	Abubakar S. Sarki	Purchase of fuel and lubricant for boreholes	68	2009/12	NIL	1,850,000.00	Items were not charged to store, O.C.V did not sign and no prepayment audit.
2.	29/3/2020	Abubakar S. Sarki	Procurement of Fuel, lubricant and other service materials of boreholes in the local government.	21	2009/12	NIL	2,200,000.00	No approval, items were not charged to the store, no prepayment audit and O.C.V. did not sign
3.	31/12/2020	GarbaAdamu	Retirement of special imprest advanced for the month of December, 2020	100	6001/3	NIL	378,000.00	Not receipted and no approval attached.
4.	28/4/2020	Abubakar S. Sarki	Purchase of Fuel, Lubricant and spare parts to all boreholes in the Local government.	52	2009/12	NIL	1,650,000.00	Items were not charged to the store and no prepayment audit

Since the supplies could not be supported to the end use by the procuring officer, and no further explanation could be advanced recoveries are hereby recommended.

HIGHLIGHTS OF 2020 FINANCIAL OPERATION
GULANI LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2020	Final Budget 2020	Actual 2019
1	Statutory Allocation	1,157,722,789.95	1,427,291,509.36	1,462,443,121.08
2	Excess Crude Oil	-	-	-
3	Value Added Tax	338,006,700.32	213,551,977.11	356,004,039.98
4	Other FAAC Allocation	139,550,680.74	185,788,931.10	48,639,120.44
	Sub Total	1,635,280,171.01	1,826,632,417.57	1,867,086,281.50
4.	Internal Generated Revenue	5,403,209.00	26,278,203.94	3,178,358.79
	Total Receipts	<u>1,640,683,380.01</u>	<u>1,852,910,621.51</u>	<u>1,870,264,640.29</u>
	RECURRENT EXPEN			
	-Personnel Cost	557,064,106.38	931,966,520.20	348,221,188.28
	-Over Head Exp.	87,713,841.71	41,004,000	74,178,358.79
	-Subventions to Boards/ Emirate	595,932,728.84	972,970,520.20	523,485,685.53
	-Other operating activities	51,095,970.43	-	28,018,451.97
	Sub- Total	<u>1,291,806,647.36</u>	<u>972,970,520.20</u>	<u>973,903,684.57</u>
	Total Capital Exp.	<u>365,665,099.28</u>	<u>1,362,719,340.33</u>	<u>891,849,798.95</u>
	Total Expenditure			
	Net Cash Balance	(16,788,363.63)		
	Opening 1/1/2020	27,657,882.03	-	281,885.28
	Closing 31/12/2020	10,869,515.40	-	4,793,042.05

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Basic Salaries	21010101	605,778,238.13	362,091,669.14	374,902,413.82
2	Allowances General	21020101-7	300,559,202.76	179,653,174.30	120,906,028.46
3	2.75 YCHMB Contribution	21020201	25,629,079.30	15,319,262.92	10,309,816.38
	Total		<u>931,966,520.20</u>	<u>557,064,106.38</u>	<u>374,902,413.82</u>

OVER HEAD /SUBVENTION

S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
1	Minor Road Maintenance	22020413	450,711.00	529,750.00	79,039.00
2	Security Service Coverage	22020601	4,000,000.00	15,500,312.52	11,500,312.52
3	Plants/Generator fuel cost	22020405	376,919.00	441,176.46	64,257.46
4	Staff Welfare packages	22021007	8,346,710.00	20,817,058.76	12,470,348.76
5	Meetings Entertainment	22021026	817,307.00	900,000.00	82,693.00
6	Contingencies	22021029	-	830,250.00	830,250.00
7	Legislature Vote	22021031	5,200,167.11	10,877,646.96	5,677,479.85
8	Relanerinaship of CRBC News Paper corporation and other Media House	22020608	390,119.00	441,176.46	51,057.46
9	Plant /Gen Fuel Cost	22020803	750,,162.90	1,012,500.00	262,337.10
10	Press and Public Relation	22021030	20,671,903.99	36,363,970.55	15,692,066.56
11	Subvention General	22050104	119,262,474.31	595,932,728.84	476,670,254.53
12	Furniture and Allowance of political	21020128	10,346,133.10	7,299,424.35	3,046,708.75
	Printing of Non	2202035	20,178,550.00	8,347,130.50	11,831,419.50

	Security Document				
	Honorium and sitting Allowance	22021002	11,321,442	6,457,115.50	4,864,326.50
	Foreign Scholarship Scheme	22021020	32,009,117.12	9,782,150.12	22,226,967.00
	Chairman Hospitality	22021028	8,315,130.12	5,347,113.20	2,968,016.92
	Medical Expenses International	22021019	15,312,170.00	8,119,352.17	7,192,817.83
	Computer Materials and Supply	22020312	7,320,920.00	5,743,684.59	1,577,235.41
	Total		<u>265,069,936.65</u>	<u>734,742,540.98</u>	<u>(469,672,604.33)</u>

ADMINISTRATIVE SECTORS 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETED 2020	VARIANCE
23020104	Construction/provision of Housing	2310801	56,790,117.64	207,952,750.00	151,162,632.36
23050156	Training of Health Worker	23510801	13,551,572.49	152,011,543.00	138,459,970.51
			<u>70,341,690.13</u>	<u>361,964,293</u>	<u>291,622,602.87</u>

ECONOMIC SECTOR EXPENDITURE 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETED 2020	VARIANCE
23020130	Provision of Agric Facilities	23510804	15,362,890.50	34,227,851.51	18,864,961.01
23020138	Construction of New Road	23510801	52,342,170.12	62,419,392.15	10,077,222.03
23020130	Provision of Agro Chemical to farmer	23510800	24,874,291.64	42,621,265.20	17,746,973.56
23020194	Construction /Extension of Power Grid	2350809	42,621,452.15	102,750,332.29	60,128,880.14
			<u>135,200,804.41</u>	<u>242,018,841.21</u>	<u>106,818,036.80</u>

AREA DEVELOPMENT REGIONAL SECTOR 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETED 2020	VARIANCE
23020152	Construction of Borehole	23510805	23,710,155.10	63,400,000.00	39,729,844.90
23020152	Construction of Borehole	2350803	9,209,130.33	10,000,000.00	790,869.67
23020152	Constructions/Drilling of Borehole	23510804	10,341,692.11	35,362,133.17	25,020,441.06
23020116	Construction of Water Way	23510800	2,997,404.47	4,648,714.26	1,651,309.79
23050284	Area Development programme	2351804	16,447,950.16	110,346,192.00	93,898,241.84
			<u>62,706,332.17</u>	<u>223,757,039.43</u>	<u>161,050,707.26</u>

SOCIAL SECTOR EXPENDITURE 2020

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2020	BUDGETED 2020	VARIANCE
23050156	Training of Health Worker	23510801	42,371,519.18	119,346,134.00	76,974,614.82
23010123	Purchase of Fire fighting Equipment	23510800	14,329,100.00	52,130,116.12	37,801,016.12
23010161	Purchase of Information Gadgets	23510800	5,729,560.00	15,377,120.13	9,647,560.13
23030139	Landscaping of Primary School	23510801	15,200,150.00	93,314,326.53	78,114,176.53
23010122	Purchase of Health/Medical Equipment.	2351800	19,785,943.39	79,346,622.20	59,560,678.81
			<u>97,416,272.57</u>	<u>359,514,318.98</u>	<u>262,098,043.41</u>

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government Budgeted the sum of N26,278,203.94 for the year ended 31st December 2020, while actual collection was N5,403, 209.00 hence under collection of N20,874,994.94 was observed, the attention of the council be drawn to these effect.

RECURRENT EXPENDITURE:

The Council Budgeted the sum of N931,966,520.20 as personnel cost, the actual expenditure is this regards is N557,064.38. The total sum of N734,742,540.98 was expended on overhead cost, subventions to MDAs and other operating activities.

CAPITAL DEVELOPMENT PROGRAMME.

The Local Government Budgeted the sum of N1,362,719,340.33 for its capital expenditure, wile the actual amount expended stood at N365,665,099.28. The under performance could be because of the drop in Federation Account Allocation.

INTERNAL CONTROL PROCEDURE.

The Internal control procedure is observe to be weak, hence resulted in poor documentation such as missing payment voucher without valid supporting document etc.

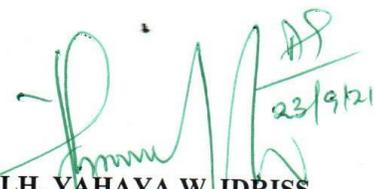
AUDIT CERTIFICATION

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 Gulani 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 section 125(5) of the above Constitution, the Statement of Assets and Liabilities of Gulani Local Government for the year ended 31st December 2020 have been certified subject to compliance to my correspondences on the accounts.

In my opinion the Financial Statements and schedules presents a true and fair view of Gulani 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**