

AUDITOR—GENERAL’S REPORT

NANGERE LOCAL GOVERNMENT
2019 FINANCIAL YEAR REPORTS

MARCH, 2020

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

1. INTRODUCTION:

The Financial Statement of Nangere 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 Nangere Local Government for the year ended 31st December, 2019 was submitted to me on the 14th January, 2021. 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 31st March of the preceding year operation.

The accounts were certified on 21st Jan 2021 for the schedules as presented in the Appendix.

OUTSTANDING 2018 AUDIT OBSERVATION

Reports of the Auditor-General on the operation of 2018 have since been forwarded to the Hon. Speaker Yobe State House of Assembly vide forwarded letter No *LGAD/ADM/GLFS/73/VOL.I* dated September 23rd 2020

The reports have been committed to the House Committee on Public Accounts for legislature scrutiny and further necessary action.

Highlight of the report are:

Admin Department

- | | | |
|---|---|--------------|
| i. Wrong and irregular payment worth of | - | 2,046,500.00 |
|---|---|--------------|

FINANCE DEPARTMENT

- | | | |
|---------------------------------------|---|--------------|
| i. Wrong and irregular payment | - | 665,000.00 |
| ii. Outstanding revenue receipt 2018 | - | 77,500.00 |
| iii. Unretired non –personal advances | - | 2,700,000.00 |
| iv. Missing payment Vouchers | - | 4,001,767.95 |

AGRIC DEPARTMENT

- | | | |
|--------------------------------|---|--------------|
| i. Wrong and irregular payment | - | 1,000,000.00 |
|--------------------------------|---|--------------|

LOCAL GOVERNMENT EDUCATION AUTHORITY

- | | | |
|----------------------------|---|------------|
| i. Wrong irregular payment | - | 202,000.00 |
|----------------------------|---|------------|

2019 AUDITREPORTS

ADMIN DEPARTMENT

WRONG AND IRREGULAR DRAWINGS

1. For the period under review, the sum of ₦10,484,000.00 on 29 Nos payment Vouchers were observed irregularly drawn for the following.

Observation:

- i. The expenditure could not be observed subjected to any file records
- ii. Payment vouchers not subjected to internal Audit checks on contrary to FM 14:10
- iii. Attachment of details of expenditure could not be observed support.
- iv. Purchase not taken on charge into store records
- v. Payments to sundry person were not supported with list of beneficiaries and signature acknowledging payments.

S/N	NAME OF PAYEE	PV & DATE	PURPOSES	AMOUNT
1	Moh'dAudu	23 of August	Training of wash annual work	50,000.00
2	Ahmed Moh'dJata	29 of August	Purchasing of relief Material	2,751,000.00
3	AlhYa'uMandagai	6 of January	Transportation to Damaturu	50,000.00
4	AlhYa'uMandagai	2 of March	Transportation to Damaturu	100,000.00
5	GamboShehu	66 of December	Supply of 6 pillow and 3 large mattress	100,000.00
6	GamboShehu	72 of December	Consumption of fuel	150,000.00
7	AdamuDogana	5 of December	Replacements of car engine	100,000.00
8	BawanMoh'dTikau	59 of October	Hosting of committee	140,000.00
9	BawanMoh'dTikau	53 of October	Transportation of food items	150,000.00
10	Hamna Ibrahim layaway	43 of October	Purchase of tyres	100,000.00
11	Adamu Hassan	71 of December	Budget defence	250,000.00
12	AlhYa'uMandagai	5 of January	Conveyance of supporters	2,700,000.00
13	Sundry Person	22 of October	Allowance to vigilante	150,000.00
14	Ahmed Moh'dJata	41 of October	Hosting of yess team	100,000.00
15	AbubakarMainaGimba	05 of December	Registers to committee	300,000.00
16	Ahmed Moh'dJata	37 of May	Purchase of relief Materials	600,000.00
17	Ahmed Moh'dJata	13 of May	Transportation of relief materials	150,000.00

18	Usman Hassan Malari	10 of May	Travelling allowance	30,000.00
19	Ahmed Moh'dJata	87 of May	Conveying of food items	160,000.00
20	Abdullah Sale	50 of February	Pararation of handover notes	100,000.00
21	AuduAbose	5 of June	Entertainment of hospitality	350,000.00
22	Ali Suntawa	21 of December	Repairs of DPM'S Vehicles	85,000.00
23	Abdullahi M. Sale	49 of December	Preparation Bill of Quantity	50,000.00
24	SuleAbdullahi	3 of January	Contribution to INEC	90,000.00
25	Ibrahim Manu	30 of March	Conveyance of 25 candidates	270,000.00
26	Ibrahim Manu	36 of July	Transportation	50,000.00
27	Usman Hassan Makain	56 of April	Purchase of relief materials	300,000.00
28	Ibrahim Manu	5 of October	Transportation and logistic	270,000.00
29	AuduAbose	55 of April	Sundry Person	498,000.00
				10,484,000.00

Since no valid explanations could be obtained recovery effected accordingly.

2. OVER DRAWING OF SECURITY VOTE.

- i. The sum of N1,800,000.00 was drawn on 2Nos payment vouchers claimed as standing security vote for 2 months (PV 4 of January and PV 2 of March.
- ii. The official approval as pegged for the security vote was N500,000.00 against N900,000.00 resulting in over drawing of N800,000.00 .Since no valid explanation could be obtained the Chairman be held liable to refund the sum of N800,000.00 to the Local Government.
- iii. The sum of N1,000,000.00 was drawn on PV 52 of February claimed as logistic during election exercise in the name of Usman Hassan Makeri.
- iv. The expenditure could not be observe supported with detailsof expenditure and no explanation could be observed advanced for the drawing.Recovery is recommended.

AGRIC DEPARTMENT

WRONG AND IRREGULAR PAYMENT

For the year under review, the sum of N130,000.00 was on 2nos payment vouchers expended on purchase of chemical and pesticides and clearing of road side along Dawasa Road.

Observation:

- i. Attachment of details of expenditure could not be observed supported
- ii. The chemicals and pesticides claimed procured was not taken on charge into store records contrary to the provision FM14: of the Financial Memorandum
- iii. Sundry list of labourers employed to carried out the clearing of road side not supported neither signature acknowledging payment

S/NO	NAME OF PAYEE	PV & DATE	PURPOSES	AMOUNT
1	Moh'd T. Lawan	34 of May	Purchase of Chemical and pesticide for spraying at the Local Government Secretary	50,000.00
2	AbdullahiSuleTikau	33 of May	Clearing of Road side along Dawas Road	80,000.00
TOTAL				130,000.00

The expenditure could not be genuinely certified incurred, hence recovery be effected.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT.

For the period under review, the sum of N1,227,000.00 drawn on 13 Nos payment vouchers claimed on purchases entertainment supervision, transportation and distribution of floppy nuts.

Observation:

- i. The expenditure could not be observed processed to any file records
- ii. Details of attachment of expenditure incurred could not observed.
- iii. Payment to sundry person were not be supported with list of beneficiaries and signature acknowledging payment.

S/N	NAME OF PAYEE	PV & DATE	PURPOSES	AMOUNT
1	Sundry person	1 of January	Payment for support supervision for the month of January	348,000.00
2	Sundry Person	1 of Feb.	Monthly impress	101,000.00
3	SalisuMoh'dDambe	1 of October	Standing imprest	150,000.00
4	Abdullah Adamu	47 of October	Purchase of sweets	50,000.00
5	AdamuAbabukar	20 of December		50,000.00
6	SadiyaDahiru	27 of Aug.	Transportation and distribution of Floppy nuts	60,000.00
7	SadiyaDahiru	4 of December	Transportation and distribution of Floppy nuts	68,000.00
8	SadiyaDahiru	34 of April	Transportation and distribution of Floppy nuts	68,000.00
9	SadiyaDahiru	23 of April	Transportation and distribution of Floppy nuts	68,000.00
10	SadiyaDahiru	65 of May	Transportation and distribution of Floppy nuts	68,000.00
11	SadiyaDahiru	26 of May	Transportation and distribution of Floppy nuts	68,000.00
12	SadiyaDahiru	96 of Dec	Transportation and distribution of Floppy nuts	68,000.00
13	SadiyaDahiru	46 of October	Transportation and distribution of Floppy nuts	60,000.00
				1,227,000.00

The expenditure could not be certified genuinely incurred, hence recovery be effected.

FINANCE DEPARTMENT**WRONG AND IRREGULAR PAYMENT**

Below listed drawings for the sum of ~~₦~~38,297,927.37 could not be supported with payment vouchers for Audit certification, which could be termed missing or not prepared at all when the funds were drawn.

MISSING PAYMENT VOUCHERS 2019 AMOUNTING TO ₦38,297,927.37
FINANCE DEPARTMENT.

S/NO	NAME OF PAYEE	DETAILS OF PAYMENT	PV NO	DATE	AMOUNT ₦
1,	Kezi Nig. LTD	Payment of Electrification	1	Jan. 2019	1,356,273.75
2.	Grid Zero Nig. Ltd	Payment of Electrification	2	Jan. 2019	2,393,552.70
3.	Usman Hassan	Payment in-respect of preparation of Rally	3	Jan. 2019	500,000.00
4.	Usman Hassan	Payment in-respect of preparation of Zonal Rally	4	Jan. 2019	700,000.00
5.	AuduAbore	Payment in-respect of Rally	5	Jan. 2019	500,000.00
6	Manager Keystone	Charges	6	Jan. 2019	16,00
7.	Sundry Person	DPM/Treasure Allowance	1	May, 2019	80,000.00
8.	Alh. Usman Ahmed	Withdrawal of Deposit	2	May 2019	914,840.00
9.	Manager Keystone	Bank Charges	3	May, 2019	82.00
10	Manager Keystone	Bank Charges	2	June, 2019	60.50
11.	Share Responsibility A/C	Fuelling of vigilante vehicle	Nil	Nil	256,139
12.	Federal Ward Revenue	Payment of Vat	3	October 2019	416,699
13	MantallisNig Ltd	Supply of Tractor	1	Sept. 2019	21,184,537.50
14	Share responsibility A/C	No Purpose	6	Sept. 2019	256,139.70
15	Federal Ward Revenue	Payment of Vat	4	October 2019	1,614,903.70
16	Share Responsibility	Fueling of Vigilante vehicle	6	October 2019	588,235
17	Share Responsibility	No purpose	5		2,142,058.82
18	Inland Revenue	Payment of Vat	7		1,157,625
19	Share Responsibility	No purpose	8		630,000.00
20	Share Responsibility	No purpose	9		1,856,764.70
21	No name	No purpose	12	October 2019	1,750,000.00

Since vouchers could not be produced for inspection and observed practically impossible recoveries be effected.

UN-RETIRED NON-PERSONAL ADVANCE WORTH 11,612,350.00

The local government granted special imprest to cater for various services, but were observed not retired as at the end of the financial year contrary to provision of FM 14.

S/NO	NAME OF PAYEE	DETAILS OF PAYMENT	PV NO	AC NO	AMOUNT ₦
1,	Umar Inusa	Security Allowance	2/9/2020	A/25	522,000.00
2.	Abdullahi M. Sale	Repairs of Taragim, Dawasa life line	No 2 PV No 1	A/29	805,000.00
3.	Abdullahi M. Sale	Purpose of Transformers	07 Oct. 2019 PV No \$	A/30	270,000.00
4.	Abdullahi M. Sale	Transportation of Transformers	PV No 40 07 Sept 2019	A/30	230,000.00
5.	Abdullahi M. Sale	Printing of budget 2020	Nil	A/36	120,000.00
6	Abdullahi M. Sale	Repairs of Borehole	P.V 24 of 07 May 2019	A/19	200,000.00
7	Abdullahi M. Sale	Repairs of Dagare Transformer	Sept 2019 40	A/30	23,000.00

8	LawanMoh'dTikau	Purchase of Sallah Rams	Sept 2019 3	A/27	271,250.00
9		Purchase of fuel and Lubricant	Dec. 2019 17	A/38	1,860,000.00
10	Adamu Idi R.O	Repairs of Hyndai	Dec. 2019 26	Nil	111,100.00
11	GarbaShehu	Production of records books of Account	Dec. 2019 73	Nil	100,000.00
12	Abdullahi M. Sale	Fuel and lubricant	April 2019 50	Nil	2,500,000.00
13	Abdullahi M. Sale	Fuel and Lubricant	May 2019 52	A/24	1,796,000.00
14	Abdullahi M. Sale	Repair of Garin Baba Borehole	May, 2019 38	A/23	1,904,000.00
15	Moh'dLawan	Entertainment of Biometric Committee	July, 2019 3	Nil	900,000.00
TOTAL					11,612,350.00

Since the purpose for which the sum were drawn could not be established recovery be effected.

UN-ACCOUNTED SUM OF N192,270.10 DEPARTMENT, MOTOR PARK GOAT/SHEEP AND HAWKERS PERMIT RECEIPT.

Inspection into revenue officer's cashbook (Adamu Idi) revealed the collection of ~~N~~192,270.10but could not be observed remitted into the Local Government treasury (Revenue) Account. Full details were forwarded but no effort was made to ensure compliance.

Full recovery be effected from the revenue officer (Adamu Idi) and Treasury receipt of the remittance be forwarded for subsequent verification.

WRONG AND IRREGULAR PAYMENT

The sum of ~~N~~617,000.00 was drawn on 5Nos payments vouchers with the following observations.

- I. Attachment of details of expenditure could not be observed
- II. Payments to sundry person were not supported with list beneficiaries and signature acknowledging payment.
- III. The sum of ~~N~~77,000.00 was expended out of Mass Transit proceeds with no purpose to which the expenditure intend to achieved.

NO	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNT
1	Moh'dAudu	52 of Dec.	Budget defence	120,000.00
2	AuduAbde	50 of April	Payment to sundry person	120,000.00
3	Mal. AdamuTalba	1 of July	Committee visit	250,000.00
4	Mal. AdamuTalba	29 of April	Purchase of forms	50,000.00
5	Musa Dambe	36 of Oct.	No purpose	77,000.00
				₦617,000.00

Since necessary explanation could not be obtained recovery beeffected accordingly.

WORKS DEPARTMENT

IRREGULAR DRAWINGS OF ₦2,406,000.00

Bellow drawings charged to the vote of Works department were observed irregularly drawn for the observed remarks.

S/NO	DETAILS	PERTICULAR	AMOUNT	PAYEE	OBSERVED DE
1	Pv 15 of December 2019	Payment for the statement of sver from not bindery	300,000.00		Receipt attached were fake details For expenditure not obtained.
2	Pv 29 of December 2019	Repair of Gagaba borehole	126,000.00	Abdullahi M. Saleh (Head of works	No receipt of purchase attached.
3	Pv 16 of December 2019	Purchase of fuel and lubricant for official duties	189,000.00	Abdullahi M. Saleh (Head of works	No receipt of purchase to justify claim
4	Pv 42 of march 2019	Repairs of Kickstater to Dawasa Borehole	50,000.00	Abdullahi M. Saleh (Head of works	No receipt observed attached
5	PV No 45 of April 2019	Replacemtn of Prado Jeep Spare part	100,000.00	Abdullahi M. Saleh (Head of works	No receipt of purchase attached
6	PV No 35 of May 2019	Repair of Darin Borehole	135,000.00	Abdullahi M. Saleh (Head of works	Details of repair not stated receipt of purchase not seen
7	PV No 39 of March 2019	Payment for the repair of Jatan borehole	120,000.00	Abdullahi M. Saleh (Head of works	No details of Expenditure seen receipt of purchase not seen
8	PV No 51 of October 2019	Payment of purchase of outstanding petrol	120,000.00	Abdullahi M. Saleh (Head of works	No receipt or invoice of purchase attached.
9	PV No 18 March 2019	Payment for replacement of pump to Kada Borehole	220,000.00	Abdullahi M. Saleh (Head of works	No any receipt or invoice attached

10	PV No 26 of March 2019	Payment of repairs of Sharon vehicle	113,000.00	Abdullahi M. Saleh (Head of works)	No purchase of invoice or receipt attached.
11	PV No 27 of March 2019	Payment for reticulation of pipes at Dawasa village	543,000.00	Abdullahi M. Saleh (Head of works)	No details of expenditure attached
12	PV 2 of Jan. 2019	Payment for the repairs of borehole at GarinLayiDadizau	190,000.00	Abdullahi M. Saleh (Head of works)	No details of expenditure incurred and no receipt of purchase
13	PV No 40 of October 2019	Payment for the purchase of service materials	250,000.00	Abdullahi M. Saleh (Head of works)	No invoice attached nor receipt of purchase.
14	PV No 33 of December 2019	Payment for the repairs of Darin Borehole	100,000.00	Abdullahi M. Saleh (Head of works)	No expenditure details attachment to justify the expenditure.
15	PV no 43 April 2019	Replacement of Kick slated to Dawasa borehole	50,000.00	Abdullahi M. Saleh (Head of works)	Not receipt of items and not taken on charged into store
16	PV no 37 of March 2019	Payment for repairs of borehole at Dawasa	100,000.00	Abdullahi M. Saleh (Head of works)	No authenticated by the OCV no necessary attachment to justify the genuine of the expenditure
	TOTAL		2,406,000.00		

You are required to observed the recommendation of full recovery of the sum involved.

LOCAL GOVERNMENT EDUCATION AUTHORITY
WRONG AND IRREGULAR PAYMENT

1. For the period under review, the sum of N88,000.00 was drawn on 3Nos payment voucher claimed sum expended on settlement of allowance, feeding and accommodation.

S/NO	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNT
1	Zonal officer	2 of January	Standing imprest	20,000.00
2	Sundry Person	2 of March	Payment voucher	20,000.00
3	Committee on education	2 of July	Feeding and accommodation	48,000.00
	TOTAL			88,000.00

The drawings could not be observed supported hence recovery is hereby recommended to be made from the Education Secretary.

2. Below listed payment voucher for the sum of N28,000.00 could not be submitted for Audit certification which could be termed Missing or not prepared at all when the funds were drawn

S/NO	NAME OF PAYEE	PV & DATE	PURPOSES	AMOUNT
1	BabbaDanFulani	10 of March	Purchase of Fuel	8,000.00
2	Sundry Person	11 of March	Standing Impress	20,000.00
	TOTAL			28,000.00

The drawings contravene the provisions hence full recovery be made from signatories to the account.

4. **INTERNAL CONTROL SYSTEM:**

Assessment of the Internal Control of the Local Government for the 2019 operation indicates that the Internal Audit function was weak as payment vouchers for purchase were not supported with store receive vouchers/ invoices not attached and no certification could be observed of the internal Audit on most of the drawings.

5. **INTERNALLY GENERATED REVENUE:**

The Local Government budgeted the sum of ₦7,664,140.00 for the year ended 31st December, 2019 while the actual collection was ₦9,826,244.10 showing impressive collection variance of ₦2,162,104.10. This may not be un-connected with the collections from Network service providers and rent on farm Lands of the Local Government.

NANGERE LOCAL GOVERNMENT
SUMMARY OF RECURRENT REVEUNUE 2019

HEAD	DETAILS OF REVENUE	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	570,000.00	450,000.00	(120,000.00)
1002	Rate	235,000.00	675,000.00	440,000.00
1003	Local Licence Fines	2,765,000.00	3,395,000.00	630,000.00
1004	Earning from Undertaking	3,679,450.00	4,276,850.00	597,400.00
1005	Rent on Local Government Property	-	500,000.00	500,000.00
1006	Interest Payment Dividend	-	-	-
1007	Grants	-	-	-
1008	Miscellaneous	414,690.00	529,394.10	114,704.10
	TOTAL INT. GEN. REVENUE	<u>7,664,140.00</u>	<u>9,826,244.10</u>	<u>2,162,104.10</u>
1009	Federation Accounts	2,084,456,593.00	1,722,701,164.60	<u>361,755,428.30</u>
	GRAND TOTAL	<u>2,414,649,743.78</u>	<u>1,732,527,408.70</u>	<u>357,593,324.30</u>

4. RECURRENT EXPENDITURE 2019:

The Local Government budgeted the sum of ~~₦~~711,652,849.59 for its recurrent expenditure while the actual expenditure for the period was ~~₦~~442,210,460.10 presenting favourable variance of ~~₦~~269,442,389.43 in respect of Personnel Cast and Overhead.

NANGERE LOCAL GOVERNMENT
SUMMARY OF RECURRENT EXPENDITURE 2019

HEAD	DETAILS	BUDGETTED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	Office of the Chairman			
	Personnel Cost	32,480,000.00	5,600,000.00	(26,880,000.00)
	Overhead	5,000,000.00	3,500,000.00	1,500,000.00
2002	Office of the Secretary			
	Personnel Cost	31,850,560.00	18,887,215.16	12,030,000.00
	Overhead	10,000,000.00	2,500,000.00	7,500,000.00
2003	The Council	-	-	-
	Personnel Cost	-	-	-
	Overhead	44,780,500.00	38,750,500.00	6,030,000.00
2004	Personnel Management	14,000,000.00	5,750,000.00	8,250,000.00
	Personnel Cost			
	Overhead	98,608,808.26	49,600,650.40	49,008,157.76
2005	Treasury	10,500,000.00	3,000,000.00	7,500,000.00
	Personnel Cost			
	Overhead	102,609,650.15	58,975,650.50	43,633,999.65
2006	Education	13,569,900.00	6,855,500.00	6,714,400.00
	Personnel Cost			
	Overhead	-	-	-
2007	Primary Health Care	1,500,000.00	1,000,000.00	500,000.00
	Personnel Cost			
	Overhead	55,780,560.50	48,565,500.00	7,215,060.50
2008	General Agric	13,050,100.00	10,450,000.00	2,600,100.00
	Personnel Cost			
	Overhead	103,666,450.10	71,455,600.00	32,210,850.00
2009	Works	12,380,000.00	11,000,000.00	1,380,000.00
	Personnel Cost			
	Overhead	110,950,670.00	65,600,500.00	45,350,170.00
2010	Traditional Council	36,500,000.00	30,000,000.00	6,500,000.00
	Personnel Cost			
	Overhead	10,925,650.58	3,945,600.00	6,980,050.58
2011	MISCELLANEOUS	3,500,000.00	6,773,744.10	3,273,744.10
	TOTAL	<u>711,652,849.59</u>	<u>442,210,460.10</u>	<u>269,442,389.43</u>

5. CAPITAL EXPENDITURE 2019:

The Local Government budgeted the sum of ₦1,358,759,864.98 as its capital expenditure for the 2019 Financial operations while the actual incurred expenditure was ₦506,084,878.41 with a variance of ₦852,674,986.57. Despite improved Internal Generated Revenue the Federation Allocation was over estimated hence the variance in performance.

SUMMARY OF CAPITAL EXPENDITURE 2019

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1	Economic Sector	493,000,000.00	184,052,092.17	308,947,907.83
2	Social Sector	479,979,649.80	146,850,500.77	333,129,149.03
3	Area Dev. Sector	292,780,215.18	116,635,738.47	176,144,476.71
4	Admin Sector	93,000,000.00	58,546,547.00	34,453,453.00
5	Repayment of Loans	-	-	-
	GRAND TOTAL	<u>1,358,759,864.98</u>	<u>506,084,878.41</u>	<u>852,674,986.57</u>

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 Nangere Local Government for the year ended 31/12/2019.

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 provisions of Yobe State Local Government draft Audit Laws and Sec. 125(5) of the above constitution, the statement of Assets and liabilities of Nangere Local Government for the year ended 31st December, 2019 have been certified subject to compliance to recommendations in my correspondences.

In my opinion the financial statements and schedules presents a true and fair view of Nangere Local Government for the year ended 31st 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
NANGERE GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	ACTUAL CURRENT YEA 2019 ₦	PREVIOUS YEAR 2018 ₦
<u>Cash flows from operation Activities</u>		
<u>Receipt</u>		
➤ Internal Generated Revenue	9,826,244.10	105,956,283.69
➤ Grants and Subventions	-	-
➤ Value Added Tax	312,559,081.03	314,858,929.33
➤ Statutory Allocation	136,758,106.95	1,460,462,344.66
➤ Miscellaneous (Excess Crude)	44,383,976.62	54,567,380.16
TOTAL RECEIPTS	1,732,527,408.70	1,935,844,936.84
<u>Payments</u>		
➤ Personal Emolument	361,384,216.16	412,717,866.30
➤ Education Services	58,000,00.00	115,744,943.33
➤ Transport Services	11,500,000.00	35,000,000.00
➤ Health Services	62,420,000.00	84,000,000.00
➤ Mining and Petro-Chem Services	-	-
➤ Agric Services	71,420,942.17	35,000,000.00
➤ Overheads	80,826,244.10	165,956,283.69
➤ Other General Value	1,062,373,140.11	1,077,594,114.97
TOTAL PAYMENTS	1,707,924,542.54	1,926,013,208.29
<u>Net Cash Flow from Operation Activities</u>	-	-
Purchases/Construction of Ass.	-	-
Purchase of Financial Market Instrument	-	-
Proceeds from Sales of Assets	-	-
Net Increase/Dec. in Cash and Equivalent	12,940,516.16	9,831,778.55
Cash and Equivalent as at 1 st /1 st /2019	10,581,025.97	749,247.42
Cash and Equivalent as at 31 st /12/2019	23,571,542.13	10,581,025.42

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

	NOTE	ACTUAL CURRENT YEAR 2019 ₦	PREVIOUS YEAR 2018 ₦
<u>ASSETS</u>			
➤ Cash and Bank Balances		23,571,542.13	10,581,025.97
➤ Investment			-
➤ Advances			-
➤ Others			
Total		23,571,542.13	10,581,025.97
<u>LIABILITIES</u>			
➤ Deposits			-
➤ PAYYEE			-
➤ NULGE			-
➤ MHWU			-
➤ B.I.R.			
➤ Loans			-
➤ General			-
Total		23,571,542.13	40,770,790.13

STATEMENT No. 5
NANGERE 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 %
749,247.42	Opening Balance	-	10,581,025.97	(10,581,025.92)
	<u>ADD: REVENUE</u>			
11,828,514.84	Rate	235,000.00	675,000.00	440,000.00
31,205,237.36	Fines Fees and License	2,765,000.00	3,395,000.00	630,000.00
39,453,382.84	Earning from Undertaking	3,679,450.00	4,276,850.00	597,400.00
11,496,418.58	Rent on Govt. Property	-	500,000.00	500,000.00
-	Interest & Dividend Payment	-	-	-
-	Taxes	570,000.00	450,000.00	(120,000.00)
-	Grants/Cont.	-	-	-
1,460,462,346.66	Statutory Allocation	1,610,846,069.00	1,365,758,106.95	245,087,962.05
314,858,926.33	VAT	301,578,967.00	312,559,081.03	10,980,114.03
66,540,160.23	Miscellaneous Revenues	172,446,247.00	44,913,370.72	127,532,876.23
1,936,594,232.26	TOTAL REVENUE	2,092,120,733.00	1,743,108,434.67	349,012,298,330.0
	<u>LESS: EXPENDITURE</u>			
341,248,772.51	General Administration	757,652,849.59	483,337,875.03	274,314,974.36
207,539,610.00	Health and Environment	197,300,000.00	81,205,000.00	116,095,000.00
283,790,518.01	Works and Housing	337,780,215.18	133,830,500.00	203,949,715.18
147,744,943.33	Education	248,729,649.80	58,000,000.00	190,729,649.80
158,542,382.77	Agric& Social Development	238,000,000.00	93,971,442.17	144,028,557.83
136,983,554.00	Capital Projects	247,000,000.00	73,070,521.47	167,929,478.53
650,163,427.67	Miscellaneous Expenses	43,950,000.00	778,509,203.87	(734,539,203.87)
1,926,013,208.29	TOTAL EXPENDITURE	2,070,412,714.50	1,707,924,542.34	362,488,172.03