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

1. INTRODUCTION:

The Financial Statements of Machina 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 Machina Local Government for the year ended 31st December, 2020 was submitted to me on the 15th July, 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 20th July 2021 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Machina Local Government collected the sum of ₦1,457,085,262.88 from Federation account and ₦8,562,602.00-on account of collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of ₦1,465,647,864.88 was the certified total income to the council for the year ended 31 December, 2020.

4. PREVIOUS AUDIT OBSERVATIONS

Arising from the Auditor-General reports for 2018 – 2019 to the State House of Assembly was the 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 the recommendation of the Public Accounts Committee (PAC) that scrutinized the reports and directed the Executive to:

- I) Act aggressively to address the noted poor collections and Accounting of Generated Internally Revenue which will have devastating effect on the operation of the Local Government considering the continues dwindling Allocation from the Federation Account.
- II) The resolution on non-attachment of supporting expenditure details by the Local Government requested the executive to ensure sum involved be recovered. This is to ensure public resources are clearly supported and transparent hence:-
 - i) The Treasurer to ensure recovery of ~~₦~~4,333,600.00 on account of irregular drawings missing vouchers, unretired non-personnel Advances and proceeds from Mass Transit for 2018 operations.
 - ii) The Treasurer should also put in place recovery of ~~₦~~1,020,750.00 on unaccounted revenue receipts for 2018 operations
 - iii) The sum of ~~₦~~3,853,700.00 be recovered from Head of Works on account of irregular drawings for 2018 operations
 - iv) Similarly, the Head of General Admin to ensure recovery of ~~₦~~7,264,209.61 on irregular drawings for 2019 operations.
 - v) The sum of ~~₦~~8,322,660.00 to be recovered from Head of Works on irregular drawings for 2019 operations.
 - vi) The Treasurer should ensure recovery of ~~₦~~15,177,243.98 on irregular drawings for 2019 operations.
 - vii) The Treasurer should also ensure the returned and recovery of amount there from of 73 Nos market receipts, 25 Nos Goat and Sheep tickets, 21 Nos Motor park receipts and 25 Nos Departmental receipts for 2019 operations
 - viii) The sum of ~~₦~~1,055,061.60 be recovered from the Education Secretary on irregular drawings for 2019 operations.

5. **2020 FINANCIAL YEAR REPORT**

Arising from 2020 financial year operations are observation which could not be responded yet from Audit correspondence, hence forwarded for legislative actions.

A) **WORKS DEPARTMENT**

WRONG AND IREGULAR PAYMENTS AMOUNTING TO ~~₦~~7,878,640.00.

Inspection of books of account for the period 2020 in respect of Works observed the following.

- i. Items said to have been purchased were not taken charge into store records contrary to FM 34.1
- ii. Obsolete parts were never return to store
- iii. Expenditure not supported with details.
- iv. Expenditure not observed processed in any subject file

Details are Bellow.

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	P.V NO	HEAD S/HEAD	CHEQUE NO	AMOUNT ₦	REMARK
1	2/1/2020	Alhaji Gando	Renovation of SSS official residence	18	2009/7	Mandate	80,000.00	Items purchased were not changed it slope, report on damaged residence not traced, and no confirmation that job was done
2	4/2/2020	Babandodo A. Musa	Repair of kaimashe borehole	53	2009/7	Mandate	65,000.00	Items purchase were not changed to stored, replaced parts also could not be trial to store
3	4/4/2020	Babandodo A. Musa	Purchase and repair of hand pump accessories at Dolen machine	67	2009/7	Mandate	51,700.00	No approval No supporting evidence
4	30/4/2020	Babandodo A. Musa	Retirement of S.I for purchase fuel for day to day assignment	103	2009/7	Mandate	152,200.00	Evidence of supply not in store records
5	6/5/2020	Babandodo A. Musa	Purchase of stop cup valve, tube, brass tap or plumbing materials	19	6001/7	Mandate	343,100.00	Replaced parts could not be traced to store, place of job not mentioned
6	22/7/2020	Shehu Mustapha	Payment for evacuation of drainage within machina town	60	2009/12	Mandate	120,000.00	List of laborers who carried out the job not specified and job done was not confirmed
7	6/7/2020	Manager PHCN Nguru	Settlement of NEPA bill for the month of may	22	2009/3	Mandate	100,000.00	No bills attached and recipient did not acknowledge payment
8	6/7/2020	Babandodo A. Musa	Recoiling of Goki borehole booster	41	2009/7	Mandate	90,000.00	No valid records attached
9	16/4/2020	Shehu Mustapha Bukar	Retirement of special imprest advanced for the purchase of fuel and lubricant for the month of March 2020	101	2009/7	Mandate	2,250,000	Cost of petrol supply not taken on charge to store

10	20/6/2020	Shehu Mustapha Bukar	Retirement of special imprest advanced for the purchase of fuel and lubricant	22	2009/7	Mandate	2,250,000	Transportation procurement not taken on charge to store
11	4/6/2020	Shehu Mustapha Bukar	Retirement of special imprest advanced for the purchase of fuel and lubricant for the month of May 2020	73	2009/7	Mandate	2,250,000	Procurement not charged to store.
12	3/9/2020	Shehu Mustapha Bukar	Retirement of special imprest advanced for the purchase of fuel and lubricant for the month of July 2020	37	2009/7	Mandate	1,575,000	Procurement not charge to store.

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	P.V NO	HEAD S/HEAD	CHEQUE NO	AMOUNT ₦	REMARK
1	10/7/2020	Umar Maina Ali	Conduct of monthly sanitation exercises	18	2007/11	Mandate	25,000.00	Detail of expenses could not be attached
2	10/7/2020	MammanLawan	Purchase of house equipment to Doctor house	19	2007/6	Mandate	75,000.00	Procurement not supply
3	8/8/2020	Sundry Persons	Payment of allowances for meeting with officials from the ministry for local gov't to sign contract agreement	22	2007/2	Mandate	145,000.00	Beneficiaries did not acknowledge payment and no detail of expenses attached
4	10/9/2020	NgawaramaKacallah	Transportation of RUTF from Damaturu	14	2007/2	Mandate	120,000.00	Payee did not acknowledge payment and no receipt attached
5	18/9/2020	MammanAhmadu	Payment medical assistance	68	2007/1	Mandate	75,000.00	No medical bill receipt attached

Since no valid records could be advanced to support the drawings recoveries are here by recommended.

B) AGRIC DEPARTMENT

WRONG AND IREGULAR PAYMENT AMOUNTING TO N250,000.00.

The sum of ~~N~~250,000.00 was drawn on 3 different payment vouchers which was observed irregular for absence of valid expenditure attachments.

Details of such payment as below:-

S/ N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	RV NO	CHEQUE S/HEAD	CHEQUE NO	AMOUNT ₦	REMARK
1	14/5/20	BunuAudu	Purchase of one tyre and one ream to dangote DAF (trailer) involved in an accident with local gov't tractor	20	2008/7	Mandate	200,000.00	No police report attached justifying the accident. Not processed in any subject file
2	2/1/20	BabaganaGoniA bdullahi	Entertainment and refreshment during herdsman and farmers meeting	19	2008/12	Mandate	20,000.00	No Valid attachment
3	10/6/20	BunuAudu	Purchase of tractor tyre and tube	10	2008/12	Mandate	33,000.00	No valid documentation
TOTAL							250,000.00	

Since no valid documentation exist recoveries are here by recommended.

C) ADMIN DEPARTMENT

Bellow listed payment vouchers could not be observed supported into valid expenditure details hence irregular drawing.

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	D.V NO	HEAD AND S/HEAD	CHEQUE NO	AMOUNT ₦	REMARK
1	2/.1/2020	KalliKabiruModu	Transportation and logistics to attend Qur'anic recitation competition at Lagos	31	2002/12	Mandate	200,000.00	No valid supporting document attached
2	2/1/2020	ShetimaModu	Payment for conveying of party exco to Damaturu	30	2004/7	Mandate	100,000.00	No valid expenditure details attached
3	2/1/2020	Sundry persons	Payment made for attend meeting at Damaturu	28	2004/12	Mandate	140,000.00	No list of beneficiaries
4	2/1/2020	ShetimaModu	Transportation and allowance for youth to attend skill acquisition at Damaturu	24	2004/7	Mandate	90,000.00	No letter of invitation and list of youth attached
5	2/1/2020	ShetimaModu	Repair of vehicle No. LG08 MCN	24	112004/7	Mandate	50,000.00	Expenditure details not attached
6	2/1/2020	Mohammed Musa Baru	Purchased of curtains and set of bed bedsheets to Governor & deputy Governor room at Govt lodge	33	2004/7	Mandate	94,000.00	Procurement not charged to store
7	2/1/2020	Bello Ali	Transportation of relief materials from Damaturu	35	2004/12	Mandate	150,000.00	No valid materials expenditure details attached
8	2/1/2020	Mohammed M. Bawu	Hosting of N.P.C officials for 3days at Machina	37	2004/11	Mandate	40,000.00	No valid expenditure details
9	4/2/2020	Secretary Machina Muslim Youth council	Monthly standing contribution for the month Jan, 2020	19	2004/7	Mandate	40,000.00	No valid documents attached

10	25/2/2020	Sundry persons	Monthly standing imps to village heads	09	010/1	Mandate	160,000.00	No approval and beneficiaries did not acknowledge payment
11	4/2/2020	Sundry persons	Monthly standing allow to district heads	21	2010/2	Mandate	120,000.00	No valid documents attached
12	4/2/2020	AlhajiGidaru	Payment made for day to day activities	32	2001/13	Mandate	100,000.00	No valid documents attached
13	30/1/2020	Sundry persons	Monthly allowance paid to village heads	35	2010/12	Mandate	160,000.00	No valid payee list attached
14	3/2/2020	Baba ShehuBukar	Cost of fueling and feeding to attend meeting with perm secretary at Damaturu	40	2002/2	Mandate	40,000.00	No valid expenditure attached
15	3/3/2020	Sundry person	Monthly allowance paid to district heads	37	2010/1	Mandate	120,000.00	No valid expenditure details attached
16	5/3/2020	Sundry person	Payment made for the supervision of branches of local government	61	2004/2	Mandate	260,000.00	No list of beneficiaries
17	6/3/2020	ArammaKaisuwa	Settlement of cost of fuel consumed by the local government	67	2004/7	Mandate	68,500.00	No valid expenditure attached
18	6/3/2020	Mohammed Musabaru	Feeding and entertainment and other logistics for the commission visit	74	2002/11	Mandate	61,750.00	NO valid expenditure details attached
19	10/3/2020	Arammakusuwa	Cost of fuel consumed by the local government for day to day activities	86	2004/7	Mandate	70,000.00	No valid expenditure details attached
20	3/3/2020	Sundry person	Monthly allowance paid to village heads	22	2010/1	Mandate	80,000.00	No approval, not list and signature of beneficiaries acknowledge payments.
21	6/4/2020	Sundry persons	Allowance and cost of fueling to attend workshop at kano	35	2001/12	mandate	45,000.00	No list of beneficiaries and acknowledgement
22	9/4/2020	Sundry persons	Financial assistance to student of Yobe state varsities	60	2002/12	Mandate	40,000.00	No valid documentation

23	6/5/2020	Sundry persons	Cost of fueling and feeding to attend meeting at Damaturu	08	2001/2	Mandate	100,000.00	No list of beneficiates attached
24	2/6/2020	Mohammed Kiddaru	Monthly standing allowance for the month of May 2020	21	2001/2	Mandate	50,000.00	No valid documentation
25	2/6/2020	Sundry persons	Monthly standing payment for district heads	22	2010/1	Mandate	60,000.00	No valid documentation
26	2/6/2020	Sundry persons	Monthly standing allowance to village heads for the month of May	23	2010/1	Mandate	80,000.00	No list of beneficiaries attached
27	2/6/2020	Machina Muslim youth council	Monthly standing contribution for the month of May 2020	31	2004/6	Mandate	20,000.00	Not receipt and OCV could not sign.
28	11/6/2020	Sundry persons	Financial assistance to settle individual problems	43	2002/12	Mandate	140,000.00	No valid documentation
29	11/6/2020	Sundry persons	Financial assistance to solve individual problems	44	2002/12	Mandate	140,000.00	No valid documentation
30	19/6/2020	Mohammed Musa Baru	Fueling and entertainment of Hon. Commissions of water resources	64	2002/11	Mandate	60,000.00	No valid documentation
31	19/6/2020	Mohammed Musa Baru	Fueling and entertainment to commissioner of housing	62	2004/11	Mandate	65,000.00	No valid documentation
32	19/6/2020	Mustapha A. Shettima	Payment made to attend meeting at Damaturu	63	2001/7	Mandate	30,000.00	No valid documentation
33	19/6/2020	Malam Baba Driver	Purchase of power steering to donor's vehicle	68	2004/7	Mandate	40,000.00	No valid documentation
34	18/02/2020	Mohammed A Shettima	Entertainment to Hon commission of Agric while on visit to Machina	09	2004/11	01327	120,000.00	No valid documentation
35	6/05/2020	Aramma Mai Kawurima	Payment made for the renovation of his house	18	2004/12	Mandate	50,000	No valid documentation
36	11/05/2020	Mohammed A. Shettima	Contribution for prayers to late YerimanMachina	24	2001/11	Mandate	150,000.00	No valid documentation
37	13/5/2929	Mohammed A Shettima	Fueling of deputy Governors entourage	28	2004/7	Mandate	500,000.00	No No valid documentation

38	20/5/2020	Malam Baba	Repairs of DPM's official vehicle	44	2002/3	Mandate	33,000.00	No valid documentation
39	29/5/2020	Sundry person	Staff welfare during Eid-el fitr	52	2001/11	Cash	500,000.00	No valid documentation .
40	29/5/2020	Mamman Ahmadu	Fueling od covid 19 vehicle	55	2004/12	Chas	25,000.00	No valid documentation
41	9/7/2020	Baba ShehuBukar	Repairs and fueling of vehicle	28	2004/11	Mandate	50,000.00	No valid documentation
42	10/9/2020	Lawan Mohammed	Repair of vehicle No YB LG2 MCN	16	2001/7	Mandate	60,000.00	No valid documentation
43	14/9/2020	Sundry Persons	Financial assistance made to individuals	49	2002/3	Mandate	115,000.00	No valid documentation .
44	14/9/2020	Sundry Person	Payment made to watchman to overseen SEMA store	50	2002/6	Mandate	75,000.00	No valid documentation .
45	23/9/2020	Malam Baba Bundi	Repair of Toyota Prado jeep	75	2002/3	01337	108,000.00	No valid documentation
46	23/9/2020	Sundry persons	Transport allowances to Yorota recruitment applicants	76	2001/3	01337	58,000.00	No valid documentation
47	30/9/2020	Alhaji Chiroma (driver)	Purchase of two tyres to DPM's official vehicle	85	2002/3	Mandate	60,000.00	No valid documentation
48	30/9/2020	Grema Kachalla	Repair of police vehicle	86	2002/16	Mandate	110,000.00	No valid documentation
49	30/9/2020	Bello Ali	Hosting od SEMA officials from Baitu	87	2002/11	Mandate	50,000.00	No valid documentation
50	8/10/2020	Mohammed Musa Baru	Hosting and entertainment to SEMA officials	04	2004/12	Mandate	50,000.00	No valid documentation
51	13/11/2020	Sundry persons	Transportation of condidates seeking recruitment to Nigerian Police	07	2002/2	Mandate	50,000.00	No list of candidate attached
52	15/10/2020	Sundry persons	Fueling, feeding and accommodation allowance to DPM and his driver	19	2002/3	01338	80,000.00	No valid documentation

53	15/10/2020	Sundry persons	Entertainment to successful candidates of recruited police	21	2002/2	01338	110,000.00	No valid documentation
54	13/11/2020	Bagoni Abubakar	Fueling and allowance to police candidate	06	2001/2	Mandate	90,000.00	No valid documentation
55	13/11/2020	Sundry persons	Payment made to attend stake holders meeting at Damaturu	12	2001/3	Mandate	60,000.00	No valid documentation
56	17/12/2020	Bagoni Abubakar	Transportation and feeding allowance to 30 candidates going for recruitment in to immigration service.	09	2004/12	Mandate	66,000.00	No valid documentation .
TOTAL							5,584,250	

Since necessary valid documentation could not be obtained recovery is here by recommended.

D) PRIMARY HEALTH CARE DEPARTMENT

IRREGULAR /WRONG PAYMENT AMOUNTIGN TO ₦1,189,550.00

The sum of ₦1,189,550.00 were drawn on 14 No of payment vouchers for which bellow observations were made.

Details of such expenditure are below:-

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	P.V NO	HEAD S/HEAD	CHEQUE NO	AMOUNT ₦	REMARK
1	10/7/2020	Umar Maina Ali	Conduct of monthly sanitation excises	18	2007/11	Mandate	25,000.00	Detail of expenses incurred could not be observed
2	10/7/2020	Mamman Lawan	Purchase of house equipment to doctor house	19	2007/6	Mandate	75,000.00	No receipt evidence of purchases and no S.R.V attached
3	8/8/2020	Sundry Person	Payment of allowances for the meeting with ministry of local Gov't officials to sign contract agreement	22	2007/2	Mandate	145,000.00	Beneficiaries did not acknowledge payment and no details of expenses attached
4	10/9/2020	Ngaramama Kachallah	Transportation of RUTF from Damaturu	14	2007/2	Mandate	120,000.00	No payee acknowledgement and no receipts attached
5	18/9/2020	Mamman Ahmadu	Payment for medical assistance	68	2007/1	Mandate	75,000.00	No medical bill/receipt attached
6	17/12/2020	Ngabarama Kachallah	Transportation of RUTF from Damaturu	11	2007/2	Mandate	120,000.00	No SRV and no receipt covering the transportation expenses
7	4/2/20	Ngabaram A. Kachalla	Transportation of RUTF from Damaturu to Machina and cost of loading off-loady	50	2007/2	Mandate	120,000.00	No valid expenditure attachments
8	2/1/20	Ngabarama Kachalla	Transportation of RUTF from Damaturu to Machina	16	2007/12	Mandate	100,000.00	No valid expenditure attachments

9	8/3/20	Ngabarama Kachalla	Transportation of RUTF from Damaturu to Machina	51	2007/2	Mandate	80,000.00	No valid expenditure attachments
10	9/4/20	Ngabarama Kachalla	Transportation of RTUF from Damaturu to Machina	52	2007/13	Mandate	120,000.00	No valid expenditure attachments
11	9/4/20	Mamman Lawan	Settlement of medical bills to some patients	51	2007/12	Mandate	92,000.00	No valid documentation on medical
12	4/2/20	Ba'awa Ajia	Payment made for conducting of monthly sanitation exercise	47	2007/2	Mandate	40,050.00	Details of expense incurred could not be seen attached
13	4/2/20	Musa Ali	Purchase of sanitation equipment	46	2007/12	Mandate	30,000.00	Receipts evidencing purchase of sanitation equipment could not be attached
14	2/6/20	Sundry persons	Monthly standing allowance	16	2007/12	Mandate	47,500.00	Beneficiaries could not acknowledge and not in subject file
TOTAL							1,189,550.00	

Since no further valid material evidence could be obtained recovery is here by recommended.

E) LOCAL GOVERNMENT EDUCATION

The sum of ₦358,000.00 was drawn on 19 Nos of payment vouchers for which bellow observations were made.

Details of payment as below:-

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	D.V NO	HEAD AND S/HEAD	AMOUNT ₦	REMARK
1	10/1/2020	Fati Garba	Purchase of fuel to the official hilux vehicle	01	3011/2	12,600.00	No receipt evidencing purchase of fuel
2	10/1/2020	Fati Garba	Settlement of OPE for the purchase of fuel on day to day official work	02	3011/2	10,000.00	Not receipted and not processed in subject file
3	13/2/2020	FatiGarba	Purchase of curtains to LGEA office at Machina	10	3011/2	20,000.00	Not receipt and not processed in subject file
4	16/3/2020	Baba Shehu Umar	Maintenance of L.G.E.A office	8	3011/2	10,000.00	No approval and not receipted
5	16/3/2020	Fatima Garba	Purchase of curtains to L.G.E.A office	11	3011/2	22,000.00	No approval and P.V not receipted
6	20/4/2020	Fatima Garba	Purchase of curtains to L.G.E.A office	9	3011/2	20,000.00	No approval and P.V not receipted
7	20/4/2020	Alh. Shettima Alh. Usman	Payment made to quality assurance to collect data from all primary schools	13	3011/2	55,000.00	Not processed in subject file
8	5/6/2020	Fatima Garba	Settlement of O.P.E for the purchase of curtains to LGEA office	9	3011/2	18,500.00	Not processed in subject file
9	13/8/2020	Bashehu Umar	Refund of O.P.E for typing of retire list and covid 19 trainee	10	3011/2	21,000.00	No valid expenditure details
10	14/9/2020	Manager YEDC Plc	Settlement of bill for the month of August	9	3011/2	4000.00	NEPA bill not attached

11	14/9/2020	Fati Garba	Purchase of carpet to LGEA office at Machina	11	3011/2	19,000.00	Not processed in subject file and not in store records
12	12/10/2020	Fati Garba	Part payment for the purchase of carpet	13	3011/2	4000.00	Not processed in subject file
13	16/11/2020	Manager YEDC Plc	Settlement of NEPA bill for October 2020	8	3011/2	5000.00	NEPA bill not attached
14	16/11/2020	Musa Mohd Abdullahi	Transportation of covid-19 items from Gashua	11	3011/2	10,000.00	Not processed in any subject file
15	18/11/2020	Sundry persons	Payment of quality assurance supervision of all primary schools	12	3011/2	50,000.00	Not processed in subject file and no beneficiaries acknowledgement
16	18/11/2020	Alh. Shettima Alh. Usman	Hiring of vehicle to collect data from all primary school	13	3011/2	50,000.00	No valid expenditure details attached
17	16/12/2020	Bashehu Umar	Transport allowance on 2 different assignment to SUBEB Damaturu	8	3011/2	14,000.00	Not supported with valid document.
18	16/12/2020	Manager YEDC Plc	Settlement of NEPA bill for the month of November 2020	10	3011/2	3000.00	NEPA bill not attached
19	16/12/2020	Fati Garba	Purchase of carpet to LGEA office at Machina	11	3011/2	10,000.00	Not supported with valid documents
TOTAL						358,000.	

Since no valid records could not be obtained recoveries are here by recommended.

F) TREASURY DEPARTMENT

IRREGULAR AND WRONG PAYMENT VOUCHERS AMOUNTING TO ₦1,154,000.00

The sum of ₦1,154,000.00 was drawn on 13 Nos of payment vouchers for which bellow observations were made.

OBSERVATION.

- i) Items procured were not taken on charge to stores.
- ii) No cash receipt nor cash invoice attached justifying expenditure.
- iii) Not subjected to pre-payment Audit as provided F.M 14.10.
- iv) Expenditure not processed in subject file

Details of such expenditure presented below.

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO.	HEAD SUBHEAD	AMOUNT ₦	REMARK
1	28/2/20	Yobe printing corporation	Printing of revenue earning books	41	2005/5	60,000.0	No details of revenue earning books printed not charged to store
2	22/7/20	Sundry persons	Meeting with revenue mobilization and fiscal commission at Damaturu	55	2005/3	150,000.00	No letter of invitation for the meeting No expenditure details
3	6/7/20	Obayino international agency	Supply of one 215/60/216 tyre to vehicle no YBLG/MCN	36	2005/3	60,000.00	Item was not charged to store and replaced Not processed in subject file
4	6/7/20	Abba Gana Moh'd	Refund of out of pocket expenses for the repair of official vehicle No. YBLG 05 mcn	37	2005/3	41,000.00	Items were charged not in store and expenditure not processed in subject file
5	4/2/20	Abba Gana Moh'd	Refund of out of pocket expenses	43	2005/12	33,000.00	No details of expenses incurred
6	6/5/20	Abbagana Moh'd	Refund of out of pocket expenses on purchasing 2 stabilizers	03	2005/12	30,000.00	Items were not charged to store

7	26/3/20	Abbagana Moh'd	Purchase of office stationary and repair of photocopying machine	04	2005/5	20,000.00	No receipt evidencing procurement not in store records
8	20/3/20	Sundry persons	Travelling expenses to attend meeting with CBN officials at Damaturu	07	2005/2	160,000.00	No letter of invitation and list of beneficiaries for certification
9	25/8/20	Shettima Ardo Karsura	Feeding entertainment and fueling to team of auditors	29	2005/11	120,000.00	No valid documentation
10	13/11/20	AbbaganaMoh'd	Conduct of 2020 half year fiscal survey training	16	2005/17	60,000.00	Detail of expenditure not seen
11	13/11/20	Sundry persons	Printing of 10 copies of review budget	17	2005	120,000.00	No details of expenditure
12	17/12/20	Sundry persons	Travel expenses for the submission of budget to ministry for local gov't	12	2005//2	150,000	No details of expenditure
13	31/12/20	Shettima Ardo Karsuwa	Printing of LGT forms at the treasury department (retirement of special imprest advanced)	33	2005/5	150,000	No expenditure details
TOTAL						1,154,000	

Effort to obtain valid explanation failed hence recommended for recoveries.

MISSING PAYMENT VOUCHER ₦4,622,954.25.

Below listed payment vouchers for the sum of amount ₦4,622,954.25 could not be observed supported with payment vouchers with the exception of cash book posting

Details as below:-

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	P.V NO	HEAD S/ HEAD	CHEQUE NO	AMOUNT ₦
1	18/2/2020	Babandodo A Musa	Purchase of hand pump materials	07	A/	1327	225,000.00
2	16/4/2020	Hassan M. Garba	Financial assistance	25	2005/12	Mandate	15,000.00
3	16/4/2020	Nil	Medical assistance	26	2007/12	Mandate	17,500.00
4	28/4/2020	Malam Baba Bundi	Repair of vehicle	32	2002/11	Mandate	45,000.00
5	28/4/2020	Moh'd Musa Baru	Feeding and entertainment	33	2002/11	Mandate	55,000.00
6	13/5/2020	Mohammed Shetimma	Fueling of deputy Governor s team	28	2004/7	Mandate	500,000.00
7	29/5/2020	ShettimaMaidodo	Payment of Allowances	66	2005/12	Mandate	5,000.00
8	29/5/2020	Babandodo A Musa	Repair of buster	67	2009/6	Mandate	90,000.00
9	29/5/2020	Mustapha Shettima	Purchase of material	68	2001/6	Mandate	30,000.00
10	22/6/2020	Moh'dMalami	Retirement of special imprests	27	2007/12	Mandate	300,000.00
11	25/8/2020	Nil	Nil	33	Nil	Mandate	41,000.00
12	9/9/2020	Hassan M. Gambo	Payment for cost of fuel	43	2005/7	Mandate	20,000.00
13	9/10/2020	Albishir Abba	Financial assistance	12	2001/3	Mandate	20,000.00
14	2/11/2020	Sundry persons	Fuelling a feeding allowance	21	Nil	Mandate	200,000.00
15	2/11/2020	Babandodo A. Musa	Purchase of fuel to local government	22	2009/7	Mandate	120,000.00
16	2/11/2020	Nil	Nil	29	Nil	Mandate	200,000.00
17	12/12/2020	Bamalam Modu	Conveying of student	16	Nil	Mandate	50,000.00
18	12/12/2020	Nil	Nil	17	Nil	Mandate	14,000.00
19	4/2/2020	ShettimaArdo	Purchase of books of accounts	54	A/12	Mandate	45,000.00
20	4/2/2020	Yahai S. Aska	Replenishment 06 imprest	55	A/	Mandate	20,000.00
21	4/2/2020	Hassan Musa Gambo	Purchase of fuel	56	2005/7	Mandate	5,000.00
22	3/3/2020	Sundry expenses	Monthly security allowance	06	2001/13	Mandate	45,000.00
23	3/3/2020	LawanAudu	Monthly allowance	40	2007/12	Mandate	10,000.00
24	3/3/2020	Sundry persons	Monthly allowance	59	2004/13	Mandate	35,000.00
25	3/3/2020	Lawanaudu	Renovation of toilet	62	2004/13	Mandate	8170.00

26	3/3/2020	Sundry persons	Monthly allowance	83	2002/12	Mandate	20,000.00
27	3/3/2020	Ahmadu Abacha	Payment of assistance	90	2001/12	Mandate	20,000.00
28	3/3/2020	BabaganaTatani	Settlement of fuel	96	2004/7	Mandate	25,000.00
29	6/4/2020	Baba Shehu Bukar	Security vote	30	211/1	Mandate	250,000.00
30	6/4/2020	Moh'd Musa Banu	Feeding of HOD's	31	2002/11	Mandate	50,000.00
31	6/4/2020	Shettima Ardo	Printing of schedule	32	2005/7	Mandate	30,000.00
32	6/4/2020	Hassan M. gambo	Cash trip allowance	33	2005/2	Mandate	30,000.00
33	6/4/2020	Moh'd Musa Banu	Feeding of Ulama's	40	2001/11	Mandate	110,000.00
34	6/5/2020	Nil	Nil	10	Nil	Mandate	15,500.00
35	6/5/2020	Sundry persons	Monthly allowance	9	2007/12	Mandate	52,500.00
36	6/5/2020	Nil	Nil	14	NIL	Mandate	40,000.00
37	29/5/2020	UsainiModu	Retirement of staff	21	2008/7	Mandate	145,000.00
38	11/6/2020	SagirMoh'd	Payment of transport	56	2005/2	Mandate	20,000.00
39	11/6/2020	Hassan Musa Garba	Payment for assistant	57	2005/	Mandate	25,000.00
40	18/6/2020	Nil	Nil	Nil	Nil	Mandate	200,000.00
41		Babandodo A. Musa	Retirement of imprest	80	6001/7	Mandate	332,400.00
42	6/7/2020	Secretary Machina emirate council	Monthly contribution	29	2011/10	Mandate	50,000.00
43	22/7/2020	Mustapha Shettima	Payment for prayer for peace	62	2001/3	Mandate	100,000.00
44	22/7/2020	Moh'd Musa Banu	Payment for contribution	63	2001/3	Mandate	20,000.00
45	29/7/2020	Garba Bulama	Retirement of imprest	71	2005/5	Mandate	90,000.00
46	9/9/2020	Sundry persons	Payment of staff allowance	38	2002/13	Mandate	80,000.00
47	9/9/2020	Adamukonkonma	Payment of assistance	40	2001/3	Mandate	15,000.00
48	9/9/2020	Sundry persons	Monthly allowance	41	2002/3	Mandate	35,000.00
49	6/11/2020	Babandodo A. Musa	Purchase of fuel and lubricant	32	A/100	Mandate	230,000.00
50	6/11/2020	Babandodo A. Musa	Purchase of materials	44	A/99	Mandate	15,550.00
51	2/12/2020	Shettima Ardo	Printing of schedule	23	2005/5	Mandate	10,000.00
52	30/12/2020	Shettima Mamman Aja	Retirement of S.I	59	2007/12	Mandate	500,000.00
TOTAL							4,622,954.25

Since the vouchers could not be produce for inspection, the sum as drawn is recommended for recoveries

UNRETIRED SPECIAL IMPREST ADVANCE ₦3,971,700.00

Below are also list unretired advance which were not retire as at the Financial year ending 31st December, 2020 which contradict the provision of the F.M state that “ All imprest shall automatically be retired at the end of each financial year” 14.27.

Details of as below:-

S/N	DATE	NAME OF ADVANCE HOLDER	PURPOSE OF ADVANCE	P.V NO	ADV NO	AMOUNT ₦
1	10/6/2020	Moh'dShettima	Repair of YBLG7 mcn	48	A/31	150,000.00
2	6/5/2020	Babandodo A Musa	Purchase of new single phase engine at maladuwa and hand pump materials	08	A/40	602,400.00
3	10/4/2020	Babandodo A Musa	Purchase of 15hp submersible pump and other material	09	A/54	480,000.00
4	22/6/2020	Babandodo A Musa	Repair of Konkonma borehole	14	A/55	200,500.00
5	28/8/2020	Babandodo A. Musa	Purchase 2 tyres to 2 district Heads	69	A/62	220,000.00
6	25/8/2020	Mohammed Shettima	Transportation and feeding allowance to candidates going for police recruitment	26	A/68	450,000.00
7	7/10/2020	Mohammed Shettima	Procurement of fuel for the day to day activities	11	A/87	508,800.00
8	3/9/2020	Mohammed Shettima	Transportation of SEMA materials from Damaturu	04	A/71	1,200,000.00
9	14/9/2020	LawanMoh'd Umar (Driver)	Repair of JTF patrol team vehicle	46	A/74	110,000.00
10	7/3/2020	Moh'dShettima	Repair of YBLG7 MCN	35	A/85	50,000.00

Since no valid expenditure details could not be obtained recoveries are hereby recommended.

UNACCOUNTED COLLECTION OF ₦106,350.

The sum of ₦106,350.00 was observed duly collected and posted in to the revenue collectors cash book but collection was not remitted to the Revenue account of the Local Government.

Un-remitted receipt extracted from revenue officers cash book.

S/N	DATE	BOOK NO	COUNTERFOIL NO FROM - YOU	AMOUNT ₦	NAME OF COLLECTOR
1	16/2/2020	Nil	6901 - 6100	2500.00	MainaSarkin Tasha
2	16/2/2020	Nil	6641 - 6650	1100.00	MainaSarkin Tasha
3	16/2/2020	Nil	6301 - 63400	2000.00	MainaSarkin Tasha
4	16/2/2020	Nil	6951 - 7000	2500.00	MainaSarkin Tasha
5	16/2/2020	Nil	6801 - 6830	1500.00	MainaSarkin Tasha
6	16/2/2020	Nil	6551 - 6600	2500.00	MainaSarkin Tasha
7	16/2/2020	Nil	6341 - 6350	1000.00	MainaSarkin Tasha
8	16/2/2020	Nil	0545 - 0550	8200.00	MainaSarkin Tasha
TOTAL				36,400.00	

Not remitted to treasury as at 31/3/2020

S/N	DATE	BOOK NO	COUNTERFOIL NO FROM - YOU	AMOUNT ₦	NAME OF COLLECTOR
1	23/2/2020	Nil	8130 - 8150	1000.00	MainaSarkin Tasha
2	23/2/2020	Nil	6701 - 6750	2500.00	MainaSarkin Tasha
3	23/2/2020	Nil	6551 - 6600	2500.00	MainaSarkin Tasha
4	23/2/2020	Nil	6681 - 6700	1000.00	MainaSarkin Tasha
5	23/2/2020	Nil	8051 - 8100	2500.00	MainaSarkin Tasha
6	23/2/2020	Nil	6851 - 6900	2500.00	MainaSarkin Tasha
7	23/2/2020	Nil	8151 - 8166	750.00	MainaSarkin Tasha
8	23/2/2020	Nil	8051 - 8059	800.00	MainaSarkin Tasha
9	23/2/2020	Nil	8101 - 8130	1500.00	MainaSarkin Tasha
10	23/2/2020	Nil	6501 - 6550	2500.00	MainaSarkin Tasha
11	23/2/2020	Nil	6801 - 6850	2500.00	MainaSarkin Tasha
12	23/2/2020	Nil	8001 - 8050	2500.00	MainaSarkin Tasha
13	23/2/2020	Nil	8201 - 8236	1300.00	MainaSarkin Tasha
14	23/2/2020	Nil	8237 - 8250	1200.00	MainaSarkin Tasha
15	23/2/2020	Nil	6651 - 6680	750.00	MainaSarkin Tasha
16	23/2/2020	Nil	8167 - 8182	1500.00	MainaSarkin Tasha
17	23/2/2020	Nil	6901 - 8182	750.00	MainaSarkin Tasha
18	23/2/2020	Nil	6901 - 6950	2500.00	MainaSarkin Tasha
19	23/2/2020	Nil	6851 - 6870	1000.00	MainaSarkin Tasha
20	23/2/2020	Nil	0928 - 0931	4500.00	MainaSarkin Tasha
TOTAL				36,050.00	

S/N	DATE	BOOK NO	COUNTERFOIL NO FROM - YOU	AMOUNT ₦	NAME OF COLLECTOR
1	1/3/2020	Nil	5301 - 5350	2500.00	MainaSarkin Tasha
2	1/3/2020	Nil	5451 - 5480	2000.00	MainaSarkin Tasha
3	1/3/2020	Nil	5351 - 5400	2500.00	MainaSarkin Tasha
4	1/3/2020	Nil	5001 -5050	2500.00	MainaSarkin Tasha
5	1/3/2020	Nil	0931 - 0933	7000.00	MainaSarkin Tasha
6	1/3/2020	Nil	5441 - 5430	500.00	MainaSarkin Tasha
7	1/3/2020	Nil	5501 - 5600	2500.00	MainaSarkin Tasha
8	1/3/2020	Nil	5451 - 5421	1100.00	MainaSarkin Tasha
9	1/3/2020	Nil	5101 - 5133	1650.00	MainaSarkin Tasha
10	1/3/2020	Nil	5001 - 5036	1700.00	MainaSarkin Tasha
11	1/3/2020	Nil	5051 - 5070	1000.00	MainaSarkin Tasha
12	1/3/2020	Nil	5101 - 5162	650.00	MainaSarkin Tasha
13	1/3/2020	Nil	5201 - 5240	2000.00	MainaSarkin Tasha
14	1/3/2020	Nil	5241 - 5250	1000.00	MainaSarkin Tasha
15	1/3/2020	Nil	5101 - 5150	2500.00	MainaSarkin Tasha
16	1/3/2020	Nil	0538 - 0540	2000.00	MainaSarkin Tasha
17	1/3/2020	Nil	0542 - 0543	800.00	MainaSarkin Tasha
TOTAL				33,900.00	

Recoveries are here by recommended.

OUTSTNDING REVENUE RECEIPT (UNRETURNED)

Inspection to treasury store on revenue records reveals below list of revenue earning books, market receipts, Grains Market receipt, Sheep and Goat receipt, Departmental receipt and Motor park receipt still outstanding contrary to the provisions of F.M 7.8 and 7.9.

Details as below:-

SUMMARY OF OUTSTANDING REVENUE RECEIPT DURING THE YEAR 2020

1.	Market shade receipt 28booklets @ ₦2500.00	= 70,000.00
2.	Grains market receipt 20booklets @ ₦2500.00	= 50,000.00
3.	Sheep and Goat receipt 33booklets @ ₦2500.00	=82,500
4.	Departmental receipt 22 booklets outstanding	
5.	Motor pack receipt 41booklets @ ₦2500.000	= 102,500.00
	Total	<u>₦ 305,000.00</u>

Recoveries of the Departmental receipts and sum collected on the tickets is recommended.

HIGHLIGHTS OF 2020 FINANCIAL OPERATION
MACHINA LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2020 ₦	Final Budget 2020 ₦	Actual 2019 ₦
1	Statutory Allocation	1,028,529,240.54	1,458,511,694.58	1,302,817,898.39
2	Excess Crude Oil	-	-	-
3	Value Added Tax	304,229,606.00	316,133,615.94	319,440,267.01
4	Other FAAC Allocation	124,326,416.34	450,472,247.94	43,324,891.65
	Sub Total	<u>1,457,085,262.88</u>	<u>2,225,117,558.46</u>	<u>1,665,583,057.05</u>
4.	Internal Generated Revenue	8,562,602.00	14,612,996.59	3,899,092.18
	Total Receipts	<u>1,465,647,864.88</u>	<u>2,239,730,555.05</u>	<u>1,669,482,149.23</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	409,434,024.12	786,231,461.96	247,854,875.44
	Over Head Exp.	63,191,091.71	41,004,000.00	74,892,092.18
	Subventions to Boards/Emirate	578,367,099.43		440,074,473.56
	Other operating activities	49,460,970.37	197,105,481.12	36,057,048.13
	Sub- Total	<u>1,100,453,185.63</u>	<u>1,024,340,943.08</u>	<u>798,878,489.31</u>
	Total Capital Exp.	<u>400,545,991.79</u>	<u>1,215,389,611.97</u>	<u>870,603,659.92</u>
	Total Expenditure	<u>1,500,999,177.42</u>	<u>2,239,730,555.05</u>	<u>1,669,482,149.23</u>
	Net Cash Balance	(35,351,313.14)	-	-
	Opening 1/1/2020	42,829,506.07	-	53,603,754.67
	Closing 31/12/2020	7,478,192.93	-	59,055,308.86

MACHINA LOCAL GOVERNMENT

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Basic Salaries	21010101	511,050,450.27	266,132,115.68	244,918,334.59
2	Allowances General	21020101-7	253,559,646.48	132,042,472.78	121,517,173.70
3	2.75 YCHMB Contribution	21020201	21,621,365.21	11,259,435.66	10,361,929.55
	Total		<u>786,231,461.96</u>	<u>409,434,024.12</u>	<u>376,797,437.84</u>

MACHINA LOCAL GOVERNMENT

<u>RECURRENT EXPENDITURE</u>					
S/N	Description	CODE	BUDGETTED 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Local Travel and Transport -Training	22020101	4,000,000.00	2,450,000.00	1,550,000.00
2	Local Travel and Transport – Others	22020102	7,500,000.00	4,135,000.00	3,365,000.00
3	International Travel and Transport – Others	22020104	30,000,000.00	-	30,000,000.00
4	Electricity Charges	22020201	1,500,000.00	500,000.00	1,000,000.00
5	Water Rates	22020205	250,000.00	150,000.00	100,000.00
6	Office Materials & Supplies	22020301	1,500,000.00	529,750.00	970,250.00
7	Magazines & Periodicals	22020304	360,000.00	-	360,000.00
8	Printing of Security Documents	22020306	295,000.00	150,000.00	145,000.00
9	Drugs/Laboratory/Medical Supplies	22020307	10,000,000.00	5,600,000.00	4,400,000.00
10	Uniform and Other Clothing	22020309	250,000.00	1,200,000.00	(950,000.00)
11	Teaching Aids/Instructional Materials	22020310	10,000,000.00	7,500,000.00	2,500,000.00
12	Computer Materials and Supplies	22020312	2,500,000.00	1,250,000.00	1,250,000.00
13	Minor Motor Vehicle/Transport Equipment Maintenance	22020401	1,200,000.00	529,750.00	670,250.00
14	Minor Office Furniture Maintenance	22020402	304,481.12	1,500,000.00	(1,195,518.88)
15	Minor Office Building/Residential Quarters Maintenance	22020403	7,500,000.00	4,500,000.00	3,000,000.00
16	Minor Plants/Generator Maintenance	22020405	1,000,000.00	406,091.71	593,908.29
17	Office Maintenance Services	22020406	3,000,000.00	-	3,000,000.00
18	Minor Road Maintenance	22020413	5,000,000.00	441,176.46	4,558,823.54
19	Workshops/Conference and Seminars	22020503	6,000,000.00	4,000,000.00	2,000,000.00
20	Security Services/Coverage	22020601	11,500,000.00	6,000,000.00	5,500,000.00
21	Sanitation Services	22020607	2,500,000.00	900,000.00	1,600,000.00
22	Retainership of CRBC, Newspaper Corporation and Other Media Houses	22020608	2,500,000.00	989,999.94	1,510,000.06
23	Legal Services	22020703	3,000,000.00	-	3,000,000.00

24	Agricultural Consulting Services	22020707	5,000,000.00	3,375,000.00	1,625,000.00
25	Medical Consulting Services	22020708	3,500,000.00	2,000,000.00	1,500,000.00
26	Audit Services	22020710	1,200,000.00	500,000.00	700,000.00
27	Motor Vehicle Fuel Costs	22020801	5,000,000.00	3,500,000.00	1,500,000.00
28	Other Transports Equipment Fuel Costs	22020802	2,500,000.00	-	2,500,000.00
29	Plant/Generator Fuel Costs	22020803	1,950,000.00	1,000,000.00	950,000.00
30	Bank Charges (other than Interest)	22020901	500,000.00	350,000.00	150,000.00
31	Refreshment and Meals	22021001	1,300,000.00	500,000.00	800,000.00
32	Honorarium and Sitting Allowances	22021002	3,500,000.00	2,500,000.00	1,000,000.00
33	Publicity & Advertisements	22021003	3,000,000.00	-	3,000,000.00
34	Medical Expenses – Local	22021004	5,000,000.00	3,000,000.00	2,000,000.00
35	Welfare Packages	22021007	10,000,000.00	4,877,646.96	5,122,353.04
36	Sporting Activities	22021009	3,000,000.00	2,000,000.00	1,000,000.00
37	Special Days/Celebrations	22021021	5,000,000.00	1,000,000.00	4,000,000.00
38	Entertainment at Meetings	22021026	1,500,000.00	441,176.46	1,058,823.54
39	Financial Assistance	22021027	5,000,000.00	3,500,000.00	1,500,000.00
40	Chairman’s Hospitality	22021028	6,000,000.00	4,000,000.00	2,000,000.00
41	Contingencies	22021029	3,000,000.00	1,012,500.00	1,987,500.00
42	Press & Public Relations	22021030	10,500,000.00	36,363,950.55	(25,863,950.55)
43	Legislative Vote	22021031	50,000,000.00	-	50,000,000.00
44	Subventions – General	22050104	-	578,367,099.43	(578,367,099.43)
TOTAL			<u>238,109,481.12</u>	<u>691,019,141.51</u>	<u>(452,909,660.39)</u>

MACHINALOCAL GOVERNMENT

ADMIN SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₦	₦	₦
23030131	General Renovation of Local Government Secretariat	23531109	56,000,000.00	105,700,000.00	49,700,000.00
23020169	Construction of Guest House in Machina	23531109	56,650,000.00	210,309,535.20	153,659,535.20
23010105	Purchase of Vehicle to two (2) Heads of Department	23531109	2,650,000.00	3,500,000.00	850,000.00
TOTAL			<u>115,300,000.00</u>	<u>319,509,535.20</u>	<u>204,209,535.20</u>

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₦	₦	₦
23010101	Construction of Agric Complex within the Local Govt. Secretariat	2351108	22,215,548.17	34,000,001.00	11,784,452.83
23010159	Purchase of Vet. Drugs and Vaccines	2351108	13,067,076.45	21,011,923.25	7,944,846.80
	Construction of Forestry Farm and Water Reservoir in Machina.	2351108	2,050,000.00	4,500,000.00	2,450,000.00
23010157	Purchase of Sewing Machines Knitting Materials	2351108	2,000,000.00	4,000,000.00	2,000,000.00
23020194	Extension of Electric Poles to new settlements in Machina	2351108	24,066,843.85	226,133,615.42	202,066,771.57
23020134	Construction of Shopping Complex in Machina	2351108	25,066,843.85	46,554,402.10	21,487,558.25
23020114	Construction Roads & Drainages in Machina	2351108	49,133,687.68	13,000,000.00	(36,133,687.68)
TOTAL			<u>137,600,000.00</u>	<u>349,199,941.77</u>	<u>211,599,941.77</u>

MACHINALOCAL GOVERNMENT

SOCIAL SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₱	₱	₱
23010112	Purchase of Furniture and Equipment to Local Education Authority	23501108	13,650,000.00	45,375,000.00	31,725,000.00
23020101	Construction of PHC Department Office Complex	23501108	13,720,991.79	157,462,042.00	143,741,050.21
23010148	Purchase of Ambulance	23501108	7,500,000.00	24,000,000.00	16,500,000.00
23020147	Procurement of Drugs and Equipment	23501108	4,675,000.00	56,500,000.00	51,825,000.00
23020107	Construction of Primary School with 2 Bedroom Staff Quarter at Taganama	23531110	-	39,455,000.00	39,455,000.00
23010149	Purchase of Modern Information Equipment	23531108	4,650,000.00	4,670,000.00	20,000.00
23030100	Repairs of Fire Service Stations.	23501108	2,000,000.00	3,000,000.00	1,000,000.00
TOTAL			<u>46,195,991.79</u>	<u>330,462,042.00</u>	<u>284,266,050.21</u>

REGIONAL DEVELOPMENT SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₱	₱	₱
23020105	Construction of 30,000 Liters underground Reservoir in Dole	23531103	26,892,031.74	59,054,523.25	32,162,491.51
23020153	Construction of 3,500 Meters Drainage in Machina	23531108	33,661,078.28	62,054,523.25	28,393,444.97
23010151	Land Compensation, Geological Survey and Cadastral Survey	23581108	24,963,444.99	58,054,523.25	33,091,078.26
23020152	Purchase of Community Development Materials	23581108	15,933,444.99	37,054,523.25	21,121,078.26
TOTAL			<u>101,450,000.00</u>	<u>216,218,093.00</u>	<u>(114,768,093.00)</u>

BUDGET ANALYSIS 2020

INTERNAL GENERATED REVENUE

The Local Government Budgetted the sum of ₦14,612,996.59 for the year ended 31st December 2020 while the actual collections was ₦8,562,602.00 thereby reflecting variance of ₦6,050,394.59.

RECURRENT EXPENDITURE

The Council Budgetted the sum of ₦786,251,461.96 as personnel cost, while the actual amount expended is ₦409,434,024.12. The sum of ₦691,019,161.51 is expended on overhead cost, subvention to MDAs and other operation activities.

CAPITAL EXPENDITURE

The Local Government Budgetted the sum of ₦1,215,389,611.97, while the actual expenditure on Capital Project stood at ₦400,545,991.79 for the period under review.

INTERNAL CONTROL PROCEDURE

Assessment of the Internal Control System of the Local Government for 2020 operations indicate that, the Internal Audit Function was very weak as the volume of observation raised justify the weakness.

AUDIT CERTIFICATION

In accordance with the provisions 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 Machina Local Government for the year ended 31st December 2020.

The Audit was conducted in line with auditing principle 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 draft laws and the constitution. The statement of Assets and Liabilities of Machina Local Government for the year ended 31st December 2020 have been certified subject to the observance of observations on unaccounted funds in various correspondences.

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