

AUDITOR—GENERAL’S REPORT

**GEDAM LOCAL GOVERNMENT
2024 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2025

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
ON ACCOUNTS OF GEIDAM LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. INTRODUCTION:

The Financial Statements of Geidam Local Government and relevant operation records for the year ended 31st December, 2024 have been examined in accordance with the 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 Accounting Standard (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 Geidam Local Government for the year ended 24th June, 2025 was submitted to me on the 30th July, 2025.

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 July 30th 205 in observance of the provisions.

3. **INCOME HIGHLIGHT.**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Geidam Local Government collected the sum of **N4,867,366,974** from Federation account and **₦86,815,557** on account of collection from Internal operations of the Revenue Unit of the council's treasury. The total sum of **₦4,954,182,531** was the certified total income to the council for the year ended 31 December, 2024. Inspection was made to the State Local Government Joint Account for details of receipts/remittances of income from the Federation Account Allocations and below details was obtained.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

| Month | FAAC 2024 GEIDAM L.G | | | | | | | | |
|--------------|-----------------------|-------------------------|-------------------------|----------------------|-----------------------|-----------------------|--------------------------------|----------------------|-------------------------|
| | STATUTORY ALLOCATION | VAT | Exchange Gain | NON OIL REVENUE | GOOD & VALUABLE | ECOLOGICAL FUND | Electronic Money Transfer Levy | ADDITIONAL FAAC | TOTAL |
| Jan | 100,531,081.40 | 161,898,430.84 | 80,244,543.72 | | | 6,088,588.51 | 6,747,507.71 | | 355,510,152.18 |
| Feb. | 125,430,248.19 | 139,586,252.90 | 74,852,547.94 | | | 5,423,268.75 | 6,392,049.09 | | 351,684,366.87 |
| March | 4,254,012.85 | 155,653,290.26 | 161,137,184.14 | | 180,703,366.40 | 6,008,483.88 | 5,585,690.62 | | 513,342,028.15 |
| April | 77,518,008.99 | 184,339,753.13 | 76,924,652.62 | | | 4,961,735.91 | 5,427,560.86 | | 349,171,711.51 |
| May | 64,896,511.77 | 166,946,773.44 | 118,968,424.70 | | | 10,149,227.93 | 6,662,433.87 | | 367,623,371.71 |
| June | 35,304,223.81 | 169,034,377.58 | 134,838,699.37 | | | 5,104,287.69 | 5,580,005.07 | | 349,861,593.52 |
| July | 28,326,506.13 | 184,882,071.47 | 129,918,678.37 | | | 60,968,203.92 | 5,811,451.78 | | 409,906,911.67 |
| Aug. | 33,878,222.83 | 209,887,969.05 | 146,575,791.01 | 3,619,364.35 | | 6,576,401.65 | 6,918,480.54 | | 407,456,229.43 |
| Sept | 41,446,569.45 | 192,326,390.99 | 127,864,323.28 | | | 9,981,173.75 | 5,503,423.64 | 34,872,622.17 | 411,994,503.28 |
| Oct. | 24,904,024.98 | 196,706,211.78 | 126,447,051.33 | 45,726,152.95 | | 5,912,316.87 | 7,406,757.39 | | 407,102,515.30 |
| Nov. | 14,398,460.36 | 229,802,116.70 | 150,189,865.16 | 30,484,101.97 | | 5,852,172.82 | 6,309,830.51 | | 437,036,547.52 |
| Dec. | 101,666,173.87 | 208,007,510.07 | 182,889,477.76 | | | 8,536,669.55 | 5,577,212.06 | | 506,677,043.31 |
| Total | 652,554,044.63 | 2,199,071,148.21 | 1,510,851,239.40 | 79,829,619.27 | 180,703,366.40 | 135,562,531.23 | 73,922,403.14 | 34,872,622.17 | 4,867,366,974.45 |

STATEMENT OF FINANCIAL POSITION AS AT 31/12/2024

Books of accounts maintained by the Local Government Treasury and copies of Bank statements have been examined and certified for balances of:

2024

CLOSING CASH BOOK BALANCE

| | |
|--------------------------------|------------------------------|
| Keystone Bank | 1,688,400.28 |
| First Bank | 9,123,203.75 |
| Micro finance Bank | 1,902,214.47 |
| Joint Project Acc | 329,207,960.96 |
| Total Cashbook Balances | <u>341,921,779.46</u> |

ADEQUACY OF FINANCIAL RECORDS

The following financial records which are vital for audit certification of transparent operations could not be observed maintained adequately.

- (1) Store ledgers for the administration of procurements.
- (2) Efficient records of security books register.
- (3) No Assets and inventory records.
- (4) Treasury subsidiary ledgers of abstract of Revenue/Expenditure, Advances, Deposits and Emolument control ledgers.

The non-existence of these vital records could not allow for transparent certification of public assets hence examination of documentation of drawings was made the bases of Audit certification.

2024 FINANCIAL YEAR REPORTS

Audit inspection report for the year ended 31/12/2024 was issued to the Local Government in respect of all departments for the attention of each Head of department as vote controllers though responses were made, but still below were outstanding: -

AGRIC DEPARTMENT

Since the drawing were not supported with valid expenditure details the OCV and officer concerned be held liable for the sum and treasury receipt copies be forwarded for subsequent verification.

UN-REMITTED REVENUE OF TRACTOR HIRING UNIT.

A. There are 3 serviceable tractors in the Local Government at an approved rate of N 50,000.00 per tractor per week.

- Therefore, expected earnings from the tractors per month is N50,000 x 3 tractors x 4 weeks per month = N600,000.00
- The tractor worked for 7 months from January 2024 to July 2024 according to the truck drivers.
- Therefore, the expected earnings for 7 months stood at 7month x N600,000.00 = **N4,200,000.00**

B. Actual earnings collected from the treasury cashbook on RVs No.21 & 22 of July 2024 were;

1. RV No. 21 = 100,000.00

2. RV No. 22 = 211,000.00

Total N311,000.00

C. Unremitted amount to be recouped from the manager Tractor hiring unit (Mai Wada Lawalli) stood at

Expected earning = N 4,200,000.00

Actual amount remitted = N 311,000.00

Unremitted amount = **N 3,889,000.00**

The sum of N3,889,000.00 be recovered from the Manager tractor hiring unit (Mai Wada Lawali) and forwarded Treasury receipt for Audit Certification. Since the sum N3,889,000.00 is un-accounted and no valid explanation could be advance hence submitted for legislature action.

ADMINISTRATION DEPARTMENT
WRONG AND IRREGULAR PAYMENT WORTH N1,780,000.00

The sum of N1,780,000.00 was drawn on seventeen (6) Nos payment vouchers which were observed not in adherence to the provisions as no supporting documents justifying the expenditure.

Details below: -

| S/N | Date | Name of payee | Purpose of payment | Code | P.v No | Amount | Remark |
|------------|-------------|--------------------------------|---|-------------|---------------|---------------------|---|
| 1. | 16/6/24 | Babagana Aisami | Refund of O.P.E on condolence to disclosed family | 22020301 | 86 | 180,000.00 | No details of expenses incurred attached |
| 2. | 2/4/24 | Alhaji Audu (wash coordinator) | Transportation and feeding allowance while at meeting | 22020101 | 05 | 600,000.00 | No letter of invitation and no evidence of attendance |
| 3. | 4/1/24 | Sundry person | Nkrejauni committee allowance during their inuaguration | 21020152 | 88 | 500,000.00 | Beneficiary did not acknowledge the payment |
| 4. | 14/2/24 | Zaman mustapha | Procurement of working tools and materials to (NIMC) | 22020402 | 99 | 500,000.00 | No receipt covers purchase and no receipt from NIMC |
| | | Total | | | | 1,780,000.00 | |

Since valid explanation with documentary evidence could be advance, recovery is recommended.

PRIMARY HEALTH CARE

WRONG AND IRREGULAR PAYMENTS WORTH N 500,000.00

The sum of N500,000.00 was duly observed drawn from Local Government council accounts for the payment of various expenditures from January-December, 2024 on Five (5) payment vouchers observed not fully documented and these are contrary to the provision of F.M 14.2.

Details below: -

| S/N | Date | Name Of Payee | Purpose of Payment | Code | P.V No | Amount (N) | Remark |
|--------------|----------|---------------|--|----------|--------|-------------------|---|
| 1. | 5/5/2024 | Sundry person | 2days referral on leadership challenge in the local government at kano | Nil | 03 | 200,000 | No letter of invitation as no evidence of attendance |
| 2. | 31/1/24 | Na'ima Usman | Transportation of RUTF from Damaturu | 22020101 | 172 | 100,000. | No receipt covering the transport cost and OCV and beneficiary did not sign |
| 3. | 27/2/24 | Na'ima Usman | Transportation of RUTF from Damaturu | 22020101 | 82 | 100,000 | beneficiary did not acknowledge payment |
| 4. | 26/3/24 | Na'ima Usman | Transportation of RUTF from Damaturu | 22020101 | 35 | 100,000 | beneficiary did not acknowledge payment |
| 5. | 29/7/24 | Bukar Lawan | Casual labourer monthly allowance for July 2024 | Nil | 06 | 200,000 | O.C.V did not sign no payment audit and list of signature of beneficiary not attached |
| Total | | | | | | 500,000.00 | |

Since the necessary attachment could not be obtained recovery be recommended.

FINANCE DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N933,000.00

The sum of N933,000.00 was drawn on three (3) payment vouchers which was observed not attached with documentary evidence that will justify the expenditures as genuine.

Details below: _

| S/N | Date | Name Of Payee | Purpose of Payment | Code | P.V No | Amount (₦) | Remark |
|------------|--------------|----------------------|--|-------------|---------------|-------------------|--|
| 1. | 5/2/24 | Mustapha Baba Gana | Procurement of stationary in treasury department | 22020402 | 09 | 100,000 | Beneficiary did not sign and no receipt evidencing purchases |
| 2. | 2/5/24 | Bashehu Mai Bunu | Sand libelling and clearing of Geidam motor park | 2351066 | 06 | 778,000 | No receipt covering expenditure and work was not done |
| 3. | 30/6/24 | Adamu | Printing of departmental receipt | Nil | 95 | 55,000 | No receipt from government printing press evidencing print. |
| | Total | | | | | 933,000 | |

Since valid explanation with documentary evidence presented, recovery is recommended.

OUTSTANDING REVENUE EARNING BOOKS WORTH N982,500.00

Provision of F.M 9.98 states that all revenue earning books when they are exhausted or are of no immediate use must be returned to the receipt book store in the Treasury. It was discovered that some booklets of receipts and departmental revenue receipt were collected by revenue collectors without returning the counterfoil of used and un used receipt booklet to the store.

Details below:

GEIDAM LOCAL GOVERNMENT
UNREMMITED SUM BY DRIVERS OF MASSTRANSIT

| S/N | Name of Driver | Date | Debt Balance (₦) |
|------------|-----------------------|-------------|-----------------------------|
| 1. | Usman Mohammed | 11/1/24 | 20,000 |
| 2. | Usman Mohammed | 25/1/24 | 20,000 |
| 3. | Mele Kallah | 25/1/24 | 20,000 |
| 4. | Mele Kallah | 15/2/24 | 20,000 |
| 5. | Mele Kallah | 22/2/24 | 20,000 |
| 6. | Malla Aji | 29/2/24 | 20,000 |
| 7. | Babagan Mustapha | 29/2/24 | 20,000 |
| 8. | Melle Kallah | 29/2/24 | 20,000 |
| 9. | Alh Kallamu | 7/3/24 | 20,000 |
| 10. | Alh Kallamu | 14/3/24 | 20,000 |
| 11. | Melle Kallah | 14/3/24 | 20,000 |
| 12. | Melle Kallah | 21/3/24 | 20,000 |
| 13. | Alh Bukar | 21/3/24 | 20,000 |
| 14. | Malam Isa | 21/3/24 | 20,000 |
| 15. | Alh Kallamu | 21/3/24 | 20,000 |
| 16. | Alh Kallamu | 28/3/24 | 20,000 |
| 17. | Mallam Isa | 28/3/24 | 20,000 |
| 18. | Babagana Mustapah | 28/3/24 | 20,000 |
| 19. | Alh Nukar | 28/3/24 | 20,000 |
| 20. | Alh Kallamu | 4/4/24 | 20,000 |

| | | | |
|--------------|-------------------|---------|----------------|
| 21. | Babagana Mustapah | 4/424 | 20,000 |
| 22. | Alh Saidu | 28/4/24 | 20,000 |
| 23. | Babagana Mustapha | 2/5/24 | 20,000 |
| 24. | Mallam Isa | 2/5/24 | 20,000 |
| 25. | Alh Bukar | 9/5/24 | 20,000 |
| 26. | Malam Isa | 16/5/24 | 20,000 |
| 27. | Babagana Mustapha | 16/5/24 | 20,000 |
| 28. | Malam Isa | 6/6/24 | 20,000 |
| 29. | Babagan Mustapha | 13/6/24 | 20,000 |
| 30. | Alh Kallamu | 4/7/24 | 20,000 |
| TOTAL | | | 600,000 |

**GEIDAM LOCAL GOVERNMENT
UNRETURNED DEPARTMENTAL REVENUE RECIEPT
FOR THE YEAR 2024**

| S/N | Name of the Revenue Collector | Date | Book No | Counter From – To | Remark |
|-----|-------------------------------|---------|---------|-------------------|---------------|
| 1. | Mai Wada Lawalli | 11/6/24 | 131 | 5001-5050 | Un determined |
| 2. | Bundi Maina Yaro | 23/7/24 | 163 | 11801-11850 | “ |
| 3. | Bundi Maina Yaro | 23/7/24 | 164 | 11951-12000 | “ |
| 4. | Bundi Maina Yaro | 23/7/24 | 165 | 11901-19950 | “ |
| 5. | Bundi Maina Yaro | 23/7/24 | 166 | 11101-11150 | “ |

| | | | | | |
|------------|------------------------|----------|-----|-----------------|---|
| 6. | Samaila Ali | 24/9/24 | 176 | 5151-5200 | “ |
| 7. | Kashim Zanna | 16/9/24 | 178 | 5251-5300 | “ |
| 8. | Alamin Bulama | 9/10/24 | 198 | 6301-6350 | “ |
| 9. | Bundi Maina Yaro | 18/11/24 | 222 | 7501-7550 | “ |
| 10. | Abubakar Maidio | 5/11/24 | 224 | 7601-7650 | “ |
| 11. | Abubakar Maidio | 5/11/24 | 225 | 7651-7700 | “ |
| 12. | Abubakar Maidio | 5/11/24 | 226 | 7701-7750 | “ |
| 13. | Abubakar Ganga | 12/11/24 | 227 | 7751-7800 | “ |
| 14. | Kashim Zanna | 3/12/24 | 239 | 8351-8400 | “ |
| 15. | Abubakar Maidio | 3/12/24 | 254 | Nil-Nil | “ |
| 16. | Abubakar Maidio | 3/12/24 | 255 | 9201-9250 | “ |
| 17. | Abubakar Maidio | 3/12/24 | 257 | 9251-9300 | “ |
| 18. | Abubakar Maidio | 3/12/24 | 262 | 9501-9550 | “ |
| 19. | Babagana Abdulkarim | 12/12/24 | 264 | 9601-9650 | “ |
| 20. | Samail Ali | 24/9/24 | 176 | 5151-5200 | “ |
| 21. | Kashim Zanna | 16/9/24 | 178 | 5251-5300 | “ |
| 22. | Alamin Bulama | 9/10/24 | 198 | 6301-6350 | “ |
| 23. | Abubakar Mai Dio | 17/12/24 | 266 | 9771-9750 | “ |
| 24. | Kashim Zanna | 24/12/24 | 275 | 10151- 10200 | “ |
| 25. | Kashim Zanna | 24/12/24 | 277 | 10251- 10300 | “ |
| 26. | Abubakar Mai Dio | 25/12/24 | 281 | 10451- 10500 | “ |

| | | | | | |
|-----|------------------|----------|-----|-------------|---|
| 27. | Bundi Maina Yaro | 31/12/24 | 291 | 10951-11000 | “ |
| 28. | Bundi Maina Yaro | 31/12/24 | 292 | 11001-11050 | “ |

**GEIDAM LOCAL GOVERNMENT
UN-RETURNED MOTOR PARK OF N200**

| S/N | Name of the revenue collector | Date | Book No | Counter From - To | Amount (₦) |
|--------------|-------------------------------|----------|---------|-------------------|-------------------|
| 1. | Kashim Zanna | 20/11/24 | 005 | 0750-0800 | 10,000 |
| 2. | Kashim Zanna | 18/11/24 | 006 | 2051-2100 | 10,000 |
| 3. | Kashim Zanna | 18/11/24 | 008 | 2151-2200 | 10,000 |
| 4. | Kashim Zanna | 16/12/24 | 009 | 0351-0400 | 10,000 |
| 5. | Kashim Zanna | 16/12/24 | 011 | 2501-2550 | 10,000 |
| 6. | Kashim Zanna | 16/12/24 | 012 | 0551-0600 | 10,000 |
| 7. | Kashim Zanna | 24/12/24 | 013 | 1751-1700 | 10,000 |
| 8. | Kashim Zanna | 24/12/24 | 014 | 1701-1750 | 10,000 |
| 9. | Kashim Zanna | 24/12/24 | 015 | 1651-1700 | 10,000 |
| 10. | Kashim Zanna | 11/11/24 | 014 | 0601-0650 | 10,000 |
| TOTAL | | | | | 100,000.00 |

**GEIDAM LOCAL GOVERNMENT
REPORT ON UN-RETURNED RECEIPT OF MOTOR PARK OF
N100**

| S/N | Name Of The Revenue Collector | Counter From – To | Book No | Date | Amount (₦) |
|--|--------------------------------------|--------------------------|----------------|-------------|-------------------|
| 1. | Kashim Zanna | 4451-9500 | 230 | 16/6/24 | 5000 |
| 2. | Kashim Zanna | 9501-9650 | 231 | 16/6/24 | 5000 |
| 3. | Kashim Zanna | 6801-8850 | 233 | 16/6/24 | 5000 |
| 4. | Kashim Zanna | 8951-9001 | 234 | 26/6/24 | 5000 |
| 5. | Kashim Zanna | 8901-6950 | 235 | 26/6/24 | 5000 |
| 6. | Kashim Zanna | 5057-8100 | 237 | 25/6/24 | 5000 |
| 7. | Kashim Zanna | 8101-8150 | 238 | 25/6/24 | 5000 |
| 8. | Kashim Zanna | 6151-6200 | 263 | 11/7/24 | 5000 |
| 9. | Kashim Zanna | 9151-9200 | 264 | 11/7/24 | 5000 |
| 10. | Bashehu Mai | 6751-6800 | 309 | 16/10/24 | 5000 |
| 11. | Bashehu Mai Bunu | 8701-8750 | 348 | 22/10/24 | 5000 |
| 12. | Bashehu Mai Bunu | 9001-9050 | 354 | 22/10/24 | 5000 |
| 13. | Bashehu Mai Bunu | 9051-9100 | 355 | 22/10/24 | 5000 |
| Total on motorpark outstanding revenue receipt stood at | | | | | 65,000 |

GEIDAM LOCAL GOVERNMENT
REPORT ON UN-RETURNED REVENUE RECEIPT
SLAUGHTER SLAP OF 100

| S/N | Name of the revenue collector | Book No | Date | Counter From – To | Amount (N) |
|--|--------------------------------------|----------------|-------------|--------------------------|-------------------|
| 1. | Abubakar Mai Dio | 141 | 6/6/24 | 13151-13200 | 5000 |
| 2. | Kashim Zanna | 174 | 12/8/24 | 101451-10500 | 5000 |
| 3. | Kashim Zanna | 176 | 12/8/24 | 10351-10400 | 5000 |
| 4. | Abuabakar Mai Dio | 170 | 8/10/24 | 11801-11850 | 5000 |
| 5. | Abubakar Mai Dio | 171 | 8/10/24 | 13001-13050 | 5000 |
| 6. | Kashim Zanna | 047 | 16/12/24 | 2101-2150 | 5000 |
| 7. | Kashim Zanna | 049 | 16/12/24 | 1201-1250 | 5000 |
| 8. | Kashim Zanna | 051 | 16/12/24 | 0157-0200 | 5000 |
| Unreturn revenue receipt for slaughter slap total | | | | | 40,000 |

GEIDAM LOCAL GOVERNMENT

REPORT ON UNRETURN MARKET SHEDE REVENUE RECIPT OF N50 FOR THE YEAR 2024

| S/N | Name of the revenue collector | Book No | Date | Counter From – To | Amount (₦) |
|--------------|-------------------------------|---------|----------|-------------------|---------------|
| 1. | Abubakar Mai Dio | 140 | 11/11/24 | 15051-15100 | 2500 |
| 2. | Abubakar Mai Dio | 106 | 11/11/24 | 15201-15250 | 2500 |
| 3. | Abubakar Mai Dio | 107 | 11/11/24 | 15251-15300 | 2500 |
| 4. | Abubakar Mai Dio | 108 | 4/11/24 | 15301-15350 | 2500 |
| 5. | Abubakar Mai Dio | 109 | 4/11/24 | 15351-15400 | 2500 |
| TOTAL | | | | | 12,500 |

GEIDAM LOCAL GOVERNMENT

UN-RETURNED MARKET FEE OF 50 FOR THE YEAR 2024

| S/N | Name of the revenue collector | Book No | Date | Counter From – To | Amount (N) |
|--------------|--------------------------------------|----------------|-------------|--------------------------|-------------------|
| 1. | Abubakar Mai Dio | 044 | 8/8/24 | 12801-12850 | 2500 |
| 2. | Abubakar Mai Dio | 051 | 8/8/24 | 13351-13400 | 2500 |
| 3. | Abubakar Mai Dio | 084 | 24/9/24 | 14501-14550 | 2500 |
| 4. | Abubakar Mai Dio | 089 | 24/9/24 | 14751-14800 | 2500 |
| 5. | Abubakar Mai Dio | 105 | 21/11/24 | 15151-15200 | 2500 |
| 6. | Abubakar Mai Dio | 108 | 21/11/24 | 15301-15350 | 2500 |
| TOTAL | | | | | 15,000 |

GEIDAM LOCAL GOVERNMENT
TRICYCLE TICKET ₦100 UNRETURN REVENUE
RECIPT FOR THE YEAR 2024

| S/N | Name of the revenue collector | Book No | Date | Counter From - To | Amount (₦) |
|------------|--------------------------------------|----------------|-------------|--------------------------|-------------------|
| 1. | Bashehu Maiyaro | 049 | 6/6/24 | 12601-12650 | 5000 |
| 2. | Babagana abdukadir | 075 | 17/7/24 | 10001-10000 | 5000 |
| 3. | Babagana abdukadir | 101 | 28/8/24 | 7951-8000 | 5000 |
| 4. | Babagana abdukadir | 102 | 28/8/24 | 7301-7350 | 5000 |
| 5. | Babagana abdukadir | 103 | 28/8/24 | 9851-9900 | 5000 |
| 6. | Kashim zanna | 108 | 18/11/24 | 7001-7050 | 5000 |
| 7. | Baba shehu mai bunu | 113 | 26/11/24 | 1601-1650 | 5000 |
| 8. | Kashim zanna | 124 | 31/12/24 | 7451-7500 | 5000 |
| 9. | Kashim zanna | 127 | 31/12/24 | 7201-7250 | 5000 |
| 10. | Kashim zanna | 130 | 31/12/24 | 7401-7450 | 5000 |
| 11. | TOTAL | | | | 50,000 |

GEIDAM LOCAL GOVERNMENT

HAWKERS PERMIT UNRETURN REVENUE RECEIPT OF N50 FOR YEAR 2024

| S/N | Name of the revenue collector | Book No | Date | Counter From - To | Amount (₦) |
|--------------|-------------------------------|---------|----------|-------------------|------------|
| 1. | Abubakar Maidio | 085 | 13/8/24 | 14251-14300 | 2500 |
| 2. | Abubakar Maidio | 093 | 13/8/24 | 7801-7849 | 2500 |
| 3. | Babagana Abdulkadir | 106 | 30/10/24 | 13401-13450 | 2500 |
| 4. | Babagana Abdulkadir | 107 | 30/10/24 | 7501-7550 | 2500 |
| TOTAL | | | | | 10,000 |

GEIDAM LOCAL GOVERNMENT

HAWKERS PERMIT UNRETURN REVENUE RECEIPT OF N100 FOR THE YEAR 2024

| S/N | Name of the revenue collector | Book No | Date | Counter From - To | Amount (₦) |
|--------------|-------------------------------|---------|----------|-------------------|------------|
| 1. | Babagana Abdulkadir | 112 | 26/11/24 | 1701-1750 | 5000 |
| 2. | Kashim Zanna | 025 | 18/22/24 | 1351-1400 | 5000 |
| 3. | Kashim Zanna | 034 | 9/12/24 | 0801-0850 | 5000 |
| 4. | Kashim Zanna | 038 | 9/12/24 | 1901-1950 | 5000 |
| 5. | Kashim Zanna | 043 | 16/12/24 | 2601-2650 | 5000 |
| TOTAL | | | | | 25,000 |

GEIDAM LOCAL GOVERNMENT

UNRETURN MOTORPARK FOR N100 DURING THE YEAR 2024

| S/N | Name of the revenue collector | Date | Book No | Counter From – To | Amount (₦) |
|--------------|-------------------------------|---------|---------|-------------------|------------------|
| 1. | Bashehu Mai | 2/1/24 | 017 | 10001-10050 | 5000 |
| 2. | Bashehu mai | 2/1/24 | 018 | 10851-10900 | 5000 |
| 3. | Kashim Zanna | 6/2/24 | 055 | 5637-5687 | 5000 |
| 4. | Bashehu mai | 9/2/24 | 068 | 7351-7401 | 5000 |
| 5. | Bashehu mai | 9/2/24 | 069 | 7653-7703 | 5000 |
| 6. | Bashehu mai | 19/3/24 | 088 | 1061-10650 | 5000 |
| 7. | Bashehu mai | 19/3/24 | 089 | 10651-10700 | 5000 |
| 8. | Bashehu mai | 26/3/24 | 122 | 12350-12400 | 5000 |
| 9. | Bashehu mai | 10/5/24 | 129 | 10251-10300 | 5000 |
| 10. | Bashehu mai | 31/5/24 | 210 | 14601-14650 | 5000 |
| 11. | Bashehu mai | 31/5/24 | 211 | 14651-14700 | 5000 |
| 12. | Kashim Zanna | 26/3/24 | 111 | 11801-11850 | 5000 |
| 13. | Kashim Zanna | 11/5/24 | 151 | 15051-15100 | 5000 |
| TOTAL | | | | | 65,000.00 |

Since the receipt booklet could not be returned to store or unused recovery be effected from the officer concerned and Auditor General be informed of the recoveries from further necessary certification.

SUMMARY

| | |
|--------------------------------|-----------------------|
| 1. Unreturned Motor park | 230,000 |
| 2. Un return slaughter receipt | 40,000 |
| 3. Unreturned Market shade | 12,500 |
| 4. Un return Market Fees | 15,000 |
| 5. Un return Tricycles Ticket | 50,000 |
| 6. Hawkers Permit | 35,000 |
| 7. Un return Mass Transit | 600,000 |
| 8. Departmental Receipt | <u>un determine</u> |
| | <u>982,500</u> |

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N2,100,000.00

In the course of our routing Audit activities payments were observed made with 3 numbers payment vouchers for various service by the Local Government without taking into cognizance the provisions of the financial memoranda as it relates to payment procedure. Lapses observed include: -

- (i) Details of expenditure incurred not clear.
- (ii) Neglection of store administration procedures
- (iii) Non attaching of invoice or receipt of purchases.

Details of the payment vouchers could be seen here under.

| S/N | Date | Name of payee | Purpose of payment | Code | P.v No | Amount (₦) | Remark |
|--------------|---------|------------------|--|----------|--------|------------------|--|
| 1. | 20/4/24 | Hon. Lawan zanna | Repairs of cement well | 23530100 | 118 | 100,000.00 | Evidence of work done could not found |
| 2. | 13/7/24 | Usman Gana | Procurement of fuel and lubricant to the local government official | Nil | 93 | 1,000,000. | Docted receipt attached to the payment voucher |
| 3. | 2/9/24 | Usman Gana | Procurement of fuel and lubricant to the local government official | Nil | 53 | 1,000,000 | No evidence of purchasing fuel and lubricant, no SIV no SRV attached to the payment voucher. |
| TOTAL | | | | | | 2,100,000 | |

Since no valid explanation could be advance recovery is recommended.

CAPITAL PROJECTS

1. Contract was awarded to Hayad General Supply for conversion of 10 boreholes into Solar hybrid at the cost of N241,500.00 verification reveals that 2 (Central Market and Sheik Suleiman Boreholes) were observed not executed therefore the contractor is to refund the sum of N48,224,500.00 being value of the un-executed or be forced to return to site complete the work within 4 weeks as appropriate.

**GEIDAM LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2023**

| S/No | DESCRIPTIONS | ACTUAL 2024 | FINAL BUDGET 2024 | ACTUAL 2023 |
|------|---|-----------------------------|-----------------------------|-----------------------------|
| | RECURRENT REVENUE | N | N | N |
| 1 | STATUTORY ALLOCATION | 652,554,045 | 2,102,497,552 | 1,376,945,825 |
| 2 | VALUE ADDED TAX | 2,199,071,148 | 1,415,739,520 | 1,140,911,734 |
| 3 | OTHER FAAC ALLOCATION | 2,015,741,782 | 1,350,234,884 | 1,255,510,493 |
| 4 | INTERNAL REVENUE IGR | 86,815,557 | 86,710,575 | 45,262,080 |
| | SUB TOTAL | <u>4,954,182,531</u> | <u>4,955,182,531</u> | <u>3,818,630,133</u> |
| | CAPITAL RECIEPTS | | | |
| 1 | GRANTS | - | - | - |
| 2 | MISCELLANEOUS | - | - | - |
| | SUB TOTAL | <u>4,954,182,531</u> | <u>4,955,182,531</u> | <u>3,818,630,133</u> |
| | TOTAL RECEIPTS | <u>4,954,182,531</u> | <u>4,955,182,531</u> | <u>3,818,630,133</u> |
| | RECURRENT EXPENDITURE | | | |
| 1 | PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders) | 670,013,177 | 759,996,598 | 522,542,647 |
| 2 | OVERHEAD COSTS | 120,000,000 | 120,000,000 | 85,000,000 |
| 3 | SUBVENTIONS TO BOARD and PARASTATALS | 876,958,926 | - | 701,269,494 |
| 4 | PUBLIC DEBTS CHARGES | - | - | - |
| 5 | OTHER OPERATING ACTIVITIES | 1,204,938,655 | 982,229,728 | 1,132,052,256 |
| | TOTAL RECURRENT EXPENDITURE | <u>2,871,910,758</u> | <u>1,862,226,327</u> | <u>2,440,864,396</u> |
| | CAPITAL EXPENDITURE | 1,947,453,453 | 3,052,956,205 | 1,509,431,656 |
| | TOTAL EXPENDITURE | <u>4,819,364,212</u> | <u>4,915,182,531</u> | <u>3,950,296,052</u> |
| 1 | NET CASH BALANCE | <u>134,818,320</u> | <u>40,000,000</u> | <u>-131,665,919</u> |
| 2 | OPENING BALANCE | 207,103,460 | - | 338,769,379 |
| 3 | CLOSING BALANCE | <u>341,921,780</u> | = | <u>207,103,460</u> |

GEIDAM LOCAL GOVERNMENT COUNCIL
PERSONNEL COST

| 3 | PERSONNEL COST | Actual 2024 | Budget 2024 | Variance 2024 |
|------------|-------------------------|------------------------------|------------------------------|-----------------------------|
| | Description | | | |
| 21010101 | Basic Salaries | 435,508,564.85 | 493,997,788.83 | 58,489,223.98 |
| 21020101-7 | Allowances General | 216,079,249.48 | 245,098,902.91 | 29,019,653.43 |
| 21020201 | 2.75 YCHMB Contribution | 18,425,362.36 | 20,899,906.46 | 2,474,544.10 |
| | Sub- Total | <u>670,013,176.69</u> | <u>759,996,598.20</u> | <u>89,983,421.51</u> |
| | | | | |

GEIDAM LOCAL GOVERNMENT COUNCIL
OVERHEAD/SUBVENTION EXPENDITURE

| | OVERHEAD COST | | Actual 2024 | Budget 2024 | Variance 2024 |
|--|----------------------|--|------------------------------|------------------------------|----------------------|
| | Description | | | | - |
| | Overhead Cost | | 120,000,000.00 | 120,000,000.00 | - |
| | Sub- Total | | <u>120,000,000.00</u> | <u>120,000,000.00</u> | - |

GEIDAM LOCAL GOVERNMENT COUNCIL
ADMINISTRATIVE SECTOR EXPENDITURE

| Details of Capital Expenditures (According to Sector) | | | | |
|--|---|------------------------------|--------------------------------|------------------------------|
| Administrative Sector : | | | | |
| Description | | Actual 2024 | Budget 2024 | Variance 2024 |
| 23010105 | Procurement and supply of 3No of Toyota Hilux | 64,074,500.00 | 90,000,000.00 | 25,925,500.00 |
| 23010112 | Purchase of Furnitures to Chairman's Office | 30,850,000.00 | 45,000,000.00 | 14,150,000.00 |
| 23030101 | Renovation of Local Government Secretariat | 50,000,000.00 | 85,000,000.00 | 35,000,000.00 |
| 23030112 | Purchase of Furnitures to Pri. Sch.Across the L.G | 150,000,000.00 | 430,000,000.00 | 280,000,000.00 |
| 23010157 | Construction of Four (4) Classrooms | 155,075,500.00 | 300,000,000.00 | 144,924,500.00 |
| Total Administrative Sector | | <u>800,000,000.00</u> | <u>1,380,000,000.00</u> | <u>580,000,000.00</u> |

GEIDAM LOCAL GOVERNMENT COUNCIL
ECONOMIC SECTOR EXPENDITURE

| | Economic Sector | | | |
|----------|--|------------------------------|------------------------------|------------------------------|
| | Description | Actual 2024 | Budget 2024 | Variance 2024 |
| 23010159 | Purchase of vet. Drugs and Equipment's | 50,000,000.00 | 55,000,000.00 | 5,000,000.00 |
| 23020129 | Purchase of Grains | 100,000,000.00 | 230,000,000.00 | 130,000,000.00 |
| 23020134 | Repairs of Tractors | 15,000,000.00 | 27,295,204.00 | 12,295,204.00 |
| 23040102 | Purchase of Forestry Equipment | 50,000,000.00 | 160,000,000.00 | 110,000,000.00 |
| | Provision of Agricultural Facilities | 71,678,824.60 | 80,000,000.00 | 8,321,175.40 |
| | Total Economic Sector | <u>286,678,824.60</u> | <u>552,295,204.00</u> | <u>265,616,379.40</u> |

GEIDAM LOCAL GOVERNMENT COUNCIL
REGIONAL DEVELOPMENT SECTOR

| | Regional Sector : | | | |
|----------|---|------------------------------|------------------------------|-----------------------------|
| | Description | Actual 2024 | Budget 2024 | Variance 2024 |
| 23030104 | Conversion of Motorize B/hole to Solar Hybrid across the Local Govt. | 141,122,500.00 | 176,000,000.00 | 34,877,500.00 |
| 23030104 | Conversion of Motorize B/hole to Solar Hybrid at Gumba, Mauwa Pri. Sch., Matakushku, and Shuwari. | 161,122,498.36 | 165,000,000.00 | 3,877,501.64 |
| 23020153 | Constrc. of 1KM Drainage at Geidam | 23,251,175.50 | 25,000,000.00 | 1,748,824.50 |
| 23020177 | Drilling or installation of 8 No of B/holes in some location in Geidam LGA | 115,300,000.00 | 116,000,000.00 | 700,000.00 |
| 23030104 | Conversion of 40 No of Motorized B/hole to Solar Hybrid across the LGA. | 47,525,000.00 | 62,161,000.59 | 14,636,000.59 |
| 23020177 | Drilling and Installation of 10 Nos of Solar Hybrid in various Communities. | 20,000,000.00 | 21,000,000.00 | 1,000,000.00 |
| 23030104 | Conversion of 15 No of Motorized B/hole to Solar | 5,000,000.00 | 5,500,000.00 | 500,000.00 |
| | Total Regional Sector | <u>513,321,173.86</u> | <u>570,661,000.59</u> | <u>57,339,826.73</u> |

GEIDAM LOCAL GOVERNMENT COUNCIL
SOCIAL SECTOR EXPENDITURE

| | Social Sector | | | |
|----------|--|------------------------------|------------------------------|------------------------------|
| | Description | Actual 2024 | Budget 2024 | Variance 2024 |
| 23020159 | Purchase of Essential Drugs and Vaccines | 220,000,000.00 | 280,000,000.00 | 60,000,000.00 |
| 23020106 | Renovation of Primary Schools | 115,000,000.00 | 190,000,000.00 | 75,000,000.00 |
| 23020158 | Purchase of Classroom Furniture's | 12,453,454.95 | 80,000,000.00 | 67,546,545.05 |
| | Total Social Sector | <u>347,453,454.95</u> | <u>550,000,000.00</u> | <u>202,546,545.05</u> |

BUDGET ANALYSIS

INTERNAL CONTROL:- The Internal Control operated for 2024 financial Year is so weak that revenue collection was poorly managed and drawings effected without prepayment checks.

STORE RECORDS FOR INVENTORIES OF ASSETS

No effective store records were maintained as procurements of equipment's were never taken on charge. No valid records of store item for determination of Assets exist.

FINANCIAL RECORDS

Records of revenue generation and expenditure maintained by the Treasury is completely in-adequate and could not translate into efficient public assets management.

GENERAL REMARK

The Local Government could not be certified for efficiency in management of public resources.

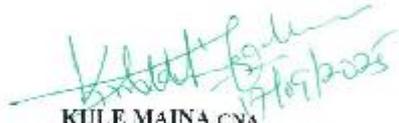
AUDIT CERTIFICATION

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the Accounts and Financial Statement of **Geidam Local Government** for the year ended 31st December 2024.

The Audit was conducted in line with Auditing Principles and Practice as verified in line with the Audit Procedures in practice. In the discharge of the responsibilities vested in me by the provisions of the draft law and Section 125(5) of the above Constitution, the Statement of Assets and Liabilities of **Geidam Local Government** for the year ended 31st December, 2024 have been certified subject to compliance to my correspondences in the report.

In my opinion, the Financial Statements and Schedules presents a true and fair view of **Geidam Local Government** for the year ended 31st December, 2024.

OFFICE OF THE AUDITOR-GENERAL
LOCAL GOVERNMENTS,
P.M.B 1058, KM 3 GUJBA ROAD
DAMATURU, YOBE STATE.


KULE MAINA CNA
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE
FRC/2025/PRO/ANAN/004/017360

