

AUDITOR—GENERAL’S REPORT

NANGERE LOCAL GOVERNMENT 2024 FINANCIAL YEAR REPORTS

SEPTEMBER, 2025

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

1. INTRODUCTION:

The Financial Statements of Nangere 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 basis adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal, States and Local Government councils in Nigeria.

2. SUBMISSION OF THE REPORTS:

The Financial Statements of Nangere Local Government for the year ended 31st December, 2024 was submitted to me on the 20th June, 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 17th July, 2025 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgments of all receipts and disbursement, Nangere Local Government collected the sum of

₦3,934,959,287.19 from Federation Account Allocation and ₦28,315,105 collections from Internal operations of the Revenue Unit of the council's treasury. The total sum of ₦3,963,274,392.19 was the certified total income to the council for the year ended 31 December, 2024, Inspection to internal records of Federation Allocations present bellow remittances to the Local Government as recorded by both the Local Government and state Local Government Joint Account records at the Ministry for Local Government.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

	FAAC 2024 NANGERE L.G	2024							
Month	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	ECOLOGICAL FUND	Electronic Money Transfer Levy	Good & Valuables	Additional FAAC Allocation	TOTAL
Jan	76,808,604.97	137,997,906.61	61,309,113.30	-	4,651,854.77	5,817,007.05	-	-	286,584,486.70
Feb.	95,832,276.45	118,979,600.92	57,189,475.19	-	4,143,531.55	4,883,707.28	-	-	281,028,591.39
March	3,250,186.78	133,306,552.93	123,113,390.91	-	4,590,652.55	4,795,812.50	138,062,510.55	-	407,119,106.22
April	59,225,963.09	157,126,291.50	58,772,622.09	-	3,790,907.33	4,660,044.03	-	-	283,575,828.04
May	49,582,780.32	142,300,979.27	90,895,259.56	-	7,754,298.76	5,720,292.41	-	-	296,253,610.32
June	26,973,430.86	144,080,397.38	103,020,600.70	-	3,899,820.95	4,790,930.95	-	-	282,765,180.84
July	21,642,256.20	157,575,825.47	99,261,564.75	-	46,581,441.58	4,993,669.24	-	-	330,054,757.24
Aug.	25,883,925.57	178,902,909.69	125,848,361.20	2,765,297.28	5,024,557.88	5,940,131.26	-	-	344,365,182.88
Sept	31,666,357.59	163,933,888.70	97,691,979.04	-	7,625,900.56	4,725,178.98	-	26,643,674.94	332,286,979.81
Oct.	19,027,383.27	167,667,131.19	96,609,142.96	34,936,081.16	4,517,178.22	5,658,973.27	-	-	328,415,890.07
Nov.	11,000,833.16	197,371,014.56	114,749,327.90	23,290,720.77	4,471,226.45	5,418,121.39	-	-	356,301,244.23
Dec.	77,675,847.90	177,484,468.34	139,732,761.81	-	6,522,258.29	4,793,093.11	-	-	406,208,429.45
Total	<u>498,569,846.16</u>	<u>1,876,726,966.56</u>	<u>1,168,193,599.41</u>	<u>60,992,099.21</u>	<u>103,573,628.89</u>	<u>62,196,961.47</u>	<u>138,062,510.55</u>	<u>26,643,674.94</u>	<u>3,934,959,287.19</u>

FINANCIAL POSITION AS AT 31st December 2024

Inspection into the cashbook maintained by the Treasury Department of the Local Government and balances as appeared in the Financial Statement below position is certified as at 31st December, 2024.

CLOSING CASH BOOK

BALANCE	2024
	₦
Unity Bank	- 8,899.89
Keystone Bank	- 7,508,692.29
Keystone Bank	- 146,824.50
Joint Project Acct.	- 257,193,719.42
Total Cashbook Balances	- <u>264,858,136.10</u>

ADEQUACY OF FINANCIAL RECORDS

Inspection of the Local Governments Treasury record and that of other departments which by the provision referred to as cost centers observed the in-adequacy of following financial records:

- 1) subsidiary store records for requisition and issuance
- 2) Inventory and assets registers
- 3) Treasury control records of revenue/expenditure abstracts.
- 4) Council resolution diary
- 5) Personnel emolument control ledgers

The absence of these vital financial records at sub units of the Local Government could not guarantee efficiency and transparency.

REPORTS FOR 2024 FINANCIAL YEAR

Bellow reports from the inspection of 2024 Financial Statements and financial records maintained at the Local Government are further forwarded for consideration and necessary action.

ADMINISTRATION DEPARTMENT

PAYMENT VOUCHERS WITHOUT PROPER DOCUMENTATION WORTH ₦921,000.00

Below listed drawing worth ₦921,000.00 were extracted from the Payment Vouchers without full document attached.

Details below: -

PAYMENT VOUCHERS WITHOUT PROPER DOCUMENTATION WORTH ₦921,000.00

S/N	Date	Name Of Payee	Particular Of Payment	PV. NO.	Head/Sub-Head	Amount (₦)	Remarks
1.	18/9/24	Ayuba Alhaji Salisu	Payment for the purchase of Mattress (7) inches to Coppers	88	22010105/ 70142103101	141,000	1. No S.R.V and S.I.V not attached.
2.	27/9/24	Hauwa Mohammed Chiroma	Monthly purchase of foodstuff and ingredients for cooking to Head of Departments	34	2202013/ 7013302101	100,000	1. No approval page attached to justify the payment.
3.	15/2/24	Abdullahi Saleh Tikau	Payment for logistics support for transportation and feeding and other three (3) witness to attend a Courts case.	1	21020103/ 70133102101	100,000	No receipt of fueling and feeding attached to justify the Payment Voucher.
4.	15/7/24	Sundry Person	Payment of fueling and allowances to the named Committee on forest reserves and Cattle routes.	64	22021007/ 7013302101	280,000	1. Official letter of the Committee not attached. 2. No receipt of fuel procured attached. 3. Names and sign of the Committee Member on the Payment Voucher not seen.
5.	5/3/24	Iliyasu Ayuba (Secretary Unity for Progress) Zone B	Payment for assistance rendered to him to enable him pilot the affairs of his office	4	22021007 / 7013302101	100,000	1. No official receipt of the organization attached to acknowledge the payment.

6.	8/5/24	Sani Haruna Kurkanchi	Payment as logistics to enable officer settle his transportation to attend a medical and physical screening of special candidate to Nigeria Police Force	5	21020103 / 70133102101	100,000	1. Receipt of feeding and accommodation not attached. 2. Official letter from Nigerian police force not attached
7.	24/2/24	Hon. Hassan Yawale	Assistance to cater for transportation to travel to Kano with his son for follow up at orthopedic hospital Dala Kano	58	22021007 / 70133102101	100,000	1. Receipt of drugs procured for treatment not attached 2. No evidence provided to acknowledge the payment
	TOTAL					<u>921,000.00</u>	

Since no valid explanation be advance, recovery is recommended.

TREASURY DEPARTMENT

PAYMENT VOUCHERS WITHOUT PROPER DOCUMENTATION
WORTH N3,700,000.00

Below listed drawings worth N3,700,000.00 were extracted from the Payment Vouchers without full disclosure of the proper narration of the Invoice and receipt undocumented.

Details below: -

S/N	Date	Name of Payee	Particular of Payment	P.V No.	Head/Sub-Head	Amount (₦)	Remarks
1	1/7/24	Hassan Musa Gambo	Payment for logistics support to enable him for fueling, feeding and accommodation to attend a three days in house training workshop at Tahir guest house Palace Kano.	2	22020701/ 70133102101	200,000	Receipt of fueling, feeding and accommodation not attached.
2		Adamu Ibrahim	Educational assistance rendered to undergo study at MAUN	15	22021029/ 7013302101	3,500,000	1. No admission letter attached to acknowledge the payment as genuine.
TOTAL						<u>3,700,000</u>	

Since no valid explanation tendered, recovery of the sum involved is recommended.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N400,000.00

The sum of N400,000.00 was drawn on two (2) Payment Vouchers claimed sum expended on various service which were contrary to the provision of the Financial Memoranda.

OBSERVATIONS:

- i. Item purchased were not taken charged into Store.
- ii. Authorization by OCV, necessary documentation to back up the expenditure not observed done/attached.

Details below: -

WORKS DEPARTMENT

S/N	Date	Name of Payee	Particular of payment	PV No.	Head/Sub-Head	Amount (₦)	Remarks
1.	29/5/24	Sundry person	Payment as logistics to joint committee from ministry for local government to inspect capital project executed by the local government.	57	22020403/ 70133102101	350,000	No official letter from the ministry for local government attached to acknowledged the payment
2.	27/12/24	Musa Isa Jama'are	Payment made for supply and leveling of latrine and cement well at Garin Jata	78	2009/13	50,000	1. Receipt of goods procured not attached 2. Receipt of transportation not attached
TOTAL						<u>400,000</u>	

Since no valid documentary evidence was tendered recovery is recommended.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N597,250.00

The sum of N597,250.00 was drawn on Four (4) Nos. Payment Vouchers claimed sum expended on various services but observed not supported with relevant document which is contrary to the provisions for a transparent expenditure.

Details below: -

P.H.C DEPARTMENT

S/N	Date	Name of Payee	Particular of payment	PV No.	Head/Sub-Head	Amount (₦)	Remarks
1.	16/4/24	Abdulkarim Isa Ahmed	Payment to enable him host local government and state for border synchronization meeting in Nangere Local Government	55	210210105 / 70133102101	100,000	1. No official letter from state for border synchronization meeting attached
2.	24/4/24	Ibrahim Saidu Disa (DDFS)	Repairs of ice land refrigerator	63	22020403 / 70133102101	106,250	1. No certification from the internal auditor on the payment voucher, no signature of payee to acknowledged the payment 2. Receipt of items procured not attached
3.	15/7/24	Ibrahim Saidu Disa	Payment as logistics to enable him to cater for fueling of Vehicles to inspect some facilities of the PHC across the L.G.A.	64	22040102/ 7013302101	170,000	1. Facilities covered not stated.
4.	24/9/24	Yahaya Idriss	Repairs of Toyota Hilux of Primary Health Care department LG NNR 17	61	22040102/ 70133102101	221,000	1. No receipts of items procured attached. 2. No SRV and S.I.V receipts attached. 3. No certification of Internal Auditor to authenticate the payment on the voucher.
TOTAL						<u>597,250.00</u>	

Since no valid explanation could be advanced recovery is recommended.

NANGERE LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2024

S/N	DESCRIPTIONS	ACTUAL 2024	FINAL BUDGET 2024	ACTUAL 2023
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	498,569,846	1,776,929,054	1,050,126,386
2	VALUE ADDED TAX	1,876,726,967	1,204,841,947	953,406,149
3	OTHER FAAC ALLOCATION	1,559,662,474	938,854,232	962,560,902
4	INTERNAL REVENUE IGR	28,315,105	43,649,159	25,741,005
	SUB TOTAL	<u>3,963,274,392</u>	<u>3,964,274,392</u>	<u>2,991,834,442</u>
	CAPITAL RECIEPTS			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	<u>3,963,274,392</u>	<u>3,964,274,392</u>	<u>2,991,834,442</u>
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	717,444,787	1,081,809,542	568,406,198
2	OVERHEAD COSTS	120,000,000	120,000,000	85,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	1,158,057,657	-	938,121,388
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	729,829,177	723,897,828	666,936,069
	TOTAL RECURRENT EXPENDITURE	<u>2,725,331,621</u>	<u>1,925,707,370</u>	<u>2,258,463,654</u>
	CAPITAL EXPENDITURE	1,169,208,273	2,038,567,022	788,301,660
	TOTAL EXPENDITURE	<u>3,894,539,894</u>	<u>3,964,274,392</u>	<u>3,046,765,314</u>
1	NET CASH BALANCE	68,734,498	-	(54,930,873)
2	OPENING BALANCE	196,123,637	-	251,054,510
3	CLOSING BALANCE	264,858,136	-	196,123,637

NANGERE LOCAL GOVERNMENT COUNCIL

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2024	Actual 2024	Variance 2024
			₦	₦	₦
1	Basic Salaries	21010101	703,176,202.35	466,339,111.77	236,837,090.58
2	Allowances General	21020101-7	348,883,577.32	231,375,943.91	117,507,633.41
3	2-27 YCHMB Contribution	21020201	29,749,762.41	19,729,731.66	10,020,030.75
	Total		<u>1,081,809,542.08</u>	<u>717,444,787.34</u>	<u>364,364,754.74</u>

NANGERE LOCAL GOVERNMENT COUNCIL

OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	CODE	ACTUAL	BUDGETTED	VARIANCE
			2024	2024	2024
			₦	₦	₦
1.	Overhead charge and other operating activities		120,000,000.00	120,000,000.00	-
	Total		<u>120,000,000.00</u>	<u>120,000,000.00</u>	=

NANGERE LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL	BUDGETTED	VARIANCE
			2024	2024	2024
			₦	₦	₦
23020180	Reconstruction of Tikau Emirate	-	199,414,901.60	250,927,500.00	51,512,598.40
23020101	Construction/Provision of Office Building	-	102,365,250.00	157,876,400.00	55,511,150.00
23010112	Purchase of Office Furniture	-	60,329,848.40	65,000,000.00	4,670,151.60
23010105	Purchase of Vehicle Nos. 4	-	-	105,552,270.00	105,552,270.00
Total Administrative Sector			<u>362,110,000.00</u>	<u>579,356,170.00</u>	<u>217,246,170.00</u>

NANGERE LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

ECONOMIC SECTORS					
ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2024	BUDGETTED 2024	VARIANCE 2024
			₦	₦	₦
23020124	Construction of Market Stall/Park	-	73,000,000.00	65,412,324.00	- 7,587,676.00
23050133	Support to Co-operative Society	-	50,000,000.00	68,728,332.00	18,728,332.00
23010108	Purchase of Mass Transit Buses 5Nos.	-	130,850,000.00	142,265,000.00	11,415,000.00
23010139	Purchase of Tractor & other Equip. (2Nos. Tractors)	-	148,930,300.00	186,254,344.00	37,324,044.00
TOTAL			<u>402,780,300.00</u>	<u>462,660,000.00</u>	<u>59,879,700.00</u>

NANGERE LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2024	BUDGETTED 2024	VARIANCE 2024
			₦	₦	₦
23020114	Construction/Provision of 2KM Road	-	202,507,568.03	560,344,770.00	357,837,201.97
23020103	Installation of Solar Street Light 30 Nos at Nangere L.G	-	39,763,000.00	50,000,000.00	10,237,000.00
TOTAL			<u>242,270,568.03</u>	<u>610,344,770.00</u>	<u>368,074,201.97</u>

NANGERE LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2024	BUDGETTED 2024	VARIANCE 2024
			₦	₦	₦
23020177	Motorized Boreholes to Solar Hybrid	-	-	78,852,000.00	78,852,000.00
23020177	Repairs of Boreholes	-	70,675,000.00	69,572,000.00	- 1,103,000.00
23020147	Provisions/Purchase of Drugs, Medical equipment and Vaccines	-	25,500,000.00	41,562,000.00	16,062,000.00
23020147	Provisions of Furniture and Equipment	-	12,520,000.00	77,474,082.00	64,954,082.00
23030121	Rehabilitations/Repairs of Office Building	-	53,352,404.66	79,315,000.00	25,962,595.34
23010148	Purchase of Ambulance	-	-	39,431,000.00	39,431,000.00
	TOTAL	-	<u>162,047,404.66</u>	<u>386,206,082.00</u>	<u>224,158,677.34</u>

BUDGET ANALYSIS 2024

The Local Government budgeted the sum of ₦3,964,274,392 as collection from federation Allocation and actual allocation received was ₦3,963,274,392. The Internal Revenue of ₦43,649,159 was projected to which the sum of ₦28,315,105 was collected with unfavourable variance collection of ₦15,334,054.

The Local Government needs to improve upon the projection and administration of Internal Generated Revenue machinery for better performance.

INTERNAL CONTROL

The cumulative effect of weak internal control is manifested in the irregular drawings and non-remittance of collected revenues. This needs urgent intervention of the State legislative to address the situation.

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 **Nangere 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 **Nangere 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 **Nangere 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

