

**DAMATURU LOCAL GOVERNMENT  
2022 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2023**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**ON ACCOUNTS OF DAMATURU LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1. INTRODUCTION:**

The Financial Statements of Damaturu Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2022 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 as 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 Damaturu Local Government for the year ended 31<sup>st</sup> December, 2021 was submitted to me on the 18<sup>th</sup> May, 2023.

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 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on 3<sup>rd</sup> June, , 2023 in observance of the provisions.

### **FINANCIAL OPERATION HIGHLIGHT .**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursements, Damaturu Local Government collected the sum of **N2,319,456,842.00** from Federation account and **N46,459,880.00** on account of collection from Internal Revenue operations of the Revenue Unit of the councils treasury. The total sum of **N2,365,916,722** was the certified total income to the council for the year ended 31 December, 2022. The Audit certification was carried to the state Local Government Joint Account records and certified bellow records.

## STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	SHARE OF NON-OIL MINERAL	ECOLOGICAL FUND	Intervention	EXCHANGE DIFFERENTIAL	TOTAL
Jan	110,663,212.54	58,632,652.24	1,094,242.99				3,352,723.67			<b>173,742,831.44</b>
Feb.	54,578,933.99	56,670,236.98	1,085,347.50	23,423,458.27			2,372,632.19			<b>138,130,608.93</b>
March	73,475,111.04	51,030,411.40		20,490,699.07			2,818,974.30			<b>147,815,195.81</b>
April	108,248,903.28	61,433,047.36					3,287,343.27	1,162,363.55	8,087,837.36	<b>182,219,494.82</b>
May	96,669,347.28	80,061,021.97		4,684,691.65	2,074,660.97		3,103,100.81			<b>186,592,822.68</b>
June	82,345,088.58	60,854,924.56					2,710,284.53			<b>145,910,297.67</b>
July	130,183,260.69	58,882,556.60					3,905,497.82			<b>192,971,315.11</b>
Aug.	168,977,397.95	54,524,658.24					5,069,321.94	-		<b>228,571,378.13</b>
Sept	277,973,245.67	65,028,939.37		4,684,691.65			3,032,652.95			<b>350,719,529.64</b>
Oct.	103,565,336.33	60,044,303.66					3,528,582.34	14,054,074.96	-	<b>181,192,297.29</b>
Nov.	91,851,183.11	63,729,723.58	1,203,497.24	16,396,420.79		7,027,037.48	3,494,344.16			<b>183,702,206.36</b>
Dec.	143,659,381.42	64,229,483.07	-				-		-	<b>207,888,864.49</b>
<b>Total</b>	<b>1,442,190,401.88</b>	<b>735,121,959.03</b>	<b>3,383,087.73</b>	<b>69,679,961.43</b>	<b>2,074,660.97</b>	<b>7,027,037.48</b>	<b>36,675,457.98</b>	<b>15,216,438.51</b>	<b>8,087,837.36</b>	<b>2,319,456,842.37</b>

## AUDIT REPORT 2022

### ADMIN DEPARTMENT

#### WRONG /IRREGULAR PAYMENTS WORTH N499,000.00

Below listed details of drawings were irregular/wrongful made as payment vouchers lacks the appropriate documentation.

<b>S/N</b>	<b>NAME OF PAYEE</b>	<b>PURPOSE</b>	<b>AMOUNT PAID</b>	<b>PAYMENT VOUCHER NO AND DATE</b>	<b>HEAD AND SUBHEAD</b>	<b>REMARKS</b>
1.	Goni Bukar (Driver)	Repairs of Local Government Vehicle (retirement)	180,000.00	01 of 01/11/2022	2002/7	Not processed in any subject file -Procurement of parts not charged to store records -No details of expenditure attached
2.	Shehu A. Nuhu (T.O)	Retirement of (SI) repairs of Damaturu LG 005 DTR official vehicle.	127,000.00	122 of 30/12/2022	2002/7	Payment voucher not dully processed in subject file -Procurement of parts not in store records.
3.	Shehu A. Nuhu (T.O)	Retirement of official vehicle LG 003 DTR	97,000.00	124 of 30/12/2022	2002/7	-Expenditure not dully processed in subject file

		retirement (SI).				-Procurements of parts not in store records
4.	Shehu A. Nuhu (T.O)	Retirement of (SI) for the repairs of LG official vehicle.	45,000.00	125/ Of 30/12/2022	2002/7	Payment voucher not dully processed replaced of all spare parts as above
5.	Usman Alh. Nuhu	Repairs of Toyota LG 009 Damatru.	50,000.00	PV-97 of 06/04/2022	2002/7	Not processed in any subject file -No valid expenditure attached.
			499,000.00			

Where no satisfactory explanation could not be advance, recovery be effected.

## IRREGULAR DRAWINGS WORTH N269,000.00

The sum of N478,000 was drawn on 17 Nos payment vouchers claimed expended on various services which were observed made without due compliance to the provisions of the following: -

- (i) No signature of recipient
- (ii) No acknowledgement receipt
- (iii) Not processed in any subject file
- (iv) No store administration for the procurements SRV/S.I.V

Details of these is as follows: \_

S/N	NAME OF PAYEE	PURPOSE	AMOUNT PAID	PAYMENT VOUCHER NO AND DATE	HEAD AND SUBHEAD	REMARKS
1.	Sundry Person	Supervision Allowances	37,000.00	05 of 17/02/2022	3003/2	-Not processed in any subject file -Not subjected to Internal Auditor certification
2.	Usman Bulama	Servicing of Office Vehicle.	10,000.00	07 of 17/01/2022	3003/7	Not supported expenditure details Not processed in any subject file.
3.	Usman Bulama	Servicing of Office Vehicle.	10,000.00	07 of 17/03/2022	3003/7	Audit payment voucher examination reveals claim not supported with documentary such as SRV to

						probe see FM Cap 34.
4.	Sundry Person	Casual Staff Allowances	27,000.00	06 of 21/04/2022	3003/2	Not certify by Internal Auditor to justify.
5.	Sundry Person	Servicing of Office Vehicle.	10,000.00	08 of 21/04/2022	3003/7	Payment voucher reveals that nor SRV were not attached to justify.
6.	Sundry Person	Supervision Allowances	37,000.00	05 of 29/07/2022	3003/2	Examination on payment voucher reveals claim were not certify by Internal Auditor to justify see FM Cap 14.10.
7.	Sundry Person	Casual Staff Allowances	27,000.00	06 of 29/07/2022	3003/2	Examination on payment voucher reveals claim were not certify by Internal Auditor to justify see FM Cap 14.10.
			<b>269,000.00</b>			

Since satisfactory explanation could not be advance recovery be effected.

## AGRIC DEPARTMENT

### WRONG /IRREGULAR PAYMENTS WORTH N950,000.00

The sum of N950,000.00 was drawn on payment voucher No 141 of 07/07/2022 claimed sum expended on procurement of elements. The expenditure could not be observed supported with SRV and other details and could not be observed taken on charge to store records. Where no further necessary explanation could be advance recoveries be effected and evidence forwarded for subsequent verification.

#### 2. TRACTOR HIRING REPORT.

(i) Non remittance of revenue of N5,450,000 from Tractor Hiring Unit for 2021/2022 farming season.

(ii) The Audit inspection observed the existence of two serviceable tractors of which the council agreed to daily revenue from the T.H.U of N50,000 per tractor.

(iii) Estimated operation days for the farming seasons is 60 days except there is reported breakdown which reports of breakdown was not observed.

(iv) Actual remittance from Tractor hiring to Treasury cash book was computed for N550,000 for the whole seasons accounting for under remittance of N5,450,000.

Since no further satisfactory explanation could be advance the sum of N5,450,000 un remitted collecting be recovered from the Head of Agricultural Department and copies of Treasury receipts forwarded for subsequent verification.

## PRIMARY HEALTH CARE DEPARTMENT

### IRREGULAR DRAWINGS WORTH N2,858,000.00

The sum of N2,858,000.00 was drawn on 10 Nos payment vouchers claimed sum expended on various services. The payment voucher were observed deficient as the expenditure could not be observed supported with details of statement of expenditure incurred.

Details of these is below: \_

<b>S/N</b>	<b>NAME OF PAYEE</b>	<b>PURPOSE</b>	<b>AMOUNT PAID</b>	<b>PAYMENT VOUCHER NO AND DATE</b>	<b>HEAD AND SUBHEAD</b>	<b>REMARKS</b>
1.	Hauwa Hassan Ahmed (NUM)	Financial support for the transportation of RUTF.	35,000.00	183 of 22/11/2022	2007/12	-Expenditure not processed in any subject file -Expenditure details not attached.
2.	Usman Kawu (LIO)	Logistics support to conduct Immunization	50,000.00	04 of 28/09/2022	2007/12	-Not processed in subject files -No expenditure details to support drawing
3.	Usman Kawu (LIO)	To carryout defaulters tracking payment for	198,000.00	04 of 25/01/2022	2007/12	Not processed in any subject file -No expenditure

		logistic and stepend.				details attached
4.	Usman Kawu (LIO)	To enable 10 officers to carry out integrated RCN Micro plan data collection for ward focal person.	122,000.00	003 of 13/01/2022	2007/12	Not processed in any subject file -No expenditure details attached
5.	Usman Kawu (LIO)	Tracking defaulters.	72,000.00	205 of 28/01/2022	2007/12	Not processed in any subject file. -No expenditure details attached
6.	Usman Kawu (LIO)	Hired a vehicle to carryout team for campaign of COVID 19 vaccination year 2022.	640,000.00	02 of 08/01/2022	2007/12	Not processed in any subject file -No expenditure detail attached
7.	Usman Kawu (LIO)	Transportation of team of COVID 19 Vaccination.	270,000.00	04 of 28/04/2022	2007/12	Not processed in any subject file -No valid expenditure details attached
8.	Usman Kawu (LIO)	Training of PHCD workers and ward focal persons.	101,000.00	02 of 19/04/2022	2007/12	-No supporting valid expenditure details attached -Procurement not on store records.
9.	Usman Kawu (LIO)	Payment for optimized/scale for VOVID 19 vaccination E. recorder NPI office Dtr.	1,350,000.00	03 of 19/04/2022	2007/12	-Expenditure not processed in any subject file -No expenditure details attached.

10.	Usman Kawu (LIO)	To enable the officer to patrol to carryout supervision and supportive.	<u>20,000.00</u>	03 of 10/09/2022	2007/12	-Not processed in any subject file -No Expenditure details attached.
11.	<b>TOTAL</b>		<b>2,858,000.00</b>			

The expenditure could not be genuinely certified incurred, Hence, recovery be effected and treasury receipts copies forwarded for subsequent verification.

## FINANCE DEPARTMENT

### MISSING PAYMENT VOUCHERS WORTH N2,350,000.00

Below listed drawings from the capital account could not be supported with a documented payment vouchers hence termed missing. Details below:-

S/NO.	NAME OF PAYEE	PURPOSED	AMOUNT PAID	PV NO AND DATE	HEAD AND SUB-HEAD
1.	Mohammed Ya'u	Sand and laterite.	850,000.00	22 of 21/08/2022	4001/2
2.	Mohammed M. Balu	Pomp Omari Embankment.	<u>1,500,000.00</u>	04 of 09/08/2022	A/155
			<u>2,350,000.00</u>		

Since the voucher could not be traced for examination as required recoveries is hereby recommended in accordance with provisions.

### 2. OUTSTANDING REVENUE EARNINGS BOOKS WORTH 60,000.00

Inspection conducted to Treasury store and Revenue records observed that below listed Departmental, Motor park and Jangali Tax receipts upon which revenues were duly collected but not observed returned with the collection these on to the Treasury.

Details of these are below: \_

S/NO.	BOOK NO	FROM	TO	DATE	ISSUED PERSON	TYPE OF RECEIPT	AMOUNT
1.	0176	11401	11450	22/12/2022	Bayi Wakil	Departmental	No specification
2.	0431	75901	75950	09/10/2022	Ali Modu	Departmental	
3.	0439	75801	75850	02/12/2022	Ali Modu	Departmental	
4.	0125	17201	17250	14/10/2022	Baba Gana A. Baba	Departmental	
5.	0126	17251	17300	14/10/2022	Ali Modu	Departmental	
6.	0319	66951	67000	04/08/2022	Liman Mustapha	Loading and uploading	2,500.00
7.	0334	67701	67750	05/08/2022	Mallam Isa	Motor Park	2,500.00
8.	0010	0651	0700	22/08/2022	R.O Moh'd Ya'u	Keke Napepe	50,000.00
9.	0130	35601	35650	24/11/2022	Baba Gana A. Baba	Departmental	No Limit
10.	0091	21201	21250	02/06/2022	Dooma	Departmental	No specification
11.	0087	8801	8850	18/08/2022	Ali Modu	Sheep and Goat	<u>5,000.00</u>
							<b><u>60,000.00</u></b>

**DEPARTMENTAL**

S/NO.	BOOK	FROM	TO	DATE	ISSUED	REMARKS
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	<b>NO</b>				<b>PERSON</b>	
1.	075	33301	33350	22/07/2022	A. Modu Kekema	No specification
2.	076	33351	33400	22/07/2022	A. Modu Kekema	No specification
3.	077	33401	33450	22/07/2022	A. Wakil Maisandari	No specification
4.	078	33451	33500	22/07/2022	A. Wakil Maisandari	No specification
5.	079	33501	33550	22/07/2022	A. Zanna Kodomi	No specification
6.	080	33551	33600	22/07/2022	A. Zanna Kodomi	No specification
7.	081	33601	33650	22/07/2022	A. Zanna Kodomi	No specification
8.	082	33651	33700	22/07/2022	Eng. Moh'd Shehu H.	No specification
9.	083	33701	33750	22/07/2022	Eng. Moh'd Shehu H.	No specification
10.	084	33751	33800	22/07/2022	Eng. Moh'd Shehu H.	No specification
11.	085	33801	33850	22/07/2022	Eng. Moh'd Shehu H.	No specification
12.	086	33851	33900	22/07/2022	A. Wakil Maisandari	No specification
13.	087	33901	33950	22/07/2022	Eng. Moh'd Shehu H.	No specification

## BUDGET DEPARTMENT

### OVER SPENDING ON BUDGET HEAD/SUBHEAD WORTH

N14,542,355.70

Careful study and computation of Departmental vote book of expenditure ( DVE'A) reveals over utilization of some Head/Subhead against Budget appropriation which ought to have observed by means of virement from surplus Head/Subheads to augment the deficit Head/Subheads.

#### DETAILS OF THESE ARE AS BELOW:-

S/N	DEPT	PROPSOED ESITMATE	ACTUSAL EXPENDITUR E	VARIANCE	HEAD/S UBHEA D
1	Admin Dept	2,000,000	4,505,000	2,505,000	2001/2
2		1,000,000	1,050,000	-50,000	2004/12
3		6,728,873.16	6,832,671.10	-108,797.94	2011/8
4		30,000,000	30,155,555.55	-155,555.55	2011/11
5		29,200,000	29,353,000.00	-153,000.00	5001/8
6	PHC. DEPT	15,000,000	19,968,525.00	-4,968,525.00	2007/3
7	Works Dept	5,000,000	8,000,000	3,000,000	7002/9
				<b><u>14,542,355.70</u></b>	

Where no further satisfactory explanations, necessary supporting document to be established the expenditures incurred, recovery be effected.

## WORKS DEPARTMENT

### IRREGULAR DRAWINGS WORTHY N374,000

The sum of N374,000.00 drawn from the account of the Local Government for various purposes, Audit examination on the payment vouchers raised does not meet the required documentation to justify the genuineness of the expenditure, it could therefore not admit as charge into the account of the Local Government.

The details of the transaction can be seen below: \_

S/NO.	NAMES OF PAYEE	PURPOSE	AMOUNT PAID	PAYMENT VOUCHER NO. AND DATE	HEAD AND SUB-HEAD	REMARKS
1.	Abba Grema (T.O Water)	Repair Faltari Borehole Community in Damaturu L.G.A	26,000.00	PV-15 of 15/12/2022	6001/10	Not processed in any subject file for approval. – No Expenditure details attached- -Not signed by Named recipient
2.	Ibrahim Abdullahi Maidala	Extention of Pipe line to Sumsuma village.	50,000.00	PV – 98 of 12/05/2022	2001/2	Not in S.i ledger -Not processed in subject file. -No expenditure details attached
3.	Babangida Dahiru	Repairs of HP submersible pump DTR. LG Town Hall.	60,000.00	PV-129 of 25/05/2022	6001/4	-Not processed d in any subject file -No expenditure details attached -No store records for procurement

4.	Abba Grema (TO Water)	Repairs of Dan Kawuri village borehole.	40,000.00	PV – 99 of 26/05/2022	6001/4	-Not processed in any subject file -No expenditure details attached
5.	Abba Grema (TO Water)	Repair of borehole at Ngabu ruwa village.	35,000.00	PV -101 of 02/06/2022	6001/4	Audit payment voucher examination reveals SRV and cash invoice receipt were not attached to justify the expenditure
6.	Abba Grema (TO Water)	Repair of borehole at Maisandari.	30,000.00	PV-102 of 05/05/2022	6001/4	Audit payment voucher examination reveals SRV and cash invoice receipt were not attached to justify the expenditure
7.	Bako Mala (TO Elect)	Servicing of store generator to LG secretariat Damaturu.	25,000.00	PV-103 of 15/05/2022	6001/9	Audit payment voucher examination reveals SRV and cash invoice receipt were not attached to justify the expenditure
8.	Babangida Dahiru	Repairs of borehole at Marma – Kauri Village.	35,000.00	PV-101 of 11/05/2022	6001/4	Examination through payment voucher reveals claim were not supported with SRV and cash invoice receipt to ascertained. The genuinely of the payment

9.	Abba Grema (TO Water)	Repairs of borehole at Alhaji Amoduri.	28,000.00	PV-105 of 05/05/2022	6001/4	Examination through payment voucher reveals claim were not supported with SRV and cash invoice receipt to ascertained the genuinely of the payment
10.	Mohammed Mustapha Balu	Repairs of borehole at Sasawa Village.	25,000.00	PV-106 of 05/05/2022	6001/4	Audit payment voucher examination reveals no supporting document, and evidence of cash receipt invoice and SRV were not attached to justify the expenditure
11.	Babangida Tahir	Repairs of borehole at Jauro Sabo borehole Kallalwa Wad	20,000.00	PV-108 of 05/05/2022	6001/4	Audit payment voucher examination reveals no supporting document, and evidence of cash receipt invoice and SRV were not attached to justify the expenditure
			374,000.00			

Where no further explanation that could have advanced recovery be effected and Treasury copies forwarded for subsequent certification.



**DAMATURU LOCAL GOVERNMENT COUNCIL**

**FINANCIAL HIGHLIGHTS FOR THE YEAR 2022**

<b>S/No</b>	<b>DESCRIPTIONS</b>	<b>ACTUAL 2022</b>	<b>FINAL BUDGET 2022</b>	<b>ACTUAL 2021</b>
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,442,190,402	1,235,737,692	1,120,764,565
3	VALUE ADDED TAX	735,121,959	625,197,155	618,146,975
2	OTHER FAAC ALLOCATION	142,144,481	119,246,550	98,905,326
4	INTERNAL REVENUE IGR	46,459,880	48,471,696	79,161,579
	<b>SUB TOTAL</b>	<b>2,365,916,722</b>	<b>2,028,653,093</b>	<b>1,916,978,445</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	136,592,089	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>136,592,089</b>	-	-
	<b>TOTAL RECEIPTS</b>	<b>2,502,508,812</b>	<b>2,028,653,093</b>	<b>1,916,978,445</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	337,799,056	497,381,978	374,516,126
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	570,653,833	-	943,117,417
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	630,739,650	805,907,541	57,663,180
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,599,192,539</b>	<b>1,423,289,519</b>	<b>1,417,796,724</b>
	CAPITAL EXPENDITURE	653,756,768	553,863,768	607,835,126
	<b>TOTAL EXPENDITURE</b>	<b>2,252,949,307</b>	<b>1,977,153,287</b>	<b>2,025,631,849</b>
1	NET CASH BALANCE	249,559,505	51,499,806	-108,653,403.92
2	OPENING BALANCE	10,087,129	581,646,262	295,913
3	OPENING BALANCE (ii Project Joint Acc)	-		118,444,621
4	CLOSING BALANCE	259,646,634		10,087,129

**DAMATURU LOCAL GOVERNMENT**  
**PERSONNEL COST**

<b>PERSONNEL COST</b>						
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
21010101	Basic Salaries		219,569,386.34	323,298,285.70	103,728,899.36	
21020101-7	Allowances General		108,940,195.53	160,405,687.90	51,465,492.37	
21020201	2-75 YCHMB Contribution		9,289,474.03	13,678,004.40	4,388,530.37	
	<b>Total</b>		<b><u>337,799,055.90</u></b>	<b><u>497,381,978.00</u></b>	<b><u>159,582,922.10</u></b>	

**OVERHEAD COST**

<b>OVERHEAD COST</b>						
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	Overhead charge and other operating activities		60,000,000.00	120,000,000.00	60,000,000.00	
	<b>Total</b>		<b><u>60,000,000.00</u></b>	<b><u>120,000,000.00</u></b>	<b>(923,280,597.23)</b>	

**DAMATURU LOCAL GOVERNMENT  
ADMIN SECTOR**

<b>Administrative Sector</b>					
<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
Fencing of Grave-Yard at Kukareta		30,843,000.19	13,010,337.46	(17,832,662.73)	
Fencing of Grave-Yard at Dikumari		32,900,000.00	13,120,500.00	(19,779,500.00)	
Procurement of relief material		36,580,000.00	14,320,000.00	(22,260,000.00)	
Construction of district head at Damaturu		61,490,000.00	30,075,000.00	(31,415,000.00)	
Fencing of Murfa Kalam Grave Yard		33,860,000.00	21,500,000.00	(12,360,000.00)	
<b>Total Administrative Sector</b>		<b><u>195,673,000.19</u></b>	<b><u>92,025,837.46</u></b>	<b><u>103,647,162.73</u></b>	

**DAMATURU LOCAL GOVERNMENT  
ECONOMIC SECTOR EXPENDITURE**

	<b>Economic Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23030156	Construction of Veterinary Clinic at Damamтуру with equipment		17,850,000.00	21,500,000.00	3,650,000.00	
	Construction of Veterinary Clinic at Kukareta with equipment		17,850,000.00	21,500,000.00	3,650,000.00	
23020124	Construction of Market stall at Kukareta		18,765,000.00	25,000,000.00	6,235,000.00	
23020124	Construction of market stall at Susumma		18,765,000.00	25,000,000.00	6,235,000.00	
23030128	Repairs of 6Nos of Mass Transit buses		12,670,000.00	17,650,000.00	4,980,000.00	
23020124	Construction of Market stall Goat and cattle at Damaturu		18,765,000.00	25,000,000.00	6,235,000.00	
13010151	Compensation of Land at Kukareta for the expansion of Tuesday market		16,918,768.06	22,200,000.00	5,281,231.94	
23020130	Purchase of Agric chemical to control pest of crops to farmers		18,000,000.00	32,769,746.90	14,769,746.90	
	<b>Total Economic Sector</b>		<b><u>139,583,768.06</u></b>	<b><u>190,619,746.90</u></b>	<b><u>51,035,978.84</u></b>	

**DAMATURU LOCAL GOVERNMENT  
SOCIAL SECTOR EXPENDITURE**

	<b>Social Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020156	Fencing of Damaturu Central Primary School		25,350,000.00	24,000,000.00	(1,350,000.00)	
23020156	Construction of one class room Damaturu Primary School		24,650,000.00	20,568,183.70	(4,081,816.30)	
23050141	Supply of instructional material to the Primary School		47,800,000.00	40,500,000.00	(7,300,000.00)	
23050140	Renovation of LGEA office at Damaturu		35,670,000.00	20,750,000.00	(14,920,000.00)	
23050145	Support to Scholarship Education		35,030,000.00	20,000,000.00	(15,030,000.00)	
	<b>Total Social Sector</b>		<b><u>168,500,000.00</u></b>	<b><u>125,818,183.70</u></b>	<b><u>(42,681,816.30)</u></b>	

**DAMATURU LOCAL GOVERNMENT  
REGIONAL DEVELOPMENT SECTOR EXPENDITURE**

<b>Regional Development Sector</b>						
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23010141	Purchase of 30 KVA Generators for distribution to various boreholes		75,850,000.00	100,000.00	(75,750,000.00)	
23020152	Drilling of motorize borehole at Usmati Ngaurawa		15,250,000.00	17,000,000.00	1,750,000.00	
23020153	Evacuation of Drainage and sanitation of Damaturu metropolis		25,000,000.00	32,000,000.00	7,000,000.00	
23020152	Drilling of complete package borehole at Nasarawa		18,250,000.00	22,000,000.00	3,750,000.00	
23010159	Purchase of Drugs/Vacines		15,650,000.00	35,000,000.00	19,350,000.00	
23050182	Youth empowerment materials			39,300,000.00	39,300,000.00	
	<b>Total Regional Sector</b>		<b><u>150,000,000.00</u></b>	<b><u>145,400,000.00</u></b>	<b><u>4,600,000.00</u></b>	<b>=</b>

## **BUDGET ANALYSIS**

### **INTERNAL GENERATED REVENUE:**

The Local Government Budgeted the sum of **N48,471,696** for the year ended 31<sup>st</sup> December 2022, while actual collection was **N46,459,880** hence surplus/deficit collection of **N79,161,579** was observed. This is a commendable effort despite the shifting of the market temporary site.

### **RECURRENT EXPENDITURE:**

The Council Budgeted the sum of **N497,381,978** as personnel cost, the actual expenditure in this regards is **N337,799,056**. The total sum of **N1,261,393,483** was expended as overhead cost, subventions to MDAs and other operating activities.

### **CAPITAL DEVELOPMENT PROGRAMME.**

The Local Government Budgeted the sum of **N553,863,768** for its capital expenditure, while the actual amount expended stood at **N653,756,768**. This could be associated with the Federation Allocation increase .

### **INTERNAL CONTROL PROCEDURE.**

The Local Government Council could not be observed to have standard control procedure put in place, as recurrent expenditure vouchers do not passed through the internal Audit for prepayment certification. The irregular drawings observed in the report is a product of poor Internal control system of the Local Government. No store records maintained for procurement and inventories of equipment do not exist.

### 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 Damaturu Local Government for the year ended 31<sup>st</sup> December, 2022.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of 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 Damaturu Local Government for the year ended 31<sup>st</sup> December 2022 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 Damaturu Local Government for the year ended 31<sup>st</sup> December 2022.

**OFFICE OF THE AUDITOR-  
GENERAL,  
LOCAL GOVERNMENTS,  
P.M.B. 1058, KM3 GUJBA ROAD,  
DAMATURU, YOBE STATE.**

  
**(IBRAHIM M. ALIYU CNA,ACTIN)  
AUDITOR-GENERAL (LOCAL GOVTS)  
YOBE STATE**