

**AUDITOR-GENERAL'S REPORT**

**KARASUWA LOCAL GOVERNMENT  
2020 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2021**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON ACCOUNTS**  
**OF KARASUWA LOCAL GOVERNMENT FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER 2020**

**1. INTRODUCTION:**

The Financial Statements of Karasuwa Local Government and relevant operation records for the year ended 31<sup>st</sup> 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 **Karasuwa** Local Government for the year ended 31<sup>st</sup> December, 2020 was submitted to me on the August 18<sup>th</sup> 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 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on August 20<sup>th</sup> 2021 in observance of the provisions.

**INCOME HIGHLIGHT .**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Karasuwa Local Government collected the sum of **N1,545,778,294.06** from Federation account and **N10,185,019.00** on account of collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of **N1,555,963,313.06** was the certified total income to the council for the year ended 31 December, 2020.

### **3. PREVIOUS AUDIT QUERIES**

Arising from the Auditor-General reports for 2018 and 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 revenue by revenue collectors.

The State House of Assembly in its seating of 30<sup>th</sup> July 2020 considered and adopted recommendation of the public Account Committee (PAC) that, scrutinized the reports and directed the executive to:

- 1) The poor collection and accounting of the internally generated revenue be observed with seriousness as considering the continuous dwindling of allocation from the federation account.
- 2) The resolution on also in strong term condemned the drawing from Public purse without the attachment of valid expenditure details directed hence the executive to ensure sum involved by any officer be recovered in order to imbibe the culture of transparent and accountable stewardship. to this:
  - i. Recovery of ₦6,660,665.00 from the Head of General Administration on irregular drawing as officer controlling the vote for 2018 operation
  - ii. Recovery of ₦1,002,000.00 from the coordinator PHC Department on account of irregular drawings in 2018 operation
  - iii. The recovery of ₦6,586,530.00 from the Treasurer on account of drawing as special imprest advances, missing payment voucher, irregular payments and outstanding revenue receipts for 2018 operation.
  - iv. Recovery of ₦178,000.00 from Head of Work on irregular drawings for 2018 operations.

- v. Similarly to ensure recovery of ₦206,500.00 from the Education Secretary on account of irregular drawings for 2019 operation
- vi. The treasurer to recover the sum of ₦5,089,309.90 on irregular drawings without vital supporting attachment for 2019 operation.
- vii. The Treasurer to ensure the refund of ₦3,230,571.10 on account of unremitted collected revenue from Mass Transit Services, Missing payment vouchers and unretired non-personal advanced and as well the recovery of 17 booklet of cattle Tax (**Jangeli**) which has no defined collection limit for 2019 operation.
- viii. Recovery of ₦5,269,500.00 from the PHC coordinator on account of irregular drawing without supporting expenditure details for 2019 operation.
- ix. The Head of General Administration to ensure refund of ₦7,657,309.00 on irregular drawings for 2019 operation.

## **2020 FINANCIAL YEAR AUDIT REPORT**

Bellow reports on the 2020 financial operation of the Local Government is hereby forwarded for consideration.

## ADMINISTRATION DEPARTMENT

### WRONG OR IRREGULAR PAYMENT

Drawings were observed on bellow listed payment vouchers amounts to ₦1,824,296.00 which were effected in contravention of the provisions of the FM as it relates to public expenditure.

- i) No valid expenditure details observed attached
- ii) Named beneficiary could not acknowledge receipts as they were ignorant of the drawing in their names.
- iii) No prepayment certification by of the Internal Auditor Fm 14.10
- iv) Expenditure not processed in any subject file for cross reference.

Details:

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD/S-HEAD	AMOUNT ₦	REMARKS
1	30/3/2020	Sheriff Adamu Gasma	fueling of vehicle	4	2002/7	100,000	No receipts attached for fueling and beneficiary did not acknowledge payment
2	30/3/2020	Sheriff Adamu Gasma	maintenance of official vehicle	9	2002/7	50,000	No valid of receipt to show the evidence of maintenance
3	30/3/2020	Balkisu modu	fueling of vehicle	12	2002/7	20,000	No valid receipts attached
4	30/3/2020	Balkisu modu	fueling of vehicle	10	2002/7	20,000	No valid receipts attached
5	27/3/2020	Sheriff Adamu Gasma	Maintenance of vehicle	23	2002/7	50,000	No valid expenditure details attached
6	27/3/2020	sundry persons	Sarkin baka and their groups	2	2002/7	1,012,796	No valid payees acknowledgements
7	27/8/2020	Sheriff Adamu Gasma	Fueling of vehicle	12	2002/7	50,000	No receipt for purchased of fuel attached to PV
8	27/8/2020	Sheriff Adamu Gasma	fueling of vehicles	12	2002/7	50,000	No receipt for purchase attached and no approval

9	27/10/2020	Sheriff Adamu Gasma	maintenance of vehicle	11	2002/7	50,000	No receipts evidence of purchased, no SRV and no approval
10	22/6/2020	Balkisu Modu	fueling of vehicles	17	2002/7	20,000	No receipt attached to PV
11	3/3/2020	Sheriff Adamu Gasma	Official trip to Damaturu	45	2002/2	50,000	No any evidence attached to the PV for attending the meeting at Damaturu
12	25/2/2020	Hajiya Maryam Habib	Orientation meeting at Damaturu	16	2002/2	40,000	No any receipt attached to PV
13	18/1/2020	Yahaya Datti	Purchased and repairs of official vehicle	1	2007/1	6,500	No receipt of purchased and no SRV attached to PV
14	3/12/2020	Fatsuma MohdGasma	Purchased of drugs	3	2002/3	25,000	The recipient is not acknowledge the payment
15	26/2/2020	Sundry person	Medical assistance	50	2002/2	120,000	No receipt of medical bills attached to PV
16	25/8/2020	Alh Maigari Karasuwa	Travelled to Damaturu	7	202/12	160,000	Beneficial did not sign and the no details of expenditure attached to the PV
<b>TOTAL</b>						<b><u>1,824,296</u></b>	

Since the necessary valid expenditure details could not be obtained recoveries are hereby recommended.

**LOCAL GOVERNMENT EDUCATION AUTHORITY**

**IRREGULAR DRAWING**

The sum of ₦100,000.00 was drawing on 10 Nos payment voucher for which no purposes could be attached as no valid expenditure details exist.

Below are the payment voucher:

<b>S/N</b>	<b>DATE</b>	<b>NAME OF PAYEE</b>	<b>PURPOSE OF PAYMENT</b>	<b>PV No</b>	<b>AMOUNT T ₦</b>	<b>REMARKS</b>
1	12/2/2020	E/S	Nil	1	30,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
2	12/2/2020	Accountant	Nil	2	15,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
3	12/2/2020	Cashier	Nil	3	12,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
4	12/2/2020	hos admin	Nil	4	4,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
5	12/2/2020	hos s/s	Nil	5	4,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
6	12/2/2020	hos prs	Nil	6	4,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
7	12/2/2020	zonal	Nil	7	10,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
8	12/2/2020	Auditor	Nil	8	10,000.00	No any purpose of payment and the officer in charge not sing to certify the payment

9	12/2/2020	IntAuditor	Nil	9	5,000.00	No any purpose of payment and the officer in charge not sing to certify the payment
10	12/2/2020	Sundry Person	Nil	10	6,000.00	No any specific expenditure specify & no signature to genuine the payment work
<b>TOTAL</b>					<b><u>100,000.00</u></b>	

Since no justification could be advance for the drawing recovery is hereby recommended.

### **AGRIC DEPARTMENT**

#### **IRREGULAR DRAWINGS**

Drawing was made on 2 Nos of payment for the sum of ~~N~~40,000.00 (forty thousand naira only) which no valid expenditure details was attributed to the drawing for the following observation.

- i) Absence of prepayment certification by the Internal Auditor contrary to Financial Memoranda chapter 14:10 & 40:10
- ii) Expenditure not processed in any subject file and no authorization by the officer controlling the vote Fm 14.9.
- iii) No attachment of invoice or receipt for purchase to ascertain claim.

S/ N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV No	HEAD/ S-HEAD	AMOUNT ₦	REMARKS
1	27/6/2020	Usman Omana	Monthly allowance for day-day activities	32	2008/12	20,000	No receipt attached to PV and no approval
2	29/1/2020	Usman Omana	Medical assistance	24	2008/12	20,000	No medical report no receipt for purchased of drugs
<b>TOTAL</b>						<b><u>40,000.00</u></b>	

Since no valid explanation could be advance, the sum is recommended for recovery.

### **PRIMARY HEALTH CARE DEPARTMENT**

#### **WRONG OR IRREGULAR DRAWING**

Drawings were made on bellow listed payment vouchers for the sum of ₦3,209,539.49 (Three million, two hundred and nine thousand five hundred and thirty nine naira only) for which below observation were made

Observations:

- (i) Absence of prepayment certification by the Internal Auditor Fm chapter 14:10 and 40:10.
- (ii) No invoice or valid expenditure details for procurements to ascertain claims.
- (iii) Expenditure not processed in any subject file to cross reference.

Details of such expenditure as below:

## IRREGULAR PAYMENT

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV No	HEAD/S-HEAD	AMOUNT ₦	REMARKS
1	7/4/2020	Hajiya Khadija	monthly allowance for day to day activities	26	2007/12	20,000	Not subjected to file records, beneficiary did not sign
2	27/7/2020	Hajiya Khadija	monthly allowance for day to day activities	22	2007/12	20,000	Not subjected to file process and no details of expenditure attached
3	27/6/2020	Hajiya Khadija	monthly allowance for day to day activities	24	2007/12	20,000	Not subjected to file process and no details of expenditure attached
4	5/2/2020	Hajiya Khadija	Attend workshop on immunization and other health works in Kano	33	2007/12	99,840	- No invitation letter - No details of expenditure and attendance cert for evidence.
5	29/3/2020	Hajiya Khadija	Transport (ruft) from Damaturu to Jajimaji	33	2007/12	40,000	No valid expenditure receipts
6	28/10/2020	Babagoni M Gambo	Transport (ruft) from Damaturu to Jajimaji	18	2007/12	20,000	- No valid expenditure details

7	28/5/2020	Babagoni M Gambo	Transport (ruft) from Damaturu to Jajimaji	5	2007/12	20,000	“ “
8	30/11/2020	Babagoni M Gambo	Transport (ruft) from Damaturu to Jajimaji	12	2007/12	20,000	“ “
9	7/6/2020	Babagoni M Gambo	Transport (ruft) from Damaturu to Jajimaji	25	2007/12	20,000	“ “
10	28/8/2020	Babagoni M Gambo	Transport (ruft) from Damaturu to Jajimaji	18	2007/12	20,000	“ “
11	7/4/2020	Babagoni M Gambo	Transport (ruft) from Damaturu to Jajimaji	27	2007/12	20,000	“ “
12	28/10/2020	Sundry Persons	Standing allowance to midwifery	18	2007/12	35,000	Sundry list not attached
13	27/102020	Sundry Persons	Standing allowance to midwifery	19	2007/12	40,000	Sundry list not attached
14	10/1/2020	Maryam Habib	Allowance and logistics	3	2007/12	108,000.00	No document attach to PV
15	20/1/2020	Maryam Habib	sod team logistics	10	2007/12	72,000.00	No document attach to PV
16	13/1/2020	Hadiza Mattami	Vehicle maintenance	6	2007/12	5,000.00	No receipts attach to PV that certify the maintenance
17	10/2/2020	Hadiza Mattami	Vehicle maintenance	3	2007/12	5,000.00	No receipts attach to PV that certify the maintenance
18	11/3/2020	Hadiza Mattami	Vehicle maintenance	3	2007/12	340,000.00	No receipts attach to PV that certify the maintenance
19	9/3/2020	Hadiza Mattami	Routine immunization	1	2007/12	5,000.00	Undocumented that checked and no NURTW receipt
20	16/4/2020	Hadiza Mattami	Vehicle maintenance	4	2007/12	12,000.00	No receipts attach to PV that certify the

							expenditure
21	16/4/2020	Hadiza Mmattami	Allowances for day to day activities	3	2007/12	5,000.00	No receipts attach to PV that certify the expenditure
22	12/5/2020	Hadiza Mattami	Vehicles maintenance	2	2007/12	5,000.00	No due process for payment no attach receipts to PV
23	4/6/2020	Hadiza Mattami	Vehicles maintenance	2	2007/12	5,000.00	No due process for payment no attach receipts to PV
24	13/7/2020	Hadiza Mattami	Vehicles maintenance	5	2007/12	49,447.00	No due process for payment no attach receipts to PV
25	10/7/2020	Hadiza Mattami	Vehicles maintenance	3	2007/12	50,000.00	Undocumented not checked and no pre-payment and it
26	10/7/2020	Moh'd Adam	smc expenses	2	2007/12	288,252.49	No valid expenditure details attached
27	10/7/2020	Habu Jaji	Flag off against measles	1	2007/12	5,000.00	Receipts attach to PV is not original 13 fake and no due process
28	10/7/2020	Maina Buhari	Measles	2	2007/12	895,000.00	No valid attachment
29	10/8/2020	Hadiza Mattami	Maintenance allowance	8	2007/12	120,000.00	No due process for payment not attach receipts to PV
30	31/8/2020	Maina Buhari	sod team allowance	3	2007/12	815,000.00	Undocumented not checked and recipient not sign the PV
31	14/9/2020	Maina Buhari	sod team allowance	7	2007/12	5,000.00	Undocumented not checked and recipient not sign the PV
31	22/10/2020	Maina buhari	sod team allowance	4	2007/12	5,000.00	Undocumented not checked and recipient not sign the PV

32	24/11/2020	Hadiza Mattami	Maintenance of vehicle	2	2007/12	5,000.00	No due process for payment not attach receipt to PV
33	9/12/2020	Hadiza Mattami	Maintenance of vehicle	2	2007/12	5,000.00	Undocumented not checked and recipient not sign the PV
34	12/10/2020	Hadiza Mattami	maintenance of vehicle	2	2007/12	5,000.00	Undocumented not checked and recipient not sign the PV
34	9/12/2020	Sule Adamu	maintenance of generator	3	2007/12	5,000.00	No receipt evidencing the purchase of fuel attach to PV
<b>TOTAL</b>						<b><u>2,814,699.49</u></b>	

Since The Expenditure Details Could not be Advance Recoveries Are Recommended

### **WORKS DEPARTMENT**

#### **WRONG AND IRREGULAR DRAWINGS TO ₦2,952,600.00**

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV No	HEAD/ S-HEAD	AMOUNT ₦	REMARKS
1	20/11/2020	Adamu Mato	Purchase of 10 trips of sands, 300 bag of bags	7	2009/12	2,700,000.00	No expenditure receipt attached to P.V and no specification of the area of floods
2	2/1/2020	Adamu Mato	Purchase of fuel and engine oil	15	2009/12	171,000.00	- No receipts evidencing the purchases - No store records

3	17/11/2020	Malam Gana	Repairs of 15 hand pump	12	2009/12	81,600.00	- No receipts evidencing the purchase parts for the repairs - No S.R.V
<b>TOTAL</b>						<b><u>2,952,600.00</u></b>	

**HIGHLIGHTS OF 2020 FINANCIAL OPERATION**  
**KARASUWA LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2020	Financial Budget 2020	Actual 2019
		₦	₦	₦
1	Statutory Allocation	1,075,166,302.06	1,448,414,286.99	1,355,197,056.00
2	Excess Crude Oil	34,797,995.93	163,713,805.75	35,113,051.00
3	Value Added Tax	340,813,397.60	226,545,284.63	320,999,000.00
4	Other FAAC Allocation	95,000,598.47	-	50,103,948.00
	<b>Sub-Total</b>	<b><u>1,545,778,294.06</u></b>	<b><u>1,838,673,377.37</u></b>	<b><u>1,761,413,055.00</u></b>
5	Internal Generated Revenue	10,185,019.00	12,645,198.30	4,968,302.95
	<b>Total Receipts</b>	<b><u>1,555,963,313.06</u></b>	<b><u>1,851,318,575.67</u></b>	<b><u>1,766,381,357.95</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	478,139,179.30	916,711,523.68	301,323,264.25
	Over Head Exp.	68,349,275.71	41,004,000.00	75,968,302.95
	Subventions to Boards/ Emirate Councils	612,768,335.90	-	581,494,043.27
	Other operating activities	47,955,293.91	216,404,117.82	168,448,823.91
	<b>Sub - Total</b>	<b><u>1,242,212,084.82</u></b>	<b><u>1,174,119,641.50</u></b>	<b><u>1,127,234,434.38</u></b>
	<b>Total Capital Exp.</b>	<b><u>334,082,290.23</u></b>	<b><u>1,013,287,026.01</u></b>	<b><u>699,644,266.01</u></b>
	<b>Total Expenditure</b>	<b><u>1,576,294,375.05</u></b>	<b><u>2,187,406,667.51</u></b>	<b><u>1,826,878,700.39</u></b>
	Net Cash Balance			
	Opening 01/01/2020	20,950,531.83		
	Closing 31/12/2020	619,469.84		

## PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Basic Salaries	21010101	595,862,490.39	310,790,466.55	285,072,023.84
2	Allowances General	21020101-7	295,639,466.39	154,199,885.32	141,439,581.07
3	2.75 YCHMB Contribution	21020201	25,209,566.90	13,148,827.43	12,060,739.47
	<b>Total</b>		<b><u>916,711,523.68</u></b>	<b><u>478,139,179.30</u></b>	<b><u>438,572,344.38</u></b>

**OVERHEAD/SUBVENTION EXPENDITURE**

S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Minor Road Maintenance	22020413	5,780,276.50	441,176.46	5,339,100.04
2	Security Service Coverage	22020601	30,260,500.00	20,187,058.76	10,073,441.24
3	Plans/Generator fuel cost	22020803	5,750,000.00	1,660,500.00	4,089,500.00
4	Staff Welfare packages	22020807	5,000,000.00	4,877,646.96	122,353.04
5	Meetings Entertainment	22021026	5,000,000.00	441,176.46	4,558,823.54
6	Contingencies	22021029	7,651,146.27	1,012,500.00	6,638,646.27
7	Relenerinaship of CRBC News Paper corporation and other Media House	22020608	1,675,800.00	989,999.94	685,800.06
8	Plans/Generator fuel cost	22020803	12,500,000.00	3,854,250.00	8,645,750.00
9	Press and Public relations	22021030	45,000,000.00	36,363,970.55	8,636,029.45
10	Financial Assistance	22021027	3,205,000.00	2,500,720.00	704,280.00
11	Local Training	22020501	4,700,500.00	325,646.50	4,374,853.50
12	Subvention General	22020105	-	612,768,335.90	612,768,335.90
13	Local Travel and Transport	22020101	5,250,000.00	5,000,000.00	250,000.00
14	Electrical charges	22020201	10,000,000.00	5,780,500.00	4,219,500.00
15	Office Materials and Supplies	22020301	4,350,700.00	3,500,000.00	850,700.00
16	Printing of security document	22020306	3,210,155.05	2,343,677.43	866,477.62
17	Other Professional service	22020711	2,700,500.00	2,150,500.00	550,000.00
18	Honorarium and sitting allowance	22021002	1,250,000.00	500,000.00	750,000.00

19	Foreign scholarship scheme	22021020	21,789,920.00	10,000,000.00	11,789,920.00
20	Sanitation Services	22020607	1,570,000.00	900,000.00	670,000.00
21	Agricultural consulting services	22020707	5,200,570.00	3,375,000.00	1,825,570.00
22	Treachery aid/Instructional material	22020310	28,376,500.00	7,000,000.00	21,376,500.00
23	Workshop, Conference/Seminars	22020503	3,535,500.00	2,650,000.00	885,500.00
24	Accommodation of NYCS	22021022	5,250,300.00	2,350,000.00	2,900,300.00
25	Minor office Building/Residential quarters maintenance	22020403	7,850,500.00	-	7,850,500.00
26	Drug/Libraries/Medical supplies	22020307	30,550,250.00	-	30,550,250.00
<b>Total</b>			<b><u>257,408,117.82</u></b>	<b><u>730,972,658.96</u></b>	<b><u>(473,564,541.14)</u></b>

**ADMINISTRATIVE SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₦	₦	₦
23020171	Constriction/Completion of LG Secretariat at JajiMaji	23531005	38,149,500.00	24,306,077.19	13,843,422.81
23010105	Purchase of Toyota Land Cruiser Jeep	23531000	42,850,000.00	20,409,148.65	22,440,851.35
23030131	Renovation of Office/Lodge quarters	23531000	88,000,500.00	43,547,083.39	44,453,416.61
<b>Total</b>			<b><u>169,000,000.00</u></b>	<b><u>88,262,309.23</u></b>	<b><u>(80,737,690.77)</u></b>

**ECONOMIC SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₦	₦	₦
23020193	Construction/Establishment of New forestry Nursery	23531005	35,000,000.00	13,000,000.00	22,000,000.00
23020130	Provision of Agro Chemical to Farmers	23531000	140,500,000.00	20,760,500.00	119,739,500.00
23020198	Construction of Vet Clinic	23531006	100,700,000.00	15,640,303.00	85,059,697.00
23020198	Construction of Veterinary Clinic	23531005	100,700,000.00	15,350,060.00	85,349,940.00
23010156	Purchase of Vet Equipment	23531000	65,250,500.00	16,100,600.00	49,149,900.00
23050122	Prostration/Tree planting	23531001	32,770,415.00	10,590,494.46	22,179,920.54
23010139	Purchase of Tractor and Equipment	23531000	55,762,000.89	22,358,700.00	33,403,300.89
<b>Total</b>			<b><u>530,682,915.89</u></b>	<b><u>113,800,657.46</u></b>	<b><u>416,882,258.43</u></b>

**REGIONAL DEVELOPMENT SECTOR**

ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₦	₦	₦
23020138	Construction of Roads and Drainage	23531005	57,400,000.00	22,620,833.66	34,779,166.34
23020138	Construction of Road at JajiMaji	23531005	60,876,019.11	33,379,166.34	27,496,852.77
<b>Total</b>			<b><u>118,276,019.11</u></b>	<b><u>56,000,000.00</u></b>	<b><u>62,276,019.11</u></b>

## SOCIAL SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Actual 2020	Budgeted 2020	Variance 2020
			₦	₦	₦
23030106	Renovation of School at JajiMaji	23531005	87,838,019.01	20,409,148.00	67,428,871.01
23030105	Rehabilitation of Hospital Health Centres	23531006	97,500,000.00	56,046,352.00	41,453,648.00
<b>Total</b>			<b><u>185,338,019.01</u></b>	<b><u>76,455,500.00</u></b>	<b><u>108,882,591.01</u></b>

## **BUDGET ANALYSIS**

### **INTERNAL GENERATED REVENUE:**

The Local Government Budgeted the sum of N12,645,198.30 for the year ended 31<sup>st</sup> December 2020, of which actual collection was N10,185,019.00, thereby reflecting variance of N4,968,302.95 under collection .

### **RECURRENT EXPENDITURE:**

The Council Budgeted the sum of N837,405,953.22 and expended the sum of N455,880,985.36 on personal cost, while the sum of N804,450,861.46 were expended on overhead cost, subventions to MDAs and other operating activities.

### **CAPITAL DEVELOPMENT PROGRAMME.**

The Council Budgeted the sum of N1,013,287,026.01 for its capital expenditure, but the actual expenditure stood at N334,082,290.23 with under performance variance of N699,644,266.01 over the budgeted amount. The could be as a result of pressure on recurrent expenditure and decline in collection from Federation account.

### **INTERNAL CONTROL PROCEDURE.**

The assessment of the Internal control of the Local Government for the year 2020 operation still indicates that, the Internal Audit function was very weak, as most payment vouchers were not supported with relevant expenditure.

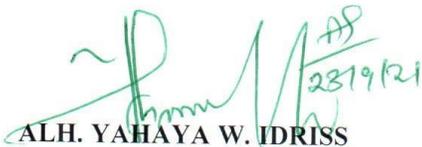
## AUDIT CERTIFICATION

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 Karasuwa Local Government for the year ended 31<sup>st</sup> December, 2020.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision of and section 125(5) of the above Constitution, the Statement of Assets and Liabilities of Karasuwa Local Government for the year ended 31<sup>st</sup> December 2020 have been certified subject to compliance to my correspondences on the accounts.

In my opinion the Financial Statements and schedules presents a true and fair view of Karasuwa Local Government for the year ended 31<sup>st</sup> 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