

**DAMATURU LOCAL GOVERNMENT  
2023 FINANCIAL YEAR REPORTS**

**AUGUST, 2024**

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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 2023**

**1. INTRODUCTION:**

The Financial Statements of Damaturu Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2023 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, 2023 was submitted to me on the 17<sup>th</sup> July, 2024.

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 24<sup>th</sup> July, 2024 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 **N2,978,744,072.00** from Federation account and **N51,105,868.00** on account of collection from Internal Revenue operations of the Revenue Unit of the councils treasury. The total sum of **N3,029,849,940.22** was the certified total income to the council for the year ended 31 December, 2023. The Audit certification was carried to the state Local Government Joint Account records and certified bellow records.

## STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS 2023

	STATUTOR Y ALLOCATIO N	VAT	Exchange Gain Diff	NON OIL REVENUE	SURE- P	SHARE OF SOLID MINERAL	Forex Equalization	ECOLOGICAL FUND	ADD FAAC ALLOCATION	Electronic Money Transfer levy	Excess Crude Oil	TOTAL
Jan	144,553,545.90	69,475,286.73	6,629,643.19					4,490,827.97	-	7,649,471.16		232,798,774.95
Feb.	83,478,203.90	69,100,777.57		23,423,458.27				3,312,497.09	-	7,604,246.49		186,919,183.32
March	79,449,315.20	66,052,681.03						3,627,349.43	24,454,090.44			173,583,436.10
April	108,297,359.62	63,455,567.96						6,366,022.95	145,255,604.58	4,663,786.94		328,038,342.05
May	76,928,518.33	61,227,994.74		5,621,629.97		3,399,320.51	14,264,886.09	3,772,039.45	25,934,464.14	4,663,786.94	23,177,947.47	218,990,587.64
June	116,355,085.29	75,480,275.66						3,494,743.43	136,362.36	4,438,158.61		199,904,625.35
July	65,232,516.10	82,058,021.06	69,432,233.39					4,935,170.87	29,840,946.57	3,539,005.20		255,037,893.19
Aug.	84,698,717.36	83,566,094.97	62,817,473.60		161,381,528.44			4,658,185.95	7,756,674.09	3,973,090.20		408,851,764.61
Sept	68,918,309.03	99,813,125.76	50,886,354.69					5,080,048.57	-	4,480,256.86		229,178,094.91
Oct.	84,858,023.49	85,313,148.69	38,081,847.22					3,688,196.12		3,482,431.45		215,423,646.97
Nov.	65,616,837.42	97,168,889.45	41,494,740.07	41,481,099.17				3,634,969.57	-	4,943,820.83		254,340,356.51
Dec.	77,770,664.70	101,985,229.75	78,174,882.66	14,054,074.96					-	3,692,514.55	-	275,677,366.62
<b>Total</b>	<b>1,056,157,096.34</b>	<b>954,697,093.37</b>	<b>347,517,174.82</b>	<b>84,580,262.37</b>	<b>161,381,528.44</b>	<b>3,399,320.51</b>	<b>14,264,886.09</b>	<b>47,060,051.40</b>	<b>233,378,142.18</b>	<b>53,130,569.23</b>	<b>23,177,947.47</b>	<b>2,978,744,072.22</b>

## **PRELIMINARY AUDIT REPORT**

Auditor-General's report for the year ended December 31<sup>st</sup> 2022 presented to the State House of Assembly on October 18<sup>th</sup> 2023 which was scrutinized by the Public Account Committee which resolutions were made at the plenary

Resolution arising from the State House session of March 19<sup>th</sup> 2024 was covered vide correspondence Ref No YB/HA/S/GEN/10/VOL.V of March 25<sup>th</sup> of 2024 directing the

- a. The Hon. House requests the state Government to direct the Local Government Executives to recover the sum of N60,000.00 from the revenue officer responsible and remit same to the treasury account.

## **AUDIT REPORT 2023**

### **WORKS DEPARTMENT**

#### **WRONG AND IRREGULAR PAYMENT AMOUNTING TO N17,050,000.00**

Payment was made on 10 numbers payment vouchers amounting to ₦17,050,000.00 with various degree of abnormalities payment were made without due diligence and not in conformity with the provision of FM details seen below:

<b>S/N</b>	<b>NAME OF PAYEE</b>	<b>PURPOSE OF PAYMENT</b>	<b>HEAD/SUB HEAD</b>	<b>P.V NO.</b>	<b>DATE</b>	<b>AMOUNT</b>	<b>REMARKS</b>
1.	Kachalla Mala (D/How)	Purchase of laterite sand to Obasanjo H.E	6003/1	109	Sept/2023	175,000	Supply is not taken into the charge the store no receipt or cash invoice receipt
2.	Abba Grema (T.O water)	Repairs of Damakasu borehole	6001/12	110	Dec/2023	110,000	A/131 PV No. 36 of May 2023 retirement in P.V No. 110 of December no S.R.V
3	Abba Ramat	Medical Assistance	5002/9 PHC	01	Feb/2023	800,000	No medical record or hospital receipt and recipient no does not sign.
4	Babayo Saleh	Medical Assistant	5002/9 PHC	02	Feb/2023	1,000,000	No medical record or hospital receipt and recipient is not sign
5	KachallahLawan	Settlement of induction fee at college of accounting Jos	5001/2 PHC	02	June/2023	1,000,000	No admission letter or any receipt attached to the payment and also recipient is not sign.
6	IBN Amsami Global	Printing of standing roller	6003/3 Admin	05	Aug/2023	700,000	The item is not taking to the charge of the

		banner and memo jotter					store no SRV, and the recipient is not sign the P.V
7	Alh. Dauda Ali	Educational Assistant	5001/7	12	July/2023	2,000,000	Recipient is not sign the payment voucher and also not attached with receipt
8	Sale AbubakarMuh'd	PRRC Conduct Exco Election at Abuja	2003/7	07	Sept/2023	2,000,000	No recipient of accommodation feeding and transportation attached to payment voucher
9	Local Government Service Commission	Sponsorship to participate in 3 days 7 North East LGD conference organized by NEDC	5004/21	16	Dec/2023	4,890,000	List of beneficiaries not attached to payment voucher or any receipt to support the payment voucher
10	Ahamus Global Resources Nig. Ltd.	Procurement of 3Nos of Honda Accord 2007 Model Tokumbo	2001/3	19	Dec/23	4,375,000	Is not attached with receipt or document to prove the payment

You are required to ensure ratification of the abnormalities and respond within the stipulated time to the office of Auditor-General for re-examination and further action, as this was not obtained, recoveries is recommended as appropriate.

**P.H.C DEPARTMENT.**

**IRREGULAR PAYMENT WORTH N17,071,506.70 FOR THE PERIOD OF JANUARY-DECEMBER 2023**

The sum of N17,071,506.70 was drawn on five (5) payment voucher for different purposes without supporting document that will justify the purpose intended was achieved which is contrary to the provision of FM 14

Details below:

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/SUB HEAD	P.V NO.	DATE	AMOUNT
1.	Muhammad Mustapha	Purchase of working materials to Works Department	A/63	11	Jan/2023	5,571,506.70
2.	Abubakar Mustapha	Procurement of Youth Empowerment	A/155	04	April/2023	2,000,000.00
3.	Ibrahim Moh'dAliyu	Hiring of Excavation	A/226	08	Aug/2023	2,500,000.00
4.	Audu A. Baba	Procurement of saving machine	A/213	25	Dec/2023	3,000,000.00
5.	Audu A. Baba	Procurement of saving machine	A/211	26	Dec/2023	4,000,000.00
			<b>TOTAL</b>			<b><u>17,071,506.70</u></b>

Recovery be effected for not producing authentic document from the signatories to the account and the officer's concerned.

**AGRIC DEPARTMENT.**

**IRREGULAR PAYMENT WORTH ₦3,851,166.24.**

The sum of ₦3,851,166.24 was drawn on three (3) payment voucher irregularly and wrongly could not observed payment procedures laid down in FM chapter 14

Details below

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/SUB HEAD	P.V NO.	DATE	AMOUNT	REMARKS
1.	Damakasu Multi Link Investment	Contract for the purchase of arams to Damaturu Local Government	4001/3	02	May/2023	3,581,166.24	No acknowledgement Receipt from the payee.
2.	ModuAlh. Ngamduma	Logistic support and allowance for pest control team to Kalallawa & Kukareta	4002/3	85	Oct/23	70,000.00	No list of beneficiaries or any receipt attached to payment voucher
3.	ModuAlh. Ngamduma	Repair of tractor of Damaturu Local Government for 2023 raining season	4001/6	93	Dec/23	200,000.00	No cash invoice receipt, the item is not taken into the charge of the store.
		TOTAL				<b>3,581,166.24</b>	

The contractor as a legal entity issue a receipt to acknowledge to payment

**ADMIN DEPARTMENT.**

**IRREGULAR PAYMENT WORTH ₦568,000.00**

The sum of ₦568,000.00 was drawn on thirteen (2) payment vouchers expended on various activities in the Local Government Admin Department without adherence to procedure set out in FM Chapter 14.

Details of such expenditure is below:

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/SUB HEAD	P.V NO.	DATE	AMOUNT	REMARKS
1.	Sundry person	Request for the financial assistant	2002/12	65	Aug/2023	250,000	Beneficiaries did not sign the payment voucher
2.	Alh. MajiMele	Budget preparation fund	8002/4	75	Nov/2023	318,000	The receipt allow dose not marched
			<b>Total</b>			<b>568,000.00</b>	

Since the expenditure could not be observed justify recovery be effect from the officers concerned and the signatories to the account

## **FINANCE DEPARTMENT.**

### **DAMATURU LOCAL GOVERNMENT PROJECT EXECUTED WERE THAT NOT IN 2023 APPROVED BUDGET**

Below listed payment vouchers worth N117,597,098.46 were executed by the council despite not in the 2023 approved budget. After several enquires/request to copy of supplementary budget/virement to these effect was presented to justify the expenditure

Details below:

S/N	NAME OF CONTRACTOR	PROJECT	LOCATION	HEAD & SUB-HEAD	P.V	DATE	AMOUNT
1.	Dama kasu Multi Link Investment	Fencing of graveyard	MurfaKalam	6004/6	08	Jan/23	25,341,774.00
2.	Ali Kolo Enterprise	Renovation of (LEA)	Damaturu	5001/3	09	Jan/23	15,042,550.00
3.	Loddo Biriri Global Services Nigeria	Renovation of Maisandari Police Station	Maisandari B. Division	7001/1	04	Oct/23	34,752,208.00
4.	Nguiyama Nig. Ltd	Renovation of Emirate Council	Damaturu	7002/1	13	Jan/23	22,685,571.46
5.	MSR of Enterprises Muhalli	Contraction of Reservoir	Various Words	6001/14	02	April/23	6,125,000.00
6.	Damakasu Multi Link	Renovation of Sasawa PHC	Sasawa	5002/2	05	May/23	7,799,215.00
7.	AMG and Son	Renovation of MalamMatari PHC	Malammatari	6001/6	14	May/23	5,850,780.00
Total							<b>117,597,098.46</b>

The Council are advised to desist from incurring expenditure and side the appropriate if virement supplementary budgeted were not made by the legislators

**OUTSTANDING REVENUE EARNING BOOKS/UNACCOUNTED SUM OF N263,200.00) FOR THE PERIOD OF JANUARY-DECEMBER 2023**

inspection conducted to treasury stores and revenue records observed that, below listed departmental, Grain Market, Market Shade, Motor Park Loading/uploading cattle Market and sheep and goat receipt upon which revenue were duly collected but not observed returned used booklet with proceed and unusual to the treasury story.

<b>S/N</b>	<b>NAME OF COLLECTOR</b>	<b>DATE</b>	<b>BOOK NO.</b>	<b>FROM - TO</b>	<b>AMOUNT</b>
1.	Moh'd Baba Zau	30/8/23	0083	123851-12400	4,000.00
2.	Moh'd Baba Zau	Dept Receipt	0035	76701-76750	1,000.00
3.	Moh'd Baba Zau	06/06/23	0017	73251-73300	3,500.00
<b>DEPARTMENT RECEIPT</b>					
1.	Moh'dBamalum (Dooma)	30/7/23	0079	10962	3,000.00
<b>MARKET SHADE</b>					
1.	Moh'dBamalum (Dooma)	14/8/23	0087	12551-12600	1,500.00
2.	Moh'dBamalum (Dooma)		0080	15451-15500	4,700.00
<b>MARKET SHADE</b>					
1.	Baba GanaAlh. Baba		0048	77351-77400	25,000.00
2.	Baba GanaAlh. Baba		0049	77401-77450	25,000.00
<b>MOTOR PARK</b>					
1.	Isa Mohammed	21/3/23	0042	21001-21050	16,000.00
2.	Isa Mohammed	14/8/23	0063	70351-70400	12,000.00
3.	Isa Mohammed	-	0012	69601-69650	25,000.00

<b>LOADING AND UPLOADING</b>					
1.	Jibrin Mohammed	-	0005	3851-3900	25,000.00
2.	Jibrin Mohammed	-	0006	3951-4000	25,000.00
3.	Jibrin Mohammed	-	0003	4201-4250	13,000.00
4.	Jibrin Mohammed	-	0001	4301-4350	3,000.00
<b>DEPARTMENTAL RECEIPT</b>					
1.	Ali Modu	2/5/2023	0081	12279	10,000.00
2.	Ali Modu	27/7/2023	00191	14501-14550	8,500.00
3.	Ali Modu	2/5/2023	0036	10300	4,000.00
<b>CATTLE MARKET RECEIPT</b>					
1.	Ali Modu	16/5/23	0002	16951-17000	32,000.00
2.	Ali Modu	01/8/23	0004	16901-16950	20,000.00
<b>SHEEP AND GOAT RECEIPT</b>					
1.	Ali Modu	10/10/2023	0008	18351-18400	7,000.00
2.	Ali Modu	11/4/2023	0001	18101-18150	15,500.00
	<b>TOTAL</b>				<b>₦263,200.00</b>

The revenue officer must ensure the returned of above listed security document together with their proceed and the attention of the Auditor-General be drawn to certify collection as such were not obtained the attached collections shall be made to refund the amount against the names.

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

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,056,157,096	1,825,128,443	1,442,190,402
2	VALUE ADDED TAX	954,697,093	1,064,779,564	735,121,959
3	OTHER FAAC ALLOCATION	967,889,883	288,271,606	142,144,481
4	INTERNAL REVENUE IGR	51,105,868	44,000,000	46,459,880
	<b>SUB TOTAL</b>	<b>3,029,849,940</b>	<b>3,222,179,613</b>	<b>2,365,916,722</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	-	-	136,592,089
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>136,592,089</b>
	<b>TOTAL RECEIPTS</b>	<b>3,029,849,940</b>	<b>3,222,179,613</b>	<b>2,502,508,812</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	345,078,080	521,972,166	337,799,056
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	1,056,772,386	-	570,653,833
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	910,267,852	578,036,017	630,739,650
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,397,118,318</b>	<b>1,220,008,183</b>	<b>1,599,192,539</b>
	CAPITAL EXPENDITURE	747,882,500	1,207,084,954	653,756,768
	<b>TOTAL EXPENDITURE</b>	<b>3,145,000,818</b>	<b>2,427,093,137</b>	<b>2,252,949,307</b>
1	NET CASH BALANCE	(115,150,878)	795,086,476	249,559,505
2	OPENING BALANCE	259,646,634	525,529,472	10,087,129
3	CLOSING BALANCE	144,495,756		259,646,634

## DAMATURU LOCAL GOVERNMENT

<b>PERSONNEL COST</b>					
<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
Basic Salaries		224,300,751.79	339,281,907.90	114,981,156.11	
Allowances General		111,287,680.70	168,336,023.53	57,048,342.83	
2-75 YCHMB Contribution		9,489,647.19	14,354,234.87	4,864,587.68	
<b>Total</b>		<b><u>345,078,079.68</u></b>	<b><u>521,972,166.30</u></b>	<b><u>176,894,086.62</u></b>	

**DAMATURU LOCAL GOVERNMENT  
OVERHEAD COST**

**OVERHEAD COST**

<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
Overhead charge		85,000,000.00	120,000,000.00	35,000,000.00	
<b>Total</b>		<b><u>85,000,000.00</u></b>	<b><u>120,000,000.00</u></b>	<b><u>35,000,000.00</u></b>	

## DAMATURU LOCAL GOVERNMENT

### ADMIN SECTOR

<b>Administrative Sector</b>						
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23010105	Supply of Toyota Hilux 2 Nos.		95,700,000.00	21,500,000.00	(74,200,000.00)	
23020180	Renovation of Central Mosque Nguru		45,200,000.00	11,300,000.00	(33,900,000.00)	
23020126	Fencing of Graveyard at Bombori		19,850,000.00	15,200,000.00	(4,650,000.00)	
23020131	Fencing/Renovation of Senior Staff Quarters		54,750,000.00	120,000,000.00	65,250,000.00	
	<b>Total Administrative Sector</b>		<b><u>215,500,000.00</u></b>	<b><u>168,000,000.00</u></b>	<b><u>(47,500,000.00)</u></b>	

**DAMATURU LOCAL GOVERNMENT  
ECONOMIC SECTOR EXPENDITURE**

<b>Economic Sector</b>						
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23020124	Construction of Market Stall at Afunori Mirwa Kabir Ward		34,475,448.00	13,789,965.00	(20,685,483.00)	
23020124	Fencing of Cattle Market at Zongon Shanu, Hausari Ward		68,074,552.00	55,500,000.00	(12,574,552.00)	
23010105	Supply of 2 Mass Transit Buses		95,700,000.00	160,000,000.00	64,300,000.00	
	<b>Total Economic Sector</b>		<b><u>198,250,000.00</u></b>	<b><u>229,289,965.00</u></b>	<b><u>31,039,965.00</u></b>	

**DAMATURU LOCAL GOVERNMENT  
SOCIAL SECTOR EXPENDITURE**

	<b>Social Sector</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23020146	Construction and Completion of PHC		180,000,000.00	145,000,000.00	65,000,000.00	
23020147	Provision of Equipment Furniture's and Drugs for PHC 10		25,362,736.07	80,042,477.00	54,679,740.93	
	<b>Total Social Sector</b>		<b><u>205,362,736.07</u></b>	<b><u>225,042,477.00</u></b>	<b><u>119,679,740.93</u></b>	

**DAMATURU LOCAL GOVERNMENT  
REGIONAL DEVELOPMENT SECTOR EXPENDITURE**

	<b>Regional Development Sector</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23020175	Construction of Open Market Sheds		200,000,000.00	231,500,000.00	31,500,000.00	
23020177	Drilling of Boreholes with Solar overhead Tanks		200,000,000.00	150,000,000.00	(250,000,000.00)	
	<b>Total Regional Sector</b>		<b><u>400,000,000.00</u></b>	<b><u>381,500,000.00</u></b>	<b><u>(218,500,000.00)</u></b>	

## **BUDGET ANALYSIS**

### **INTERNAL GENERATED REVENUE:**

The Local Government Budgeted the sum of **N44,000,000** for the year ended 31<sup>st</sup> December 2023, while actual collection was **N51,105,868.00** hence surplus/deficit collection of **N7,105,868** was observed. This is a commendable effort despite the shifting of the market temporary site.

### **RECURRENT EXPENDITURE:**

The Council Budgeted the sum of **N1,220,008,183** as personnel cost, the actual expenditure in this regards is **N345,078,080**. The total sum of **N1,141,772,386** was expended as overhead cost, subventions to MDAs and other operating activities.

### **CAPITAL DEVELOPMENT PROGRAMME.**

The Local Government Budgeted the sum of **N1,207,084,954.00** for its capital expenditure, while the actual amount expended stood at **N747,882,500.00**. 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, 2023.

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 **Damaturu** Local Government for the year ended 31<sup>st</sup> December, 2023 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, 2023.

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

  
(IBRAHIM M. ALIYU CNA, ACTIN)  
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