

AUDITOR-GENERAL'S REPORT

**KARASUWA LOCAL GOVERNMENT
2023 FINANCIAL YEAR REPORTS**

AUGUST, 2024

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON ACCOUNTS
OF KARASUWA LOCAL GOVERNMENT FOR THE YEAR ENDED
31ST DECEMBER 2023

1. INTRODUCTION:

The Financial Statements of Karasuwa Local Government and relevant operation records for the year ended 31st 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 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 31st December, 2023 was submitted to me on the 18TH 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 31st March of the preceding year of operation.

The Accounts and schedule of statements were certified on 24th July, 2024 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 **₦2,949,108,173** from Federation account and **₦21,620,108.00** on account of collection from Internal operations of the Revenue Unit of the council's treasurer. The total sum of **₦2,970,728,281.00** was the certified total income to the council for the year ended 31 December, 2023.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS 2023.

FAAC 2023 KARASUWA LOCAL GOVERNMENT												
MONTH	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	SOLID MINERAL	SURE-P	Forex Equalization	ECOLOGICAL FUND	ADD FAAC ALLOCATION	Electronic Money Transfer	Excess Crude Oil	Total
JANUARY	139,962,116.54	72,796,264.51	6,419,066.97		-	-	-	4,348,186.59		7,995,620.96		231,521,255.57
FEBRUARY	80,826,700.10	72,415,089.97	-	22,679,463.01	-	-	-	3,207,282.82		7,362,714.12		186,491,250.02
MARCH	76,925,780.30	69,210,055.34	-		-	-	-	3,512,134.56	23,677,359.38	-		173,325,329.58
APRIL	104,857,529.25	66,488,798.07	-		-	-	-	6,163,820.07	140,641,875.85	4,870,042.32		323,022,065.56
MAY	74,485,051.06	64,154,744.95	-	5,443,071.10	3,291,348.49	156,255,594.78	13,811,792.97	3,652,228.82	25,110,712.23	4,870,042.32	22,441,750.32	373,516,337.04
JUNE	112,659,318.78	73,082,808.67	-		-	-	-	3,383,740.50	132,031.10	4,297,190.14		193,555,089.19
JULY	63,160,546.94	85,980,464.24	67,226,869.33		-	-	-	4,778,415.90	28,893,113.73	3,426,596.39		253,466,006.53
AUGUST	82,008,446.60	87,560,625.36	60,822,213.02		-	-	-	4,510,228.79	7,510,300.19	3,846,893.62		246,258,707.58
SEPTEMBER	66,473,603.63	104,396,338.27	49,270,060.18		-	-	-	4,918,691.87	0	4,681,029.54		229,739,723.49
OCTOBER	82,162,692.72	82,603,361.86	36,872,260.07	40,163,542.16	-	-	-	3,571,048.58	0	3,636,441.53		249,009,346.92
NOVEMBER	63,532,661.12	101,773,530.55	40,176,749.80	13,607,677.80	-	-	-	3,519,512.66	0	5,165,213.44		227,775,345.37
DECEMBER	75,300,448.48	106,860,210.45	75,691,827.33		-	-	-	0.00	0	3,575,229.85	-	261,427,716.11
TOTAL	1,022,354,895.52	987,322,292.24	336,479,046.70	81,893,754.07	3,291,348.49	156,255,594.78	13,811,792.97	45,565,291.16	225,965,392.48	53,727,014.23	22,441,750.32	2,949,108,172.96

PREVIOUS AUDIT REPORTS

Auditor-General's report for the year ended 31/12/2022 was presented to the State House of Assembly on 18/10/2023 which was scrutinized by the Public Account Committee which resolution were made at the plenary.

Resolution arising from the House seating of 19/3/2024 was conveyed vide correspondence Ref NO YBHA/S/GEN/10/VOL. IV dated 25th March, 2024 directing that:-

- (a) The State Government to ensure that the Local Government Executive to recover and remit all the outstanding revenue collected totaling the sum of N1,311,700.00 to the Local Government Treasury Account immediately.

2023 FINANCIAL YEAR REPORTS

ADMIN DEPARTMENT

WRONG AND IRREGULAR PAYMENTS WORTH N1,470,000.00

Audit inspection conducted revealed that, the sum of N1,470,000.00 was drawn on Nine (9) payment vouchers to cater for various expenses but were observed not supported with valid expenditure documents to justify expenditure of public funds.

Details below: -

S/N	NAME	PURPOSE	P.V	DATE	AMOUND	REMARK
1	Babagana Ahmed	Being settlement of out of packet expenses incurred by the name Chm Driver for the maintenance of Chairman official vehicle	53	16/1/23	50,000.00	<ul style="list-style-type: none"> - Not subjected to Internal Audit checks - No receipts to justify the expenses on repairs carried out. - Cash/Sales invoice with approval could not tally.
2	Musa Abubakar	Being payment to the above named officer for the repairs of Toyota Hilux YBLG of KRS	55	2/2/23	120,000.00	<ul style="list-style-type: none"> - No receipts of the purchase made - New parts not charge to store records - Old part could not be traced in store - Approval not tally with cash invoice
4	Sundry person	Being payment of financial assistance to the attached name to enable them celebrated Edel-fitir for the year 2023	96	20/4/23	550,000.00	<ul style="list-style-type: none"> - None of the officers sign the voucher - -The voucher is not control by the OCV - Payment voucher signed by the beneficiaries
5	Sundry person	Being payment made to the overleaf student as monthly standing order for the month of August	3	31/8/23	300,000.00	<ul style="list-style-type: none"> - Lacked overleaf sundry on - No details of the sundry persons nor there signature - Not verified by internal auditor

		2023				<ul style="list-style-type: none"> - No sign by the recopied - No admission/acknowledgement letter or neither receipt
6	Sundry person	Being payment made to the overleaf civil	6	32/8/23	180,000.00	<ul style="list-style-type: none"> - No approval page attached - No details of these student provided to justify the claims
8	Shariff Budde (HGA)	Being payment of transport and travelling allowance to the above name officer to enable him attend workshop at Damaturu	54	18/11/23	150,000	<ul style="list-style-type: none"> - No receipt to cover accommodation /transportation - Not supported with certificate of attendance
9	Isa M. ALa	Being settlement of out of payment express by the above name officer for the replacement of conduct wiring of DF.P.M House	63	21/03/23	120,000	<ul style="list-style-type: none"> - No receipt of item purchase - Not verified by the internal auditor Not sign by recipient
				TOTAL	N1,470,000	-

Since the necessary attached could not be obtained, recovery is recommended in accordance with the Law.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING N315,000.00

Payment were made vide 3 numbers payment voucher amounting to N315,000.00 at various time without taking into cognizance the provision of the Financial memoranda as it relates to payment procedure and control of expenditure. Details: -

S/N	NAME	PURPOSE	P.V	DATE	AMOUND	REMARK
1	Eng. Adamu Adamu	Being payment for the above officer to enable him attend workshop at Abuja	54 of Nov.	10/10/23	250,000.00	<ul style="list-style-type: none">- Not verified by the internal Auditor- Lacked receipt of registration fees as per approval- Not sign by the recipient
2	Sundry Person	Being payment of monthly studying allowances to overleaf name for the month Nov. 2023.	42 of Nov.	24/11/23	35,000.00	<ul style="list-style-type: none">- Not verified by the internal Auditor- Not collected by check pass- Not sign by the recipient
3	Hon. Hassan Dahiru	Being payment to the above named Hon. Vice Chairman for the repairs of Solar Borehole at Bukarti	5 th of Dec.	5/8/23	30,000.00	<ul style="list-style-type: none">- Not verified by the internal Auditor- Lacked receipt of expenditure- Not sign by the recipient- No Certification of problem of Boreholes- Lack S.R.V/S.I.V
	Total				<u>N315,000.00</u>	-

Since the necessary attachment could not be obtained, recovery is recommended in accordance with Law.

2. CAPITAL PROJECT EXAMINATION

Contract were awarded to various contractor to undertake work at the Local Government Area. Physical verification on the project reveals a varying degree of government commitment and level of completion.

Despite response by the Local Government, below still are outstanding.

CAPITAL PROJECT 2023

S/N	NAME OF CONTRACTOR	PURPOSE	ORIGINAL SUM	P.V	AMOUNT	LOCATION	REMARK
1	Hayel General Supply Nig. LTD	Being payment made to the above name construction for conversion of motorize Borehole to solar system at Bukarti Fajiganari, Garin Gawo, Gasma, Jajeri, Jaji Maji, Karasuwa Galu, Garun Guna, Wachakal and Waro.	96000,000.00	1 of Sept.	96,000,000.00	Bukarti Fajiganari, Garin Gawo, Jaji Maji, Jajeri karasuwa Galu, Garun Guua, wachakal and waro	- Payment made 100% without Tax. - Lacked C.V - Lacked receipt of company. - Not verified by internal Auditor, - Work not done - Not sign by recipient
2	M.G Enterprises Nig. LTD	Settlement of contract	25,000,000	3 of may	15,000,000.00	Karasuwa Galu.	- Lacked of location

		agreement No. 1 of may 2023 for fencing of grave yard at Karasuwa Galu, Karasuwa Garun Guna.		11 of may	5,000,000.00	Karasuwa Garun Guna	<ul style="list-style-type: none"> - Not checked by checked and pass - Lacked C.V - Lacked receipt of the company - Not sign by internal auditor - Payment 100%
3	Kolomi Dynamic and CO.	Connection of Karasuwa Galu to National Gride	25,000,000.00	3 of Jun. 5 of May	22,000,000.00 3,000,000.00	Karasuwa Galu	<ul style="list-style-type: none"> - Lacked of contract agreement - Lacked B.O.Q - Lacked receipt of the company - No approval - Not sign by internal auditor - Sign by recipient
4	HSZAM Construction & Investment LTD	Being payment initial made to the above name construction company for the drilling and installation of 2 No.s of solar borehole with complete accessories in Jaji Maji and Karasuwa Garin Guna	46,663,352.00	1 of Nov.	23,331,676.00	Jaji maji Karasuwa Garin Guna	<ul style="list-style-type: none"> - 50% part payment Balance 23,331,676 - Payment lack receipts of the company for the payment made - Lacked C.V - Work not completed
5	Green Light Auto Nig. LTD	Being payment to the above name company for the	217,950,000.00	15 of Dec.	217,950,000.00	Jaji Maji Mokartortion Borderil Dukkari,	<ul style="list-style-type: none"> - Payment made 100% all with VAT / TAX - Lacked

		conversion of some motorized boreholes to solar boreholes at the community				Abija, Fulatari, Kilbuwa G-Mal. Mam Tabawa Lamido Kanga, Damamini	agreement letter - Lacked C.V - No location of the area - Not sign by internal auditor - Sign by recipient Lacked of receipt - Name of the company on clearance was Agric Advance IDIA Nig. L.T.D while on transfer paid was Green Light Authors Nig. LTD
	Total				382,281,676.00		-

LOCAL GOVERNMENT EDUCATION AUTHORITY.

WRONG AND IREGULAR PAYMENT WORTH N135,000.

Below listed drawings for the sum of N135,000.00 could not be observed supported with valid documentation justifying the drawings. Details below:

S/N	NAME	PURPOSE	P.V	DATE	AMOUND	REMARK
1	Bukar Abbacha	Being payment for monthly standing allowance for the updating of record for the month of May 2023	36	27/5/23	80,000.00	<ul style="list-style-type: none">- Not subjected to Internal Audit checks- No replenishment receipts attached
2	Bukar Abacha	Being payment to the above name officer for the purchase of hardcover books and writing materials for the collection of cattle tax	56	19/923	55,000.00	<ul style="list-style-type: none">- Not subjected to Internal Audit Checks- No charge to store records
				Total	135,000.00	-

UN-ACCOUNTED PROCEEDS FROM MASS TRANSIT COLLECTION 2023.

Audit inspection conducted reveals that for the period under- review, the Local Government operated a total No of 10 vehicles at different times with a total revenue generation of N2,800,000.00 based on records maintained. The actual remittance to Local Government. Account stood sat N2,336,000 leaving a difference of N464,000.00 unaccounted. Thus: -

(a) 2 New set of vehicle operated for 18 weeks (3 rd of August- Dec. 2023 @ N20,000.00 per week= 40,000.00 x18=	720,000.00
(b) 6 New set of vehicle operated for 16 weeks from Sept- December, 2023 @ N20,000.00 per week = 120,000.00 x16=	1,920,000.00
(c) Zioul vehicle operating at N5,000 per week and operated from Jan.- April, 2023 i.e 16 week x10,000.00	<u>160,000.00</u>
Expected collection base on records presented	<u>2,800,000.00</u>

While examination of Bank Statement reveals that, the actual remittance stood at N2,336,000, hence leaving unaccounted sum of N464,000.00.

Since, the necessary explanation could not be obtained, recovery is recommended.

OUTSTANDIGN REVENUE EARNING BOOKS WORTH N... FOR THE YEAR 2023.

Inspection for the period stated above reveals outstanding revenue earning books that revenue were duly collected by were not retirement to Treasury with collection therefrom worth----

Details below: -

S/N	NAME	DATE ISSUED	TYPE OF RECEIPT	BOOK NO	AMOUNT
1	BABAGANA ALI	10/6/23	MOTOR	21-1001-1050	2,500.00
2	BABAGANA ALI	21/6/23	MOTOR	27-1301-1350	2,500.00
3	BABAGANA ALI	21/6/23	MOTOR	31-1501-1550	2,500.00
4	BABAGANA ALI	10/6/23	MKT	49-2401-2480-	2,500.00
5	BABAGANA ALI	10/6/23	MKT	50-2451-2500-	2,500.00
6	BABAGANA ALI	10/6/23	MKT	51-2301-2350-	2,500.00
7	BABAGANA ALI	30/6/23	MKT	55-2251-2300-	2,500.00
8	BABAGANA ALI	30/6/23	MKT	60-2051-2100-	2,500.00
9	BABAGANA ALI	26/5/23	KEKE NAPEP	16-0701-0750-	2,500.00
10	BABAGANA ALI	26/5/23	KEKE NAPEP	17-0811-08150	2,500.00

11	BABAGANA ALI	26/5/23	KEKE NAPEP	18-0901-0950	2,500.00
12	BABAGANA ALI	26/5/23	KEKE NAPEP	19-1001-1050	2,500.00
13	BABAGANA ALI	26/5/23	KEKE NAPEP	20-1051-1100	2,500.00
	TOTAL				32,500.00

1	M. USMAN	26/8/23	KEKE NAPEP	29	1451	1500	2,500.00
2	M. USMAN	26/8/23	KEKE NAPEP	41	2051	2100	2,500.00
3	M. USMAN	2/11/23	KEKE NAPEP	47	2351	2400	2,500.00
4	M. USMAN	11/11/23	KEKE NAPEP	55	2751	2800	2,500.00
5	M. USMAN	11/11/23	KEKE NAPEP	61	3051	3100	2,500.00
6	M. USMAN	23/11/23	KEKE NAPEP	62	3101	3150	2,500.00
7	M. USMAN	23/11/23	KEKE NAPEP	67	3351	3400	2,500.00
8	M. USMAN	24/11/23	MARKET 100	2	0051	0100	5,000.00
9	M. USMAN	24/11/23	MARKET 100	5	0201	0250	5,000.00
10	M. USMAN	24/11/23	MARKET 100	8	0351	0400	5,000.00
11	BABAGANA ALI	26/7/23	DEPARTMENT	7	3301	3350	Undetermined

12	BABAGANA ALI	26/6/23	DEPARTMENT	4	3151	3200	Undetermined
13	M. USMAN	25/10/23	DEPARTMENT	28	5351	5400	Undetermined
14	M. USMAN	25/10/23	DEPARTMENT	29	5401	5450	Undetermined
15	M. USMAN	2/11/23	DEPARTMENT	32	5551	5600	Undetermined
16	M. USMAN	11/11/23	DEPARTMENT	37	3801	3850	Undetermined
17	M. USMAN	29/11/23	DEPARTMENT	46	4301	4350	Undetermined
18	M. USMAN	29/11/23	DEPARTMENT	47	4351	4400	Undetermined
19	M. USMAN	29/11/23	DEPARTMENT	54	2901	2950	Undetermined
20	BABAGANA ALI	15/9/23	MOTOR PARK	40	1951	4000	2,500.00
21	BABAGANA ALI	15/9/23	MOTOR PARK	43	2010	2150	1,500.00
22	BABAGANA ALI	15/9/23	MOTOR PARK	47	2301	2350	2,500.00
23	BABAGANA ALI	15/9/23	MOTOR PARK	49	2401	2450	2,500.00
	Total						75,000

SUMMARY

1. Motor park (50) 7 booklets @ 2,500.00	17,500.00
2. Marker receipt N50) 5 booklets @ 2,500.00	12,500.00
3. Keke NAPEP (50) 12 booklet @ 2,500.00	30,000.00
4. Market receipt (100) 3 booklet @ 5,000.00	15,000.00
	<u>75,500.00</u>
5. Departmental 9 booklets Undetermined	

Since the necessary explanation could not be produced recovery is recommended in accordance with the Law.

UNACCOUNTED REVENUE DULY COLLECTED BY ABBA MAMMAN WORH
N325,200.00

Audit inspection of the entire Revenue Books maintained by the Treasury Department revealed that, these is one (1) booklets of receipt with Book No 22 and counter fail Nos 1060-1076 (Pieces) assigned for the collection of yearly permit/license of filling standing totaling N325,200 was not remitted to the treasury of the Local Government.

Since no further explanation could be advance, recovery is recommended.

KARASUWA LOCAL GOVERNMENT COUNCIL

HIGHLIGHTS OF 2023 FINANCIAL OPERATION

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
		1,022,354,896	1,825,128,443	1,396,340,137
1	STATUTORY ALLOCATION	987,322,292	1,064,779,564	769,502,160
2	VALUE ADDED TAX	939,430,985	288,271,606	137,683,276
3	OTHER FAAC ALLOCATION	21,620,108	44,000,000	18,800,094
4	INTERNAL REVENUE IGR	2,970,728,281	3,222,179,613	2,322,325,667
	SUB TOTAL			
	CAPITAL RECIEPTS			
1	GRANTS	-	-	132,253,538
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	132,253,538
	TOTAL RECEIPTS	2,970,728,281	3,222,179,613	2,454,579,205
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	392,336,109	662,982,395	393,287,717
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	667,575,031	-	651,185,622
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	746,809,835	457,095,357	559,666,760
	TOTAL RECURRENT EXPENDITURE	1,891,720,976	1,240,077,752	1,664,140,098
	CAPITAL EXPENDITURE	1,248,556,763	1,127,933,389	514,114,743
	TOTAL EXPENDITURE	3,140,277,739	2,368,011,141	2,178,254,842
1	NET CASH BALANCE	(169,549,458)	854,168,472	276,324,363
2	OPENING BALANCE	278,526,181	525,529,472	2,201,817
	OPENING BALANCE (ii Project Joint Acc)	108,976,722		278,526,181
3	CLOSING BALANCE	1,022,354,896	1,825,128,443	1,396,340,137

KARASUWA LOCAL GOVERNMENT COUNCIL

PERSONNEL COST					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
21010101	Basic Salaries		255,018,471.17	430,938,556.75	175,920,085.58
21020101-7	Allowances General		126,528,395.31	213,811,822.38	87,283,427.07
21020201	2.75 YCHMB Contribution		10,789,243.01	18,232,015.86	7,442,772.85
	Total		<u>392,336,109.49</u>	<u>662,982,394.99</u>	<u>270,646,285.50</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

OVERHEAD/SUBVENTION EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
	Overhead charge		85,000,000.00	120,000,000.00	35,000,000.00
	Total		<u>85,000,000.00</u>	<u>120,000,000.00</u>	<u>35,000,000.00</u>

SUBVENTIONS TO PARASTATALS

	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023
	SUBEB		190,512,962.12		(190,512,962.12)
	PHCMB		224,374,891.69		(224,374,891.69)
	Local Government Pension Board		152,002,249.15		(152,002,249.15)
	Yobe State University		24,000,000.00		(24,000,000.00)
	Emirate Council		60,000,000.00		(60,000,000.00)
	1% Admin Charges		13,155,516.55		(13,155,516.55)
	Training Fund		3,529,411.68		(3,525,411.68)
	Total Subventions to Parastatals		<u>667,575,031.19</u>	=	<u>(667,571,031.19)</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE					
ECON CODE	Administrative Sector	GEO CODE			
	Description		Actual 2023	Budget 2023	Variance 2023
23020156	Construction of of Paramular well facing of grave yard at Gasma Zakant shakke & Karasawa		102,710,192.53	63,200,000.00	(89,510,192.53)
23010105	Supply of Number 8 liter Hiace (Toyota) and Hilux Treasury depart Chairman office		111,844,614.93	70,000,000.00	(91,844,614.93)
2301018	Supply of 3 number of Toyota Hiace Mas Transit and 1 Turdara Hilux at Mass Transit Unit and Chairman office		85,945,192.53	50,311,313.00	(85,633,879.53)
	Total Administrative Sector		<u>300,499,999.99</u>	<u>183,511,313.00</u>	<u>(116,988,686.99)</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2023	Budget 2023	Variance 2023
230101442	Electrification of Shake From Gyada 4km Karasuwa Galu		70,000,000.00	115,000,000.00	(5,000,000.00)
23010142	Completion of electrification project at Karasuwa Galu Tada		71,000,000.00	83,540,000.00	12,540,000.00
23050286	Procurement of food and nonfood item for distribution to the e vulnerable groups		48,406,763.28	89,793,111.00	(8,613,652.28)
	Total Economic Sector		<u>189,406,763.28</u>	<u>288,333,111.00</u>	- <u>1,073,652.28</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR					
ECON CODE	Description	GEO CODE	Actual 2022	Budget 2022	Variance 2022
23020177	Drilling 11 numbers of hybrid Solar borehole and installtion connted with accessories at regar Mangri, Dagirari, Mainar Aribе, Regar Banido Jeju, Jajere Rigar Gatau Kirfowa and Wachakal		130,730,000.00	50,000,000.00	(130,730,000.00)
23020105	constrution of Water enbankment Gasma Jaji-Maji and Waro		70,000,000.00	30,000,000.00	(40,000,000.00)
23020177	Drilling and installiton of hybrid Solar Borehole at Jaji-Maji and Karasuwa		86,000,000.00	41,000,000.00	(45,000,000.00)
23030141	Conversions of motorize Borehole to hybrid Solar Borehole at Gasma Tabawa Karasuwa GG aridi and Damamuri		70,000,000.00	74,119,650.00	(195,880,350.00)
230301141	Conversions of motorize Borehole to hybrid Solar Borehole at Jaji-Maji MakabarGanga Damamuni Jajere isozi Sularati and Kizs garin		296,920,000.00	93,000,000.00	(203,920,000.00)
	Total Regional Sector		<u>653,650,000.00</u>	<u>288,119,650.00</u>	<u>(615,530,350.00)</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2022	Budget 2022	Variance 2022
23531000	Purchase(300) pieces of Furniture's to Primary School		47,000,000.00	127,000,000.00	80,000,000.00
23020146	Fencing of Fayuganari		37,000,000.00	121,969,315.00	84,969,315.00
	Fencing of Garin Gawo		21,000,000.00	119,000,000.00	98,000,000.00
	Total Social Sector		<u>105,000,000.00</u>	<u>367,969,315.00</u>	<u>262,969,315.00</u>

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government Budgeted the sum of ₦44,000,000.00 for the year ended 31st December 2023, of which actual collection was ₦21,620,108.00 thereby reflecting variance of ₦22,379,892.00 under collection.

RECURRENT EXPENDITURE:

The Council Budgeted the sum of ₦1,240,077,752 and expended the sum of ₦392,336,109.49 on personal cost, while the sum of ₦1752,575,031.19 were expended on overhead cost, subventions to MDAs and other operating activities.

CAPITAL DEVELOPMENT PROGRAMME.

The Council Budgeted the sum of ₦1,127,933,389.00 for its capital expenditure, but the actual expenditure stood at ₦1,248,556,763.00 variance of ₦514,114,743.00.

INTERNAL CONTROL PROCEDURE.

The assessment of the Internal control of the Local Government for the year 2023 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 31st 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 **Karasuwa** Local Government for the year ended 31st 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 **Karasuwa** Local Government for the year ended 31st December, 2023.

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


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

