

AUDITOR-GENERAL'S REPORT

KARASUWA LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS

SEPTEMBER, 2023

TABLE OF CONTENT

Table of Content:	..	..	..	..	..	..	..	..	..	i
Introduction:	..	..	..	..	..	..	..	..	..	1
Submission of Financial Statement:	..	..	..	..	..	..	..	..	..	1
Income Highlight:	..	..	..	..	..	..	..	..	..	1
Statutory Allocations from Federation Accounts:	..	..	..	..	..	..	..	..	..	2
2022 Financial Year Reports:	..	..	..	..	..	..	..	..	..	3
Highlight of 2020 Financial Operation:	..	..	..	..	..	..	..	..	..	18
Personnel Cost:	..	..	..	..	..	..	..	..	..	19
Overhead/Subvention Expenditure:	..	..	..	..	..	..	..	..	..	20
Admin Sector Expenditure:	..	..	..	..	..	..	..	..	..	21
Economic Sector Expenditure:	..	..	..	..	..	..	..	..	..	22
Regional Development Sector Expenditure:	..	..	..	..	..	..	..	..	..	23
Social Sector Expenditure:	..	..	..	..	..	..	..	..	..	24
Budget Analysis:	..	..	..	..	..	..	..	..	..	25
Audit Certification:	..	..	..	..	..	..	..	..	..	26

REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON ACCOUNTS
OF KARASUWA LOCAL GOVERNMENT FOR THE YEAR ENDED
31ST DECEMBER 2022

1. INTRODUCTION:

The Financial Statements of Karasuwa Local Government and relevant operation records for the year ended 31st 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 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, 2022 was submitted to me on the 30th 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 31st March of the preceding year of operation.

The Accounts and schedule of statements were certified on 16th June, 2023 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 **₦2,303,525,572.92** from Federation account and **₦18,800,093.75** on account of collection from Internal operations of the Revenue Unit of the councils treasurer. The total sum of **₦2,322,325,666.67** was the certified total income to the council for the year ended 31 December, 2022.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

FAAC 2022 KARASUWA LOCAL GOVERNMENT										
MONTH	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non Solid mineral	ECOLOGICAL FUND	Intervention	Exchange Differentials	TOTAL
JANUARY	107,148,236.00	61,300,642.54	1,059,486.74				3,246,231.68			172,754,596.96
FEBRUARY	52,845,352.72	59,205,214.31	1,050,873.79	22,679,463.01			2,297,270.69			138,078,174.52
MARCH	71,141,333.75	53,388,424.14		19,839,856.53			2,729,435.70			147,099,050.12
APRIL	104,768,392.70	64,342,959.28					3,182,927.95	1,125,443.60	7,827,790.35	181,247,513.88
MAY	93,598,855.47	83,888,006.90		4,535,892.60	2,065,623.30		3,004,537.56			187,092,915.83
JUNE	79,729,575.72	63,680,982.84					2,624,198.23			146,034,756.79
JULY	126,048,272.22	61,641,914.69					3,781,448.17			191,471,635.08
AUGUST	163,610,197.99	57,046,835.58					4,908,305.94			225,565,339.51
SEPTEMBER	269,144,029.38	68,037,019.07		4,535,892.60			2,936,327.32			344,653,268.37
OCTOBER	100,275,808.40	62,914,472.43					3,416,504.59	13,607,677.80		180,214,463.22
NOVEMBER	88,933,729.82	66,766,058.94	1,165,270.77	15,875,624.10			3,383,353.91			176,124,037.54
DECEMBER	139,096,353.25	67,289,628.95				6,803,838.90				213,189,821.10
TOTAL	1,396,340,137.42	769,502,159.67	3,275,631.30	67,466,728.84	2,065,623.30	6,803,838.90	35,510,541.74	14,733,121.40	7,827,790.35	2,303,525,572.92

2022 FINANCIAL YEAR REPORTS

I) WORKS DEPARTMENT

(i) FINANCIAL AUDIT TEST

WRONG/IRREGULAR PAYMENT WORTH ₦2,370,900.00

The books of account which include the store record were examine and following observation were found.

- a) The sum of ₦1,970,900 was paid to ABK & Son of the purchase of Hand Pump and accessories on payment voucher 14 of May 2022. Among the tem supplied 300 q riser pipe were received by the store keeper Bukar Sabo. However on store inspection only 100 were seen. Therefore you are regard to ensure the balance of 200 were recovered from the store keeper as appropriate.
- b) The sum of ~~₦~~400,000.00 was also released to Modu A. Kolomi (HOW) vide payment voucher number 65 of January 2022 for the purchase of Portland cement trips of river san and gravel. Observation on the payment voucher reveals that certification by the Internal Auditor is not obtained, therefore the expenditure could not be admitted as charge into the account of the Local Government.
- c) Payment were made for the supply of baclite and hand pump materials to various location at the Local Government.

Inspections of store reveals have shown that the item were issued. However, the obsolete parts were not taken charge into store, therefore the issued officer is required to return to the store the obsolete as evidence of proper accountability. The details of the item were seen below.

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB HEAD	P.V NUMBER	DATE	AMOUNT	REMARKS
1	Modu A. Kolomi (How)	Purchase of riser pipers starters rods and socket sets	2009/13	77	Feb/2022	500,000.00	Store supply of materials that claiming is replacement well in the store no replacement of the item supply therefore the head of work and store keeper Bukar Sabo as to explain were the spire part of the item are kept
2	Modu A. Kolomi (How)	Purchase of riser pipes and stainless	2009/13	76	Feb/2022	500,000.00	
3	Modu A. Kolomi (How)	Purchase of riser piper and stainless roads	2009/13	66	April/2022	500,000.00	
4	Modu A. Kolomi (How)	Purchase of riser piper and stainless roads	600/A6	69	May/2022	500,000.00	
5	Modu A. Kolomi (How)	Purchase of hand pump and borehole material	600/A2	10	Nov/2022	6,000.000.00	
6	Modu A. Kolomi (How)	Purchase of riser pipes and stainless roads	2009/13	66	June/2022	500,000.00	
7	Modu A. Kolomi (How)	Purchase of riser pipes and stainless roads	600/A/4	74	June/2022	250,000.00	
			Total			8,750,000.00	

II) **LOCAL GOVERNMENT EDUCATION AUTHORITY**

(ii) **FINANCIAL AUDIT TEST**

WRONG/IRREGULAR PAYMENT WORTH ₦92,000.00

The following drawings for the sum of ₦92,000.00 could be observed effected without the expenditure details duly attached to justify services or assets acquired from the funds.

Detail Below.

S/N	NAME OF PAYMENT	PURPOSE OF PAYMRNT	HELD & SUB HEAD	PV.NO& DATE	AMOUNT	REMARK
1	Education Sec.	IMPREST	3000/01	1/JAN	20,000.00	All these vouchers lack proper documentation to support the drawing as provide by the fm chapter 14.4 (1-9) and internal auditor did not verify the payment which is not in line of provision of F.M chapter 14.10 and 40.10 respectively
2	Accountant	imprest	3000/01	2/FEB	7,000.00	
3	Cashier	Imprest	3000/01	3/APRIL	10,000.00	
4	Education sec	Imprest	3000/01	1/JUNE	17,000.00	
5	Education sec	Imprest	3000/01	1/AUGUST	25,000.00	
6	H O D admin	Imprest	3000/01	4/SEPT	5,000.00	
7	H O D admin	Imprest	3000/01	2/DEC	8,000.00	
Total					92,000.00	

III) **AGRIC DEPARTMENT**

(iii) **FINANCIAL AUDIT TEST**

WRONG/IRREGULAR PAYMENT WORTH ₦147,000.00

The sum of ₦147,000.00 was drawn on two (2) various payment vouchers reveals that were not certify by DPM and Internal Auditor to justify expenditure incurred contrary to the provision of financial memoranda cap 14.10

Details shown below.

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB HEAD	P.V NUMBER	DATE	AMOUNT ₦	REMARKS
1	Mella Goni Karasuwa	Sanitation working materials	2008/12	61	Feb/2022	67,000.00	- No Internal Auditor certification - No expenditure attached - Not in store records
2	Balarabe Isa Ibrahim	Spraying of weed across the Local Government secretariat	2008/10	5	August /2022	80,000.00	- No Internal Auditor certification - Not authorized by DPM and OCV - Not processed in any subject file
Total						147,000.00	

Since no further explanation could be advanced to justify the drawings recoveries be effected from the officer controlling vote and officer concern.

IV) **ADMINISTRATION DEPARTMENT**

(iv) **FINANCIAL AUDIT TEST**

WRONG/IRREGULAR PAYMENT WORTH ₦2,838,680.00

The sum of ₦2,838,680.00 was drawn on 6 payment vouchers could not be observed supported with relevant documents justifying the expenditure.

Details below.

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB HEAD	P.V NUMBER	DATE	AMOUNT	REMARKS
1	Amb. Abba Bauma	Youth assemble of Nigeria (YAN) for material, hall decoration, printing and logistic	2002/11	21	Feb/2022	150,000.00	- Not processed in any subject file - No expenditure details attached
2	Yahaiya Shuaibu (Sec Off)	Supply of oil and lubricant	2002/11	27	June/2022	238,680.00	- Not processed in any subject file - No expenditure details attached - Not in store records
3	Hassan Musa Gambo	Logistics and transport allowances	2002/12	45	June/2022	200,000.00	- Not processed in any subject file - No expenditure details attached - No prepayment Audit certification
4	Sundry person	Transport and travelling allowance for National Communication	2002/12	57	Oct/2022	700,000.00	- No conference/Workshop invitation letter is attached - No Internal Auditor certification - Not authorized by DPM and vote controller

5	Sundry person	Accommodation and feeding allowance	2002/12	43	Nov/20 22	500,000.00	- No expenditure details attach - No Internal Audit certification - Not processed in any subject file
6	Alh Kyari Wachakal	Hiring of vehicles and allowance	2002/2	46	Dec/20 22	400,000.00	- not processed in any subject file - No Internal Audit certification - Recipient did not sign payment voucher.
Total						2,838,680.00	

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

V) **PRIMARY HEALTH CARE DEPARTMENT**

(v) **FINANCIAL AUDIT TEST**

WRONG/IRREGULAR PAYMENT WORTH ₦6,501,000.00

Bellow listed drawings for the sum of ₦6,501,000.00 were drawn made for which were observed irregular for failing short of statutory requirements of public drawings.

Details attached below.

S/ N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB HEAD	P.V NUM BER	DATE	AMOUNT	REMARKS
1	Hon. Abdullahi A. Usman	Purchase of drugs for the control of measles outbreak	2007/13	37	May/22	200,000.00	- Not processed in any subject files - DPM could not authorized the drawing - No expenditure details attached - Not taken on charge to store records
2	Abdullahi Alh.Usman	Control of outbreak of whopping cough	2007/13	17	Aug/22	1,800,000.00	- Named payee denied receiving payment as no signatory was observed - Expenditure not processed in subject file. - No procurement could be observed on store records
Total						2,000,000.00	

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB HEAD	P.V NUMBER	DATE	AMOUNT	REMARKS
1	Abdullahi K. Yarima	Covid-19 mobile team logistics	2007/12	1	Jan/2022	450,000.00	- Not processed in any subject file - No expenditure detail attach - No Prepayment Audit certification
2	Abdullahi K. Yarima	IDT team logistics exercise	2007/12	7	Jan/2022	180,000.00	
3	Babawa Ajiya (DPHC)	OBR-2 logistics exercise	2007/12	2	Feb/2022	307,000.00	
4	Abdullahi K. Yarima	Covid-19 paining	2007/12	2	April/2022	115,000.00	- Not processed in subject file - No expenditure details
5	Abdullahi K. Yarima	Covid-19 transportation of vaccine	2007/12	3	April/2022	162,000.00	- Check and passed did not sign, no any cash receipt attached to the payment voucher
6	Abdullahi K. Yarima	Covid-19 exercise to vaccinates	2007/12	4	April/2022	270,000.00	
7	Abdullahi K. Yarima	Validators town announce and recorded	2007/12	5	April/2022	243,000.00	
8	Abdullahi K. Yarima	5 days logistics to covid-19 teams	2007/12	6	April/2022	135,000.00	
9	Sule Adamu (CCO)	Maintenance for covid-19 mass vaccination exercise	2007/12	2	May/2022	386,000.00	- Not processed in any subject file - No expenditure detail attached
10	Sule Adamu (CCO)	Maintenance for covid-19 mass vaccination exercise	2007/12	3	May/2022	193,000.00	- No Prepayment Audit certification
11	Abdullahi K. Yarima	Covid-19 exercise	2007/12	4	May/2022	135,000.00	- Not processed in any subject file - No expenditure details attached - Not subjected
12	Abdullahi K. Yarima	Allowance for MNCH week	2007/12	5	May/2022	495,000.00	
13	Abdullahi K. Yarima	Allowance for MVCH week	2007/12	6	May/2022	262,000.00	

14	Abdullahi K. Yarima	Allowance for MVCH week	2007/12	8	May/2022	262,500.00	to prepayment Audit Certification - Not processed in any subject file - No expenditure details - Not subjected to prepayment Audit Certification
15	Baawa Ajiya (DPHC)	SOD (state outbreak) logistics	2007/12	1	June/2022	156,000.00	
16	Goni Musa Gambo	State outreach day SOD team logistics and allowances	2007/12	2	Nov/2022	500,000.00	
17	Goni Musa Gambo	Outreach days (SOD) word focal person (WFP) logistics and allowance	2007/12	3	Nov/2022	100,000.00	
18	Abdullahi K. Yarima	Outreach days (SOD) Supportive supervision logistics and allowance	2007/12	1	Dec/2022	150,000.00	
Total						4,501,500.00	

VI) **TREASURY DEPARTMENT**

(Vi) **FINANCIAL AUDIT TEST**

1. **WRONG/IRREGULAR PAYMENT**

Bellow listed drawings for the sum of ₦600,000.00 could not be observed supported with relevant documentations justifying the drawings.

Details below attached:-

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB HEAD	P.V NUM BER	DATE	AMOUNT	REMARKS
1	Alh.Kyari Wachakal	Transport and travelling allowance	2011/12	10	March/2022	300,000.00	- No details of allowance provided - Not processed in any subject file - Not receipted by payee
2	Sundry person	Transport travelling allowance and logistic printing	2005/12	20	April/2022	300,000.00	- No list of beneficiaries attached - Mot subjected to file processed - DPM could not authorized
Total						600,000.00	

Since no further explanation could be advance recover be effected.

2. UN-REMITTED REVENUE COLLECTIONS AND UNACCOUNTED RECEIPTS

Records of revenue collections have been examined and below cattle tax (Jangali) receipt are observed returned with out the collection remitted to the Local Government revenue accounts for ₦390,000.00

Details below:-

S/N	NAME OF COLLECTOR	BOOK NO	RECEIPT FROM TO		AMOUNT ₦
1.	Lawan Dukkana	13	10601	10650	87,000.00
2.	Lawan Dukkana	18	10851	10900	71,000.00
3.	Lawan Dukkana	20	10951	11000	60,000.00
4.	Lawan Dukkana	38	11801	11850	51,000.00
5.	Lawan Bakolo	32	11551	11600	77,000.00
6.	Lawan Bakolo	51	12501	12550	44,000.00
TOTAL					390,000.00

The collections should be seen remitted to the Treasury, alternatively recovery is recommended.

3. MISSING PAYMENT VOUCHERS WORTH ₦1,671,700.00

Below listed payment vouchers for the sum of ₦1,671,700.00 could not be submitted for Audit certification which could be termed missing or not prepared at all when the funds are drawn.

1.	Modu & Kolomi	Purchase of fuel	2	10/04/22	700,000.00
2.	Sundry person	Monthly allowance	64	24/05/22	10,000.00
3.	Sundry person	Monthly allowance	1	06/06/22	101,200.00
4.	Ba'awa Ariya	Standing imprest	70	06/06/22	20,000.00

5.	Musa Umara	Financial assistant	72	03/06/22	30,000.00
6.	Sundry person	Monthly allowance	73	06/6/22	62,000.00
7.	Baba Gana Isa	Cash trip	45	06/07/22	50,000.00
8.	Khalid Abba (sec)	Standing imprest	60	05/8/22	30,000.00
9.	Maina Mohammed Mani	Monthly report	62	05/08/22	25,000.00
10	Share responsibilities account	Logistic allowance	67	05/08/22	577,500.00
11	Sundry person	Monthly allowance	68	05/08/22	66,000.00
Total					1,671,700.00

Since the voucher could not be produce for Audit certification, the sum as drawn is recommend for recovery.

4. OUTSTANDING DEPARTMENTAL RECEIPT FOR THE PERIOD OF JANUARY TO DECEMBER 2022

Inspection for the period stated above reveals outstanding collected revenue on bellow listed Departmental receipt worth sum of ₦254,200.00 not remitted to the treasury of the Local Government. The revenue officer of the Local Government is responsible for the non-remittance of the collections.

Details shown below.

S/N	NAME OF COLLECTOR	BOOK NO	RECEIPT FROM TO		AMOUNT ₦
1.	Baba Gana Ali (RO)	25	1801	1850	23,000.00
2.	Baba Gana Ali (RO)	78	3851	3900	18,000.00
3.	Baba Gana Ali (RO)	4	50201	50200	15,000.00

4.	Baba Gana Ali (RO)	16	50751	50800	17,000.00
5.	Baba Gana Ali (RO)	27	51301	52350	21,000.00
6.	Baba Gana Ali (RO)	50	52801	52820	14,000.00
7.	Baba Gana Ali (RO)	25	53701	53750	23,500.00
8.	Baba Gana Ali (RO)	6	0251	0300	11,600.00
9.	Baba Gana Ali (RO)	9	0401	0450	20,100.00
10	Baba Gana Ali (RO)	12	0551	0660	30,000.00
11	Baba Gana Ali (RO)	13	0601	0650	27,000.00
12	Baba Gana Ali (RO)	16	0751	0800	18,000.00
13	Baba Gana Ali (RO)	13	0851	0900	16,000.00
Total					254,200.00

Since the sum could not be remitted, recovery is recommended.

Details of sum of ₦17,500.00 unaccounted revenue in-respect of Market receipts is below:-

S/N	NAME OF COLLECTOR	BOOK NO	RECEIPT FROM TO		AMOUNT
1.	Baba Gana Ali (RO)	87	4301	4350	2,500.00
2.	Baba Gana Ali (RO)	89	4401	4450	2,500.00
3.	Baba Gana Ali (RO)	78	3851	3950	2,500.00
4.	Baba Gana Ali (RO)	44	2751	2800	2,500.00
5.	Baba Gana Ali (RO)	30	1451	1500	2,500.00
6.	Baba Gana Ali (RO)	24	2151	2200	2,500.00

7.	Baba Gana Ali (RO)	49	2401	2950	2,500.00
Total					17,500.00

Recovery is recommended.

Records on revenue profile was also examined and below motor park receipt are observed outstanding for the collection of ₦10,000.00 un-remitted to Treasury.

S/N	NAME OF COLLECTOR	BOOK NO	RECEIPT FROM TO		AMOUNT ₦
1.	Baba Gana Ali (RO)	26	2101	1250	2,500.00
2.	Baba Gana Ali (RO)	37	1251	1300	2,500.00
3.	Baba Gana Ali (RO)	18	0901	0950	2,500.00
4.	Baba Gana Ali (RO)	29	1501	1550	2,500.00
Total					10,000.00

Recovery is recommended.

Details of sum of ₦7,500.00 unaccounted revenue collection from Keke Napep receipt details below:-

S/N	NAME OF COLLECTOR	BOOK NO	RECEIPT FROM TO		AMOUNT ₦
1.	Baba Gana Ali (RO)	79	3901	3950	2,500.00
2.	Baba Gana Ali (RO)	46	2801	2850	2,500.00
3.	Baba Gana Ali (RO)	37	1851	1900	2,500.00
Total					7,500.00

Recovery is recommended.

5. UN-ACCOUNTED REVENUE GENERATION FROM MASS TRANSIT SERVICES FOR THE PERIOD OF JANUARY TO DECEMBER 2022

Audit inspection report for the period under-review revealed, the existence of unaccounted sum of ₦640,000.00 from the services of Mass transit Buses, this is for the period of four (4) month (ie. August – December) of operation which the vehicles were functional.

Records of remittance from accounting records reveals the outstanding ₦640,000.00 remittances as presented bellow.

S/N	NAME OF DRIVERS	CAR NUMBER	WEEKLY AMOUNT	MONTHLY AMOUNT	AMOUNT IN FOUR MONTH
1.	Boyi	LG-12-KRS	10,000.00	40,000.00	160,000.00
2.	Idi	LG-13-KRS	10,000.00	40,000.00	160,000.00
3.	Ba Lawan	Lg-15-KRS	10,000.00	40,000.00	160,000.00
4.	Bilah	LG-376-KRS	10,000.00	40,000.00	160,000.00
		Total amount	40,000.00	160,000.00	640,000.00

Since no further explanation could be advanced recovery is recommended.

KARASUWA LOCAL GOVERNMENT COUNCIL

HIGHLIGHTS OF 2022 FINANCIAL OPERATION				
S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,396,340,137.42	1,290,128,198.00	1,083,209,222.80
2	VALUE ADDED TAX	769,502,159.67	624,896,388.00	645,207,150.45
3	OTHER FAAC ALLOCATION	137,683,275.83	114,443,869.00	103,440,474.75
4	INTERNAL REVENUE IGR	18,800,093.75	62,956,330.00	22,407,041.80
	SUB TOTAL	2,322,325,666.67	2,092,424,785.00	1,854,263,889.80
	CAPITAL RECIEPTS			
1	GRANTS	132,253,538.33	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	132,253,538.33	-	-
	TOTAL RECEIPTS	2,454,579,205.00	2,092,424,785.00	1,854,263,889.80
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	393,287,716.55	718,324,515.00	441,054,519.28
2	OVERHEAD COSTS	60,000,000.00	120,000,000.00	42,500,000.00
3	SUBVENTIONS TO BOARD and PARASTATALS	651,185,622.12	-	553,813,806.09
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	559,666,759.98	147,000,430.00	84,076,204.47
	TOTAL RECURRENT EXPENDITURE	1,664,140,098.65	985,324,945.00	1,121,444,529.84
	CAPITAL EXPENDITURE	514,114,743.04	1,090,260,285.00	852,788,850.63
	TOTAL EXPENDITURE	2,178,254,841.69	2,075,585,230.00	1,974,233,380.47
1	NET CASH BALANCE	276,324,363.31	16,839,555.00	-119,969,490.67
2	OPENING BALANCE	2,201,817.11	413,026,368.00	619,469.84
	OPENING BALANCE (ii Project Joint Acc)	-		121,551,837.94
3	CLOSING BALANCE	278,526,180.42		2,201,817.11

KARASUWA LOCAL GOVERNMENT COUNCIL

PERSONNEL COST					
ECON CODE	Description	GEO CODE	Actual 2022	Budget 2022	Variance 2022
21010101	Basic Salaries		255,637,012.51	466,910,934.75	211,273,922.24
21020101-7	Allowances General		126,835,286.97	231,659,656.09	104,824,369.12
21020201	2.75 YCHMB Contribution		10,815,417.07	19,753,924.16	8,938,507.09
	Total		<u>393,287,716.55</u>	<u>718,324,515.00</u>	<u>325,036,798.45</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

OVERHEAD/SUBVENTION EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2022	Budget 2022	Variance 2022
	Overhead charge		60,000,000.00	120,000,000.00	60,000,000.00
	Total		<u>60,000,000.00</u>	<u>120,000,000.00</u>	<u>60,000,000.00</u>

	Subventions to Parastatals (According to Sectors-List)		Actual 2022	Budget 2022	Variance 2022
	SUBEB		211,981,226.69		(211,981,226.69)
	PHCMB		216,489,706.02		(216,489,706.02)
	Local Government Pension Board		146,414,933.36		(146,414,933.36)
	Yobe State University		24,000,000.00		(24,000,000.00)
	Emirate Council		40,000,000.00		(40,000,000.00)
	1% Admin Charges		8,770,344.37		(8,770,344.37)
	Training Fund		3,529,411.68		(3,529,411.68)
	Total Subventions to Parastatals		651,185,622.12	-	(651,185,622.12)

KARASUWA LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE					
ECON CODE	Administrative Sector	GEO CODE			
	Description		Actual 2022	Budget 2022	Variance 2022
23010105	Purchase of official utility vehicle (4WD) Hilux		28,000,000.00	32,000,000.00	4,000,000.00
23020102	construction of Juma'at Musques at (Garin Mallam)		48,714,743.04	90,500,000.00	41,785,256.96
23010108	Purchase of Sharon Could Bus (10 Seater)		-	20,250,000.00	20,250,000.00
23020156	Fencing of Grave Yerd at Wachallel		-	50,750,000.00	50,750,000.00
23020102	General Renovation of Staff Quters at Jaji-Maji		-	158,750,000.00	158,750,000.00
23010127	Purchase of Grain relief materials		-	83,630,000.00	83,630,000.00
	Total Administrative Sector		<u>76,714,743.04</u>	<u>435,880,000.00</u>	<u>359,165,256.96</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2022	Budget 2022	Variance 2022
23020103	Electrification of Shake From Gyada 4km Karasuwa Galu		65,000,000.00	90,000,000.00	25,000,000.00
230201103	Completion of electrification project at Wachakal		15,600,000.00	30,600,000.00	15,000,000.00
	Completion of electrification project at Karasuwa Galu Tada		10,300,000.00	20,000,000.00	9,700,000.00
	Completion of electrification project at Local Govt Secretariat		5,000,000.00	9,400,000.00	4,400,000.00
23020128	Procurement of food and non food item for distribution to th e vulnerable groups		20,500,000.00	45,000,000.00	24,500,000.00
23020198	Construction of vertenary Clinic at Bukarti		5,200,000.00	15,000,000.00	9,800,000.00
	Construction of vertenary Clinic at Wachakal		5,200,000.00	12,500,000.00	7,300,000.00
23020103	Extention of electrification to Wuri Bowori fron National Grid and Mammdu Duna at 7km		25,700,000.00	37,300,000.00	11,600,000.00
	Total Economic Sector		<u>152,500,000.00</u>	<u>259,800,000.00</u>	<u>107,300,000.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR					
ECON CODE	Description	GEO CODE	Actual 2022	Budget 2022	Variance 2022
23020105	Purchase of 20 Submersible Pumps		40,000,000.00	55,000,000.00	15,000,000.00
230201196	procurement of hand Pump accessories acoroes the Local Govt Area		25,000,000.00	37,500,000.00	12,500,000.00
230201177	Drilling of Borehole at Jaji-Maji		18,000,000.00	25,000,000.00	7,000,000.00
23020177	Drilling of Borehole at Karasuwa Gala		18,000,000.00	25,000,000.00	7,000,000.00
23020177	Drilling of single phase borehole at various villages		<u>46,650,000.00</u>	18,930,285.00	(27,719,715.00)
	Total Regional Sector		<u>147,650,000.00</u>	<u>161,430,285.00</u>	<u>13,780,285.00</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		25,000,000.00	42,600,000.00	17,600,000.00
23020146	Fencing of Fayuganari		20,500,000.00	30,750,000.00	10,250,000.00
	Fencing of Garin Gawo		21,050,000.00	30,000,000.00	8,950,000.00
	Fencing of Gasma		20,700,000.00	31,300,000.00	10,600,000.00
23020131	Purchase of Youth Empowerment mateiral/Tools at Jaji Skils acquisition Certer		50,000,000.00	98,500,000.00	48,500,000.00
	Total Social Sector		<u>137,250,000.00</u>	<u>233,150,000.00</u>	<u>95,900,000.00</u>

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government Budgeted the sum of ₦62,956,330.00 for the year ended 31st December 2022, of which actual collection was ₦18,800,093.75, thereby reflecting variance of ₦44,156,236.25 under collection .

RECURRENT EXPENDITURE:

The Council Budgeted the sum of ₦7,18,324,515.00 and expended the sum of ₦393,287,716.55 on personal cost, while the sum of ₦1,270,852,382.10 were expended on overhead cost, subventions to MDAs and other operating activities.

CAPITAL DEVELOPMENT PROGRAMME.

The Council Budgeted the sum of ₦1,090,260,285.00 for its capital expenditure, but the actual expenditure stood at ₦514,114,743.04 variance of ₦576,145,541.96 .

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 provisions 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 2022.

The Audit was conducted in line with auditing principle 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 draft laws and the constitution. The statement of Assets and Liabilities of Karasuwa Local Government for the year ended 31st December 2022 have been certified subject to the observance of observations on unaccounted funds in various correspondences.

In my opinion the Financial Statements and schedules presents a true and fair view of Karasuwa Local Government for the year ended 31st December 2022.

**Office of the Auditor-General
Local Governments,
P.M.B 1058, KM3 Gujba Road,
Damaturu, Yobe State.**


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