

AUDITOR—GENERAL’S REPORT

TARMUWA LOCAL GOVERNMENT 2023 FINANCIAL YEAR REPORTS

AUGUST, 2024

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

1. INTRODUCTION:

The Financial Statements of Tarmuwa Local Government and relevant operational records for the year ended 31st December, 2023 have been examined in accordance with the provisions of the Financial Memorandum F.M 39.1 which is also in 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 Tarmuwa Local Government for the year ended 31st December, 2023 was submitted to me on the 24th 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 31st July, 2024 in observance of the provisions.

3. INCOME HIGHLIGHT

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursements, Tarmuwa Local Government collected the sum of **₦3,180,859,417.32** from Federation account and **₦73,291,800.00** collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of **₦3,254,151,217.32** was the certified total income to the council for the year ended 31 December, 2023.

Audit Inspection was made to the State Local Government Joint Account Committee Secretariat for records of allocation from federation accounts and below duly recognized. The sum also tally with the presentation of the Annual Financial Statement as certified.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

FAAC 2023 TARMUWA LOCAL GOVERNMENT												
	STATUTORY ALLOCATION	VAT	EXCESS CRUDE OIL REVENUE	EXCHANGE GAIN	NON OIL REVENUE	SURE-P	SHARE OF NON-SOLID MINERAL	ECOLOGICAL FUND	FOREX EQUALIZATION	ADDITIONAL FAAC ALLOCATION	ELECTRONIC MONEY TRANSFER LEVY	GRAND TOTAL
Jan	159,548,066.35	67,583,634.83		7,317,335.21				4,956,660.98			7,452,301.82	246,857,999.19
Feb.	92,137,387.10	67,212,922.32			25,853,170.54			3,656,101.99			8,393,033.99	197,252,615.94
March	87,690,582.30	64,254,218.79						4,003,613.93		26,990,710.05		182,939,125.07
April	119,531,030.60	61,727,819.13						7,026,369.69		160,322,949.48	4,546,305.59	353,154,474.49
May	84,908,303.50	59,560,897.59	25,582,192.94		6,204,760.91		3,751,931.60	4,163,312.62	15,744,580.86	28,624,642.72	4,546,305.59	233,086,928.33
June	128,424,583.10	83,309,834.80						3,857,252.71		150,507.21	4,898,528.22	220,640,706.04
July	71,999,076.48	79,823,770.31		76,634,429.89				5,447,095.52		32,936,344.07	3,906,105.75	270,746,822.02
Aug.	93,484,504.26	81,290,782.84		69,333,521.94		178,121,613.33		5,141,378.97		8,561,272.89	4,385,218.33	440,318,292.56
Sept	76,902,137.62	97,202,496.22		56,164,789.62				5,607,001.36			4,365,895.35	240,242,320.17
Oct.	93,660,335.19	94,162,670.47		42,032,072.27	45,783,928.17			4,070,772.23			3,394,708.58	283,104,486.91
Nov.	72,423,263.39	94,546,054.05		45,798,984.02	15,511,902.32			4,012,024.49			4,817,714.07	237,109,942.34
Dec.	85,837,805.58	99,208,407.05		86,283,953.02							4,075,538.61	275,405,704.26
Total	1,166,547,075.47	949,883,508.40	25,582,192.94	383,565,085.97	93,353,761.94	178,121,613.33	3,751,931.60	51,941,584.49	15,744,580.86	257,586,426.42	54,781,655.90	3,180,859,417.32

FINANCIAL POSITION AS AT 31/12/2023

The Local Government for the year ended 31/12/2023 have observed accounting of internal revenue remittance through the bank revenue accounts and expenditure outlets through the cheques and mandate. The bank balances as at 31/12/2022 was therefore for ~~N227,736,273.47~~ from the Seven accounts of the Local Government.

First Bank	-	216,935.69
Keystone Bank		-
Keystone Bank		-
Keystone Bank	-	133,521,378.42
First Bank	-	25.77
First Bank	-	-
Polaris Bank	-	19,042,.46
Joint Project Account	-	<u>93,978,891.13</u>
Total Cashbook Balances	-	<u><u>N227,736,273.47</u></u>

2023 FINANCIAL YEAR REPORT

Observation arising from the Audit process of 2023 financial year observations are hereby forwarded for further necessary action.

WORKS DEPARTMENT

1) WRONG AND IRREGULAR PAYMENT WORTH N19,865,000.00

Payment were made on various vouchers for Works and services for which following observation were raised.

- i) Payment made on project not executed
- ii) Payment made fully for not completed project
- iii) Procurement made without item being taken charge into store.

The detail of the expenditure were seen below.

S/ N	DATE	NAME OF PAYEE	PATICULAR OF PAYMENT	PV No.	HEAD SUB-HEAD	AMOUNT ₦	REMARK
1	9/5/23	KLM Ventures	Construction of ten (10) numbers of shopping complex at Babbangida town	22	5001/3	15,725,000.00	Observation reveals that the contractor dose not finish the work of electric fitting of the shops
2	4/6/23	Yusuf M Yusuf	Procurement/purchase of 5.5 HP pump starter and flat cable to local government secretariat borehole	86	2009/7	600,000.00	Observation reveals that the items not procured
3	1/2/23	Yusuf M Yusuf	Procurement of borehole materials to overhanding of	80	2009/7	540,000.00	Observation reveals, fallacy

			borehole number two (2) red bore hole respectively to make it functional				because no items was procured for over hauling
4	7/2/23	Hon. Goduram	Repairs of Goduram, Lawanti and Bukarti and Diyamaram bore holes to ease water security	92	6001/3	3,000,000.00	Observation reveals during my inspection no repairs was made, items not charge into store
		Total				19,865,000	

It was reported that, payment to the above projects were pad 100% but work not completed. The Local Government could not provide any suitable explanation hence, recovery is recommended.

ADMIN DEPARTMENT

- 1) Arising from the analysis of receipts and payments bellow observation were seen not responded satisfactory, therefore submitted for lagistiletive action.

Details of these is below:-

S/N	DATE	NAME OF PAYEE	PV NO	PURPOSE OF PAYMENT	AMOUNT ₦	HEAD SUB-HEAD	REMARKS
1	24/8/23	Girgir Mala (Party Chairman)	54	Being payment made for monthly contribution	70,000	2001/13	1. O C V did not sign on the payment voucher 2. Internal auditor did not sign and control the payment
2	24/8/23	Dan Baba	55	Being payment for service and maintenance	100,000	2001/7	1. No document attached to justify the payment 2. O C V and internal auditor did not sign and control the payment voucher
3	25/10/23	Ibrahim Wakil Adamu	84	Being payment to the above name officer in respect of repair of desktop, computer and photocopy machine	300,000	2008/7	1. No SIV and SRV attached to support the acknowledge the payment voucher 2. OCV did not sign on the payment voucher 3. Internal auditor did not sign to control the payment voucher 4. No signature of recipient to acknowledge the payment voucher
4	25/10/23	Mohammed Isah Babangida	77	Being payment for	120,000	7003/10	1. No letter of invitation and

				three days workshop			signature of recipient on the payment voucher 2. OCV did not sign on the payment voucher 3. Internal auditor did not sign to control the payment voucher
5	5/10/23	Mohammed Jauro	83	Being payment made to the chairman driver	400,000	2001/7	1. No SIV and SRV attached to support the payment voucher 2. OCV did not sign on the payment voucher 3. Internal auditor did not sign to control the payment voucher
6	13/10/23	Mohammed Jauro	85	Being payment in respect of the repair and maintenance of chairman official vehicle	1,200,000	2001/7	1. No SIV and SRV attached to support the payment voucher 2. OCV did not sign on the payment voucher 3. Internal auditor did not sign to control the payment voucher
7	20/10/23	Yusuf Mohammed	44	Being payment in respect of the repair and maintenance of chairman official vehicle	100,000	2011,7	1. No SIV and SRV attached to support the payment voucher 2. OCV did not sign on the payment voucher 3. Internal auditor did not sign to control the payment voucher

8	30/10/23	Yusuf M Yusuf	43	Being payment of standing imprest for peace prayer in the LGA	100,000	2001/13	<ol style="list-style-type: none"> 1. OCV did not sign on the payment voucher 2. Internal auditor did not control and sign the voucher 3. Recipient did not sign to acknowledge the payment
9	30/10/23	Sundry persons	60	Being payment of standing order as security allowances	400,000	2011/30	<ol style="list-style-type: none"> 1. OCV did not sign on the payment voucher 2. Internal auditor did not control and sign the voucher
10	30/10/23	Dan Baba	55	Being payment of SI for repair and maintenance of security vehicle	100,000	2001/7	<ol style="list-style-type: none"> 1. No S I V and S R V is being attached to support the payment 2. O C V and recipient both did not sign on the voucher 3. Internal auditor did not sign to control the payment
11	28/11/23	Yusuf M Yusuf	32	Monthly maintenance of chairman official vehicle	100,000	2001/7	<ol style="list-style-type: none"> 1. No recipient signature on the payment voucher 2. No approval page attached 3. OCV did not sign on the payment voucher
12	28/11/23	Yusuf Mohammed Ali	30	Monthly standing payment for prayer and peace in Tarmuwa Local Government	100,000	2001/13	<ol style="list-style-type: none"> 1. OCV did not sign on the payment voucher 2. No council approval page attached 3. No signature of recipient on the payment voucher

13	17/12/23	Mallam Bukar Malam	92	Payment made to party chairman for conveying of ten (10) chairmen of Tarmuwa Local Government political wards	2,053,000	7002/7	<ol style="list-style-type: none"> 1. No council approval page attached 2. Names and wards of ten (10) ward chairmen not attached 3. O C V did not sign on the payment voucher 4. No recipient signature on the payment voucher
14	26/11/23	Sundry person (party supporters swearing in activities)	103	Payment made to party supporters for expenditure been carried out during swearing in ceremony	2,053,000	2002/12	<ol style="list-style-type: none"> 1. O C V did not sign on the payment voucher 2. Details of expenditure not stated on the payment voucher 3. List of beneficiaries was not attached on the payment voucher 4. No approval page attached
15	26/11/23	Sundry person	104	Security meeting allowance	1,500,000	2002/12	<ol style="list-style-type: none"> 1. No approval page attached 2. No list of attendance 3. No sign of recipient on the payment voucher 4. Internal auditor did not sign on the payment voucher
16	31/1/23	Yusuf M. Ali	66	Procurement tyre to DPM vehicle with plat No 02 TMW	150,000	204/7	<ol style="list-style-type: none"> i. No SRV and SIV receipt attached ii. Invoice receipt not attached
17	4/1/23	Abubakar Ya'u	05	Financial support	700,000	2004/10	Skeleton payment without any support evidence to justify the payment

18	1/2/23	Yusuf M. Ali	82	Entertainment of amount at chairman office at the local government	150,000	2004/11	<ul style="list-style-type: none"> i. No attachment receipt of items purchase ii. Officer controlling the vote audit sign on the payment voucher iii. No internal control on the payment voucher to authenticate the general of the payment
19	25/1/23	Sundry Person	77	Security allowances	400,000	2011/29	<ul style="list-style-type: none"> i. No certification of internal control ii. No receipt signatures on the payment voucher iii. No approval page attached
20	25/1/23	Alhaji Gambo	32	Entertainment of chairman event	50,000	2001/11	<ul style="list-style-type: none"> i. No refreshment receipt attached
21	25/1/23	Yusuf M ali	34	Payment for peace prayer in Tarmuwa local government	100,000	2001/12	<ul style="list-style-type: none"> i. Internal auditor didn't acknowledge the payment ii. No approval letter attached
22	25/1/23	Yusuf M Yusuf (PA)	51	Maintenance of chairman vehicle for the month of January	100,000	2001/7	<ul style="list-style-type: none"> i. No approval letter attached ii. SRV and SRV receipt not attached iii. Internal auditor didn't certify on the payment voucher
23	25/1/23	Dan Baba	73	Maintenance and services of security vehicle	60,000	2001/7	<ul style="list-style-type: none"> 1. No approval page attached 2. Details of repairs not state
24	3/5/23	Ishaku Garba	06	Financial assistance to renovate his	120,000	2004/13	<ul style="list-style-type: none"> i. OCV didn't sign on the payment voucher to justify

				home			the payment ii. Internal auditor didn't sign to authenticate the payment
25	3/5/23	Bukar Mamman	08	Financial assistance to renovate his home	50,000	2004/13	i. No approval attached on the payment voucher ii. OCV didn't sign on the pv iii. Internal auditor didn't certify the payment
26	8/4/23	Bukar Kolo	28	Financial assistance to renovate his burn house at Sani Daura Estate	2,500,000	4003/2	i. OCV didn't certify on the payment voucher ii. Ocv didn't acknowledge on the payment voucher
27	23/3/23	Gambo Alhaji	35	Monthly entertainment of chairman guest	50,000	2001/11	i. OCV didn't acknowledge the payment ii. Receipt replacement/invoice not attached
28	23/3/23	Yusuf Mohammed (Hajj Collector)	37	Payment for the prayer of peace internment local government	100,000	2001/13	1. The voted money for was not spend on the purpose made for. Therefore, money must be recovered since proxy payment was made.
29	23/3/23	Yasuf M Yusuf	37	Maintenance and servicing of chairman official vehicle	100,000	2001/13	1. Internal auditor didn't acknowledge the payment 2. SR and SIV receipt not attached on the PV
TOTAL					13,326,000		

Since no further explanation could be advance, recoveries is hereby recommended in accordance with the provision.

PRIMARY HEALTH CARE DEPARTMENT

1) WRONG AND IRREGULAR PAYMENT WORTH ₦5,522,000.00

The sum of ₦5,522,000.00 was drawn on five (5) payment vouchers which were observed not to have been attached with valid document that will justify the expenditure as genuine.

Details of these below:-

S/N	DATE	NAME OF PAYEE	PV NO	PURPOSE OF PAYMENT	AMOUNT ₦	HEAD SUB-HEAD	REMARKS
1	17/10/23	Usman Suleiman	97	Medical assistance to undergo medical treatment at federal medical hospital from specialised hospital Damaturu	1,000,000	5002/13	1. O C V did not sign on the payment voucher 2. No recipient signature to acknowledge the payment 3. No referral letter from specialised hospital to any federal medical centre
2	26/11/23	Alhaji Gana (Palliative Materials)	106	Distribution of palliative items	306,000	2004/13	1. No approval page attached on the payment voucher 2. NURTW receipt not attached 3. O C V did not sign on the payment voucher
3	26/11/23	Garba Muazu (Transporting of palliative goods)	107	Transportation of palliative goods from Damaturu to Tarmuwa Local Government	216,000.00	2004/7	1. No approval page attached 2. NURTW receipt of transportation not attached 3. O C V did not sign on the payment voucher 4. No recipient signature on the payment voucher
4	23/2/23	Sundry Person	104	Medical	1,000,000	5002/15	1. No recipient sign on

				assistance			the payment voucher to acknowledge it 2. No sign of internal audit to certified the payment 3. Officer controlling the role did not sign on the payment voucher
5	4/4/3	Abdullahi Adamu Usman	14	Medical assistance	3,000,000	5002/10	1. O C V did not sign on the payment voucher 2. Receipt/medical bills not attached 3. No certification of the internal auditor on the payment voucher
TOTAL					5,522,000		

Response received from Local Government is not satisfactory as attachment made were done after the expenditure include and quarries raised.

TREASURY DEPARTMENT

2) MISSING PAYMENT VOUCHERS WORTH ~~N~~491,000.00

The sum of ~~N~~491,000.00 was drawn on 16 payment vouchers which were not presented for Audit verification.

Details below:-

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD SUB-HEAD	AMOUNT ₦
1	8/8/23	Musa Inuwa Karma	Monthly Allowance	19	2004/2	10,000.00
2	8/8/23	Sundry person	Monthly Allowance	20	2009/12	10,000.00
3	8/8/23	Sundry person	Monthly Allowance	21	2009/12	30,000.00
4	8/8/23	Sani operator	Monthly allowance	22	2009/12	10,000.00
5	8/8/23	Jajere Emirate	Monthly contributions	23	2010/12	100,000.00
6	8/8/23	Waziri of Jajeri	Monthly allowance	24	2010/12	25,000.00
7	8/8/23	Usman Bakari	Standing imprest	25	2005/7	10,000.00
8	8/8/23	Jumai	Monthly allowance	26	2004/12	5,000.00
9	8/8/23	Alisa Waziri	Monthly allowance	27	2005/7	5,000.00
10	8/8/23	Ali Alhaji Audu	Monthly allowance	28	2007/2	10,000.00
11	8/8/23	Yusuf M Ali	Peace prayer	32	2001/7	100,000.00
12	8/8/23	Yusuf M Ali	Maintenance	30	2001/13	100,000.00
13	8/8/23	Mustapha Gashinga	Maintenance of home	34	2004/17	56,000.00
14	8/8/23	Haruna Baba	Monthly Allowance	35	2001/12	5,000.00
15	8/8/23	Mohammed Kauri	Standing imprest	36	2007/7	10,000.00
16	8/8/23	BikoAdamu	Standing imprest	39	2007/7	5,000.00
TOTAL						491,000.00

Asset/service derived from the drawing could not be certified without the vouchers upon which drawing were made.

Where the vouchers could not be obtained, recoveries be effected accordingly.

3) OUTSTANDING REVENUE EARNING BOOKS WORTH ₦125,000.00

FM 9.98 states that all revenue earning books when they are exhausted or are of no immediate use must be returned to the receipt book store in the treasury during Audit investigation it was discovered that some booklets of receipts were collected by the revenue collators without returning the counterfoil of used and unused receipt booklet to the store.

They are as follows:-

UNRETURNED MOTOR PARK RECEIPT

S/N	RECEIPT NUMBER	AMOUNT	REMARKS
1	2001 – 2050	5,000	Unreturned receipt
2	4601 – 4650	5,000	Unreturned receipt
3	3651 – 3700	5,000	Unreturned receipt
4	0851 – 0900	5,000	Unreturned receipt
5	5051 – 5100	5,000	Unreturned receipt

UNRETURNED CATTLE MARKET RECEIPT

S/N	RECEIPT NUMBER	AMOUNT	REMARKS
1	3101 – 3150	20,000	Unreturned receipt
2	3051 – 3100	20,000	Unreturned receipt
3	3301 – 3350	20,000	Unreturned receipt
4	2951 – 3000	20,000	Unreturned receipt
5	3251 – 3300	20,000	Unreturned receipt

Since the receipt booklet could not be returned to store used or unused recovered be effected from the officers concerned and the Auditor-General be informed of recovery for further necessary certification.

4) UNDOCUMENTED PAYMENT VOUCHER WORTH ₦300,000.00

The sum of ₦300,000.00 was drawn on one payment voucher without properly documented which is contrary to financial memoranda 14:17 states that official printed receipt must be obtained and attached to the payment voucher and chapter 14:10 states that payment vouchers shall be submitted to the Internal Auditor for pre-payment audit and the treasurer shall not pay such voucher until the Internal auditor has audited the payment vouchers.

They are as follows:-

S/N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD SUB-HEAD	AMOUNT ₦	REMARKS
1	25/10/23	Ibrahim Wakil Adamu	Being payment made for the repair of desktop and photocopy machine to the officer	84	2008 ^B /7	300,000.00	Internal auditor did not sign on the payment voucher O C V did not sign on the payment voucher No invoice receipt attached No S R V and S I V attached

Where necessary documentation could not be obtained recoveries be effected accordingly.

TARMUWA LOCAL GOVERNMENT COUNCIL

FINANCIAL HIGHLIGHTS FOR THE YEAR 2023				
S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,166,547,075	1,502,305,005	1,591,926,502
2	VALUE ADDED TAX	949,883,508	191,067,991	715,538,759
3	OTHER FAAC ALLOCATION	1,064,428,833	776,820,709	156,815,092
4	INTERNAL REVENUE IGR	73,291,800	77,789,412	18,396,250
	SUB TOTAL	3,254,151,218	2,547,983,117	2,482,676,604
	CAPITAL RECIEPTS			
1	GRANTS	-	-	150,760,769
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	150,760,769
	TOTAL RECEIPTS	3,254,151,218	2,547,983,117	2,633,437,373
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	259,566,946	482,225,518	259,360,842
2	OVERHEAD COSTS	85,000,000	120,000,000.00	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	445,303,861	-	400,948,683
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	1,152,471,711	-	648,112,882
	TOTAL RECURRENT EXPENDITURE	1,942,342,518	602,225,518	1,368,422,407
	CAPITAL EXPENDITURE	1,343,491,945	1,211,071,078	1,084,949,614
	TOTAL EXPENDITURE	3,285,834,463	1,813,296,596	2,453,372,021
1	NET CASH BALANCE	(31,683,245)	734,686,520	180,065,352
2	OPENING BALANCE	259,419,518	432,818,058	79,354,167
3	CLOSING BALANCE	227,736,273	1,167,504,579	259,419,518

TARMUWA LOCAL GOVERNMENT

PERSONNEL COST					
S/N	Description	CODE	BUDGETTED 2023	Actual 2023	Variance 2023
21010101	Basic Salaries		168,718,515.13	313,446,586.83	144,728,071.70
21020101-7	Allowances General		83,710,340.19	155,517,729.61	71,807,389.42
21020201	2.75 YCHMB Contribution		7,138,091.02	13,261,201.76	6,123,110.74
	Total		<u>259,566,946.34</u>	<u>482,225,518.20</u>	<u>222,658,571.86</u>

OVERHEAD					
	Description	CODE	BUDGETTED 2023	Actual 2023	Variance 2023
	Overhead cost		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>

TARMUWA LOCAL GOVERNMENT

DETAILS OF CAPITAL EXPENDITURES (ACCORDING TO SECTOR)

ADMINISTRATIVE SECTOR EXPENDITURE					
ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2023	ACTUAL 2023	VARIANCE
23030131	Renovation of Staff Housing		250,000,000.00	250,000.00	(249,750,000.00)
23050283	Assistance		24,906,636.00	18,159,412.00	(6,747,224.00)
23050182	Youth Empowerment		50,000,000.00	50,000,000.00	-
	TOTAL		<u>324,906,636.00</u>	<u>68,409,412.00</u>	<u>(256,497,224.00)</u>

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2023	ACTUAL 2023	VARIANCE
23010156	Purchase of Veterinary Equipment		30,000,000.00	310,000,000.00	280,000,000.00
23010139	Purchase of Tractors and other tools		220,000,000.00	200,000,000.00	(20,000,000.00)
23010157	Purchase of Hand craft material		100,000,000.00	8,852,443.00	(91,147,557.00)
23010124	Purchase of Instructional material		100,000,000.00		(100,000,000.00)
	TOTAL		<u>450,000,000.00</u>	<u>518,852,443.00</u>	<u>68,852,443.00</u>

TARMUWA LOCAL GOVERNMENT

REGIONAL DEVELOPMENT EXPENDITURE					
ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2023	ACTUAL 2023	VARIANCE
23020177	Drilling of Solar Boreholes		100,000,000.00	150,000,000.00	50,000,000.00
23020153	Improvement of township drainage		50,000,000.00	150,000,000.00	100,000,000.00
2302058	Construction of Rural Roads		240,000,000.00	162,229,223.00	(77,770,777.00)
	TOTAL		<u>390,000,000.00</u>	<u>462,229,223.00</u>	<u>72,229,223.00</u>

SOCIAL SECTOR EXPENDITURE					
ECON CODE	DESCRIPTION	GEO CODE	BUGETTED 2022	ACTUAL 2022	VARIANCE
23020147	Purchase of Drugs		48,585,308.73		(48,585,308.73)
23020106	Construc. Of Primary School		120,000,000.00	161,580,000.00	41,580,000.00
23010123	Purchase of fire fighting equipment		10,000,000.00		(10,000,000.00)
	TOTAL		<u>178,585,308.73</u>	<u>161,580,000.00</u>	<u>(17,005,308.73)</u>

BUDGET ANALYSIS

INTERNALLY GENERATED REVENUE

The Local Government projected the sum of **₦77,789,412** the year ended 31st December 2023, while the actual collection of **₦73,291,800**. The collection is very commendable as over 90% of the project amount is collected. Hope the Council will maintain the tempo.

RECURRENT EXPENDITURE

The Council Budgetted the sum of **₦482,225,518** as personnel cost, while the actual expenditure was **₦259,566,946** overhead cost, subventions to MDAs and other operating activities stood at **₦1,682,775,571.20**. The payment of salaries through the centralized system has yielded positive result.

CAPITAL EXPENDITURE

The Local Government Budgeted the sum of **₦1,211,071,078.00** as capital expenditure while the actual expenditure was **₦1,343,491,945**. There is one expenditure of **₦132,420,867.00** therefore the council is hereby warned to desist from making expenditure out of the budgetary provisions

INTERNALLY CONTROL SYSTEM

Assessment of the Internal Control of the Local Government for 2023 operations still indicate that the Internal Audit function was weak as payment vouchers for purchase were not supported with store receive vouchers. However need for improvement have been emphasis.


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 Tarmuwa Local Government for The Year ended 31st December, 2023.

The Audit 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 Tarmuwa 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 Tarmuwa Local Government for the year ended 31st December, 2023.

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


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