

AUDITOR-GENERAL'S REPORT

**KARASUWA LOCAL GOVERNMENT
2024 FINANCIAL YEAR REPORTS**

SEPTEMBER, 2025

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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON ACCOUNTS
OF KARASUWA LOCAL GOVERNMENT FOR THE YEAR ENDED
31ST DECEMBER 2024

1. INTRODUCTION:

The Financial Statements of Karasuwa Local Government and relevant operation records for the year ended 31st December, 2024 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 Accounting Standard (IPSAS) cash bases adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal, States and Local Government councils in Nigeria.

2. SUBMISSION OF THE REPORTS:

The Financial Statements of **Karasuwa** Local Government for the year ended 31st December, 2024 was submitted to me on the 13th June 2025.

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 22nd July, 2025 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 **₦3,982,598,730.92** from Federation account and **₦23,782,18.20** on account of collection from Internal operations of the Revenue Unit of the council's Treasury. The total sum of **₦4,006,380,849.12** was the certified total income to the council for the year ended 31 December, 2024.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS 2024.

FAAC 2024 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	74,792,786.87	144,592,637.56	59,700,074.58	-	-	-	-	4,529,768.28			6,073,754.62	289,689,021.91
FEBRUARY	93,317,187.99	124,665,473.09	55,688,555.10	-	-	-	-	4,034,785.85			4,755,535.90	282,461,537.93
MARCH	3,164,886.64	139,472,550.01	119,882,318.03	-	-	-	-	4,470,172.30	134,439,102.66	-	5,013,758.92	406,442,788.56
APRIL	57,671,596.13	164,635,141.77	57,230,152.80	-	-	-	-	3,691,416.15		-	4,871,820.43	288,100,127.28
MAY	48,281,495.69	149,101,348.16	88,509,741.58	-	-	-	-	7,550,789.60		-	5,980,251.96	299,423,626.99
JUNE	26,265,521.57	150,965,802.24	100,316,856.89	-	-	-	-	3,797,471.36		-	5,008,655.53	286,354,307.59
JULY	21,074,261.88	165,110,277.18	96,656,475.67	-	-	-	-	45,358,926.10		-	5,219,315.16	333,419,255.99
AUGUST	25,204,610.00	187,452,434.72	131,567,558.90	2,692,722.92	-	-	-	4,892,689.91		-	6,210,081.42	358,020,097.87
SEPTEMBER	30,835,283.90	171,768,064.71	95,128,083.26	-	-	-	-	7,425,761.17		25,944,419.99	4,939,915.45	336,041,528.48
OCTOBER	18,528,015.48	175,679,713.75	94,073,665.88	34,019,194.51	-	-	-	4,398,626.28		-	5,510,455.26	332,209,671.16
NOVEMBER	10,712,119.70	206,319,537.66	111,737,767.27	22,679,463.01	-	-	-	4,353,880.50		-	5,664,165.44	361,466,933.58
DECEMBER	75,637,269.29	185,906,511.57	136,065,518.67	-	-	-	-	6,351,083.64		-	5,009,450.44	408,969,833.61
TOTAL	485,485,035.14	1,965,669,492.42	1,146,556,768.63	59,391,380.44	-	-	-	100,855,371.14	134,439,102.66	25,944,419.99	64,257,160.53	3,982,598,730.95

LOCAL GOVERNMENT EDUCATION AUTHORITY.

WRONG AND IRREGULAR PAYMENT WORTH N206,000.00

The sum of N206,000.00 was drawn on eleven (11) payment vouchers claimed expended on various service by the LGEA but not supported with relevant document in order to justify the expenditure.

S/N	Name of Payee	Date	P.V. No.	Mandate or Cheque	Details of Transactions	Amount	REMARKS
1	E/S	1/1/24	01	-	Imprest paid	30,000.00	No name, signature of the recipient paid to justify the claim.
2	A/C	13/1/24	02	-	Imprest paid	7,000.00	No name, signature of the recipient paid to justify the claim.
3	Cashier	13/1/24	03	-	Imprest paid	7,000.00	No name, signature of the recipient paid to justify the claim.
4	E/S	15/2/24	01	-	Office imprest paid	27,000.00	No name, signature of the recipient paid to justify the claim.
5	A/C	15/2/24	02	-	Office imprest paid	5,000.00	No name, signature of the recipient paid to justify the claim.
6	Sundry Persons	15/2/24	11	-	Being expenses incurred for the month	5,000.00	The pane of Sundry persons and signature is stated or attach to the PV to justify the transaction.
7	Hassan Maina	12/3/24	07	-	Supply of 3 tables and Desk	40,000.00	No S.R.V, SIV and location where was taken to.
8	Cashier	15/3/24	03	-	Expenses for the month	10,000.00	Recipient name is not stated to justify the claim.
9	Sundry Persons	19/3/24	10	-	Expenses for the month	5,000.00	No sundry list of persons stated clearly, the transactions

10	Garba Mohammed	17/4/24	04	-	Supply of 2 pieces of windows.	60,000.00	No S.R.V and SIV attached to justify supplier
11	Sundry Persons	7/6/24	01	-	Sundry persons	10,000.00	No light of sundry persons to justify the claim.
TOTAL						206,000.00	

Since no valid explanation was advanced to justify the expenditure recovery is recommended.

OUTSTANDING REVENUE EARNING BOOKS WORTH N242,500.00

Provision of F.M 9.98 state that all revenue earning books when they are exhausted or are of not of immediate used must be returned to treasury store. It was discovered that some booklets of receipts and departmental revenue receipt were collected by revenue collectors without returning the counterfoil use and un-used receipt to store.

They are as follows: _

**KARASUWA LOCAL GOVERNEMNT
EXTRACT OF UN-RETURNED REVENUE RECEIPT FROM JANUARY TO
DECEMBER, 2024 DEPARTMENTAL**

S/ N	Date	Book No.	Collector Name	Counter Foids No.	Amount
1	27/5/24	06	Babagana Jaji	3851-3900	Undetermined
2	17/5/24	07	Babagana Jaji	02531-02100	"
3	17/5/24	08	Babagana Jaji	4801-4850	"
4	17/5/24	08	Babagana Jaji	4551-4600	"
5	30/5/24	10	Babagana Jaji RO	4901-4950	"
6	30/5/24	11	Babagana Jaji RO	4951-5000	"

**KARASUWA LOCAL GOVERNEMNT
EXTRACT OF UN-RETURNED REVENUE RECEIPT FROM JANUARY TO
DECEMBER, 2024 WORTH (77,500.00)**

MOTOR PARK (50.00)

S/ N	Date	Book No.	Collector Name	Counter Foins No.	Amount
1	4/1/24	16	Usman Jaji R.O	3801-3850	2,500
2	8/2/24	29	M. Usman	4601-4650	2,500
3	8/2/24	30	M. Usman	4651-4700	2,500
4	8/2/24	31	M. Usman	4701-4750	2,500
5	10/5/24	43	Babagana R.O	5751-69..	2,500
6	10/5/24	44	Babagana R.O	5001-5850	2,500
7	10/5/24	45	Babagana R.O	5851-5900	2,500
8	30/5/24	48	Babagana R.O	5051-56100	2,500
9	30/5/24	49	Babagana R.O	5101-5150	2,500
10	30/5/24	50	Babagana R.O	5151-5200	2,500
11	30/5/24	51	Babagana R.O	5201-5250	2,500
12	30/5/24	52	Babagana R.O	5251-5300	2,500
13	30/5/24	53	Babagana R.O	5301-5350	2,500
14	30/5/24	54	Babagana R.O	5351-5400	2,500
15	30/5/24	57	Babagana R.O	1601-1650	2,500
16	7/6/24	59	Babagana R.O	1451-256+	2,500
17	7/6/24	61	Babagana Jaji	1+62-2000	2,500
18	7/6/24	62	Babagana Jaji	2001-2050	2,500
19	13/9/24	63	Babagana Jaji	1041-2100	2,500
20	13/9/24	1	Babagana Jaji	0001-15050	2,500
21	13/9/24	2	Babagana Jaji	0051-0100	2,500
22	13/9/24	3	Babagana Jaji	0101-0150	2,500
	20/9/24	8	Babagana Jaji	0351-0400	2,500
	20/9/24	9	Babagana Jaji	0401-0450	2,500
	5/10/24	14	Babagana Jaji	0651-0700	2,500
	5/10/24	15	Babagana Jaji	0701-0750	2,500
	20/9/24	18	Babagana Jaji	0851-0900	2,500

	5/10/24	20	Babagana Jaji	0951-1000	2,500
	25/10/24	24	Babagana Jaji	1151-1200	2,500
	3/12/24	33	Babagana Jaji	1601-1650	2,500
TOTAL					77,500.00

KARASUWA LOCAL GOVERNEMNT
EXTRACT OF UN-RETURNED REVENUE RECEIPT FROM JANUARY TO
DECEMBER, 2024 WORTH (115,000.00)

MARKET (₦100)

S/ N	Date	Book No.	Collector Name	Counter Foils No.	Amount
1	4/1/24	17	Moh'd Usman	0851-0900	5,000
2	18/1/24	21	Moh'd Usman	4601-4650	5,000
3	18/1/24	22	Moh'd Usman	4651-4750	5,000
4	18/1/24	24	Moh'd Usman	4751-4800	5,000
5	18/1/24	25	Moh'd Usman	4801-4850	5,000
6	18/1/24	26	Moh'd Usman	4901-4950	5,000
7	8/2/24	27	Moh'd Usman	4001-4050	5,000
8	22/3/24	43	Moh'd Usman	5301-5350	5,000
9	0/5/24	52	Moh'd Usman	5801-5850	5,000
10	7/6/24	07	Babagana Jaji	0301-0350	5,000
11	7/6/24	08	Babagana Jaji	0351-0400	5,000
12	12/7/24	14	Babagana Jaji	0651-0700	5,000
13	12/7/24	15	Babagana Jaji	0701-0750	5,000
14	30/7/24	18	Babagana Jaji	0850-0900	5,000
15	6/9/24	29	Babagana Jaji	1401-1450	5,000
16	6/9/24	30	Babagana Jaji	1451-1500	5,000
17	13/9/24	35	Babagana Jaji	1701-1750	5,000
18	13/9/24	39	Babagana Jaji	1901-1950	5,000
19	27/9/24	49	Babagana Jaji	2401-2450	5,000
20	11/10/24	02	Babagana Jaji	0051-0100	5,000
21	20/12/24	35	Babagana Jaji	1701-1750	5,000
22	20/12/24	31	Babagana Jaji	1901-1950	5,000
23	20/12/24	40	Babagana Jaji	1951-2000	5,000
TOTAL					115,000.00

KARASUWA LOCAL GOVERNMENT
EXTRACT OF UN-RETURNED REVENUE RECEIPT FROM JANUARY TO
DECEMBER, 2024 WORTH (50,000.00)

KEKE NAPEP (50.00)

S/ N	Date	Book No.	Collector Name	Counter Foins No.	Amount
1	4/1/24	87	Moh'd Usman	4351-4400	2,500
2	4/1/24	88	Moh'd Usman	4401-4450	2,500
3	3/4/24	03	Moh'd Usman	5851-3900	2,500
4	3/4/24	08	Moh'd Usman	5251-5300	2,500
5	30/5/24	20	Babagana Jaji	1151-1200	2,500
6	7/6/24	27	Babagana Jaji	2651-2700	2,500
7	12/7/24	31	Babagana Jaji	1651-1700	2,500
8	7/6/24	27	Babagana Jaji	2651-2651	2,500
9	3/7/24	39	Babagana Jaji	2200-2250	2,500
10	3/7/24	40	Babagana Jaji	2251-2300	2,500
11	7/9/24	01	Babagana Jaji	0001-0050	2,500
12	7/9/24	02	Babagana Jaji	0051-0100	2,500
13	7/9/24	03	Babagana Jaji	0101-0150	2,500
14	7/9/24	04	Babagana Jaji	0151-0200	2,500
15	7/9/24	05	Babagana Jaji	0451-0500	2,500
16	15/9/24	06	Babagana Jaji	0201-0450	2,500
17	15/9/24	11	Babagana Jaji	0501-0551	2,500
18	5/10/24	22	Babagana Jaji	1051-1100	2,500
19	4/11/24	41	Babagana Jaji	2151-2200	2,500
20	4/11/24	42	Babagana Jaji	2201-2250	2,500
TOTAL					50,000.00

SUMMARY

1. Un returned Departmental receipt	Undetermined
2. Un-returne Motor Park receipt	77,500.00
3. Un-returned Market Receipt	115,000.00
4. Un-returned Keke Nepep receipt	<u>50,000.00</u>
	<u>242,500.00</u>

Since the receipt booklet could not be returned to store or un-used, recoveries of the whole sum of N242,500.00 together with amount on 6 booklets of Departmental receipt is recommended for legislative action.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N182,000.00

Below payments made were examined and observation arising from the examination are presented below: _

S/N	Date	Name of Payee	Purpose of Payment	P.V. No.	Head/ Code	Amount	Remarks
1.	26/7/24	Hon. Umar Kanta	Purchase of pipe, rod and chains for repairs of hand pump	68	23050203	182,000.00	Not charge to store records and no prepayment audit
TOTAL						182,000.00	

Since no valid explanation was advance to justify the claim recover is recommended.

1. **CAPITAL PROJECT.**

- (i) Payment for the conversion of boreholes awarded to Green Light Autos Nig. Ltd in 10 locations across the Local Government. Investigation reveals that conversion of Garin – Gawo borehole not effected. Thus the sum of N20,361,037.50 be refunded being cost of the Borehole not completed.

Detail are below:-

S/N	DATE	NAME OF CONTRACTOR	DESCRIPTION OF CONTRACT	LOCATION	CONTRACT NO	P.V NO.	ORIGINAL CONTRACT SUM	AMOUNT PAID	REMARK
1	20/3/24	Green Light Autos Nig. Ltd.	Conversion of some motorised boreholes to solar hybrid in some community.	Wachakal, Uribawuri, Karau Kawwa, Jaji maji quarters, woro Shekke, Nojari, Bukarti, Garin Gawo etc.	NIL	06	203,610,375.00	203,610,375.00 Value is 20,361,037.50	Projects completed, but that of Garin Gawo not located.

Since no valid explanation with material evidence could be advanced to justify, recoveries is recommended.

ADMIN DEPARTMENT.

WRONG AND IRREGULAR PAYMENT WORHT N450,000.00

The sum of N450,000 was drawn on two (2) payment vouchers claimed expended on various service across the Local Government but not supported with relevant document to justify the expenditure.

S/N	Date	Name of Payee	Purpose of Payment	P.V. No.	Head	Amount	Remarks
1	30/7/24	Sundry persons	Transport, feeding and fueling to attend 4 days' workshop at Kano	72	22020101	250,000.00	No letter of invitation and no evidence of attendance
2	30/7/24	Sundry persons	Transport and travelling allowance to attend 3 days training workshop at NIPPS Jos	70	22020101	200,000.00	No letter of invitation and evidence of attendance
Total						450,000.00	

Since no valid expenditure document to justify the claim was advance, recoveries is recommended.

KARASUWA LOCAL GOVERNMENT COUNCIL

HIGHLIGHTS OF 2024 FINANCIAL OPERATION				
S/No	DESCRIPTIONS	ACTUAL 2024	FINAL BUDGET 2024	ACTUAL 2023
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	485,485,035	1,593,958,358	1,022,354,896
2	VALUE ADDED TAX	1,965,669,492	1,263,033,673	987,322,292
3	OTHER FAAC ALLOCATION	1,531,444,203	904,543,852	939,430,985
4	INTERNAL REVENUE IGR	23,782,119	245,844,967	21,620,108
	SUB TOTAL	<u>4,006,380,850</u>	<u>4,007,380,850</u>	<u>2,970,728,281</u>
	CAPITAL RECIEPTS			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	<u>4,006,380,850</u>	<u>4,007,380,850</u>	<u>2,970,728,281</u>
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	502,570,473	886,545,532	392,336,109
2	OVERHEAD COSTS	120,000,000	120,000,000	85,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	834,426,425	-	667,575,031
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	912,545,038	767,867,580	746,809,835
	TOTAL RECURRENT EXPENDITURE	<u>2,369,541,936</u>	<u>1,774,413,112</u>	<u>1,891,720,976</u>
	CAPITAL EXPENDITURE	1,480,891,844	2,232,967,738	1,248,556,763
	TOTAL EXPENDITURE	<u>3,850,433,781</u>	<u>4,007,380,850</u>	<u>3,140,277,739</u>
1	NET CASH BALANCE	155,947,069	-	(169,549,458)
2	OPENING BALANCE	108,976,723		278,526,181
3	CLOSING BALANCE	<u>264,923,792</u>		<u>108,976,722</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

PERSONNEL COST					
ECON CODE	Description	GEO CODE	Actual 2024	Budget 2024	Variance 2024
21010101	Basic Salaries		326,670,807.43	576,254,595.63	249,583,788.20
21020101-7	Allowances General		162,078,977.53	288,127,297.81	126,048,320.28
21020201	2.75 YCHMB Contribution		13,820,688.01	22,163,638.31	8,342,950.30
	Total		<u>502,570,472.97</u>	<u>886,545,531.75</u>	<u>383,975,058.78</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

OVERHEAD/SUBVENTION EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2024	Budget 2024	Variance 2024
	Overhead charge		120,000,000.00	120,000,000.00	-
	Total		<u>120,000,000.00</u>	<u>120,000,000.00</u>	-

SUBVENTIONS TO PARASTATALS

	Subventions to Parastatals (According to Sectors-List)		Actual 2024	Budget 2024	Variance 2024
	SUBEB		259,442,372.96		- 259,442,372.96
	PHCMB		298,830,799.30		- 298,830,799.30
	Local Government Pension Board		169,291,854.28		- 169,291,854.28
	Yobe State University		30,176,470.60		- 30,176,470.60
	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		- 3,529,411.68
	Total Subventions to Parastatals		<u>834,426,425.37</u>	=	<u>- 834,426,425.37</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE					
ECON CODE	Administrative Sector	GEO CODE			
	Description		Actual 2024	Budget 2024	Variance 2024
23010112	Purchase of Furniture's to Chairman office and Council Members		185,952,270.10	170,151,500.25	- 15,800,769.85
23030101	Renovation of LG Secretariat		120,000,000.00	227,000,000.00	107,000,000.00
23010113	Purchase of Computers Accessories		158,000,000.00	67,956,209.73	- 90,043,790.27
	Total Administrative Sector		<u>463,952,270.10</u>	<u>465,107,709.98</u>	<u>1,155,439.88</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2024	Budget 2024	Variance 2024
23020124	Construction of Market Stall/Park, Open up or Luck up Stores/Shop		58,005,350.25	181,500,000.82	123,494,650.57
23020134	Construction of Shopping Complex		110,340,000.00	137,600,500.25	27,260,500.25
23020175	Construction of Open Market Sheds		107,067,428.33	99,700,900.26	- 7,366,528.07
23020173	Construction and Establishment of Motor Park		80,538,792.22	76,348,798.59	- 4,189,993.63
	Total Economic Sector		<u>355,951,570.80</u>	<u>495,150,199.92</u>	<u>139,198,629.12</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR					
ECON CODE	Description	GEO CODE	Actual 2024	Budget 2024	Variance 2024
23020177	Drilling & installation of Solar B/Hole at Jaji-Maji and Karasuwa Garun-Guna Town		146,663,532.00	347,500,100.00	200,836,568.00
23020177	Drilling & Conversion of 2 Motorized B/hole with complete accessories		168,114,743.00	389,000,000.00	220,885,257.00
	Total Regional Sector		<u>314,778,275.00</u>	<u>736,500,100.00</u>	<u>421,721,825.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2024	Budget 2024	Variance 2024
23010125	Purchase of Primary School Books/equipment		95,000,000.00	235,000,000.00	140,000,000.00
23010112	Purchase of Furniture's to Primary School		195,700,500.00	250,995,650.00	55,295,150.00
23010113	Purchase of Computer Accessories		55,509,228.35	50,214,078.35	- 5,295,150.00
	Total Social Sector		<u>346,209,728.35</u>	<u>536,209,728.35</u>	<u>190,000,000.00</u>

BUDGET ANALYSIS

INTERNAL GENERATED REVENUE:

The Local Government Budgeted the sum of ₦245,844,967.00 for the year ended 31st December 2024, of which actual collection was ₦23,782,119.00 thereby reflecting variance of ₦222,062,848.00 under collection, hence the council is recommended to improve upon.

RECURRENT EXPENDITURE:

The Council Budgeted the sum of ₦886,545,532.00 and expended the sum of ₦502,570,473.00 on personal cost, while the sum of ₦1,866,971,463.00 were expended on overhead cost, subventions to MDAs and other operating activities.

CAPITAL DEVELOPMENT PROGRAMME.

The Council Budgeted the sum of ₦2,232,967,738.00 for its capital expenditure, but the actual expenditure stood at ₦1,480,891,844.00 hence variance of ₦752,072,894.00.

INTERNAL CONTROL PROCEDURE.

The assessment of the Internal control of the Local Government for the year 2024 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 Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of Karasuwa Local Government for the year ended 31st December, 2024.

The Audit was conducted in line with Auditing Principles and Practice as verified in line with Audit procedure. 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 Labilities of Karasuwa Local Government for the year ended 31st December, 2024 have been certified subject to compliance to my correspondence in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of the Karasuwa Local Government for the year ended 31st December, 2024.

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


KULE MAINA CNA
AUDITOR-GENERAL (LOCAL GOVTS.)
YOBE STATE
FRC/2025/PRO/ANAN/004/017360