

AUDITOR—GENERAL’S REPORT

FUNE LOCAL GOVERNMENT 2024 FINANCIAL YEAR REPORTS

SEPTEMBER, 2025

TABLE OF CONTENT

Table of Content:	..	..	..	..	..	..	..	..	..	2
Introduction:	..	..	..	..	..	..	..	..	..	3
Submission of Financial Statement:	..	..	..	..	..	..	..	..	..	3
Income Highlight:	..	..	..	..	..	..	..	..	..	3-4
Statutory Allocation..	..	..	..	..	..	..	..	..	..	5
Financial Position 1/12/2024	..	..	..	..	..	..	..	..	..	6
Adequacy of Financial Records:	..	..	..	..	..	..	..	..	..	6
2024 Financial Year Reports:	..	..	..	..	..	..	..	..	..	7-20
Highlight of 2024 Financial Operation:	..	..	..	..	..	..	..	..	..	21
Personnel Cost:	..	..	..	..	..	..	..	..	..	22
Recurrent Expenditure:	..	..	..	..	..	..	..	..	..	23
Administrative Sector Expenditure:	..	..	..	..	..	..	..	..	..	24
Economic Sector Expenditure:	..	..	..	..	..	..	..	..	..	25
Social Sector Expenditure:	..	..	..	..	..	..	..	..	..	26
Regional Development Expenditure:	..	..	..	..	..	..	..	..	..	27
Budget Analysis 2024:	..	..	..	..	..	..	..	..	..	28
Audit Certification:	..	..	..	..	..	..	..	..	..	29

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

1. INTRODUCTION:

The Financial Statements of Fune Local Government and relevant operation records for the year ended 31st December, 2024 have been examined in accordance with the 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 basis 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 Fune Local Government for the year ended 31st December, 2024 was submitted to me on the 10th 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 30th July, 2025 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgments of all receipts and disbursement, Fune Local Government collected the sum of ₦6,102,011,251 from Federation Account Allocation and ₦51,436,899 collections from Internal operations of the Revenue Unit of the council's treasury.

The total sum of ₦6,153,448,150 was the certified total income to the council for the year ended 31 December, 2024. Inspection to internal records of Federation Allocations present bellow remittances to the Local Government as recorded by both the Local Government and state Local Government Joint Account records at the Ministry for Local Government.

STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

	FAAC 2024 FUNE L.G	2024							
Month	STATUTORY ALLOCATION	VAT	Exchange Gain Diff	NON OIL REVENUE	ECOLOGICAL FUND	Electronic Money Transfer Levy	Good & Valuables	Additional FAAC	TOTAL
Jan	121,305,683.88	211,254,843.63	96,826,962.55	-	7,346,786.52	8,669,062.83	-	-	445,403,339.41
Feb.	151,350,227.47	182,140,567.24	90,320,718.65	-	6,543,979.40	7,712,956.80	-	-	438,068,449.56
March	5,133,098.44	201,801,014.10	194,435,950.05	-	7,250,128.39	7,216,849.42	218,045,455.57	-	633,882,495.97
April	93,536,993.20	240,537,635.36	92,821,020.76	-	5,987,071.46	7,012,541.89	-	-	439,895,262.67
May	78,307,281.88	217,842,225.74	143,553,077.50	-	12,246,551.22	8,608,028.14	-	-	460,557,164.48
June	42,599,790.49	220,566,257.61	162,702,921.45	-	6,159,081.37	7,209,503.56	-	-	439,237,554.48
July	34,180,137.63	241,271,560.49	156,766,185.25	-	73,567,195.15	7,500,235.34	-	-	513,285,313.86
Aug.	40,879,108.48	273,874,489.41	189,379,520.69	4,367,300.75	7,935,405.55	8,938,846.72	-	-	525,374,671.60
Sept	50,011,442.96	250,959,082.45	154,287,300.64	-	12,043,768.84	7,110,558.46	-	42,078,999.00	516,491,152.35
Oct.	30,050,405.70	256,674,136.96	152,577,151.49	55,175,396.28	7,134,088.61	8,937,353.08	-	-	510,548,532.12
Nov.	17,373,881.36	296,774,826.11	181,226,383.45	36,783,597.52	7,061,515.87	8,151,278.13	-	-	547,371,482.44
Dec.	122,675,341.58	271,039,928.61	220,683,323.68	-	10,300,759.96	7,196,477.73	-	-	631,895,831.56
Total	<u>787,403,393.07</u>	<u>2,864,736,567.71</u>	<u>1,835,580,516.16</u>	<u>96,326,294.55</u>	<u>163,576,332.34</u>	<u>94,263,692.10</u>	<u>218,045,455.57</u>	<u>42,078,999.00</u>	<u>6,102,011,250.50</u>

FINANCIAL POSITION AS AT 31st December 2024

Inspection into the cashbook maintained by the Treasury Department of the Local Government and balances as appeared in the Financial Statement below position is certified as at 31st December, 2024.

CLOSING CASH BOOK

BALANCE	2024
	₦
Zenith Bank Plc	- 5,330,942.01
Keystone Bank Plc	- 31,576,168.45
Joint Project Acc	- 483,326,192.51
Total Cashbook Balances	- <u>520,233,302.97</u>

ADEQUACY OF FINANCIAL RECORDS

Inspection of the Local Governments Treasury record and that of other departments which by the provision referred to as cost centers observed the in-adequacy of following financial records:

- 1) Inventory and assets registers
- 2) Treasury control records of revenue/expenditure abstracts.
- 3) Council resolution diary
- 4) Personnel emolument control ledgers

The absence of these vital financial records at sub units of the Local Government could not guarantee efficiency and transparency.

REPORTS FOR 2024 FINANCIAL YEAR

Bellow reports from the inspection of 2024 Financial Statements and financial records maintained at the Local Government are further forwarded for consideration and necessary action.

ADMINISTRATION DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N3,264,999.99

Audit inspection for the period under review reveals that payment worth N3,264,999.99 were expended on Six (6) Payment Vouchers which were observed not supported with the necessary documentation which is contrary to the provision of Financial Memoranda chapter 14:1-10.

Observation includes: -

- a. Relevant receipt/invoice for the purchases were not attached to Payment Vouchers.
- b. Beneficiaries not acknowledged payment.
- c. Approval page not attached.
- d. Not taken charge into store.

Details below: -

ADMIN DEPARTMENT

S/N	NAME OF PAYEE	DETAILS	PV NO./ DATE	AMOUNT	DEPT.	REMARK
1.	Jafar Kukuwa (DPM)	Payment for repairs of his official Car	43 of Jan. 2024	400,000	Admin	The Recipient did not acknowledge the payment, the request letter was written by Chief Driver while the fund was given to Jafar Kukuwa, no approval page attached on the PV, no purchase receipt and the item not charge to Store.
2.	Tijjani Yakubu	Payment for entertainment during JSMC meeting	54 of Jan. 2024	635,000	„	The payment was not acknowledged by the recipient, no approval page no minute of meeting, specific item for the entertainment not mention, no purchase receipt enclosed.
3.	Sundry Person	Payment for financial assistance	52 of Feb. 2024	330,000	„	Sundry name not enclosed on the PV, hence no acknowledgement
4.	Kolomi Bulama (CD Officer)	Payment for settlement of transportation, loading and offloading of SEMA materials	133 of April 2024	350,000	„	The payee attest not receiving the payment, Neither any allocation letter from SEMA is attached to the payment voucher No documentation
5.	Nil	Payment for logistic support to member of Local Govt.	30 of Nov. 2024	300,000	„	No documentary evidence is attached to support transaction.
6.	Abubakar Haruna Bawa (HGA)	Payment for purchase of 6 Nos. Chinese Carpet to the Local Govt.	216 of Oct. 24	1,249,999.99 (624,999.49)	„	Only 3 carpet were purchase and the sum of 624,999.49 for the 3

						carpet not purchase should be recovered.
	Total			2,639,999.49		

Since no any convincing explanation tendered the sum is recommended for recoveries.

MISSING PAYMENT VOUCHERS WORTH N5,659,500.00

Audit inspection reveals the below listed Payment Vouchers for the sum of N5,659,500.00 drawn on 20 Payment Vouchers could not be observed forwarded for Audit inspection, which could be “termed” missing or not prepared at all when the fund were drawn.

Detail below: -

S/N	NAME OF PAYEE	DETAILS OF PAYMENT	PV NO. & DATE	AMOUNT
1.	Abba Lateef (State INEC)	Monthly Standing Imprest	11 of Jan. 24	10,000
2.	Baba Gana Malami (Fed. INEC)	„ „ „	12 of Jan. 24	10,000
3.	Sa’adatu Mohammed	„ „ „	13 of Jan. 24	20,000
4.	Sunusi Audu	Purchase of Office furniture	35 of Jan. 24	474,000
5.	Sundry Person (Security)	Logistic allowance	38 of Jan. 24	400,000
6.	Tijjani Yakubu	Financial assistance	39 of Jan. 24	25,000
7.	Gagal Dan Alhaji	Financial assistance	44 of Jan. 24	70,000
8.	Mai Kudi Na Prof.	Financial assistance	41 of Feb. 24	40,000
9.	Samaila Mohammed	Repairs of Chairman Table	60 of Feb. 24	30,500
10.	Baba Lateff	Monthly Standing Imprest	32 of Mar. 24	10,000
11.	Hassan Malah	„ „ „	33 of Mar. 24	20,000
12.	Sa’adatu M. Barka	„ „ „	34 of Mar. 24	20,000
13.	Shettima Suleiman	„ „ „	35 of Mar. 24	30,000
14.	Sundry Person (Agric Staff)	„ „ „	36 of Mar. 24	40,000
15.	Ali Mohammed (W/man)	Monthly allowance	50 of Mar. 24	15,000

16.	Abba Lateef	INEC official allowance	53 of Mar. 24	130,000
17.	Mamuda B. Liman	S.I for repair of Borehole	92 of May 24	250,000
18.	Abubakar Usman	S.I for purchase of books of Accounts	03 of Jun. 24	4,000,000
19.	Shettima Suleiman (HNR)	Monthly Standing Imprest	80 of Jun. 24	30,000
20.	Hamma Adamu	Monthly allowance	90 of Jun. 24	35,000
	Total			<u>5,659,500</u>

Since the vouchers were not presented for Audit certification these are forwarded for further legislative action.

UNRETURNED RECEIPTS

Audit inspection reveals that during the year under review, the below listed Revenue Earning Books were not return to Store.

Details below: -

S/N	BOOK NO.	RECEIPT NO. FROM – TO	DATE ISSUED	NAME OF COLLECTOR	NATURE OF RECEIPT	AMOUNT
1.	144	1701 – 1750	14/5/2024	Danjuma Ali	Departmental	Unspecified
2.	150	5851 – 5900	30/11/2024	Danjuma Ali	„	✓
3.	151	6251 – 6300	30/11/2024	„ „	„	✓
4.	153	14501 – 14600	7/12/2024	Adamu Abdalah	Grains	5,000
5.	135	2401 – 2450	29/2/2024	Babale Musa	Sheep & Goat	5,000
6.	188	5001 – 5050	30/10/2024	Danjuma Ali	„	5,000
7.	189	5551 – 6000	30/10/2024	„ „	„	5,000

8.	140	8801 – 8850	Nil	Nil	„	5,000
	Total					25,000.00

Since no evidence of remittance of these amount recovery is recommended.

IRREGULAR PAYMENT WORTH N7,786,000.00

Audit inspection reveals that, the sum of N7,786,000.00 was drawn on 5 Nos. Payment Vouchers which could not be observed supported with the necessary attachment as required by the provision of Financial Memoranda chapter 14:1-10.

Details below: -

FINANCE DEPARTMENT

S/N	NAME OF PAYEE	DETAILS	PV NO./ DATE	AMOUNT	DEPT.	REMARK
1.	Sundry Person	Payment for financial assistance & medical assistance	40 of Feb. 24	311,000	TR	No sundry name on the PV, PV has no approval page attached.
2.	Alh. Garba	Payment for Educational assistance	42 of Feb. 24	75,000	„	Payee could not acknowledge payment. The payee has no identity or in care, no approval.
3.	Sundry Person	Payment for Educational assistance	53 of April 24	4,600,000	„	No admission letter and evidence of registration and all expenses covering the payment.
4.	Isah Inusa Mohammed	Payment for Educational assistance to study in MAUN	82 of June 24	300,000	„	Evidence of registration and admission letter, nature of studies all to be disclosed.
5.	Khadija Mai Bukar	Payment for Educational Assistance	12 of Sept. 24	2,500,000	TR	Evidence of admission letter and registration of the institution, name of the School and nature of the studies.
	Total					<u>7,786,000.00</u>

Since no any convincing explanation with material evidence to justify the expenditure, recoveries is recommended.

PRIMARY HEALTH CARE DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N4,747,000.00

Inspection of below list Payment Vouchers charged to the vote of PHC revealed below irregularities:

- a. No approval page was attached to the Payment Vouchers.
- b. No receipt of expenses was seen attached to the Payment Vouchers.

Details below: -

PRIMARY HEALTH CARE DEPARTMENT

S/N	NAME OF PAYEE	DETAILS	PV NO./ DATE	AMOUNT	REMARK
1.	Hajja Fati Baba	Payment for medical assistance	PV 67 of Jan 2024	3,000,000	The recipient did not acknowledge the payment, no medical report or bill attached to justify the payment.
2.	Umar Boyi	Payment for medical assistance to undergo surgery at City Global Health Gwale Kano State.	34 of June 2024	1,500,000	Evidence of medical expenses must be attached to certify the occurrence of the expenditure, nature of illness not disclosed.
3.	Sundry Person	Payment for Staff of Health facilities as office allowance	122 of April 2024	97,000	None of the Staff have collected the allowances because nobody acknowledged the payment.
4.	Alh. Tahir Mohammed (DPHC)	Payment for attending Workshop in Kano.	107 of June 2024	150,000	Invitation letter and certificate of attendance is not attached to justify the payment.
	Total			4,747,000	

Since no valid documentation was advanced for justify the expenditure, recoveries is recommended.

WORKS DEPARTMENT

WRONG AND IRREGULAR PAYMENT AMOUNTING TO N2,720,000.00

Payments were made on Six (6) Payment Vouchers without taking into cognizance the procedures as laid down in the Financial Memoranda. Observed discrepancies include: -

- i. Non attachment of purchase receipts.
- ii. Acknowledgment by Payee observed not obtained.
- iii. Improper narration to satisfy the inspecting Officer to ascertain the expenditure.

Details as seen attached.

WORKS DEPARTMENT WRONG AND IRREGULAR PAYMENT
AMOUNTING TO N2,720,000.00

S/N	NAME OF PAYEE	DETAILS	PV NO./ DATE	AMOUNT	DEPT.	REMARK
1.	Mamuda B. Liman	Payment for the repairs of Borehole	25 of Jan. 2024	230,000	Works	The payment voucher has no any documentary evidence to justify the claimed
2.	Mamuda B. Liman	Payment for the repairs of Borehole	88 of Mar. 2024	120,000	„	No specific Borehole or location mentioned, payee not received the payment as PV shows, no purchase receipt.
3.	Garba Dan Nguru	Payment for the repairs of falling Poles along Damagum Idi Barde.	43 of April 2024	550,000	„	Evidence of purchase of the Pole not attached on the PV. No payee signature as received.
4.	Mamuda B. Liman	Payment for repairs of (3) Nos. of Borehole at Mil Biyar, Ngelzarma & Alagarno.	94 of May 2024	1,190,000	„	Item purchased worth N700,000 not received, item claimed purchased not charge to store, payee did not acknowledge the payment.
5.	Mamuda B. Liman	Payment to Borehole Mechanic to repair Borehole	101 of June 2024	130,000	„	Location of the repairs not mentioned, no approval granted, item/nature of repairs not listed, no purchase receipt of the item.
6.	Yau Potiskum (NEPA)	Settlement of local energy consumed from (NEPA)	204 of Oct. 2024	500,000	„	No evidence of payment made to NEPA to justify the transaction.
TOTAL				<u>2,720,000</u>		

Since no valid explanation with documentary evidence to justify the expenditure, recovery is recommended.

CAPITAL PROJECT

During the physical inspection of project executed within the Local Government in the year 2024, it was observed that, remarkable progress work made as to supervision and execution of the projects. However, following were observed outstanding: -

The conversion of borehole amounting to N64,471,900.00 being 12,894,380 of which only one that of Alagarno were completed. Therefore, the contractor Royal Standard Ass Ltd to refund the sum of N51,577,520.00 as appropriate.

- i. Conversion of 10 Boreholes awarded to Wahabu Habil Nig. Ltd, of the cost of N178,000,000 only one of Location (Lawan Kalam) have not been executed, the sum of N17,800,000 be recovered.

AGRIC DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH N4,180,000.00

Audit inspection reveals that, payment was made on two (2) Payment Vouchers for sum of N4,180,000.00 which observed non adherence to laid down procedure of payment in the Financial Memoranda chapter 14:1-10.

Detail below: -

AGRIC DEPARTMENT

S/N	NAME OF PAYEE	DETAILS	PV NO./ DATE	AMOUNT	DEPT.	REMARK
1.	Jalo Katcha	Payment for the purchase of Animal vaccine to control outbreak.	138 of April 2024	2,180,000	Agric	OCV did not control the payment, Payee did not acknowledge the payment, no purchase receipt, items not charge to Store. No documentary evidence attached.
2.	Jalo Katcha	Payment for purchase of Chemical to the Local Government Area.	17 of Oct 2024	2,000,000	„	The PV is skeleton, nothing was attached as evidence of purchase, item not charge to store no documentation.
TOTAL				<u>4,180,000</u>		

Since Satisfactory explanation could not be advance, recovery is recommended.

FUNE LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2024

S/N	DESCRIPTIONS	ACTUAL 2024	FINAL BUDGET 2024	ACTUAL 2023
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	787,403,393	2,585,241,571	1,663,153,041
2	VALUE ADDED TAX	2,864,736,568	1,851,259,159	1,469,395,539
3	OTHER FAAC ALLOCATION	2,449,871,290	1,605,667,420	1,517,868,250
4	INTERNAL REVENUE IGR	51,436,899	112,280,000	29,254,715
	SUB TOTAL	<u>6,153,448,150</u>	<u>6,154,448,150</u>	<u>4,679,671,544</u>
	CAPITAL RECIEPTS			
1	GRANTS	-	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	-
	TOTAL RECEIPTS	<u>6,153,448,150</u>	<u>6,154,448,150</u>	<u>4,679,671,544</u>
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	954,430,728	1,639,555,480	714,957,850
2	OVERHEAD COSTS	120,000,000	120,000,000	85,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	1,249,267,202	-	1,036,611,311
4	PUBLIC DEBTS CHARGES	-		-
5	OTHER OPERATING ACTIVITIES	1,474,667,216	1,075,761,230	835,780,536
	TOTAL RECURRENT EXPENDITURE	<u>3,798,365,146</u>	<u>2,835,316,710</u>	<u>2,672,349,696</u>
	CAPITAL EXPENDITURE	1,987,660,140	3,319,131,440	2,298,868,352
	TOTAL EXPENDITURE	<u>5,786,025,286</u>	<u>6,154,448,150</u>	<u>4,971,218,049</u>
1	NET CASH BALANCE	367,422,864	-	(291,546,504)
2	OPENING BALANCE	152,810,439		444,356,943
3	CLOSING BALANCE	<u>520,233,303</u>		<u>152,810,439</u>

FUNE LOCAL GOVERNMENT COUNCIL

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2024	Actual 2024	Variance 2024
			₦	₦	₦
1	Basic Salaries	21010101	1,065,711,061.78	620,379,973.25	445,331,088.53
2	Allowances General	21020101-7	528,756,642.19	307,803,909.80	220,952,732.39
3	2-27 YCHMB Contribution	21020201	45,087,775.69	26,246,845.02	18,840,930.67
	Total		<u>1,639,555,479.66</u>	<u>954,430,728.07</u>	<u>685,124,751.59</u>

FUNE LOCAL GOVERNMENT COUNCIL
OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	CODE	ACTUAL 2024	BUDGETTED 2024	VARIANCE 2024
			₦	₦	₦
1.	Overhead charge and other operating activities		120,000,000.00	120,000,000.00	-
	TOTAL		<u>120,000,000.00</u>	<u>120,000,000.00</u>	=

FUNE LOCAL GOVERNMENT COUNCIL
ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL	BUDGETTED	VARIANCE
			2024	2024	2024
			₦	₦	₦
23020131	Const./Renovation and Provision of Furniture	-	190,000,000.00	372,000,000.00	182,000,000.00
23010105	Purchase of Motor Vehicles	-	67,499,440.34	99,141,440.34	31,642,000.00
23010113	Purchase of Computers	-	5,500,000.00	7,000,000.00	1,500,000.00
23050061	Training and Retraining on ICT	-	2,500,000.00	4,000,000.00	1,500,000.00
23020102	Completion of Women Site Emir Palace	-	20,000,000.00	-	(20,000,000.00)
	Total Administrative Sector		<u>285,499,440.34</u>	<u>482,141,440.34</u>	<u>196,642,000.00</u>

FUNE LOCAL GOVERNMENT COUNCIL

ECONOMIC SECTOR EXPENDITURE

ECONOMIC SECTORS					
ECON CODE	DESCRIPTION	GEO CODE	ACTUAL	BUDGETTED	VARIANCE
			2024	2024	2024
			₦	₦	₦
23010107	Purchase of Trucks and Dredging of Waterways	-	250,000,000.00	315,000,000.00	65,000,000.00
23020194	Extension of Power Grid	-	156,700,000.00	245,000,000.00	88,300,000.00
23020114	Construction of Market Staffs, Office and Purchase of Vehicles	-	34,070,964.67	146,500,000.00	112,429,035.33
TOTAL			<u>440,770,964.67</u>	<u>706,500,000.00</u>	<u>265,729,035.33</u>

FUNE LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2024	BUDGETTED 2024	VARIANCE 2024
			₦	₦	₦
23020114	Provision of Roads and Purchase of Vehicle	-	450,000,000.00	705,000,000.00	255,000,000.00
23050133	Co-operatives Support	-	150,000,000.00	158,000,000.00	8,000,000.00
23020122	Purchases and Provision of Medical Equipment	-	210,000,000.00	412,000,000.00	202,000,000.00
23530100	Purchases of Public Address System	-	6,389,735.20	10,000,000.00	3,610,264.80
TOTAL			<u>816,389,735.20</u>	<u>1,285,000,000.00</u>	<u>468,610,264.80</u>

FUNE LOCAL GOVERNMENT COUNCIL

SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2024	BUDGETTED 2024	VARIANCE 2024
			₦	₦	₦
23030104	Rehabilitation and Repairs of Water Facilities		116,387,735.00	155,000,000.00	38,612,265.00
23020152	Const./Provision of Boreholes		240,375,000.00	450,000,000.00	209,625,000.00
23020139	Const. of Culvert, Drainage Channels		68,237,265.00	223,490,000.00	155,252,735.00
23020101	Community Support		20,000,000.00	17,000,000.00	(3,000,000.00)
TOTAL			<u>445,000,000.00</u>	<u>845,490,000.00</u>	<u>400,490,000.00</u>

BUDGET ANALYSIS 2024

The Local Government budgeted the sum of ₦6,154,448,150 as collection from federation Allocation and actual allocation received was ₦6,153,448,150 The Internal Revenue of ₦112,280,000 was projected to which the sum of ₦51,436,899 was collected with unfavourable variance collection of ₦60,843,101.

The Local Government needs to improve upon the projection and administration of Internal Generated Revenue machinery for better performance.

INTERNAL CONTROL

The cumulative effect of weak internal control is manifested in the irregular drawings and non-remittance of collected revenues. This needs urgent intervention of the State legislative to address the situation.

STORE REGULATIONS

The controls leading to accountable assets of the Local Government was observed weak as no store records for procurement and inventories of all departments are not adequately maintained. The safeguard of assets is no more observed hence poor administration of public resources.

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 **Fune 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 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 **Fune Local Government** for the year ended 31st December, 2024 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 **Fune Local Government** for the year ended 31st December, 2024.

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


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