

**KADUNA STATE WATER CORPORATION  
(KADSWAC)**

**MANAGEMENT REPORT**

**ON THE AUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022-2023**

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**KADUNA STATE WATER CORPORATION  
MANAGEMENT REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022-2023**

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24th January 2025

**The Managing Director,**  
Kaduna State Water Corporation,  
Olusegun Obasanjo House,  
P.M.B 2133,  
Kaduna.

Dear Sir,

**MANAGEMENT REPORT ON THE AUDITED FINANCIAL STATEMENTS OF KADUNA STATE WATER CORPORATION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022-2023**

We have completed the Kaduna State Water Corporation audit for the above-mentioned year. Our audit was carried out following the guidelines established by the International Audit Standards and Generally Accepted Accounting Principles.

During the audit exercise, we came across certain matters that we considered necessary to be brought to your attention. This consists of

- Corporate Information
- Review of Financial Operations
- Review of weaknesses in the internal control system and
- Other general observations on Strategic Business Unit (SBU) visitations

We wish to point out that under the International Standard on Auditing; it is the responsibility of the Corporation/Management to:

- Design and maintain proper internal controls, to prevent and detect fraud and irregularities, and safeguard the assets of the Corporation's, books, records, and documents of accounts.
- Establish an adequate accounting system and
- Ensure compliance with statutory and other regulations.

It is based on the above that the preparations of financial statements were made.

However, we have the following responsibilities as auditors:

- It is our responsibility as Auditors to plan and perform our audit to obtain all the information and explanations which we consider necessary to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free of material misstatement
- We evaluated the overall adequacy of the presentation of information in the Financial Statements and assessed whether the Corporation's books of account had been meticulously kept.
- It is our responsibility to express an opinion on the financial statements based on our audit.

While auditing the books of the corporation, we have taken reasonable steps to measure compliance with policies, regulations, and generally accepted accounting practices in their operations, and recommendations are made where necessary. This we believe will assist the management in meeting its statutory objectives, improving the accounting system and ensuring the accuracy and reliability of accounting records, safeguarding their asset, and providing an adequate management information system for the corporation's operating performance.

We wish to inform you that the weaknesses reported herein may not necessarily be exhaustive but those that came to our notice during our normal statutory audit.

Yours faithfully,

For: **J. E. Bala & Co.**  
Dr. Joseph E. Bala, FCA, FCTI  
**(Managing Partner)**

**PART 1**

**CORPORATE INFORMATION**

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## **1.2.0 THE CORPORATION**

### **1.2.1 ESTABLISHMENT**

Kaduna State Water Board was established by Edict No. 2, 1971, as amended in 1991. However, this Edict was repealed and Kaduna State Water Board Law No. 6 of 2004 was put in place. On 25<sup>th</sup> May 2016 Kaduna State Water Corporation was established by Kaduna State Water Supply and Sanitation Law No. 11 of 2016 to replace Kaduna State Water Board Law No. 6 of 2004.

### **1.2.2 MISSION STATEMENT**

Provision of adequate potable and sustainable water service using a vibrant workforce in a modernised environmentally friendly manner to the satisfaction of our stakeholders.

### **1.2.3 VISION**

To be the best utility in Africa.

### **1.2.4 OUR CORE VALUES**

- Teamwork
- Accountability
- Commitment
- Transparency & Integrity
- Innovation
- Motivation
- Professionalism

### **1.2.5 OBJECTIVE OF THE CORPORATION**

The objectives of the corporation shall be to:

- a. Provide safe, adequate, and affordable water supply services to the residents of all Urban & Semi-Urban areas in Kaduna State following the Law.
- b. Collaborate with the Ministry responsible for water resources and other stakeholders.
- c. Implementation cost.

### **1.2.6 ORGANIZATION STRUCTURE AND KEY RESPONSIBILITIES**

There shall be a Governing Board which is expected to consist of a chairman and other members who shall be appointed by the Executive Governor. The Chairman and other members, other than the Managing Director shall serve as part-time members (KSWC Law section 2). The Board is saddled with the responsibility for the formulation of policies that ensure the fulfilment of its corporate objective.

The Governing Board shall consist of the following members.

- a. Chairman
- b. Managing Director
- c. Representative of the following not below the rank of a Director:
  - a) Ministry of Water Resources
  - b) Ministry of Finance and
  - c) Ministry of Environment
- d. Kaduna State Chapter of Manufacturers Association of Nigeria
- e. Consumers Protection Council
- f. Persons with experience and specialised knowledge of Water Supply i.e., 3 women and 2 men each
- g. One representative from each of the three Senatorial Districts of the State.

It is the duty of the Corporation subject to the provision in KSWC Law No. 11 of 2016 to:

- a. Provide the general policy guideline relating to the functions and general administration of the Corporation including appointment, promotion, and discipline of staff.
- b. Review and approve policies strategies and procedures to be adopted by the Corporation for the achievement of its objectives.
- c. Appoint as and when necessary technical committees comprising persons with the requisite technical competencies from the private or public sector to advise the Corporation on such matters as may be determined from time to time.
- d. Make rules and regulations for carrying out the functions of the Corporation.
- e. To appoint staff and either employee as may from time to time require either directly from the private sector or by way of deployment from the State Public Service.
- f. The Board shall determine the salaries and emoluments of their staff and other employees which shall not be lower than that applicable to staff and other employees of the same cadre in the State Civil Service.
- g. Reviewing and approving the Corporation's business plans, budget, and performance of the State.
- h. Approving pre-qualified Private Sector Participation contractors, including revenue mobilization Agents following this law and any other applicable law.
- i. Monitoring the implementation of State Water Sanitation and Hygiene Policy as it affects water supply and Sanitation in its areas of operation.
- j. Ensuring compliance with regulations and standards set by the commission.

- k. Approving and monitoring the implementation of the Corporation's water services development plan.
- l. Proposing urban water tariffs for the approval of the Commission.
- m. Taking all steps to ensure that in the discharge of their duties, the Board does not engage in activities which prejudices unduly influence coerce or subvert the normal legal commercial, and financial activities of the Corporation; and
- n. Undertaking any other business which may be considered necessary by the Board in pursuance of the corporation's functions as provided in this Law (1)

### 1.2.7 GOVERNING BOARD

- |                                 |           |
|---------------------------------|-----------|
| a. Hajiya Balarabe A. Inuwa     | Chairman  |
| b. Bashir Umar Lere             | Member    |
| c. Markus Anga                  | Member    |
| d. Comrade Sanusi A. S. Maikudi | Member    |
| e. Fatima Ladi Abdullahi        | Secretary |

### 1.2.8 EXECUTIVE MANAGEMENT

The executive functions are performed by a management team headed by the Managing Director **Comrade Sanusi A. S. Maikudi**. The organization is departmentalised and headed as indicated below:

- |                          |                                 |
|--------------------------|---------------------------------|
| a. Fatima Ladi Abdullahi | Secretary/Legal Adviser         |
| b. Engr. Esau Ambinjah   | Director, Project               |
| c. Aminu Suleiman Soba   | Director, Quality Control       |
| d. Patience Gimba        | Director, Education             |
| e. Ibrahim Umar Wali     | Director, Finance               |
| f. Engr. Dantata Garba   | Director, Operations            |
| g. Tauri M. Kudungu      | Ag. Director Result Delivery    |
| h. Hamaq Ndandok         | Ag. Director Corporate Planning |
| i. Bashir M. Makarfi     | Ag. Director Distribution       |
| j. Dauda Y. Bello        | Ag. Director Commercial         |
| k. Saliha A. Yero        | Ag. Director Admin              |
| l. Hajara Muhammed       | Ag. Director Audit              |

**1. REGISTERED ADDRESS:** Obasanjo House, Yakubu Gowon Way, Kaduna

Website:

Email: [kdswb@yahoo.com](mailto:kdswb@yahoo.com)

Telephone No: 07074687309, 07074687317

**2. LEGAL ADVISER:**

Fatima Ladi Abdullahi (ESQ)

**3. BANKERS:**

FCMB Yakubu Gowon way, Kaduna

United Bank for Africa (UBA) Plc Yakubu Gowon way, Kaduna

**8. EXTERNAL AUDITORS**

J. E. Bala & Co.

(CHARTERED ACCOUNTANTS)

Office 1, SHARON Petroleum Office Complex

Kachia Road, Kaduna

GSM: 08037041341

Email: [talktojebala@yahoo.com](mailto:talktojebala@yahoo.com)

## 1.2.10 ACHIEVEMENTS

### 2023 ACHIEVEMENTS:

- The sum of 409,845,890.00 was collected
- Internal control mechanism put in place
- Customer enumeration and delivery point code (DPC) allocation as follows:

Nuru Siraj Housing Estate (1,235) Houses

Doka And Tudun Wada SBUs (78) Houses

Kamazou, Millennium City, Kawo And Malali SBUs (67) Houses

Populate /completing application for grant /re-grant of occupancy organizations (ROO) forms for the 58 sketches plans

- induction training was conducted for the newly employed staff
- FCMB online internet banking provided

### 2022 ACHIEVEMENTS:

- Recruitment of staff
- Staff promotion
- Provision of more POS from commercial Banks to ease payment for customers.
- Initiation of functional online Bulk Salary payment platform
- Formulation of proper IGR reporting template
- Ensuring update of all books and financial statement.
- The revenue unit detected cloned teller/receipt, fake stamp etc. due to regular routine visit to cash office
- Assignment of POS desk officer between KADSWAC and Interswitch to avoid conflict of figures.
- Revenue collections as at December 2022 stood at N 929,739,615,00
- New connections for 12 months were 2689
- Customer base as at December 2022 was 128,641
- Active customers were 94,261
- Debt Recovery stood at 235,764,298 as at December 2022.
- 149 customer complaints were treated within 48 hours in 2022.
- 2772 Borehole billing.
- Collected N156,000,000 block payment of SIA.
- Drafted concept of Urban Sanitation and action plans, including city wide sanitation service chain.
- Submission of final copy of performance implementation Action Plan (PIAP)
- Submission of Policy Institutional and Regulation for Urban Sanitation

### **1.2.11 CHALLENGES 2023**

- Inadequate Funding for Capital and Recurrent operations
- Aged infrastructures in some areas leading to frequent breakdowns and Bursts, resulting to High Non-Revenue Water.
- Interruptions on the Distribution pipelines because of urban renewal roads constructions works in Kaduna, Kafanchan and Zaria.
- Non-payment of water bills by federal government agencies (MDA's) including Military and Paramilitary resulting in Low rate of cost and debt recovery.
- Rising cost of water Operational Inputs such Treatment Chemicals, High Electricity Charges, Spare parts etc.
- Negative Effect of Climate Change, Ecological Processes and Anthropogenic factors
- Epileptic power supply on one hand and high cost of diesel on the other.
- Inability of Federal Institutions to pay water bills to KADSWAC through FIRS due placement of LIEN on its accounts
- As a technical organization, there is shortage of low skilled workers (plumbers, pump operators, distribution officers) due to low qualifications and retirements.
- KADSWAC's Land Encroachments.

### **CHALLENGES 2022**

- Inadequate supply of water treatment chemicals for continuous production of potable water.
- Voltage fluctuation and Frequent power failure.
- Inadequate working tools
- Insufficient and late payment of monthly running cost affects operations at the districts and water treatment plants especially in the area of quick response to burst/leakage repair, broken down pumps, maintenance activities and the general running of the Strategic Business units/cost centers;
- Absence of automated payment platforms to ease customer bill payments;
- Poor state of office accommodations in some Strategic Business Units/WTPs.
- Sedimentation chambers are over burden with sludge hence need desilting.
- Inadequate computers, Faulty photocopiers and printers and internet connectivity for electronic communication, this is due to obsolete equipment
- Working on Banks USSD towards multi-channel payment system, Online P.O.S; ATM card transaction still not fully accepted by our customers

- Lack of networking of all the departments
- Collaboration with KADRIIS to fast-track reconnection of Interswitch for IGR Revenue report preparation.
- Urban renewal project has affected both water supply to the customers and consequently the revenue to KADSWAC.
- Inadequate man power like marketers, plumbers, accountants and other technical staff
- Revenue is being lost from customers due to rising number of boreholes
- Low production causes low customer response to bill payments
- Late payment of State Institutional bills
- Need for the installation of Chlorine dosing system in some of our Plants and water works for effective disinfection
- Taxes deducted from contracts are not being remitted due to lack of Counterpart funding contribution since January 2015.
- The two loans (IsDB and AfDB) were closed on December 31<sup>st</sup>, 2021 despite the fact that there are some ongoing activities that spilled over to the first quarter of year 2022.

The Bagoma dam at Birnin Gwari, Saminaka weir, Gimbawa at Ikara; and Kangimi at Kangimi are having various challenges that ranges from siltation, compromised embankment, and insecurity.

**PART II**  
**REVIEW OF FINANCIAL OPERATIONS**

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## 2.0 FINANCIAL OPERATIONS PERFORMANCE REVIEW

### 2.1 COMPARATIVE ANALYSIS OF VOLUME OF WATER, COST, AND EARNINGS OF WATER PRODUCED

#### COMPARATIVE ANALYSIS OF VOLUME OF WATER, COST AND EARNINGS OF WATER PRODUCED

DESCRIPTION	2022	2021	VARIANCE IN M	VARIANCE IN %
Volume of Water Produced per day	56,620	82,989	(26,369)	(47)
Volume of Water Produced in a year (M)	20,666,294	30,290,943	(9,624,649)	(47)
Estimated Volume of Water sold in a year (M)	22,760,335	16,193,644	6,566,691	29
Water Revenue in the year	1,548,512,431	1,271,084,982	277,427,449	18
Total production cost:	<b>₱</b>	<b>₱</b>	<b>₱</b>	
i.) Direct Cost	1,074,933,681	2,418,459,832	(1,343,526,151)	(56)
ii.) Indirect Cost	789,425,512	766,143,912	23,281,600	3
	<b>1,864,359,194</b>	<b>3,184,603,744</b>		
iii.) Less				
Depreciation	64,677,573	48,720,127	15,957,446	(33)
	<b>1,929,036,767</b>	<b>3,233,323,871</b>		
Other Income	558,906,367	1,285,948,741	(727,042,374)	57
Surplus/(Deficit)	178,382,032	(676,290,148)	854,672,180	126

**COMPARATIVE ANALYSIS OF VOLUME OF WATER, COST AND EARNINGS OF WATER PRODUCED**

DESCRIPTION	2023	2022	VARIANCE IN M	VARIANCE IN %
Volume of Water Produced per day	49,871	56,620	(6,749)	(14)
Volume of Water Produced in a year (M)	18,203,274	20,666,294	(2,463,021)	(14)
Estimated Volume of Water sold in a year (M)	9,073,720	22,760,335	(13,686,615)	(151)
Water Revenue in the year	1,499,051,707	1,548,512,431	(49,460,724)	(3)
Total production cost:	<b>₦</b>	<b>₦</b>	<b>₦</b>	
i.) Direct Cost	1,066,884,317	1,074,933,681	(8,049,364)	(1)
ii.) Indirect Cost	762,472,908	789,425,512	(26,952,604)	(3)
	<b>1,829,357,226</b>	<b>1,864,359,194</b>		
iii.) Less				
Depreciation	64,677,573	64,677,573	-	-
	<b>1,894,034,798</b>	<b>1,929,036,767</b>		
Other Income	230,846,347	558,906,367	(328,060,020)	(59)
Surplus/(Deficit)	(164,136,744)	178,382,032	(342,518,776)	(192)

The financial operating performance of Kaduna State Water Corporation can be derived from the Income and Expenditure Account in the Financial Statement.

The following commentary provides the analysis necessary for a conclusion to be drawn as to whether the performance of management was compatible with what it is expected to achieve.

The Water earnings for 2023 were **₦1,499,051,707.16** as compared with **₦1,548,512,431** as of 31<sup>st</sup> December 2022.

The details can be seen below indicating the budget, actual, and variance amount in 2023 and 2022.

## 2.1.1 WATER SALES REVENUE

BILL	2023		2022		2022		2022	
	BUDGET	ACTUAL	VARIANCE	VARIANCE	BUDGET	ACTUAL	VARIANCE	VARIANCE
STRATEGIC BUSINESS UNIT	₦	₦	₦	%	₦	₦	₦	%
Headquarters	497,987,690	71,293,881	(426,693,809)	(86)	36,343,584	404,821,254	368,477,670	1,014
Kaduna Disitriacts	842,787,318	298,356,674	(544,430,644)	(65)	2,095,800,566	456,575,942	(1,639,224,624)	(78)
Zaria Districts	316,537,016	20,992,480	(295,544,536)	(93)	438,048,680	50,021,242	(388,027,438)	(89)
Saminaka Districts	1,192,200	-	(1,192,200)	(100)	9,923,052	464,500	(9,458,552)	(95)
Ikara Districts	11,593,729	500,900	(11,092,829)	(96)	11,593,729	1,123,222	(10,470,507)	(90)
Kafanchan Districts	24,006,480	7,906,405	(16,100,075)	(67)	44,950,464	11,384,050	(33,566,414)	(75)
Kwoi District	5,720,635	53,000	(5,667,635)	(99)	11,441,269	879,560	(10,561,709)	(92)
Birnin Gwari Districts	-	-	-	-	-	-	-	-
Zonkwa Districts	10,953,160	10,742,550	(210,610)	(2)	25,489,152	4,469,845	(21,019,307)	(82)
<b>Total</b>	<b>1,710,778,227</b>	<b>409,845,890</b>	<b>(1,300,932,337)</b>	<b>(317)</b>	<b>2,673,590,496</b>	<b>929,739,615</b>	<b>(1,743,850,881)</b>	<b>(188)</b>

### COLLECTION

STRATEGIC BUSINESS UNIT	2023	2022	VARIANCE	2022	2021	VARIANCE
	₦	₦	₦	₦	₦	₦
Headquarters	71,293,881	404,821,254	333,527,372	404,821,254	313,674,040	(91,147,214)
Kaduna Disitriacts	298,356,674	456,575,942	158,219,269	456,575,942	693,967,881	237,391,939
Zaria Districts	20,992,480	50,021,242	29,028,761	50,021,242	40,989,121	(9,032,121)
Saminaka Districts	-	464,500	464,500	464,500	-	(464,500)
Ikara Districts	500,900	1,123,222	622,322	1,123,222	2,083,308	960,086
Kafanchan Districts	7,906,405	11,384,050	3,477,645	11,384,050	10,496,729	(887,321)
Kwoi District	53,000	879,560	826,560	879,560	733,640	(145,920)
Birnin Gwari Districts	-	-	-	-	-	-
Zonkwa Districts	10,742,550	4,469,845	(6,272,705)	4,469,845	4,391,700	(78,145)
<b>Total</b>	<b>409,845,890</b>	<b>929,739,615</b>	<b>519,893,724</b>	<b>929,739,615</b>	<b>1,066,336,419</b>	<b>136,596,804</b>

## 2.1.2 COMMENTS

- From the foregoing, it would be observed that an overall adverse variance of compared with the budget in the yer 2022 and 2023 under review.
- It was also observed that the corporation only collected 34.77% in 2022 and 23.96% in 2023 of the bills (water sales) made in the period under review.

## 2.2.3 SUBVENTION

As regards Subvention a total of **₦486,018,451** was received in 2022 and **₦150,000,000** was received in 2023. There was a decrease in the current period.

Details can be seen below:

SUBVENTIONS	2023	2023	VARIANCE	2022	2022	VARIANCE
	BUDGET	ACTUAL	%	BUDGET	ACTUAL	%
	₦	₦		₦	₦	
Diesel	114,840,000	-	-	87,120,000	-	(100)
Energy	1,452,259,789	-	-	1,080,000,000	-	(100)
Overhead	-	150,000,000	100		109,095,180	100
Chemicals	1,566,595,000	-	-	1,400,695,000		(100)
Salary & Allowances	1,013,717,815	-	(100)	1,234,130,516	376,923,271	-69%
Total production / Distribution Exp	<b>4,147,412,604</b>	<b>150,000,000</b>	-	<b>3,801,945,516</b>	<b>486,018,451</b>	<b>13%</b>

## 2.2.4 COMMENT

From the above presentation, subvention received during the year reduced from **₦486,018,451** in 2022 to **₦150,000,000** in 2023 thereby giving a decrease of **₦336,018,450.96**

## 2.4.1 CHEMICALS ISSUED

Chemicals issued to plants in 2023 amounted to **₦274,493,250** as against **₦373,046,250** issued in 2022 as can be seen below:

### CHEMICAL ISSUED

PLANTS	₦ 2023	₦ 2022	VARIANCE	₦ 2021
Kaduna Plant	193,825,000	226,201,000	(32,376,000)	298,523,877
Kaduna South Plant	17,227,500	42,434,750	(25,207,250)	-
Zaria 150 MLD Plant	32,272,500	53,012,000	(20,739,500)	63,214,195
Zaria 50 MLD Plant	14,305,000	27,977,750	(13,672,750)	32,705,268
Ikara Plant	1,587,000	4,345,000	(2,758,000)	5,290,524
Kafanchan Plant	13,491,250	19,075,750	(5,584,500)	16,616,941
Manchock Plant	1,785,000	-	1,785,000	2,280,000
<b>TOTAL</b>	<b>274,493,250</b>	<b>373,046,250</b>	<b>(98,553,000)</b>	<b>418,630,805</b>

## 2.4.2 RECOMMENDATION

Efforts should be put in place towards effective control of production costs.

PERSONNEL EMOLUMENT	2023	2023	VARIANCE	2022	2022	VARIANCE
	BUDGET	ACTUAL		BUDGET	ACTUAL	
STRATEGIC BUSINESS UNIT (SBU)	₦	₦	₦	₦	₦	₦
Headquarters	469,391,531	204,134,592	265,256,938.68	399,097,311	150,558,729	248,538,581.82
Kaduna SBU	333,120,355	283,706,066	49,414,289.23	471,613,324	267,749,120	203,864,204.87
Zaria SBU	116,170,985	100,493,145	15,677,840.26	229,886,059	96,137,776	133,748,282.38
Saminaka SBU	5,040,654	2,386,074.51	2,654,579.98	23,612,517	3,487,696	20,124,820.89
Ikara SBU	21,112,595	14,170,434	6,942,160.93	27,533,948	15,349,543	12,184,404.49
Kafanchan SBU	30,035,888	31,269,600	(1,233,711)	38,997,669	27,327,254	11,670,415.17
Kwoi District SBU	16,385,984	10,658,309	5,727,675	21,237,152	12,894,074	8,343,077.66
Birnin Gwari SBU	2,636,316	2,419,350	216,966	6,012,762	1,862,116.2	4,150,645.46
Zonkwa SBU	13,641,944	13,870,269	(228,325)	16,139,775	16,806,358	(666,583)
<b>Total</b>	<b>1,007,536,252</b>	<b>663,107,838</b>	<b>344,428,413</b>	<b>1,234,130,516</b>	<b>592,172,667</b>	<b>641,957,850</b>

<u>HEAD QUARTERS OVERHEAD</u>	2022	2022	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
STATE GOV GRANT (Diesel)	87,120,000	-	(87,120,000)	(100)
STATE GOV GRANT (Energy)	1,080,000,000	-	(1,080,000,000)	(100)
STATE GOV GRANT (Overhead)	-	109,095,180.00	109,095,180	100
STATE GOV GRANT (Salary)	-	376,923,270.96	376,923,271	100
CONTRACT REGISTRATION	630,000	-	(630,000)	(100)
WATER TEST ANALYSIS	1,260,000	230,000	(1,030,000)	(82)
MISCELLANEOUS INCOME	367,500	71,952,916	71,585,416	19,479
STUDENT REGISTRATION FEES	692,787	495,000.00	(197,787)	(29)
OTHER STUDENT FEES	414,679	-	(414,679)	(100.00)
HIRING OF VEHICLES	525,000	-	(525,000)	(100.00)
DEBT RECOVERY EXPENSES	43,000,000	-	(43,000,000)	(100.00)
STATE INSTITUTIONS	-	335,670,300	335,670,300	100.00
LOCAL GOVERNMENT	-	6,000,000	6,000,000	100.00
	<b>1,214,009,967</b>	<b>900,366,667</b>	<b>(313,643,300)</b>	<b>-26%</b>

<b><u>HEAD QUARTERS OVERHEAD</u></b>	<b>2023 BUDGET</b>	<b>2023 ACTUAL</b>	<b>VARIANCE</b>	<b>VARIANC</b>
	<b>₱</b>	<b>₱</b>	<b>₱</b>	<b>%</b>
STATE GOV GRANT (Chemicals)	1,566,595,000	-	(1,566,595,000)	-100%
STATE GOV GRANT (Diesel)	114,840,000	-	(114,840,000)	-100%
STATE GOV GRANT (Energy)	1,452,259,789	-	(1,452,259,789)	-100%
STATE GOV GRANT (Overhead)	-	150,000,000	150,000,000	100%
WATER TEST ANALYSIS	1,280,000	-	(1,280,000)	-100%
CONTRACT REGISTRATION	630,000	20,000	(610,000)	-97%
OTHER INSTITUTIONS	-	442,966,260	442,966,260	100%
PRIVATE WATER CONNECTION	-	13,169,100	13,169,100	100%
INCOME FROM WATER ANALYSIS	-	702,000	702,000	100%
SCHOOL FEES	-	1,525,120	1,525,120	100%
MISCELLENOUS INCOME	-	65,429,027	65,429,027	100%
	<b><u>3,135,604,789</u></b>	<b><u>673,811,507</u></b>	<b><u>(2,461,793,282)</u></b>	<b><u>-79%</u></b>

<u>HEAD QUARTERS OVERHEAD</u>	2022	2022	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	N	N	N	%
7% CONTRIBUTORY PENSION SCHEME	73,808,515	-	73,808,515	100%
ADVERTISING AND PROMOTION	4,883,963	1,696,714	3,187,249	65%
ANNUAL BUDGET EXPENSES	439,726	-	439,726	100%
AUDIT FEES & EXPENSES	3,790,946	3,400,000	390,946	10%
BANK CHARGES	4,198,443	499,138	3,699,305	88%
BOARD MEETING EXPENSES	1,050,000	-	1,050,000	100%
BOARD MEMBERS ALLOWANCES	4,200,000	-	4,200,000	100%
BOLEHOLES/SOLAR	2,670,145	-	2,670,145	100%
BUILDINGS	4,249,636	-	4,249,636	100%
CASHIERS TRANS ALLOWANCES	1,144,593	-	1,144,593	100%
CHEMICAL REAGENTS	3,354,120	-	3,354,120	100%
CHEMICALS - ALUM	1,400,695,000	288,085,000	1,112,610,000	79%
CHEMICALS - HTH/LIME	165,900,000	-	165,900,000	100%
CHEMICALS - TRANSPORTATION	9,204,773	-	9,204,773	100%
COMMITTEE MEETING EXPENSES	1,719,900	-	1,719,900	100%
COMPUTER BILLING CONSUMABLES	27,394,620	-	27,394,620	100%
COMPUTER BILLING MACHINE MAINTENANCE	6,085,800	-	6,085,800	100%
COMPUTER CONSUMABLES	5,114,891	214,500	4,900,391	96%
COMPUTER MAINTENANCE	108,108	13,000	95,108	88%
CONSULTANCY SERVICES	4,084,763	-	4,084,763	100%
CONTRACT REGISTRATION	630,000	-	630,000	100%
COST OF REVENUE GENERATION/PERFORMANC	10,798,500	-	10,798,500	100%
COVID 19 EXPENSES	14,150,000	-	14,150,000	100%
CUSTOMER ENUMERATIONS EXPENSES	4,044,665	276,600	3,768,065	93%
DEPRECIATION CHARGES	66,379,092	160,120,975	(93,741,883)	-141%
DISCONNECTION EXPENSES	1,617,865	-	1,617,865	100%
DISTRICT / PLANT RUNNING COST	59,535,000	35,480,686	24,054,314	40%
DONATION	818,384	-	818,384	100%
DRAWING OFFICE SUPPLIES	368,550	-	368,550	100%
DRUGS AND MEDICAL SUPPLIES	500,000	-	500,000	100%
EMPLOYER PENSION CONT 5% RDF CONT	54,756,120	-	54,756,120	100%
ENTERTAINMENT AND HOSPITALITY	1,883,700	4,514,400	(2,630,700)	-140%
EXTENTION OF DISTRIBUTION MAINS	228,865,490	49,608,218	179,257,272	78%
FIRE FIGHTING EQUIPMENT	3,465,000	-	3,465,000	100%
GENERAL OFFICE EXPENSES	23,054,041	2,395,280	20,658,761	90%
GOVT/ EMPLOYEE PENSION CONT 13% RDF CO	137,126,152	10,760,000	126,366,152	92%
GRAND RENT	10,000,000	3,718,264	6,281,736	63%
HAZARD ALLOWANCE	92,136,044	-	92,136,044	100%
HEALTH & SAFETY/FIRE FIGHTING MATERIALS	1,217,160	-	1,217,160	100%
HOUSE FURNITURE & EQUIPMENT.	3,465,000	-	3,465,000	100%
INSURANCES	2,579,850	-	2,579,850	100%
INTERNATIONAL TRAINING	9,984,516	-	9,984,516	100%
INTERNATIONAL TRAVELS AND ESTACODES	9,984,516	-	9,984,516	100%
INTERNET ACCESS CHARGE	1,044,839	-	1,044,839	100%
LEAVE ALLOWANCE	55,896,608	3,664,767	52,231,840	93%
LEGAL EXPENSES	1,605,957	685,369	920,588	57%
LIABILITY STAFF CLAIMS	4,299,750	-	4,299,750	100%
LOCAL TRAININGS	7,680,015	-	7,680,015	100%
MAINT OF COMPUTERS AND IT EQUIPMENTS	1,186,731	-	1,186,731	100%
MAINT OF DISTRIBUTION MAINS	12,399,818	-	12,399,818	100%
MAINT OF HEAVY DUTY VEHICLES	11,045,727	1,992,025	9,053,702	82%
MAINT OF HYDROMET EQUIP	2,301,193	-	2,301,193	100%
MAINT OF LAB EQUIPMENT	532,350	-	532,350	100%
MAINT OF OFFICE EQUIP	500,000	-	500,000	100%
MAINT OF OFFICE EQUIPMENT	5,347,767	-	5,347,767	100%
MAINT OF PUMP STRUCTURE	12,171,600	2,127,680	10,043,920	83%
MAINT OF RESEVOIRS, TANKS AND OTHERS	3,681,909	-	3,681,909	100%
MAINT OF WATER TREAT. EQUIP.	9,204,773	-	9,204,773	100%
MAINT OF WATER TREATMENT STRUC	9,204,773	-	9,204,773	100%
MAINT. OF OFFICE FURNITURE & EQUIP	3,806,000	129,500	3,676,500	97%
MAINT. OF BUILDING	6,967,852	2,553,051	4,414,801	63%
MAINT. OF FILTERING MEDIA	9,889,425	-	9,889,425	100%
MAINT. OF POWER OPERATED EQUIP.	8,731,800	1,319,500	7,412,300	85%
MAINT. OF RESIDNETIAL FURNITURE	1,074,938	-	1,074,938	100%
MAINT. OF VEHICLES	6,449,625	-	6,449,625	100%
MAINTENANCE OF DAMS	4,450,241	-	4,450,241	100%
MAINTENANCE OF VEHICLES	10,222,548	1,809,100	8,413,448	82%
METER MAINTENANCE	512,837	-	512,837	100%
METER REDERS EXPENSES	2,149,875	-	2,149,875	100%
MONETIZATION	5,500,000	-	5,500,000	100%
MOTOR VEHICLES	10,234,636	-	10,234,636	100%
NATIONAL HOUSING FUND	175,257,621	-	175,257,621	100%
NEWSPAPERS	4,249,636	-	4,249,636	100%
NYSO /ITF ALLOWANCES	5,500,000	-	5,500,000	100%
OFFICE FURNITURE & EQUIPMENT.	4,158,000	-	4,158,000	100%
OTHER FEES	942,908	-	942,908	100%
OTHER STAFF WAGES	20,076,727	2,693,300	17,383,427	87%
OVERTIME ALLOWANCE	9,569,002	-	9,569,002	100%
PART TIME LECTURERS	1,030,097	-	1,030,097	100%
POSTAGE AND COURIER SERVICES	344,505	-	344,505	100%
POWER FOR PUMPING/LIGHTINING/ELECTRICIT	1,652,259,789	-	1,652,259,789	100%
PRINTING AND STATIONERY	4,628,591	-	4,628,591	100%
PRINTING SECURITY DOCUMENTS	8,645,034	1,986,869	6,658,166	77%
PRIOR YEAR LIABILITY	68,239,592	-	68,239,592	100%
PROFESSIONAL FEES/FIXED ASSTES	12,364,863	-	12,364,863	100%
PURCHASE COMMUNICATIONS EQUIPMENT	2,989,636	-	2,989,636	100%
PURCHASE OF PIPES AND FITTINGS	3,465,000	-	3,465,000	100%
RECRUITMENT AND APPOINTMENT	2,499,525	-	2,499,525	100%
REFUSE DISPOSAL	6,185,448	12,000	6,173,448	100%
REGIONAL FUEL, OIL, AND LUBRICANTS	114,840,000	1,024,100	113,815,900	99%
REHABILITATION OF CAPITAL ASSETS	5,250,000	-	5,250,000	100%
RENT OF OFFICE ACCOMMODATION	2,225,121	2,563,472	(338,352)	-15%
RENT RESIDENTIAL ACCOMMODATION	515,970	-	515,970	100%
SALARIES	272,170,491	194,642,773	77,527,718	28%
SECURITY SERVICES	1,575,000	86,778,830	(85,203,830)	-5410%
SEMINARS AND CONFERENCE	4,729,725	-	4,729,725	100%
STAFF DEVELOPMENT	4,657,919	-	4,657,919	100%
STAFF WELFARE	6,656,958	884,012	5,772,946	87%
UTILITY ALLOWANCE	-	435,557	(435,557)	-100%
STATIONERY	6,552,853	-	6,552,853	100%
TELEPHONE	1,610,359	-	1,610,359	100%
TRAVELLING EXPENSES	30,465,847	4,376,600	26,089,247	86%
UNIFORMS & PROTECTIVE CLOTHING	2,742,209	885,900	1,856,309	68%
WATER METERING EXPENSES/PWC	5,985,000	-	5,985,000	100%
WATER REGULATORY COMMISSION	10,500,000	-	10,500,000	100%
WORKSHOP TOOLS	4,725,000	-	4,725,000	100%
	<b>5,127,159,596</b>	<b>871,347,180</b>	<b>4,255,812,415</b>	<b>83%</b>

<u>HEAD QUARTERS OVERHEAD</u>	<u>2023</u> <u>BUDGET</u>	<u>2023</u> <u>ACTUAL</u>	<u>VARIANCE</u>	<u>VARIANC</u>
7% CONTRIBUTORY PENSION SCHEME	73,808,515	-	73,808,515	100%
ADVERTISING AND PROMOTION	4,883,963	829,000	4,054,963	83%
ANNUAL BUDGET EXPENSES	439,726	-	439,726	100%
AUDIT FEES & EXPENSES	3,790,946	4,900,000	(1,109,054)	-29%
BANK CHARGES	4,204,443	175,810	4,028,633	96%
BOARD MEETING EXPENSES	2,500,000	-	2,500,000	100%
BOARD MEMBERS ALLOWANCES	9,000,000	-	9,000,000	100%
BOLEHOLES/SOLAR	2,670,145	-	2,670,145	100%
BUILDINGS	14,249,636	-	14,249,636	100%
CASHIERS TRANS ALLOWANCES	1,144,593	-	1,144,593	100%
CHEMICAL REAGENTS	3,554,120	-	3,554,120	100%
CHEMICALS - ALUM	1,000,695,000	-	1,000,695,000	100%
CHEMICALS - HTH/LIME	165,900,000	-	165,900,000	100%
CHEMICALS - TRANSPORTATION	9,204,773	117,800	9,086,973	99%
COMMITTEE MEETING EXPENSES	1,719,900	-	1,719,900	100%
COMPUTER BILLING CONSUMABLES	27,394,620	6,125,500	21,269,120	78%
COMPUTER BILLING MACHINE MAINTENAN	6,085,800	-	6,085,800	100%
COMPUTER CONSUMABLES	5,247,865	-	5,247,865	100%
COMPUTER MAINTENANCE	158,108	-	158,108	100%
CONSULTANCY SERVICES	24,764,863	657,724	24,107,139	97%
COST OF REVENUE GENERATION/PERFORM	10,798,500	-	10,798,500	100%
COVID 19 EXPENSES	14,150,000	-	14,150,000	100%
CUSTOMER ENUMERATIONS EXPENSES	4,044,665	95,000	3,949,665	98%
DEBT RECOVERY EXPENSES	43,000,000	-	43,000,000	100%
DEPRICIATION CHARGES	66,379,092	-	66,379,092	100%
DISCONNECTION EXPENSES	1,617,865	-	1,617,865	100%
DISTRICT / PLANT RUNNING COST	59,535,000	11,833,325	47,701,675	80%
DONATION	818,384	300,000	518,384	63%
DRAWING OFFICE SUPPLIES	405,405	-	405,405	100%
EMPLOYER PENSION CONT 5% RDF CONT	54,756,120	-	54,756,120	100%
ENTERTAINMENT AND HOSPITALITY	1,883,700	4,988,900	(3,105,200)	-165%
EXTENTION OF DISTRIBUTION MAINS	190,865,490	105,526,250	85,339,240	45%
FIRE FIGHTING EQUIPMENT	3,465,000	-	3,465,000	100%
FUELLING	10,331,687	1,664,185	8,667,502	84%
GENERAL OFFICE EXPENSES	23,054,041	3,882,300	19,171,741	83%
GOVT/ EMPLOYEE PENSION CONT 13% RDF	137,126,152	-	137,126,152	100%
GRAND RENT	10,000,000	-	10,000,000	100%
HAZARD ALLOWANCE	1,575,000	-	1,575,000	100%
HEALTH & SAFETY/FIRE FIGHTING MATERIA	1,217,160	-	1,217,160	100%
HIRING OF VEHICLES	525,000	-	525,000	100%
HOUSE FURNITURE & EQUIPMENT.	3,465,000	-	3,465,000	100%
INSURANCES	2,579,850	-	2,579,850	100%
INTERNATIONAL TRAINNING	9,984,516	-	9,984,516	100%
INTERNATIONAL TRAVELS AND ESTACODES	9,984,516	-	9,984,516	100%
INTERNET ACCESS CHARGE	1,044,839	-	1,044,839	100%
LEAVE ALLOWANCE	55,896,608	287,503	55,609,104	99%
LEGAL EXPENSES	1,605,957	368,650	1,237,307	77%
LIABILITY STAFF CLAIMS	4,299,750	-	4,299,750	100%
LOCAL TRAINNING	7,680,015	-	7,680,015	100%
MAINT OF COMPUTERS AND IT EQUIPMENT	1,186,731	-	1,186,731	100%
MAINT OF DISTRIBUTION MAINS	12,399,818	8,332,455	4,067,363	33%
MAINT OF HEAVY DUTY VEHICLES	11,045,727	-	11,045,727	100%
MAINT OF HYDROMET EQUIP	2,301,193	-	2,301,193	100%
MAINT OF LAB EQUIPMENT	642,350	-	642,350	100%
MAINT OF OFFICE EQUIPMENT	6,156,661	-	6,156,661	100%
MAINT OF PUMP STRUCTURE	12,171,600	11,002,665	1,168,935	10%
MAINT OF RESEVOIRS, TANKS AND OTHERS	3,681,909	505,500	3,176,409	86%
MAINT OF WATER TREAT. EQUIP.	9,204,773	-	9,204,773	100%
MAINT OF WATER TREATMENT STRUC	9,204,773	-	9,204,773	100%
MAINT. OF OFFICE FURNITURE & EQUIP	3,806,000	445,500	3,360,500	88%
MAINT. OF BUILDING	6,967,852	827,800	6,140,052	88%
MAINT. OF FILTERING MEDIA	9,889,425	600,000	9,289,425	94%
MAINT. OF POWER OPERATED EQUIP/GENE	8,731,800	1,333,000	7,398,800	85%
MAINT. OF RESIDNETIAL FURNITURE	1,074,938	-	1,074,938	100%
MAINTENANCE OF DAMS	4,450,241	-	4,450,241	100%
MAINTENANCE OF VEHICLES	17,012,773	1,653,500	15,359,273	90%
METER MAINTENANCE	512,837	-	512,837	100%
METER REDERS EXPENSES	2,149,875	-	2,149,875	100%
MISCELLANEOUS INCOME (AUCTION)	74,750,000	-	74,750,000	100%
MONETIZATION	5,500,000	-	5,500,000	100%
MOTOR VEHICLES	10,234,636	-	10,234,636	100%
NATIONAL HOUSING FUND	175,257,621	-	175,257,621	100%
NEWSPAPERS	4,249,636	-	4,249,636	100%
NYSC /ITF ALLOWANCES	5,500,000	-	5,500,000	100%
OFFICE FURNITURE & EQUIPMENT.	4,158,000	-	4,158,000	100%
OTHER STAFF WAGES	20,076,727	80,000	19,996,727	100%
OVERTIME ALLOWANCE	9,569,002	-	9,569,002	100%
PART TIME LECTURERS	1,030,097	-	1,030,097	100%
POSTAGE AND COURIER SERVICES	344,505	-	344,505	100%
POWER FOR PUMPING/LIGHTINING/ELECTR	1,152,259,789	-	1,152,259,789	100%
PRINTING AND STATIONERY	4,529,514	3,970,675	558,839	12%
PRINTING SECURITY DOCUMENTS	8,645,034	-	8,645,034	100%
PRIOR YEAR LIABILITY	68,239,592	-	68,239,592	100%
PROFESSIONAL FEES/FIXED ASSTES	4,084,763	-	4,084,763	100%
PURCHASE COMMUNICATIONS EQUIPMENT	2,989,636	-	2,989,636	100%
PURCHASE OF PIPES AND FITTINGS	3,465,000	-	3,465,000	100%
RECRUITMENT AND APPOINTMENT	2,499,525	-	2,499,525	100%
REFUSE DISPOSAL	6,185,448	31,000	6,154,448	99%
REGIONAL FUEL, OIL, AND LUBRICANTS	114,840,000	-	114,840,000	100%
REHABILITATION OF CAPITAL ASSETS	150,000,000	-	150,000,000	100%
RENT OF OFFICE ACCOMMODATION	2,225,121	480,000	1,745,121	78%
RENT RESIDENTIAL ACCOMMODATION	515,970	-	515,970	100%
SALARIES	231,791,531	204,134,592	27,656,939	12%
SECURITY SERVICES	108,000,000	37,330,150	70,669,850	65%
SEMINARS AND CONFERENCE	4,729,725	-	4,729,725	100%
STAFF DEVELOPMENT	4,657,919	7,061,424	(2,403,505)	-52%
STAFF WELFARE	6,706,958	1,386,700	5,320,258	79%
STATIONERY	6,552,853	-	6,552,853	100%
TELEPHONE & COMMUNICATION	1,610,359	524,730	1,085,629	67%
TRAVELLING EXPENSES	28,481,851	1,841,500	26,640,351	94%
UNIFORMS & PROTECTIVE CLOTHING	2,742,209	-	2,742,209	100%
WATER METERING EXPENSES/PWC	5,985,000	-	5,985,000	100%
WATER REGULATORY COMMISSION	10,500,000	-	10,500,000	100%
WORKSHOP TOOLS	4,725,000	-	4,725,000	100%
	<b>4,463,730,619</b>	<b>423,293,138</b>	<b>4,040,437,481</b>	<b>91%</b>

HEADQUARTERS DESCRIPTION	BUDGET (₦)	ACTUAL (₦)	VARIANCE (%)
7% CONTRIBUTORY PENSION SCHEM	70,293,824	0	100%
ADVERTISING AND PROMOTION	4,651,394	962,900	79%
ANNUAL BUDGET EXPENSES	418,787	0	100%
AUDIT FEES & EXPENSES	3,610,425	3,101,700	14%
BANK CHARGES	4,000,876	531,162	87%
BOARD MEETING EXPENSES	1,050,000	0	100%
BOARD MEMBERS ALLOWANCES	4,200,000	1,711,493	59%
BOLEHOLES/SOLAR	2,542,995	0	100%
BUILDINGS	4,249,636	0	100%
CASHIERS TRANS ALLOWANCES	1,090,089	0	100%
CHEMICAL REAGENTS	3,354,120	1,427,780	57%
CHEMICALS - ALUM	875,785,008	0	100%
CHEMICALS - CHLORINE	40,000,000	0	100%
CHEMICALS - HTH/LIME	120,000,000	0	100%
CHEMICALS - TRANSPORTATION	8,766,450	460,000	95%
COMMITTEE MEETING EXPENSES	1,638,000	559,680	66%
COMPUTER BILLING CONSUMABLES	26,090,114	3,258,964	88%
COMPUTER BILLING MACHINE MAINT	5,796,000	870,200	85%
COMPUTER CONSUMABLES	5,055,660	104,000	98%
COMPUTER MAINTENANCE	1,238,328	319,500	74%
CONSULTANCY SERVICES	3,890,250	2,147,365	45%
COST OF REVENUE GENERATION/PE	24,570,000	0	100%
COVID 19 EXPENSES	23,000,000	0	100%
CUSTOMER ENUMERATIONS EXPEN	3,852,062	998,500	74%
DEBT RECOVERY EXPENSES	60,000,000	0	100%
DEPRICIATION CHARGES	66,379,092	160,120,975	-141%
DISCONNECTION EXPENSES	1,540,824	12,000	99%
DISTRICT / PLANT RUNNING COST	56,700,000	0	100%
DONATION	779,414	620,000	20%
DRAWING OFFICE SUPPLIES	368,550	0	100%
EMPLOYER PENSION CONT 5% RDF	52,148,686	0	100%
ENTERTAINMENT AND HOSPITALITY	1,794,000	5,963,400	-232%
EXTENSION OF DISTRIBUTION MAIN	5,355,000	9,462,424	-11%
FIRE FIGHTING EQUIPMENT	3,465,000	0	100%
FUEL & LUBRICANT	9,845,470	0	100%
GENERAL OFFICE EXPENSES	12,432,420	0	100%
GOVT/ EMPLOYEE PENSION CONT 1	130,596,335	0	100%
HEALTH & SAFETY/FIRE FIGHTING M	1,159,200	0	100%
HOUSE FURNITURE & EQUIPMENT.	3,465,000	0	100%
INSURANCES	2,457,000	0	100%
INTERNATIONAL TRAINNING	9,509,063	0	100%
INTERNATIONAL TRAVELS AND EST/	9,509,063	0	100%
INTERNET ACCESS CHARGE	995,085	0	100%
LEAVE ALLOWANCE	53,234,865	0	100%
LEGAL EXPENSES	1,529,483	3,703,945	-142%
LIABILITY STAFF CLAIMS	4,095,000	0	100%
LOCAL TRAINING	7,314,300	0	100%
MAINT OF DISTRIBUTION MAINS	11,809,350	0	100%
MAINT OF GENERATOR	20,000,000	347,100	98%
MAINT OF HEAVY DUTY VEHICLES	10,519,740	0	100%
MAINT OF HYDROMET EQUIP	2,191,613	0	100%
MAINT OF OFFICE EQUIPMENT	9,538,029	693,720	93%
MAINT OF PUMP STRUCTURE	11,592,000	100,000	99%
MAINT OF RESEVOIRS, TANKS AND C	3,506,580	239,000	93%
MAINT OF WATER TREAT. EQUIP.	8,766,450	0	100%
MAINT OF WATER TREATMENT STRI	8,766,450	0	100%
MAINT. OF BUILDING	6,636,050	958,300	86%
MAINT. OF FILTERING MEDIA	9,418,500	0	100%
MAINT. OF POWER OPERATED EQUI	8,316,000	2,841,256	66%
MAINT. OF RESIDNETIAL FURNITUR	1,023,750	0	100%
MAINTENANCE OF DAMS	4,238,325	0	100%
MAINTENANCE OF VEHICLES	14,289,555	4,193,900	71%
METER MAINTENANCE	512,837	0	100%
METER REDERS EXPENSES	2,047,500	0	100%
MONETIZATION	5,500,000	5,143,266	6%
MOTOR VEHICLES	10,234,636	0	100%
NATIONAL HOUSING FUND	166,912,020	0	100%
NEWSPAPERS	328,100	0	100%
NYSC /ITF ALLOWANCES	1,500,000	0	100%
OFFICE FURNITURE & EQUIPMENT.	4,158,000	0	100%
OTHER STAFF WAGES	42,930,216	40,874,984	5%
PART TIME LECTURERS	1,030,097	0	100%
POSTAGE AND COURIER SERVICES	680,400	0	100%
POWER FOR PUMPING/LIGHTINING	1,080,000,000	0	100%
PRINTING AND STATIONERY	10,732,904	2,844,320	73%
PRINTING SECURITY DOCUMENTS	8,233,366	0	100%
PRIOR YEAR LIABILITY	69,751,993	0	100%
PROFESSIONAL FEES/FIXED ASSTES	2,252,250	0	100%
PURCHASE COMMUNICATIONS EQL	2,989,636	0	100%
PURCHASE OF PIPES AND FITTINGS	3,465,000	0	100%
RECRUITMENT AND APPOINTMENT	2,380,500	301,925	87%
REFUSE DISPOSAL	5,890,903	0	100%
REGIONAL FUEL, OIL, AND LUBRICAL	87,120,000	0	100%
REHABILITATION OF CAPITAL ASSET:	5,250,000	0	100%
RENT OF OFFICE ACCOMMODATION	2,119,163	504,000	76%
RENT RESIDENTIAL ACCOMMODATI	491,400	0	100%
SECURITY SERVICES	1,296,233	0	100%
SEMINARS AND CONFERENCE	4,504,500	0	100%
STAFF DEVELOPMENT	4,436,114	50,000	99%
STAFF WELFARE	6,345,108	2,039,123	68%
TELEPHONE	1,536,035	236,000	85%
TRAVELLING EXPENSES	29,848,111	1,775,920	94%
UTILITY ALLOWANCE	0	343,164	-100%
UNIFORMS & PROTECTIVE CLOTHIN	2,611,627	90,000	97%
WATER METERING EXPENSES/PWC	5,985,000	5,029,129	16%
WATER REGULATORY COMMISSION	10,000,000	0	100%
WORKSHOP TOOLS	4,725,000	0	100%
	<b>5,796,133,651</b>	<b>2,834,019,758</b>	<b>51%</b>

<b>KADUNA SBU</b>	<b>2022</b>	<b>2022</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	<b>BUDGET</b>	<b>ACTUAL</b>		
<b>INCOME</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
COMMERCIAL	58,584,864	44,848,278	(13,736,586)	-23%
DOMESTIC	1,890,014,880	606,020,682	(1,283,994,198)	-68%
INDUSTRIAL	-	20,352,690	20,352,690	-100%
FEDERAL INSTITUTIONS	72,793,344	189,274,356	116,481,012	160%
OTHER INCOME	1,020,000	-	(1,020,000)	-100%
OTHER INSTITUTIONS	32,492,928	29,616,504	(2,876,424)	-9%
DEBT RECOVERY	31,650,000	-	(31,650,000)	-100%
TANKER SERVICE	30,000,000	62,747,700	32,747,700	109%
BOREHOLE	-	23,710,100	23,710,100	-100%
WATER METER INCOME	9,376,763	-	(9,376,763)	-100%
	<b>2,125,932,779</b>	<b>976,570,310</b>	<b>(1,149,362,468)</b>	<b>-54%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	1,882,683	8,646	1,874,037	100%
BONUS	4,977,296	941,500	4,035,796	81%
CASHIER TRANS ALLOWANCE	2,687,702	50,500	2,637,202	98%
CHEMICAL TRANSPORTATION	123,669	-	123,669	100%
CHEMICALS (ALUM)	649,335,000	268,635,750	380,699,250	59%
CHEMICALS (HTH)/LIME	72,360,000	-	72,360,000	100%
COMPUTER CONSUMABLES	1,322,902	30,000	1,292,902	98%
CUSTOMER ENUMERATIONS EXPENSES	1,065,750	-	1,065,750	100%
DISCONNECTION/RECONNECTION EXP	3,618,404	66,600	3,551,804	98%
FUEL & LUBRICANTS	9,824,447	3,088,740	6,735,707	69%
FUEL & LUBRICANTS (DIESEL)	511,875	-	511,875	100%
GENERAL OFFICE EXPENSES	2,212,440	-	2,212,440	100%
HEALTH AND SAFETY	163,800	-	163,800	100%
MAINT OF ELECTRICAL EQUIP	5,733,000	1,546,660	4,186,340	73%
MAINT OF FILTERING MEDIA	7,407,650	-	7,407,650	100%
MAINT OF GENERATOR	1,171,846	-	1,171,846	100%
MAINT OF OFFICE EQUIPMENT	225,225	60,000	165,225	73%
MAINT OF WATER TREAT. EQUIP.	3,500,816	-	3,500,816	100%
MAINT OF WATER TREAT. STRUCTURE	3,500,816	370,700	3,130,116	89%
MAINT. OF COMPUTERS	1,219,820	95,000	1,124,820	92%
MAINT. OF PUMP & STRUCTURE	4,848,480	3,458,500	1,389,980	29%
MAINT. OF TRANS. AND DISTRI. MAINS	20,014,260	1,691,960	18,322,300	92%
MAINT. OF WATER TREAT EQUIP	1,883,700	-	1,883,700	100%
MAINTENANCE OF VEHICLES	10,036,527	1,741,700	8,294,827	83%
MAINTENANCE OF BUILDINGS	3,340,236	1,322,840	2,017,396	60%
METER EXPENSES	1,126,125	-	1,126,125	100%
METER READERS TRAV EXP	12,191,568	153,300	12,038,268	99%
OFFICE FURNITURE AND EQUIP	1,988,761	-	1,988,761	100%
PRINTING AND STATIONERY	3,501,963	1,074,710	2,427,253	69%
PRIVATE WATER CONNECTION	10,864,550	-	10,864,550	100%
SALARIES	625,213,119	268,159,120	357,054,000	57%
STAFF WELFARE	4,479,102	1,309,900	3,169,202	71%
STATE INSTITUTIONS	6,343,584	-	6,343,584	100%
TELEPHONES	1,120,930	122,000	998,930	89%
TOOLS AND EQUIPMENTS	1,584,187	-	1,584,187	100%
TRAVELLING EXPENSES	3,934,248	599,600	3,334,648	85%
WATER METER EXP/PWC	813,750	74,000	739,750	91%
	<b>1,486,130,234</b>	<b>554,601,725</b>	<b>931,528,508</b>	<b>63%</b>

<b>KADUNA SBU</b>	<b>2023</b>	<b>2023</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	<b>BUDGET</b>	<b>ACTUAL</b>		
<b>INCOME</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
DOMESTIC	603,675,877	542,628,548	(61,047,329)	-10%
COMMERCIAL	80,854,070	36,039,598	(44,814,472)	-55%
INDUSTRIAL	-	2,439,700	2,439,700	100%
FEDERAL INSTITUTIONS	114,656,893	-	(114,656,893)	-100%
OTHER INCOME	4,000,000	-	(4,000,000)	-100%
OTHER INSTITUTIONS	32,492,928	193,796,040	161,303,112	496%
PRIVATE WATER CONNECTION	9,316,550	-	(9,316,550)	-100%
RAW WATER BOREHOLE	10,844,510	32,825,400	21,980,890	203%
RAW WATER RIVER	169,078,160	37,676,842	(131,401,318)	-78%
RECOVERY OF DEBT	600,000,000	-	(600,000,000)	-100%
STATE INSTITUTIONS	264,000,000	-	(264,000,000)	-100%
TANKER SERVICE	15,552,510	56,056,300	40,503,790	260%
WATER METER INCOME	9,376,763	-	(9,376,763)	-100%
	<b>1,913,848,260</b>	<b>901,462,428</b>	<b>(1,012,385,832)</b>	<b>-53%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	1,750,202	11,675	1,738,527	99%
BONUS	3,958,812	316,000	3,642,812	92%
CASHIERS TRANSPORT ALLOWANCE	1,903,446	44,000	1,859,446	98%
CHEMICALS (ALUM)	70,259,250	197,537,500	(127,278,250)	-181%
CHEMICALS (HTH)/LIME	23,725,250	13,515,000	10,210,250	43%
COMPUTER CONSUMABLES	700,100	-	700,100	100%
CUSTOMER ENUMERATION	1,906,245	-	1,906,245	100%
DISCONNECTION EXPENSES	3,028,795	110,000	2,918,795	96%
DISTRICT/PLANT RUNNING COST	80,000	-	80,000	100%
ELECTRICITY	2,000,000	-	2,000,000	100%
FUEL & LUBRICANT	8,127,274	915,750	7,211,524	89%
FUEL & LUBRICANTS (DIESEL)	600,000	-	600,000	100%
GENERAL OFFICE EXPENSES	1,874,183	35,700	1,838,483	98%
HEALT & SAFETY/FIRE FIGHTING MAT	275,653	-	275,653	100%
House Furniture and Equipment	81,000	-	81,000	100%
LOCAL GOVT INSTITUTIONS	36,892,510	-	36,892,510	100%
MAINT OF BUILDING	4,531,500	80,250	4,451,250	98%
MAINT OF FILTERING MEDIA	4,392,300	-	4,392,300	100%
MAINT OF POWER OPER EQUIP	5,565,775	601,000	4,964,775	89%
MAINT OF WATER TREAT. EQUIP.	250,000	45,000	205,000	82%
MAINT OF WATER TREAT. STRUCTURE	732,050	36,050	696,000	95%
MAINT. OF COMPUTERS	989,124	-	989,124	100%
MAINT. OF PUMP & STRUCTURE	1,142,500	586,500	556,000	49%
MAINT. OF TRANS. AND DISTRI. MAINS	20,907,770	1,570,800	19,336,970	92%
MAINT OF FURNITURES OFFICE EQUIPT	3,065,187	48,500	3,016,687	98%
MAINTENANCE OF VEHICLES	8,867,620	531,000	8,336,620	94%
METER READER EXPENSES	10,772,782	95,500	10,677,282	99%
OTHER WAGES	213,000	13,500	199,500	94%
PRINTING AND STATIONERY	4,831,017	362,450	4,468,567	92%
SALARIES	568,947,137	283,706,066	285,241,071	50%
STAFF WELFARE	3,266,316	167,000	3,099,316	95%
TELEPHONES	770,359	36,000	734,359	95%
TOOLS AND EQUIPMENT	1,275,750	-	1,275,750	100%
TRAVELLING EXPENSES	4,136,659	282,000	3,854,659	93%
UNIFORMS & PROTECTIVE CLOTHING	170,000	-	170,000	100%
WATER METER EXP/PWC	891,500	-	891,500	100%
Workshop tools	120,000	-	120,000	100%
	<b>803,001,065</b>	<b>500,647,240</b>	<b>302,353,825</b>	<b>38%</b>

ZARIA SBU	2022	2022		
	BUDGET	ACTUAL	VARIANCE	VARIANCE
REVENUE	₦	₦	₦	%
DOMESTIC	411,873,696	121,472,689	(290,401,007)	-71%
INDUSTRIAL	-	5,571,563	5,571,563	100%
COMMERCIAL	-	5,777,612	5,777,612	100%
FEDERAL INSTITUTIONS	-	7,974,180	7,974,180	100%
STATE INSTITUTIONS	-	973,140	973,140	100%
OTHER INSTITUTIONS	19,977,984	1,321,650	(18,656,334)	-93%
BOREHOLE	-	397,310	397,310	100%
TANKER SERVICES	-	56,000	56,000	100%
PRIVATE WATER CONNECTION		210000	210,000	100%
CONSTRUCTION DEPOSIT	1,500,000	-	(1,500,000)	-100%
	<b>433,351,680</b>	<b>143,754,144</b>	<b>(289,597,536)</b>	<b>-67%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	2,008,279	5,583	2,002,697	100%
BONUS	1,855,663	270,520	1,585,143	85%
CASHIERS TRANSPORT ALLOWANCES	906,768	-	906,768	100%
CHEMICAL (ALUM)	708,810,000	81,670,510	627,139,490	88%
CHEMICALS (HTH)	72,360,000	-	72,360,000	100%
COMPUTER CONSUMABLES	90,839	20,000	70,839	78%
CUSTOMER ENUMERATION	420,000	-	420,000	100%
DISCONNECTION EXPENSES	958,314	35,500	922,814	96%
FUELLING	3,388,137	1,096,330	2,291,807	68%
GENERAL OFFICE EXPENSES	695,864	189,350	506,514	73%
MAINT OF BUILDING	720,063	102,900	617,163	86%
MAINT OF FILTERING MEDIA	3,885,131	9,000	3,876,131	100%
MAINT OF GENERATOR	749,436	-	749,436	100%
MAINT OF POWER OPER EQUIP	3,201,779	778,500	2,423,279	76%
MAINT OF RESEVIOUR & TANKS	340,653	-	340,653	100%
MAINT OF WATER TREAT. EQUIP.	681,306	-	681,306	100%
MAINT OF WATER TREAT. STRUCTURE	681,306	197,500	483,806	71%
MAINT. OF COMPUTERS	555,517	37,500	518,017	93%
MAINT. OF PUMP & STRUCTURE	2,725,223	462,900	2,262,323	83%
MAINT. OF TRANS. AND DISTRI. MAINS	6,784,928	915,500	5,869,428	87%
MAINTENANCE OF VEHICLES	2,806,385	1,014,800	1,791,585	64%
MANIT OF OFFICE FURN & EQUIPT	584,498	-	584,498	100%
METER READERS ALLOWANCE	2,231,525	165,500	2,066,025	93%
OFFICE ACCOMODATION	61,425	-	61,425	100%
PRINTING AND STATIONERY	1,914,623	584,500	1,330,123	69%
PRIVATE WATER CONNECTION	4,697,000	-	4,697,000	100%
SALARIES AND WAGES	229,886,059	96,332,776	133,553,282	58%
STAFF WELFARE	1,589,128	1,439,700	149,428	9%
TELEPHONES	886,083	-	886,083	100%
TOOL AND EQUIPMENT	1,148,901	-	1,148,901	100%
TRAVELLING EXPENSES	1,586,334	338,780	1,247,554	79%
WATER METER EXP/PWC	1,102,500	55,800	1,046,700	95%
	<b>1,060,313,667</b>	<b>185,723,449</b>	<b>874,590,218</b>	<b>82%</b>

ZARIA SBU	2023 BUDGET	2023 ACTUAL	VARIANCE	VARIANCE
INCOME	₦	₦	₦	%
CONSTRUCTION DEPOSIT	381,104.00	-	(381,104)	-100%
COMMERCIAL	15,502,780.00	4,770,650.00	(10,732,130)	-69%
DOMESTIC	280,404,735.83	102,171,494.00	(178,233,242)	-64%
FEDERAL INSTITUTIONS	12,150,986.00	-	(12,150,986)	-100%
INDUSTRIES	3,010,410.00	4,018,440.00	1,008,030	33%
STATE INSTITUTIONS	240,000.00	-	(240,000)	-100%
OTHER INSTITUTIONS	-	5,622,377.00	5,622,377	100%
BOREHOLE	-	2,473,100.00	2,473,100	100%
RAW WATER	-	112,000.00	112,000	100%
PRIVATE WATER CONNECTION	-	1,100.00	1,100	100%
	<b>311,690,015.83</b>	<b>119,169,161.00</b>	<b>(192,520,855)</b>	<b>-62%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	2,967,601.65	10,928.12	2,956,674	100%
CASHIERS TRANS ALLOWANCE	370,800.00	-	370,800	100%
CHEMICAL (ALUM)	-	11,840,000.00	(11,840,000)	100%
CHEMICAL (HTH)	-	34,737,500.00	(34,737,500)	100%
CHEMICAL TRANSPORTATION	-	465,660.00	(465,660)	100%
DISCONNECTION EXPENSES	235,000.00	135,500.00	99,500	42%
FUEL AND LUBRICANTS	1,459,812.50	888,012.10	571,800	39%
GENERAL OFFICE EXPENSES	255,469.50	180,810.00	74,660	29%
MAINT OF BUILDING	251,261.65	89,200.00	162,062	64%
MAINT OF FILTERING MEDIA	3,885,131.25	9,000.00	3,876,131	100%
MAINT OF GENERATOR	749,436.19	-	749,436	100%
MAINT OF OFFICE FURN & EQUIPT	324,900.00	-	324,900	100%
MAINT OF POWER OPER EQUIP	3,201,778.65	1,137,300.00	2,064,479	64%
MAINT OF RESEVIOUR & TANKS	340,652.55	-	340,653	100%
MAINT OF WATER TREAT. EQUIP.	681,306.15	-	681,306	100%
MAINT OF WATER TREAT. STRUCTURE	681,306.15	-	681,306	100%
MAINT. OF COMPUTERS	1,510,861.65	28,000.00	1,482,862	98%
MAINT. OF PUMP & STRUCTURE	2,725,222.50	551,175.50	2,174,047	80%
MAINT. OF TRANS. AND DISTRI. MAINS	1,548,600.00	2,138,207.51	(589,608)	-38%
MAINTENANCE OF VEHICLES	942,152.55	472,400.00	469,753	50%
METER READERS ALLOWANCE	73,800.00	39,500.00	34,300	46%
OFFICE ACCOMODATION	1,200,000.00	-	1,200,000	100%
PRINTING AND STATIONERY	662,861.65	399,150.00	263,712	40%
SALARIES AND WAGES	110,962,729.28	100,493,144.83	10,469,584	9%
STAFF WELFARE	1,257,350.00	608,800.00	648,550	52%
TELEPHONE AND COMMUNUCATION	317,399.00	-	317,399	100%
TOOLS AND EQUIPT	150,000.00	-	150,000	100%
TRAVELLING EXPENSES	422,261.65	307,600.00	114,662	27%
	<b>137,177,694.52</b>	<b>154,531,888.06</b>	<b>(17,354,194)</b>	<b>-13%</b>

**KAFANCHAN SBUS**

	<b>2022</b>	<b>2022</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	<b>BUDGET</b>	<b>ACTUAL</b>		
<b>INCOME</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
DOMESTIC	44,950,464.00	21,921,366	(23,029,098)	-51%
COMMERCIAL	-	898,536	898,536	100
OTHER INSTITUTIONS	-	1,079,318	1,079,318	100
	<b>44,950,464.00</b>	<b>23,899,220</b>	<b>(21,051,244)</b>	<b>-47%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	328,424.12	13,933	314,491	96%
BONUS	372,348.93	-	372,349	100%
CHEMICAL TRANSPORTATION	90,509.74	-	90,510	100%
CHEMICALS (ALUM)	46,500,000.00	19,166,750	27,333,250	59%
CHEMICALS (HTH)/LIME	6,780,000.00	-	6,780,000	100%
FUEL AND LUBRICANTS	886,547.03	618,110	268,437	30%
GENERAL OFFICE EXPENSES	135,135.00	7,000	128,135	95%
MAINT OF FILTERING MEDIA	181,019.48	-	181,019	100%
MAINT OF GENERATOR	559,539.98	-	559,540	100%
MAINT OF OFFICE EQUIPT	446,960.24	-	446,960	100%
MAINT OF POWER OPER EQUIP	362,038.95	48,000	314,039	87%
MAINT OF WATER TREAT. EQUIP.	271,529.21	64,000	207,529	76%
MAINT OF WATER TREAT. STRUCTURE	226,274.34	46,000	180,274	80%
MAINT. OF COMPUTERS	45,147.38	-	45,147	100%
MAINT. OF PUMP STRUCTURE	181,019.48	654,000	(472,981)	-261%
MAINT. OF TRANS. AND DISTRI. MAINS	2,708,842.50	391,910	2,316,933	86%
MAINTENANCE OF OFFICE EQUIP	155,282.40	-	155,282	100%
MAINTENANCE OF VEHICLES	975,029.74	176,000	799,030	82%
MAINTENANCE OF BUILDINGS	81,900.00	-	81,900	100%
PRINTING AND STATIONERY	385,349.74	116,480	268,870	70%
SALARIES	51,618,266.69	27,327,254	24,291,013	47%
STAFF WELFARE	426,719.48	35,500	391,219	92%
TELEPHONES	45,254.87	-	45,255	100%
TRAVELLING EXPENSES	496,836.11	76,000	420,836	85%
	<b>114,259,975</b>	<b>48,740,937</b>	<b>65,519,038</b>	<b>57%</b>



<b>KAFANCHAN SBUS</b>	<b>2023 BUDGET</b>	<b>2023 ACTUAL</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
<b>INCOME</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
DOMESTIC	24,006,480	16,372,192	(7,634,288)	-32%
COMMERCIAL	-	1,248,832	1,248,832	100%
OTHER INSTITUTES	-	998,148	998,148	100%
STAND PIPES	-	348,858	348,858	100%
	<b>24,006,480</b>	<b>16,372,192</b>	<b>(7,634,288)</b>	<b>-32%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	180,267	12,794	167,473	93%
BONUS	49,662	-	49,662	100%
CHEMICALS (HTH)	-	13,491,250	(13,491,250)	100%
FUEL AND LUBRICANTS	295,516	325,450	(29,934)	-10%
GENERAL OFFICE EXPENSES	105,045	37,000	68,045	65%
MAINT OF OFFICE EQUIPT	148,987	-	148,987	100%
MAINT OF POWER OPER EQUIP	290,000	256,500	33,500	12%
MAINT OF WATER TREAT. EQUIP.	852,000	-	852,000	100%
MAINT OF WATER TREAT. STRUCTURE	26,400,000	-	26,400,000	100%
MAINT. OF COMPUTERS	440,000	-	440,000	100%
MAINT. OF PUMP STRUCTURE	375,000	246,000	129,000	34%
MAINT. OF TRANS. AND DISTRI. MAINS	902,948	159,330	743,618	82%
MAINTENANCE OF OFFICE EQUIP	165,045	30,000	135,045	82%
MAINTENANCE OF VEHICLES	398,840	71,000	327,840	82%
MAINTENANCE OF BUILDINGS	40,534,990	40,000	40,494,990	100%
PRINTING AND STATIONERY	143,280	55,050	88,230	62%
SALARIES	25,970,341	31,269,600	(5,299,259)	-20%
STAFF WELFARE	81,900	75,670	6,230	8%
TRAVELLING EXPENSES	35,180,707	40,000	35,140,707	100%
	<b>132,514,527</b>	<b>46,109,643</b>	<b>86,404,884</b>	<b>65%</b>

BIRNIN GWARI SBU	2022	2022	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
INCOME	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
EXPENDITURE				
MAINT OF GENERATOR	39,378	-	39,378	100%
MAINT OF WATER TREAT. STRUCTURE	39,378	-	39,378	100%
MAINT. OF PUMP & STRUCTURE	70,317	-	70,317	100%
SALARIES	6,012,762	1,862,116	4,150,645	69%
STAFF WELFARE	47,816	-	47,816	100%
TELEPHONES	40,689	-	40,689	100%
TRAVELLING EXPENSES	100,316	-	100,316	100%
	<b>6,350,655</b>	<b>1,862,116</b>	<b>4,488,539</b>	<b>71%</b>

BIRNIN GWARI SBU	2023	2023	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
INCOME	-	-	-	0%
EXPENDITURE				
BANK CHARGES	-	3,534	(3,534)	100%
SALARIES	2,526,985	2,419,350	107,635	4%
MAINTENANCE OF BUILDING	-	66,567	(66,567)	100%
MAINTENANCE OF VEHICLES	-	214,125	(214,125)	100%
PRINTING AND STATIONERY	-	5,800	(5,800)	100%
STAFF WELFARE	-	19,000	(19,000)	100%
REFUSE DISPOSAL	-	42,030	(42,030)	100%
PROTECTIVE UNIFORM	-	70,500	(70,500)	100%
	<b>2,526,985</b>	<b>2,840,905</b>	<b>(313,920)</b>	<b>-12%</b>

SAMINAKA SBU	2022	2022	VARIANCE	VARIANCE	
	BUDGET	ACTUAL		%	
	₱	₱	₱		
<b>INCOME</b>					
DOMESTIC	4,961,525.76	-	-	4,961,526	-100%
BOREHOLE	-	1,303,800		1,303,800	100%
	<b>4,961,525.76</b>	<b>1,303,800</b>	<b>(3,657,726)</b>		<b>-74%</b>
<b>EXPENDITURE</b>					
BANK CHARGES	86,205	143		86,062	100%
BONUS AND INCENTIVES	122,850	-		122,850	100%
CASHIERS TRANS ALLOWANCE	43,243	-		43,243	100%
CHEMICALS (ALUM)	6,000,000	-		6,000,000	100%
CHEMICALS (HTH)	900,000	-		900,000	100%
FUEL & LUBRICANT	258,615	55,625		202,990	78%
GENERAL OFFICE EXP	86,205	15,000		71,205	83%
MAINT OF BUILDING	90,510	-		90,510	100%
MAINT OF FILTERING MEDIA	271,529	-		271,529	100%
MAINT OF FURN AND EQUIPT	90,510	-		90,510	100%
MAINT OF GENERATOR/POWER	271,529	-		271,529	100%
MAINT OF OFFICE EQUIPT	40,950	-		40,950	100%
MAINT OF WATER TREAT. EQUIP.	181,019	-		181,019	100%
MAINT. OF COMPUTERS	86,205	-		86,205	100%
MAINT. OF PUMP & STRUCTURE	271,529	-		271,529	100%
MAINT. OF TRANS. AND DISTRI. MAINS	163,800	-		163,800	100%
MAINTENANCE OF VEHICLES	284,751	80,700		204,051	72%
METER READERS ALLOWANCES	196,560	-		196,560	100%
PRINTING AND STATIONERY	127,155	13,175		113,980	90%
SALARIES	23,612,517	3,487,696		20,124,821	85%
STAFF WELFARE	131,460	-		131,460	100%
TOOLS AND EQUIPT	81,900	-		81,900	100%
TRAVELLING EXPENSES	172,410	35,500		136,910	79%
	<b>33,571,451</b>	<b>3,687,839</b>	<b>29,883,613</b>		<b>89%</b>



<b>SAMINAKA SBU</b>	<b>2023 BUDGET</b>	<b>2023 ACTUAL</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	<b>₱</b>	<b>₱</b>	<b>₱</b>	<b>%</b>
<b>INCOME</b>				
DOMESTIC	1,192,200.00	-	(1,192,200)	-100%
	<b>1,192,200.00</b>	<b>-</b>	<b>(1,192,200)</b>	<b>-100%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	258,479.21	673.77	257,805	100%
BONUS AND INCENTIVES	168,104.87	107,525.00	60,580	36%
CASHIERS TRANS ALLOWANCE	43,243.20	-	43,243	100%
CHEMICALS (ALUM)	7,875,000.00	-	7,875,000	100%
CHEMICALS (HTH)	2,112,000.00	-	2,112,000	100%
ELECTRICITY	100,000.00	-	100,000	100%
FUEL & LUBRICANT	168,105.00	330,257.00	(162,152)	-96%
GENERAL OFFICE EXP	81,900.00	125,200.00	(43,300)	-53%
MAINT OF BUILDING	90,509.74	221,500.00	(130,990)	-145%
MAINT OF FURN AND EQUIPT	312,479.00	14,600.00	297,879	95%
MAINT OF WATER TREAT. EQUIP.	271,529.21	10,279.00	261,250	96%
MAINT OF WATER TREAT. STRUCTURE	181,019.80	-	181,020	100%
MAINT. OF COMPUTERS	40,950.00	-	40,950	100%
MAINT. OF PUMP & STRUCTURE	90,509.74	60,000.00	30,510	34%
MAINT. OF TRANS. AND DISTRI. MAINS	163,800.00	25,000.00	138,800	85%
MAINTENANCE OF VEHICLES	194,241.21	279,939.00	(85,698)	-44%
METER READERS ALLOWANCES	196,560.00	-	196,560	100%
OTHER WAGES	90,509.74	-	90,510	100%
PRINTING AND STATIONERY	217,664.61	78,180.00	139,485	64%
SALARIES	4,975,000.25	2,386,074.51	2,588,926	52%
STAFF WELFARE	86,204.24	-	86,204	100%
TOOLS AND EQUIPT	81,900.00	-	81,900	100%
TRAVELLING EXPENSES	172,409.74	142,520.00	29,890	17%
	<b>17,972,119.56</b>	<b>3,781,748</b>	<b>14,190,371</b>	<b>79%</b>

IKARA SBU	2022	2022	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
<b>INCOME</b>				
DOMESTIC	9,028,259	22,955,127	(13,926,868)	-154%
COMMERCIAL	549,743	599,950	(50,207)	-9%
INDUSTRIES	183,248	-	183,248	100%
STATE INSTITUTIONS	458,120	-	458,120	100%
LOCAL GOVERNMENT INSTITUTIONS	916,239	-	916,239	100%
OTHER INSTITUTIONS	183,248	-	183,248	100%
DEBT RECOVERY	91,624	-	91,624	100%
PRIVATE WATER CONNECTION	183,248	-	183,248	100%
	<b>11,593,729</b>	<b>23,555,077</b>	<b>(11,961,348)</b>	<b>-103%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	118,114.13	1,210	116,904	99%
BONUS	45,254.87	-	45,255	100%
CASHIERS TRANSPORT ALLOWANCE	54,306	-	54,306	100%
CHEMICALS (ALUM)	4,050,000	4,345,000	(295,000)	-7%
CHEMICALS (HTH)	2,400,000	-	2,400,000	100%
DISCONNECTION EXP	90,510	-	90,510	100%
FUEL	272,884	295,600	(22,716)	-8%
GENERAL OFFICE EXP	90,961	-	90,961	100%
MAINT OF BUILDING	181,922	-	181,922	100%
MAINT OF FILTERING MEDIA	274,238	90,000	184,238	67%
MAINT OF FURN AND EQUIPT	91,413	65,000	26,413	29%
MAINT OF GENERATOR/POWER	274,238	314,300	(40,062)	-15%
MAINT OF WATER TREAT. EQUIP.	182,825	105,000	77,825	43%
MAINT. OF COMPUTERS	109,063	-	109,063	100%
MAINT. OF PUMP & STRUCTURE	274,238	40,000	234,238	85%
MAINT. OF TRANS. AND DISTRI. MAINS	181,019	15,000	166,019	92%
MAINTENANCE OF VEHICLES	227,629	88,000	139,629	61%
METER READERS ALLOWANCE	72,408	-	72,408	100%
PRINTING AND STATIONERY	136,216	77,100	59,116	43%
SALARIES	27,533,948	15,349,543	12,184,404	44%
STAFF WELFARE	136,668	120,000	16,668	12%
TOOLS AND EQUIPT	45,255	-	45,255	100%
TRAVELLING EXPENSES	145,719	36,000	109,719	75%
	<b>36,988,828</b>	<b>20,941,753</b>	<b>16,047,075</b>	<b>43%</b>



IKARA SBU	2023	2023	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
<b>INCOME</b>				
DOMESTIC	9,028,259	13,758,728	4,730,469	52%
COMMERCIAL	549,743	336,000	(213,743)	-39%
INDUSTRIES	183,248	-	(183,248)	-100%
STATE INSTITUTIONS	458,120	-	(458,120)	-100%
LOCAL GOVERNMENT INSTITUTIONS	916,239	-	(916,239)	-100%
OTHER INSTITUTIONS	183,248	-	(183,248)	-100%
DEBT RECOVERY	91,624	-	(91,624)	-100%
PRIVATE WATER CONNECTION	183,248	-	(183,248)	-100%
	<b>11,593,729</b>	<b>14,094,728</b>	<b>2,500,999</b>	<b>22%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	118,114	6,990	111,124	94%
BONUS	45,255	-	45,255	100%
CASHIERS TRANSPORT ALLOWANCE	54,306	-	54,306	100%
CHEMICALS (ALUM)	4,050,000	1,587,000	2,463,000	61%
CHEMICALS (HTH)	2,400,000	-	2,400,000	100%
DISCONNECTION EXP	90,510	-	90,510	100%
FUEL	272,884	34,000	238,884	88%
GENERAL OFFICE EXP	90,961	-	90,961	100%
MAINT OF BUILDING	181,922	-	181,922	100%
MAINT OF FILTERING MEDIA	274,238	-	274,238	100%
MAINT OF FURN AND EQUIPT	91,413	7,000	84,413	92%
MAINT OF GENERATOR	274,238	70,000	204,238	74%
MAINT OF WATER TREAT. EQUIP.	182,825	-	182,825	100%
MAINT. OF COMPUTERS	109,063	-	109,063	100%
MAINT. OF PUMP & STRUCTURE	274,238	62,000	212,238	77%
MAINT. OF TRANS. AND DISTRI. MAINS	181,019	-	181,019	100%
MAINTENANCE OF VEHICLES	227,629	19,000	208,629	92%
METER READERS ALLOWANCE	72,408	-	72,408	100%
PRINTING AND STATIONERY	136,216	57,000	79,216	58%
SALARIES	19,639,623	14,170,434	5,469,189	28%
STAFF WELFARE	136,668	24,000	112,668	82%
TOOLS AND EQUIPT	45,255	-	45,255	100%
TRAVELLING EXPENSES	145,719	78,000	67,719	46%
	<b>29,094,503</b>	<b>16,115,423</b>	<b>12,979,080</b>	<b>45%</b>

KWOI SBU	2022	2022	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
<b>INCOME</b>				
DOMESTIC	5,720,635	1425850	4,294,785	75%
COMMERCIAL	-	8400	(8,400)	100%
OTHER INSTITUTION	-	19350	(19,350)	100%
STAND PIPES	-	224000	(224,000)	100%
	<b>5,720,635</b>	<b>1,425,850</b>	<b>4,043,035</b>	<b>71%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	106,354.32	7,255	99,099	93%
CHEMICALS (ALUM)	6,000,000		6,000,000	100%
CHEMICALS (HTH)	2,100,000	-	2,100,000	100%
COMPUTER CONSUMABLES	41,536	-	41,536	100%
DISCONNECTION EXPENSES	36,118	-	36,118	100%
FUEL	279,648	64,000	215,648	77%
GENERAL OFFICE EXP	46,158	13,000	33,158	72%
MAINT OF BUILDING	92,316	-	92,316	100%
MAINT OF FILTERING MEDIA	276,947	-	276,947	100%
MAINT OF FURN AND EQUIPT	92,316	-	92,316	100%
MAINT OF GENERATOR/POWER	276,947	21,000	255,947	92%
MAINT OF WATER TREAT. EQUIP.	184,631	15,000	169,631	92%
MAINT. OF COMPUTERS	46,158	-	46,158	100%
MAINT. OF PUMP & STRUCTURE	276,947	-	276,947	100%
MAINT. OF TRANS. AND DISTRI. MAINS	252,825	-	252,825	100%
MAINTENANCE OF VEHICLES	319,063	56,000	263,063	82%
MEATER READERS ALLOWANCE	155,759	-	155,759	100%
PRINTING AND STATIONERY	132,153	6,000	126,153	95%
SALARIES	21,237,152	12,894,074	8,343,078	39%
STAFF WELFARE	196,154	-	196,154	100%
TELEPHONES	103,839	34,000	69,839	67%
TRAVELLING EXPENSES	182,610	114,000	68,610	38%
	<b>32,329,276</b>	<b>13,224,329</b>	<b>19,211,301</b>	<b>59%</b>



KWOI SBU	2023 BUDGET	2023 ACTUAL	VARIANCE	VARIANCE
INCOME	₦	₦	₦	%
DOMESTIC	5,720,634.72	-	- 5,720,634.72	-100%
	<b>5,720,634.72</b>	<b>-</b>	<b>(5,720,634.72)</b>	<b>-100%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	67,197	5,047	62,150	92%
COMPUTER CONSUMABLES	41,536	-	41,536	100%
DISCONNECTION EXPENSES	36,118	-	36,118	100%
FUEL	330,537	32,200	298,337	90%
MAINT OF FILTERING MEDIA	310,946	-	310,946	100%
MAINT OF WATER TREAT. EQUIP.	291,521	-	291,521	100%
MAINT. OF COMPUTERS	60,156	-	60,156	100%
MAINT. OF PUMP & STRUCTURE	220,546	-	220,546	100%
MAINT. OF TRANS. AND DISTRI. MAINS	252,825	20,000	232,825	92%
MAINTENANCE OF VEHICLES	180,590	40,000	140,590	78%
MEATER READERS ALLOWANCE	155,759	-	155,759	100%
PRINTING AND STATIONERY	85,995	45,500	40,495	47%
SALARIES	15,242,776	10,658,309	4,584,467	30%
STAFF WELFARE	206,154	34,100	172,054	83%
TELEPHONES	103,839	-	103,839	100%
TRAVELLING EXPENSES	192,610	26,200	166,410	86%
	<b>17,779,103</b>	<b>10,861,356</b>	<b>6,917,747</b>	<b>39%</b>

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ZONKWA SBU	2022 BUDGET	2022 ACTUAL	VARIANCE	VARIANCE
INCOME	₦	₦	₦	%
DOMESTIC	25,489,152	34,176,480	8,687,328	34%
COMMERCIAL	-	2,115,500	2,115,500	100%
	<b>25,489,152</b>	<b>36,291,980</b>	<b>10,802,828</b>	<b>42%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	108,761	10,168	98,594	91%
BONUS AND INCENTIVES	32,719	25,000	7,719	24%
CASHIER TRANS ALLOWANCE	86,732	-	86,732	100%
CHEMICALS (HTH)/LIME	9,000,000	-	9,000,000	100%
DISCONNECTION EXPENSES	89,926	-	89,926	100%
FUELLING	238,465	225,000	13,465	6%
GENERAL OFFICE EXP	164,128	-	164,128	100%
MAINT OF FILTERING MEDIA	389,888	-	389,888	100%
MAINT OF GENERATOR	623,821	-	623,821	100%
MAINT OF OFFICE FURN & EQUIP	42,336	-	42,336	100%
MAINT OF POWER OPER EQUIP	311,910	37,500	274,410	88%
MAINT OF WATER TREAT. EQUIP.	116,966	63,500	53,466	46%
MAINT OF WATER TREAT. STRUCTURE	77,978	-	77,978	100%
MAINT. OF COMPUTERS	38,989	-	38,989	100%
MAINT. OF PUMP STRUCTURE	77,978	205,500	(127,522)	-164%
MAINT. OF TRANS. AND DISTRI. MAINS	184,398	10,000	174,398	95%
MAINTENANCE OF VEHICLES	204,931	37,500	167,431	82%
METER READERS EXPENSES	81,900	-	81,900	100%
PRINTING AND STATIONERY	79,939	33,000	46,939	59%
SALARIES	20,289,810	16,806,358	3,483,451	17%
STAFF WELFARE	280,766	130,000	150,766	54%
TELEPHONES	38,989	-	38,989	100%
TRAVELLING EXPENSES	249,968	66,000	183,968	74%
	<b>32,811,298</b>	<b>17,649,526</b>	<b>15,161,772</b>	<b>46%</b>

ZONKWA SBU	2023	2023	VARIANCE	VARIANCE
	BUDGET	ACTUAL		
	₦	₦	₦	%
<b>INCOME</b>				
DOMESTIC	6,966,000	2,011,740	(4,954,260)	-71%
COMMERCIAL	2,176,000	223,100	(1,952,900)	-90%
OTHER INSTITUTIONS	-	157,360	157,360	100%
DEBT RECOVERY	1,811,160	-	(1,811,160)	-100%
	<b>10,953,160</b>	<b>2,392,200</b>	<b>(8,560,960)</b>	<b>-78%</b>
<b>EXPENDITURE</b>				
BANK CHARGES	20,000	8,143	11,858	59%
BONUS AND INCENTIVES	200,000	-	200,000	100%
CASHIER TRANS ALLOWANCE	50,000	-	50,000	100%
CHEMICALS (ALUM)	-	1,785,000	(1,785,000)	100%
FUELLING	250,000	81,500	168,500	67%
GENERAL OFFICE EXP	100,000	-	100,000	100%
MAINT. OF COMPUTERS	50,000	44,000	6,000	12%
MAINT OF GENERATOR/POWER	-	119,500	(119,500)	100%
MAINT. OF PUMP & STRUCTURE	-	32,000	(32,000)	100%
MAINT. OF TRANS. AND DISTRI. MAINS	-	54,000	(54,000)	100%
MAINTENANCE OF VEHICLES	100,000	122,200	(22,200)	-22%
PRINTING AND STATIONERY	280,000	11,300	268,700	96%
SALARIES	20,410,492	13,870,269	6,540,223	32%
STAFF WELFARE	530,000	20,000	510,000	96%
TRAVELLING EXPENSES	500,000	24,000	476,000	95%
	<b>22,490,492</b>	<b>16,171,912</b>	<b>6,318,580</b>	<b>28%</b>

## 2.7.1 PERSONNEL EMOLUMENT

PERSONNEL EMOLUMENT	2023	2023	VARIANCE	2022	2022	VARIANCE
	BUDGET	ACTUAL		BUDGET	ACTUAL	
	₦	₦	₦	₦	₦	₦
<b>STRATEGIC BUSINESS UNIT (SBU)</b>						
Headquarters	469,391,531	204,134,592	265,256,938.68	399,097,311	150,558,729	248,538,581.82
Kaduna SBU	333,120,355	283,706,066	49,414,289.23	471,613,324	267,749,120	203,864,204.87
Zaria SBU	116,170,985	100,493,145	15,677,840.26	229,886,059	96,137,776	133,748,282.38
Saminaka SBU	5,040,654	2,386,074.51	2,654,579.98	23,612,517	3,487,696	20,124,820.89
Ikara SBU	21,112,595	14,170,434	6,942,160.93	27,533,948	15,349,543	12,184,404.49
Kafanchan SBU	30,035,888	31,269,600	(1,233,711)	38,997,669	27,327,254	11,670,415.17
Kwoi District SBU	16,385,984	10,658,309	5,727,675	21,237,152	12,894,074	8,343,077.66
Birnin Gwari SBU	2,636,316	2,419,350	216,966	6,012,762	1,862,116.2	4,150,645.46
Zonkwa SBU	13,641,944	13,870,269	(228,325)	16,139,775	16,806,358	(666,583)
<b>Total</b>	<b>1,007,536,252</b>	<b>663,107,838</b>	<b>344,428,413</b>	<b>1,234,130,516</b>	<b>592,172,667</b>	<b>641,957,850</b>

## **2.8 COMMENT**

From the above presentation, it could be observed that while some of the expense heads exceeds the budget some were not executed in the periods under review.

### **2.8.1 RECOMMENDATION**

We advise that Management should continue to reduce the overall administrative cost and adhere to budget provisions.

### **2.8.2 MANAGEMENT COMMENT**

- The budget for security services was N92,136,044.26 but was wrongly keyed into hazard allowance column for 2022 budget.
- Chemical in 2023 was centralised and the budgetted amount was n1,000,695,000.00

**PART III**  
**REVIEW OF INTERNAL CONTROL AND**  
**INTERNAL AUDIT**

## **3.0 REVIEW OF INTERNAL CONTROL**

### **INTRODUCTION**

We have conducted an appraisal of the Internal Audit Unit of KADSWAC to determine its strengths and weaknesses. Consequently, we ascertained the existence of a fairly standard Audit Unit at the Corporation. However, the following weaknesses were observed and reported for proffering future strengthening strategies.

### **3.1 ASSESSMENT OF INTERNAL CONTROL UNIT**

#### **3.2.0 Insufficient Training and Staff Development**

We observed that the few staffers of the unit need regular training and retraining that would expose them to modern audit tools and techniques in the period under review.

#### **3.3.0 No Updated Audit Programme in Use**

There is no updated standard Audit Programme in use at the Unit. The manual programme in use needs to be updated. It is recommended that this be upgraded to reflect the automated accounting system in use.

#### **3.4.0 Audit is manually done.**

It is equally observed that the internal audit performs its function manually while the accounting system of the Corporation is computerized. There is a need for the Unit to automate its style from auditing around the system to auditing through and by the computer with the assistance of CAATS.

#### **4.0 EXTENT OF ACTIONS TAKEN ON OBSERVATIONS MADE IN PREVIOUS AUDITS**

##### **4.1 Fixed Assets Register**

In our previous audit exercises, we stressed the need for the corporation to maintain a comprehensive Fixed Assets Register (FAR), but on the contrary, we observed that none was maintained for the period under review. However, we discovered that work has commenced on the FAR in the period under review.

##### **4.2 Record keeping and Entries into the Accounting Software**

It was observed in our previous report that record keeping on the local software the corporation is using over some periods is limited hence the need to either update or get robust software but little or nothing has been done on this issue.

##### **4.3 Adoption of IPSAS Accrual Basis of Financial Reporting**

The corporation is lagging in adopting IPSAS in its financial reporting as reports produced by local GAAP may not be comparable with international best practices.

##### **4.4 Unaccounted Water Wastages and Work in Progress over the Years**

We observe as observed in previous years that accountability for stock of processed water; wastages and stock of work in progress over the years were nonexistent in the books of the Corporation.

## 5.0 CURRENT YEAR OBSERVATIONS

### 5.1.0 Unaccounted Water Wastages and Work in Progress over the Years

We observed in the period under review that accounts of wastages during and after production due to pipe rapture/bursts are not kept. neither was accountability made for stocks of production in the process as at the year-end.

Our inquiry over the foregoing indicates that these lapses apply to all the previous years.

#### 5.1.1 Effects

- The current position may not give a true picture of water production.
- Production costs for this period might have been overstated.

#### 5.1.2 Recommendation

We recommend that appropriate records be kept for various categories as well as proffer preventive measures against reoccurrence going forward.

#### 5.1.3 Management Comment

The bulk meter that was supposed to assist in the stock was purchased in the previous project, but the management is appealing to the mother ministry if it can be accommodated in the current project.

### 5.2.0 Discrepancy in information

- We observed during the audit exercise that there were discrepancies between the information from the SBU accountants and the commercial department concerning the billing of water and collection.
- We also observed that there was a discrepancy in the total collections from the Commercial department compared to the records received from the Revenue department. Details are shown below

Department	2023(₦)	2022(₦)
Commercial	504,636,653	934,801,001
Finance (Revenue)	409,845,890	929,739,615
Difference	<b>94,790,763</b>	<b>5,061,386</b>

### **5.2.1 Effects**

- This could cause conflict as to which of the information should be relevant.
- The financial statements may be misstated.

### **5.2.2 Recommendation**

- The units concerned should reconcile all bills and collections at the end of every month going forward.

### **5.2.3 Management Comment**

- Noted, the Director of Finance and Commercial have agreed to form a committee that will do a monthly reconciliation to avoid such occurrences.
- Management is working hard to acquire billing and accounting software that will eliminate all discrepancies and enhance revenue.

### **5.3.0. Record keeping and Entries into the Accounting software**

We observed during the period under review that though the corporation maintained accounting software there were various inadequacies noticed over the years.

- The income and expenses of the SBUs were not reflected in the SBUs' trial balance
- Assets of SBUs not in the trial balance
- The software is not IPSAS compliant
- SBU's bill not incorporated in the trial balance
- Some transactions were completely omitted.
- Operational Accounts Cashbook not properly kept
- Operational account bank not reconciled

### **5.3.1 Effects**

- The audit became cumbersome and strenuous.
- Possible misstatement of financial statements.
- Inadequate information for top management to make a timely and accurate decision.
- Delay in the finalization of financial statements.

### **5.3.2 Recommendation**

- Management should ensure that those given the mandate of data capturing (Accountants) are trained on the job for optimum performance in accounting and software manipulation.

- Management should acquire Standard Accounting software (IPSAS) to mitigate this menace.
- All bank accounts should be reconciled every month forthwith

### **5.3.3 Management Comment**

The Management has contracted a software programmer that will design a program that is IPSAS-compliant.

### **5.4.1 VAT/WHT DEDUCTIONS**

We observed during the period under review that VAT and WHT were deducted from Vendors and Contractors but the deductions were not remitted to the appropriate tax authorities.

### **5.4.2 Effects**

- The Corporation is accumulating unnecessary tax liabilities.
- The amount deducted will be paid with interest and penalty when discovered by relevant tax authorities.

### **5.4.3 Recommendation**

- Relevant taxes (VAT/WHT) deducted from Vendors and Contractors should be remitted to the tax authorities forthwith.

### **5.4.4 Management Comment**

Noted, the backlog was due to financial constraint, however the management is now making effort to pay for the current period.

### **5.5.1 No Fixed Asset Register/Fixed Asset Schedule**

The Corporation has not been maintaining a properly fixed asset register/fixed asset schedule which shows the complete listing of all fixed assets.

### **5.5.2 Effects**

- Fixed assets' physical existence and location may not be established.
- The historical value of its fixed assets may not be easily determined by the institute.

- Inability to ascertain the actual expected useful life of the assets for the year under review.
- Missing assets may not be easily detected.
- Pilferage and willful conversion for private use may go undetected.
- Inability to determine the accuracy of management estimate on depreciation stated in the financial statements.

### **5.5.3 Management Comment**

Noted, the Management will look out for a suitable consultant for the award of the fixed asset register.

### **5.5.4 Recommendation**

It is the management's responsibility to safeguard the assets of the Corporation. Therefore, it is of considerable importance for the accounting staff to maintain and keep the fixed asset register with the schedule up to date. Management should therefore take up this task with all seriousness and review procedures for assets records. This can only be achieved through an adequate control mechanism for fixed asset acquisition, usage, and disposal.

### **5.6.1 Non-Attachment of Relevant Documents on PVs**

It was observed that relevant documents were not attached to some PVs in the period under review.

Details of such transactions are attached in Appendix 2

### **5.6.2 Effects**

- Unauthorized transactions can be consummated in this process.
- The Financial Statements of the Corporation may not be reliable.

### **5.6.3 Management Comment**

Noted, a committee has been set up to ensure all relevant documents are attached.

### **5.6.4 Recommendation**

- The internal audit department to ensure that relevant documents are attached to payment vouchers.

- The store records should be computerized for easy access to relevant information and proper storage/backup.
- The coding of stock should be consistent to avoid difficulty in identifying locations /classification of items.
- All items in the store should have store ledger cards.

#### **5.7.1 Dormant Creditors and Debtors**

- We also observed during the period under review that the corporation has had a lot of static Creditors and Debtors in the headquarters accounts and the district level over the past periods.
- It was also observed that the SBUs do not maintain the Debtors' ledger in the period under review

#### **5.7.2 Effects**

- The accounts may not give a true and fair view of the corporation.
- Debtors for the periods may not be accounted for properly.

#### **5.7.3 Management Comment**

Noted, the data from the billing unit should be cleared. The management should take up the liabilities with the government.

#### **5.7.4 Recommendation**

- The management should take the step to reconcile and adjust appropriately in the accounts.
- SBUs' should be maintained and updated debtors' ledger regularly

#### **5.8.1 Adoption of IPSAS Accrual Basis of Financial Reporting**

We observed that the Corporation is yet to adopt the IPSAS accrual basis following the directives by the Federal Government to all Ministries, Departments, and Agencies.

#### **5.8.2 Effect**

- Non-compliance with federal government directives
- It will make financial statements comparative difficult.

### **5.8.3 Management Comment**

Noted, management will review the quotation submitted by various consultants.

### **5.8.4 Recommendation**

The management of the corporation should set into motion the processes of converting its financial reporting without further delay.

### **5.9.1 Missing/Misplaced Payment Vouchers**

We observed in the period under review that some payment vouchers were not available for our sighting and verifications. A detail of the observation is attached in Appendix 1

### **5.9.2 Effect**

- Payment without payment vouchers is against the financial regulations
- It could lead to unauthorised activities by staff.

### **5.9.3 Management Comment**

Noted, a committee has been set up to ensure all missing PVs are seen for sighting.

### **5.9.4 Recommendation**

- PVs should be filed in an arch file and kept under lock and key.
- The relevant department should maintain the PV Movement register forthwith.

### **6.0.1 Capitalization and Closure of Project Cost**

We observed in the periods under review that the African Development Bank and Islamic Development Bank Projects have been concluded.

### **6.0.2 Effect**

- The project has not been consolidated with the corporation's books and records.

- The records of the corporation will not give a true and fair view

### **6.0.3 Management Comment**

Management has obtained the AfDB and IsDB Management and Financial statement reports for the closure of both projects. However, all Work-In-Progress will be converted to Corporation assets.

### **6.0.4 Recommendation**

The management should evaluate the projects and reclassify the work-in-progress to the respective plants to its assets.

## **7.0 CONCLUSION**

The above weaknesses were discovered during our normal audit procedures. However, these may not be exhaustive of the system's weaknesses.

We wish to express our profound gratitude to the office of the Auditor-General (State), Management, and Staff of Kaduna State Water Corporation for their support and assistance during the audit exercise. We hope you will not hesitate to contact us for further clarification that you might require in connection with either the accounts or this report.

Yours faithfully,

For: **J. E. Bala & Co.**  
Dr. Joseph E. Bala, FCA, FCTI  
**(Managing Partner)**

## APPENDIX 1

CHEQUE NO.	NAME	DESCRIPTION	PV NO	AMOUNT
E-PAYMENT	Sundry Persons	November 2022 Salary Shortfall		2,981,027.40
57697013	KADSWAC Cooperative Society	Cooperative Deduction		2,240,000.00
	Inifinity Trust Mortgage Bank	Remittance (Sep -Dec)		407,667.04
57697013	Doka SBU	Purchase of Materials For Maintenance	2303	19,800.00
	Kawo SBU (ibrahim Hussaini)	Purchase of Materials For Maintenance at Badarawa	2303	200,000.00
	Yakubu Yusuf & 7 Others	Jan 2023 Salary Unity Bank	8014	405,002.23
E-PAYMENT	Sundry Persons	Jan 2023 Salary	8014	4,819,731.46
57697030	Hashimu Jaafaru Usman	Financial Assistance		200,000.00
E-PAYMENT	Sundry Persons	Jan 2023 Salary		6,179,446.94
E-PAYMENT	Auwal Mohammed Yusuf	Oct - Dec 2022 Salary		207,413.40
E-PAYMENT	Sundry Persons	November 2022 Salary Shortfall		1,637,456.59
E-PAYMENT	Fatima Ladi Abdullahi	Jan 2023 Salary Failed Transaction		62,393.40
	Unity Integrated Service Limited	Jan 2023 payment	2116	1,245,600.00
	Aliyu Ibn Shehu	2018 LTG		287,503.39
	Fatima Ladi Abdullahi			15,000.00
	Fatima Ladi Abdullahi			30,000.00
	Asba Chemical General Ent	HTH	2211	1,700,000.00
E-PAYMENT	Sundry Persons	Feb 2023 Salary		8,994,444.99
E-PAYMENT	Sundry Persons	Feb 2023 Salary		4,693,044.77
E-PAYMENT	Hadiza J Ladan	Salary Aareas		49,621.80
	Aminu Muazu			1,125,000.00

**APPENDIX 2**

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CHEQUE NO.	NAME	DESCRIPTION	PV NO	AMOUNT	
50246257	Magnesio Intergreted Ltd	Supply of Alum	2201	3,280,000.00	no attachment
50246261	Hamiyal Ventures	Cutting of Grass & Watering of Flowers	2439	324,000.00	vat and wht pv of 5% each not seen
50246265	Dantata Garba (Jacob Makama)	URP	2504	3,164,600.00	no receipt of materials purchased attached
50246271	Salaha Adamu (Charity Gimba)	Surwash Refrestment	2411	30,000.00	photocopy of pv attached
50246272	Ibrahim Dikko	Board of Survey	2414	60,000.00	no retirement
50246272	Sunday Gani Samba	DTA	2430	27,000.00	no retirement
50246272	Sunday Gani Samba	Fuel	2437	30,000.00	no receipt of fuel purchased attached
50246272	Sunday Gani Samba	Servicing	2421	12,000.00	no receipt of servicing attached
50246272	Cooprative Society (kadsvac)	Renewal of Office Rent	2425	180,000.00	no pv for WHT deducted seen
50246272	Zonzon Attorneys	Debt Recovery	2406	200,000.00	evidence of payment not attached
50246273	John Kadima	Salary Casual Staff	8014	40,000.00	no evidence of payment attached
56800371	Fatima Ladi Abdullahi	Utility Allowance	2112	31,196.70	No approval for the payment attached and pv not signed by cheque signatories
56800371	Fatima Ladi Abdullahi	Entertainment Allowance	2113	31,196.70	No approval for the payment attached and pv not signed by cheque signatories
56800371	Zainab Musa Saeed	Entertainment Allowance	2113	31,196.70	No approval for the payment attached and pv not signed by cheque signatories
56800371	Zainab Musa Saeed	Utility Allowance	2112	31,196.70	No approval for the payment attached and pv not signed by cheque signatories
56800371	Salim & others	May & June 2022 Inprest	2415	520,000.00	No retirement for the imprest
56800372	Tauri M. Kudungu	Stakeholders Honorerium	2414	1,000,000.00	Beneficiaries name and amount paid to them not attached
56800373	Obadia John	Relocation & Replacement of Pipes Hight Cost	2504	1,100,000.00	PV no not same, the in the cash book is 366 while on the pv 379
56800373	Haruna D. Inuwa	Replacement of bubs	2419	19,100.00	No receipt attached
56800374	Lynx Security Consultant Limited	Security Services June 2022	2116	2,906,000.00	PV for WHT & VAT, Stamp duty not seen
56800374	Etpo Security Services	Security Services June 2022	2116	3,243,750.00	PV for WHT & VAT, Stamp duty not seen
56800374	Unity Intergrated Services	Security Services June 2022	2116	856,350.00	PV for WHT & VAT, Stamp duty not seen, all the three pv were not sign by cheque signatories
56800375	Min for Public Work & Infrastructures	Soft Loan	2454	3,000,000.00	wrong classification
16122530691	Anur Graphic	Complimentary Card	2423	12,000.00	pv not signed by cheque signatories
16122530691	Anur Graphic	Complimentary Card	2423	18,000.00	pv not signed by cheque signatories
56800378	Jacob Makama	Logestics for Work at Rabah Road	2504	1,026,000.00	No receipt attached
56800378	Mati Nanzan	Excavation & Backfilling	2504	402,000.00	No receipt attached
56800379	Abdulrashed A. Hasan & other	Staff Salary FEB- APR 2022	8014	170,402.00	no approval attached
56800379	Arc Bishop PY Jatau	Rent 2022 to 2023	2425	216,000.00	no receipt attached and pv for tax deducted not seen
56800379	Ibrahim A Magaji	Supply of Stationery for Customer Enumeration	2304	156,600.00	no receipt for the material purchased
56800379	Tabitha Mailafiya	Refreshment	2414	23,000.00	no receipt for the material purchased
56800379	Zainab Falilat Ibrahim	Fuel	2437	24,000.00	receipt for fuel purchased not attached
56800379	Ibrahim Hussaini	Fuel	2437	20,000.00	no receipt for fuel attached
56800379	Ibrahim Hussaini & Other	DTA to Abuja	2430	138,000.00	DTA form and retirement for such not attached
56800380	Usman Ibrahim & others	Urban Renewal Allowance	2504	992,500.00	cheque signatories have not sign the pv
16122530672	Hadiza Ladan	Fuel	2437	4,000.00	no receipt for fuel attached
56800382	Nuhu E Gimba	Repairs of Water Leakages	2303	150,000.00	no receipt for material purchased
56800382	Bashir Makarfi & others	DTA to Abuja	2430	168,000.00	no retirement
56800382	Bashir Makarfi	Fuel	2439	22,000.00	receipt for fuel purchased not attached and pv was not sign by cheque signatories
13190709746	Dahiru lawal	Fuel	2437	10,000.00	no receipt for fuel attached
13190709746	Likita Matthew	Stationery & Printing	2423	6,000.00	no receipt for the stationary bought
13190709746	Likita Matthew	Fuel	2437	4,000.00	no receipt for fuel purchase attached
13190709746	Salim Ahmed	DTA	2430	12,000.00	no retirement for the three DTA
13190709746	Abdullahi Abdullahi	Fuel	2437	60,000.00	no receipt for the fuel bought attached
13190709746	Hadizat I. Sheidu	Fuel	2437	10,000.00	no receipt for the fuel bought
13190709746	Moze Engineering Work	Repairs of Machine at Central Work Shop	2410	51,920.00	evidence of remittances of tax deducted not attached
56800384	Multar Jaafaru	Repairs	2418	10,000.00	no receipt attached
56800384	Multar Jaafaru	Installation of Air Condition	2419	5,000.00	no receipt attached
56800384	A.A.S Steel & Aluminium Cost Works	Payment for Supply of 10 Signboard	2434	131,000.00	WHT not deducted