

AUYO

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

**ACCOUNTS OF AUYO
LOCAL GOVERNMENT COUNCIL**
FOR THE YEAR ENDED 31ST DECEMBER, 2022



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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



HON. MUHAMMED AHMED SANI
The Executive Chairman
Auyo Local Government Council



AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply, please quote
Ref. No. AYLG/FIN/4/AUDIT/V.II/41

30-January-2023

The Auditor General,
Local Government Councils,
Jigawa State.

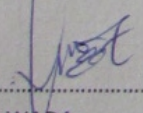
RESPONSIBILITY FOR FINANCIAL STATEMENT

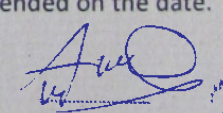
These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement complies with the general accepted accounting practice.

The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my Knowledge, the system of internal control has operated adequately through the reporting period.

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management Act Cap of 1990) as amended.

In our opinion, these financial statements fairly reflect the financial position of Auyo Local Government as at 31st December 2022 and its operation for the year ended on the date.


30/01/2023
KAFILU WADA
Treasurer


30/1/2023
HON. MUHAMMAD AHMED SANI
Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022
(IPSAS CASH)**

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCON	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Auyo Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Auyo Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Auyo Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Auyo Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Auyo Local Government Council, Jigawa State Government in preparing and presenting Financial Statements. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. Cash receipts are cash inflows. Cash payments are cash outflows. Cash Controlled by Auyo Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Auyo Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. Government Business Enterprise means a department or agency that has all the following characteristics: - Is an entity with the power to contract in its own name; - Has been assigned the financial and operational authority to carry on a Business; - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and - Is controlled by a public sector management or the government. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Auyo Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Auyo Local Government Council, Jigawa State the GPFS Accounting Policy include the following: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. separately identifies payments made by third parties on behalf of the State government. 2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); 3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); 4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); 5. Notes to the Accounts: Additional disclosures to explain the GPFS; and 6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Auyo Local Government Council, Jigawa State: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence h. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Auyo Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022**

8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts a. These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance a. Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants & Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments a. These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ayo Local Government Council for the Year Ended 31st December, 2022

16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: - Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. - At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases - Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments - Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N			N	N
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
2,353,114,302.00	Statutory Allocation	1	2,228,250,402.16	1,727,684,097.62
	Independent Revenue			
250,000.00	Taxes	2a	0.00	0.00
300,000.00	Rate	2b	370,000.00	60,000.00
7,070,000.00	Local Licenses and Fees	2c	5,349,252.00	1,021,953.00
250,000.00	Commercial Undertaking	2d	231,600.00	55,000.00
1,160,000.00	Rent of LGA Properties	2e	222,000.00	479,000.00
800,000.00	Interest and dividend	2f	532,734.00	0.00
750,000.00	Miscellaneous	2g	970,595.00	215,312.00
10,580,000.00	Total Independent Revenue		7,676,181.00	1,831,265.00
2,363,694,302.00	Total Receipt from Operating Activities		2,235,926,583.16	1,729,515,362.62
	PAYMENTS			
61,349,068.00	Office Of The Chairman	3a	30,352,773.16	51,390,798.40
23,654,481.00	Planning, Reserch and Statistics	3b	23,697,405.34	23,601,598.96
40,376,659.00	The Council	3c	90,654,466.00	37,953,151.20
81,533,416.00	Personal Management	3d	91,746,138.63	89,752,604.22
328,129,534.00	Finance And Supply	3e	217,698,023.88	211,601,439.23
741,183,608.00	Education	3f	729,639,982.24	692,535,623.00
252,494,675.00	Medical And Health	3g	312,899,019.38	217,096,839.00
53,110,299.00	Agriculture & Natural Resources	3h	45,246,577.14	49,174,602.01
78,017,432.00	Works And Housing	3i	154,091,863.13	95,459,251.64
65,000,000.00	Traditional Office Holders	3j	101,225,623.03	92,425,772.70
48,560,500.00	Social And Community Dev.	3k	61,896,745.05	51,578,534.04
1,773,409,672.00	Total Payment		1,859,148,616.98	1,612,570,214.40
590,284,630.00	Net CashFlow From Operating Activities		376,777,966.18	116,945,148.22
	CASHFLOWS FROM INVESTING ACTIVITIES:			
774,027,280.00	Capital Expenditure	4	375,383,977.19	216,644,492.00
	Net CashFlow From Investing Activities		375,383,977.19	(216,644,492.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	992,724.38	1,126,686.40
	Other Non current liabilities	5b	(6,028,100.19)	1,589,425.00
182,000,000.00	Other Capital Receipt	5c	12,774,648.64	58,989,273.38
	Net Cash Flow From Financing Activities		7,739,272.83	61,705,384.78
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cashflow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		9,133,261.82	(37,993,959.00)
	Cash & Cash Equivalent as at 1st January, 2021		2,180,227.00	40,174,186.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		11,313,488.82	2,180,227.00

The accompanying notes form part of these statements

Kalifu Wada
30/01/2023

Kalifu Wada
Treasurer

Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	11,313,488.82	2,180,227.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		11,313,488.82	2,180,227.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	10,387,199.22	11,379,923.60
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		10,387,199.22	11,379,923.60
TOTAL ASSETS		21,700,688.04	13,560,150.60
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(591,066.77)	(14,759,704.40)
Non- Current Liabilities	9	22,291,754.81	28,319,855.00
Other Public Fund		0.00	0.00
TOTAL LIABILITIES		21,700,688.04	13,560,150.60

The accompanying notes form part of these statements

Kalifu Wada
30/01/2023

Kalifu Wada
Treasurer

Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,727,684,097.62	STATUTORY ALLOCATIONS:	1	2,228,250,402.16	2,353,114,302.00
	Independent Revenue			
0.00	Taxes	2a	0.00	250,000.00
60,000.00	Rate	2b	370,000.00	300,000.00
1,021,953.00	Local Licenses and Fees	2c	5,349,252.00	7,070,000.00
55,000.00	Commercial Undertaking	2d	231,600.00	250,000.00
479,000.00	Rent of LGA Properties	2e	222,000.00	1,160,000.00
0.00	Interest and dividend	2f	532,734.00	800,000.00
215,312.00	Miscellaneous	2g	970,595.00	750,000.00
1,831,265.00	SUB TOTAL INDEPENDENT REVENUE		7,676,181.00	10,580,000.00
1,729,515,362.62	TOTAL REVENUE		2,235,926,583.16	2,363,694,302.00
51,390,798.40	LESS:EXPENDITURE			
23,601,598.96	Office Of The Chairman	3a	30,352,773.16	61,349,068.00
37,953,151.20	Planning, Research and Statistics	3b	23,697,405.34	23,654,481.00
89,752,604.22	The Council	3c	90,654,466.00	40,376,659.00
211,601,439.23	Personal Management	3d	91,746,138.63	81,533,416.00
692,535,623.00	Finance And Supply	3e	217,698,023.88	328,129,534.00
217,096,839.00	Education	3f	729,639,982.24	741,183,608.00
49,174,602.01	Medical And Health	3g	312,899,019.38	252,494,675.00
95,459,251.64	Agriculture & Natural Resources	3h	45,246,577.14	53,110,299.00
92,425,772.70	Works And Housing	3i	154,091,863.13	78,017,432.00
51,578,534.04	Traditional Office Holders	3j	101,225,623.03	65,000,000.00
1,612,570,214.40	Social And Community Dev.	3k	61,896,745.05	48,560,500.00
116,945,148.22	TOTAL EXPENDITURE		1,859,148,616.98	1,773,409,672.00
	Operating Balance		376,777,966.18	590,284,630.00
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		376,777,966.18	590,284,630.00

The accompanying notes form part of these statements

Kalifu Wada
30/01/2023

Kalifu Wada
Treasurer

Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 4 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022 AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		376,777,966.18	
58,989,273.38	AID AND GRANTS	10	12,774,648.64	182,000,000.00
	TOTAL REVENUE AVAILABLE		389,552,614.82	
	LESS: CAPITAL EXPENDITURE			
216,644,492.00	Capital Expenditure	11	375,383,977.19	774,027,280.00
	TOTAL CAPITAL EXPENDITURE		375,383,977.19	774,027,280.00
	INTANGIBLE ASSETS		14,168,637.63	
	CLOSING BALANCE		14,168,637.63	

The accompanying notes form part of these statements

Kalifu Wada
30/01/2023

Kalifu Wada
Treasurer
Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022 AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,228,250,402.16	1,727,684,097.62
2a	Taxes	0.00	0.00
2b	Rate	370,000.00	60,000.00
2c	Local Licenses and Fees	5,349,252.00	1,021,953.00
2d	Commercial Undertaking	231,600.00	55,000.00
2e	Rent of LGA Properties	222,000.00	479,000.00
2f	Interest and dividend	532,734.00	0.00
2g	Miscellaneous	970,595.00	215,312.00
3a	Office Of The Chairman	30,352,773.16	51,390,798.40
3b	Planning, Research and Statistics	23,697,405.34	23,601,598.96
3c	The Council	90,654,466.00	37,953,151.20
3d	Personal Management	91,746,138.63	89,752,604.22
3e	Finance And Supply	217,698,023.88	211,601,439.23
3f	Education	729,639,982.24	692,535,623.00
3g	Medical And Health	312,899,019.38	217,096,839.00
3h	Agriculture & Natural Resources	45,246,577.14	49,174,602.01
3i	Works And Housing	154,091,863.13	95,459,251.64
3j	Traditional Office Holders	101,225,623.03	92,425,772.70
3k	Social And Community Dev.	61,896,745.05	51,578,534.04
4	Capital Expenditure	375,383,977.19	216,644,492.00
5a	Proceed From Loan	992,724.38	1,126,686.40
5b	Other Non-current liabilities	(6,028,100.19)	1,589,425.00
5c	Other Capital Receipt	12,774,648.64	58,989,273.38
6	CASH AND BANK BALANCES	11,313,488.82	2,180,227.00
7	ADVANCES	10,387,199.22	11,379,923.60
8	ACCUMULATED FUND	(591,066.77)	(14,759,704.40)
9	NON CURRENT LIABILITIES	22,291,754.81	28,319,855.00
10	AID AND GRANTS	12,774,648.64	58,989,273.38
11	Capital Expenditure	375,383,977.19	216,644,492.00

The accompanying notes form part of these statements

[Signature] 30/01/2023

Kalifu Wada
Treasurer

Auyo Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022**

**DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS**

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE AND OTHER MISCELLANEOUS RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	101,445,263.79	65,158,279.14	1,003,095.49		167,606,638.42
FEBRUARY	50,032,655.20	60,700,665.43	22,467,287.99		133,200,608.62
MARCH	67,354,831.39	55,665,374.62	18,783,878.80		141,804,084.81
APRIL	99,121,340.75	68,815,172.89	0.00		167,936,513.64
MAY	88,617,049.97	56,657,834.70	6,203,644.63		151,478,529.30
JUNE	75,485,963.59	67,108,922.82	32,882,101.74	36,998,800.59	212,475,788.74
JULY	119,339,344.29	64,588,004.10	0.00		183,927,348.39
AUGUST	154,902,033.99	59,831,470.21	0.00		214,733,504.20
SEPTEMBER	88,373,567.01	72,136,687.62	0.00		160,510,254.63
OCTOBER	94,938,621.63	63,830,553.12	18,920,490.01	130,730,899.96	308,420,564.72
NOVEMBER	84,200,225.95	72,884,646.00	15,030,642.92		172,115,514.87
DECEMBER	131,692,940.31	69,740,677.08	12,607,434.43		214,041,051.82
TOTAL	1,155,503,837.87	777,118,287.73	127,898,576.01	167,729,700.55	2,228,250,402.16

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
NOTE 2b: RATE	
Tenement rate	370,000.00
TOTAL	370,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
Canoe license fee	5,500.00
Motor cycle fee	55,000.00
Hawkers permit	30,000.00
Slaughter fee	40,000.00
Bathing house license fee	40,000.00
Kiosk license	20,000.00
Bakery house	50,000.00
Dried fish /meat	200,000.00
Central of noise	50,000.00
Cinematography permit	35,000.00
In pounding of animal fees	115,000.00
Birth and death registration fee	210,000.00
General contractor registration fee	100,000.00
Tender fee	3,094,683.00
Sand dredging license	555,198.00
Minor industry license fee	10,000.00
Filling of tress	20,000.00
Produce buying license	170,071.00
Rice mill/cassava grinding license	50,000.00
Corn grinding	40,000.00
Wood making carpentry work shop	65,000.00
Battery charge license	32,000.00
Vulganizers license	6,000.00
Circuit/watch repairs license fee	5,500.00
Motor mechanic/car wash	20,000.00
Building license fee	28,300.00
Block making machine fees	20,000.00
Advertisement rate	12,000.00
Customary of occupancy	270,000.00
TOTAL	5,349,252.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

NOTE 2d: COMMERCIAL UNDERTAKING		
Market		38,000.00
Motor park		101,000.00
Shops and shopping center		92,600.00
TOTAL		231,600.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES		
Rent on Other Local Government Building		222,000.00
TOTAL		222,000.00
NOTE 2f: INTEREST AND DEVEDENT		
Dividend		532,734.00
TOTAL		532,734.00
NOTE 2g: MISCELANEOUS		
Recovery of losses and overpayment		302,400.00
Payment in lieu of resignations notice		668,195.00
TOTAL		970,595.00
NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	5,914,121.16
2001/2	Traveling & Transport	3,530,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	
2001/10	Training staff development & welfare	4,900,000.00
2001/11	Entertainment & Hospitality	2,744,000.00
2001/12	Miscellaneous expenses	1,264,652.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	TOTAL	30,352,773.16
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	15,217,405.34
2002/2	Traveling & Transport	170,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	180,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	6,595,000.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	1,535,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	23,697,405.34



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	18,504,012.00
2003/2	Traveling & Transport	100,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	7,000,000.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	7,500,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	0.00
2003/11	Entertainment & Hospitality	3,000,000.00
2003/12	Miscellaneous expenses	47,867,490.00
2003/13	Provision of service material	6,682,964.00
2003/14	Contribution to pension fund	0.00
	TOTAL	90,654,466.00
NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	31,643,703.07
2004/2	Traveling & Transport	210,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	44,825,555.56
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	11,430,000.00
2004/11	Entertainment & Hospitality	1,595,000.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	2,041,880.00
2004/14	Contribution to pension fund	0.00
	TOTAL	91,746,138.63
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	22,245,009.20
2005/2	Traveling & Transport	390,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	4,320,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	20,529,837.30
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	21,350,837.60
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	107,055,610.00
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	41,806,729.78
	TOTAL	217,698,023.88



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ayo Local Government Council for the Year Ended 31st December, 2022**

NOTE 3f: EDUCATION		
2006/1	Personnel Cost	670,081,301.45
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	7,218,300.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	52,340,380.79
	TOTAL	729,639,982.24
NOTE 3g: WASH		
2007/1	Personnel Cost	184,380,129.04
2007/2	Traveling & Transport	1,860,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	99,050,822.04
2007/8	Consultancy Service & Special Committee	3,050,000.00
2007/9	Grand Contribution and Subvention	3,100,000.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	800,000.00
2007/13	Provision of service material	10,993,210.00
2007/14	Contribution to pension fund	9,664,858.30
	TOTAL	312,899,019.38
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	35,995,977.14
2008/2	Traveling & Transport	270,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	3,480,000.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	5,500,600.00
2008/14	Contribution to pension fund	0.00
	TOTAL	45,246,577.14



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ayo Local Government Council for the Year Ended 31st December, 2022**

NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	19,494,419.22
2009/2	Traveling & Transport	4,896,982.33
2009/3	Utility Service	200,000.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	125,410,461.58
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	2,550,000.00
2009/13	Provision of service material	0.00
2009/14	Contribution to pension fund	0.00
	TOTAL	154,091,863.13
NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	101,225,623.03
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	101,225,623.03
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	13,093,528.47
2011/2	Traveling & Transport	1,045,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	8,799,555.74
2011/9	Grand contribution and subvention	21,532,067.75
2011/10	Training staff development & welfare	445,000.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	16,981,593.09
2011/14	Contribution to pension fund	0.00
	TOTAL	61,896,745.05



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022**

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4001/3	River Embankment /purchase of canoe	24,688,000.00
4001/4	Purchase of grains	4,000,000.00
4001/5	Purchase of 100N0 water pump gen for youth empowerment	9,044,500.00
4003/1	Road side tree planting	2,000,000.00
4003/2	Demarcation of Grazing reserves	1,118,000.00
4004/1	Local Government support to Kalgwai Annual Fishing Festival	
	SUB TOTAL	40,850,500.00
5001/1	2% contribution to Jigawa state university	32,155,727.12
5002/5	Re-construction of basic of basic health clinic of bangeli village	4,712,022.00
5004/1	Purchase of relief material	19,271,000.00
5004/2	Social protection policy programme	1,800,000.00
5005/1	Purchase of sport materials	1,300,000.00
	SUB TOTAL	59,238,749.12
6001/2	Purchase of hand pump materials	27,851,988.00
6001/5	Construction of motorize water scheme to solar	4,500,000.00
6001/6	Construction of new solar scheme at shinge yamma katangar tsamia	3,654,897.00
6001/9	Drilling of new hand pump at guyu,fuge ayama	600,000.00
6001/12	Conversion of hand pumps to solar at each wards	4,500,000.00
6002/3	Construction of drainage at ayama and gidan dallah	1,200,000.00
6002/4	Control of erosion at Auyo Local Govt. Area	45,832,555.00
6004/2	Construction of additional & daily prayer mosques at ayan	2,100,000.00
6004/3	Contribution to community development at hadiyo yalwa & others	1,500,000.00
6004/4	Construction of prayer mosque at kaudan, gasanya, ayamasku	3,500,000.00
	SUB TOTAL	95,239,440.00
7001/1	Contribution to state and LGA joint project	128,190,019.23
7001/2	Payment of land compensation	758,000.00
7001/3	Settlement of outstanding liabilities	36,785,273.12
7001/4	Wall fencing at divisional police station at Auyo	14,321,995.72
	SUB TOTAL	180,055,288.07
	GRAND TOTAL	375,383,977.19

NOTE 5a : (PROCEED FROM LOAN)	
PREVIOUS YEAR ADVANCE	11,379,923.60
CURRENT YEAR ADVANCE	10,387,199.22
MARGINS	992,724.38

NOTE 5b : (Other Non Current Liabilities)	
CURRENT YEAR NCL	22,291,754.81
PREVIOUS YEAR NCL	28,319,855.00
MARGINS	(6,028,100.19)

NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	OTHER CAPITAL RECEIPT	AUGMENTATIONS	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55	1,800,000.00	1,964,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	1,380,040.00	1,544,665.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	1,000,000.00	1,164,625.55
OCTOBER	164,625.55		164,625.55
NOVEMBER	164,625.55	3,119,102.04	3,283,727.59
DECENBER	164,625.55		164,625.55
TOTAL	1,975,506.60	10,799,142.04	12,774,648.64



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022	
UNITY BANK PLC (MAIN A/C)	7,551,284.71
UNITY BANK PLC (OVERHEAD A/C)	1,474,126.73
UNITY BANK PLC (SALARY A/C)	2,248,884.52
POLARIS BANK PLC (PROJECT A/C)	11,796.65
UBA PLC (REVENUE A/C)	27,396.21
TOTAL	11,313,488.82

NOTE 7: ADVANCES FOR THE YEAR 2022	
PERSONAL ADVANCE	0.00
OTHER ADVANCES	10,387,199.22
TOTAL	10,387,199.22

NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022	
Accumulated Fund B/F	(14,759,704.40)
Closing Balance	14,168,637.63
Accumulated Fund C/D	(591,066.77)

NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022	
STATE	0.00
FEDERAL	0.00
OTHER DEPOSITS	22,291,754.81
TOTAL	22,291,754.81

NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I.G.R	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	0.00	164,625.55
FEBRUARY	164,625.55	1,800,000.00	1,964,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	1,380,040.00	1,544,665.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	1,000,000.00	1,164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	3,119,102.04	3,283,727.59
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	10,799,142.04	12,774,648.64



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

We have examined the financial statements which have been prepared by the Management of Auyo Local Government Councils under the accounting policies set out therein.

SCOPE

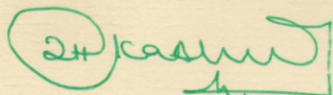
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the preparation of the Financial Statements which was adequately disclosed.

We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.


28th - 06 - 2023.

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa state.



AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2022

1. **STATUTORY ALLOCATIONS:** Auyo Local Government Council received the Sum of Two Billions, Two Hundred and Twenty Eight Millions, Two Hundred and Fifty Thousand, Four Hundred and Two Naira, Sixteen Kobo Only (N2,228,250,402.16) as statutory allocation from the federation accounts for the year 2022, representing 95% of the estimated amount of Two Billion, Three Hundred and Fifty-Three Million, One Hundred and Fourteen Thousand, Three Hundred and Two Naira only N2,353,114,302.00.
2. **CAPITAL RECEIPT :** The Sum Twelve Million, Seven Hundred and Seventy-Four Thousand, Six Hundred and Forty-Eight Naira Sixty - Four Kobo Only (N12,774,648.64) was received as capital receipt for the financial year 2022, which represents 7% only of the budgeted amount of N182,000,000.
3. **INTERNALLY GENERATED REVENUE :** The Sum of Seven Million, Six Hundred and Seventy-Six Thousand, One Hundred and Eighty -One Naira Only (N7,676,181.00) was generated as internally generated revenue, which represent a mere 73% of the budgeted amount N10,580,000.
4. **BANK RECONCILIATION STATEMENTS :** All the accounts maintained by the Local Government Council have been properly reconciled.
5. **BUDGET PERFORMANCE :** The budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized as follows.

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,353,114,302	2,228,250,402.16	124,863,899.84	95%
CAPITAL RECEIPT	182,000,000	12,774,648.64	169,225,351.36	7%
INTERNALLY GENERATED REVENUE	10,580,000	7,676,181.00	2,903,819.00	73%
TOTAL REVENUE	2,545,694,302	2,248,701,231.80	96,993,070.20	88%
EXPENDITURE				
RECURRENT EXPENDITURE	1,773,409,672	1,859,148,616.98	(85,738,944.98)	105%
CAPITAL EXPENDITURE	774,027,280	375,383,977.19	398,643,302.81	49%
TOTAL EXPENDITURE	2,547,436,952	2,234,532,594.17	312,904,357.86	88%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022**

1. **TOTAL REVENUE** : From the table above, the Sum of Two Billion, Two Hundred and Forty-Eight Million, Seven Hundred and One Thousand, Two Hundred and Thirty-One Naira Eighty Kobo Only (N2,248,701,231.80) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represent 88% of the estimated amount of N2,545,694,302.00
2. **RECURRENT EXPENDITURE** : The sum of One Billion, Eight Hundred and Fifty-Nine Million, One Hundred and Forty-Eight Thousand, Six Hundred and Sixteen Naira, Ninety-Eight Kobo Only (N1,859,148,616.98) was expended on recurrent items, representing 105% of the budgeted amount of N1,773,409,672.00
3. **CAPITAL EXPENDITURE** : Capital projects engulf The Sum of Three Hundred and Seventy-Five Million, Three Hundred and Eighty-Three Thousand, Nine Hundred and Seventy-Seven Naira, Nineteen Kobo Only (N375,383,977.19) indicating 49% of the estimated amount of N774,027,280.00
4. **RECOMMENDATIONS**
 - a. New avenues should be exploited in order to improve Local Government Council's internal revenue.
 - b. More spending on recurrent items should drastically be reduced.
 - c. The Local Government should direct more resources on capital projects.

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2022

The Queries amounting to the sum of Two Hundred and Twenty Eight Million Five Hundred Sixty Two Thousand Seven Hundred and Eighty Eight Naira N228,562,788.00 Was issued to the Auyo Local Government Council and the same amount was responded and resolved.

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/MMZ/AUY/LQ1/2022	35,323,338.00	35,323,338.00	0.00
2	ALG/MMZ/AUY/LQ2/2022	16,791,000.00	16,791,000.00	0.00
3	ALG/MMZ/AUY/LQ3/2022	2,589,593.00	2,589,593.00	0.00
4	ALG/MMZ/AUY/LQ4/2022	127,865,111.00	127,865,111.00	0.00
5	ALG/MMZ/AUY/LQ5/2022	36,393,746.00	36,393,746.00	0.00
6	ALG/MMZ/AUY/LQ6/2022	9,600,000.00	9,600,000.00	0.00
	TOTAL	228,562,788.00	228,562,788.00	0.00



SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

1. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every department of Auyo Local government was visited and information given therein verified.
4. The new policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spend much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND LOCAL QUEERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Two Hundred and Twenty Eight Million, Five Hundred and sixty Two Thousand Seven Hundred and Eighty Eight Naira (N228,562,788.00) only were raised and issued to the Local Government .

All the queries issued to Local Government Council were responded and resolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Auyo Local Government staff and Local Education Authorities. To this effect, a sum of Twenty (20) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Fifty Two Million, Six Hundred and Ninety Seven Thousand, Three Hundred and Thirty Eight Naira (N52,697,338.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Eighteen (18) numbers of staff retired and deceased owed Auyo Local Government Council, the sum of Three Million, One Hundred and Thirty Seven Thousand , One Hundred and Eighty Four Naira (N3,137,184.00) only which has to been deducted and remitted back by the pension administration.

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/MMZO/AUY/LQ/1/2022
CHAIRMAN
The, AUYO
Local Government

Audit Form 1

Station: AUYO LOCAL GOVERNMENT
Pv. No.: SUNDRY **Date:** SUNDRY
Head: SUNDRY **Sub Head:** SUNDRY
Amount N: 35,323,338.07
Payee: SUNDRY PERSONS
Nature of Payment: OUTSTANDING PAYMENT
VOUCHERS
Date: 25/8/2022

AUDIT QUERY

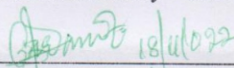
PAYMENT WITHOUT VOUCHER

Subsequent to the posting and examination of the paid payment vouchers for the period of January – May 2022, observation reveals that the sum of Thirty Five Million Three Hundred and Twenty Three Thousand Three Hundred and Thirty Eight Naira Seven Kobo (₦35,323,338.07) only were paid without payment vouchers.

This action violates the provision of financial memoranda Chapter 14.3.

Therefore, the concerned officers should be ask to explain, or to refund the whole amount involved and furnish our office with treasury receipt for further verification.

The Same Is Copied To The Auditor General Local Government Audit And Zonal Audit Director Malam Madori Zone For Their Information And Further Necessary Actions.


18/10/22

Garba Bako
Area Auditor
Auyo Local Government.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/MMZO/AUY/LQ/2/2022
The, Hon. Chairman
Auyo Local Government

Audit Form 1
Station: Auyo
Pr. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: 16,791,000.00
Payee: Sundry Persons
Nature of Payment: Irregular payment
Vouchers
Date: 25/08/2022

AUDIT QUERY

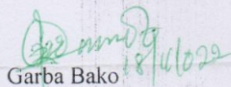
IRREGULAR PAYMENT VOUCHERS JANUARY – MAY, 2022

During the examination of the paid vouchers for the period of January – May, 2022 it was observed that the sum of Sixteen Million Seven Hundred and Ninety One Thousand Naira only (₦16,791,000.00) was made to various payees without proper supporting document, refer to the attached schedule.

This action contradict the provision of model financial memoranda chapter 14.4 (3) refer.

Therefore the officers concerned should be asked to explain or to refund the whole amount involved and furnished this office with the treasury particulars.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam Madori Zone for their information and guidance.


Garba Bako

Area Auditor

Auyo Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/MMZO/AUY/LQ/3/2022
Local Query No. Hon. Chairman
The, Auyo *Local Government*

Audit Form 1
Station: Auyo
Pv. No.: 2 *Date:* 11/04/2022
Head: 2011A *Sub Head:* 03
Amount N: 2,589,593.00
Payee: Yusuf Ismail
Nature of Payment: Irregular payment
vouchers
Date: 25/08/2022

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

The sums of Two Million Five Hundred Eighty Nine Thousand Five Hundred and Ninety Three Naira only (2,589,593.00) were paid for the purpose of feeding of privileges across Auyo Local Government during the month of Ramadan.

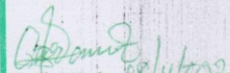
Therefore the following discrepancies were observed in the payment vouchers such as:

1. No council extract attached. ✓
2. Committee members were not mentioned. N/A
3. The beneficiaries were not mentioned. N/A
4. No pre-auditing. ✓

This action contradict the provision of model financial memoranda chapter 14.4 (3) refer.

Therefore the officers concerned should be asked to explain or to refund the whole amount to the treasury and furnished this office with the treasury details for further necessary action.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam Madori Zone for their information and guidance.


Garba Bako

Area Auditor

Auyo Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

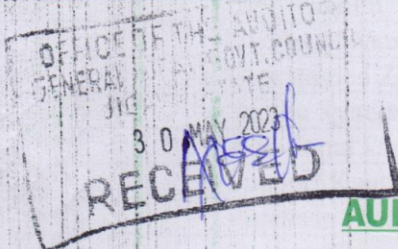


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAMMADORI ZONE, JIGAWA STATE

Local Query No. ALG/AUD/MMRZ/AUY/LQ4/2022

The CHAIRMAN
AUYO

Local Government



AUDIT QUERY

Audit Form 1

Station: AUYO LOCAL GOVERNMENT

Pv. No.: VARIOUS Date: VARIOUS

Head CC Sub Head: CC

Amount ₦: 127,865,111.20

Payee: SUNDRY PERSON

Nature of Payment: PAYMENT WITHOUT VOUCHERS

Cheque amounting to one hundred and twenty seven million eight hundred and sixty five thousand one hundred and eleven naira twenty kobo (N127, 865,111.20). It has been raised and paid without payment vouchers for the period of July-December 2022. Schedule are attached below.

This action is contrary to the provision of financial memorandum chapter 14:4. Refer, therefore the officer concerned should present the payments vouchers or ~~be~~ ask to refund the whole amount involved to the treasury and issue a treasury details to this office for further verifications.

The same is copied to the auditor general local government audit, jigawa state and zonal audit director mallam madori zone for more information and further directives.

A
DCA

Garba bako

Dear Sir,
Hm
DCA

Area auditor
6/6/23
Auyo local government

DCA
Pis treat.

AG 31-may-2023



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022

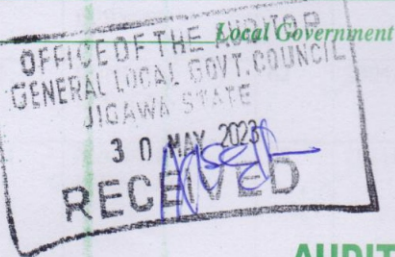


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAMMADORI ZONE, JIGAWA STATE

Local Query No. ALG/AUD/MMRZ/AUY/LQ-1/2022

The, CHAIRMAN

AUYO



Audit Form 1

Station: AUYO LOCAL GOVERNMENT

Pv. No.: VARIOUS Date: VARIOUS

Head CC Sub Head: CC

Amount ₦: 36,393,745.88

Payee: SUNDRY PERSON

Nature of Payment: IRREGULAR

PAYMENT VOUCHERS

AUDIT QUERY

It was observed that the sum of Thirty Six Million Three Hundred and Ninety Three Thousand Seven Hundred and Forty five Naira Eighty Eight Kobo (36,393,745:00) has been paid without documentation for the period of June-December, 2022. Schedule attached below.

This action is contrary to the provision of financial memorandum chapter 14:4. Refer, therefore the officer concerned should be ask to explain and documentation the payment ^{Vouchers} ~~various~~ or to refund the whole amount involved to the treasury and issue a treasury details to this office for further verification.

The same is copied to the auditor general local government audit, Jigawa state and zonal audit director Mallam Madori zone for more information and further directives.

DCA
Pls treat.

AG 31-may-2023

A
DCA
Pls deal
Hm
DCA
Area auditor
Auyo local government
6/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
MALAMMADORI ZONE, JIGAWA STATE

Local Query No. ALG/AUD/MMRZ/AUY/LQ4/2022
The, CHAIRMAN
AUYO *Local Government*

Audit Form 1

Station: AUYO LOCAL GOVERNMENT
Pv. No.: VARIOUS *Date:* VARIOUS
Head CC *Sub Head:* CC
Amount ₦: 9600,000:00
Payee: SUNDRY PERSON
Nature of Payment: ITEMS NOT
TAKEN INTO STORE

AUDIT QUERY

The sum of Nine Million Six Hundred Thousand Naira (9600,000:00) it has been paid for the purpose of purchasing of various items to the local government, it was observed that the payment vouchers where not attached with S.RV and original receipt for purchase the items, this show that the items were not taken to charge in store that is un supply items.

This action is contrary to the provision of financial memorandum chapter 14 Refer, schedule are attached below. Therefore the officer concerned should be fully explain or to refund the amount involved to the treasury and issue a treasury details to this office further verification.

The same is copied to the auditor general local government audit, Jigawa state and zonal audit director Mallam Madori zone for more information and further directives.

DEA
pls treat

AG 9/6/23

ADCA
Area auditor
Auyo local government
8/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



AUYO LOCAL GOVERNMENT

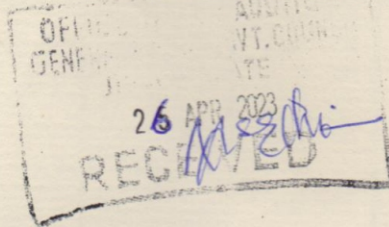
JIGAWA STATE STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote
Ref No: AYLG/FIN/5/V.12/23

Our Ref: _____ Your Ref: _____ Date: 12/4/2022

The Auditor General,
Jigawa State,
Dutse.
Sir,



**RESPONSE FOR AUDIT QUERY NO. ALG/MMZO/AUY/LQ/2/2022 FOR
THE IRREGULAR PAYMENTS TO THE TUNE OF N16,791,000 FROM
JANUARY - MAY 2022**

The payments voucher that varies from January - May 2022 for the total amount of N16,791,000 which needed the clearance and action like OCV, RSV list of the beneficiaries acknowledgement receipt were all attached and sign duly as appropriate.

We will be very happy if the verification will be done soon to clear the query.

Best regards.

A
DDCA
PLS deal
Hon
DDCA
18/5/23

Khafilu Wada Ringim
Treasurer
For: Hon. Chairman

DDCA

Pls Send to verify the responses.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

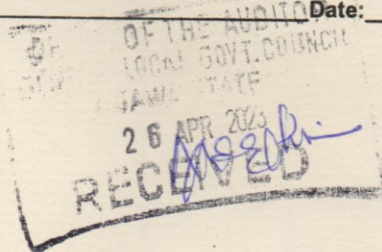
In case of reply please quote
Ref No: ALG/FIN/5/V.12/2/24

Our Ref: _____

Your Ref: _____

Date: 12/4/2022

The Auditor General,
Jigawa State,
Dutse.
Sir,



**RESPONSE FOR AUDIT QUERY NO. ALG/MMZO/AUY/LQ/3/2022 FOR
IRREGULAR PAYMENT FOR N2,589,593 FROM JANUARY - MAY 2022**

The payment vouchers of N2,589,593 which lack some actions, like council extract and some has no name of the committee member or beneficiaries were not mention, to these all action has been taken and corrected, and the internal auditor has signed

Therefore the auditors are to come and verify for the justification of the response.

Best regards.

A
DACA
pls deal
them
DCA
18/5/22

Khafilu Wada Ringim

Treasurer

For: Hon. Chairman

DCA
The response for Audit query
was submitted from Auyo L-G
You may Send to Verify, and
report back

@ulcash AG 26/4/23



AUYO LOCAL GOVERNMENT

JIGAWA STATE STATE

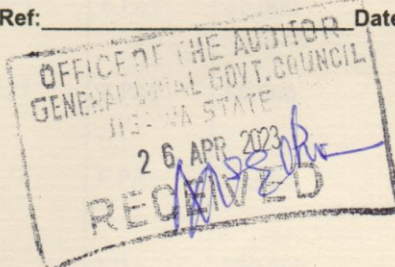
OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply, please quote
Ref No: AYLG/FIN/5/V.12/22

12/4/2022

Our Ref: _____ Your Ref: _____ Date: _____

The Auditor General,
Jigawa State,
Dutse.
Sir,



**RESPONSE FOR AUDIT QUERY NO. ALG/MMZO/AUY/LQ/1/2022 FOR
THE PAYMENT WITHOUT VOUCHERS TO THE TUNE N35,323,338.07
FROM JANUARY - MAY 2022**

With due respect, I am forwarding the response in respect of the mention query.

As per above the payments vouchers for the total amount of N35,323,338.07 which was found outstanding during the audit exercise were all now prepared and posted to the appropriate head and sub-heads.

We are now ready for the verification to justify our response.

Best regards.

A
DACA
you are dealing
the
DCA
18/5

Khafilu Wada Ringim

Treasurer

For: Hon. Chairman

DCA
Pls Send to verify the responses
(24/04/23) AG 26/4/23.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Council for the Year Ended 31st December, 2022



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

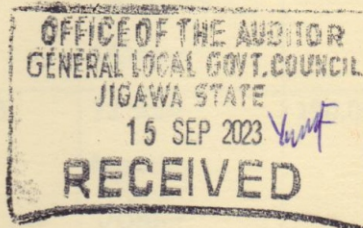
Ref No:.....

Our Ref: AULG/EIN/QR/05

Your Ref:

Date: 14th Sep. 2023

The Auditor General,
Dutse,
Jigawa State.



Sir,

RESPONSE FOR THE AUDIT QUERY ALG/AUD/MMR/AUY/195/2022 OF
IRREGULAR PAYMENT VOUCHERS AMOUNT N36,393,745.88

The payment voucher that varies from June to December, 2022 amounting N36,393,745.00 which need some action like attachment of SRV, Receipts, Agreement and some documentation, which all the action has been made appropriately.

We are happy to request to verify for the sanity of our work.

Best regards.

DDCA
Deal PG
Hew
ACA
15/9/23

Dca
Treat

(20/09/23) [Signature] 15/9/23

Khafilu Wada Ringim
Treasurer
For: Hon. Chairman



AUYO LOCAL GOVERNMENT

JIGAWA STATE

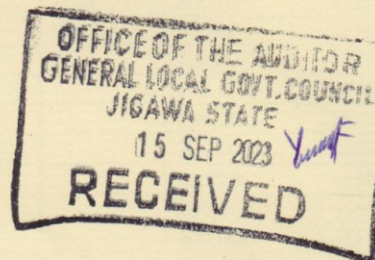
OFFICE:
Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

Ref No:.....

Our Ref: _____ Your Ref: _____ Date: _____

The Auditor General,
Dutse,
Jigawa State.



Sir,

RESPONSE FOR AUDIT QUERY NO. ALG/AUD/MMR2/AUY/LQ4/2022
FOR OUT STANDING PAYMENT VOUCHERS N 127,865,111.22

I will very grateful in writing the above response with request the out sanding payment vouchers amounting to One Hundred and Twenty Seven Million, Eight Hundred and Sixty Five Thousand, One Hundred and Eleven Naira, Twenty Two Kobo (N 127,865,111.22).

with these regard, all the payment vouchers were resolved and documented for the record purposed.

Best regard.

DDCN
Deat
HUW
ACA
DCIT
Treat
15/6/23
AG 15/9/23

[Signature]
KHAFILU WADA RINGIM
TREASURER
FOR: HON. CHAIRMAN