

JAHUN

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

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



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



HON. ADO MAI UNGUWA
The Executive Chairman
Jahun Local Government Council



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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23rd -February-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 Jahun Local Government as at 31st December 2022 and its operation for the year ended on the date.

ABDULLAH YAHAYA JABO
Treasurer

HON. ADO MAI UNGUWA
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 Jahun 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 Jahun Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Jahun 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 Jahun 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
Jahun 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 Jahun 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 Jahun Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Jahun 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 Jahun Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Jahun 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 Jahun 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 Jahun Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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
Jahun 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: a. 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. b. 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 a. 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 b. 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
Jahun Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022 JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,660,000,000.00	Statutory Allocation	1	2,680,447,306.89	2,114,821,706.90
	Independent Revenue			
200,000.00	Taxes	2a	0.00	0.00
2,000,000.00	Rate	2b	0.00	150,000.00
11,500,000.00	Local Licenses and Fees	2c	4,557,450.00	2,310,891.00
4,750,000.00	Commercial Undertaking	2d	3,160,875.00	1,318,120.00
1,250,000.00	Rent of LGA Properties	2e	193,780.05	0.00
20,000.00	Interest and dividend	2f	0.00	0.00
1,000,000.00	Miscellaneous	2g	0.00	7,173,762.00
20,720,000.00	Total Independent Revenue		7,912,105.05	10,952,773.00
2,680,720,000.00	Total Receipt from Operating Activities		2,688,359,411.94	2,125,774,479.90
	PAYMENTS			
59,812,541.00	Office Of The Chairman	3a	31,977,766.00	50,653,944.00
29,981,222.00	Planning, Research and Statistics	3b	30,533,260.30	26,006,856.00
41,504,211.00	The Council	3c	71,574,570.00	35,287,212.00
77,669,175.00	Personal Management	3d	114,767,608.01	96,899,278.00
323,413,086.00	Finance And Supply	3e	280,051,360.08	226,866,562.00
757,370,761.00	Education	3f	813,691,386.00	790,292,299.00
381,453,933.00	Medical And Health	3g	432,313,494.00	400,208,422.00
38,123,696.00	Agriculture & Natural Resources	3h	29,793,369.20	34,668,562.00
72,343,146.00	Works And Housing	3i	167,657,475.96	91,046,871.00
70,000,000.00	Traditional Office Holders	3j	110,937,014.85	105,741,085.00
68,067,113.00	Social And Community Dev.	3k	85,268,109.33	72,165,506.00
1,919,738,884.00	Total Payment		2,168,565,413.73	1,929,836,597.00
760,981,116.00	Net Cash Flow From Operating Activities		519,793,998.21	195,937,882.90
	CASHFLOWS FROM INVESTING ACTIVITIES:			
928,064,094.00	Capital Expenditure	4	543,026,412.15	239,079,653.00
	Net Cash Flow From Investing Activities		543,026,412.15	(
	Net Cash Flow From investing Activities		543,026,412.15	(239,079,653.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	10,000.00	(4,199,621.00)
	Other Noncurrent liabilities	5b	(1,075,470.71)	66,178.00
152,000,000.00	Other Capital Receipt	5c	22,525,506.60	31,071,373.10
	Net Cash Flow From Financing Activities		21,460,035.89	26,871,752.10
	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 Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		(1,772,378.05)	(16,203,840.00)
	Cash & Cash Equivalent as at 1st January,2021		18,005,904.00	34,209,744.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		16,233,525.95	18,005,904.00

The accompanying notes form part of these statements

ABDULLAH YAHAYA JABO

Treasurer

Jahun Local Government, Jigawa State



STATEMENT NO. 2

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

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

JAHUN 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	16,233,525.95	18,005,904.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		16,233,525.95	18,005,904.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	44,110,778.00	44,120,778.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		60,344,303.95	62,126,682.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(840,814.34)	(133,907.00)
Non- Current Liabilities	9	61,185,118.29	62,260,589.00
Other Public Fund		0.00	
TOTAL LIABILITIES		60,344,303.95	62,126,682.00

The accompanying notes form part of these statements

ABDULLAH YAHAYA JABO

Treasurer

Jahun Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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				
JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
2,114,821,706.90	STATUTORY ALLOCATIONS:	1	2,680,447,306.89	2,660,000,000.00
	Independent Revenue			
0.00	Taxes	2a	0.00	200,000.00
150,000.00	Rate	2b	0.00	2,000,000.00
2,310,891.00	Local Licenses and Fees	2c	4,557,450.00	11,500,000.00
1,318,120.00	Commercial Undertaking	2d	3,160,875.00	4,750,000.00
0.00	Rent of LGA Properties	2e	193,780.05	1,250,000.00
0.00	Interest and dividend	2f	0.00	20,000.00
7,173,762.00	Miscellaneous	2g	0.00	1,000,000.00
10,952,773.00	SUB TOTAL INDEPENDENT REVENUE		7,912,105.05	20,720,000.00
2,125,774,479.90	TOTAL REVENUE		2,688,359,411.94	2,680,720,000.00
	LESS:EXPENDITURE			
50,653,944.00	Office Of The Chairman	3a	31,977,766.00	59,812,541.00
26,006,856.00	Planning, Research and Statistics	3b	30,533,260.30	29,981,222.00
35,287,212.00	The Council	3c	71,574,570.00	41,504,211.00
96,899,278.00	Personal Management	3d	114,767,608.01	77,669,175.00
226,866,562.00	Finance And Supply	3e	280,051,360.08	323,413,086.00
790,292,299.00	Education	3f	813,691,386.00	757,370,761.00
400,208,422.00	Medical And Health	3g	432,313,494.00	381,453,933.00
34,668,562.00	Agriculture & Natural Resources	3h	29,793,369.20	38,123,696.00
91,046,871.00	Works And Housing	3i	167,657,475.96	72,343,146.00
105,741,085.00	Traditional Office Holders	3j	110,937,014.85	70,000,000.00
72,165,506.00	Social And Community Dev.	3k	85,268,109.33	68,067,113.00
1,929,836,597.00				
	TOTAL EXPENDITURE		2,168,565,413.73	1,919,738,884.00
	Operating Balance		519,793,998.21	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		519,793,998.21	

The accompanying notes form part of these statements

ABDULLAH YAHAYA JABO

Treasurer

Jahun Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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 JAHUN 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		519,793,998.21	
112,547,198.00	AID AND GRANTS	10	22,525,506.60	152,000,000.00
	TOTAL REVENUE AVAILABLE		542,319,504.81	
	LESS: CAPITAL EXPENDITURE			
239,079,653.00	Capital Expenditure	11	543,026,412.15	928,064,094.00
	TOTAL CAPITAL EXPENDITURE		543,026,412.15	2,844,973,814.00
	INTANGIBLE ASSETS		(706,907.34)	
(12,070,397.00)	CLOSING BALANCE		(706,907.34)	

The accompanying notes form part of these statements

ABDULLAH YAHAYA JABO

Treasurer

Jahun Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 JAHUN LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,680,447,306.89	2,114,821,706.90
2a	Taxes	0.00	0.00
2b	Rate	0.00	150,000.00
2c	Local Licenses and Fees	4,557,450.00	2,310,891.00
2d	Commercial Undertaking	3,160,875.00	1,318,120.00
2e	Rent of LGA Properties	193,780.05	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	7,173,762.00
3a	Office Of The Chairman	31,977,766.00	50,653,944.00
3b	Planning, Research and Statistics	30,533,260.30	26,006,856.00
3c	The Council	71,574,570.00	35,287,212.00
3d	Personal Management	114,767,608.01	96,899,278.00
3e	Finance And Supply	280,051,360.08	226,866,562.00
3f	Education	813,691,386.00	790,292,299.00
3g	Medical And Health	432,313,494.00	400,208,422.00
3h	Agriculture & Natural Resources	29,793,369.20	34,668,562.00
3i	Works And Housing	167,657,475.96	91,046,871.00
3j	Traditional Office Holders	110,937,014.85	105,741,085.00
3k	Social And Community Dev.	85,268,109.33	72,165,506.00
4	Capital Expenditure	543,026,412.15	239,079,653.00
5a	Proceed From Loan	10,000.00	(4,199,621.00)
5b	Other Noncurrent liabilities	(1,075,470.71)	66,178.00
5c	Other Capital Receipt	22,525,506.60	31,071,373.10
6	CASH AND BANK BALANCES	16,233,525.95	18,005,904.00
7	ADVANCES	44,110,778.00	44,120,778.00
8	ACCUMULATED FUND	(840,814.34)	(133,907.00)
9	NON CURRENT LIABILITIES	61,185,118.29	62,260,589.00
10	AID AND GRANTS	22,525,506.60	239,079,653.00
11	Capital Expenditure	543,026,412.15	31,071,373.10

The accompanying notes form part of these statements

ABDULLAH YAHAYA JABO

Treasurer

Jahun Local Government, Jigawa State



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

**DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2020
JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS**

MONTHS	STATUTORY ALLOCATIONS	VAT	STATUTORY ALLOCATION FROM STATE	ECOLOGICAL / SURE-P	TOTAL
JANUARY	123,335,550.89	78,807,935.71	1,219,547.61	0.00	203,363,034.21
FEBRUARY	60,828,912.66	73,669,816.75	27,315,374.21	0.00	161,814,103.62
MARCH	81,888,941.13	67,729,160.66	22,837,143.44	0.00	172,455,245.23
APRIL	120,796,983.53	83,702,520.24	0.00	0.00	204,499,503.77
MAY	107,739,210.96	68,786,211.94	7,542,293.24	0.00	184,067,716.14
JUNE	91,774,643.35	81,567,268.13	39,966,417.23	44,982,557.90	258,290,886.61
JULY	145,090,891.60	78,705,105.72	0.00	0.00	223,795,997.32
AUGUST	188,327,448.54	72,735,135.74	0.00	0.00	261,062,584.28
SEPTEMBER	107,443,188.22	87,815,323.24	0.00	0.00	195,258,511.46
OCTOBER	115,424,878.03	77,663,697.96	23,004,654.53	130,730,899.96	346,824,130.48
NOVEMBER	102,369,306.02	88,418,786.02	18,274,018.48	0.00	209,062,110.52
DECEMBER	160,110,198.70	84,514,172.07	15,329,112.48	0.00	259,953,483.25
TOTAL	1,405,130,153.63	944,115,134.18	155,488,561.22	175,713,457.86	2,680,447,306.89

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	0.00
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	0.00
TOTAL	0.00
NOTE 2c: LOCAL LICENSES AND FEES	
Truck license fee	10,000.00
Squatter/hawkers permit fee	222,460.00
Slaughter house fee	319,000.00
Cattle dealers license fee	32,000.00
Mobile seller license fee	738,500.00
Birth and death registration fee	2,891,390.00
Tender fees	175,530.00
Welding machine license fee	80,000.00
Block making license fee	31,000.00
Hire charges (tractors)	57,570.00
TOTAL	4,557,450.00
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	386,565.00
Motor park	138,290.00
Cattle market	2,107,330.00
Shop and shopping centre	431,690.00
Slaughter house	73,000.00
Transport service earning transit	24,000.00
TOTAL	3,160,875.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	193,780.05
TOTAL	193,780.05
NOTE 2g: MISCELLANEOUS	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
TOTAL	0.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	9,521,631.00
2001/2	Traveling & Transport	2,980,000.00
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	13,310,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	600,000.00
2001/11	Entertainment & Hospitality	2,630,000.00
2001/12	Miscellaneous expenses	2,447,135.00
2001/13	Provision of service material	489,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	31,977,766.00
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	23,089,260.30
2002/2	Traveling & Transport	230,000.00
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	120,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	5,914,000.00
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	1,180,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	30,533,260.30
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	21,430,238.00
2003/2	Traveling & Transport	400,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,500,000.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	420,000.00
2003/8	Consultancy service & special committee	6,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	5,500,000.00
2003/11	Entertainment & Hospitality	2,550,000.00
2003/12	Miscellaneous expenses	32,874,332.00
2003/13	Provision of service material	900,000.00
2003/14	Contribution to pension fund	
	TOTAL	71,574,570.00



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	32,202,680.04
2004/2	Traveling & Transport	320,000.00
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	45,061,554.86
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	17,515,043.11
2004/11	Entertainment & Hospitality	19,168,330.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	500,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	114,767,608.01
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	31,434,547.00
2005/2	Traveling & Transport	2,855,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	6,134,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	27,939,029.08
2005/9	Grand contribution and subvention	5,718,080.00
2005/10	Training staff development & welfare	26,215,391.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	137,722,466.00
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	42,032,847.00
	TOTAL	280,051,360.08
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	737,774,236.00
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	20,421,855.00
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	55,495,295.00
	TOTAL	813,691,386.00



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

NOTE 3g: WASH		
2007/1	Personnel Cost	316,447,433.00
2007/2	Traveling & Transport	11,696,000.00
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	65,604,369.00
2007/8	Consultancy Service & Special Committee	3,430,000.00
2007/9	Grand Contribution and Subvention	0.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	18,864,526.00
2007/12	Miscellaneous Expenses	2,250,000.00
2007/13	Provision of service material	14,021,166.00
2007/14	Contribution to pension fund	0.00
	TOTAL	432,313,494.00
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	26,316,369.09
2008/2	Traveling & Transport	755,000.00
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	0.00
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	2,722,000.11
2008/14	Contribution to pension fund	0.00
	TOTAL	29,793,369.20
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	19,115,783.90
2009/2	Traveling & Transport	6,965,000.00
2009/3	Utility Service	1,205,766.00
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	140,010,926.06
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	0.00
2009/13	Provision of service material	360,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	167,657,475.96



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		0.00
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	110,937,014.85
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	110,937,014.85
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	25,755,600.33
2011/2	Traveling & Transport	1,135,000.00
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	7,265,000.00
2011/9	Grand contribution and subvention	12,751,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	1,545,000.00
2011/13	Provision of service material	36,816,509.00
2011/14	Contribution to pension fund	0.00
	TOTAL	85,268,109.33



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

NOTE 4: CAPITAL EXPENDITURE, 2020		
Head	Purpose	Amount
4001/2	Purchase of Grains	2,000,000.00
4001/3	Live Stock	2,000,000.00
4003/2	Purchase of Seed Harbor	1,000,000.00
4004/1	Demarcation of Grazing reserves	1,500,000.00
	Road side tree planting	9,756,231.00
	SUB TOTAL	16,256,231.00
5001/1	2% contribution to Jigawa state university	39,088,400.00
5001/2	purchase of hand pump materials	52,088,400.00
5001/6	Construction of new solar scheme project at various communities	2,820,000.00
5001/11	Drilling of new hand pump at 5 communities	430,500.00
5004/3	Construction of additional 5 Roof prayer Mosques	3,930,502.00
5004/1	purchase of relief material	23,673,114.00
5004/2	embarkment at fagen kursa	3,434,513.00
5004/3	completion of five daily prayer mosque at old secretariat	2,450,537.00
5004/8	skill acquisition	4,700,000.00
5004/6	construction of five daily prayer at 11 wards	23,262,814.02
5004/3	construction of health post at Aujara police station	12,091,100.02
5004/3	repairs of school furniture	19,175,074.00
5004/3	construction of health post at Adunfara	13,028,551.00
5004/3	construction of convert at park	25,643,168.00
5004/11	renovation of Friday mosque at Lanbu Jahun, Aujara JIBWIS, U/Gauji Habo	4,733,366.00
5004/12	purchase of support materials	4,338,000.00
5005/2	purchase of service equipment	200,000.00
	SUB TOTAL	235,088,039.04
6002/1	completion of drainage at H/Sabuwa road	69,728,504.00
6002/2	purchase of hand pump materials	4,532,500.00
6002/4	completion of drainage at h/sabuwa road	4,377,400.00
6002/5	drainage completion at yar kasuwa Jahun	5,736,000.00
60026	evacuation of water pond at akma and Aujara	10,810,000.00
6002/7	construction of drainage	13,202,888.96
6002/8	control of erosion at local government	7,135,050.00
6003/1	river embankment at Aujara	600,000.00
6003/2	general erosion control at K/Gabas	387,000.00
6004/1	assistance to community development	10,840,000.00
6004/2	community development polling unit	3,994,000.00
6004/3	youth empowerment	9,625,000.00
	SUB TOTAL	140,968,342.96
7001/1	Contribution to state and LGA joint project	14,874,303.00
7001/2	Payment of land compensation	6,763,262.00
7001/3	Settlement of outstanding liabilities	4,442,000.00
7001/4	Purchase of additional furniture to LGA office	116,959,721.15
7001/5	Purchase of Utility Motor vehicles	7,674,513.00
	SUB TOTAL	150,713,799.15
	GRAND TOTAL	543,026,412.15



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			44,120,778.00
Current Year Advance			44,110,778.00
MARGINS			10,000.00
NOTE 5b : (Other Non Current Liabilities)			
Current Year NCL			61,185,118.29
Previous Year NCL			62,260,589.00
MARGINS			(1,075,470.71)
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE I.G.R.	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	500,000.00	664,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	500,000.00	664,625.55
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	6,000,000.00	6,164,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55	750,000.00	914,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	20,550,000.00	22,525,506.60
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			8,595,633.56
UNITY BANK PLC (OVERHEAD A/C)			3,876,066.87
UNITY BANK PLC (SALARY A/C)			1,656,525.39
POLARIS BANK PLC (PROJECT A/C)			1,682,890.14
UBA PLC (REVENUE A/C)			422,409.99
TOTAL			16,233,525.95
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			44,110,778.00
OTHER ADVANCES			0.00
TOTAL			44,110,778.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(133,907.00)
Closing Balance			(706,907.34)
Accumulated Fund C/D			(840,814.34)
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			61,185,118.29
TOTAL			61,185,118.29



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

NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE I.G.R.	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	500,000.00	664,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	500,000.00	664,625.55
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	6,000,000.00	6,164,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55	750,000.00	914,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	20,550,000.00	22,525,506.60



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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 Jahun Local Government Councils under the accounting policies set out therein.

SCOPE

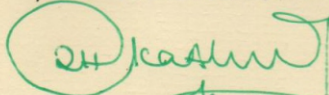
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements, It also includes an assessment of significant Estimate and judgments made by the councils in the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



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

1. **STATUTORY ALLOCATIONS:** -The Sum of Two Billion Six Hundred and Eighty Million Four Hundred and Seventy-Seven Thousand Three Hundred and Six Naira Eighty-Nine Kobo (N2,680,477,306.89) was received by Jahun Local Government council as statutory allocation from the federation account during the year 2022. This represents 101% of the approved estimated amount of N2,660,000,000.
2. **CAPITAL RECEIPT:** The Sum of Twenty-Two Million Five Hundred and Twenty-Five Thousand Five Hundred and Six Naira Sixty Kobo (N22,525,506.60) was received as capital receipt for the period of January – December 2022. The amount represents only 15% of the approved budgeted amount of 152,000,000.
3. **INTERNALLY GENERATED REVENUE:** The revenue section of the Local Government was able to realize the Sum of Seven Million Nine Hundred and Twelve Thousand One Hundred and Five Naira Five Kobo Only (N7,912,105.05) as internally generated revenue during the year ended 31st December 2022 which represent only 38% of the approved estimated amount of N20,720,000.
4. **BANK RECONCILIATION STATEMENT:** The Local Government council have prepared bank reconciliation statement for all five-bank account operated with unity bank plc, Polaris bank plc and UBA plc during the year under review.
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
REVENUE				
STATUTORY ALLOCATION	2,660,000,000.00	2,680,477,306.89	(20,477,306.89)	101%
CAPITAL RECEIPT	152,000,000.00	22,525,506.60	129,474,493.40	15%
INTERNALLY GENERATED REVENUE	20,720,000.00	7,912,105.05	12,807,894.95	38%
TOTAL REVENUE	2,832,720,000.00	2,710,914,918.54	121,805,081.46	96%
EXPENDITURE				
RECURRENT EXPENDITURE	1,919,738,884.00	2,168,565,413.73	(248,826,529.73)	113%
CAPITAL EXPENDITURE	928,064,094.00	543,026,412.15	385,037,681.85	59%
TOTAL EXPENDITURE	2,847,802,978.00	2,711,591,825.88	136,211,152.12	95%



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

1. **TOTAL REVENUE:** -The total Sum of Two Billion Seven Hundred and Ten Million Nine Hundred and Fourteen Thousand Nine Hundred and Eighteen Naira Fifty-Four Kobo (N2,710,914,918.54) only was received from the federation account as statutory allocation and internally generated revenue during the year 2022. This represents 96% of the approved budgeted amount of N 2,832,720,000.
2. **RECURRENT EXPENDITURE:** The Sum of Two Billion One Hundred and Sixty-Eight Million Five Hundred and Sixty-Five Thousand Four Hundred and Thirteen Naira Seventy-Three Kobo (N2,168,565,413.73) was incurred on payment of personal cost and overhead cost for the year ended 31st December 2022 representing 113% of the approved budgeted amount of N1,919,738,884.
3. **CAPITAL EXPENDITURE:** The Local Government council spent only the Sum of Five Hundred and Forty-Three Million Twenty-Six Thousand Four Hundred and Twelve Naira Fifteen Kobo(N543,026,412.15) as capital expenditure which represent only 59% of the approved amount of N928,064,094.
4. **RECOMMENDATION:**
 - a. The Local Government should reduce overspending on recurrent expenditure and shift same to capital project for the well-being of the community.
 - b. The Local Government should be serious on local revenue collection and explore more source of internal revenue generation.

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

Queries amounting to One Hundred and Sixty Seven Million Six Hundred and Eighty Four Thousand Nine Hundred and Fifty Four Naira (N167,684,954.00) was raised to Jahun Local Government Council for the year 2022 upon which the sum of One Hundred and Sixty Seven Million Six Hundred and Eighty Four Thousand Nine Hundred and Fifty Four Naira (N167,684,954.00) was verified and resolved. Below is the table for the Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/JHN/ZO/JHLG/LQ1/2022	16,548,792.00	16,548,792.00	0.00
2	ALG/JHN/ZO/JHLG/LQ2/2022	7,558,356.00	7,558,356.00	0.00
3	ALG/JHN/ZO/JHLG/LQ3/2022	13,721,450.00	13,721,450.00	0.00
4	ALG/JHN/ZO/JHLG/LQ4/2022	58,772,672.00	58,772,672.00	0.00
5	ALG/JHN/ZO/JHLG/LQ5/2022	28,269,282.00	28,269,282.00	0.00
6	ALG/JHN/ZO/JHLG/LQ6/2022	1,873,769.00	1,873,769.00	0.00
7	ALG/JHN/ZO/JHLG/LQ7/2022	32,970,132.00	32,970,132.00	0.00
8	ALG/JHN/ZO/JHLG/LQ8/2022	7,970,501.00	7,970,501.00	0.00
	TOTAL	167,684,954.00	167,684,954.00	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
JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

- (i) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Jahun Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

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 One Hundred and Sixty Seven Million, Six Hundred and Eighty Four Thousand Nine Hundred and Fifty Four Naira (N167,684,954.00) only were raised and issued to the Local Government .

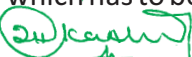
All the queries issued to Local Government Council were responded and resolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Jahun Local Government staff and Local Education Authorities. To this effect, a sum of Fifty Six (56) 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 One Hundred and Two Million, Six Hundred and Forty Five Thousand, Nine Hundred and Seventy Seven Naira (N102,645,977.00).

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 Twenty One (21) numbers of staff retired and deceased owed Jahun Local Government Council, the sum of Two Million, Seven Hundred and Fifty Six Thousand , Five Hundred and Thirty Eight Naira (N2,756,538.00) only which has to been deducted and remitted back by the pension administration.


28th - 06 - 2023
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



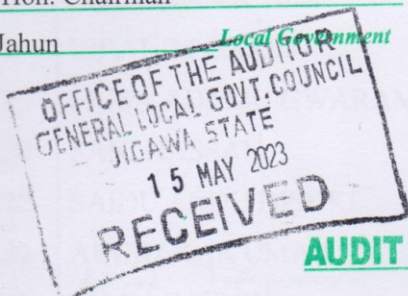
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun Local Government Council for the Year Ended 31st December, 2022

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

Local Query No. ALG/JHN/ZO/JHLG/LG/8/22

The, Hon. Chairman

Jahun



AUDIT QUERY

Audit Form 1

Jahun

Station:

CC

July-Nov; 22

Pv. No.:

Date:

Head

C

Sub Head: C

Amount N:

₦7,970,501.00

Payee: Sundries

Nature of Payment: Various

Date:

15th May, 2023

PAYMENT WITHOUT CHAIRMAN'S APPROVAL

Subsequent to the examination of payment vouchers for the period of July-Nov; It was observed that payment vouchers worth (₦7,970,501) were paid without chairman's approval refer to attached.

The above therefore is contrary to the provision of financial memorandas Chapter 14.4 As such. The officer concerned should be asked to explain or else the total sum be refunded and this office be informed.

The same is copied to the Auditor General Local Government Council, Zonal Director Audit Jahun Zone for their information and further action.

Warm Regards.

Ali Adamu
Area Auditor
Jahun Local Government

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Pls treat.

(Signature) AG 15/5/23



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



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

Local Query No. ALG/JHN/ZO/JHLG/LQ/1/22
The, Chairman
Jahun Local Government

Audit Form 1

Station: Jahun
Pr. No.: CC Date: Jan-June, 22
Head C Sub Head: C
Amount N: ₦16,548,791.68
Payee: Sundries
Nature of Payment: Various
Date: 01/12/2022

AUDIT QUERY

PAYMENTS VOUCHERS WITHOUT SUPPORTING DOCUMENTS

During the examination of payment vouchers for the period of Jan – June 2022, we observed that some payment vouchers were not attached with essential supporting documents to justify the payments amounting to ₦16,548,791.68. Refer to attached list.

The above therefore does not comply with the provision of Financial Memorandum Chapter 14.3(8) as such the officers concerned should be asked to explain or else the total sum be refunded back to treasury and this office be informed.

The same is copied to the Auditor General Local Government Audit, Zonal Director Audit Jahun Zone further information and further action.

Warm regards.

Ali Adamu
Area Auditor
Jahun Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LQ/2/22

The, Chairman

Jahun

Local Government

Audit Form 1

Jahun

Station: CC

Jan-June, 22

Pv. No.: C

Date: C

Head C

Sub Head: C

Amount N: ₦7,558,355.83

Payee: Sundries

Nature of Payment: Various

Date: 01/12/2022

AUDIT QUERY

PAYMENT VOUCHERS WITHOUT O.C.V SIGN

Sequel to the examination of payment voucher for the period of Jan – June 2022, it was observed that payment vouchers worth ₦7,558,355.83 were paid without authorization by officers controlling the votes. Refer to attached.

The above therefore contradicts the provision of F.M. Chapter 14.8(1) as such the officers concerned should be asked to explain or else the total sum be recovered and this office be informed accordingly.

The same is copied to the Auditor General Local Government Audit, Zonal Director Audit Jahun Zone further information and further action.

Warm regards.

Ali Adamu

Area Auditor

Jahun Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LQ/3/22

The, Chairman

Jahun Local Government

Audit Form 1

Jahun

Station: CC Date: Jan-June, 22

Pv. No.: C Sub Head: C

Head C Amount N: ₦13,721,450.00

Payee: Sundries

Nature of Payment: Various

Date: 1st December, 2022

AUDIT QUERY

UNPOSTED PAYMENT VOUCHERS INTO DAILY ABSTRACTS

During the posting of payment vouchers into subsidiary books of account. We observed that payment vouchers worth ₦13,721,450.00 were not posted into their respective daily abstracts. Refer to attached.

The negligent officers should be asked to explain to explain or else the total sum be refunded and this office be informed accordingly.

The same is copied to the Auditor General Local Government Audit, Zonal Director Audit Jahun Zone further information and further action.

Warm regards.

Ali Adamu
Area Auditor
Jahun Local Government



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

Local Query No. ALG/JHN/ZO/JHLG/LG/4/22

The, Hon. Chairman
Jahun Local Government

Audit Form 1

Station: Jahun
Pr. No.: CC Date: July-Dec, 22

Head C Sub Head: C

Amount N: ₦58,772,672.00

Payee: Sundries

Nature of Payment: Various

Date: 8th May, 2023

AUDIT QUERY

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

During the examination of payment vouchers for the period of July – Dec 2023 we observed that some payment vouchers were not attached with essential supporting document to justify the payment amounting to (N58,772,672) Refer to attached list.

The above therefore does not comply with the provision of financial memorandum chapter 14.3(8) as such. The officers concerned should be asked to explain or else the total sum be funded back to treasury and this office be informed.

The same is copied to the Auditor General Local Government Audit, Zonal Director Audit Jahun Zone for their information and further action.

DCA

Pls Treat

(Signature) AG 10/5/2023

AE

Ali Adamu
Area Auditor
Jahun Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG/5/22

The, Hon. Chairman
Jahun Local Government

Audit Form 1

Station: Jahun

Pv. No.: CC Date: July-Dec, 22

Head C Sub Head: C

Amount N: ₦28,269,282.00

Payee: Sundries

Nature of Payment: Various

Date: 8th May, 2023

AUDIT QUERY

UNPRE – AUDITED PAYMENTS

During our Audit examination of payment vouchers for the period of July – Dec. 2022, we observed that payment vouchers worth Twenty Eight Million Two Hundred and Sixty Nine Thousand Two Hundred and Eighty Two Naira (₦28,269,282) only were paid without Internal Audit check which contradicts the provision of F.M. Chapter 40.

The officer concerned should be asked to explain or else the total sum be refunded and this office be informed.

The same is copied to the Auditor General Local Government Councils, Zonal Director Audit Jahun Zone for their information and further necessary action.

DCA

Pls treat

(20kashu) AG 10/5/23


Ali Adamu
Area Auditor
Jahun Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG/6/22

The, Hon. Chairman
Jahun Local Government

Audit Form 1

Station: Jahun

Pv. No.: CC Date: July-Dec, 22

Head C Sub Head: C

Amount N: ₦1,873,769.00

Payee: Sundries

Nature of Payment: Various

Date: 8th May, 2023

AUDIT QUERY

AUDIT QUERY

As a result of examination of payment vouchers for the month of Dec. 2022. We observed that payment vouchers were raised without the following:

- (1) Chairman's approval
- (2) Classification of vote (Head/Subhead) ✓
- (3) O.CV Sign ✓
 - Refer to attached list:
 - The above therefore is contrary to the provision of F.M. Chapter 14.4. As such the officers concerned should be asked to explain or else the total sum be refunded and this office be informed.

The same is copied to the Auditor General Local Government Council, Zonal Director Audit Jahun Zone for their Information and further action.

DCA
Pls Treat

Ali Adamu
AG 10/5/23

Ali Adamu
Area Auditor
Jahun Local Government



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



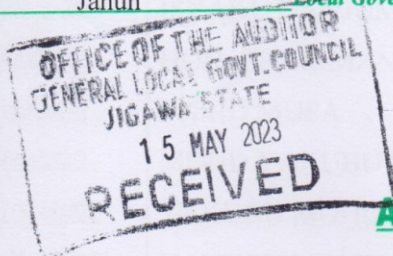
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG/7/22

The, Hon. Chairman

Jahun

Local Government



Audit Form 1

Jahun

Station: CC Date: July-Nov; 22

Pv. No.: CC Sub Head: C

Head C Sub Head: C

Amount N: ₦32,970,132.00

Payee: Sundries

Nature of Payment: Various

Date: 15th May, 2023

AUDIT QUERY

OUTSTANDING PAYMENT VOUCHERS

During the posting of payment vouchers into the main cash book. We observed that various payments were made to the tune of Thirty two million nine hundred and seventy thousand one hundred and thirty two Naira (N32,970,132) only without raising the necessary payment vouchers to justify the payment refer to attached.

The above therefore contradict the payment procedures as contain in chapter 14 of the financial memoranda

The officer(s) concerned should be asked to explain or else the total sum be refunded and this office be informed.

The same is copied to the Auditor General Local Government Council Zonal Director Audit Jahun Zone for their information and further action.

Warm Regards.

Ali Adamu
Area Auditor
Jahun Local Government

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Pls deal
Ali Adamu [Signature] 15/5/23



JAHUN LOCAL GOVERNMENT COUNCIL

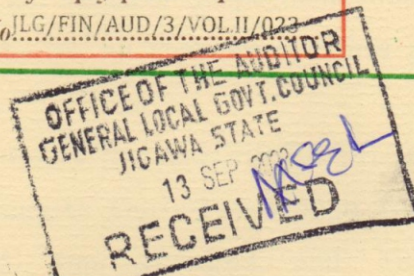
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. JLG/FIN/AUD/3/VOL.II/022

8th March, 2023

The Auditor General,
Local Government Audit,
Dutse,
Jigawa State.



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14/9/23

RESPONSE TO THE AUDIT OBSERVATIONS/QUERIES FOR THE PERIOD OF JULY TO DECEMBER, 2022

Reference to the series of queries made to this Local Government which covered the period of July to December, 2022; I write to forward the response to the observation given as follows:

- i. Vide the correspondent received No. ALG/JHN/ZO/JHLG/4/22 which referred as undocumented payment voucher amounting to Fifty-Eight Million, Seven Hundred and Seventy-Two Naira (₦58,772,672.00) only are now properly documented with all necessary attachment.
- ii. Reference to the correspondent No. ALG/JHN/ZO/JHLG/5/22 which was considered as unpre-Audit amounting to Twenty-Eight Million, Two Hundred and Sixty-Nine Thousand, Two Hundred and Eighty-Three Naira (₦28,269,283.00) only; are now scrutinized, signed and stamped by the Internal Auditor for your perusals.



- iii. Vide the correspondent No. ALG/JHN/ZO/JHLG/6/22 which queried the payment of One Million, Eight Hundred and Seventy-Three Thousand, Seven Hundred and Sixty-Nine Naira (₦1,873,769.00) only; as some of the payment vouchers has no Hon. Chairman's approval, no proper classification of Head and Subhead and officer controlling vote did not signed on the payment vouchers. To the time of making this response, all challenging issues are now cleared absolutely.
- iv. Refer to the Audit Query No. ALG/JHN/ZO/JHLG/7/22 dated 15th May, 2022; amounting to Thirty-Two Million, Nine Hundred and Seventy Thousand, One Hundred and Thirty-Two Naira (₦32,970,132.00) only, in which the payment vouchers containing the aforementioned amount are outstanding (O.S.). To this end, all the payment vouchers costing to the above stated amount are physically available at the Local Government Treasury Department for your perusals, please.
- v. Reference to the Area Audit correspondent No. ALG/JHN/ZO/JHLG/8/22 dated 15th May, 2022, amounting to Seven Million, Nine Hundred and Seventy Thousand, Five Hundred and One Naira (₦7,970,501.00) only; in which it was referred as all the payment vouchers to the tune of the above stated amount are paid without the approval of the Hon. Chairman. To mention just a few, all the payment vouchers are now approved by the Hon. Chairman and properly kept at the Local Government Treasury.



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

- iii. Reference to the Audit correspondent No. ALG/JHN/ZO/JHLG/LG/3/23 dated 23rd June, 2023, which was considered as unclassified expenditure. The expenditure made to the tune of the above was classified by charging relevant and an appropriate expenditure as contained in the year budget respectively.
- iv. Vide the correspondent No. ALG/JHN/ZO/JHLG/LG/4/23 dated 23rd June, 2023 which has financial concern of Thirty-One Million, Fourteen Thousand, Five Hundred and Eighty-Two Naira, Eleven Kobo (₦31,014,582.11) only, which is said to be unrepresented payment vouchers. Therefore, all the payment vouchers reading to the above stated figures are available with all the necessary attachment as it should be.

All of the above mentioned and corrected documents (payment vouchers) are at the Local Government Treasury Department, for further verification.

The same is copied to the Zonal Director Audit and Area Auditor for their information and record purposes.

Best Regards.

ALHAJI ADO MAIUNGUWA
HON. CHAIRMAN



JAHUN LOCAL GOVERNMENT COUNCIL

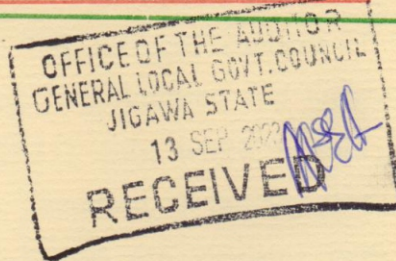
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. JLG/FIN/AUD/3/VOL.II/024

14th July, 2023

The Auditor General,
Local Government Audit,
Dutse,
Jigawa State.



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13/9/23

RESPONSE TO THE AUDIT OBSERVATIONS/QUERIES FOR THE PERIOD OF JANUARY TO MARCH, 2023

I write to refer to the series of Audit queries received covering the period of January to March, 2023; and response to the observations are as follows:

- i. Reference to the correspondent No. ALG/JHN/ZO/JHLG/1/23 amounting to Seven Million, Seven Hundred and Forty-Two Thousand, Three Hundred Naira (₦7,742,300.00) only as unapproved. All the payment vouchers covering the amount mentioned were approved by the Hon. Chairman.
- ii. Vide the correspondent No. ALG/JHN/ZO/JHLG/LG/2/23 dated 23rd June, 2023 amounting to Thirty-Two Million, Four Hundred and Thirty-Nine Naira, Thirty-Eight Kobo (₦32,292,439.38) which is referred as unaccounted withdrawals. The payment or withdrawals is now accounted with relevant payment vouchers and proper recording in the cash book.

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14/9/23



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

Lastly, the entire requirement needed to series of queries have been updated appropriately and safely kept at the Local Government Treasury Department for your perusals and further directives.

The same is copied to the Zonal Director and Area Auditor for their information and record purposes.

Best Regards.

ALHAJI ADO MAIUNGUWA
HON. CHAIRMAN