

YANKWASHI

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

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



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



HON. MUBARAK AHMAD
The Executive Chairman
Yankwashi Local Government Council



YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

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~~PM.B 5011~~ NIGERIA

Date: 10-March-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.

E. Merman 10/03/23

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 Yankwashi Local Government as at 31st December 2022 and its operation for the year ended on the date.

E. Merman 10/03/23

HUSSAINI MUHAMMAD
Treasurer

A. Mubarak Ahmad 10/03/23

HON. MUBARAK AHMAD
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 Yankwashi 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 Yankwashi Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Yankwashi 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 Yankwashi 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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi 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 Yankwashi 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 Yankwashi Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Yankwashi 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 Yankwashi Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Yankwashi 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 Yankwashi 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 Yankwashi Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N			N	N
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
2,270,000,000.00	Statutory Allocation	1	2,099,663,067.78	1,619,309,642.60
	Independent Revenue			
100,000.00	Taxes	2a	0.00	0.00
300,000.00	Rate	2b	80,000.00	95,000.00
11,925,000.00	Local Licenses and Fees	2c	3,702,687.17	2,518,996.00
1,950,000.00	Commercial Undertaking	2d	139,000.00	143,355.00
2,520,000.00	Rent of LGA Properties	2e	92,000.00	0.00
130,000.00	Interest and dividend	2f	0.00	0.00
5,100,000.00	Miscellaneous	2g	6,102,633.56	8,293,231.00
22,025,000.00	Total Independent Revenue		10,116,320.73	11,050,582.00
2,292,025,000.00	Total Receipt from Operating Activities		2,109,779,388.51	1,630,360,224.60
	PAYMENTS			
62,968,058.00	Office Of The Chairman	3a	61,092,059.00	38,591,524.00
24,874,730.00	Planning, Research and Statistics	3b	26,367,114.00	25,231,870.00
40,694,917.00	The Council	3c	36,878,960.00	33,603,136.00
88,294,074.00	Personal Management	3d	135,100,470.00	105,766,208.00
320,568,032.00	Finance And Supply	3e	234,590,541.00	196,166,723.00
534,381,933.00	Education	3f	553,092,098.00	521,000,224.00
229,207,660.00	Medical And Health	3g	282,228,808.00	228,826,517.00
41,064,292.00	Agriculture & Natural Resources	3h	50,066,987.00	37,289,372.00
101,200,070.00	Works And Housing	3i	185,587,906.00	123,561,595.00
60,000,000.00	Traditional Office Holders	3j	94,756,157.00	80,965,426.00
69,765,092.00	Social And Community Dev.	3k	84,351,453.00	81,156,704.00
1,753,018,858.00	Total Payment		1,744,112,553.00	1,472,159,299.00
	Net Cash Flow From Operating Activities		365,666,835.51	158,200,925.60
	CASHFLOWS FROM INVESTING ACTIVITIES:			
915,507,087.00	Capital Expenditure	4	381,787,332.00	194,811,082.00
	Net Cash Flow From Investing Activities		381,787,332.00	(194,811,082.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	(766,457.00)	1,235,122.00
	Other Non current liabilities	5b	3,088,283.78	(16,735,737.78)
182,000,000.00	Other Capital Receipt	5c	59,355,553.71	19,869,679.18
	Net Cash Flow From Financing Activities		61,677,380.49	4,369,063.00
	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		45,556,884.00	(32,241,093.00)
	Cash & Cash Equivalent as at 1st January,2021		2,771,132.00	35,012,225.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		48,328,016.00	2,771,132.00

The accompanying notes form part of these statements

Hussaini Muhammadu
HUSSAINI MUHAMMADU
Treasurer

Yankwashi Local Government, Jigawa State



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

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 YANKWASHI 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	48,328,016.00	2,771,132.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		48,328,016.00	
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	18,964,228.00	19,730,685.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		67,292,244.00	22,501,817.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	40,807,826.00	(2,427,231.22)
Non- Current Liabilities	9	26,484,418.00	24,929,048.22
Other Public Fund		0.00	0.00
TOTAL LIABILITIES		67,292,244.00	22,501,817.00

The accompanying notes form part of these statements

Hussaini Muhammadu
HUSSAINI MUHAMMADU
Treasurer

Yankwashi Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi 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 YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,619,309,642.60	STATUTORY ALLOCATIONS:	1	2,099,663,067.78	2,270,000,000.00
	Independent Revenue			
0.00	Taxes	2a	0.00	100,000.00
95,000.00	Rate	2b	80,000.00	300,000.00
2,518,996.00	Local Licenses and Fees	2c	3,702,687.17	11,925,000.00
143,355.00	Commercial Undertaking	2d	139,000.00	1,950,000.00
0.00	Rent of LGA Properties	2e	92,000.00	2,520,000.00
0.00	Interest and dividend	2f	0.00	130,000.00
8,293,231.00	Miscellaneous	2g	6,102,633.56	5,100,000.00
11,050,582.00	SUB TOTAL INDEPENDENT REVENUE		10,116,320.73	22,025,000.00
1,630,360,224.60	TOTAL REVENUE		2,109,779,388.51	2,292,025,000.00
	LESS:EXPENDITURE			
38,591,524.00	Office Of The Chairman	3a	61,092,059.00	62,968,058.00
25,231,870.00	Planning, Research and Statistics	3b	26,367,114.00	24,874,730.00
33,603,136.00	The Council	3c	36,878,960.00	40,694,917.00
105,766,208.00	Personal Management	3d	135,100,470.00	88,294,074.00
196,166,723.00	Finance And Supply	3e	234,590,541.00	320,568,032.00
521,000,224.00	Education	3f	553,092,098.00	534,381,933.00
228,826,517.00	Medical And Health	3g	282,228,808.00	229,207,660.00
37,289,372.00	Agriculture & Natural Resources	3h	50,066,987.00	41,064,292.00
123,561,595.00	Works And Housing	3i	185,587,906.00	101,200,070.00
80,965,426.00	Traditional Office Holders	3j	94,756,157.00	60,000,000.00
81,156,704.00	Social And Community Dev.	3k	84,351,453.00	69,765,092.00
1,472,159,299.00	TOTAL EXPENDITURE		1,744,112,553.00	1,573,018,858.00
158,200,925.60	Operating Balance		365,666,835.51	
	APPROPRIATIONS/TRANSFERS:			
158,200,925.00	Transfer to Capital Development Fund		365,666,835.51	

The accompanying notes form part of these statements

Hussaini Muhammadu 16/02/22

HUSSAINI MUHAMMADU

Treasurer

Yankwashi Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi 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 YANKWASHI 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			
158,200,925.60	Transfer from CRF		365,666,835.51	
19,869,679.18	AID AND GRANTS	10	59,355,553.71	182,000,000.00
178,070,604.78	TOTAL REVENUE AVAILABLE		425,022,389.22	
	LESS: CAPITAL EXPENDITURE			
194,811,082.00	Capital Expenditure	11	381,787,332.00	915,507,087.00
194,811,082.00	TOTAL CAPITAL EXPENDITURE		381,787,332.00	915,507,087.00
	INTANGIBLE ASSETS		43,235,057.22	
16,740,477.22	CLOSING BALANCE		43,235,057.22	

The accompanying notes form part of these statements

Hussaini Muhammadu 16/02/22
HUSSAINI MUHAMMADU

Treasurer
Yankwashi Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 YANKWASHI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,099,663,067.78	1,619,309,642.60
2a	Taxes	0.00	0.00
2b	Rate	80,000.00	95,000.00
2c	Local Licenses and Fees	3,702,687.17	2,518,996.00
2d	Commercial Undertaking	139,000.00	143,355.00
2e	Rent of LGA Properties	92,000.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	6,102,633.56	8,293,231.00
3a	Office Of The Chairman	61,092,059.00	38,591,524.00
3b	Planning, Research and Statistics	26,367,114.00	25,231,870.00
3c	The Council	36,878,960.00	33,603,136.00
3d	Personal Management	135,100,470.00	105,766,208.00
3e	Finance And Supply	234,590,541.00	196,166,723.00
3f	Education	553,092,098.00	521,000,224.00
3g	Medical And Health	282,228,808.00	228,826,517.00
3h	Agriculture & Natural Resources	50,066,987.00	37,289,372.00
3i	Works And Housing	185,587,906.00	123,561,595.00
3j	Traditional Office Holders	94,756,157.00	80,965,426.00
3k	Social And Community Dev.	84,351,453.00	81,156,704.00
4	Capital Expenditure	381,787,332.00	194,811,082.00
5a	Proceed From Loan	(766,457.00)	1,235,122.00
5b	Other Noncurrent liabilities	3,088,283.78	(16,735,737.78)
5c	Other Capital Receipt	59,355,553.71	19,869,679.18
6	CASH AND BANK BALANCES	48,328,016.00	2,771,132.00
7	ADVANCES	18,964,228.00	19,730,685.00
8	ACCUMULATED FUND	40,807,826.00	(2,427,231.22)
9	NON CURRENT LIABILITIES	26,484,418.00	24,929,049.00
10	AID AND GRANTS	59,355,553.71	19,869,679.18
11	Capital Expenditure	381,787,332.00	194,811,082.00

The accompanying notes form part of these statements

Hussaini Muhammadu 16/02/23
HUSSAINI MUHAMMADU
Treasurer

Yankwashi Local Government, Jigawa State



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

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

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE	ECOLOGICAL / SURE-P	TOTAL
JANUARY	96,454,677.65	60,063,258.35	953,748.34		157,471,684.34
FEBRUARY	47,571,305.44	55,859,657.51	21,362,012.78		124,792,975.73
MARCH	64,041,319.49	51,162,313.29	17,859,808.40		133,063,441.18
APRIL	94,179,689.60	63,258,158.04			157,437,847.64
MAY	84,257,546.08	52,130,663.35	5,898,457.16	35,178,649.55	177,465,316.14
JUNE	71,772,441.74	61,712,041.99	30,237,732.30		163,722,216.03
JULY	113,468,461.27	59,318,499.63			172,786,960.90
AUGUST	147,281,649.21	55,014,906.23			202,296,555.44
SEPTEMBER	84,026,041.24	66,284,307.82			150,310,349.06
OCTOBER	90,268,128.86	58,667,041.49	17,902,900.56	130,730,899.96	297,568,970.87
NOVEMBER	80,058,007.13	67,086,202.21	14,291,212.46		161,435,421.80
DECEMBER	125,214,323.78	64,226,160.03	11,870,844.84		201,311,328.65
TOTAL	1,098,593,591.49	714,783,209.94	120,376,716.84	165,909,549.51	2,099,663,067.78

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	80,000.00
TOTAL	80,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
Squatters / Hawkers permit	1,500.00
Slaughter House fees	17,500.00
Death and birth registration fees	85,500.00
Tender fees	2,426,967.17
Sand dredging fees	709,000.00
Felling of trees	218,500.00
Produce buying fees	1,500.00
Sale of unserviceable stores	225,220.00
Sale of stores	17,000.00
TOTAL	3,702,687.17
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	81,000.00
Motor park	56,000.00
Shop and shopping centers	2,000.00
TOTAL	139,000.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	92,000.00
TOTAL	92,000.00
NOTE 2g: MISCELLANEOUS	
Recovery of losses and overpayment	6,102,633.56
Payment in lieu of resignations notice	
TOTAL	6,102,633.56



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	9,310,110.00
2001/2	Traveling & Transport	3,090,000.00
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	10,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	2,095,000.00
2001/11	Entertainment & Hospitality	3,000,000.00
2001/12	Miscellaneous expenses	33,526,949.00
2001/13	Provision of service material	70,000.00
2001/14	Contribution to pension fund	
	TOTAL	61,092,059.00
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	15,677,914.00
2002/2	Traveling & Transport	270,000.00
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	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	10,419,200.00
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	0.00
2002/14	Contribution to pension fund	0.00
	TOTAL	26,367,114.00
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,378,960.00
2003/2	Traveling & Transport	1,500,000.00
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	1,500,000.00
2003/8	Consultancy service & special committee	3,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,500,000.00
2003/11	Entertainment & Hospitality	4,500,000.00
2003/12	Miscellaneous expenses	3,000,000.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	36,878,960.00



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	41,407,023.00
2004/2	Traveling & Transport	880,000.00
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	57,254,902.00
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	20,350,000.00
2004/11	Entertainment & Hospitality	12,578,545.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	2,630,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	135,100,470.00
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	30,374,997.00
2005/2	Traveling & Transport	1,476,314.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	11,377,101.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	19,265,797.00
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	19,265,797.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	110,688,602.00
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	42,141,933.00
	TOTAL	234,590,541.00
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	498,702,620.00
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	16,491,002.00
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
2005/14	Contribution to pension fund	37,898,476.00
	TOTAL	553,092,098.00



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

NOTE 3g: WASH		
2007/1	Personnel Cost	169,058,468.00
2007/2	Traveling & Transport	3,033,579.00
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	58,607,431.00
2007/8	Consultancy Service & Special Committee	2,870,000.00
2007/9	Grand Contribution and Subvention	15,581,857.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	886,300.00
2007/13	Provision of service material	16,623,786.00
2007/14	Contribution to pension fund	15,567,387.00
	TOTAL	282,228,808.00
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	32,480,332.00
2008/2	Traveling & Transport	336,750.00
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	1,013,000.00
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	16,236,905.00
2008/14	Contribution to pension fund	0.00
	TOTAL	50,066,987.00
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	30,822,343.00
2009/2	Traveling & Transport	5,637,250.00
2009/3	Utility Service	215,000.00
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	148,028,313.00
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	885,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	185,587,906.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi 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	94,756,157.00
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	94,756,157.00
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	18,170,653.00
2011/2	Traveling & Transport	704,000.00
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	7,943,100.00
2011/9	Grand contribution and subvention	20,844,200.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	36,689,500.00
2011/14	Contribution to pension fund	0.00
	TOTAL	84,351,453.00



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4001/2	30% water subsidy to farmers	3,215,250.00
4002/3	River Embankment	31,027,715.00
4006/5	Demarcation of Grazing Reserves	13,320,250.00
4007/6	Local Govt. support to Kalgwai Ann. Fish Fest.	19,550,625.00
	SUB TOTAL	67,113,840.00
5001/1	2% contribution to Jigawa state university	19,026,404.00
5001/2	Purchase of hand pump materials	20,219,680.00
5001/4	Construction of new solar scheme at various communities	17,654,505.00
5004/2	drilling of new hand pump at 5 communities	21,944,950.00
5004/3	Construction of additional 5 roof prayer mosque	49,277,699.00
5004/5		0.00
	SUB TOTAL	128,123,238.00
6001/1	contribution to state LGA joint project	144,924,179.00
6001/2	payment of land compensation	10,000,000.00
6001/6	settlement of outstanding liabilities	10,754,729.00
6001/7	purchase of additional furniture's to LGA Office	10,774,729.00
6002/5	purchase of utility motor vehicle	10,096,617.00
6002/6	TOTAL	186,550,254.00
	GRAND TOTAL	381,787,332.00



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			18,964,228.00
Current Year Advance			19,730,685.00
MARGIN			(766,457.00)
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL			28,017,332.00
Previous year NCL			24,929,048.22
MARGIN			3,088,283.78
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	7,205,931.11	7,370,556.66
FEBRUARY	164,625.55	1,000,000.00	1,164,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	7,970,866.00	8,135,491.55
JUNE	164,625.55	4,500,000.00	4,664,625.55
JULY	164,625.55	500,000.00	664,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	20,700,000.00	20,864,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	9,003,250.00	9,167,875.55
TOTAL	1,975,506.60	57,380,047.11	59,355,553.71
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			11,256.00
UNITY BANK PLC (OVERHEAD A/C)			2,555,544.00
UNITY BANK PLC (SALARY A/C)			1,907,544.00
POLARIS BANK PLC (PROJECT A/C)			41,571,011.00
UBA PLC (REVENUE A/C)			1,641,251.00
UNITY (LOAN A/C)			611,265.00
ACCESS BANK DORMANT			30,145.00
TOTAL			48,328,016.00



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

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			9,126,173.00
OTHER ADVANCES			9,838,055.00
TOTAL			18,964,228.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(2,427,231.22)
Closing Balance			43,235,057.22
Accumulated Fund C/D			40,807,826.00
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			9,273,042.00
FEDERAL			7,737,941.00
OTHER DEPOSITS			9,473,435.00
TOTAL			26,484,418.00
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	7,205,931.11	7,370,556.66
FEBRUARY	164,625.55	1,000,000.00	1,164,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	7,970,866.00	8,135,491.55
JUNE	164,625.55	4,500,000.00	4,664,625.55
JULY	164,625.55	500,000.00	664,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	20,700,000.00	20,864,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	9,003,250.00	9,167,875.55
TOTAL	1,975,506.60	57,380,047.11	59,355,553.71



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

SCOPE

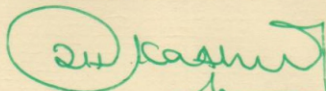
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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



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

- 1. STATUTORY ALLOCATIONS:** The account of Yankwashi Local Government Council reveal that, the sum of Two Billion Ninety-Nine Million Six Hundred and Sixty-Three Thousand Sixty-Seven Naira Seventy-Eight kobo (N 2,099,663,067.78) was received from federation Account as statutory Allocation from the period of January – December 2022. The amount represents 92.50% of the approved budgeted amount of N 2,270,000,000.00
- 2. CAPITAL RECEIPTS:** The total sum of Fifty-Nine Million Three Hundred and Fifty-Five Thousand Five Hundred and Fifty-Three Naira Seventy-One kobo only (N 59,355,553.71) was received as capital receipts. This represent only 32.61% of the approved estimated amount of N182,000,000.00
- 3. INTERNALLY GENERATED REVENUE:** During the year 2022, the total sum of Ten Million One Hundred and Sixteen Thousand Three Hundred and Twenty Naira Seventy-Three Kobo (N 10,116,320.73) was realized by the revenue section of the Local Government as internally generated revenue which represents 45.93% of the approved amount of N 22,025,000.00
- 4. BANK RECONCILIATION STATEMENT:** Within the financial year, the Local Government Council have operated with Five Banks which were properly reconciled by the concerned officer

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,270,000,000.00	2,099,663,067.78	170,336,932.22	92.50%
CAPITAL RECEIPT	182,000,000.00	59,355,553.71	122,644,446.29	32.61%
INTERNALLY GENERATED REVENUE	22,025,000.00	10,116,320.73	11,908,679.27	45.93%
TOTAL REVENUE	2,474,025,000.00	2,169,134,942.22	304,890,057.78	87.68%
EXPENDITURE				
RECURRENT EXPENDITURE	1,753,018,858.00	1,744,112,553.00	8,906,305.00	99.49%
CAPITAL EXPENDITURE	915,507,087.00	381,787,332.00	533,719,755.00	41.70%
TOTAL EXPENDITURE	2,668,525,945.00	2,125,899,885.00	542,626,060.00	79.66%



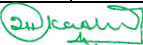
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Yankwashi Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE:** The total sum of Two Billion One Hundred and Sixty-Nine Million, One Hundred and Thirty-Four Thousand, Nine Hundred and Forty-Two Naira Twenty-Two Kobo (2,169,134,942.22) only was received from the Federation Account as Statutory Allocation and Internally Generated during the year ended 31st December 2022. This represent 87.68 % of the total approved estimated amount of N 2,474,025,000.00.
2. **RECURRENT EXPENDITURE:** Audit examination revealed that, the sum of One Billion, Seven Hundred and Forty-Four Million, One Hundred and Twelve Thousand, Five Hundred and Fifty-Three Naira (N 1,744,112,553.00) was incurred on recurrent expenditure which comprises personnel and overhead costs. This represent 99.49% of the approved budgeted amount of N1,753,018,858.00.
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting to Three Hundred and Eighty-One Million, Seven Hundred and Eighty-Seven Thousand, Three Hundred and Thirty-Two Naira (N 381,787,332.00) was incurred by the Local Government during the year 2022. This represents only 41.70% of the approved budgeted amount of N 915,507,087.00.
4. **RECOMMENDATION:**
 - a. The Local Government should explore more ways of internal Revenue Generation in the next years.
 - b. More Revenue was expended on recurrent expenditure instead of Capital projects. This drastically affects the provision of Social amenities for the wellbeing of the electorate.

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

Queries worth the sum of Two Hundred and Eighty One Million Seven Hundred and Sixty Seven Thousand Three Hundred and Twenty One Naira (N281,767,321.00) where issued to Yankwashi Local Government Council upon which the sum of Two Hundred and Twenty Eight Million Five Hundred and Eighty Six Thousand Nine Hundred and Thirty Three Naira (N228,586,933.00) where verified and resolved leaving the balance of Fifty Three Million One Hundred and Eighty Thousand Three Hundred and Eighty Eight Naira (N53,180,388.00) remain unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	LG/AUD/YKS/LQ.1/2022	13,091,857.00	10,791,857.00	2,300,000.00
2	LG/AUD/YKS/LQ.2/2022	1,000,000.00	0.00	1,000,000.00
3	LG/AUD/YKS/LQ.3/2022	4,950,000.00	4,950,000.00	0.00
4	LG/AUD/YKS/LQ.4/2022	9,837,355.00	6,537,355.00	3,300,000.00
5	LG/AUD/YKS/LQ.5/2022	8,194,933.00	7,655,244.00	539,690.00
6	LG/AUD/YKS/LQ.6/2022	3,646,405.00	3,646,405.00	0.00
7	LG/AUD/YKS/LQ.7/2022	1,473,136.00	1,473,136.00	0.00
8	LG/AUD/YKS/LQ.8/2022	100,377,965.00	100,377,965.00	0.00
9	LG/AUD/YKS/LQ.10/2022	43,460,035.00	36,899,785.00	6,560,250.00
10	LG/AUD/YKS/LQ.9/2022	95,735,635.00	56,255,187.00	39,480,448.00
	TOTAL	281,767,321.00	228,586,933.00	53,180,388.00


28th - 06 - 2023
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
YANKWASHI 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 Yankwashi 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 Two Hundred and Eighty One Million, Seven Hundred and Sixty Seven Thousand, Three and Twenty One Naira (N281,767,321.00) only were raised and issued to the Local Government.

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Two Hundred and Twenty Eight Million, Five Hundred and Eighty Six Thousand , Nine Hundred and Thirty Three Naira (N228,586,933.00) only. thus leaving a balance of Fifty Three Million One Hundred and Eighty Thousand Three Hundred and Eighty Eight Naira (N53,180,388.00) only, this is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Yankwashi Local Government staff and Local Education Authorities. To this effect, a sum of Fifty Three (53) 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 Eighty Eight Million, One Hundred and Ninety Five Thousand, One Hundred and Sixty Eight Naira (N88,195,168.00).

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 Thirteen (24) numbers of staff retired and deceased owed Yankwashi Local Government Council, the sum of Three Million, Two Hundred and Thirty Eight Thousand , Five Hundred and Thirty One Naira (N3,238,531.00) 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.



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

Local Query No. AUD/KZ/LQ/1/22

The, Hon. Chairman

Yankwashi Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount #: 13,091,856.50

Payee: Sundry

Nature of Payment: Sundry

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHER

The attached listed payment vouchers worth Thirteen Millions Ninety One Thousand Eight Hundred and Fifty Six Naira Fifty Kobo (N13,091,856.50) were not presented for auditing during the recent audit exercise.

Therefore, the concerned officer should produce the payment vouchers or appropriate action be taken against them.

This same is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

BUHARI BASHIR
Area Auditor
Yankwashi Local Govt.

DACA

Treat accordingly

Hdn
1/12/22 Ag. As.



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

Local Query No. LG/AUD/YKS/LQ/2/22
The, Hon. Chairman
Yankwashi Local Government

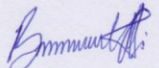
Audit Form 1
Station: Yankwashi
Pv. No.: CC Date: 6/9/2022
Head CC 77 Sub Head: 6001/1
Amount ₦: 1,000,000.00
Payee: Jamilu Mukhtar
Nature of Payment: Supply of hand
Pump materials

AUDIT QUERY

IRREGULAR PAYMENT

The sum of One Million Naira was paid to JAMILU MUKHTAR to supply hand pump materials to the Local Government. Invoice and SRV were not attached to the payment voucher to authenticate the supply. Therefore the payee should explain fully or to refund the amount involved.

This is copied to the Auditor General Local Government Audit and the Zonal Director Audit Kazaure for their information.


BUHARI BASHARI
AREA AUDITOR
Yankwashi Local Govt.



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



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

Local Query No. LG/AUD/YKS/LQ/3/22

The, Hon. Chairman

Yankwashi Kazaure Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: 6 Date: 19/01/2022

Head 6001 Sub Head: 6

Amount ₦: 4,950,000.00

Payee: Jamilu Mukhtar

Nature of Payment: Supply of Hand Components

AUDIT QUERY

IRREGULAR PAYMENTS

It was observed that the sum of Four Million Nine Hundred and Fifty Thousand Naira (**N4,950,000.00**) was expected for the supply of Hand pump components to the Local Government Council, the payment was Directly made to one contractor in person of ABDULLAHI NUHAMMAD but the payment voucher was raised in the NAME OF JAMILU MUKHTAR (HOD WASH) for the purpose of avoiding contract tax deductions. To buttress my argument refer to the debit advice attached.

However, invoice and SRV were not attached to the payment voucher to authenticate the supply of the said materials therefore the payee should explain whereabouts the stores or alternatively recover the amount paid to him.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

BUHARI BASHARI
Area Auditor
Yankwashi Local Govt.



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

Local Query No. LG/AUD/YKS/LQ/1/22

The, Hon. Chairman,
Yankwashi Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount ₦: 9,837,355.00

Payee: Sundry

Nature of Payment: Sundry

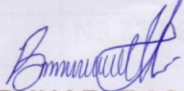
AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

The sum of Nine Million Eight Hundred and Thirty Seven Thousand Three Hundred and Fifty Five Naira (**₦9,837,355.00**) was expended for the period of January – April without payment vouchers details attached refers.

This practice contradicts the provision of Financial Memoranda Chapter (14:3). Therefore the concerned officers should produce the vouchers or else the amount involved be refunded.

This is copied to the Auditor General Local Government Audit and the Zonal Director Audit Kazaure for their information.


BUHARI BASHARI.
AREA AUDITOR
Yankwashi Local Govt.



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

Local Query No. LG/AUD/YKS/LQ/5/22

The, **Hon. Chairman,**
Yankwashi Local Government

Audit Form 1

Station: **Yankwashi**

Pv. No.: **CC** Date: **CC**

Head **CC** Sub **CC**

Amount ₦: **8,194,933.70**

Payee: **Sundry**

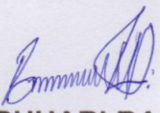
Nature of Payment: **Sundry**

AUDIT QUERY

IRREGULAR PAYMENTS

The attached listed payment vouchers amounting to Eight Million One Hundred and Ninety Four Thousand Nine Hundred and Thirty Three Naira Seventy Kobo (**N8,194,933.70**) were paid without attaching proper supporting documents to support the expenditure. Some of the payees did not sign for their allowances. Details attached refers.

This is copied to the Auditor General Local Government Audit and the Zonal Director Audit Kazaure for their information.


BUHARI BASHARI.
AREA AUDITOR
Yankwashi Local Govt.



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

Local Query No. LG/AUD/KZO/YKS/L.Q/6/22

The, Hon. Chairman
 'Yankwashi Local Government

Audit Form 1

Station: 'Yankwashi

Pv. No.: CC Date: CC

Head 2007^C Sub Head: 7^C

Amount ₦: 3,646,405=

Payee: Nasir Ahmed

Nature of Payment: Supply of Diesel

AUDIT QUERY

NONE CONTRACT TAX DEDUCTIONS

The sum of Three Million Six Hundred and Forty Six Thousand Four and Five Naira N 3,646 405= was paid to NAJIB AHMED for the supply of diesel for the months of February – June, 2022 to the Local Government, but 16.5% Contract deductions have not been deducted amounted to six hundred and one thousand six hundred and eighty six Naira. N 601,656=.

Therefore the supplier be ask to refund the undeducted tax and this office be informed. Refer to attached for details.

This is copied to the Ag. Auditor General Local Government Councils and the Zonal Audit Director Kazaure for their information.

Buhari Bashari
Buhari Bashari
Area Auditor
'Yankwashi Local Government



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



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

Local Query No. LG/AUD/YKS/LQ/122

The, Hon. Chairman

Yankwashi Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: 162 Date: 19/7/2022

Head 2009 Sub Head: 2

Amount ₦: 1,473,136.00

Payee: Muzammilu Ahmed

Nature of Payment: Repairs of
Vehicles

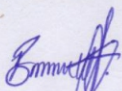
AUDIT QUERY

IRREGULAR PAYMENT

The sum of One Million Four Hundred and Seventy Three Thousand One Hundred and Thirty Six Naira (**N1,473,136.00**) was paid to the above named person as 50% mobilization fee to repair 5No. officials' vehicles. However, it was observed that, the payment was made to the contractor without any legal commitment between the Local Government and the contractor hence agreement letter was not served to him. No bill of quantity to indicate how the repairs is to be carried out, no council extract and the payment voucher was not certified by the Internal Auditor.

Therefore the payee be ask to explain fully or to refund the amount paid to him.

This is copied to Auditor General Local Government Councils and the Zonal Director Audit, Kazaure Zone for their information.


BUHARI BASHARI

Area Auditor

Yankwashi Local Government

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25/5/23
AG 23/05/23



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



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

Local Query No. LG/AUD/YKS/LQ/ 8 /22
The, Hon. Chairman
Yankwashi Local Government

Audit Form 1

Station: Yankwashi
Pv. No.: CC Date: cc
Head CC Sub Head cc
Amount ₦: 100,377,965.00
Payee: Sundry
Nature of Payment: Sundry

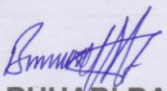
AUDIT QUERY

OVER EXPENDITURE IN VOTE BOOKS

It was observed with dismay that the sum of One Hundred Million Three Hundred and Seventy Seven Thousand Nine Hundred and Sixty Five Naira (**N100,377,965.00**) was expended by the Local Government Council out of the approved appropriation bill of the year 2022 and A.I.S.E have not been raised and approved to that effect.

Therefore, the officers concerned are hereby ask to explain why the expenditure was incurred or appropriate action be taken against them. Refer to attached for details.

This is copied to the Auditor General Local Governments and the Zonal Director Kazaure Zone for information.


BUHARI BASHARI
Area Auditor
Yankwashi Local Government

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



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

Local Query No. LG/AUD/YKS/LQ/7/22

The, Hon. Chairman
Yankwashi Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: CC Date: cc

Head CC Sub Head cc

Amount ₦: 43,460,035.00

Payee: Sundry

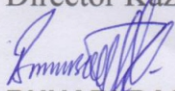
Nature of Payment: Sundry

AUDIT QUERY
IRREGULAR PAYMENTS

The sum of Forty Three Million Four Hundred and Sixty Thousand Thirty Five Naira (**N43,460.035**) was expended for various supplies and other services to the Local Government Council but all the payment vouchers were not supported by either cash sales invoice, S.r.v, L.p.o Agreement Letter and council extracts.

This practice has grossly contradicts the provision of FM Chapter 14:4. Therefore the concerned officers should produce and attach all necessary supporting documents needed to justify the expenditure or to recover the amount involved. Details attached refers.

This is copied to the Auditor General Local Governments and the Zonal Director Kazaure Zone for information.


BUHARI BASHARI
Area Auditor
Yankwashi Local Government

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(Signature) AG, 23/05/22



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



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

Local Query No. **TO**
LG/AUD/YKS/L.G./22
The, **Hon. Chairman**
Yankwashi Local Government

Audit Form 1

Station: **Yankwashi**
Pv. No.: **CC** Date: **cc**
Head **cc** Sub Head: **cc**
Amount #: **95,735,635.00**
Payee: **Sundry**
Nature of Payment: **Sundry**

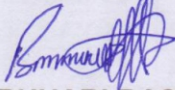
AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

The attached listed payment vouchers worth Ninety Five Million Seven Hundred and Thirty Five Thousand Six Hundred and Thirty Five Naira (**N95,735,635.00**) have not been presented for auditing. All efforts were made for the payment vouchers to be presented but all in vain. This practice is contrary to the provision of financial regulations and Model Financial Memoranda Chapter 14.

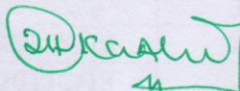
Therefore the concerned officers should produce the payment vouchers or appropriate action be taken against them.

This is copied to the Auditor General Local Governments and the Zonal Director Kazaure Zone for information.


BUHARI BASHARI
Area Auditor
Yankwashi Local Government

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 **AG 23/05/23**
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YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

In case of YKS/LG/AUD/YKS/LQ/22/P.11

Ref. No.

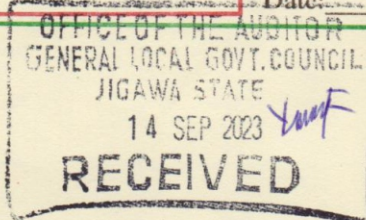
PM.B 5011

KAZAURE NIGERIA

16/8/2022

Date:

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



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15/9/23

RESPONSE TO AUDIT QUERIES FOR THE PERIOD JANUARY TO JUNE, 2022

Following the receipt of the Queries No. LG/AUD/YKS/LQ/22 in which observation were made.

However, the Local Government has carefully considered all the observation and recommendation made in the queries and responded positively as follows forwarded for your information and record purpose please.

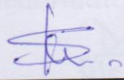
A. JANUARY TO JUNE, 2022

1. Unpresented Payment Vouchers: LG/AUD/YKS/LQ1/22. The payment vouchers amounting to N9,837,355.00 as unpresented were traced out and adequately checked ready for your further verification.
2. Fictitious Payments: LG/AUD/YKS/LQ2/22. All voucher amounting to N4,950,000.00 leveled as fictitious was genuine and real, the work had been carried out successfully and satisfactorily ready for your inspection.
3. Unsupply to Store : LG/AUD/YKS/LQ3/22. The supply items amounting N1,000,000.00 were supplied to the store and distributed to the relevant communities and fully recorded in the relevance documents in the store i.e S.R.V and S.I.V awaiting for your verification.
4. Fictitious Payment: LG/AUD/YKS/LQ4/22. The payment amounting to N8,194,935.70 was genuine. The said items had been supply and the work was carried out successfully and satisfactorily awaiting for your verification.



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

5. Unpresented Payment Voucher: LG/AUD/YKS/LQ5/22. The payment vouchers amounting to N13,091,856.50 were traced and made available for you to verify.


Hussaini Muhammad
Treasurer
Yankwashi Local Government



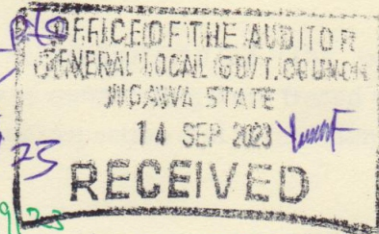
YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

In case of reply please quote
YKSLG/TRA/AQ/VOL.2/13
Ref. No.

PM.B 5011
KAZAURE NIGERIA
Date: 4/7/2023

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



RESPONSE TO AUDIT QUERIES FOR THE PERIOD JULY TO DECEMBER, 2022

Following the receipt of the Queries No. LG/AUD/YKS/LQ/22 in which observation were made.

However, the Local Government has carefully considered all the observation and recommendation made in the queries and responded positively as follows: forwarded for your information and record purpose please.

B. JULY TO DECEMBER, 2022

1. None contract tax deduction: LG/AUD/YKS/LQ6/22 the payment voucher amounting to Three Million, Six Hundred and Fourty Six Thousand, Four Hundred and Five Naira (N3,646,405.00) only was not a contract, the items were supplied by the staff of the Local Government (Sectional Head) hence there will be no deduction.
2. Irregular payment: LG/AUD/YKS/LQ7/22. The voucher amounting to N1,473,136.00 as 50% mobilization for the repair of 5 nos vehicle, all corrections were made, and relevant document were also attached ready for further verification please.
3. Over Expenditure: LG/AUD/YKS/LQ8/22. The over expenditure amounting to N100,377,965.00. the request for approval of the A.I.S.E Ref YKS/ADm/FIN/VOL.II dated 5th April, 2023 was sent to the Ministry but not receive. The Local Government promise to argument the exhausted heads as soon as we receive the approval.



4. Irregular payment: LG/AUD/YKS/LQ9/22. All relevant supporting document as per payment made amounting to N43,460,038.00 were produced and attached to the payment voucher ready for your assessment.
5. Unpresented Payment Voucher: LG/AUD/YKS/LQ10/22. The payment vouchers amounting to N95,735,635.00 as outstanding were traced out and adequately checked ready for your further inspection and verification.

Hussaini Muhammad
Treasurer
Yankwashi Local Government

8. JULY TO DECEMBER 2022

1. None contract tax deduction: LG/AUD/YKS/LQ6/22 the payment voucher amounting to Three Million, Six Hundred and Forty Six Thousand, Four Hundred and Five Naira (N3,646,465.00) only was not a contract, the items were supplied by the staff of the Local Government (Sectional Head) hence there will be no deduction.
2. Irregular payment: LG/AUD/YKS/LQ7/22 the voucher amounting to N1,473,136.00 as 50% mobilizing for the repair of 5 nos vehicle, all certificates were made, and relevant document were also attached ready for further verification please.
3. Over Expenditure: LG/AUD/YKS/LQ8/22. The over expenditure amounting to N100,377,965.00, the request for approval of the AISE Ref YKS/ADM/FIN/VOL.II dated 5th April, 2023 was sent to the Ministry but not receive. The Local Government promise to argument the exhausted heads as soon as we receive the approval.