

GURI

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL
on the**

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



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



HON. MUSA SHUAIBU MUHAMMED
The Executive Chairman
Guri Local Government Council



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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

Ref. No.....

Date: 17-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.

17-2-23

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

HASSAN IBRAHIM 17-2-23

Treasurer

17-2-23

HON. MUSA SHU'AIBU MUHAMMED

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
FRCN	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 Guri 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 Guri Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Guri 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 Guri 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
Guri Local Government Council for the Year Ended 31st December, 2022

S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Guri Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.3. 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.4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.5. 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.6. Cash receipts are cash inflows.7. Cash payments are cash outflows.8. Cash Controlled by Guri Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Guri 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.9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. 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;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government.10. 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



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

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 Guri Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Guri Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. 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; and6. 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 Guri Local Government Council, Jigawa State: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st 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 Guri Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Guri 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 <ol style="list-style-type: none">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.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 <ol style="list-style-type: none">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.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 <ol style="list-style-type: none">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.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
Guri 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: <ol style="list-style-type: none">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 <ol style="list-style-type: none">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 paymentsOperating 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
Guri Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,525,000,000.00	Statutory Allocation	1	2,221,676,219.95	1,725,144,854.40
	Independent Revenue			
200,000.00	Taxes	2a	0.00	0.00
500,000.00	Rate	2b	490,000.00	390,000.00
32,034,000.00	Local Licenses and Fees	2c	34,049,952.16	6,648,561.00
5,770,000.00	Commercial Undertaking	2d	7,503,893.24	9,674,053.00
900,000.00	Rent of LGA Properties	2e	0.00	100,000.00
40,000.00	Interest and dividend	2f	0.00	60,667.00
1,000,000.00	Miscellaneous	2g	0.00	91,700.00
40,444,000.00	Total Independent Revenue		42,043,845.40	16,964,981.00
2,565,444,000.00	Total Receipt from Operating Activities		2,263,720,065.35	1,742,109,835.40
	PAYMENTS			
66,593,656.00	Office Of The Chairman	3a	27,991,850.80	43,821,535.00
29,029,498.00	Planning, Research and Statistics	3b	37,684,828.72	30,946,883.00
41,099,975.00	The Council	3c	40,619,069.80	35,350,090.00
95,690,335.00	Personal Management	3d	103,285,473.98	102,722,894.00
267,288,159.00	Finance And Supply	3e	234,115,840.52	218,217,093.00
378,840,130.00	Education	3f	391,710,622.42	373,510,383.00
242,603,890.00	Medical And Health	3g	293,604,120.88	235,033,634.00
45,220,531.00	Agriculture &Natural Resources	3h	52,337,239.90	40,259,905.00
101,490,031.00	Works And Housing	3i	166,804,803.79	132,918,781.42
60,000,000.00	Traditional Office Holders	3j	109,596,868.61	86,257,540.38
67,350,480.00	Social And Community Dev.	3k	75,495,943.11	78,071,312.20
1,395,206,685.00	Total Payment		1,533,246,662.53	1,377,110,051.00
	Net Cash Flow From Operating Activities		730,473,402.82	364,999,784.40
	CASHFLOWS FROM INVESTING ACTIVITIES:			
649,523,880.00	Capital Expenditure	4	786,877,938.53	369,182,620.00
	Net Cash Flow From Investing Activities		786,877,938.53	369,182,620.00
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	588,195.00	407,970.00
	Other Noncurrent liabilities	5b	(19,827,529.23)	0.00
112,000,000.00	Other Capital Receipt	5c	47,022,411.04	3,575,506.60
	Net Cash Flow From Financing Activities		27,783,076.81	3,983,476.60
	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		(28,621,458.90)	(199,359.00)
	Cash & Cash Equivalent as at 1st January,2022		36,910,324.00	37,109,683.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2022		8,288,865.10	36,910,324.00

The accompanying notes form part of these statements

HASSAN IBRAHIM

Treasurer

Guri Local Government, Jigawa State



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

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022
GURI 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	8,288,865.10	36,910,324.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		8,288,865.10	36,910,324.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	50,231,540.00	50,819,735.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		50,231,540.00	50,819,735.00
TOTAL ASSETS		58,520,405.10	87,730,059.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	24,435,863.33	33,817,988.00
Non- Current Liabilities	9	34,084,541.77	53,912,071.00
Other Public Fund		0.00	0.00
TOTAL LIABILITIES		58,520,405.10	87,730,059.00

The accompanying notes form part of these statements


17-2-23
HASSAN IBRAHIM

Treasurer

Guri Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Guri 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
GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,725,144,854.40	STATUTORY ALLOCATIONS:	1	2,221,676,219.95	2,525,000,000.00
	Independent Revenue			
0.00	Taxes	2a	0.00	200,000.00
390,000.00	Rate	2b	490,000.00	500,000.00
6,648,562.00	Local Licenses and Fees	2c	34,049,952.16	32,034,000.00
9,674,053.00	Commercial Undertaking	2d	7,503,893.24	5,770,000.00
100,000.00	Rent of LGA Properties	2e	0.00	900,000.00
60,667.00	Interest and dividend	2f	0.00	40,000.00
91,700.00	Miscellaneous	2g	0.00	1,000,000.00
16,964,981.00	SUB TOTAL INDEPENDENT REVENUE		42,043,845.40	40,444,000.00
1,742,109,836.40	TOTAL REVENUE		2,263,720,065.35	2,565,444,000.00
	LESS:EXPENDITURE			
43,821,535.00	Office Of The Chairman	3a	27,991,850.80	66,593,656.00
30,946,883.00	Planning, Research and Statistics	3b	37,684,828.72	29,029,498.00
35,350,090.00	The Council	3c	40,619,069.80	41,099,975.00
102,722,894.00	Personal Management	3d	103,285,473.98	95,690,335.00
218,217,093.00	Finance And Supply	3e	234,115,840.52	267,288,159.00
373,510,383.00	Education	3f	391,710,622.42	378,840,130.00
235,033,634.00	Medical And Health	3g	293,604,120.88	242,603,890.00
40,259,905.00	Agriculture &Natural Resources	3h	52,337,239.90	45,220,531.00
132,918,781.42	Works And Housing	3i	166,804,803.79	101,490,031.00
86,257,540.38	Traditional Office Holders	3j	109,596,868.61	60,000,000.00
78,071,312.20	Social And Community Dev.	3k	75,495,943.11	67,350,480.00
1,377,110,051.00	TOTAL EXPENDITURE		1,533,246,662.53	1,395,206,685.00
364,999,785.40	Operating Balance		730,473,402.82	
	APPROPRIATIONS/TRANSFERS:			
364,999,785.40	Transfer to Capital Development Fund		730,473,402.82	

The accompanying notes form part of these statements

HASSAN IBRAHIM
Treasurer

Guri Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Guri 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
GURI 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			
364,999,785.40	Transfer from CRF		730,473,402.82	
3,575,506.60	AID AND GRANTS	10	47,022,411.04	112,000,000.00
368,575,292.00	TOTAL REVENUE AVAILABLE		777,495,813.86	
	LESS: CAPITAL EXPENDITURE			
369,182,620.00	Capital Expenditure	11	786,877,938.53	649,523,880.00
369,182,620.00	TOTAL CAPITAL EXPENDITURE		786,877,938.53	649,523,880.00
(607,328.00)	INTANGIBLE ASSETS		(9,382,124.67)	
(607,328.00)	CLOSING BALANCE		(9,382,124.67)	

The accompanying notes form part of these statements


17-2-23
HASSAN IBRAHIM

Treasurer
Guri Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,221,676,219.95	1,725,144,854.40
2a	Taxes	0.00	0.00
2b	Rate	490,000.00	390,000.00
2c	Local Licenses and Fees	34,049,952.16	6,648,561.00
2d	Commercial Undertaking	7,503,893.24	9,674,053.00
2e	Rent of LGA Properties	0.00	100,000.00
2f	Interest and dividend	0.00	60,667.00
2g	Miscellaneous	0.00	91,700.00
3a	Office Of The Chairman	27,991,850.80	43,821,535.00
3b	Planning, Research and Statistics	37,684,828.72	30,946,883.00
3c	The Council	40,619,069.80	35,350,090.00
3d	Personal Management	103,285,473.98	102,722,894.00
3e	Finance And Supply	234,115,840.52	218,217,093.00
3f	Education	391,710,622.42	373,510,383.00
3g	Medical And Health	293,604,120.88	235,033,634.00
3h	Agriculture &Natural Resources	52,337,239.90	40,259,905.00
3i	Works And Housing	166,804,803.79	132,918,781.42
3j	Traditional Office Holders	109,596,868.61	86,257,540.38
3k	Social And Community Dev.	75,495,943.11	78,071,312.20
4	Capital Expenditure	786,877,938.53	369,182,620.00
5a	Proceed From Loan	588,195.00	407,970.00
5b	Other Noncurrent liabilities	(19,827,579.23)	0.00
5c	Other Capital Receipt	47,022,411.04	3,575,506.60
6	CASH AND BANK BALANCES	8,288,865.10	36,910,324.00
7	ADVANCES	50,231,540.00	50,819,735.00
8	ACCUMULATED FUND	24,435,863.33	33,817,988.00
9	NON CURRENT LIABILITIES	34,084,541.77	53,912,071.00
10	AID AND GRANTS	47,022,411.04	3,575,506.60
11	Capital Expenditure	786,877,938.53	369,182,620.00

The accompanying notes form part of these statements

HASSAN IBRAHIM

Treasurer
Guri Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2020 GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE					
NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE	ECOLOGICAL / SURE-P	TOTAL
JANUARY	75,404,222.74	62,770,752.87	0.00		138,174,975.61
FEBRUARY	27,948,999.90	58,432,169.28	1,021,961.47		87,403,130.65
MARCH	119,595,283.04	3,424,531.77	22,889,847.51		145,909,662.32
APRIL	73,493,297.84	50,130,708.48	19,137,161.61		142,761,167.93
MAY	27,517,292.35	66,211,155.92	0.00		93,728,448.27
JUNE	90,283,738.76	54,536,402.35	6,320,321.32	37,694,665.39	188,835,127.82
JULY	150,764,612.49	64,579,944.65	31,642,950.31		246,987,507.45
AUGUST	121,980,533.81	62,118,714.49	0.00		184,099,248.30
SEPTEMBER	83,559,785.80	57,574,428.48	0.00		141,134,214.28
OCTOBER	90,035,676.44	69,394,262.64	0.00	130,730,899.96	290,160,839.04
NOVEMBER	168,207,233.13	61,410,931.74	19,120,482.16		248,738,647.03
DECEMBER	148,470,606.50	137,324,070.00	27,948,575.06		313,743,251.56
TOTAL	1,177,261,282.80	747,908,072.67	128,081,299.44	168,425,565.35	2,221,676,219.95

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	0.00
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	490,000.00
TOTAL	
NOTE 2c: LOCAL LICENSES AND FEES	
Bicycle license 1003/3	210,000.00
Canoe license 1003/4	160,000.10
Motor cycle license 1003/7	120,000.00
Slaughter fees	1,282,618.21
Cattle dealers license fees 100/24	300,000.00
Dry fish /meat license fees 1003/25	1,667,000.00
Cinema license fees 100/35	300,000.00
Birth and death registration 1003/48	853,113.87
Infunding animal fees 1003/46	60,000.00
Dispensary /maternity fees 1003/51	600,000.00
Contract registration fees 100/54	5,792,707.99
Tender fees 1003/55	14,004,622.96
Falling of trees 1003/63	392,300.00
Producing buying fees 100/6	8,307,589.03
TOTAL	34,049,952.16
NOTE 2d: COMMERCIAL UNDERTAKING	
Market 1004/1	1,269,316.62
Motor park 1004/2	2,409,545.00
Shop and Shopping centre 1004/3	400,000.00
Cattle Market 1004/4	552,275.00
Mass transit 1004/7	2,854,256.62
Earning from other commercial under taking	18,500.00
TOTAL	7,503,893.24
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	0.00
TOTAL	0.00
NOTE 2g: MISCELANGEUS	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
TOTAL	42,043,845.40



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	7,821,850.80
2001/2	Traveling & Transport	3,070,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	4,980,000.00
2001/11	Entertainment & Hospitality	0.00
2001/12	Miscellaneous expenses	120,000.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	TOTAL	27,991,850.80
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	25,375,828.72
2002/2	Traveling & Transport	1,200,000.00
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	8,461,000.00
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	2,648,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	37,684,828.72
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	21,149,069.80
2003/2	Traveling & Transport	200,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	6,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,910,000.00
2003/11	Entertainment & Hospitality	3,000,000.00
2003/12	Miscellaneous expenses	3,000,000.00
2003/13	Provision of service material	5,360,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	40,619,069.80



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	30,327,390.33
2004/2	Traveling & Transport	796,558.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	68,800.00
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	58,512,751.65
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	7,544,000.00
2004/11	Entertainment & Hospitality	6,035,974.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	103,285,473.98
TOTAL		
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	25,264,108.44
2005/2	Traveling & Transport	250,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	9,239,600.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	22,228,194.19
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	18,527,307.16
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	104,994,312.05
2005/13	Provision of service material	720,000.00
2005/14	Contribution to pension fund	52,892,318.68
TOTAL		234,115,840.52
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	352,472,558.46
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	14,845,520.10
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	24,392,543.86
TOTAL		391,710,622.42



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

NOTE 3g: WASH		
2007/1	Personnel Cost	147,374,080.21
2007/2	Traveling & Transport	11,735,000.00
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	80,202,752.60
2007/8	Consultancy Service & Special Committee	7,810,000.00
2007/9	Grand Contribution and Subvention	3,569,300.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	1,372,000.00
2007/13	Provision of service material	8,242,429.07
2007/14	Contribution to pension fund	33,298,559.00
	TOTAL	293,604,120.88
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	39,121,439.90
2008/2	Traveling & Transport	0.00
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	2,956,900.00
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	10,258,900.00
2008/14	Contribution to pension fund	0.00
	TOTAL	52,337,239.90
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	27,747,700.50
2009/2	Traveling & Transport	5,210,000.00
2009/3	Utility Service	260,000.00
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	130,727,103.29
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	2,860,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	166,804,803.79



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	0.00
2010/10	Training staff development & welfare	109,596,868.61
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	109,596,868.61
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	30,620,676.51
2011/2	Traveling & Transport	2,395,000.00
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	11,681,666.60
2011/9	Grand contribution and subvention	17,933,100.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	490,000.00
2011/13	Provision of service material	12,375,500.00
2011/14	Contribution to pension fund	0.00
	TOTAL	75,495,943.11



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

NOTE 4: CAPITAL EXPENDITURE, 2020		
HEAD	PURPOSE	AMOUNT
4001/1	purchase of fertilizer/transportation	8,000,000.00
4001/2	purchase of 50No Water Hand Pump Generator(Yamaha Model) for Youth Empowerment for irrigation	8,755,000.00
4001/3	Clearance of Typa Grass along Guri river	2,955,000.00
4001/4	Purchase of Agro Chemical	1,733,000.00
4001/5	Purchase of Grain	7,416,578.00
4001/7	Badaru Smart Farmers (Empowerment Programme)	5,000,000.00
4001/8	Purchase of 2No 4 Inch Water Pump Engine for flood control	2,300,000.00
4002/1	WIDOW EMPOWERMENT PROGRAMME (GOAT BREEDING)	1,500,000.00
4002/2	Purchase of Veterinary Drugs	6,435,500.00
4002/3	Annual Livestock vaccination	2,960,000.00
4003/1	ROAD SIDE TREE PLANTING	1,292,000.00
4003/2	Demarcation of Grazing Reserves and Cattle Routes	6,900,000.00
4004/2	Purchase of fishing equipment for Empowerment	5,227,000.00
4006/7	Construction of Solar Street Light at Unguwar Kudu Guri, Musari, Adiyani, Wareri and Unguwar Gangare Guri	16,002,987.38
4007/1	Construction of Market stalls at Musari, Lafiya, and Adiyani 2No. Block and Kadira 2No. Block	3,237,496.27
4007/3	Purchase of 2No. Mass Transit Bus (Sharon)	9,500,000.00
4007/4	Construction 9No. Market Stall/Shops at Arin, Guri, Kadira and Wareri	8,120,116.88
4007/5	Construction of Modern Motor Park at Guri	51,149,741.11
4008/3	Earth filling/Drainage at Guri Market and Kadira Markets	7,188,272.00
4008/6	Construction of 5No. culvert and Earth filing along Guri - Zoriyog Road (On going)	2,070,000.00
4008/8	Earth filing along Arin - Lafiya-Madumuwag	1,760,000.00
4008/10	Earth filling from Transformer to Court at Guri Town	200,000.00
SUB TOTAL		159,702,691.64
5001/1	2% contribution to Jigawa state university	27,928,345.74
5001/2	Construction of 2 classroom of 1 Block at Taka Lafiya village	8,950,000.00
5001/5	Contribution for the construction of six (6) No. of Two classroom at Old Motor Park Guri	13,862,093.00
5002/3	Purchase of hospital equipment to Arin,	13,304,000.00
5002/7	Conctsraction of maternity clinic at Adiyani	13,073,888.48
5002/8	General Renovation at Existing Health Clinics across the Local Government	1,163,619.00



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

5003/1	Purchase of Information Facilities	965,000.00
5004/2	PURCHASE OF SPORT EQUIPMENTS	1,400,094.00
5004/3	Social Protection Programme (Intervention Programme)/Covid 19 Responses	8,774,000.00
	SUB TOTAL	89,421,040.22
6001/1	Purchase of Hand Pumps Materials	32,236,000.00
6001/2	Conversion of Motorized Water Scheme to Solar Powered Water Scheme	2,500,000.00
6001/4	Const. of Solar water scheme at Guri unguwar kudu and Kadira unguwar kudu	14,841,315.00
6001/6	Construction of 50 No. hand pumps across the local Govt. 1. Garin malam 2. Wuro jugga 3. Sabon gida 4. Damegi 5. Gaduwa 6. Kujuru Gatakashe 7. Una Bonigarul 8. Yalwan tsangaya 9. Zugobiya Wajawa 10. Lamido handu 11. Dawa ung. Gabar 12. Kurya 13. Rigar lamido kariyo 14. Gagoya 15. Rigar hardo uda 16. Rigar almazuzu 17. Rigar Bodala 18. Rigar lamido Dagana 19. Lakar yamma zugo 20. Bulamari Bakin sani 21. Kasaga Tsohuwa Ung. kudu 22. Adiyani makabartar Arewa 23. Zoriyo Ung. Yamma 24. Adiyani ung. Yamma Bayangidan arrama Gambo 25. Kabela const. adiyani 26. Gaftu 27. Rigar Jilliri 28. Lafiya mato 29. Mugurusu rigar A.jawo 30. Daga daura 31. Rugar yaro 32. Rugar hardu Hassan 33. Rigar Gidima Zabura 34. Karedi Garbagal 35. Pri. Sch Gabas 36. Daba 37. Tukwi kwi 38. Yola 39. Margadu 40. Margadu 41. Garbawa Guri 42. Tsangayar Yamma 43. Wareri Ung. Yamma 44. Wareri tsangaya 45. New site Guri 46. Medashi tsohuwar Riga 47. Kadira Gwammaja 48. Rigar Lamido Kabo 49. Dakori Rigar Magaji 50. Medashi Ganji Rigar Hassan kome (On-Going)	4,150,000.00
6001/7	Provision of water supply to the upgraded BHC at Adiyoni & Musari	4,150,000.00
6001/12	Construction of Solar water scheme at Newly constructed PHC Office	3,580,325.00
6001/13	Purchase of SQ flex Submersible Pump to the Local Govt. 12No.	15,077,000.00
6002/1	River Embankment at Guri and Kadira	11,730,000.00
6002/9	Control of Erosion at Guri Local Government Area	35,214,654.80
6004/1	Renovation of Central Mosques at Adiyani and Guri (On-going)	4,671,683.63
6004/2	Completion of Dole, Tukuikuyi, Kadira Izala Mosque Lafiya, Zuba Barkwano, and Alanjo Mosques Phase II	4,300,000.00



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

6004/3	Purchase of polythene Mats for distribution to prayer mosques within the L.G	7,540,000.00
6004/5	Construction of 5Daily prayer Mosque at Galdimari, Kujuru, Adiyani, Garmagawan Yamma, Margadu, Madamuwa, Zuba Barkono and Guri Tsangayar Yamma.	996,979.00
6004/12	Construction of Friday Mosque at Musari (On going)	71,003,359.40
6004/13	Contribution to Community Development Project	7,495,200.00
6004/17	Construction of Daily Prayer Mosque at Kasakardi	2,649,568.23
6004/20	Construction of 6No. Daily Prayer Mosque across the Local Government	14,907,123.76
	SUB TOTAL	237,043,208.82
7001/1	Payments of Outstanding Liabilities	40,073,088.00
7001/2	payment of Land Compensation	200,000.00
7001/3	Contribution to State and Local Government Joint Projects and Programme	118,190,019.23
7001/4	Purchase of 1No. Utility Vehicle, Toyota Camry	14,800,000.00
7001/9	Purchase of 1No Motorcycle for Dispatch rider	400,000.00
7001/11	Purchase of Official Vehicle for Hon. Chairman (Parado Jeep 2021)	19,000,000.00
7001/12	Purchase of Motorcycle for Youth Empowerment	4,300,000.00
7002/2	Construction of Guri District Head House Phase I Ongoing Project	87,046,596.04
7002/6	Purchase of Additional Furniture to L.G staff offices and Staff Quarters	1,900,000.00
7002/10	Construction of 2No Midwife House at Madamuwa and Takkaza Hard reach areas	9,806,294.58
7002/13	Furnishing of Guri New District Head House	4,995,000.00
	SUB TOTAL	300,710,997.85
	GRAND TOTAL	786,877,938.53

NOTE 5a : (PROCEED FROM LOAN)

Previous Year Advance	50,819,735.00
Current Year Advance	50,231,540.00
MARGIN	588,195.00

NOTE 5b : (Other Non Current Liabilities)

Current Year NCL	34,084,541.77
Previous Year NCL	53,912,071.00
MARGIN	(19,827,529.23)

NOTE 5c : OTHER CAPITAL RECEIPT

MONTHS	STATE I.G.R	AUGMENTATIONS/OTHER RECEIPTS FROM STABILIZATION ACCOUNT	TOTAL
JANUARY	164,625.55	0.00	164,625.55
FEBRUARY	164,625.55	0.00	164,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	5,000,000.00	5,164,625.55
MAY	164,625.55	8,969,429.56	9,134,055.11
JUNE	164,625.55	1,500,000.00	1,664,625.55
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	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	19,077,474.88	19,242,100.43
TOTAL	1,975,506.60	45,046,904.44	47,022,411.04



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

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)		30,292.64	
UNITY BANK PLC (OVERHEAD A/C)		154,847.72	
UNITY BANK PLC (SALARY A/C)		903,218.19	
UNITY BANK PLC (PROJECT A/C)		4,988,754.11	
POLARIS BANK PLC (REVENUE A/C)		1,986,263.12	
POLARIS BANK PLC (RETENTION A/C)		50,376.50	
UNITY BANK PLC (LOAN)		175,112.82	
		8,288,865.10	
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE		7,719,168.00	
OTHER ADVANCES		42,512,372.00	
		50,231,540.00	
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F		33,817,988.00	
Closing Balance		(9,382,124.67)	
Accumulated Fund C/D		24,435,863.33	
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE		2,481,601.00	
FEDERAL		21,782,401.77	
OTHER DEPOSITS		9,820,539.00	
		34,084,541.77	
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I.G.R	AUGMENTATIONS /OTHER RECEIPTS FROM STABILIZATION ACCOUNT	TOTAL
JANUARY	164,625.55	0.00	164,625.55
FEBRUARY	164,625.55	0.00	164,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	5,000,000.00	5,164,625.55
MAY	164,625.55	8,969,429.56	9,134,055.11
JUNE	164,625.55	1,500,000.00	1,664,625.55
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	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	19,077,474.88	19,242,100.43
TOTAL	1,975,506.60	45,046,904.44	47,022,411.04



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Guri 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 SECRETARIATE 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 Guri 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.

24 Cashier
1 28/06/2023
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa state.



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

- 1. STATUTORY ALLOCATIONS:** - The account of Guri Local Government Council received, the sum of Two Billion Two Hundred and Twenty One Million Six Hundred and Seventy Six Thousand Two Hundred Nineteen Naira Ninety Five Kobo(N2,221,676,219.95) was received from the federation account as statutory Allocation for the year 2021, This represents 87% of the approved estimated amount of N2,525,000,000.00
- 2. CAPITAL RECEIPT:** - The sum of Forty-Seven Million Twenty-Two Thousand Four Hundred and Fort One Naira Four Kobo (N47,022,411.04) Only was received as capital receipt which represent 42% of the approved budgeted amount of N112,000,000.00
- 3. INTERNAL GENERATED REVENUE:** The revenue section of Guri Local Government Council has realized the total sum of Forty-Two Million Forty Three Thousand Eight Hundred and Forty Five Naira Forty Kobo (N42,043,845.40) as Internally Generated Revenue which represent 100% of the approved estimated amount of N40,444,000.00
- 4. BANK RECONCILIATION STATEMENT:** The Five Bank accounts operated by the Local Government with various bank during the year under review were properly reconciled by the Local Government cashier.
- 5. BUDGET PERFORMANCE:** The overall budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized below :

REVENUE AND EXPENDITURE 2022				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,525,000,000.00	2,221,676,219.95	303,323,780.05	87%
CAPITAL RECEIPT	112,000,000.00	47,022,441.04	64,977,558.96	42%
INTERNAL GENERATED REVENUE	40,444,000.00	42,043,845.40	(1,599,845.40)	103.9%
TOTAL REVENUE	2,677,444,000.00	2,310,742,506.39	366,701,493.61	86%
EXPENDITURE				
RECURRENT EXPENDITURE	1,395,206,685.00	1,533,246,662.53	(138,093,977.53)	109.8%
CAPITAL EXPENDITURE	649,523,880.00	786,877,938.53	(137,345,058.53)	121%
TOTAL EXPENDITURE	2,044,730,565.00	2,320,124,601.06	(275,394,036.06)	113%



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

1. **TOTAL REVENUE:** - The sum of Two Billion Three Hundred and Ten Thousand Seven Hundred and Forty Two Thousand Five Hundred and Six Naira Thirty-Nine Kobo (N2,310,742,506.39) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2021. This represents 85% of the approved estimated amount of N2,677,444,000.00.
2. **RECURRENT EXPENDITURE:** - Expenditure amounting to One Billion Five Hundred and Fifty Three Million Two Hundred and Forty Six Thousand and Six Hundred and Sixty Two Naira Fifty Three Kobo (N1,533,246,662.53) only was incurred on payments of personnel and overhead cost during the year 2022. The amount represents 109.8% of the approved budgeted amount of N1,395,206,685.00.
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting to Seven Hundred and Eighty-Six Million Eight Hundred and Seventy-Seven Thousand Nine Hundred and Thirty-Eight Naira Fifty Three kobo(N786,877,938.53.00) was incurred by the Local Government which represents only 121% of the approved estimated amount of N649,523,880.00.
4. **RECOMMENDATION:**
 - a. The Local Government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate
 - b. The effort of revenue section of the Local Government Council deserved commendation. Nevertheless, the Section is advised to double its effort toward exploring more source of revenue generation.

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

Queries were issued to Guri Local Government Council amounting to Two Hundred and Forty Nine Million Twenty Six Thousand Three Hundred and Thirty Four Naira (N249,026,334.00) where the same was verified and resolved. Below is the table for Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/HZO/GRR/LQ1/2022	340,000.00	340,000.00	0.00
2	ALG/HZO/GRR/LQ2/2022	2,452,000.00	2,452,000.00	0.00
3	ALG/HZO/GRR/LQ3/2022	5,049,916.00	5,049,916.00	0.00
4	ALG/HZO/GRR/LQ4/2022	2,537,860.00	2,537,860.00	0.00
5	ALG/HZO/GRR/LQ5/2022	39,512,412.00	39,512,412.00	0.00
6	ALG/HZO/GRR/LQ6/2022	133,637,475.00	133,637,475.00	0.00
7	ALG/HZO/GRR/LQ7/2022	61,066,671.00	61,066,671.00	0.00
8	ALG/HZO/GRR/LQ8/2022	4,430,000.00	4,430,000.00	0.00
TOTAL		249,026,334.00	249,026,334.00	0.00

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
Guri Local Government Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
GURI 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 Guri 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 Forty Nine Million, Twenty Six Thousand Three Hundred and Thirty Four Naira (N249,026,334.00) 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 Guri Local Government staff and Local Education Authorities. To this effect, a sum of Twenty Four (24) 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 Forty One Million, Nine Thousand, Six Hundred and Sixty Four Naira (N41,009,664.00).

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 Seventeen (17) numbers of staff retired and deceased owed Guri Local Government Council, the sum of Two Million, Two Hundred and Thirty Thousand , Five Hundred and Fifty Seven Naira (N2,230,557.00) only which has to been deducted and remitted back by the pension administration.

SHEHU A. KAILA 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
Guri Local Government Council for the Year Ended 31st December, 2022



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

Local Querry No. ALG/HZO/GRR/LQ/8/2022
The, Guri Chairman Local Government

Audit Form I

Station: Guri Local Government
Py. No.: CC Date: July-Dec, 2022
Head CC Sub Head: CC
Amount #: 4,430,000:00
Payee: Sundry Persons
Nature of Payment: Un Approval by Local
Government Chairman

AUDIT QUERRY

The sum of four million, four hundred and thirty thousand naira (₦4,430,000:00) only were paid without local government chairman final approval.

In light of the above therefor, you are advise to rectify the anomalies and forward the same to this office for audit examination.

This is copied to the auditor general local government audit and zonal audit director Hadejia zone for their information and guidance.

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23/6/23

Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government

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AG 10/6/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Querry No: ALG/HZO/GRR/LQ/1/2022

The, Hon Chairman

GURI

Local Government

Audit Form 1

Station: Guri Local Government

Pv. No.: CC *Date:* 25/8/2022

Head CC *Sub Head:* CC
340,000.00

Amount ₦: SUNDRY PERSON

Payee: OURSTANDING

Nature of Payment: PAYMENT VOUCHERS

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS

The Sum of Three Hundred and Forty Thousand Naira (₦ 340,000.00) only payment were observed been made without payment vouchers for the period of January to June 2022.

This is contrary to the Financial Memorandum (FM) chapter 14 and financial regulation (FM) chapter 6.

Therefore the Officer concerned should either produce a properly authorized Payment vouchers or to refund the whole Amount and this Office be inform with the Treasury particulars (receipts).

This is copied to the Auditor General Local Government Council and Zonal Audit Director Hadejia Zone for their information and guidance.

I.M.A.
Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Querry No: ALG/HZO/GRR/LQ/2/2022
The, Hon Chairman
Guri
Local Government

Audit Form 1

Station: Guri Local Government
Pv. No.: CC Date: 25/8/2022
Head CC Sub Head: CC
Amount ₦: 2,452,000.00
Payee: SUNDRY PERSON
Nature of Payment: UN-PRE AUDITING
PAYMENT VOUCHERS

AUDIT QUERRY

UN PRE AUDITED PAYMENT VOUCHERS

During the Examination of Payment Vouchers for the period of January to June 2022 the Sum of Two Million Four Hundred and Fifty Two Thousand Five Hundred Naira (₦ 2,452,000.00) only Payments were made without internal auditor checking

This is contrary to the provision of Financial Memorandum Fm. Chapter 13.1 and 14.4, Therefore the Officers concerned should be ask to explain fully or else to recover the whole amount and this office be furnish with Treasury receipt (RT).

This is copied to the Auditor General Local Government Audit and Zonal Audit Director Hadejia Zone For their Information and guidance .

[Signature]
Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Querry No. ALG/HZO/GRR/LQ/3+/2022
The, Hon Chairman
GURI
Local Government

Audit Form 1

Station: Guri Local Government
Pv. No.: CC Date: 25/8/2022
Head CC Sub Head: CC
Amount #: 5,049,916.00
Payee: SUNDRY PERSON
Nature of Payment: IRRIGULAR
PAYMENT VOUCHERS

AUDIT QUERRY

UN DOCUMENTED PAYMENT VOUCHERS

During the Examination of Payment Vouchers for the period of January to June 2022 it was observed that the Payment Vouchers worth Five Million Forty Nine Thousand Nine Hundred and Sixteen Naira (₦ 5,049,916.00) only were paid without fully supporting document.

This is contrary to the provision of Financial Memorandum (FM) chapter 13:1 and 14:4 therefore the officers concerned should be ask to explain fully or else to recover the whole Amount and this office be furnish with Treasury Receipt (RT).

This is copied to the Auditor General Local Government Council and zonal Auditor Director Hadejia Zone for their information and guidance and further necessary action.


Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government



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



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

Local Querry No. ALG/HZO/GRR/LQ/4/2022
The, Chairman
Guri Local Government

Audit Form I

Station: Guri Local Government
Pv. No.: CC Date: July-Dec, 2022
Head CC Sub Head: CC
Amount #: 2,537,860:00
Payee: Sundry Persons
Nature of Payment: Outstanding
Payment Vouchers

AUDIT QUERRY

The sum of two million, five hundred and thirty seven thousand, eight hundred and thirty six naira (₦2,537,860:00) only were made spent without payment vouchers for the period of July-December, 2022.

This is contrary to the provision of financial memorandum (FM) chapter 14 and financial regulation (FM) chapter 16.

Therefore the office concerned should either produce a properly authorized payment vouchers or return the whole amount and this office be inform with the treasury particulars (Receipts).

This is copied to the auditor general local government audit and zonal audit director Hadejia zone for their information and guidance.

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Pls treat.
24/6/23
Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government

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24/6/23
AG 19/6/23



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



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

Local Query No. ALG/HZO/GRR/LQ/5/2022
The, Chairman
Guri Local Government

Audit Form I

Station: Guri Local Government
Pv. No.: CC Date: July-Dec, 2022
Head CC Sub Head: CC
Amount #: 39,512,412:00
Payee: Sundry Persons
Nature of Payment: Irregular
Payment Vouchers

AUDIT QUERRY

During the examination of payment vouchers for the period of July-December, 2022. It was observed that the payment vouchers worth thirty nine million five hundred and twelve thousand four hundred and twelve (39,512,412:00). Only were paid without fully supporting document.

This is contrary to the provision of financial memorandum (FM) chapter 13:1 and 14:4 therefore the officers concerned should be ask to explain fully or else to recover the whole amount and this office be furnish with treasury receipt (RT).

This is copied to the auditor general local government audit and zonal audit director Hadejia zone for their information and further necessary action.

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Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government



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



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

Local Querry No. ALG/HZO/GRR/LQ/6/2022
The, Chairman
Guri Local Government

Audit Form I
Station: Guri Local Government
Pv. No.: CC Date: July-Dec, 2022
Head CC Sub Head: CC
Amount #: 133,637,475:44
Payee: Sundry Persons
Nature of Payment: Un-Pre Auditing
Payment Without Ocv Counter Sign

AUDIT QUERRY

The sum of one hundred and thirty three million six hundred and thirty seven thousand four hundred and seventy five naira fourty four kobo (₦133,637,475:44) only was made without officer control vote certification (OCV). This contrary to the model financial memorandum chapter 13:12 (2).

Therefore, officer concerned should be ask to explain fully or else to refund the whole amount involved and furnish this office with particular treasury receipt (TR).

This is copied to the auditor general local government audit and zonal audit director Hadejia zone for their information and guidance.

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Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government

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



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

Local Querry No. ALG/HZO/GRR/LQ/7/2022
The, Chairman
Guri Local Government

Audit Form I
Station: Guri Local Government
Py. No.: CC Date: July-Dec, 2022
Head CC Sub Head: CC
Amount #: 61, 066, 671:16
Payee: Sundry Persons
Nature of Payment: Un-Pre-Auditing
Payment Vouchers : _____

AUDIT QUERRY

Payment vouchers amounting to sixty one million sixty six thousand and six hundred and seventy one naira sixteen kobo (61, 066, 671:16). Only were made without internal audit blessing.

This is contrary to the provision of financial memorandum fm. Chapter 13:1 and 14:4, therefore the officers concerned should be ask to explain fully or else to recover the whole amount and this office be furnish with treasury receipt (TR).

This is copied to the auditor general local government audit and zonal audit director Hadejia zone for their information and guidance.

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Ibrahim Muhammad Atafi
Area Auditor
Guri Local Government



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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

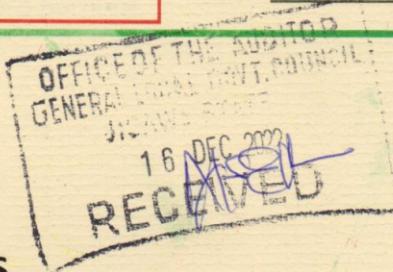
Local Govt. Secretariat,
Guri Town,

In case of reply please quote
Ref. No.....

13/12/2022

Date:

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



RE – RESPOND OF AUDIT QUERIES

I wish to write and forward the respond of Audit queries No: ALG/HZO/GRR/LQ1 to LQ3 as quoted on the query date

In view of the above, the queries given to us where amended and respond accordingly.

1. QUERRY NO. 1 (UN PRESENTED PAYMENT VOUCHERS 340,000.00)

Such payment vouchers are now available and posted in to the cash book, forwarded for your verification and further action

2. QUERRY NO. 2 (UN PRE AUDITED PAYMENTS VOUCHERS 2,452,000.00)

Such payment vouchers were passed to Internal Audit unit for pre-payment audit, forwarded for your verification and further action.

3. QUERRY NO. 3 (UN DOCUMENTED PAYMENTS VOUCHERS 5,049,916.00)

All relevant document were attached to the payment vouchers ready for audit verification.

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DCA
4/7/23

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pls deal as usual
see back
AG 16/12/22



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

Finally, all the description being observed during the inspection have been verified and properly address.

At the same time, it is my pleasure to inform you that, all these abnormalities would be avoided and effort would be made to avoid future occurrence.

Same copied to Zonal Director Local Government Audit Hadejia Zone and Area Auditor Guri Local Government for information and record purpose.

HASSAN IBRAHIM
TREASURER
FOR: HON. CHAIRMAN