

AUYO

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023 ➤ REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF

AUYO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2023 Annual Financial Statement
4	The Executive Chairman, Auyo Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Cash Flow Statement
8	Statement of Assets and Liabilities
9	Statement of Consolidated Revenue Fund
10	Statement of Capital Development Fund
11	Details of Notes to the Accounts
12	Audit Certification
13	Disclosures and General Observations
14	Report of the Auditor General on the Accounts of Auyo Local Government Council
15	Audit Queries and Response by Local Government Council



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:

Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote
Ref No:

Our Ref: AYLGA/FIN/S.V.II/2451 Your Ref: _____ Date: 11/3/2024

ral,

Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *11/3/24*
RECEIVED

Sir,

SUBMISSION OF THE YEAR 2023 NNUAL FINANCIAL STATEMENT.

In keeping with statutory requirement of preparing annual financial statement within first quarter, I whish to write and forward the Financial Statement for the year 2023 (Soft and Hard copy) for the fulfillment of the financial management act.

Best regards.

(B)
DSA
square daily
pls
Pls deal
@cashw } AG 11/3/24
DIA
11/3/24

(A)
DSA
KAFILU WADA
TREASURER
FOR: AG. CHAIRMAN



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



HON. HALADU UBALI MADO
The Ag. Chairman
Auyo Local Government Council



AUYO LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply, please quote

Ref. No. AYLG/FIN/S/05/V.11/2451

11/03/2024

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 comply 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.

Kafilu Wada Ringim
11/03/2024

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 144 of 1990 as amended.

In our opinion, these financial statements fairly reflect the financial position of Auyo Local Government as at 31st December 2023 and its operation for the year ended on the date.

Wada 11/03/2024
KAFILE WADA RINGIM
Treasurer

Haladu 11/03/2024
HALADU UBALI MADO
Ag. Executive Chairman



JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023
(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 Auyo Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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



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 Auyo 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 Auyo Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Auyo Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.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



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Auyo Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Auyo Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <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 Auyo 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, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Auyo Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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.



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
Auyo Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1					
CASH FLOW STATEMENT FOR THE YEAR ENDED, 2023					
AUYO LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ANNUAL BUDGET	ACCOUNT CODE	CASHFLOW FROM OPERATING ACTIVITIES:	EXPLANATORY	ACTUAL YEAR	PREV. YEAR
2023	1	RECEIPT:	NOTES (REF)	2023	2022
1,950,000,000.00	110101 & 110103	Statutory Allocation: FAAC	1	1,880,274,087.46	1,451,132,114.43
800,000,000.00	110102	Value Added Tax Allocation	2	1,072,991,576.64	777,118,287.73
2,750,000,000.00	11	Sub-Total -Statutory Allocation		2,953,265,664.10	2,228,250,402.16
		INDEPENDENT REVENUE			
50,000.00	120101	Direct Taxes - (Personal Taxes)	3	21,300.00	0.00
755,000.00	120201	Licenses General	4	630,400.00	5,349,252.00
4,935,000.00	120204	Fees General	5	645,894.00	231,600.00
280,000.00	120205	Fines General	6	0.00	370,000.00
0.00	120206	Sales General	7	70,000.00	532,734.00
280,000.00	120207	Earnings General	8	91,860.00	970,595.00
0.00	120208	Sales/Rent of Government Buildings:	9	1,125,000.00	222,000.00
1,400,000.00	120209	Rent on land & others- General	10	0.00	0.00
0.00	120210	Repayment - General/Diclinous	11	0.00	0.00
600,000.00	120212	Interest Earned	12	0.00	0.00
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
10,300,000.00	12	Sub-Total - Independent Revenue		4,559,960.60	9,651,687.60
0.00	130201	Aid and Grants	14	0.00	
0.00	140101	Transfer from CRF to CDF	15	0.00	
200,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	16	41,520,000.00	10,799,142.04
200,000,000.00				41,520,000.00	10,799,142.04
2,960,300,000.00	1 = A	Total Receipts		2,999,345,624.70	2,248,701,231.80
		Payments:			
1,137,284,984.00	210101 & 210201	Personnel Cost	17	961,061,073.46	1,016,569,606.09
0.00	210202	Contribution to Pension/Social Contribution	18	0.00	0.00
909,023,880.00	220201-220210 & 2204	Overhead Charges:	19	1,151,904,908.00	842,579,010.89
0.00	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service	20	0.00	0.00
0.00	220501 & 220502	Subvention to Parastatals:	21	0.00	0.00
—		Other Operating Activities:	22	0.00	0.00
2,046,308,864.00	B	Total Payments		2,112,965,981.46	1,859,148,616.98
913,991,136.00	C = A - B	Net Cash Flow from Operating Activities	23	886,379,643.24	389,552,614.82
		Cash Flow from Investment Activities:			
953,924,779.00	23	Capital Expenditure:		878,538,675.00	375,383,977.19
(953,924,779.00)	D	Net Cash Flow from Investment Activities		(878,538,675.00)	(375,383,977.19)
		Cash Flow from Financing Activities:			
13		Proceeds from Loan	24	125,006.46	992,724.38
		Other Non-Current Liabilities	25	(848,500.20)	(6,028,100.19)
	E	Net Cash Flow from Financing Activities		(723,493.74)	(5,035,375.81)
	F = C+D+E	Net Cash for the year		7,117,474.50	9,133,261.82
	G	Cash & Its Equivalent as at 1st January, 2023		11,313,488.82	2,180,227.00
	H = F+G	Cash & Its Equivalent as at 31st December, 2023		18,430,963.32	11,313,488.82

The accompanying notes form part of these statements

*WADAWA RINGIM
10/03/2024*

KAFILU WADA RINGIM
Treasurer
Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023				
AUYO LOCAL GOVERNMENT COUNCIL				
JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS:-	EXPLANATORY	ACTUAL YEAR	PREVIOUS YEAR
		NOTES (REF)	2023	2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	26	18,430,963.32	11,313,488.82
	TOTAL LIQUID ASSETS		18,430,963.32	11,313,488.82
	Investments and Other Cash Assets:			
2203	Advances:-	27	10,262,192.76	10,387,199.22
	Impress:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		10,262,192.76	10,387,199.22
3	TOTAL ASSETS		28,693,156.08	21,700,688.04
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	7,249,901.47	(591,066.77)
460102	Trust Funds;		0.00	
460104	Other Public Funds:			
			0.00	
4601	TOTAL PUBLIC FUNDS		7,249,901.47	(591,066.77)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	21,443,254.61	22,291,754.81
4	TOTAL LIABILITIES		28,693,156.08	21,700,688.04

The accompanying notes form part of these statements

WADAWAFATI 2024

KAFILU WADA RINGIM

Treasurer

Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
AUYO LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022	RECEIPT:	1	NOTES (REF)	2023	2023
1,451,132,114.43	Statutory Allocation: FAAC	110101 & 110103	1	1,880,274,087.46	1,950,000,000.00
777,118,287.73	Value Added Tax Allocation	110102	2	1,072,991,576.64	800,000,000.00
2,228,250,402.16	Sub-Total-Statutory Allocation	11		2,953,265,664.10	2,750,000,000.00
	INDEPENDENT REVENUE				
0.00	Direct Taxes - (Personal Taxes)	120101	3	21,300.00	50,000.00
5,349,252.00	Licenses General	120201	4	630,400.00	755,000.00
231,600.00	Fees General	120204	5	645,894.00	4,935,000.00
370,000.00	Fines General	120205	6	0.00	280,000.00
532,734.00	Sales General	120206	7	70,000.00	0.00
970,595.00	Earnings General	120207	8	91,860.00	280,000.00
222,000.00	Sales/Rent of Government Buildings:	120208	9	1,125,000.00	0.00
0.00	Rent on land & others- General	120209	10	0.00	1,400,000.00
0.00	Repayment - General	120210	11	0.00	0.00
0.00	Interest Earned	120212	12	0.00	600,000.00
1,975,506.60	Re-imbursement General	120213	13	1,975,506.60	2,000,000.00
9,651,687.60	Sub-Total- Independent Revenue	12		4,559,960.60	10,300,000.00
0.00	Aid and Grants	130201	14	0.00	0.00
0.00	Transfer from CFR to CDF	140101	15	0.00	0.00
10,799,142.04	Transfer from Stabilization Fund	140102	16	41,520,000.00	200,000,000.00
10,799,142.04				41,520,000.00	200,000,000.00
2,248,701,231.80	Total Receipts	1 = A		2,999,345,624.70	2,960,300,000.00
	Payments:				
1,016,569,606.09	Personnel Cost	210101 & 210201	17	961,061,073.46	1,137,284,984.00
	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
842,579,010.89	Overhead Charges:	220201-220210 & 2204	19	1,151,904,908.00	909,023,880.00
	Consolidated Revenue Fund Charges (Incl. Service(220101 & 2206	20	0.00	0.00
	Subvention to Parastatals:	220501 & 220502	21	0.00	0.00
	Other Operating Activities:	-	22	0.00	0.00
1,859,148,616.98	Total Payments	B		2,112,965,981.46	2,046,308,864.00
389,552,614.82	OPERATING BALANCE	C = A - B		886,379,643.24	913,991,136.00
	APPROPRIATIONS/TRANSFERS:				
389,552,614.82	Transfer to Capital Development Fund			886,379,643.24	913,991,136.00

The accompanying notes form part of these statements

[Signature]
[Date] 2024

KAFILU WADA RINGIM
Treasurer
Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 4					
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
AUYO LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2023
389,552,614.82	Transfer from Consolidated Revenue Fund:	140101		886,379,643.24	913,991,136.00
	Aid and Grants	130100		0.00	
	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	
	INTERNAL LOANS	14020202		0.00	
	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	
	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204			
389,552,614.82	TOTAL REVENUE AVAILABLE:			886,379,643.24	913,991,136.00
	LESS: CAPITAL EXPENDITURE				
	Capital Expenditure: Administrative Sector:	23	23	354,469,104.00	463,978,915.00
	Capital Expenditure: Economic Sector:	23	23	362,204,541.00	379,013,380.00
	Capital Expenditure: Social Service Sector:	23	23	161,865,030.00	110,932,484.00
375,383,977.19	TOTAL CAPITAL EXPENDITURE:		23	878,538,675.00	953,924,779.00
14,168,637.63	Intangible Assets			7,840,968.24	(39,933,643.00)
14,168,637.63	CLOSING BALANCE			7,840,968.24	(39,933,643.00)

The accompanying notes form part of these statements

WAZIRI 30/3/2024

KAFILU WADA RINGIM
Treasurer
Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

NOTE1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023								
AUYO LOCAL GOVERNMENT COUNCIL								
JIGAWA STATE GOVERNMENT OF NIGERIA								
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	POREX EQUAL.	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	132,512,623.29	4,712,511.87	0.00	0.00	8,199,897.87	0.00	0.00	145,425,033.03
FEBRUARY	76,524,693.45	3,220,852.05	21,472,347.03	0.00	4,482,406.89	33,635,273.25	0.00	139,335,572.67
MARCH	72,831,400.37	22,417,130.30	0.00	0.00	3,950,439.95	0.00	0.00	99,198,970.62
APRIL	99,276,480.07	0.00	0.00	0.00	4,926,442.58	0.00	104,584,719.97	208,787,642.62
MAY	99,467,455.05	0.00	5,153,363.29	9,340,470.96	35,711,966.17	0.00	0.00	149,673,255.47
JUNE	134,018,294.58	125,003.74	0.00	0.00	4,855,571.25	0.00	0.00	138,998,869.57
JULY	59,798,822.50	63,648,714.60	0.00	0.00	3,869,065.25	0.00	0.00	127,316,602.35
AUGUST	77,643,541.41	64,695,510.51	0.00	0.00	4,343,634.54	0.00	0.00	146,682,686.46
SEPTEMBER	62,507,122.84	46,647,657.85	38,025,834.88	0.00	4,758,718.23	0.00	0.00	151,939,333.80
OCTOBER	77,789,577.76	34,909,731.50	0.00	0.00	3,710,188.68	0.00	40,000,000.00	156,409,497.94
NOVEMBER	60,151,130.88	38,038,339.54	12,883,408.22	0.00	5,255,781.40	0.00	122,900,944.42	239,229,604.46
DECEMBER	71,292,576.95	71,663,124.63	0.00	0.00	4,049,570.96	30,271,745.93	0.00	177,277,018.47
TOTAL	1,023,813,719.15	350,078,576.59	77,534,953.42	9,340,470.96	88,113,683.77	63,907,019.18	267,485,664.39	1,880,274,087.46

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 20223			
AUYO LOCAL GOVERNMENT COUNCIL			
JIGAWA STATE GOVERNMENT OF NIGERIA			
MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	82,217,590.00	0.00	82,217,590.00
FEBRUARY	80,798,074.67	0.00	80,798,074.67
MARCH	75,512,297.55	0.00	75,512,297.55
APRIL	70,283,992.55	0.00	70,283,992.55
MAY	69,051,282.96	0.00	69,051,282.96
JUNE	88,748,237.98	0.00	88,748,237.98
JULY	90,555,205.82	0.00	90,555,205.82
AUGUST	91,960,955.60	0.00	91,960,955.60
SEPTEMBER	106,880,025.08	0.00	106,880,025.08
OCTOBER	97,379,513.29	0.00	97,379,513.29
NOVEMBER	107,130,804.33	0.00	107,130,804.33
DECEMBER	112,473,596.81	0.00	112,473,596.81
TOTAL	1,072,991,576.64	0.00	1,072,991,576.64

The accompanying notes form part of these statements

[Signature]
10/03/2024

KAFILU WADA RINGIM

Treasurer

Auyo Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

NOTE 3 TO 13 : INDEPENDENT REVENUE

CODE	TITLE	AMOUNT
12	INDEPENDENT REVENUE	
1201	TAX REVENUE	
120101	Personal Tax	21,300.00
	SUB-TOTAL	21,300.00
1202	NON TAX REVENUE	
12201	LICENCES GENERAL	
12020111	Bake/bakery House license	14,700.00
12020117	Dried Fish & Meat licenses	130,000.00
1202020	Hawkers permits	15,000.00
12020122	produce buying licenses/Corn Grinding	17,500.00
12020126	Tractor Hiring services	202,000.00
12020148	Food & Water processing Licenses/Rice Mill	2,500.00
12020149	Communication Equipment Inst. Permits	150,000.00
12020157	Public Conveniences Licenses fees	11,000.00
12020158	Minor Industry Licenses Fees	1,500.00
12020161	Building Material / Block Making Licenses	25,000.00
	Sand dredging license	45,000.00
	Rice mills /cassava grinding license	16,200.00
	SUB-TOTAL	630,400.00
12020427	Tender Fees	75,194.00
12020443	Birth / Death Registration	550,000.00
12020449	Business / Petty Trade Operating Fees	7,500.00
12020479	Motor vehicle Tax & Motorcycle Achaba Reg. fees	13,200.00
	SUB-TOTAL	645,894.00
12020605	Sales of Stores /Scraps/ Unserviceable Items	70,000.00
	SUB-TOTAL	70,000.00
12020702	Earning from Market	25,000.00
12020705	Earning from Motor Park	18,110.00
12020711	Earning from Comm . Activity shop & shopping centre	33,750.00
12020733	Abattoir / Slaughter House	15,000.00
	SUB-TOTAL	91,860.00
12020803	Rent on government Building	85,000.00
12020805	Rent on Government properties	1,125,000.00
	SUB-TOTAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	4,559,960.60



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

NOTE 16: DETAILS OF AUGMENTATION FROM STABILIZATION ACCOUNT		
MONTH	AUGMENTATION	TOTAL
JANUARY	5,750,000.00	5,750,000.00
FEBRUARY	28,770,000.00	28,770,000.00
MARCH	750,000.00	750,000.00
APRIL	1,000,000.00	1,000,000.00
MAY	1,000,000.00	1,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY	1,750,000.00	1,750,000.00
AUGUST	0.00	0.00
SEPTEMBER	1,500,000.00	1,500,000.00
OCTOBER	0.00	0.00
NOVEMBER	0.00	0.00
DECEMBER	0.00	0.00
TOTAL	41,520,000.00	41,520,000.00

AUYO NOTE 17 : DETAILS OF PERSONNEL COST		
CODE	PERSONNEL COST	AMOUNT
10000000000	ADMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	33,228,410.00
11200100100	Legislative Council	20,361,882.00
12500100100	Administrative and General services	35,901,800.00
	SUB-TOTAL	89,492,092.00
20000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	8,923,480.41
021500100200	Forestry Section	5,866,288.30
021500100300	Livestock Section (Veterinary)	24,685,014.24
022000100100	Treasury Account Section	19,857,747.60
022000100300	Internal Audit	2,157,086.50
022000300000	Planning, Research & Statistics Department	4,458,187.20
22000300200	Monitoring & Evaluation	0.00
22000300300	Statistics	11,378,473.00
022000100100	Treasury Revenue Section	2,652,792.00
023400100100	Road & Communication Section	2,246,334.00
023400100200	Mechanical Section	7,066,229.00
023400100300	Electrical Section	3,198,390.00
023400100400	Land & Survey Section	3,391,335.00
023400100500	Building Section	2,101,353.10
	SUB-TOTAL	97,982,710.35
30000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	81,340,328.00
051700100200	Education (Teaching Staff)	512,021,590.11
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	30,771,598.00
052100100200	Curative	135,713,285.00
052100100300	Rural Water Supply	2,252,096.00
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	4,025,877.00
055100100200	Information, Youth, Sport & Culture	1,430,287.00
055100100300	Social Welfare Section	4,369,749.00
055100100400	Trade Section and Cooperatives	1,661,461.00
	SUB-TOTAL	773,586,271.11
	GRAND TOTAL	961,061,073.46



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

19: DETAILS OF OVERHEAD EXPENSES		
CODE	ADMINISTRATIVE SECTOR	AMOUNT
011100100100	OFFICE OF THE CHAIRMAN SECTION	
220201	Transport & Travelling - General	2,000,000.00
220203	Materials and Supplies - General	750,000.00
220205	Training – General	17,960,001.00
220207	Consulting and Professional Services	12,000,000.00
220209	Fuel and Lubricant – (Funt. Allw)	3,253,937.00
220210	Miscellaneous Expenses – (Ent/Hosp)	770,004.00
	SUB-TOTAL	36,733,942.00
011200100100	LEGISLATIVE COUNCIL SECTION	
220201	Transport & Travelling - General	1,500,000.00
220203	Materials and Supplies - General	1,500,000.00
220204	Maintenance Services - General	1,500,000.00
220205	Training – General	6,250,000.00
220206	Other Services -(Furn Allw)	15,057,126.00
220207	Consulting and Professional Services	1,500,000.00
220209	Financial Charges – (Ent/Hosp)	7,074,744.00
220210	Miscellaneous Expenses –(Grant)	9,100,000.00
	SUB-TOTAL	43,481,870.00
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
220201	Transport & Travelling - General	320,000.00
220203	Materials and Supplies - General	400,000.00
220205	Training – General	24,700,323.00
220207	Consulting and Professional Services	64,338,536.00
220210	Miscellaneous Expenses – Ent/Hosp.	9,810,000.00
	SUB-TOTAL	99,568,859.00
	ECONOMIC SECTOR	
021500100100	AGRICULTURE AND NATURAL RESOURCES SECTION	
220203	Materials and Supplies - General	13,123,400.00
220204	Maintenance Services - General	5,726,668.00
	SUB-TOTAL	18,850,068.00
021500100200	FORESTRY SECTION	
220203	Materials and Supplies - General	5,899,306.00
	SUB-TOTAL	5,899,306.00
021500100300	LIVESTOCK SECTION	
220203	Materials and Supplies - General	12,624,261.00
	SUB-TOTAL	12,624,261.00
022000100100	TREASURY (ACCOUNT) SECTION	
220201	Transport & Travelling - General	445,000.00
220203	Materials and Supplies - General	8,724,495.00
220205	Training – General	25,210,550.00
220207	Consulting and Professional Services	24,021,004.00
220210	Miscellaneous Expenses – General	120,246,831.00
	Contribution to Pension	51,629,196.00
	SUB-TOTAL	230,277,076.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

022000100100	TREASURY (REVENUE SECTION)	
220201	Transport & Travelling - General	22,000.00
220203	Materials and Supplies - General	1,055,000.00
220207	Consulting and Professional Services	500,000.00
	SUB-TOTAL	1,577,000.00
022000300000	PLANNING RESEARCH AND STATISTICS SECTION	
220201	Transport & Travelling - General	430,000.00
220203	Materials and Supplies - General	6,499,000.00
220207	Consulting and Professional Services	12,761,200.00
	SUB-TOTAL	19,690,200.00
022000300300	STATISTICS SECTION	
220207	Consulting and Professional Services	1,481,000.00
	SUB-TOTAL	1,481,000.00
023400100100	ROAD AND COMMUNICATION SECTION	
220204	Maintenance Services - General	32,533,825.00
	SUB-TOTAL	32,533,825.00
023400100200	MECHANICAL SECTION	
220201	Transport & Travelling - General	7,990,000.00
220203	Materials and Supplies - General	4,023,846.00
220204	Maintenance Services - General	12,714,712.00
	SUB-TOTAL	24,728,558.00
023400100300	ELECTRICAL SECTION	
220202	Utilities General	90,000.00
220203	Materials and Supplies - General	1,283,000.00
220204	Maintenance Services - General	128,973,376.00
	SUB-TOTAL	130,346,376.00
023400100500	BUILDING SECTION	
220204	Maintenance Services - General	18,024,247.00
	SUB-TOTAL	18,024,247.00
	SOCIAL SECTOR	
051700100100	EDUCATION (NON-TEACHING STAFF SECTION)	
220210	Miscellaneous Expenses – General	21,248,000.00
	SUB-TOTAL	21,248,000.00
051700100200	EDUCATION (TEACHING STAFF SECTION)	
	Grand Contribution to Pension	80,971,782.00
	SUB-TOTAL	80,971,782.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

052100100100	PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)	
220201	Transport & Travelling - General	120,000.00
220203	Materials and Supplies - General	2,573,500.00
220206	Other Services - General (IPD)	1,450,000.00
220207	Consulting and Professional Services	1,091,183.00
220210	Miscellaneous Expenses – General	5,450,000.00
	SUB-TOTAL	10,684,683.00
052100100200	CURATIVE SECTION	
220203	Materials and Supplies -	23,846,541.00
220206	Other Services - General (LAC)	2,477,973.00
220207	Consulting and Professional Services	5,801,500.00
220210	Miscellaneous Expenses – General	1,400,000.00
	Grand Contribution to Pension	23,354,181.00
	SUB-TOTAL	56,880,195.00
052100100300	RURAL WATER SUPPLY SECTION	
220201	Transport & Travelling - General	550,000.00
220204	Maintenance Services - General	103,769,383.00
	SUB-TOTAL	104,319,383.00
055200100100	TRADITIONAL OFFICER SECTION	
220210	Miscellaneous Expenses – Grant	115,989,611.00
	SUB-TOTAL	115,989,611.00
055100100100	COMMUNITY DEVELOPMENT SECTION	
220201	Transport & Travelling - General	360,000.00
220203	Materials and Supplies - General	7,110,000.00
220210	Miscellaneous Expenses – General	47,668,000.00
	SUB-TOTAL	55,138,000.00
055100100200	INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION	
220203	Materials and Supplies - General	4,978,000.00
220210	Miscellaneous Expenses – Grant	4,000,000.00
	SUB-TOTAL	8,978,000.00
055100100300	SOCIAL WELFARE SECTION	
220201	Transport & Travelling - General	640,000.00
220203	Materials and Supplies - General	3,788,000.00
220207	Consulting and Professional Services	7,391,444.00
220210	Miscellaneous Expenses – Grant	10,059,222.00
	SUB-TOTAL	21,878,666.00
	GRAND TOTAL	1,151,904,908.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

NOTE 23 : AUYO CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70521/71	Construction of Drainages & Culvert at G/Kuka, Kalgwai	Building Section	30,280,906.00
70521/72	Construction of Drainage at Makwalla Auyo	Building Section	2,974,821.00
70521/74	Control of Erosion at Auyo, Shinge, Gamsarka	Building Section	28,813,952.00
70841/1	Construction of Friday Mosque at Gasanya, Mado	Building Section	9,761,960.00
70841/2	Construction of 5 daily mosques at Ayama and Ayan	Building Section	12,860,522.00
70841/3	Additional daily prayer mosque at Furawa,	Building Section	3,996,496.00
70841	Construction of Feeder road Auyo-Zabaro, G/dalla	Building Section	9,510,447.00
70661/12	Land Compensation	Land and Survey Section	2,160,000.00
70841/11	Contribution to State & LG Joint Project Programme	Admin. and General Services	240,000,000.00
70661/7	Payment of Liabilities	Admin. and General Services	4,110,000.00
70451/18	Purchase of utility vehicle chairman	Admin. and General Services	10,000,000.00
SUB TOTAL			354,469,104.00
ECONOMIC SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70421/36	Control of Quelea Bird at Auyo and Ayama	Agric Dept.	11,195,800.00
70421/38	River Embankment/Purchase of Canoe at Gamafoi	Agric Dept.	39,888,382.00
70421/37	Purchase of Grains	Agric Dept.	59,443,000.00
70422/40	Road Site Tree Planting	Agric Dept.	4,500,000.00
70451/15	Tractor repayment	Agric Dept.	16,617,501.00
70421/39	Widow empowerment	Agric Dept.	5,000,000.00
70435/43	Electrification project at Shingen Yamma	Electric Section	45,520,245.00
70435/44	Electrification project at Hadiyo and Guyu	Electric Section	36,553,225.00
70435/47	Purchase of Transformer at sabuwari Auyo	Electric Section	4,940,000.00
70435/49	Solar Street Light at Shingen Gabas	Electric Section	26,396,271.00
70435/50	Solar Street Light at Sabuwari Auyo	Electric Section	19,027,262.00
70630/57	Purchase of hand pump materials	Rural water Supply	47,749,016.00
70630/61	Construction of new solar water at Shinge	Rural water Supply	3,501,262.00
70630/83	Drilling of Hand Pump at Hadiyo and Hakudau	Rural water Supply	1,500,000.00
70630/60	Conversion of Motorize water scheme to Solar	Rural water Supply	40,372,577.00
SUB TOTAL			362,204,541.00
SOCIAL SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70912/75	2% Contribution To Sule Lamido University	Education	52,974,990.00
70912/80	Construction/Renovation Islamiyyah at Auyo	Education	11,447,026.00
70740/90	Construction of Health Post at Galdimari	Health	19,705,014.00
70830/98	Purchase of Sport Materials	Information, Youth, Sport & Culture	845,000.00
70810/97	Purchase of Relief materials	Social Welfare	31,995,000.00
70810/99	Social Protection Programme	Social Welfare	6,198,000.00
70810/4	Community Development	Social Welfare	38,700,000.00
SUB TOTAL			161,865,030.00
GRAND TOTAL			878,538,675.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

NOTE 24 :DETAILS OF PROCEED FROM LOAN	
	AMOUNT
PROCEED FROM LOAN	
Previous Year Advance	10,387,199.22
Current Year Advance	10,262,192.76
MARGINS	125,006.46
NOTE 25: OTHER NON CURRENT LIABILITIES	
	AMOUNT
OTHER NON-CURRENT LIABILITIES	
Current Year NCL	21,443,254.61
Previous Year NCL	22,291,754.81
MARGINS	(848,500.20)
NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023	
	AMOUNT
ACCOUNTS	
Main Account	7,699,471.17
Overhead Account	2,651,155.87
Salary Account	988,526.87
Project Account	11,796.65
Loan Account	319,279.76
Others Account	6,760,733.00
TOTAL	18,430,963.32
NOTE27 : ADVANCES	
	AMOUNT
ADVANCES FOR THE YEAR 2023	
PERSONAL ADVANCE	8,262,192.76
OTHER ADVANCE	2,000,000.00
MARGINS	10,262,192.76
NOTE 28: ACCUMULATED FUND	
	AMOUNT
ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	(591,066.77)
Closing Balance	7,840,968.24
TOTAL	7,249,901.47
NOTE 29: NON CURRENT LIABILITIES	
	AMOUNT
NON-CURRENT LIABILITIES FOR THE YEAR 2023	
State	0.00
Federal	0.00
Other	21,443,254.61
TOTAL	21,443,254.61



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



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, 2023

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

SCOPE

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

We have examined the accounts for the year ended 31st December, 2023 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 council 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, 2023 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

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



AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2023

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS

Auyo Local Government Council received the Sum of Two Billion, Nine Hundred and Fifty Three Million, Two Hundred and Sixty Five Thousand, Six Hundred and Sixty Four Naira, Ten Kobo Only N2,953,265,664.10 as statutory allocation from the federation accounts for the year 2023, representing 107% of the estimated amount of Two Billion, Seven Hundred and Fifty Million, Naira only N2,750,000,000.00.

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Forty-One Million, Five Hundred and Twenty Thousand, Naira Only (N41,520,000.00) was received as augmentation from Stabilization Account Ministry for Local Government for the year 2023, which represents only 20.76 % of the budgeted amount of N200,000,000.00

2. INDEPENDENT REVENUE:

The Sum of Four Million, Five Hundred and Fifty Nine Thousand, Nine Hundred and Sixty Naira Only N4,559,960.00 was generated as internally generated revenue, which represent only 44.27% of the budgeted amount N10,300,000.00

3. BANK RECONCILIATION STATEMENTS:

All the accounts maintained by the local government council have been properly reconciled.

4. BUDGET PERFORMANCE:

The budget performance for the year ended 31st December 2023 in respect of local government revenue and expenditure is summarized as follows.

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,750,000,000.00	2,953,265,664.10	(203,265,664.10)	107.39
AUGUMENTATION	200,000,000.00	41,520,000.00	158,480,000.00	20.76
INDEPENDENT REVENUE	10,300,000.00	4,559,960.60	5,740,039.40	44.27
TOTAL REVENUE	2,960,300,000.00	2,999,345,624.70	(39,045,624.70)	101.32
EXPENDITURE				
RECURRENT EXPENDITURE	2,046,308,864.00	2,112,965,981.46	(66,657,117.46)	103.26
CAPITAL EXPENDITURE	953,924,779.00	878,538,675.00	75,386,104.00	92.10
TOTAL EXPENDITURE	3,000,233,643.00	2,991,504,656.46	8,728,986.54	99.71



1. TOTAL REVENUE:

From the table above, the Sum of Two Billion, Nine Hundred and Ninety Nine Million, Three Hundred and Forty Five Thousand, Six Hundred and Twenty Four Naira Only N2,999,345,624.00 was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 101.32% of the estimated amount of N2,960,300,000.00

2. RECURRENT EXPENDITURE:

The sum of Two Billion, One Hundred and Twelve Million, Nine Hundred and Sixty Five Thousand, Nine Hundred and Eighty One Naira, Forty Six Kobo Only N2,112,965,981.46 was expended on recurrent items, representing 103.26% of the budgeted amount of N2,046,308,864.00.

3. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Eight Hundred and Seventy-Eight Million, Five Hundred and Thirty Eight Thousand, Six Hundred and Seventy Five Naira Only N878,538,675.00 indicating 92.10% of the estimated amount of N953,924,779.00

4. RECOMMENDATIONS

1. New avenues should be exploiting in order to improve local government council's internal revenue.
2. More spending on recurrent items be drastically reduced.
3. The local government should direct more resources on capital projects.

QUERIES ISSUED FOR THE PERIOD OF JANUARY TO 31ST DECEMBER 2023

Queries amounting to the sum of Five Hundred and Ninety One Million, Four Hundred and Thirty Nine Thousand, Nine Hundred and Forty Three Naira Fifty Three Kobo (₦591,439,943.53) was issued to Auyo Local Government Council and the sum of Five Hundred and Eighty Eight Million, Eight Hundred and Forty Four Thousand , Nine Hundred and Forty Three Naira Fifty Three Kobo (₦588,844,943.53) was responded and verified, where, Two Million, Five Hundred and Ninety Five Thousand Naira (₦2,595,000.00) remained unresolved. The council is urged to resolve the outstanding. Below is the table for the Details.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/MMZO/AUY/LQ/1/23	Payment without payment vouchers	145,627,216.53	145,627,216.53	0.00
2	ALG/AUD/MMZO/AUY/LQ/2/23	Items not taken to store	11,525,000.00	11,525,000.00	0.00
3	ALG/AUD/MMZO/AUY/LQ/3/23	Irregular Payment	43,802,966.00	43,802,966.00	0.00
4	ALG/AUD/MMZO/AUY/LQ/4/23	Irregular Payment	34,054,824.00	34,054,824.00	0.00
5	ALG/AUD/MMZO/AUY/LQ/5/23	Unpresented Payment vouchers	66,899,315.00	66,899,315.00	0.00
6	ALG/AUD/MMZO/AUY/LQ/6/23	Service Not Rendered	15,216,500.00	15,216,500.00	0.00
7	ALG/AUD/MMZO/AUY/LQ/7/23	Payment without payment vouchers	1,820,000.00	1,755,000.00	65,000.00
8	ALG/AUD/MMZO/AUY/LQ/8/23	Third Party Payment	48,674,660.00	48,674,660.00	0.00
9	ALG/AUD/MMZO/AUY/LQ/9/23	Unaccounted Payment	16,393,365.00	16,393,365.00	0.00
10	ALG/AUD/MMZO/AUY/LQ/10/23	Payment from Overhead account	33,804,391.41	33,804,391.41	0.00
11	ALG/AUD/MMZO/AUY/LQ/11/23	Third Party Payment	16,772,700.00	16,772,700.00	0.00
12	ALG/AUD/MMZO/AUY/LQ/12/23	Third Party Payment	9,775,014.00	9,775,014.00	0.00
13	ALG/AUD/MMZO/AUY/LQ/13/23	Over Payment to Account of Global	2,000,000.00	2,000,000.00	0.00
14	ALG/AUD/MMZO/AUY/LQ/14/23	Un-presented Payment vouchers	117,340,571.59	117,340,571.59	0.00
15	ALG/AUD/MMZO/AUY/LQ/15/23	Un Supplied Items	14,700,000.00	14,700,000.00	0.00
16	ALG/AUD/MMZO/AUY/LQ/16/23	UnDocumented Payment Vouchers	10,503,420.00	10,503,420.00	0.00
17	ALG/AUD/MMZO/AUY/LQ/17/23	Work not Done	2,530,000.00	0.00	2,530,000.00
	TOTAL		591,439,943.53	588,844,943.53	2,595,000.00
	PERCENTAGE		100%	99.56%	0.44%

(Signature) 24-6-2024

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



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

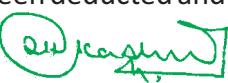
Queries amounting to the sum of Five Hundred and Ninety One Million, Four Hundred and Thirty Nine Thousand, Nine Hundred and Forty Three Naira Fifty Three Kobo (₦591,439,943.53) was issued to Auyo Local Government Council and the sum of Five Hundred and Eighty Eight Million, Eight Hundred and Forty Four Thousand , Nine Hundred and Forty Three Naira Fifty Three Kobo (₦588,844,943.53) was responded and verified, where, Two Million, Five Hundred and Ninety Five Thousand Naira (₦2,595,000.00) remained unresolved. The council is urged to resolve the outstanding.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Auyo Local Government staff and Local Education Authorities. To this effect, a sum of Seventy Three (73) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred and Sixty Seven Million, Nine Hundred and Fourteen Thousand, Nine Hundred and Two Naira N167,914,902.00.

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 Thirty Nine (39) numbers of staff retired and deceased owed Auyo Local Government Council, the sum of Eight Million, Seven Hundred and Seventy Five Thousand, Fifty One Naira N8,775,051.00 only which has to been deducted and remitted back by the pension administration.

 24-6-2024

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
Auyo Local Government Councils for the Year Ended 31st December, 2023

QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/AUD/MMZO/AUY/LQ/1/023
The, CHAIRMAN
AUYO Local Government

Audit Form 1
AUYO LOCAL GOVERNMENT
Station: VARIOUS *Date:* JAN-FEB 23
Pv. No.: VARIOUS *Sub Head:* VARIOUS
Head *Amount N:* 145,627,216.53
Payee: SUNDRY PERSON
Nature of Payment: PAYMENT WITHOUT PAYMENT VOUCHERS
Date: 20/06/2023

AUDIT QUERRY

It was observed that sum of One Hundred and Forty Five Million, Six Hundred and Twenty Seven Thousand Two Hundred and Sixteen Naira Fifty Three Kobo Only (N 145,627,216.53) has been transferred and paid without payment vouchers for the period of January to March, 2023. This action is contrary to the provision of financial memorandum chapter 14; refer.

Therefore the officer concerned should be ask to present to the treasury and issue a treasury details to this office for further verification.

The same is copied to the Auditor General Local Government Audit and Zonal Director Malam-madori Zone for more information and further directives.

Best Regards.

DCA
Pls deal
enclsing AG 26/6/23

A
ADC A
you are dealing
27/6/23 HNW
DCA
Garba Bako
Area Auditor

Auyo Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



✓ Ase

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/AUD/MMZO/AUY/LQ/2/023
The, CHAIRMAN
AUYO Local Government

Audit Form 1
AUYO LOCAL GOVERNMENT
Station: VARIOUS Date: JAN-MAR 23
Pv. No.: VARIOUS Sub Head: VARIOUS
Head Amount N: 11,525,000.00
Payee: SUNDRY PERSON
Nature of Payment: ITEM NOT
TAKEN TO STORE
Date: 20/06/2023

AUDIT QUERRY

It was observed that the sum of Eleven Million Five Hundred and Twenty Five Thousand Naira (11,525,000.00) has been *Paid* taken for the purpose of purchasing various items for the Local Government. It was observed that the items were not taken to store on charge that is un-supplied items, refer to attached schedule for details.

Therefore the officer concerned should be ask to explain or to refund the whole amount involved to the treasury and issue a treasury details to this office for further verification.

The same is copied to the Audit and General Local Government Audit and Zonal Audit Director Malam-madori Zone for further necessary action.

Best Regards,

*A
DCA
you are dealing
with
DCA
27/6/23
Garba Bako
Area Auditor
Auyo Local Government*

*DCA
pls deal
27/6/23 AG 26/6/23*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/MMZO/AUY/LQ/023
The, CHAIRMAN
AUYO Local Government

Audit Form 1
AUYO LOCAL GOVERNMENT
Station: VARIOUS VARIOUS
Pv. No.: VARIOUS Date: VARIOUS
Head Sub Head: VARIOUS
Amount N: 43,802,966.00
Payee: SUNDRY PERSON
Nature of Payment: IRREGULAR
PAYMENT VOUCHERS
Date: 20/06/2023

AUDIT QUERRY

It was observed that the sum of forty three million, eight hundred and two thousand, nine hundred and ninety six naira only (43,802,996.00) has been paid without proper documentation for the period of Jan-march, 2023. This action is contrary to the provision of financial memoranda chapter 14:4 refer.

Therefore the officer concerned should be ask to explain or to make proper documentation on the expected payment vouchers or to refund the whole amount involved to the Local Government Treasury and issue a treasury receipt to this office for further verification, details attached.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam-madori Zone for information and further necessary action.

Best Regards

DCA

A

DCA Pls deal
you are dealing with Garba
Hau 26/6/23
DCA
27/6/23

Garba Bako

Area Auditor
Auyo Local Government



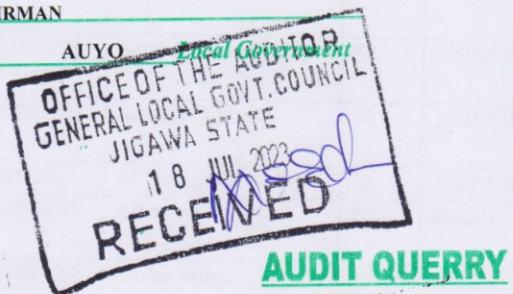
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/MMZO/MMR/LQ/4/023

The, CHAIRMAN



Audit Form 1
AUYO LOCAL GOVERNMENT

Station: VARIOUS Date: APR-JUN 23
Pv. No.: VARIOUS Date: VARIOUS
Head Sub Head: VARIOUS
Amount N: 34,054,824.00
Payee: SUNDRY PERSON
Nature of Payment: IRREGULAR
PAYMENT VOUCHER
Date: 16/07/2023

IRREGULAR PAYMENT VOUCHERS

Payment worth Thirty Four Million, Fifty Four Thousand Naira, Eight Hundred and Twenty Four Naira Only (N 34,054,824.00) were observed paid without proper documentation refer attached list.

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

The same is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Audit Director Malam-madori Zone for their information and guidance.

Best regard.

Garba Bakko

Area Auditor

Auyo Local Government

DCA
Please treat
@kashif AG 8/7/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/AUD/MMZO/MMR/LQ/5/023 AUY

The, CHAIRMAN



AUDIT QUERRY

Audit Form 1
AUYO LOCAL GOVERNMENT

Station:

Pv. No.: VARIOUS Date: APR-JUN 23

Head VARIOUS Sub Head: VARIOUS

Amount N: 66,899,315.00

Payee: SUNDY PERSON

Nature of Payment: UN PRESENTED

PAYMENT VOUCHER

Date: 16/07/2023

UN PRESENTED PAYMENT VOUCHER

Payment worth Sixty Six Million Eight Hundred and Ninety Nine Thousand Three Hundred and Fifteen Naira Only (N 66,899,315.00) were observed paid without Payment vouchers refer attached list.

This action contradict the provision of model financial memoranda chapter 14.5 refer.

In view of the above the concerned officer should be ask to explain this anomalies or else refund the whole amount involved and this office be inform.

The same is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Audit Director Malam-madori Zone for their information and guidance.

Best regard.

Garba Bako

Area Auditor

Auyo Local Government

DCA
pls treat
at least AG 18/7/23



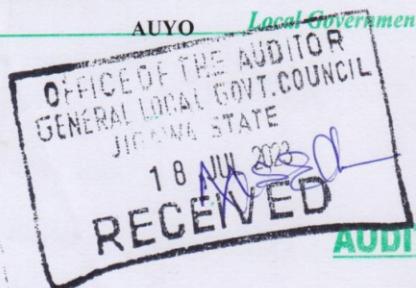
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/MMZO/MMR/LQ/6/023 AUY

The, CHAIRMAN



Audit Form 1
AUYO LOCAL GOVERNMENT

Station:

Pv. No.: VARIOUS Date: APR-JUN 23

Head VARIOUS Sub Head: VARIOUS

Amount N: 15,216,500.00

Payee: SUNDRY PERSON

Nature of Payment: SERVICE

NOT RENDERED

Date: 16/07/2023

SERVICE NOT RENDERED

Payment vouchers worth Fifteen Million, Two Hundred and Sixteen Thousand Five Hundred Naira Only (N 15,216,500.00) were observed paid for the purchase of materials by the attached name officers but notice with great dismay that the purchase was not done.

This action contradict the provision of model financial memoranda chapter 14.5 refers.

In view of the above the concerned officer should be ask to explain this anomalies or else refund the whole amount involved and this office be inform.

The same is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Audit Director Malam-madori Zone for their information and guidance.

Best regard.

Garba Bako

Area Auditor

Auyo Local Government

DCA
Pls freed.
24 cash AG 18/7/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/MMZ0/AUY/LQ7/2023
Chairman
The, _____
Auyo Local Government

Audit Form 1
Station: Auyo
Pv. No.: CC Date: July - Sept
Head CC Sub Head: CC
Amount N: 1,820,000
Payee: Sundry Person
Nature of Payment: Payment without Voucher
Date: 12/12/2023

AUDIT QUERRY

PAYMENTS WITHOUT VOUCHERS - 1,820,000.00

Expenditure totaling the sum of one million, eight hundred and twenty thousand naira only (N 1,820,000) was incurred by the council from July-September 2023.

Our verification revealed that; the local government didn't account for the expenditure, as no payment vouchers or any relevant documents forwarded to support the expenditure. This action is contrary to the provision in chapter 14.3 of the Federal Republic of Nigeria's Model Financial Memoranda for Local Government.

It is recommended that the said amount should be fully accounted for by the local government and informs our office for further verification.

This is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Audit Director, Mallam Madori Zone for information and further necessary actions.

Best regards

DACI
Dear: pls
AGM
ACA
21/12/23
DCA
pls dear

Adamu Musa

Area Auditor

Auyo Local Government

Quarantine AG 18/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/MMZ0/AUY/LQ8/2023
Chairman
The, _____
Auyo Local Government

Audit Form 1
Station: Auyo
Pv. No.: CC Date: July - Sept
Head _____ Sub Head: _____
Amount N: 48,674,660
Payee: Sundry Person
Nature of Payment: Third party Payment
Date: 12/12/2023

AUDIT QUERRY

THIRD PARTY PAYMENT - N 48,674,660

Total sum of forty-eight million, six hundred and seventy four thousand, six hundred and sixty naira only (N48, 674,660) was transferred to certain staffs of the local government council from the month of July-September 2023.

These are payments to third party which is absolutely not allowed and the act violates provision contained in chapter 14.13 of the federal republic of Nigeria's model financial memoranda for local government.

As a result of this action, all staffs concerned should be ask to forward their bank statements from the month of July- September 2023 and all relevant payment vouchers of the amount transferred to each staff, to our office for verification.

This is copied to the auditor general local government audit, jigawa state and zonal audit director mallam madori zone for information and further necessary actions.

Best regards

DCA
Pls deal

24/12/23 AG 18/12/23

DCA
Deal pls
Hauz
DCA
21/12/23

Adamu musa

ADM

Area auditor

Auyo local government.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/AUD/MMZ0/AUY/LQ9/2023
Chairman
The, _____
Auyo Local Government

Audit Form 1

Station:	Auyo		
Pv. No.:	CC	Date:	July - Sept
Head	CC	Sub Head:	CC
Amount N:	16,393,365		
Payee:	Sundry Person		
Nature of Payment:	Un accounted Payment		
Date:	12/12/2023		

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURE - 16,393,365

Total amount of sixteen million, three hundred and ninety three thousand, three hundred and sixty- five naira only (N 16,393,365) was expended by your council from July-September 2023.

Audit verification revealed that; this expenditure was yet to be accounted for by the council, as no payments vouchers rose to support the expenditures. This action is contrary to the provision in chapter 1.13(2) of the federal republic of Nigeria's financial memoranda for local governments.

It is recommended that; all expenditure incurred by the council which are yet to be accounted for, must be fully accounted for and supported with payments vouchers and any other relevant evidences.

This is copied to the Auditor general, local government audit, jigawa state and zonal audit director mallam madori zone for information and further necessary actions.

Best regards

DCA
pls dear

DCA
pls dear
AMM
DCA
21/12/23
Adamu musa
Area auditor

(Muhammed) AG 18/12/23
Auyo local government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. _____ ALG/AUD/MMZ0/AUY/LQ10/2023
Chairman
The, _____
Auyo _____ Local Government

Audit Form 1

Station: _____ Auyo
Pv. No.: _____ CC Date: _____ July - Sept
Head _____ Sub Head: _____ CC
Amount N: _____ 33,804,391.41
Payee: _____ Sundry Person
Nature of Payment: _____ Payment of contract
Date: _____ 12/12/2023

AUDIT QUERRY

PAYMENTS OF CONTRACTS FROM OVERHAED ACCOUNTS - 33,804,391.41

The sum of thirty three million, eight hundred and four thousand, three hundred and ninety-one naira forty one kobo only (N 33,804,391.41) was paid to various contractors by the local government council.

Our inspection revealed that; overhead account was used to settle the contracts instead of project account.

You are required to explain the reason why project account was not used in settlement of all contracts awarded by the council.

This is copied to the Auditor general local government audit, jigawa state and zonal audit director mallam madori zone for information and further necessary actions.

Best regards DCA

pls deal
for me
DCA
21/12/23 pls deal
(24 hours) AG 18/12/23

Adamu musa

Area auditor

Auyo local government.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. _____
Chairman
The, _____
Auyo Local Government

Audit Form 1
Station: Auyo
Pv. No.: CC Date: July - Sept
Head _____ Sub Head: _____
Amount N: 16,772,700.00
Payee: Abdulmutallib Babale
Nature of Payment: Third Party Payment
Date: 12/12/2023

AUDIT QUERRY

THIRD PARTY PAYMENT - 16,772,700.00

The sum of sixteen million, seven hundred and seventy two thousand, seven hundred naira only (N 16,772,700) was transferred to abdulmutallib babale to his three different accounts domiciled at access bank plc from July to September 2023.

Audit inspection revealed that; these payments were made to a staff of the local government council in person abdulmutallib babale (HOD WASH). This action of third party payment is highly discouraged by the provision in chapter 14.13 of the financial memoranda.

We recommend that; the personal bank statement of abdulmutallib babale for the period of July to September 2023 with relevant payment vouchers be forwarded to this office for verification and further actions.

This is copied to the Auditor general local government audit, jigawa state and zonal audit director mallam madori zone for information and further necessary actions.

Best regards DCA

P/S deal
H/W
DCA
21/12/23

DCA
P/S deal
20/12/23

(D/Cash) + 18/12/23

Adamu musa

Abu

Area auditor

Auyo local government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. _____
Chairman
The, _____
Auyo Local Government

Audit Form I

Station: _____ Auyo
Pv. No.: _____ CC Date: _____ July - Sept
Head _____ Sub Head: _____
Amount N: 9,775,014
Payee: _____ Abdulkadir Tijjani Tafida
Nature of Payment: _____ Third Party Payment
Date: _____ 12/12/2023

AUDIT QUERRY

THIRD PARTY PAYMENT - N9, 775,014

The sum of nine million, seven hundred and seventy-five thousand, fourteen naira only (N9, 775,014) was transferred by the local government from July- September 2023, to four different accounts of Abdulkadir Tijjani Tafida, domiciled at Access Bank PLC.

Audit inspection revealed that; these payments were made to a staff of the local government in person of Abdulkadir Tijjani Tafida (HOD Community), this action amounts to third party payment which is not allowed and it violates provision contained in chapter 14.13 of the financial memoranda.

Therefore, it is recommended that; Abdulkadir Tijjani Tafida should forward his bank statement of the period of July-September 2023 and all payments vouchers covering these transfers for our verification.

This is copied to the auditor general local government audit, Jigawa state and zonal audit director Mallam Madori zone for information and further necessary actions.

Best regards

ADCA
Deal pls
HAW
ADCA
21/12/23

DCA
pls deal

ABUZARU AB 18/12/23

Adamu Musa

Area Auditor

Auyo Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/MMZ0/AUY/LQ13/2023

Local Querry No. _____
Chairman

The, _____
Auyo Local Government

Auyo

Local Government

Audit Form 1

Station: Auyo

Pv. No.: CC Date: July - Sept
5002 8

Head Sub Head:

2,000,000

Amount N: AG Global Golden Service Ltd

Payee: _____

Nature of Payment: Over Payment of Contract

Date: 12/12/2023

AUDIT QUERRY

OVER-PAYMENT MADE TO AG. GLOBAL GOLDEN SERVICES LTD - N 2,000,000

Contract for the construction of modified health clinic at galdimari village of auyo local govt., at the cost of twelve million, eight hundred and twenty thousand, three hundred and seventy-six naira thirty-seven kobo only (N12, 820,376.37) was awarded by auyo local government council to AG global golden services ltd.

Audit verification discovered that; the contractor was over-paid sum of two million naira only (N2, 000,000).

We suggest that; the council should request AG global golden services ltd to refund the same amount to the council treasury and furnish our office with evidence of payment.

This is copied to the auditor general local government audit, jigawa state and zonal audit director mallam madori zone for information and further necessary actions.

best regards DDCA

PTS deal
HCUW
DCA
21/12/23

DCA

Pls deal and the said
Company to refund the amount
At Kasu AG 18/12/23

Adamu musa

Area auditor

Auyo local government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

MALAMMADORI ZONE, JIGAWA STATE

Local Querry No. ALG/AUD/MMZO/AUY/LQ14/2023
The, _____
CHAIRMAN
AUYO
Local Government

Audit Form 1

Station: AUYO LG
Pv. No.: _____ Date: OCT-DEC'23
Head _____ Sub Head: _____
cc
Amount #: 117,340,571.59
Payee: SUNDRY PERSON
Nature of Payment: UN-PRESENTED
PMTN VOUCHERS

AUDIT QUERRY

Payment worth the sum of one hundred and seventeen million, three hundred and forty thousand, five hundred and seventy one naira fifty nine kobo only (N117, 340,571.59) were made by the local government council during the period of October- December 2023.

Our routine audit inspection for the period under review discovered that; the expenditure was incurred by the local government council during the period without payment vouchers and this action violates provision contained in the federal republic of Nigeria's model financial memoranda.

Therefore, we recommend that; the local government council should raise payment vouchers of the amount stated and inform our office immediately for verification.

This is copied to the auditor general local government audit, jigawa state and zonal audit director mallam madori zone for their information and further necessary action.

Best regards

Adamu musa

Area auditor

Auyo local government

DCA
Dis deal
2nd Jan 2024 AG 21/2/24

DOCA
refer & act accordingly
Attn: DCA
21/2/2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/AUD/MMZO/AUY/LQ15/2023
The, CHAIRMAN
AUYO Local Government

Audit Form 1

Station: AUYO LG
Pv. No.: CC Date: OCT-DEC'23
Head cc Sub Head: cc
Amount #: 14,700,000
Payee: SUNDRY PERSON
Nature of Payment: UN-SUPPLIED ITEMS

AUDIT QUERRY

Payment worth the sum of fourteen million, seven hundred thousand naira only (14,700,000) was made by the local government council during the period of October- December 2023.

Our routine audit inspection for the period under review discovered that; the expenditure was incurred by the local government council during the period for the purchase of some items and it was discovered that the items were not supplied during the period.

Therefore, we recommend that; the local government council should request as a matter of urgency the person responsible to supply the said items and inform our office immediately for verification.

This is copied to the Auditor general local government audit, jigawa state and zonal audit director mallam madori zone for their information and further necessary action.

Best regards

Adamu musa

Area auditor

Auyo local government

20 cash AG 21/2/20
to make point
report and act
according
V.O.C.A
21/2/20



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



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

Local Query No. ALG/AUD/MMZO/AUY/LQT6/2023

The, _____
CHAIRMAN
AUYO
Local Government

Audit Form 1

Station: AUYO LG
Pv. No.: CC Date: OCT-DEC'23
Head _____ Sub Head: _____
Amount #: 10,503,420
Payee: SUNDRY PERSON
Nature of Payment: UN-DOCUMENTED
PAYOUT VOUCHERS

AUDIT QUERRY

Payment worth the sum of ten million, five hundred and three thousand, four hundred and twenty naira only (N10, 503,420) was made by the local government council during the period of October-December 2023.

Our routine Audit inspection for the period under review discovered that; the payment vouchers raised in respect of such payments were not appropriately supported with required documents.

Therefore, we recommend that; you request the person responsible to attach all necessary documents to the affected payment vouchers and inform our office immediately for verification.

This is copied to the Auditor general local government audit, jigawa state and zonal audit director mallam madori zone for their information and further necessary action.

Best regards

Adamu musa
AM
Area auditor

Auyo local government

DCA

Pls treat

② *Circumstances* AG 21/2/24

~~DD CA~~
above are the ~~re~~ ~~most~~ ~~app~~
number the ~~re~~ ~~most~~ ~~app~~
affirm the ~~re~~ ~~most~~ ~~app~~
fee



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. ALG/AUD/MMZO/AUY/LQ17/2023
The, CHAIRMAN
AUYO Local Government

Audit Form 1

Station: AUYO LG
Pv. No.: 77 *Date:* 02/01/2021
Head: 70521 *Sub Head:* NIL
Amount #: 2,530,400
Payee: YUSUF HASSAN
Nature of Payment: WORK NOT DONE

AUDIT QUERRY

Payment worth the sum of two million, five hundred and thirty thousand, four hundred naira only (N2, 530,400) was made by the local government council during the month of December 2023 as ecological fund project.

Audit verification during the period discovered that, the payment has been made to Yusuf Hassan for earth filling at Auyo rice market and our physical verification shows that the earth filling was not done in the specified market.

Therefore, you are required to ask the person responsible to execute the said earth filling and inform our office immediately for verification.

This is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Audit Director Mallam Madori Zone for their information and further necessary action.

Best regards

Adamu Musa
Area Auditor

Auyo Local Government

DCA
pls dear

24 Kashu AG 31/12/24
DCA put new faces
late put accu
act DCA later



**RESPONSE
TO
QUERIES**



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



AUYO LOCAL GOVERNMENT

JIGAWA STATE

OFFICE:

Auyo Local Government
Secretariat, Auyo,
Jigawa State.

In case of reply please quote

Ref No: _____

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE

MMZ/12/23

RECEIVED

Date:

Our Ref: _____

Your Ref: _____

The Auditor General,
Jigawa State,
Dutse.
Sir,

RESPONSE FOR AUDIT QUERRY FOR THE 1ST QUARTER OF 2023

With regard to the above mention subject,

We are hereby forwarding our response in respect of Querry been given to us for the 1st quarter 2023 which is January, February and March.

- 1) QUERRY NO. ALG/AUD/MMZ/AUY/LQ1/023 which observed that we have an outstanding payments of one hundred and fourty five million, six hundred and twenty seven thousand two hundred and sixteen naira fifty three kobo (N145,627,216.53); the querry was answered. All PVS were made accordingly.
- 2) QUERRY NO. ALC/AUD/MMZ/AUY/LQ2/023 which stated the sum of eleven million five hundred and twenty five thousand naira (N11,525,000) was paid for purchasing various items and found the PVS were not documented properly, will these all store receipt/voucher were fix, receipt and other documentation were made for record purpose.
- 3) QUERRY NO. ALG/AUD/MMZ/AUY/LQ3/023 the sum of forty three million eight hundred and two thousand nine hundred and ninety six naira (N43,802,996) was found an irregular payment for the period, with due regard all documentation were made and find it clear for verification.

Best regards

[Signature]
Khafilu Wada Ringim
Treasurer
For Hon. Chairman

DCA
Please deal as usual 7/12/23
DDCA 7/12/23
Recd AB 7/12/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Auyo Local Government Councils for the Year Ended 31st December, 2023



AUYO LOCAL GOVERNMENT

JIGAWA STATE

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

In case of reply please quote

Ref No:.....

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE

7/12/23

RECEIVED

Our Ref: _____ Your Ref: _____

The Auditor General,
Jigawa State,
Dutse.
Sir,

RESPONSE FOR AUDIT QUERRY FOR THE SECOND QUARTER OF 2023

With due regard, I wish to write and forward the above response, the response is as follows:

- 1) QUERRY NO. ALG/AUD/MMZ/AUY/LQ4/023. The querry is stating the sum of thirty four million fifty four thousand eight hundred and twenty four (N34,054,824) as irregular payment made in the period, with these were responding to the querry that all errors were being corrected and documented properly.
- 2) QUERRY NO. ALG/AUD/MMZ/AUY/LQ5/023 the sum of sixty six million eight hundred and ninety nine thousand three hundred and fifteen naira (N66,899.315) as outstanding payment all records was made in regard to the payment for further verification.
- 3) QUERRY NO. ALG/AUD/MMZ/AUY/LQ6/023 service not rendered for the tune of fifteen million two hundred and sixteen thousand five hundred naira (N15,216,500) the documentation was all made and find it clear for verification.

Best regard

Khafilu Wadai Ringim
For Hon. Chairman

DCA
Treat PLS
Hun
DCA DCA
7/12/23 PLS Send to Verify.
S/for AG 7/12/23