

GAGARAWA

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



**2023 ➤ REPORT OF THE
AUDITOR GENERAL
ON THE ACCOUNTS OF**

GAGARAWA 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, Gagarawa 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 Gagarawa Local Government Council
15	Audit Queries and Response by Local Government Council



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



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GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. No..... CGW/LG/FIN/AA/1/24

04 MARCH 2024

The Auditor-General,
Local Government audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 4/3/24
RECEIVED

SUBMISSION OF YEAR 2023 ANNUAL FINANCIAL STATEMENT

In keeping with Statutory requirement of preparing Annual Financial Statement within first quarter, I wish to write and forward the Financial Statement for the year 2023 (Soft and Hard Copy) for the fulfillment of Financial Management act.

Best regards.

Hon. Sani Muktar Madaka
Chairman.

DSA
pls act accordingly
from
DSA
4/3/24

A
DSA
pls serve the treasurer
with second commendation
letter

(Recd) AG
4/3/24



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



HON. SANI MUKTHAR
The Executive Chairman
Gagarawa Local Government Council



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

GAGARAWA LOCAL GOVERNMENT
JIGAWA STATE
(OFFICE OF THE EXECUTIVE CHAIRMAN)

Gagarawa L. G. Secretariat
Jigawa State

In case of reply please quote Reference

No.....GGW/LG/FIN/AA/1/25.....

P.M.B. _____

Tel: _____

Dutse Nigeria.

Date 4TH MARCH, 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.

Ibrahim Muhammad Nafara
.....
4/3/2024

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 Gagarawa Local Government as at 31st December 2023 and its operation for the year ended on the date.

Ibrahim Muhammad Nafara
.....
4/3/2024

IBRAHIM MUHAMMAD NAFARA
Treasurer

Sani Muktar Madaka
.....
4/3/24
SANI MUKTAR MADAKA
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 Gagarawa 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 Gagarawa Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Gagarawa 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 Gagarawa 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



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <p>1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Gagarawa Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.</p> <p>2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p>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.</p> <p>4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p>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.</p> <p>6. Cash receipts are cash inflows.</p> <p>7. Cash payments are cash outflows.</p> <p>8. Cash Controlled by Gagarawa Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Gagarawa 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.</p> <p>9. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <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. <p>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</p>



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 Gagarawa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Gagarawa 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 Gagarawa 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 Gagarawa 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
Gagrawa Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1					
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
GAGARAWA 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
1,350,796,316.00	110101 & 110103	Statutory Allocation: FAAC	1	1,798,084,635.85	1,386,652,071.42
827,922,439.00	110102	Value Added Tax Allocation	2	950,804,590.03	688,355,902.71
2,178,718,755.00	11	Sub-Total -Statutory Allocation		2,748,889,225.88	2,075,007,974.13
150,000.00	120101	Direct Taxes - (Personal Taxes)	3	0.00	0.00
15,880,000.00	120201	Licenses General	4	1,138,000.63	0.00
1,446,000.00	120204	Fees General	5	3,100,096.15	1,790,350.00
0.00	120205	Fines General	6	0.00	3,545,068.88
0.00	120206	Sales General	7	0.00	
1,500,000.00	120207	Earnings General	8	222,000.00	340,000.00
320,000.00	120208	Sales/Rent of Government Buildings:	9	0.00	521,000.00
0.00	120209	Rent on land & others- General	10		
300,000.00	120210	Repayment - General	11	226,000.07	0.00
0.00	120212	Interest Earned	12	0.00	1,714,694.78
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
21,596,000.00	12	Sub-Total - Independent Revenue		6,661,603.45	9,886,620.26
0.00	130201	Aid and Grants	14	0.00	0.00
0.00	140101	Transfer from CRF to CDF	15	0.00	0.00
150,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	16	28,190,000.00	34,232,981.72
150,000,000.00				28,190,000.00	34,232,981.72
2,350,314,755.00	1 = A	Total Receipts		2,783,740,829.33	2,119,127,576.11
		Payments:			
943,195,834.00	210101 & 210201	Personnel Cost	17	924,141,194.98	884,226,137.72
0.00	210202	Contribution to Pension/Social Contribution	18	0.00	
792,483,880.00	220201-220210 & 2204	Overhead Charges:	19	1,037,839,114.16	807,595,631.07
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
0.00	-	Other Operating Activities:	22	0.00	0.00
1,735,679,714.00	B	Total Payments		1,961,980,309.14	1,691,821,768.79
614,635,041.00	C = A - B	Net Cash Flow from Operating Activities		821,760,520.19	427,305,807.32
		Cash Flow from Investment Activities:			
939,824,082.00	23	Capital Expenditure:	23	827,933,107.01	411,115,847.00
	D	Net Cash Flow from Investment Activities		(827,933,107.01)	(411,115,847.00)
		Cash Flow from Financing Activities:			
13	Proceeds from Loan	24	0.00	(9,958,397.80)	
	Other Non-Current Liabilities	25	3,000,000.00	(6,531,562.00)	
	E	Net Cash Flow from Financing Activities		3,000,000.00	(16,489,959.80)
	F = C+D+E	Net Cash for the year		(3,172,586.82)	(299,999.48)
	G	Cash & Its Equivalent as at 1st January, 2022		6,857,264.52	7,157,264.00
	H = F+G	Cash & Its Equivalent as at 31st December, 2023		(3,684,677.70)	6,857,264.52

The accompanying notes form part of these statements

Ibrahim Muhammad Nafara
4/3/2024

IBRAHIM MUHAMMAD NAFARA

Treasurer

Gagrawa Local Government, Jigawa State



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

STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023				
GAGARAWA 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	3,684,677.70	6,857,264.52
	TOTAL LIQUID ASSETS		3,684,677.70	6,857,264.52
	Investments and Other Cash Assets:			
2203	Advances:-	27	70,833,667.80	70,833,667.80
	Impress:-		0.00	0.00
	Revolving Loan Granted:-		0.00	0.00
	Intangible Assets		0.00	0.00
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		70,833,667.80	70,833,667.80
3	TOTAL ASSETS		74,518,345.50	77,690,932.32
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	16,795,451.50	22,968,038.32
460102	Trust Funds;		0.00	0.00
460104	Other Public Funds:		0.00	0.00
4601	TOTAL PUBLIC FUNDS		16,795,451.50	22,968,038.32
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	57,722,894.00	54,722,894.00
4	TOTAL LIABILITIES		74,518,345.50	77,690,932.32

The accompanying notes form part of these statements


4/3/2024

IBRAHIM MUHAMMAD NAFARA

Treasurer

Gagawa Local Government, Jigawa State



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

STATEMENT NO. 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
GAGARAWA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS 2022	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR 2023	FINAL BUDGET 2023
1,386,652,071.42	Statutory Allocation: FAAC	110101 & 110103	1	1,798,084,635.85	1,350,796,316.00
688,355,902.71	Value Added Tax Allocation	110102	2	950,804,590.03	827,922,439.00
2,075,007,974.13	Sub-Total-Statutory Allocation	11		2,748,889,225.88	2,178,718,755.00
	Direct Taxes - (Personal Taxes)	120101	3	1,138,000.63	150,000.00
1,790,350.00	Licenses General	120201	4	3,100,096.15	15,880,000.00
3,545,068.88	Fees General	120204	5	0.00	1,446,000.00
	Fines General	120205	6	0.00	0.00
340,000.00	Sales General	120206	7	0.00	0.00
521,000.00	Earnings General	120207	8	222,000.00	1,500,000.00
0.00	Sales/Rent of Government Buildings:	120208	9	0.00	320,000.00
0.00	Rent on land & others- General	120209	10	226,000.07	0.00
1,714,694.78	Repayment - General	120210	11	0.00	300,000.00
0.00	Interest Earned	120212	12	0.00	0.00
1,975,506.60	Re-imbursement General	120213	13	1,975,506.60	2,000,000.00
9,886,620.26	Sub-Total- Independent Revenue	12		6,661,603.45	21,596,000.00
	Aid and Grants	130201	14	0.00	0.00
	Transfer from CFR to CDF	140101	15	0.00	
34,232,981.72	Transfer from Stabilization Fund	140102	16	28,190,000.00	150,000,000.00
34,232,981.72				28,190,000.00	150,000,000.00
2,119,127,576.11	Total Receipts	1 = A		2,783,740,829.33	2,350,314,755.00
	Payments:				
884,226,137.72	Personnel Cost (Including Salaries on CFR Charges)	210101 & 210201	17	924,141,194.98	943,195,834.00
	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
807,595,631.07	Overhead Charges:	220201-220210 & 2204	19	1,037,839,114.16	792,483,880.00
	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
1,691,821,768.79	Total Payments	B		1,961,980,309.14	1,735,679,714.00
427,305,807.32	OPERATING BALANCE	C = A - B		821,760,520.19	614,635,041.00
427,305,807.32	APPROPRIATIONS/TRANSFERS:				
	Transfer to Capital Development Fund			821,760,520.19	614,635,041.00

The accompanying notes form part of these statements

IBRAHIM MUHAMMAD NAFARA
4/3/2024

IBRAHIM MUHAMMAD NAFARA

Treasurer

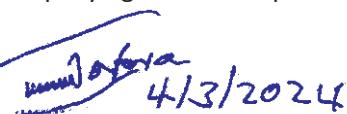
Gagawa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagawa 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					
GAGARAWA LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2023			NOTES (REF)	2023	2023
427,305,807.32	Transfer from Consolidated Revenue Fund:	140101		821,760,520.19	614,635,041.00
0.00	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204		0.00	0.00
427,305,807.32	TOTAL REVENUE AVAILABLE:			821,760,520.19	614,635,041.00
	LESS: CAPITAL EXPENDITURE				
0.00	Capital Expenditure: Administrative Sector:	23	23	318,606,243.95	475,000,000.00
0.00	Capital Expenditure: Economic Sector:	23	23	376,396,711.76	272,000,000.00
0.00	Capital Expenditure: Social Service Sector:	23	23	132,930,151.30	192,824,082.00
411,115,847.00	TOTAL CAPITAL EXPENDITURE:		23	827,933,107.01	939,824,082.00
16,189,960.32	Intangible Assets			(6,172,586.82)	(325,189,041.00)
16,189,960.32	CLOSING BALANCE			(6,172,586.82)	(325,189,041.00)

The accompanying notes form part of these statements


4/3/2024

IBRAHIM MUHAMMAD NAFARA

Treasurer

Gagawa Local Government, Jigawa State



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

NOTE 1 : SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023									
GAGARAWA LOCAL GOVERNMENT COUNCIL									
JIGAWA STATE GOVERNMENT OF NIGERIA									
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	EQUAL/ADD IN FLOW	E-MONEY	ECOLOGICAL	SURE-P	TOTAL	
JANUARY	126,238,131.41	4,489,373.75	0.00	0.00	7,258,610.44	32,042,638.20	0.00	170,028,753.80	
FEBRUARY	72,901,238.14	0.00	23,523,972.53	0.00	3,967,859.84	0.00	0.00	100,393,070.51	
MARCH	69,382,823.02	0.00	0.00	21,355,675.94	3,499,638.55	0.00	0.00	94,238,137.51	
APRIL	94,575,724.37	0.00	0.00	0.00	4,365,576.42	0.00	0.00	98,941,300.79	
MAY	67,181,419.49	0.00	4,909,350.79	36,412,880.31	32,158,491.98	0.00	104,584,719.97	245,246,862.54	
JUNE	101,612,509.44	119,084.79	0.00	26,059,999.51	4,299,253.59	0.00	0.00	132,090,847.33	
JULY	56,967,339.60	60,634,938.75	0.00	0.00	3,426,324.20	0.00	0.00	121,028,602.55	
AUGUST	73,967,108.00	61,632,168.73	36,225,306.09	0.00	3,846,588.04	0.00	0.00	175,671,170.86	
SEPTEMBER	59,166,271.23	44,438,884.50	0.00	0.00	4,212,755.75	0.00	162,900,944.42	270,718,855.90	
OCTOBER	74,106,230.00	33,256,750.67	0.00	0.00	3,284,738.83	0.00	0.00	110,647,719.50	
NOVEMBER	57,302,966.13	36,237,218.65	12,273,376.98	0.00	4,653,747.03	28,838,374.38	0.00	139,305,683.17	
DECEMBER	67,916,863.11	68,269,865.31	0.00	0.00	3,586,902.97	0.00	0.00	139,773,631.39	
TOTAL	921,318,623.94	309,078,285.15	76,932,006.39	83,828,555.76	78,560,487.64	60,881,012.58	267,485,664.39	1,798,084,635.85	

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 20223		
GAGARAWA LOCAL GOVERNMENT COUNCIL		
JIGAWA STATE GOVERNMENT OF NIGERIA		
MONTH	VAT	TOTAL
JANUARY	73,186,833.31	73,186,833.31
FEBRUARY	71,785,443.21	71,785,443.21
MARCH	66,831,692.53	66,831,692.53
APRIL	62,437,223.51	62,437,223.51
MAY	61,201,836.51	61,201,836.51
JUNE	79,007,863.69	79,007,863.69
JULY	79,977,971.74	79,977,971.74
AUGUST	81,433,188.73	81,433,188.73
SEPTEMBER	94,416,865.19	94,416,865.19
OCTOBER	86,436,802.47	86,436,802.47
NOVEMBER	94,609,373.57	94,609,373.57
DECEMBER	99,479,495.57	99,479,495.57
TOTAL	950,804,590.03	950,804,590.03

The accompanying notes form part of these statements

4/3/2024

IBRAHIM MUHAMMAD NAFARA

Treasurer

Gagalawa Local Government, Jigawa State



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

NOTE 3 TO 13 : GAGARAWA INDEPENDENT REVENUE

CODE	TITLE	AMOUNT
12	INDEPENDENT REVENUE	
1201	TAX REVENUE	
120101	Personal Tax	0.00
	SUB-TOTAL	0.00
1202	NON TAX REVENUE	
12201	LICENCES GENERAL	
12020165	Sand dredging license	1,138,000.63
	SUB-TOTAL	1,138,000.63
120204	FEES - GENERAL	
12020427	Tender Fees	1,954,096.15
12020443	Birth / Death Registration	1,146,000.00
	SUB-TOTAL	3,100,096.15
120205	FINES GENERAL	
120206	SALES GENERAL	
		0.00
	SUB-TOTAL	0.00
120207	EARNING - GENERAL	
12020704	Earning from Use of Govt. Vehicle Mass Transits	222,000.00
	SUB-TOTAL	222,000.00
120208	RENT ON GOVERNMENT BUILDING GENERAL	
		0.00
	SUB-TOTAL	0.00
120209	RENT ON LAND & OTHERS-GENERAL	
	SUB-TOTAL	
120210	REPAYMENT - GENERAL	
12021013	Unclaimed Deposit	226,000.07
	SUB-TOTAL	226,000.07
120211	INVESTMENT INCOME	
		0.00
	SUB-TOTAL	0.00
12213	RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	6,661,603.45



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

NOTE 16: DETAILS OF AUGMENTATIONS FROM STABILIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	18,690,000.00	18,690,000.00
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	1,750,000.00	1,750,000.00
JULY	0.00	0.00
AUGUST	1,000,000.00	1,000,000.00
SEPTEMBER	2,250,000.00	2,250,000.00
OCTOBER	0.00	0.00
NOVEMBER	0.00	0.00
DECEMBER	1,000,000.00	1,000,000.00
TOTAL	28,190,000.00	28,190,000.00

NOTE17 : DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT
100000000000	ADMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	28,505,194.80
11200100100	Legislative Council	20,376,960.00
12500100100	Administrative and General services	38,065,655.81
	SUB-TOTAL	86,947,810.61
200000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	6,555,759.72
021500100200	Forestry Section	11,990,823.12
021500100300	Livestock Section (Veterinary)	24,529,721.32
022000100100	Treasury Account Section	19,942,963.44
022000100300	Internal Audit	1,138,213.20
022000300000	Planning, Research & Statistics Department	23,466,751.08
22000300200	Monitoring & Evaluation	3,607,806.08
22000300300	Statistics	0.00
022000100100	Treasury Revenue Section	7,726,550.52
023400100100	Road & Communication Section	3,726,058.90
023400100200	Mechanical Section	7,419,150.12
023400100300	Electrical Section	1,806,259.20
023400100400	Land & Survey Section	3,974,680.20
023400100500	Building Section	4,250,670.60
	SUB-TOTAL	120,135,407.50
300000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	124,258,227.10
051700100200	Education (Teaching Staff)	379,027,304.07
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	45,581,128.74
052100100200	Curative	139,290,752.27
052100100300	Rural Water Supply	4,116,667.33
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	8,945,395.32
055100100200	Information, Youth, Sport & Culture	4,826,909.88
055100100300	Social Welfare Section	7,624,916.28
055100100400	Trade Section and Cooperatives	3,386,675.88
	SUB-TOTAL	717,057,976.87
	GRAND TOTAL	924,141,194.98



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

NOTE 19: DETAILS OF OVERHEAD EXPENSES		
CODE	TITLE	AMOUNT
22020102	Local Travel and Transport	1,000,000.00
2202501	Local Training	3,700,000.00
2202604	Other Services (security vote including Operation	12,000,000.00
	SUB-TOTAL	16,700,000.00
011200100100	LEGISLATIVE COUNCIL SECTION	
22020102	Local Travel and Transport	3,000,000.00
22020201	Utilities	1,500,000.00
2202302	Office materials and Consumables	1,500,000.00
22020501	Local Training	6,400,000.00
22021044	Committee and Commissions	12,601,688.00
22021001	Refreshment and Meals	5,000,000.00
22021077	Surveillance Allowance	7,945,368.00
	SUB-TOTAL	37,947,056.00
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
22020102	Local Travel and Transport	1,080,000.00
2202402	Maintenance of Office Furniture	17,362,512.95
22020501	Local Training	15,608,044.69
2202601	Other Services Including Operation	90,069,765.56
2202101	Refreshment and Meals	15,376,349.04
	SUB-TOTAL	139,496,672.24
	ECONOMIC SECTOR	
021500100100	AGRICULTURE AND NATURAL RESOURCES SECTION	
2202102	Local Travel and Transport	210,000.00
2202302	Office materials and Consumables	16,350,000.00
2202802	Fuel & Lubricant (Other Transport equipment fuel cost	4,895,000.00
	SUB-TOTAL	21,455,000.00
021500100200	FORESTRY SECTION	
2202302	Office materials and Consumables	5,220,000.00
	SUB-TOTAL	5,220,000.00
021500100300	LIVESTOCK SECTION	
22020301	Office Material and Consumables	9,637,700.00
	SUB-TOTAL	9,637,700.00
022000100100	TREASURY (ACCOUNT) SECTION	
22020102	Local Travel and Transport	1,737,000.00
22020305	Printing of non security document	4,827,766.74
22040103	Contribution To State Agency	46,184,497.85
22070105	Stabilization	127,581,538.09
22021078	Contribution to LGC Staff Pension	47,436,616.22
	SUB-TOTAL	227,767,418.90



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

022000100300	INTERNAL AUDIT	
22020301	Office Material and Consumables	250,000.00
	SUB-TOTAL	250,000.00
022000300000	PLANNING RESEARCH AND STATISTICS SECTION	
22020102	Local Travel and Transport	104,300.00
22020301	Office Material and Consumables	2,300,000.00
22020801	Motor Vehicle Fuel Cost	770,000.00
22021044	Committee and Commissions	9,076,785.38
	SUB-TOTAL	12,251,085.38
22000300200	MORNITORING AND EVALUATION	
22021044	Committee and Commissions	5,274,500.00
	SUB-TOTAL	5,274,500.00
023400100100	ROAD AND COMMUNICATION SECTION	
22020102	Local Travel and Transport	17,000.00
22020801	Motor Vehicle Fuel Cost	5,673,700.00
	SUB-TOTAL	5,690,700.00
023400100200	MECHANICAL SECTION	
22020102	Local Travel and Transport	6,640,000.00
22020301	Office Material and Consumables	3,250,000.00
22020801	Motor Vehicle Fuel Cost	5,817,049.50
	SUB-TOTAL	15,707,049.50
023400100300	ELECTRICAL SECTION	
2202201	Electrical charges	4,800,000.00
22020410	Maintenance of Street Light	97,436,533.09
	SUB-TOTAL	102,236,533.09
023400100500	BUILDING SECTION	
22020301	Office Material and Consumables	2,831,400.00
22020401	Maintenance of Motor Vehicle Transport equipment	12,352,793.40
	SUB-TOTAL	15,184,193.40
	SOCIAL SECTOR	
051700100100	EDUCATION (NON-TEACHING STAFF SECTION)	
2202402	Teaching Aids Lab instrument Materials	9,272,347.21
	SUB-TOTAL	9,272,347.21
051700100200	EDUCATION (TEACHING STAFF SECTION)	
22021080	Contribution to LGEA Staff Pension	36,545,504.80
	SUB-TOTAL	36,545,504.80



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

052100100100	PREVENTIVE SECTION	
22020301	Office Material and Consumables	8,758,500.00
2202402	Maintenance of Officer Furniture	1,800,000.00
22021057	Casual Laborer	4,340,000.00
	SUB-TOTAL	14,898,500.00
052100100200	CURATIVE SECTION	
22020307	Materials (Drugs, vaccines and Med. Supp)	3,240,000.00
22020406	Other Maintenance Services	1,350,000.00
22021049	Special Health Programme (Laka)	172,527.66
22021079	Contribution to PHC staff Pension	9,122,831.60
22021081	Contribution to Health Ins. JICHMA	11,125,000.00
	SUB-TOTAL	25,010,359.26
052100100300	RURAL WATER SUPPLY SECTION	
22020415	Maintenance Services (Fuel and Lubricant)	149,017,603.62
	SUB-TOTAL	149,017,603.62
055200100100	TRADITIONAL OFFICER SECTION	
22040103	Contribution to Emirate council	116,171,904.17
	SUB-TOTAL	116,171,904.17
055100100100	COMMUNITY DEVELOPMENT SECTION	
22020102	Local Travel and Transport	940,000.00
22020301	Office Materials and Consumable	8,574,478.00
220201009	Contribution to Community and NGOs	18,120,000.00
	SUB-TOTAL	27,634,478.00
055100100200	INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION	
22020102	Local Travel and Transport	2,785,510.00
22020301	Office Materials and Consumables	1,952,031.95
22021003	Publicity and Advert Allura da zare Programme(JBC)	1,220,000.00
	SUB-TOTAL	5,957,541.95
055100100300	SOCIAL WELFARE SECTION	
22020601	Local Travel and Transport	2,435,300.00
22020301	Office Materials and Consumables	15,138,300.00
2202701	Financial Consulting	950,000.00
22021057	Casual Workers (Hisbah and Vigilant)	7,986,666.64
2202319	Social Security Benefits (Disable Allowance)	6,312,000.00
	SUB-TOTAL	32,822,266.64
055100100400	TRADE SECTION AND COOPERATIVES	
22020301	Local Travel and Transport	0.00
22020301	Office Materials and Consumables	0.00
	SUB-TOTAL	0.00
	GRAND TOTAL	1,037,839,114.16



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

NOTE 23 : CAPITAL EXPENDITURE			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70841	Construction of Daily prayer mosque	Building Section	18,819,710.56
70841	Renovation of duplex house	Building Section	5,000,000.00
70841	Renovation of Staff quarters	Building Section	6,656,933.46
70841	Purchase of Furniture's	Building Section	2,574,000.89
70841	Contribution to state & LG Joint Project and programme	Building Section	175,000,000.00
70841	Social Protection Programme	Building Section	23,170,000.00
70841	Construction of Drainage	Building Section	34,199,090.08
70841	Payments of outstanding Liability	Building Section	53,186,508.96
SUB TOTAL			318,606,243.95
ECONOMIC SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70421	Purchase of Grains	Agric Dept.	19,032,492.55
70421	Demarcation of Grazing Reserve	Agric Dept.	10,817,700.00
70421	Establishment of Nursery	Agric Dept.	5,455,500.00
70435	Electrification Project at Mai kilili	Electric Section	5,500,000.00
70435	Electrification Project at yalawa, kore	Electric Section	12,866,699.13
70435	H.T line GGW to Madana	Electric Section	93,458,540.13
70435	Repair Electrification	Electric Section	12,563,500.48
70630	Purchase of hand pump	Rural water Supply	98,735,239.91
70630	Drilling of New hand pumps	Rural water Supply	32,357,315.25
70630	Conversion of Hand pump to Solar	Rural water Supply	61,079,504.31
70630	Conversion of Motorized to Solar	Rural water Supply	7,500,000.00
70630	Purchase of Submersible pump	Rural water Supply	17,030,220.00
SUB TOTAL			376,396,711.76
SOCIAL SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70912	2% Contribution to State University	Education	53,572,739.86
70912	Purchase & Repairs of School Furniture	Education	23,049,993.41
70912	Const. 1 Block 2 Class room	Education	2,000,000.00
70912	Cost 1 Block 3 Class room at Zaro	Education	4,511,368.32
70810	Social Protection Policy Programme	Social Welfare	21,196,049.71
70810	Cont. to Comm. Development	Social Welfare	28,600,000.00
SUB TOTAL			132,930,151.30
GRAND TOTAL			827,933,107.01



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

NOTE 24 :DETAILS OF PROCEED FROM LOAN	
PROCEED FROM LOAN	AMOUNT
Previous Year Advance	70,833,667.80
Current Year Advance	70,833,667.80
MARGINS	0.00
NOTE 25: OTHER NON CURRENT LIABILITIES	
OTHER NON-CURRENT LIABILITIES	
Current Year NCL	57,722,894.00
Previous Year NCL	54,722,894.00
MARGINS	3,000,000.00
NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023	
ACCOUNTS	AMOUNT
Main Account	2,254,610.24
Overhead Account	1,083,236.56
Salary Account	0.00
Project Account	30,568.38
Loan Account	316,262.52
Others Account	
TOTAL	3,684,677.70
NOTE 27: ADVANCES	
ADVANCES FOR THE YEAR 2023	
Personal Advance	0.00
Other Advance	70,833,667.80
TOTAL	70,833,667.80
NOTE 28: ACCUMULATED FUND	
ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	22,968,038.32
Closing Balance	(6,172,586.82)
TOTAL	16,795,451.50
NOTE 29: NON CURRENT LIABILITIES	
NON-CURRENT LIABILITIES FOR THE YEAR 2023	
State	0.00
Federal	0.00
Other	57,722,894.00
TOTAL	57,722,894.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagawa 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 Gagawa 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.

24-6-2024
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa State.



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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS:

Gagawa local government council received the Sum of Two Billion Seven Hundred and Forty Eight Million Eight Hundred and Eighty Nine Thousand Two Hundred and Twenty Five Nair Eighty Eight Kobo **N2,748,889,225.88** as statutory allocation and other Faac Receipts from the federation accounts for the year 2023, representing 126% of the estimated amount of Two Billion, One Hundred and Seventy Eight Million, Seven Hundred and Eighteen Thousand Seven Hundred and Fifty Five Naira only **N2,178,718,755.00**

2. AUGMENTATION AND OTHER STABILIZATION RECEIPTS:

The Sum of Twenty Eight Million, One Hundred and Ninety Thousand (**N28, 190,000.00**) was received as Augmentation From Stabilization Account for the financial year 2023, which represents 18% only of the budgeted amount of One Hundred and Fifty Million Naira **N15000,000.00**

3. INDEPENDENT REVENUE:

The Sum of Six Million, Six Hundred and Sixty One Thousand Six Hundred and Three Naira Forty Five Kobo Only **N6,661,603.45** was generated as Independent revenue, which represent a mere 31% of the budgeted amount of Twenty One Million Five Hundred and Ninety -Six Thousand Naira Only **N21,596,000.00**

4. BANK RECONCILIATION STATEMENTS:

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

5. BUDGET PERFORMANCE:

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

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,178,718,755.00	2,748,889,225.88	(570,170,470.88)	126%
AUGMENTATION	150,000,000	28,190,000	121,810,000	18%
INDEPENDENT REVENUE GENERATED	21,596,000	6,661,603.45	14,934,396.55	31%
TOTAL REVENUE	2,350,314,755	2,783,740,829.33	433,426,074.33	118%
EXPENDITURE				
RECURRENT EXPENDITURE	1,735,679,714	1,961,980,309.14	226,300,595.14	113%
CAPITAL EXPENDITURE	939,824,082	827,933,107.01	(111,890,974.99)	88%
TOTAL EXPENDITURE	2,675,503,796	2,789,913,416.15	114,409,620.15	104%



1. TOTAL REVENUE

From the table above, the Sum of Two Billion, Seven Hundred and Eighty Three Million, Seven Hundred and Forty Thousand, Eight Hundred and Twenty Nine Naira Thirty Three Kobo Only (**N2,783,740,829.33**) was received and generated as total revenue both from the federation account and Independent revenue. This figure represents 118% of the estimated amount of **N2,350,214,755**

2. RECURRENT EXPENDITURE

The sum of One Billion, Nine Hundred and Sixty One Million, Nine Hundred and Eighty Thousand, Three Hundred Nine Naira, Fourteen Kobo Only (**N1,961,980,309.14**) was expended on recurrent items, representing 113% of the budgeted amount of **N1,735,679,714**

3. CAPITAL EXPENDITURE

Capital projects engulf The Sum of Eight Hundred and Twenty Seven Million, Nine Hundred and Thirty Three Thousand, One Hundred and Seven Naira, One Kobo. (**N827,933,107.01**) indicating 88% of the estimated amount of **N939,824,082**

4. RECOMMENDATIONS

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

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

Queries amounting to the sum of Six Hundred and Forty One Million, Seven Hundred and Sixty Eight Thousand, Six Hundred and Nine Naira Thirteen Kobo (**N641,768,609.13**) was issue to Gagarawa Local Government Council and the sum of Six Hundred and Twenty Nine Million, Four Hundred and Thirty Three Thousand, Ninety Six Naira Twenty Seven Kobo (**N629,433,096.27**) was responded and verified, where, Twenty Three Million, Six Hundred and Ninety Nine Thousand Five Hundred and Twelve Naira Eighty Six Kobo(**N23,699,512.86**) 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
Gagawa Local Government Councils for the Year Ended 31st December, 2023

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	AMOUNT
			RESOLVED	NOT RESOLVED	
1	ALG/GMZO/GGW/LQ.1/23	Un Presented Payment Vouchers	49,304,020.65	49,304,020.65	0.00
2	ALG/GMZO/GGW/LQ.2/23	Irregular Payment Vouchers	39,328,206.95	39,328,206.95	0.00
3	ALG/GMZO/GGW/LQ.3/23	Irregular Payment Vouchers	128,108,760.00	128,108,760.00	0.00
4	ALG/GMZO/GGW/LQ.4/23	Irregular Payment Vouchers	108,581,885.00	108,581,885.00	0.00
5	ALG/GMZO/GGW/LQ.5/23	Un Accounted Expenditure	84,130,090.00	84,130,090.00	0.00
6	ALG/GMZO/GGW/LQ.6/23	Un Presented Payment Vouchers	19,410,971.85	19,410,971.85	0.00
7	ALG/GMZO/GGW/LQ.7/23	Un Accounted Payment Vouchers	6,900,000.00	6,900,000.00	0.00
8	ALG/GMZO/GGW/LQ.8/23	Service Not to be Rendered	6,250,000.00	6,250,000.00	0.00
9	ALG/GMZO/GGW/LQ.9/23	Third Party Payment	53,250,000.00	53,250,000.00	0.00
10	ALG/GMZO/GGW/LQ.10/23	Irregular Payment Vouchers	26,324,115.00	26,324,115.00	0.00
11	ALG/GMZO/GGW/LQ.11/23	Service Not to be Rendered	1,500,000.00	1,500,000.00	0.00
12	ALG/GMZO/GGW/LQ.12/23	Irregular Payment Vouchers	106,316,559.68	94,981,046.82	11,335,512.86
13	ALG/GMZO/GGW/LQ.13/23	Irregular Payment Vouchers	11,364,000.00	11,364,000.00	11,364,000.00
14	ALG/GMZO/GGW/LQ.14/23	Yet to be Done by Dan Modai Vill	1,000,000.00	0.00	1,000,000.00
TOTAL			641,768,609.13	618,069,096.27	23,699,512.86
PERCENTAGE			100%	96.31%	3.69%

 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
GAGARAWA 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 Gagarawa 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 Six Hundred and Forty One Million, Seven Hundred and Sixty Eight Thousand, Six Hundred and Nine Naira, Thirteen Kobo (₦641,768,609.13) was issued to Gagarawa Local Government Council and the sum of Six Hundred and Eighteen Million, Sixty Nine Thousand, Ninety Six Naira, Twenty Seven Kobo (₦618,069,096.27) was responded and verified, while, Twenty Three Million, Six Hundred and Ninety Nine Thousand Five Hundred and Twelve Naira Eighty Six Kobo (₦23,699,512.86) 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 Gagarawa Local Government staff and Local Education Authorities. To this effect, a sum of Thirty Three (33) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Fifty Three Million, Thirty Nine Thousand, Three Hundred and Forty Eight Naira N53,039,348.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end up with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty Seven (27) numbers of staff retired and deceased owed Gagarawa Local Government Council, the sum of Four Million, Three Hundred and Twenty One Thousand , Two Hundred and Eighty Five Naira N4,321,285.00 only which has to be 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
Gagarawa Local Government Councils for the Year Ended 31st December, 2023

QUERIES



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



1 B/S

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GM20/GGW/LQ1/023
The, Chairman
Garagawa Local Government

Audit Form I

Station: Gagarawa
Pv. No.: C Date: C
Head C Sub Head: C
Amount N: 49,304,020.65
Payee: Various
Nature of Payment: Various

Date: _____

AUDIT QUERRY UN PRESENTED PAYMENT VOUCHER JANUARY TO MARCH 2023

Payment to the sum of Fourty Nine Million Three Hundred and Four Thousand Twenty Naira, Sixty Five Kobo (49,304,020.65) was made without supporting payment vouchers

This act is contrary to this provision of financial memoranda chapter 14.3 you should either produce the vouchers or to paid back the amount involve to treasury and inform this office with recovery details.

The same is copied to Auditor General Local Government Audit and Zonal Director Audit Gumel zone for further necessary action.

for signature

Musa Umar
Area Auditor
Gagarawa Local Govt.

A
DCA
pls deal
HAN
DCA
26/6/23

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



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



Note ✓ *Bif*

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GM20/GGW/LQ2/023
The, Chairman
Garagawa Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: C Date: C
Head C Sub Head: C
Amount N: 39,328,206.95
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

IRREGULAR EXPENDITURE JANUARY TO MARCH 2023

Payment voucher worth Thirty Nine Million Three Hundred and Twenty Eight Thousand Two Hundred and Six Naira Ninety Kobo (N39,329,206.95) Only, was paid without proper supporting document.

This act is contrary to the provision of Financial memoranda chapter 14.4 and 14.5 you should either produce the required document or paid back the amount involve to treasury and inform this office with recovery details.

Copies to Auditor General Local Government Audit Jigawa State and Zonal Director Audit Gumel Zone for further necessary action.

for approval
Musa Umar
ARCA Auditor
Gagarawa Local Govt

A
ARCA
PLS deal
them
LCA
26/6/23

DCA
PLS deal

(2nd Jan 2023) AG 26/6/23



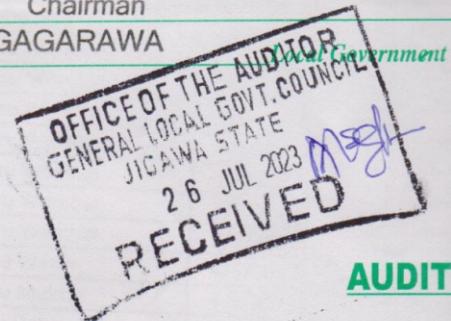
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa Local Government Councils for the Year Ended 31st December, 2023



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

Local Querry No. 3 ALG/GM20/LQ2/023

The, Chairman
GAGARAWA



AUDIT QUERRY

Audit Form I

Station: GAGARAWA

Pv. No.: C Date: C

Head C Sub Head: C

Amount #: 128,108,760.00

Payee: Various

Nature of Payment: Various

IRRIGULAR PAYMENT APRIL - JUNE 2023

Examination of payment vouchers were conducted for the period of April - June 2023 revealed that payment worth One Hundred and Twenty Eight Million One Hundred and Eight Thousand Seven Hundred and Sixty Naira N128,108,760.00 was made without proper supporting document.

This Act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5, you are requested to produce the required document or to pay back the amount involve to treasury and inform this office with recovery details.

The same is copied to Auditor General Local Government Audit Jigawa State and Zonal Director Audit Gumel Zone for their information and further necessary action.

for Umar Musa
Area Auditor
Gagarawa Local Government
18,492,31.90

Den
Pls deal

2nd cash AG 26/7/23



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



Unaccessible
Bif

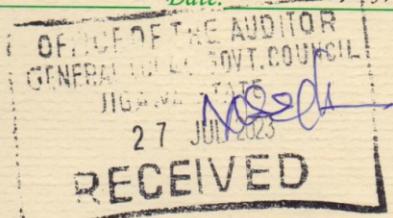
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

GUMEL ZONE, JIGAWA STATE

Our Ref: Q. W/23 Your Ref:

Muharram, 8th 1445 AH
Date: 26th July, 2023

The Chairman,
Gagawa Local Government Council,
Jigawa State.



AUDIT QUERY IRREGULAR PAYMENT JANUARY - MARCH, 2023

It is observed during our examination of payment vouchers that, vouchers worth One Hundred and Eight Million, Five Hundred and Eighty One Thousand, Eight Hundred and Eighty Five Naira (N108,581,885.00) was paid without proper supporting documents.

This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5. the concerned officers should be asked to produce the required documents or to pay back the amount involved to Treasury and inform this office with recovery details.

The same is copied to Auditor General Local Government Audit, Jigawa State and Zonal Director Audit Gumel Zone.

Best regards,

for
Umar Musa
Area Auditor
Gagawa Local Govt.

DCA
Pls treat as urgent
S. Ishaq AG 27/7/23



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



Unaccessible
Bif?

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

GUMEL ZONE, JIGAWA STATE

Our Ref:

105/23

Your Ref:

Muharram, 8th 1445 AH

Date: 26th July, 2023

The Chairman,
Gagarawa Local Government Council,
Jigawa State.



AUDIT QUERY UN-ACCOUNTED EXPENDITURE JANUARY - JUNE, 2023

Examination of records available during our Audit Exercise revealed the total sum of Eighty Four Million, One Hundred and Thirty Thousand, Ninety Naira (N84,130,90.00) has been expended without supporting payment vouchers.

This act is contrary to the provision of Financial Memoranda Chapter 14.3 you are hereby ask to explain and produce the vouchers or to recover the amount involve to Treasury.

The same is copied to Auditor General Local Government Audit, Jigawa State and Zonal Director Audit Gumel Zone.

Best regards,

fm
Umar Musa
Area Auditor
Gagarawa Local Govt.

DCA
pls treat
211 cash AG 27/7/23



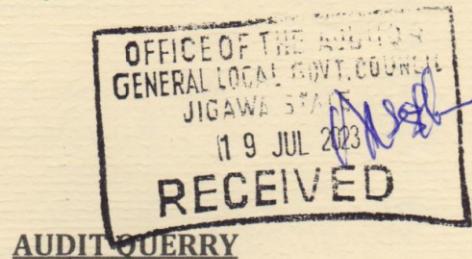
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa Local Government Councils for the Year Ended 31st December, 2023



**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
GUMEL ZONE, JIGAWA STATE**

Our Ref: ALG/Gimzo/Gumel/LG/1023 Your Ref: _____ Date: 14th July, 2023

The Chairman,
Gagarawa Local Government,
Jigawa State.



UNPRESENTED PAYMENT VOUCHER APRIL - JUNE, 2023

It was observed during our posting of payment vouchers against Cash Book that payment worth Nineteen Million, Four Hundred and Ten Thousand, Nine Hundred and Seventy One Naira, Eighty Five Kobo (N19,410,971.85) only was made with outstanding payment voucher.

This act is contrary to the provision of financial memoranda chapter 14.3 you should either produce the vouchers or to paid back the amount involve to Treasurer and inform this office with recovery details.

The same is copied to Audit General Local Government Audit Jigawa State and Zonal Director Audit Gumel Zone for their information and further necessary action.

for
Musa Umar
Area Auditor
Gagarawa Local Government

DCA
Pls treat
out cash [AG 19/7/23]



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



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

Local Alg/gmz6/ggrw/q B/23

The Chairman
Local Government
Gagarawa

Audit Form I

Station: _____ Gagarawa
Pv. No.: _____ Date: _____
Head _____ Sub Head: _____
Amount N: _____ ee ee
Payee: _____ 6,900,000
Nature of Payment: _____ Sundry person
Date: _____ Un accounted
Expenditure

AUDIT QUERRY

UNACCOUNTED EXPENDITURE

Various Payments to the tune of Six Million Nine Hundred Thousand Naira Only (6,900,000) was expended by Gagarawa Local Government Council from the month of May September 2023.

Audit verification revels that, these expenditure are yet to be accounted for by the local Government hence , the council should as a matter of urgency, account for all expenditure and furnish our office for further verification

*NYCA
Treat pls
How
ACA
7/12/23
Pls deal
Dea
4
enquiry 4 7/12/23*

MAB/12/2023

Muhd Bulama
Area Auditor
For Auditor General
Local Government
Councils



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



Bill - Initiation ✓ *Verde*

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GMZO/GGW/07/23
The, Chairman
Gagawa Local Government

⑥
8
Date:
CC CC
CC CC
6,250,000.00
Sule Haruna
Evacuation of Drainage

Audit Form 1

Station: Gagawa
Pv. No.: Date:
Head CC Sub Head:
Amount N: 6,250,000.00
Payee: Sule Haruna
Nature of Payment: Evacuation of Drainage
Date:

AUDIT QUERRY

SERVICE YET TO BE RENDERED

The sum of Six Million Two Hundred and Fifty Thousand Naira Only (N6,250.000.00) was paid to Sule Haruna for the Evacuation of Drainage at Medi and Madaka.

Audit verification reveals that the services were not yet to be carried out by Sule Haruna.

It is recommended that, the officer should be asked to carryout the job as specified or refund the whole amount paid to him.

DCA
Treat. Pls
Muhd Bulama
Area Auditor
For: Auditor General
Local Government Councils

DCA
Pls dear
7/12/23
(signature) AG 7/12/23



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



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

Local Govt/gmz0/ggrw/q.1/23

The Chairman
Local Government
Gagarawa

(2)
Audit Form 1

Station: Gagarawa
Pv. No.: Date:
Head _____ Sub Head: _____
Amount N: cc cc
Payee: 53,250,000
Nature of Payment: Sundry person
Date: Third party
Payment

AUDIT QUERRY

THIRD PARTY PAYMENTS

Payments amounting to fifty – three million, two hundred and fifty thousand naira only (53, 250, 000) were made to certain staff of your local government

Audit inspection shows that, these payments were made to the staff of the local government which amounted to "Third party payments" in our previous queries, we cautioned you against this practice.

In view of this, all the concerned officers should forward their personal bank statements to this officer for verification.

*DCA
Treat pls
Hew
DCA
7/12/23*

*DCA
Pls deal*

④ [cancel] AG 9/12/23

Muhibbulama
Area Auditor
For Auditor General
Local Government
Councils



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



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

Local Querry No. ALG/GMZO/GGW/Q/6/23
The, Chairman
Gagarawa Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: cc Date:
Head cc Sub Head:
Amount N: 26,324,115
Payee: Sundry Persons
Nature of Payment: Irregular Payment
Date:

AUDIT QUERRY

IRREGULAR PAYMENT

Expenditure worth **Twenty Six Million, Three Hundred and Twenty Four Thousand, One Hundred and Fifteen Naira Only** (₦26,324,115.00) was inquired by the Local Government from April-September, 2023.

Our Verification reveals that these payment were not supported by relevant evidence to justify the expenditure.

It is suggested that, all payment vouchers be fully supported with relevant documents to justify the expenditure.

DCA
Treat PLS
ADM
DCA
7/12/23
pls dear
Muhammed Bulama
Area Auditor
For: Auditor General
Local Government Councils

Esteem Regards
Muhammed Bulama
Muhammed Bulama
Area Auditor
For: Auditor General
Local Government Councils



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

Bigtake area. *To visit the area.* *Note*



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No: ALG/GMZO/GCW/Q. 6/23
The, Chairman
Gagarawa Local Government

Audit Form 1

Station: Gagarawa
Pv. No.: cc Date:
Head cc Sub Head:
Amount N: 1,500,000.00
Payee: Sectional Head Water
Nature of Payment 1.5 HP Submersible
Date:

AUDIT QUERRY

SERVICE YET TO BE RENDERED

The sum of One Million Five Hundred Thousand Naira Only (₦1,500,000.00) was paid to Sectional Head Water for the supply of 1.5HP submersible pump materials.

Our Verification shows that the work was not done to the Local Government.

Hence the sectional head water should be asked to supply the said items or the whole money be fully recovered.

DCA
Treat pls
AGW
DCA
7/12/23
24 Kashu AG 9/12/23

Esteem Regards
Muhammed Bulama
Area Auditor
For: Auditor General
Local Government Councils



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



???

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GMZO/GGWL/Q.12/2023
The _____ Chairman
Gagawa _____ Local Government

10
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *25/4/24*
RECEIVED

Audit Form 1

Station: Gagawa
Pv. No.: _____
Head CC Sub Head: _____
Amount N: CC CC 106,316,559.68
Payee: Sundry Persons
Nature of Payment: Irregular Payments
Date: _____

AUDIT QUERRY

IRREGULAR PAYMENT

A total sum of One Hundred and Six Million Three Hundred and Sixteen Thousand Five Hundred and Fifty Nine Naira Sixty Eight Kobo (**N106,316,559.68**) were expended by the Local Government from October to December, 2023

Our verification reveals that, these payments were not supported with relevant evidences to justify the expenditure. This action negate the provision of FM chapter 14.4 and 14.5.

In view of the above therefore, let the concerned officers be ask to explain fully or else refund the total sum quoted back to treasury while this office be furnish the recovery details for re-examination.

This is copied to Auditor General Local Government Councils Jigawa State and Zonal Director Gumel Zone, for information and further necessary action.

DCA
Ms. Farat
@Kasim

AG 25/4/24

Lif.
Ashiru Umar
Zonal Director Audit
For: Auditor General
Local Government Councils

docs
repar above &
act accordingly
as soon as possible



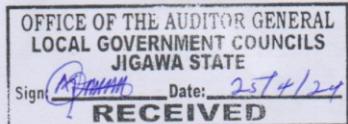
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa Local Government Councils for the Year Ended 31st December, 2023



9 ?
? 7

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GMZO/GGWL/Q.13/2023
The, _____ Chairman
Gagarawa _____ Local Government



Audit Form 1
Station: _____
Pv. No.: _____ Gagarawa
Head _____ CC Sub Head: _____
Amount N: _____ CC CC
Payee: _____ 11,364,000.00
Nature of Payment: _____ Sundry Persons
Un-presented
Date: _____ Payment Vouchers

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS (OCTOBER-DECEMBER, 2023)

The sum of Eleven Million Three Hundred and Sixty Four Thousand Naira Only (**N11,364,000.00**) were spent without raising payment vouchers.

This action contradict payment procedures and financial memorandum chapter 14:3 which stated that every payment has to be accompanied with duly authorize payment vouchers.

In view of the above therefore, the concern officers should be ask to explain fully their reasons otherwise refund the total amount involved, while this office be furnish with relevant particulars for further verification.

This is copied to Auditor General Local Government Councils Jigawa State and Zonal Director Gumel Zone, for information and further necessary action.

DCA
Pls treat

(signature) AG 25/4/24

SA CT
Refer above & set below

ashiru umar
Zonal Director Audit
For: Auditor General
Local Government Councils



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



27

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. 12

The ALG/GMZO/GCW/Q.14/2023
Chairman Local Government
Gagarawa

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: _____
RECEIVED

Audit Form 1

Station: _____
Pv. No.: _____ Date: _____
Head _____ Gagarawa _____
Amount N: 58 12/12/2023
Payee: 70435
Nature of Payment: 1,000,000
Mujameen Entr.
Date: Extention of LT Line at
Danmadai

AUDIT QUERRY

EXTENSION OF LT LINE AT DANMADAI

The sum of One Million Naira Only (₦1,000,000) was paid to Mujameen Enterprises for the extension of LT Line at Danmadai Village being part payment out of the total contract sum.

Audit verification reveals that, the work was not carriedout by the contractor. It is recommended that the contractor be as asked to execute the work as agreed or refund the whole amount paid to him. While this office be furnish with recovery details for further verification.

This is copied to Auditor General Local Government Councils Jigawa State and Zonal Director Gumel Zone, for information and further necessary action.

Ashiru
Ashiru Umar
Zonal Director Audit
For: Auditor General
Local Government Councils

DCA
Pls treat

Okashu AG 25/4/24
DSCN reper above & set up appropriately



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

**RESPONSE
TO
QUERIES**



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. No..... GGWLG/TR./AUD/1/VOL.II/

27/05/2023

The Auditor General,
Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 27/5/24
RECEIVED

Sir,

RESPONST TO AUDIT QUERRY NO. ALG/GNZO/GGWL/Q.3/2023 AMOUNTING
TO ONE HUNDRED AND TWENTY EIGHT MILLION, ONE HUNDRED AND EIGHT
THOUSAND, SEVEN HUNDRED & SIXTY NAIRA, (N128,108,760.00).

With Reference to the above underlined subject, I write to respond that, payment is now regularized that is the payment receipts, invoices, supporting documents and other document were documented for your verification, please.

Best regards.

SPgul
ALH. SANI MUTARI
HON. CHAIRMAN.

DCA

Pls treat accordingly

Q Cash *→ AG 20/5/24*

DKay
refer above d/cy
My self to forward



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. No..... GGWL/G/1/AUD/1/VOL.II/

27/05/2023

The Auditor General,
Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 27/5/24
RECEIVED

Sir,

RESPONSE TO AUDIT QUERRY NO. ALG/GNZO/GGWL/Q.12/2023
AMOUNTING TO ONE HUNDRED AND SIX MILLION, THREE HUNDRED AND
SIXTEEN THOUSAND, FIVE HUNDRED & FIFTY NINE NAIRA, SIXTY EIGHT
KOBO(N106,316,559.68).

Reference to the above subject matter, I write to respond that, the expenditure is fully regularized that is the payment receipt, invoice, supporting documents and other document were attached and documented for your verification, please.

Best regards.

[Signature]
ALH. SANI MUTARI
HON. CHAIRMAN.

DCA
Pls deal
20/5/24 AG 20/5/24

DCA
Done for you f. n. g.
[Signature]
[Signature]



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. No..... GGWLG/TR./AUD/1/VOL.II/

27/05/2023

The Auditor General,
Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 27/05/24
RECEIVED

Sir,

RESPONSE TO AUDIT QUERRY NO. ALG/GNZO/GGWL/Q.13/2023
AMOUNTING TO ELEVEN MILLION, THREE HUNDRED AND SIXTY FOUR
THOUSAND, FIVE HUNDRED NAIRA(11,364,000.00K).

Reference to the above subject matter, I write to respond that, the expenditure is fully regularized that Payment Vouchers are now present, checked and documented for your verification, please.

Best regards.

[Signature]
ALH. SANI MUTARI
HON. CHAIRMAN.

DCA
pls deal

24 Kasu AG 29/5/24

DD ca
ref as per above
Amal
DCA
29/5/24



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. No..... GGWL/G/1/VOL.II/

27/05/2023

The Auditor General,
Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 29/05/24
RECEIVED

Sir,

RESPONST TO AUDIT QUERRY NO. ALG/GNZO/GGWL/Q.15/2023
AMOUNTING TO ONE MILLION NAIRA(1,000,000.00K).

Reference to the above subject matter, I write to respond that; the work is now conducted and formalized accordingly.
in view of the above, you may wish to assign a staff for verification, please.
Best regards.

ALH. SANI MUTARI
HON. CHAIRMAN.

DCA

Pls treat Accordingly

(initials) AG 29/5/24

Deal as per above -

Chk by
ratified
29/5/24



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote

Ref. No.....

Date: 28/12/2023

The Auditor General,
(Local Government audit)
Jigawa State.

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
18/12/23
RECEIVED

Sir,

RE - AUDIT QUERIES

With reference to your letters No. ALG/GMZO/GGW/Q3/23, Q4/23, Q5/23, Q6/23, and Q7/23. I write to give an account and answers to the afore mentioned quarries as follows;

- ALG/GMZO/GGW/Q3/23. (₦ 6,900,000=)

The expenditure has now been accounted, updated and inserted in to their righteous positions and purposes. (May – September. 2023). It is there in their various batches in our treasury. You may send a staff for verification please.

- ALG/GMZO/GGW/Q4/Q3 (₦ 6,250,000)

The services claimed are not rendered are now fully rendered and documented with regards to your observations and directives.

- ALG/GMZO/GGW/Q5/23 (third party payment). ₦53,250,000

With regard to the above issue, it is now resolved and documented properly as there is no third party payment now in the cash book, payment vouchers corresponds to the cashbook without any hitches and

1
DCA
pls deal as usual
19/11/24

DCA
Treat him
DCA
19/11/2024



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

promised to be abided next time,

- ALG/GMZO/GGW/Q6/23 (Irregular payments) ₦26,324,115

The above issue/subject of is now fully regularized in accordance with the requisition of the financial act and records of accounting procedures.

All the supporting documents needed are now in place and attached to the PVS.

- ALG/GMZO/GGW/Q7/23 (service yet to be sundered) 1,500,000

The Sarkin Dare submersible pump is now in place and performing water supply duties (properly) to the Sarkin Dare community in accordance to what is expected.

In view of the above answer, I humbly solicit for your usual and maximum cooperation towards working together as a team to elevate our state and nation at large.

Thank you and God bless.

Yours in progress

Hon. Sani Mukhtari Madaka

(HON. CHAIRMAN).



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



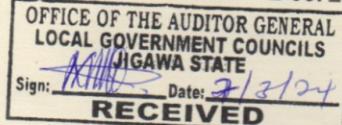
GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote
Ref. No....GGW/FIN/AQ/12/23

The Auditor General,
(Local Government audit)
Jigawa State.

Date: 22nd Dec. 2023



Sir,

RE AUDIT QUERIES (IRREGULAR PAYMENT AND UNACCOUNTED EXPENDITURES).

With reference to your letters No. ALG/GMZO/GGW/LQ2/23, ALG/GMZO/GGW/4/023, ALG/GMZO/GGW/5/023, ALG/GMZO/GGW/LQ1/23 and ALG/GMZO/GGW/1/023 dated April, 2023, 19th and 26th July, 2023 respectively. I wish to write and confirm to you that, the payments have been regularized as well as the expenditures have been fully accounted in an orderly and properly manner (as requested by the financial act).

1. No. ALG/GMZO/GGW/LQ2/23. (N39, 329,206.95). With regard to this query, the payments are now regularized and recorded accordingly.
2. ALG/GMZO/GGW/4/023. (N108, 581,885.00). The payments are now fully accounted in line with the provision of financial act and your directives.
3. ALG/GMZO/GGW/5/023. (N84, 130,090). So also the said query is now answered as requested please.
4. ALG/GMZO/GGW/LQ1/23. (N49, 304,020.65). The payment vouchers are presented, recorded and documented in line with financial management act.
5. ALG/GMZO/GGW/1/023. (N19, 410,971.85). This refers to the above query and also treated in the same manner with item no. 4.

In view of the above, you may wish to assign your staff for verification and confirmation of the said work done, please.

Thank you and God bless.

Yours in progress

Hon. Sani Muktar Madaka
(HON. CHAIRMAN).

DPA
repar & act across DCA
Pls verify
[signature] AG 7/3/24