

DUTSE
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE



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

DUTSE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No.....DIS/ADM/S.37/T.1.....

Date: 21st March, 2024

The Auditor General,
Local Government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 21/3/24
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

SALE ALI
AG. CHAIRMAN

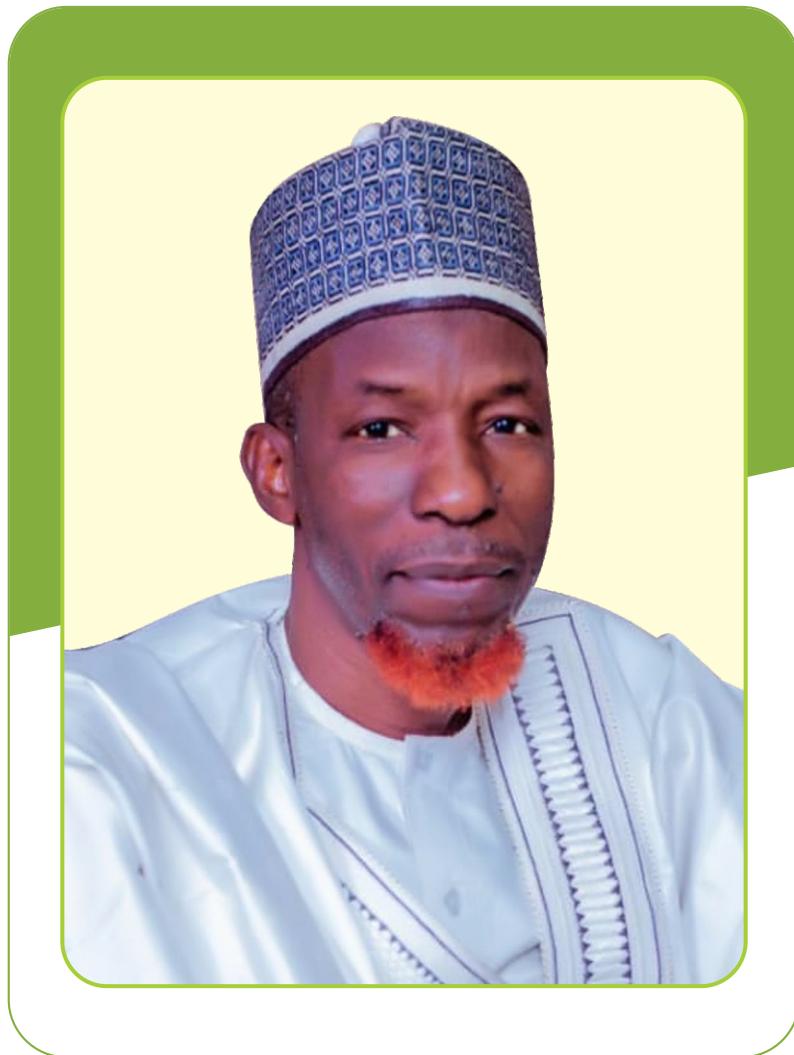
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Pls fore and arrange
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SALE ALI
21/3/2024



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



HON. SALE ALI
The Ag. Chairman
Dutse Local Government Council



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

In case of reply please quote

Ref. No..... DTS/ADM/S.38/T.I.....

Date: 21ST 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.

BALA MUHAMMAD
21/3/24

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management) Act Cap of 1990 as amended.

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

BALA MUHAMMAD
Treasurer

SALE ALI
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 Dutse 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 Dutse Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Dutse 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 Dutse 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 Dutse 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 Dutse Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Dutse 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 Dutse Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Dutse 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 Dutse 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 Dutse 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
Dutse Local Government Councils for the Year Ended 31st December, 2023

STATEMENT NO. 1					
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
DUTSE 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
1,961,569,274.00	110101 & 110103	Statutory Allocation: FAAC	1	2,389,735,737.90	1,860,971,296.52
1,124,400,000.00	110102	Value Added Tax Allocation	2	1,343,239,159.81	973,438,867.44
3,085,969,274.00	11	Sub-Total-Statutory Allocation		3,732,974,897.71	2,834,410,163.96
		INDEPENDENT REVENUE			
100,000.00	120101	Direct Taxes - (Personal Taxes)			
4,430,000.00	120201	Licenses General	3	7,649,500.00	6,558,000.00
14,210,000.00	120204	Fees General	4	12,085,842.97	1,801,430.00
0.00	120205	Fines General	5	0.00	
300,000.00	120206	Sales General	6	0.00	
4,100,000.00	120207	Earnings General	7	1,863,800.00	149,000.00
1,500,000.00	120208	Sales/Rent of Government Buildings:	8	60,000.00	580,000.00
0.00	120209	Rent on land & others- General	9	800,000.00	
100,000.00	120210	Repayment - General	10	0.00	
0.00	120212	Interest Earned	11	0.00	
2,000,000.00	120213	Re-imbursement General	12	1,975,506.60	1,975,506.60
26,740,000.00	12	Sub-Total- Independent Revenue		24,434,649.57	11,063,936.60
0.00	130201	Aid and Grants	13	0.00	
0.00	140101	Transfer from CRF to CDF	14	0.00	
150,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	15	200,737,911.20	75,443,744.97
150,000,000.00				200,737,911.20	75,443,744.97
3,262,709,274.00	1 = A	Total Receipts		3,958,147,458.48	2,920,917,845.53
		Payments:			
1,461,205,162.00	210101 & 210201	Personnel Cost	16	1,557,754,498.93	1,525,029,989.49
0.00	210202	Contribution to Pension/Social Contribution	17	0.00	
796,573,880.00	220201-220210 & 2204	Overhead Charges:	18	1,468,331,716.22	945,549,194.95
0.00	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service)	19	0.00	
0.00	220501 & 220502	Subvention to Parastatals:		0.00	
0.00	-	Other Operating Activities:		0.00	
2,257,779,042.00	B	Total Payments		3,026,086,215.15	2,470,579,184.44
1,004,930,232.00	C = A - B	Net Cash Flow from Operating Activities	20	932,061,243.33	450,338,661.09
			22		
		Cash Flow from Investment Activities:			
1,055,932,493.00	23	Capital Expenditure:	23	954,005,237.29	464,808,339.58
(1,055,932,493.00)	D	Net Cash Flow from Investment Activities		(954,005,237.29)	(464,808,339.58)
		Cash Flow from Financing Activities:			
0.00	13	Proceeds from Loan	24	508,348.36	146,622.44
0.00		Other Non-Current Liabilities	25	19,690,498.11	12,997,112.88
0.00	E	Net Cash Flow from Financing Activities		20,198,846.47	13,143,735.32
0.00	F = C+D+E	Net Cash for the year		(1,745,147.49)	(1,325,943.17)
0.00	G	Cash & Its Equivalent as at 1st January, 2023		3,180,252.83	
0.00	H = F+G	Cash & Its Equivalent as at 31st December, 2023		1,435,105.34	3,180,252.83

The accompanying notes form part of these statements

BALA MUHAMMAD

Treasurer

Dutse Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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				
DUTSE LOCAL GOVERNMENT COUNCIL				
JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS:-	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	26	1,435,105.34	3,180,252.83
	TOTAL LIQUID ASSETS		1,435,105.34	3,180,252.83
	Investments and Other Cash Assets:			
2203	Advances:-	27	65,188,021.20	65,696,369.56
	Impress:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		65,188,021.20	65,696,369.56
3	TOTAL ASSETS		66,623,126.54	68,876,622.39
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	28	(22,067,574.45)	(123,580.49)
460102	Trust Funds;		0.00	0.00
460104	Other Public Funds:			0.00
			0.00	0.00
4601	TOTAL PUBLIC FUNDS		(22,067,574.45)	(123,580.49)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	29	88,690,700.99	69,000,202.88
4	TOTAL LIABILITIES		66,623,126.54	68,876,622.39

The accompanying notes form part of these statements

31/3/24

BALA MUHAMMAD

Treasurer

Dutse Local Government, Jigawa State



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

STATEMENT NO. 3					
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
DUTSE 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
1,860,971,296.52	Statutory Allocation: FAAC	110101 & 110103	1	2,389,735,737.90	1,961,569,274.00
973,438,867.44	Value Added Tax Allocation	110102	2	1,343,239,159.81	1,124,400,000.00
2,834,410,163.96	Sub-Total-Statutory Allocation	11		3,732,974,897.71	3,085,969,274.00
INDEPENDENT REVENUE					
	Direct Taxes - (Personal Taxes)	120101	3		100,000.00
6,558,000.00	Licenses General	120201	4	7,649,500.00	4,430,000.00
1,801,430.00	Fees General	120204	5	12,085,842.97	14,210,000.00
	Fines General	120205	6	0.00	0.00
	Sales General	120206	7	0.00	300,000.00
149,000.00	Earnings General	120207	8	1,863,800.00	4,100,000.00
580,000.00	Sales/Rent of Government Buildings:	120208	9	60,000.00	1,500,000.00
	Rent on land & others- General	120209	10	800,000.00	0.00
	Repayment - General	120210	11	0.00	100,000.00
	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
11,063,936.60	Sub-Total- Independent Revenue	12		24,434,649.57	26,740,000.00
	Aid and Grants	130201	14	0.00	
	Transfer from CFR to CDF	140101	15	0.00	
75,443,744.97	Transfer from Stabilization Fund	140102	16	200,737,911.20	150,000,000.00
75,443,744.97				200,737,911.20	150,000,000.00
2,920,917,845.53	Total Receipts	1 = A		3,958,147,458.48	3,262,709,274.00
Payments:					
1,525,029,989.49	Personnel Cost	210101 & 210201	17	1,557,754,498.93	1,461,205,162.00
	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
945,549,194.95	Overhead Charges:	220201-220210 & 2204	19	1,468,331,716.22	796,573,880.00
	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
2,470,579,184.44	Total Payments	B		3,026,086,215.15	2,257,779,042.00
450,338,661.09	OPERATING BALANCE	C = A - B		932,061,243.33	1,004,930,232.00
APPROPRIATIONS/TRANSFERS:					
450,338,661.09	Transfer to Capital Development Fund			932,061,243.33	1,004,930,232.00

The accompanying notes form part of these statements

Bala Muhammad
BALA MUHAMMAD
Treasurer

Dutse Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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					
DUTSE LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2022
932,061,243.33	Transfer from Consolidated Revenue Fund:	140101		932,061,243.33	1,004,930,232.00
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
	TOTAL REVENUE AVAILABLE:			932,061,243.33	1,004,930,232.00
	LESS: CAPITAL EXPENDITURE				
0.00	Capital Expenditure: Administrative Sector:	23		419,051,067.98	392,932,493.00
0.00	Capital Expenditure: Economic Sector:	23		136,074,317.87	381,000,000.00
464,808,339.58	Capital Expenditure: Social Service Sector:	23		398,879,851.44	282,000,000.00
	TOTAL CAPITAL EXPENDITURE:	23		954,005,237.29	1,055,932,493.00
0.00	Intangible Assets			(21,943,993.96)	(51,002,261.00)
(13,978,436.00)	CLOSING BALANCE			(21,943,993.96)	(51,002,261.00)

The accompanying notes form part of these statements

BALA MUHAMMAD

Treasurer

Dutse Local Government, Jigawa State



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

NOTE 1 : SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023									
DUTSE LOCAL GOVERNMENT COUNCIL									
JIGAWA STATE GOVERNMENT OF NIGERIA									
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	EXCSS BNK CHRG	E-MONEY	ADD. INFLOW	ECOLOGICAL	SURE-P	TOTAL
JANUARY	173,832,103.69	6,181,945.78	32,392,919.54	0.00	10,281,794.33	0.00	0.00	0.00	222,688,763.34
FEBRUARY	100,386,273.51	0.00	0.00	0.00	5,620,458.51	0.00	44,123,270.39	0.00	150,130,002.41
MARCH	95,541,354.67	0.00	0.00	29,407,137.39	4,947,501.85	0.00	0.00	0.00	129,895,993.91
APRIL	130,232,418.23	0.00	0.00	0.00	6,166,940.69	48,378,318.53	0.00	104,584,719.97	289,362,397.42
MAY	92,509,983.70	0.00	6,760,261.47	12,252,973.91	6,170,151.38	37,401,226.23	0.00	0.00	155,094,596.69
JUNE	139,922,193.71	163,981.83	0.00	0.00	6,086,009.19	35,885,072.81	0.00	0.00	182,057,257.54
JULY	78,445,017.95	83,495,365.81	0.00	0.00	4,848,299.67	0.00	0.00	0.00	166,788,683.43
AUGUST	101,853,995.53	75,540,821.34	0.00	0.00	5,442,979.24	9,327,747.50	0.00	0.00	192,165,543.61
SEPTEMBER	84,507,669.69	61,193,117.27	0.00	0.00	5,966,253.04	49,882,876.87	0.00	40,000,000.00	241,549,916.87
OCTOBER	102,045,568.27	45,795,124.39	0.00	0.00	4,651,179.19	0.00	0.00	0.00	152,491,871.85
NOVEMBER	78,907,181.52	49,899,280.67	16,900,653.67	0.00	6,587,333.46	0.00	0.00	122,900,944.42	275,195,393.74
DECEMBER	93,522,702.36	94,008,792.54	0.00	0.00	5,072,878.84	0.00	39,710,943.35	0.00	232,315,317.09
TOTAL	1,271,706,462.83	416,278,429.63	56,053,834.68	41,660,111.30	71,841,779.39	180,875,241.94	83,834,213.74	267,485,664.39	2,389,735,737.90

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 2023			
DUTSE LOCAL GOVERNMENT COUNCIL			
JIGAWA STATE GOVERNMENT OF NIGERIA			
MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	102,191,404.20	0.00	102,191,404.20
FEBRUARY	100,731,800.34	0.00	100,731,800.34
MARCH	94,711,662.34	0.00	94,711,662.34
APRIL	87,639,117.08	0.00	87,639,117.08
MAY	86,412,329.25	0.00	86,412,329.25
JUNE	110,291,551.91	0.00	110,291,551.91
JULY	113,949,447.93	0.00	113,949,447.93
AUGUST	115,245,788.39	0.00	115,245,788.39
SEPTEMBER	134,445,471.54	0.00	134,445,471.54
OCTOBER	121,582,100.11	0.00	121,582,100.11
NOVEMBER	134,825,131.65	0.00	134,825,131.65
DECEMBER	141,213,355.07	0.00	141,213,355.07
TOTAL	1,343,239,159.81	0.00	1,343,239,159.81

The accompanying notes form part of these statements

BALA MUHAMMAD

Treasurer

Dutse Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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	0.00
	SUB-TOTAL	0.00
1202	NON TAX REVENUE	
12201	LICENCES GENERAL	
12020105	Radio, Television station licenses	0.00
12020107	Boat canoe (small craft) licenses	0.00
12020111	Bake/bakery House license	56,000.00
1202020	Hawkers permits	2,000.00
12020113	petroleum license permit	113,000.00
12020139	cold room licenses	138,500.00
12020135	Private School license	40,000.00
12020136	Health Facilities Licenses	
12020137	Trade / kiosk permit Licenses	48,500.00
12020138	Forest / Timber Licenses	
12020147	Licenses of Hotels & Restaurant	19,500.00
12020148	Food & Water processing Licenses	0.00
12020149	Communication Equipment Inst. Permits	7,178,000.00
12020157	Public Conveniences Licenses fees	0.00
12020158	Minor Industry Licenses Fees	0.00
12020159	Welding Machine Licenses	5,000.00
120201160	Auto spare parts	0.00
12020161	Building Material / Block Making Licenses	10,000.00
12020162	Sewing / Tailoring Services	35,000.00
12020163	Barbing Saloon / Boutique Services Fees	2,000.00
12020163	Central of noise	0.00
12020163	Sand dredging license	2,000.00
	SUB-TOTAL	7,649,500.00
120204	FEES - GENERAL	
12020404	Trade Union Fees	0.00
12020413	Firm Censorship / production Fees	0.00
12020417	Contactor Registration Fees	2,999,974.17
1220418	Marriage / Divorce Fees	0.00
12020427	Tender Fees	7,134,868.80
12020431	Environmental Impact Assessment	0.00
12020471	private School fees	234,000.00
1202048	Survey /planning / Building Fees	0.00
12020443	Birth / Death Registration	1,398,000.00
12020449	Business / Petty Trade Operating Fees	28,000.00
12020451	Timber /Forest Fees (falling of trees)	0.00
12020460	Building Plan Approval Fees	0.00
12020436	Bill Board/Advert	20,000.00
12020479	Motor vehicle Tax & Motorcycle Achaba Reg. fees	161,000.00
12020483	Certificate of Occupancy	110,000.00
12020493	Motor mechanic/Car wash	0.00
	SUB-TOTAL	12,085,842.97



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

120205	FINES GENERAL	
12020501	Fines	0.00
12020504	Penalty for Offences and Impoundment (Impounding Animals)	0.00
	SUB-TOTAL	0.00
120206	SALES GENERAL	
12020605	Sales of Stores /Scraps/ Unserviceable Items	0.00
12020609	Proceed from Sales of Farm Product	0.00
12020623	Advertisement Rate	0.00
	SUB-TOTAL	0.00
120207	EARNING - GENERAL	
12020701	Earning from Cattle Market	0.00
12020702	Earning from Market	153,000.00
12020707	Medical Services	88,000.00
12020705	Earning from Motor Park	44,300.00
12020708	Earning from Agricultural Produce	0.00
12020709	Earning from Tourism Art Centre	0.00
12020711	Earning from Comm., Activity, shop & shopping centre	1,400,000.00
12020731	Printing Revenue	2,000.00
12020720	Hire of sump lory & others	
12020710	Guest House	171,000.00
12020733	Abattoir / Slaughter House	5,500.00
	SUB-TOTAL	1,863,800.00
120208	RENT ON GOVERNMENT BUILDING GENERAL	
12020801	Rent on Government Quarters	30,000.00
12020803	Rent on government Building	30,000.00
12020805	Rent on Government properties	0.00
	SUB-TOTAL	60,000.00
120209	RENT ON LAND & OTHERS-GENERAL	
1220901	Rent on Government land	800,000.00
12020909	Rent from Food sellers	0.00
1202010	Certificate of Temporary permit	0.00
	SUB-TOTAL	800,000.00
120210	REPAYMENT - GENERAL	
12213	RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	SUB-TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	24,434,649.57



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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NOTE 16: DETAILS OF AUGMENTATIONS FROM STABILIZATION ACCOUNT		
MONTH	AUGMENTATION	TOTAL
JANUARY	16,736,967.85	16,736,967.85
FEBRUARY	71,070,000.00	71,070,000.00
MARCH	10,750,000.00	10,750,000.00
APRIL	9,400,000.00	9,400,000.00
MAY	15,000,000.00	15,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY	7,300,000.00	7,300,000.00
AUGUST	2,500,000.00	2,500,000.00
SEPTEMBER	20,270,000.00	20,270,000.00
OCTOBER	5,000,000.00	5,000,000.00
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	40,210,943.35	40,210,943.35
TOTAL	200,737,911.20	200,737,911.20

NOTE 17: DETAILS OF PERSONNEL COST		
CODE	PERSONNEL COST	AMOUNT
100000000000	ADMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	38,775,754.39
11200100100	Legislative Council	22,249,797.46
12500100100	Administrative and General services	40,938,640.84
	SUB-TOTAL	101,964,192.69
200000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	6,206,726.25
021500100200	Forestry Section	2,540,584.87
021500100300	Livestock Section (Veterinary)	19,085,050.17
022000100100	Treasury Account Section	28,897,892.49
022000100300	Internal Audit	2,317,168.19
022000300000	Planning, Research & Statistics Department	12,683,928.70
22000300200	Monitoring & Evaluation	0.00
22000300300	Statistics	0.00
022000100100	Treasury Revenue Section	4,534,540.80
023400100100	Road & Communication Section	6,975,932.60
023400100200	Mechanical Section	7,004,100.90
023400100300	Electrical Section	3,554,908.40
023400100400	Land & Survey Section	3,604,083.30
023400100500	Building Section	3,700,603.20
	SUB-TOTAL	101,105,519.87
300000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	152,435,941.64
051700100200	Education (Teaching Staff)	863,788,408.71
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	61,532,130.83
052100100200	Curative	248,220,811.00
052100100300	Rural Water Supply	3,964,993.40
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	12,719,034.59
055100100200	Information, Youth, Sport & Culture	1,619,959.85
055100100300	Social Welfare Section	9,808,823.55
055100100400	Trade Section and Cooperatives	594,682.80
	SUB-TOTAL	1,354,684,786.37
	GRAND TOTAL	1,557,754,498.93



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

DUTSE NOTE 19: DETAILS OF OVERHEAD EXPENSES		
CODE	ADMINISTRATIVE SECTOR	AMOUNT
011100100100	OFFICE OF THE CHAIRMAN SECTION	
22020102	Local Travel & Transport - others	3,076,520.00
22020301	Office materials and consumables	500,000.00
22020501	Local Training	5,486,258.80
220204	Maintenance Services - General	0.00
22020701	Consulting and Professional Services	12,000,000.00
220206	Other Services - General	0.00
22021001	Meals & Refreshment	10,413,500.00
220208	Fuel and Lubricant – General	0.00
2202021076	Furniture Allowance	10,812,696.00
2202021077	Severance Allowance	0.00
	SUB-TOTAL	42,288,974.80
011200100100	LEGISLATIVE COUNCIL SECTION	
22020102	Local Travel & Transport others	950,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	3,256,000.00
22020305	Printing of Non Security Documents	1,500,000.00
22020501	Local Training	2,375,250.00
220206	Other Services - General	0.00
22020701	Financial Consulting	16,876,000.00
220208	Fuel and Lubricant – General	0.00
2202021077	Severance Allowance	8,295,366.00
22021001	Refreshment & Meals	3,300,000.00
	SUB-TOTAL	36,552,616.00
012500100100	ADMINISTRATION AND GENERAL SERVICES SECTION	
22020102	Local Travel & Transport others	11,827,959.96
220202	Utilities General	0.00
22020301	Office Materials & Consumables	8,166,000.00
220204	Maintenance Services - General	0.00
22020501	Local Training	17,683,433.10
22020604	Security Vote Including Operation(S. O)	120,223,037.04
220207	Consulting and Professional Services	0.00
220208	Fuel and Lubricant – General	0.00
220209	Financial Charges – General	0.00
22021001	Refreshment & Meals	25,813,720.22
	SUB-TOTAL	183,714,150.32
	ECONOMIC SECTOR	
021500100100	AGRICULTURE AND NATURAL RESOURCES SECTION	
22020102	Local Travel & Transport others	2,115,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	17,357,200.00
22020406	Other Maintenance Services	14,704,200.00
	SUB-TOTAL	34,176,400.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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021500100200	FORESTRY SECTION	
22020102	Local Travel & Transport Others	3,642,476.00
220202	Utilities General	
22020301	Office Materials & Consumables	14,148,810.00
220204	Maintenance Services - General	0.00
	SUB-TOTAL	17,791,286.00
021500100300	LIVESTOCK SECTION	
22020102	Local Travels & Transport others	1,640,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	23,491,709.00
	SUB-TOTAL	25,131,709.00
022000100100	TREASURY (ACCOUNT) SECTION	
22020102	Local Travel & Transport others	1,890,000.00
220202	Utilities General	0.00
22020305	Printing of Non Security Documents	9,930,800.00
22020901	Bank Charges Rather Than Interest	2,599,123.05
22070105	Stabilization Fund	159,546,637.80
220206	Other Services - General	
22020141	Contingency	150,000,000.00
22021078	17% Pension Contribution to L G C	49,902,117.29
220209	Financial Charges – General	
22040103	Grants Contr. To State Agencies LGSC, LG Audit Min for L G	75,950,199.40
	Contribution to Pension	
	SUB-TOTAL	449,818,877.54
014800100100	INTERNAL AUDIT SECTION	
22020102	Local Travel & Transport others	50,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	571,571.00
	SUB-TOTAL	621,571.00
022000100100	TREASURY (REVENUE SECTION)	
22020102	Local Travel & Transport others	700,000.00
220202	Utilities General	0.00
22020305	Printing of Non Security Documents	5,482,000.00
220204	Maintenance Services - General	0.00
220205	Training – General	0.00
220206	Other Services - General	0.00
22020701	Financial Consulting	2,530,000.00
	SUB-TOTAL	8,712,000.00
022000300000	PLANNING RESEARCH AND STATISTICS SECTION	
22020102	Local Travel & Transport others	4,821,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	743,400.00
22020701	Maintenance of office Furniture	510,000.00
220205	Training – General	0.00
220206	Other Services - General	0.00
22020701	Financial Consulting	18,629,000.00
	SUB-TOTAL	24,703,400.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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022000300200	MORNITORING AND EVALUATION SECTION	
		0.00
	SUB-TOTAL	0.00
022000300300	STATISTICS SECTION	
220201	Transport & Travelling – General	0.00
	SUB-TOTAL	0.00
023400100100	ROAD AND COMMUNICATION SECTION	
22020102	Local Travel & Transport others	1,804,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	3,504,000.00
22020406	Other Maintenance Services	17,500,899.00
	SUB-TOTAL	22,808,899.00
023400100200	MECHANICAL SECTION	
22020102	Local Travel & Transport others	6,798,530.80
220202	Utilities General	0.00
22020301	Office Materials & Consumables	10,709,470.00
22020406	Other Maintenance Services	40,597,771.05
	SUB-TOTAL	58,105,771.85
023400100300	ELECTRICAL SECTION	
22020102	Local Travel & Transport others	80,000.00
22020201	Electricity Charges	1,319,531.00
22020301	Office Materials & Consumables	10,580,031.00
22020410	Street Lights	12,109,000.00
	SUB-TOTAL	24,088,562.00
023400100400	LAND AND SURVEY SECTION	
220201	Transport & Travelling - General	0.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	8,755,000.00
	SUB-TOTAL	8,755,000.00
023400100500	BUILDING SECTION	
22020102	Local Travel & Transport others	250,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	17,770,450.00
22020406	Maintenance of Vehicle & Equipment	9,039,614.87
	SUB-TOTAL	27,060,064.87
	SOCIAL SECTOR	
051700100100	EDUCATION (NON-TEACHING STAFF SECTION)	
220201	Transport & Travelling - General	0.00
220202	Utilities General	0.00
220203	Materials and Supplies - General	0.00
22020401	Local Grants & Contribution	12,723,750.00
	SUB-TOTAL	12,723,750.00
051700100200	EDUCATION (TEACHING STAFF SECTION)	
220206	Other Services - General	77,932,595.82
	SUB-TOTAL	77,932,595.82



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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051700100300	ADULT EDUCATION SECTION	
220206	Other Services - General	3,042,000.00
	TOTAL	3,042,000.00
051700100400	OTHER EDUCATION SECTION	
220201	Transport & Travelling - General	0.00
	TOTAL	0.00
052100100100	PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)	
220201	Transport & Travelling - General	0.00
220202	Utilities General	0.00
22020301	Office materials & Consumables Sanitation/Hygiene Equip.	7,739,129.00
22020701	Financial Consulting(SHAWN/ODF Sensibility)	5,831,700.00
22040109	Grants to Communities /NGOs	3,680,000.00
	SUB-TOTAL	17,250,829.00
052100100200	CURATIVE SECTION	
22020102	Local Travel & Transport others	2,150,000.00
220202	Utilities General	0.00
22020307	Office Materials & Consumables (Drugs, Vaccines)	32,151,012.00
22020421	Maintenance of Health Institution Build.	1,795,920.00
22021060	Nutrition Activities	4,660,000.00
22021079	Grand Contribution to Pension PHCDA	17,168,188.98
	SUB-TOTAL	57,925,120.98
052100100300	RURAL WATER SUPPLY SECTION	
22020102	Local Travel & Transport others	200,000.00
22020205	Water Rate Charges	200,000.00
22020301	Office Materials & Consumables	200,000.00
22020415	Maintenance of Water Facilities	71,012,934.92
220210	Miscellaneous Expenses – General	0.00
	SUB-TOTAL	71,612,934.92
055200100100	TRADITIONAL OFFICER SECTION	
22040103	Grants & Contribution(Emirate Council)	159,546,637.80
	SUB-TOTAL	159,546,637.80
055100100100	COMMUNITY DEVELOPMENT SECTION	
22020102	Local Travel & Transport others	3,792,000.00
220202	Utilities General	0.00
22020301	Office Materials and Consumables	4,337,000.00
22040109	Grants to Communities & NGOs	13,477,500.00
	SUB-TOTAL	21,606,500.00
055100100200	INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION	
22020102	Local Travel & Transport others	1,855,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	6,674,500.00
22021003	JBC Programme & Monthly Bulleting	1,150,000.00
220210	Miscellaneous Expenses – General	0.00
	SUB-TOTAL	9,679,500.00



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055100100300	SOCIAL WELFARE SECTION	
22020102	Local Travel & Transport others	3,533,000.00
\22021082	Social Security (Disable)	5,016,000.00
22021057	Hisba/ Vigilante Casual Laborers	10,034,444.32
22040113	Assistance & Donation (covid-19 Response	49,179,121.00
	SUB-TOTAL	67,762,565.32
055100100400	TRADE SECTION AND COOPERATIVES	
22020102	Local Travel & Transport others	390,000.00
220202	Utilities General	0.00
22020301	Office Materials & Consumables	4,530,000.00
220210	Miscellaneous Expenses – General	0.00
	SUB-TOTAL	4,920,000.00
	GRAND TOTAL	1,468,331,716.22



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

NOTE 23 : CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70841	constr.Of Friday mosque at various villages	Building Section	34,190,767.12
70841	Contribution community development	Building Section	14,038,360.00
70841	Rehabilitation of Friday mosque	Building Section	4,032,924.52
70841	Wall fencing	Building Section	17,040,649.54
70171	Payment of Liabilities	Building Section	15,814,649.54
70181	Contribution to state and LG Joint projects & programmes	Building Section	226,617,501.00
70611	External work at guesthouse Dutse	Building Section	13,783,961.61
70611	Construction of Feeder road by pass to Gurungu	Building Section	33,349,774.74
70661	Land compensation	Purchase Of Motorcycle ODF	2,000,000.00
70451	Procurement of official vehicles	Admin. And General Services	3,750,000.00
70451	Purchase of motorcycle O D F	Admin. And General Services	22,085,181.55
70451	Renovation of district head house Dutse	Admin. And General Services	1,188,054.00
70451	Constr. Of district house chamo and sakwaya	Admin. And General Services	19,008,133.28
70451	Constr. of police station at chamo / sakwaya	Admin. And General Services	12,151,111.08
	SUB TOTAL		419,051,067.98
ECONOMIC SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70421	Purchase of Grains	Agric Dept.	38,872,000.00
70422	Demarcation of grazing reserves/cattle route	forestry	21,361,500.00
70435	Electrification project at various villages	Electric Section	42,962,643.89
70435	Electrification Of Barang and Gadiya villages	Electric Section	9,644,000.00
70435	Extension of electricity from Kwadiya to	Electric Section	3,350,000.00
70435	Purchase of transformer 3no	Electric Section	9,000,000.00
70435	Electrification of Hausawa, Jabbiya	Electric Section	3,500,000.00
70411	Constr. Of market stalls at Limawa /others	Trade Section and cooperative	7,384,173.98
	SUB TOTAL		136,074,317.87
SOCIAL SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70630	Constr. Of hand pump	Rural water Supply	5,914,500.00
70630	Purchase of hand pump materials	Rural water Supply	75,085,885.00
70630	Conversion of hand pump to solar	Rural water Supply	500,000.00
70630	Construction of borehole at each ward	Rural water Supply	5,805,000.00
70630	Constr./conversion of solar	Rural water Supply	2,300,000.00
70521	Construction of drainages	Rural water Supply	15,414,422.90
70521	Construction of drainages at Jigawar tsada/ others	Rural water Supply	3,500,000.00
70521	Laterite filling across the L G (sure p)	Rural water Supply	11,560,853.50
70912	2% Contribution to State university Kafin Hausa	Education	62,487,463.52
70912	provision of scholar ship/educational support	Education	8,401,000.00
70912	constr. Of classroom of Islamiyyah	Education	5,566,563.14
70912	Renovation primary schools	Education	1,927,201.32
70912	Construction / Renovation of Primary Schools	Education	47,545,944.62
70912	Purchase of uniform (sure p)	Education	12,000,000.00
70740	Constr. Of Health care	Health	4,479,534.80
70740	Public convenience	Health	1,514,207.92
70740	Construction of health clinic	Health	2,663,720.82
70740	Procurement of drugs	Health	21,164,443.00
70740	Gen Renovation of Primary Health Facility	Health	16,243,170.57
70810	Empowerment	Social Welfare	14,821,060.00
70810	Contribution to community project	Social Welfare	42,547,218.67
70810	Youth/women empowerment	Social Welfare	18,209,389.95
70810	youth empowerment sure p	Social Welfare	16,228,271.71
70810	Social Intervention Programme	Social Welfare	3,000,000.00
	SUB TOTAL		398,879,851.44
	GRANT TOTAL		954,005,237.29



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

NOTE 24 :DETAILS OF PROCEED FROM LOAN	
PROCEED FROM LOAN	AMOUNT
Previous Year Advance	65,696,369.56
Current Year Advance	65,188,021.20
MARGINS	508,348.36
NOTE 25: OTHER NON CURRENT LIABILITIES	
OTHER NON-CURRENT LIABILITIES	
Current Year NCL	88,690,700.99
Previous Year NCL	69,000,202.88
MARGINS	19,690,498.11
NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023	
ACCOUNTS	
Main Account	5,506.48
Overhead Account	15,647.41
Salary Account	60,604.54
Project Account	776,536.08
Loan Account	0.00
Others Account	576,810.83
TOTAL	1,435,105.34
NOTE 27: ADVANCES	
ADVANCES FOR THE YEAR 2023	
Personal Advance	5,770,817.20
Other Advance	59,417,204.00
TOTAL	65,188,021.20
NOTE 28: ACCUMULATED FUND	
ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	(123,580.49)
Closing Balance	(21,943,993.96)
Accumulated fund c/d	(22,067,574.45)
NOTE 29: NON CURRENT LIABILITIES	
NON-CURRENT LIABILITIES FOR THE YEAR 2023	
State	0.00
Federal	0.00
Other	88,690,700.99
TOTAL	88,690,700.99



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

24 - 6 - 2024



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

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPT

Dutse Local Government Council received the Sum of Three Billions, Seven Hundred and Thirty Two Millions, Nine Hundred and Seventy Four Thousand, Eight Hundred and Ninety Seven Naira, Seventy One Kobo Only N3,732,974,897.71 as statutory allocation and other FAAC receipts from the federation accounts for the year 2023, representing 120.97% of the estimated amount of Three Billion, Eight Five Million, Nine Hundred and Sixty Nine Thousand Two Hundred and Seventy Four Naira only N3,085,969,274.00.

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Two Hundred Million, Seven Hundred and Thirty Seven Thousand, Nine Hundred and Eleven Naira Twenty Kobo Only N200,737,911.20 was received as augmentation from Stabilization Account from Ministry for Local Government for the year 2023, which represents 133.83% only of the budgeted amount of N150,000,000.00

3. INDEPENDENT REVENUE:

The Sum of Twenty Four Million, Four Hundred and Thirty Four Thousand, Six Hundred and Forty Nine Naira Fifty Seven Kobo Only 24,434,649.57 was generated as internally generated revenue, which represent a mere 91.38% of the budgeted amount N26,740,000.00

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	3,085,969,274.00	3,732,974,897.71	-647,005,623.71	120.97
AUGUMENTATION	150,000,000.00	200,737,911.20	-50,737,911.20	133.83
INDEPENDENT REVENUE	26,740,000.00	24,434,649.57	2,305,350.43	91.38
TOTAL REVENUE	3,262,709,274.00	3,958,147,458.48	-695,438,184.48	121.31
EXPENDITURE				
RECURRENT EXPENDITURE	2,257,779,042.00	3,026,086,215.15	-768,307,173.15	134.03
CAPITAL EXPENDITURE	1,055,932,493.00	954,005,237.29	101,927,255.71	90.35
TOTAL EXPENDITURE	3,313,711,535.00	3,980,091,452.44	-666,379,917.44	120.11



1. TOTAL REVENUE:

From the table above, the Sum of Three Billion, Nine Hundred and Fifty Eight Thousand, One Hundred and Forty Seven Thousand, Four Hundred and Fifty Eight Naira Forty Eight Kobo Only N3,958,147,458.48 was received and generated as total revenue both from the federation account and independent revenue. This figure represents 121.31% of the estimated amount of N3,262,709,274.00

2. RECURRENT EXPENDITURE:

The sum of Three Billion, Twenty Six Million, Eighty Six Thousand, Two Hundred and Fifteen Naira, Fifteen Kobo Only N3,026,086,215.15 was expended on recurrent expenditure, representing 134.03% of the budgeted amount of N2,257,779,042.00.

3. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Nine Hundred and Fifty Four Million, Five Thousand, Two Hundred and Thirty Seven Naira Twenty Nine Kobo Only N954,005,237.29 indicating 90.35% of the estimated amount of N1,055,932,493.00

4. RECOMMENDATIONS

- a. New avenues should be exploiting in order to improve local government council's internal revenue.
- b. More spending on recurrent items is drastically reduced.
- c. 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 Six Million, Two Hundred and Eighty Seven Thousand, Two Hundred and Eighty Two Naira Nineteen Kobo (₦646,287,282.19) was issue to Dutse Local Government Council and the sum of Six Hundred and Forty Six Million, Two Hundred and Eighty Seven Thousand, Two Hundred and Eighty Two Naira Nineteen Kobo (₦646,287,282.19) was responded and verified. Below is the table for the Details.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	AMOUNT
				RESOLVED	NOT RESOLVED
1	ALG/BKD/ZO/DUT/LQ/1/2023	Irregular Payment	35,926,000.00	35,926,000.00	0.00
2	ALG/BKD/ZO/DUT/LQ/2/2023	Outstanding Payment Vouchers	168,931,854.26	168,931,854.26	0.00
3	ALG/BKD/ZO/DUT/LQ/4/2023	Un Presented Payment Vouchers	107,388,647.00	107,388,647.00	0.00
4	ALG/BKD/ZO/DUT/LQ/5/2023	O/S Un Accounted Payment Vouchers	48,660,806.67	48,660,806.67	0.00
5	ALG/BKD/ZO/DUT/LQ/5/2023	Un Presented Payment Vouchers	14,285,568.00	14,285,568.00	0.00
6	ALG/BKD/ZO/DUT/LQ/6/2023	Un Documented Payment Vouchers	48,621,334.49	48,621,334.49	0.00
7	ALG/BKD/ZO/DUT/LQ/7/2023	Over Expenditure	10,188,026.66	10,188,026.66	0.00
8	ALG/BKD/ZO/DUT/LQ/9/2023	Service Not Rendered	16,737,130.00	16,737,130.00	0.00
9	ALG/BKD/ZO/DUT/LQ/10/2023	Outstanding Payment Vouchers	56,775,860.00	56,775,860.00	0.00
10	ALG/BKD/ZO/DUT/LQ/11/2023	Items Not Taken on Charge	18,749,332.11	18,749,332.11	0.00
11	ALG/BKD/ZO/DUT/LQ/12/2023	Irregular Payment	60,340,505.00	60,340,505.00	0.00
12	ALG/BKD/ZO/DUT/LQ/13/2023	Service Not Rendered	54,002,218.00	54,002,218.00	0.00
13	ALG/BKD/ZO/DUT/LQ/14/2023	service Not Carried Out	5,680,000.00	5,680,000.00	0.00
TOTAL			646,287,282.19	646,287,282.19	0.00
PERCENTAGE				100%	100%
					0.00%

24 - 6 - 2024

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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
DUTSE 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 Dutse 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.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Six Hundred and Forty Six Million, Two Hundred and Eighty Seven Thousand, Two Hundred and Eighty Two Naira Nineteen Kobo (₦646,287,282.19) was issued to Dutse Local Government Council and the sum of Six Hundred and Forty Six Million, Two Hundred and Eighty Seven Thousand, Two Hundred and Eighty Two Naira Nineteen Kobo (₦646,287,282.19) was responded and verified.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Dutse Local Government staff and Local Education Authorities. To this effect, a sum of Forty Nine (49) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Eighty Five Million, Three Hundred and Twenty Seven Thousand, Nine Hundred and Sixty Three Naira N85,327,963.00.

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 Thirty (30) numbers of staff retired and deceased owed Dutse Local Government Council, the sum of Five Million, Seven Hundred and Seventy Two Thousand , Seven Hundred and Thirty Five Naira N5,772,735.00 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
Dutse Local Government Councils for the Year Ended 31st December, 2023

QUERIES



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/BKD ZO/DUT/LQ/1/2023
The, _____
Chairman _____ Local Government
Dutse Local Government Council

Audit Form 1

Station: _____
Pv. No Dutse L.G. **Date:** _____
Head _____ **CC** _____ **Sub Head:** _____
Amount N: _____ JAN-APRIL2023
Payee: _____ 35,926,000=00
Nature of Payment: _____ Sunday
Date: _____

AUDIT QUERRY

IRREGULAR PAYMENTS

The sum of Thirty five million nine hundred and twenty six thousand naira {35,926,000=00} were pended for various services rendered to the local government. Refer to the attached schedule for details.

During Audit examination, it was observed that the payments were not properly made, contrary to the provision of financial memoranda (FM)14:4(2) for local governments.

In view of the above, the concerned officers should be ask to rectify the anomalies and re-present the same to this office for audit re-examination.

This is copied to the office of the Auditor General local governments and Director, zonal Audit, Birnin kudu for their information and action.

Bashir Ibrahim Hassan, CNA

External Auditor, Dutse



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/LG/BKD/ZO/DUT/LQ/2/2023

The, _____
CHAIRMAN Local Government

Dutse Local GOVT

Audit Form 1

Station: _____
Pv. No.: DUTSE LOCAL GOVT. Date: _____
Head _____ Sub Head: _____
Amount N: CC CC
Payee: 168,931,854=26
Nature of Payment: SUNDRY
Date: 6/06/2023

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS

Payment Vouchers to the tune of one and sixty eight million nine hundred and thirty one thousand eight hundred and fifty four naira twenty six kobo only (168,931,854=26) for the month of January to May 2023, Were outstanding up to the time of writing this query, for details refer to attached.

This contradicts model financial memoranda (14.3)

Officers concerned should be asked to explain the reasons for the above and present the outstanding payment vouchers to this office for examination or else to refund the whole amount involved therein.

Same copied to Auditor General Local Government Council and Zonal Director Birnin Kudu Zone for their information and further action.

Bashir Ibrahim Hassan CNA

AREA AUDITOR

DUTSE LOCAL GOVT.



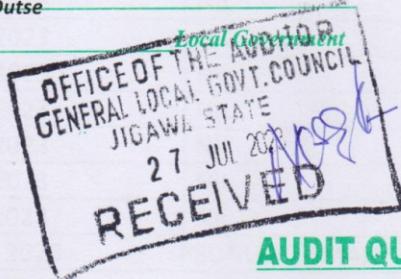
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse Local Government Councils for the Year Ended 31st December, 2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. _____
The _____ Chairman,
Dutse

LG/AUD/BKDZO/DUT/LQ3/2023



AUDIT QUERRY

LQ3
LQ3

Audit Form 1

Station: DUTSE

Pv. No.: CC Date: JAN.-MAY2023

Head CC Sub Head: CC

Amount N: 107,388,647

Sundry payment

Payee:

Nature of Payment:

Date:

UN PRESENTED PAYMENTS FOR THE MONTH OF JANUARY – MAY, 2023.

Posting of payment vouchers into cash book indicated that the sum of One Hundred and seven Million Three Hundred and eighty eight thousand six hundred and forty seven naira (N107,388,647) only were paid for various services rendered to the Local Government without presenting or concealment to present the vouchers for examination. Refer to the schedule attached for details.

This is contrary to the provision of financial memoranda (FM) chapter 14:3 for Local Governments.

In view of the above, the concerned officers should be asked to present valid payment vouchers for audit examination or the sum be refunded and this office be informed.

This is copied to the office of the Auditor General, Local Governments and Director, Zonal Audit, Birnin Kudu for information and action.

Bashir Ibrahim Hassan, CNA
EXTERNAL AUDITOR
DUTSE LOCAL GOVERNMENT AREA

DCA

Pls treat

AG 27/7/2023



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/BKD ZO/DUT/LQ4/2023

Local Querry No. Chairman

The Dutse Local Government Council



Audit Form 1
Station: Dutse L.G.A.
Pv. No.: CC Date: JUNE 2023
Head _____ Sub Head: _____
Amount N: 48,660,806.67
Payee: Sunday
Nature of Payment: _____
Date: _____

AUDIT QUERRY

PAYMENT WITHOUT VOUCHERS/UNACCOUNTED FOR THE MONTH OF JUNE, 2023

Posting of payment vouchers into cash book disclosed that the sum of **Forty Eight Million Six Hundred and Sixty Thousand Eight Hundred and Six Naira Sixty seven kobo (N48,660,806.67) only**, were spent for various services rendered to the local government without using prepared payment vouchers to support the payments. Refer to the schedule attached for details

This is contrary to the provision of financial memoranda (FM) 14:3 for local Governments.

Inview of the above, the concerned officers should be asked to produce authorized payment vouchers for examination or the sum be refunded and this office be informed.

This is copied to the office of the Auditor General, Local Governments, and Director, Zonal Audit, Birnin Kudu, for information and action.

Bif 26/07/2023
Bashir Ibrahim Hassan CNA

External Auditor, Dutse

DCA

pls treat

AG 27/07/2023



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/AUD/BKD/ZO/DUT/L/Q5/1/23
The Hon. Chairman
Dutse Local Government

Audit Form 1
Station: Dutse
Pv. No.: C-C Date: Jul/Sept 23
Head C-C Sub Head: C-C
Amount N: 14,285,568.00
Payee: Sundry Persons
Nature of Payment: Un presented
Payment Vouchers
Date:

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS FOR THE PERIOD OF JULY – SEPTEMBER 2023

The sum of Fourteen Million, Two Hundred and Eighty Five Thousand, Five Hundred and Sixty Eight Naira only (N14,285,568.00) was paid to the attached payees without payment vouchers.

This act is contrary to the provision of financial regulation (FR) chapter 6 "under no circumstance should a cheque be raised on cash paid for services for which a voucher has not been raised."

In view of the above, therefore the concerned officers shall produce a properly authorized payment voucher's or else to refund the whole amount withdrawn from the public Treasury and forward TRV particular's to this office for audit verification.

Same is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Birnin Kudu Zone above for their information and necessary action please.

for. *Musa Sule*
MUSA SULE
Area Auditor
Dutse Local Govt.
Jigawa State

DCA
pls deal
Hau DCA
DCA Pls deal
11/2/23 *pls cash AG 30/11/23*



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKD/ZO/DUT/L.Q6/1/23
The, Hon. Chairman
Dutse Local Government

Audit Form 1
Station: Dutse
Pv. No.: C-C Date: Jul/Sept 23
Head C-C Sub Head: C-C
Amount N: 48,621,334.49
Payee: Sundry Persons
Nature of Payment: Expenditure incurred without proper documentation
Date:

AUDIT QUERRY EXPENDITURE INCURRED WITHOUT PROPER DOCUMENTATION FOR THE PERIOD OF JULY – SEPTEMBER 2023

The sum of Forty Eight Million, Six Hundred and Twenty One Thousand, Three Hundred and Thirty Four Naira Forty Nine kobo (N48,621,334.49) was expended without proper supporting documents to support the expenditure. This has grossly abused the provision made in chapter 13:1 and 14:4 of the model financial memoranda. Attached is the list of the affected payment vouchers.

Therefore, the officers concerned should be ask to rectify the lapses observed or else appropriate measures be taken against them.

Same is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Birnin Kudu Zone above for their information and necessary action please.

DDGA
Deal pls
Hau DCA
DCA
1/12/23 Pls deal
@jigawastate.gov.ng

for. Alhaji
MUSA SULE
Area Auditor
Dutse Local Govt.
Jigawa State



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/AUD/BKD/ZO/DUT/L.Q/23
The Hon. Chairman
Dutse Local Government

Audit Form 1
Station: Dutse
Pv. No.: C-C Date: Jan/Sept 23
Head C-C Sub Head: C-C
Amount N: 10,188,026.66
Payee: Sundry Persons
Nature of Payment: Over Expenditure
Without authority
Date:

AUDIT QUERRY

OVER EXPENDITURE WITHOUT AUTHORITY FOR THE PERIOD OF JANUARY – SEPTEMBER 2023

During the examination of the department vote account books (DVEA) it was observed with dismay that an over expenditure worth the sum of Ten Million, One Hundred and Eighty Eight Thousand and Twenty Six Naira Sixty six kobo (10,188,026.66) was carried out without authority to incurred supplementary expenditure (AISE) from the appropriate authority to accommodate the said amount over expended this contradicts the provision of financial memoranda (FM) chapter 13(12). Refers attached for details.

Same is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Birnin Kudu Zone above for their information and necessary action please.

*1 DCA
PLS deal
HCR
DCA
1/12/23
DCA
PLS treat
at cash AG 30/11/23*

for: A.Sule
MUSA SULE
Area Auditor
Dutse Local Govt.
Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKD/ZO/DUT/L.Q9/23
The, Hon. Chairman
Dutse Local Government

Audit Form 1
Station: Dutse
Pv. No.: C-C Date: Jul/Sept 23
Head C-C Sub Head: C-C
Amount N: 16,737,130.00
Payee: Sundry Persons
Nature of Payment: Services not rendered

Date:

AUDIT QUERRY

PAYMENT OF SERVICES NOT RENDERED FOR THE PERIOD OF JULY – SEPTEMBER 2023

Sequel to the examination of paid payment vouchers revealed to us that expenditure worth Sixteen Million, Seven Hundred and Thirty Seven Thousand One Hundred and Thirty Naira (N16,737,130.00) have been paid without rendered the services this action contradicts section 17 of the operational guideline and chapter 14:9(2) of the model financial memoranda.

Therefore, the concerned officers should be ask to explain fully on this serious anomalies or else to recover the whole amount involved and this office be furnish with TRVs raise for our verification and other necessary action. Refers attached for details.

Same is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Birnin Kudu Zone above for their information and necessary action please.

DACA
Deal pls
Hau
DCA
1/12/23

DCA
Pls deal

@leasur AG 8/11/23

for: *Musa Sule*
MUSA SULE
Area Auditor
Dutse Local Govt.
Jigawa State



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

BIRNIN KUDU ZONE, JIGAWA STATE

Local Querry No. ALG/AUD/BKD/ZO/DUT/LQ 10723

The Hon. Chairman _____

Dutse _____ Local Government

Audit Form I

Station: Dutse

Pv. No.: Various Oct/Dec

Head Various Sub Head Various

Amount #: 56,775,860

Payee: Various

Nature of Payment: Outstanding

Payment Vouchers

AUDIT QUERRY

OUTSTANDING PAYMENT VOUCHERS OCTOBER - DECEMBER, 2023.

The Sum of Fifty Six Million, Seven Hundred and Seventy Five Thousand, Eight Hundred and Sixty Naira (**N56,775,860**) was paid to the attached payees without preparing payment vouchers.

This act is Contrary to the provision of Financial Memoranda Chapter 14:6 and Financial Regulation Chapter 6.

In view of the above, the concerned officers shall produce a properly documented payment vouchers or else the whole amount be recovered and this office be furnish with treasury receipt for further verification.

Same is copied to the Auditor General, Local Governments Councils, Jigawa State and the Zonal Audit Director Birnin – Kudu Zone for their information and necessary action.

DCA
Pls deal

@kasim JAG 7/3/24

DSRPA
Please above noted
7/3/24

MUSA SULE
Area Auditor
Dutse Local Govt,
Jigawa State



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/BKD/ZO/DUT/LQ14/23

Hon. Chairman
Local Querry No. 1910
The Dutse
Local Government

Dutse
Audit Form 1
Station: CC CC
Pv. No.: CC Date:
Head _____ Sub Head:
Amount N: 18,749,332.11
Payee: Various
Nature of Payment:
Expenditure not taken on Charge
Date:

AUDIT QUERRY

EXPENDITURE NOT TAKEN ON CHARGE OCTOBER – DECEMBER, 2023.

The Sum of Eighteen Million, Seven Hundred and Forty Nine Thousand, Three Hundred and Thirty Two Naira, Eleven Kobo (**N18,749,332.11**) were observed that the expenditure not taken on Charge for the month of October – December 2023.

This act is violates the Provision of Financial Memoranda Chapter 14:8.
The concerned officers should explain their reason behind this act and this office be inform for further verification.

Same is copied to the Auditor General, Local Governments Councils, Jigawa State and the Zonal Audit Director Birnin – Kudu Zone for their information and necessary action.

DCA
pls deal
24/01/24 AG 7/3/24
DCA
recd pls check
der

MUSA SULE
Area Auditor
Dutse Local Govt,
Jigawa State



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/BKD/ZO/DUT/LQ12/23

Local Query No.
Hon. Chairman

The,
Dutse
Local Government

Audit Form 1 Dutse
Station: Various Various
Pv. No.: Date: _____
Head Various *Sub Head:* Various
Amount N: _____ 60,340,505
Payee: _____
Nature of Payment: Various
Date: _____ Irregular
Payment Vouchers

AUDIT QUERRY IRREGULAR PAYMENT VOUCHERS OCTOBER - DECEMBER, 2023.

It was observed that Payment Vouchers Amounting to Sixty Million, Three Hundred and Forty Thousand, Five Hundred and Five Naira, (**N60,340,505**) ware made without proper documentation, such as Invoice, SRV, BQ, and other related attachment of October – December 2023.

This act grossly abuse the Provision of Financial Memoranda Chapter 13:1 and 14:1. Attached are the list of affected payment vouchers.

In view of the above, the concerned officers should be ask to rectify the anomalies or else appropriate sanction be enforce on them.

Same is copied to the Auditor General, Local Governments Councils, Jigawa State, and the Zonal Audit Director Birnin – Kudu Zone for their information and necessary action.

MUSA SULE

Area Auditor
Dutse Local Govt,
Jigawa State

DCA
Sent as usual

② AG 7/3/24

DO
Treat please
Habibullah



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Dutse 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/BKD/ZO/DUT/LQ13/23
The Hon. Chairman
Dutse Local Government

W/12

Audit Form 1

Station:	Dutse	
Pv. No.:	Various	Various
Head	Sub Head:	
Amount N:	Various	Various
Payee:	54,002,218	
Nature of Payment:	Various	
Date:	Service not rendered	

AUDIT QUERRY

SERVICE NOT RENDERED OCTOBER – DECEMBER, 2023.

It was observed during our inspection and Examination that Payment Vouchers Amounting to Sixty Four Million, Two Thousand, Two Hundred and Eighteen Naira, (**N54,002,218**) have been paid for various Services, and the Services have not been rendered, this action contradict Section 17 of the operational guideline and Chapter 14: 9(2) of Financial Memoranda

There concerned officers should therefore, be ask to explain fully on this lapses or the whole amount be recovered and this office be furnish with treasury receipt for further verification.

Same is copied to the Auditor General, Local Governments Councils, Jigawa State and the Zonal Audit Director Birnin – Kudu Zone for their information and necessary action.

DCA
pls dear

@kashu AG 7/3/24

MUSA SULE

Area Auditor
Dutse Local Govt,
Jigawa State

DCA
PLS AS MS
7/3/24



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/BKD/ZO/DUT/LQ14/23

Local Querry No. _____

The, _____
Dutse _____
Local Government

Audit Form 1

Dutse

Station: _____ Various Various

Pv. No.: _____ Date: _____

Head _____ Various Head: _____ Various

Amount N: _____ 5,680,000

Payee: _____

Nature of Payment: _____ Various

Date: _____ Project, Renovation,
and purchases not carried out

AUDIT QUERRY

PROJECT, RENOVATION AND PURCHASES NOT CARRIED OUT OCTOBER - DECEMBER, 2023.

It was observed with dismay that Projects, renovation and some purchases amounting to Five Million, Six Hundred and Eighty Thousand Naira, (**N5,680,000**) were paid but not carried out, this action contradict Section 17 of the operational guideline and Chapter 14: 9 of Financial Memoranda

The concerned officers should therefore explain fully on this issue and this office be informed for further verification.

Same is copied to the Auditor General, Local Governments Councils, Jigawa State and the Zonal Audit Director Birnin – Kudu Zone for their information and necessary action.

MUSA SULE

Area Auditor
Dutse Local Govt,
Jigawa State

*DCA
pls dear
@kankunw AG 7/3/24
DDCR
process as per above
Natalia
7/3/2024*



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

**RESPONSE
TO
QUERIES**



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

14 ISLAMIC

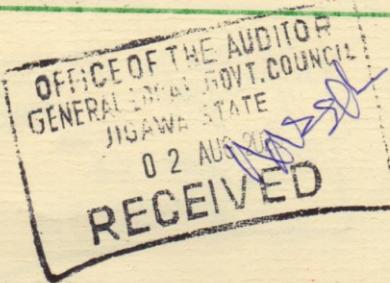
DUTSE LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No. DLG/TRE/FIN/VOL:II/40-----

14 August, 2023

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



ANSWER FOR AUDIT QUARRY

Reference to a letter No. LG/AUD/BKDZO/DUT/LQ3/2023 dated January – May, 2023 which stated for unpresented payments vouchers amounting to One Hundred and Seven Million Three Hundred and Eighty Eight Thousand Six Hundred and Fourty Seven Naira (N107,388,647:00) Only.

In respect of that I write to answer the Query that all the unpresented payments Vouchers are ready for your further verification and audit examination pleased.

This letter is copied to Area Auditor Dutse Local Government, Zonal Director Auditor B/Kudu Zone for their record purpose.

Best regards

BALA USMAN CHAMO
HON. CHAIRMAN

A
ADCA
Dear
HCU
△CA
3/8/23

DCA
pls dear

aw kashim AG 21/8/2023



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

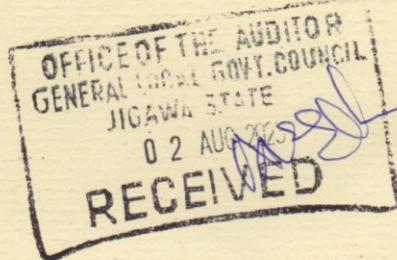
In case of reply please quote

Ref. No.....

DLG/TRE/FIN/VOL.II

Date:
1st August, 2023

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



ANSWER FOR AUDIT QUARRY

Reference to a letter No. ALG/AUD/BKDZO/DUT/LQ4/2023 dated June, 2023 which stated for payments without vouchers amounting to Fourty Eight Million Six Hundred and Sixty Thousand Eight Hundred and Six Naira Sixty Seven Kobo (N48,660,806:67) Only.

In respect of that I write to answer the Query that all payments Vouchers were prepared and recorded for your verification and examination pleased. This letter is copied to Area Auditor Dutse Local Government, Zonal Director Auditor B/Kudu Zone for their record purpose.

Best regards

BALA USMAN CHAMO
HON. CHAIRMAN

A
DDCA
Dear
Hm
DDCA
3/8/23

Dea
Pls dear

2nd Deau AG 2/8/23



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No: DLG/TRE/FIN/VOL II.....

Date: 26 Dec, 2023

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

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
[Signature] 28/12/23
RECEIVED

ANSWER FOR AUDIT QUARRY

Reference to a letter No. ALG/AUD/BKD/ZO/DUT/LQ5/1/2023 of July/September, amounting to Fourteen Million two Hundred and eighty five Thousand five Hundred and sixty eight Naira (N14,285,568:00) Only.

In respect of that I wish to write and forward here with an answer to this audit Query, that all unpresented Vouchers are now presented for your further verification.

A copy of this letter was sent to office of the Area Auditor Dutse Local Government, Zonal Director B/Kudu Zonal office for their record purposed.

Best regards

DDCA

pls treat
HCU
ACA
2/01/24

BALA USMAN CHAMO
HON. CHAIRMAN

UNITY AND FAITH

DCA

pls send to verify

(S/for Cashier) AG, 28/12/23



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

DUTSE LOCAL GOVERNMENT COUNCIL
JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No...DLG/TRE/PIN/VOL:II.....

Date 20TH Dec, 2023

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

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE

M. 28/12/23
RECEIVED

ANSWER FOR AUDIT QUARRY

Reference to a letter No. ALG/AUD/BKD/ZO/DUT/LQ6/1/2023 of July/September, amounting to Forty Eight Million Six Hundred and Twenty One Thousand Three Hundred and Thirty Four Naira Forty Nine Kobo (N48,621,334:49) Only.

In respect of that I wish to write and forward here with an answer to that Query. All the payments Vouchers involved are now duly documented for your further verification.

A copy of this letter was sent to office of the Area Auditor Dutse Local Government, Zonal Director Auditor B/Kudu Zone for their record purpose.

Best regards

BALA USMAN CHAMO
HON. CHAIRMAN

*DDCA
Treas Pts
Hcn
DCA
21/01/24*

*DCA
Pls send to verify
[signature] AG 28/12/23*



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No.: DLG/TRE/FIN/VOL:II

Date: 26th Dec, 2023

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

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
MMR. 28/12/23
RECEIVED

ANSWER FOR AUDIT QUARRY

Reference to a letter No. ALG/AUD/BKD/ZO/DUT/LQ8/2023 of January/September, amounting to ten Million one Hundred and eighty eight Thousand and twenty six Naira sixty six Kobo (N10,188,026:66) Only as an over expenditure without A.I.S.E.

In respect of that I wish to write and forward here with an answer to that Query. That already an A.I.S.E. No. 01 – 011/2023 to the tune of One Hundred and Fifty Million has been raised to augment some code/Sub code which finished with the contingency but it has been considered in the revised Budget 2023 to accommodate the said over expenditure.

All the records are there for your further verification and a copy of this letter was sent to Area Auditor Dutse Local Government, Zonal Director Audit B/Kudu Zonal office for their record purpose.

Best regards

DDCA
Treat PLS
Hau
ACA
02/01/24

BALA USMAN CHAMO
HON. CHAIRMAN

DCA
Pls send to verify
(Bala Usman JAG 28/12/23)



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote
Ref. No..... DLG/TRE/FIN/VOL.II

Date: 20TH Dec, 2023

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

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
RECEIVED
28/12/23

ANSWER FOR AUDIT QUARRY

Reference to a letter No. ALG/AUD/BKD/ZO/DUT/LQ9/2023 of July/September, amounting to Sixteen Million Seven Hundred and Thirty Seven Thousand One Hundred and Thirty Naira (N16,737,130:00) Only being services not rendered.

In respect of that I wish to write and forward here with an answer to that Query. All the service were rendered and documented for your further verification.

A copy of this letter was sent to Area Auditor Dutse Local Government, Zonal Director B/Kudu Zonal office for their record purpose.

Best regards



DCA
Treat
HCU
DCA
02/01/24

DCA
Pls send to verify

(RECEIVED) AG 28/12/23



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote
Ref. No. DLG/TRE/FIN/VOL.II/73

Date: 30TH April, 2024

The Auditor General,
Local Government Audit,
Jigawa state.

Dea
pls deal
all round
AG 21/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 21/5/24
RECEIVED

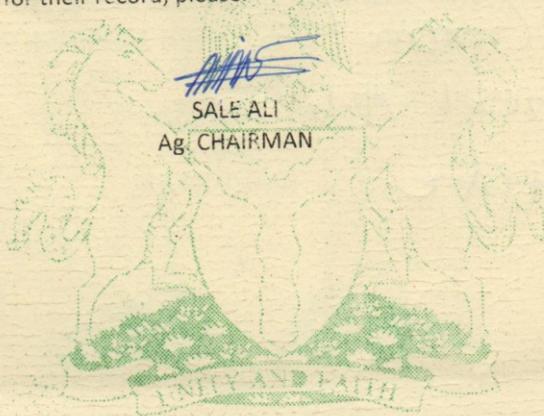
ANSWER TO AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZN/DUT/LQ/1/2023 Amounting to Thirty Five Million Nine Hundred and Twenty Six Thousand Naira (N35,926,000:00) only. I wish write and forward here with the answer of the irregular payments that all the payment vouchers are duly corrected and ready for your further verification.

A copied of this letter was sent to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their record, please.

Best regards

SALE ALI
Ag CHAIRMAN



Dea
replies above & treat
as above



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No..... DLG/TRE/FIN/VOL.W/73...

Dateth April, 2024

The Auditor General,
Local Government Audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 21/5/24
RECEIVED

ANSWER TO AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ/2/ dated 6th June 2023
Amounting to One Hundred and Sixty Eight Million Nine Hundred and Thirty One
Thousand Eight Hundred and Fifty Four Naira Twenty Six kobo (N168,931,854:26) only.
In respect of that I write the answer of outstanding payment vouchers, the vouchers are
ready for your further verification.

A copied of this letter was sent to Area Auditor Dutse Local Government and Zonal
Director B/Kudu zone for their record, please.

Best regards

SALE ALI
Ag. CHAIRMAN

UNITY AND FAITH

DCR
DCR
pls do
releasur AG 21/5/24
Date 21/5/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply Ref. No.....
Ref. No.....

29TH April, 2024

Date: _____

The Auditor General,
Local Government Audit,
Jigawa state.

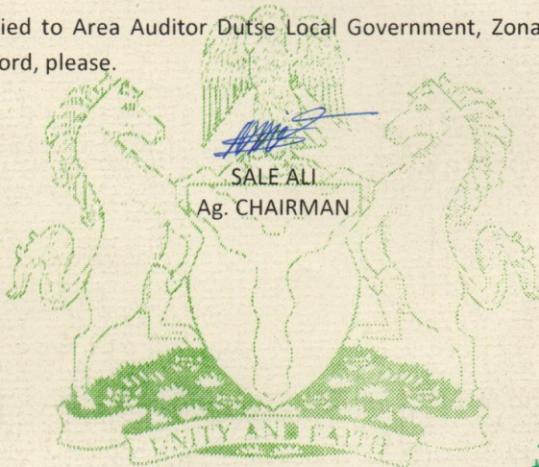
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE
Sign: *[Signature]* Date: *29/4/24*
RECEIVED

ANSWER TO AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ 10/23 Amounting to Fifty Six Million Seven Hundred and Seventy Five Thousand Eight hundred and Sixty Naira (N56,775,860:00) only. I wish to write and forward here with the answer of payment with out voucher all the vouchers are now prepared and ready for your further verification.

This letter is copied to Area Auditor Dutse Local Government, Zonal Director B/Kudu zone for their record, please.

Best regards



DCA
Pls treat
29/4/24
AG 29/4/24

DCA
refer above
as never
29/4/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No..... ALG/TRE/FIN/VOL.11/73

Date: 29TH April, 2024

The Auditor General,
Local Government Audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 21/5/24
RECEIVED

ANSWER TO AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZN/DUT/LQ 11/23 Amounting to Eighteen Million Seven Hundred and Forty Nine Thousand Three Hundred and Thirty Two Naira Eleven kobo (N18,749,332:11) only. In respect of that, I write the answer of expenditure not taken on charge that the entire voucher answers duly process sign and approved, are ready for your further verification.

The copied of this letter was sent to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their record, please.

Best regards

SALE ALI
Ag. CHAIRMAN

DEA
over above & seal
Afft dated 21/5/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No..... DLG/TRE/FIN/VOL.II/72

Date: 29TH April, 2024

The Auditor General,
Local Government Audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 29/4/24
RECEIVED

ANSWER TO AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ 12/23 Amounting to Sixty Million Three Hundred and Forty Thousand Five Hundred Naira (N60,340,505:00) I wish to write and forward here with the answer of the irregular payments that all the payment vouchers are duly corrected and ready for your further verification.

A copy of this letter was sent to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their record, please.

Best regards

SALE ALI
Ag. CHAIRMAN

UNITY AND FAITH

DCA

pls treat

@ cash AG 30/4/24

DCA
refer above & set according
dated 29/4/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No..... DLG/TRE/FIN/VOL II/73

Date 29TH April, 2024

The Auditor General,
Local Government Audit,
Jigawa state.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE
Sign: R. A. Ali Date: 29/4/24
RECEIVED

ANSWER TO AUDIT QUERY

Reference to a letter No ALG/LG/AUD/BKD/ZD/DUT/LQ 13/23 Amounting to Sixty Four Million Two Hundred Thousand and Eighteen Naira (N64,200,000:00). I wish to answer service not rendered, that all the services are carried out, the payment vouchers are duly for your further verification.

A copy of this letter was sent to Area Auditor Dutse Local Government and Zonal Director B/Kudu zone for their record, please.

Best regards

SALE ALI
Ag. CHAIRMAN

UNITY AND FAITH

X MCA
Refer above
act as expected
Held back
rebel me

DCA
Pls treat
29/4/24
AG 29/4/24



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



DUTSE LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No.....PLG/TRE/FIN/VOL II/70

Date: 29TH April, 2024.

The Auditor General,
Local Government Audit,
Jigawa state.

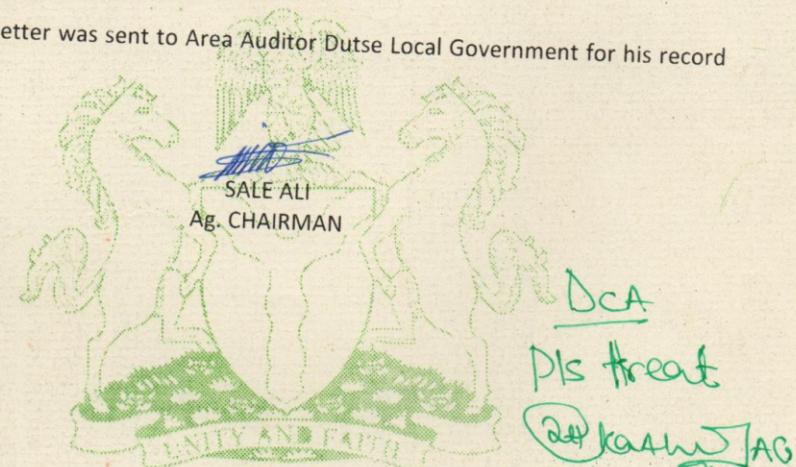
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 29/4/24
RECEIVED

ANSWER TO AUDIT QUERY

With the reference to letter No ALG/LG/AUD/BKD/ZD/DUT/LQ 14/23 Amounting to Five Million Six Hundred and Eighty Thousand Naira (N5,680,000:00) only. For the Renovation and purchases not carried out I am answering to your query that all the services and the supplies were rended as per attached documents to PVS mentioned on the schedule attached for the query.

The copy of this letter was sent to Area Auditor Dutse Local Government for his record purpose.

Best regards



*DCA
Rever above & act
accordingly
29/4/24
DCA
re (4) m.*



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

