

# DUTSE

## LOCAL GOVERNMENT COUNCIL

### JIGAWA STATE



2022

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

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



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

# Contents

<b>Contents</b>	<b>Pages</b>
Cover Page	1
Table of Contents	2
The Executive Chairman, Dutse Local Government Councils	3
Responsibilities for Financial Statement	4
Statement of Accounting Policies	5
Cash Flow Statement	10
Statement of Assets and Liabilities	11
Statement of Consolidated Revenue Fund	12
Statement of Capital Development Fund	13
Summary of Note to the Accounts	14
Details of Notes to the Accounts	15
Audit Certification	22
Disclosures and General Observations	23
Report of the Auditor General on the Accounts of Dutse Local Government Councils	25
Audit Queries and Response by Dutse Local Government Councils	26



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



**HON. BALA USMAN CHAMO**  
The Executive Chairman  
Dutse Local Government Council



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



# DUTSE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE OF NIGERIA

*In case of reply please quote*  
DTSLG/ADM/S.230/5/VOL II/  
Ref. No.....

03-February-2023

Date: \_\_\_\_\_

The Auditor General,  
Local Government Councils,  
Jigawa State.

### RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement complies with the general accepted accounting practice.

The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my Knowledge, the system of internal control has operated adequately through the reporting period.

*Bala 03/02/2023*

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 31<sup>st</sup> December 2022 and its operation for the year ended on the date.

*Bala 03/02/2023*

BALA MUHAMMAD  
Treasurer

*E.G. 03/02/2023*

HON. BALA USMAN CHAMO  
Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS**  
**STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022**  
**(IPSAS CASH)**

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

### **Introduction**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by 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.



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

S/N	Accounting Policies:
1	<p><b>Accounting Terminologies / Definitions</b></p> <ol style="list-style-type: none"><li>1. <b>Accounting policies</b> 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.</li><li>2. <b>Cash</b>: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li><li>3. <b>Cash equivalents</b> 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.</li><li>4. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li><li>5. <b>Cash flows</b> 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.</li><li>6. <b>Cash receipts</b> are cash inflows.</li><li>7. <b>Cash payments</b> are cash outflows.</li><li>8. <b>Cash Controlled by Dutse Local Government Council, Jigawa State Government</b>: 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.</li><li>9. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics:<ol style="list-style-type: none"><li>a. Is an entity with the power to contract in its own name;</li><li>b. Has been assigned the financial and operational authority to carry on a business;</li><li>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;</li><li>d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li><li>e. Is controlled by a public sector management or the government.</li></ol></li><li>10. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li></ol>



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

2.	<b>General Purpose Financial Statements (GPFS)</b> 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"><li>1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none"><li>a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li><li>b. separately identifies payments made by third parties on behalf of the State government.</li></ol></li><li>2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li><li>3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li><li>4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li><li>5. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li><li>6. Accounting Policies and Explanatory Notes.</li></ol>
3.	<b>Basis of Preparation and Legal Provisions</b> 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.	<b>Fundamental Accounting Concepts</b> 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"><li>a. Cash Basis of Accounting;</li><li>b. Understandability;</li><li>c. Materiality,</li><li>d. Relevance;</li><li>e. Going Concern Concept;</li><li>f. Consistency Concept</li><li>g. Prudence</li><li>h. Completeness, etc.</li></ol>
5.	<b>Accounting Period</b> The accounting year (fiscal year) is from 1 <sup>st</sup> January to 31 <sup>st</sup> December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	<b>Reporting Currency</b> The General Purpose GPFS are prepared in Nigerian Naira.
7.	<b>Department for Consolidation</b> 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).



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

8.	<b>Comparative Information</b> The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	<b>Budget Figures</b> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	<b>Receipts</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
11.	<b>External Assistance</b> <ol style="list-style-type: none"><li>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.</li><li>External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li></ol>
12.	<b>Other Borrowings / Grants&amp; Aid Received</b> 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.	<b>Interest Received</b> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	<b>Government Business Activities</b> 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.	<b>Payments</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>



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

16.	<b>Loans Granted:</b> 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.	<b>Loan Repayments</b> 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.	<b>Interest on Loans:</b> 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.	<b>Foreign Currency Transactions:</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
20.	<b>Prepayments</b> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	<b>Investments:</b> 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.	<b>Leases</b> <ol style="list-style-type: none"><li>Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</li><li>Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</li></ol>
23.	<b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	<b>Advances</b> 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 Council for the Year Ended 31st December, 2022

**STATEMENT NO. 1**  
**CASHFLOW STATEMENT F FOR THE YEAR ENDED 31ST DECEMBER, 2022**  
**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
<b>RECEIPTS:</b>				
2,925,000,000.00				
2,925,000,000.00	Statutory Allocation	1	2,834,410,163.96	2,249,813,227.93
<b>Independent Revenue</b>				
100,000.00	Taxes	2a	0.00	
5,000,000.00	Rate	2b	5,574,000.00	3,957,000.00
10,020,000.00	Local Licenses and Fees	2c	3,090,130.00	11,034,032.00
2,200,000.00	Commercial Undertaking	2d	1,887,760.00	1,465,900.00
1,300,000.00	Rent of LGA Properties	2e	580,000.00	246,000.00
	Interest and dividend	2f	0.00	0.00
100,000.00	Miscellaneous	2g	0.00	0.00
<b>18,720,000.00</b>	<b>Total Independent Revenue</b>		<b>11,131,890.00</b>	<b>16,702,932.00</b>
2,943,720,000.00				
<b>2,943,720,000.00</b>	<b>Total Receipt from Operating Activities</b>		<b>2,845,542,053.96</b>	<b>2,266,516,159.93</b>
<b>PAYMENTS</b>				
79,909,149.00	Office Of The Chairman	3a	74,153,570.94	42,321,977.00
20,738,840.00	Planning, Research and Statistics	3b	22,273,724.80	12,565,666.00
55,133,452.00	The Council	3c	45,484,484.88	33,116,211.00
73,035,256.00	Personal Management	3d	156,610,044.17	94,034,667.00
287,900,660.00	Finance And Supply	3e	315,098,671.76	226,985,634.00
1,288,814,894.00	Education	3f	1,088,839,137.04	1,103,475,285.00
282,432,873.00	Medical And Health	3g	398,446,090.72	353,864,580.00
57,898,455.00	Agriculture & Natural Resources	3h	54,542,169.80	45,994,809.00
53,303,711.00	Works And Housing	3i	57,459,561.36	67,712,720.00
50,000,000.00	Traditional Office Holders	3j	132,721,669.77	112,963,797.00
66,118,796.00	Social And Community Dev.	3k	124,950,059.20	58,568,670.00
<b>2,315,286,086.00</b>	<b>Total Payment</b>		<b>2,470,579,184.44</b>	<b>2,151,604,016.00</b>
2,315,286,086.00				
	Net Cash Flow From Operating Activities		<b>374,962,869.52</b>	<b>114,912,143.93</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>				
788,863,509.00	Capital Expenditure	4	464,808,339.58	175,536,853.00
	Net Cash Flow From Investing Activities		<b>464,808,339.58</b>	<b>(175,536,853.00)</b>
788,863,509.00				
<b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>				
	Proceed From Loan	5a	146,622.44	<b>1,510,001.00</b>
	Other Noncurrent Liabilities	5b	12,997,112.88	
152,000,000.00	Other Capital Receipt	5c	77,419,251.57	46,646,273.07
	Net Cash Flow From Financing Activities		<b>90,562,986.89</b>	<b>48,156,274.07</b>
152,000,000.00				
<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS</b>				
	(Increase)/Decrease in Investment		0.00	
	Net Increase / (Decrease) in other cash Equivalent		0.00	0.00
	<b>Total Cash flow from other Cash Equivalent</b>		<b>0.00</b>	0.00
				<b>0.00</b>
<b>Net Cash for the Year</b>				
	Cash & Cash Equivalent as at 1st January, 2022		2,462,736.00	14,931,171.00
	<b>CASH &amp; CASH EQUIVALENT AS AT 31ST DECEMBER, 2022</b>		<b>3,180,252.83</b>	<b>2,462,736.00</b>

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 Council for the Year Ended 31st December, 2022

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022**  
**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021	
		N	N	
<b>ASSETS</b>				
<b>LIQUID ASSETS:</b>				
CASH BY LOCAL GOVERNMENT TREASURY				
CRF Cash & Bank Balance	6	3,180,252.83	2,462,736.00	
Other Bank of the Treasury				
Cash Balance of Trust and Other Fund				
<b>TOTAL LIQUID ASSETS</b>		<b>3,180,252.83</b>	<b>2,462,736.00</b>	
<b>INVESTMENT AND OTHER CASH ASSETS:</b>				
Impress				
Advance	7	65,696,369.56	65,842,992.00	
Revolving Loans				
Intangible Assets				
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>65,696,369.56</b>	<b>67,352,993.00</b>	
<b>TOTAL ASSETS</b>		<b>68,876,622.39</b>	<b>68,305,728.00</b>	
<b>LIABILITIES:</b>				
<b>PUBLIC FUNDS</b>				
Accumulated Fund	8	(123,580.49)	12,302,638.00	
Non- Current Liabilities	9	69,000,202.88	56,003,090.00	
Other Public Fund		0.00		
<b>TOTAL LIABILITIES</b>		<b>68,876,622.39</b>	<b>68,305,728.00</b>	

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 Council for the Year Ended 31st December, 2022**

<b>STATEMENT NO. 3</b> <b>STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022</b> <b>DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE</b>				
<b>ACTUAL YEAR 2021</b>	<b>DESCRIPTION</b>	<b>NOTES</b>	<b>ACTUAL 2022</b>	<b>FINAL BUDGET 2022</b>
<b>N</b>			<b>N</b>	<b>N</b>
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
2,249,813,227.93	STATUTORY ALLOCATIONS:	1	2,834,410,163.96	2,925,000,000.00
	<b>Independent Revenue</b>			
	Taxes	2a	0.00	100,000.00
3,957,000.00	Rate	2b	5,574,000.00	5,000,000.00
11,034,032.00	Local Licenses and Fees	2c	3,090,130.00	10,020,000.00
1,465,900.00	Commercial Undertaking	2d	1,887,760.00	2,200,000.00
246,000.00	Rent of LGA Properties	2e	580,000.00	1,300,000.00
0.00	Interest and dividend	2f	0.00	
0.00	Miscellaneous	2g	0.00	100,000.00
<b>16,702,932.00</b>	<b>SUB TOTAL INDEPENDENT REVENUE</b>		<b>11,131,890.00</b>	<b>18,720,000.00</b>
<b>2,266,516,159.93</b>	<b>TOTAL REVENUE</b>		<b>2,845,542,053.96</b>	<b>2,943,720,000.00</b>
	<b>LESS:EXPENDITURE</b>			
42,321,977.00	Office Of The Chairman	3a	74,153,570.94	79,909,149.00
12,565,666.00	Planning, Research and Statistics	3b	22,273,724.80	20,738,840.00
33,116,211.00	The Council	3c	45,484,484.88	55,133,452.00
94,034,667.00	Personal Management	3d	156,610,044.17	73,035,256.00
226,985,634.00	Finance And Supply	3e	315,098,671.76	287,900,660.00
1,103,475,285.00	Education	3f	1,088,839,137.04	1,288,814,894.00
353,864,580.00	Medical And Health	3g	398,446,090.72	282,432,873.00
45,994,809.00	Agriculture &Natural Resources	3h	54,542,169.80	57,898,455.00
67,712,720.00	Works And Housing	3i	57,459,561.36	53,303,711.00
112,963,797.00	Traditional Office Holders	3j	132,721,669.77	50,000,000.00
58,568,670.00	Social And Community Dev.	3k	124,950,059.20	66,118,796.00
<b>2,151,604,016.00</b>				
	<b>TOTAL EXPENDITURE</b>		<b>2,470,579,184.44</b>	<b>2,315,286,086.00</b>
<b>114,912,143.93</b>	<b>Operating Balance</b>		<b>374,962,869.52</b>	
	<b>APPROPRIATIONS/TRANSFERS:</b>			
<b>114,912,143.93</b>	Transfer to Capital Development Fund		<b>374,962,869.52</b>	

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 Council for the Year Ended 31st December, 2022

STATEMENT NO. 4				
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
<b>114,912,143.93</b>	Transfer from CRF		<b>374,962,869.52</b>	
46,646,273.07	AID AND GRANTS	<b>10</b>	77,419,251.57	320,000.00
<b>161,558,417.00</b>	<b>TOTAL REVENUE AVAILABLE</b>		<b>452,382,121.09</b>	
	<b>LESS: CAPITAL EXPENDITURE</b>			
175,536,853.00	Capital Expenditure	<b>11</b>	464,808,339.58	788,863,509.00
<b>175,536,853.00</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>464,808,339.58</b>	<b>788,863,509.00</b>
	<b>INTANGIBLE ASSETS</b>		<b>(12,426,218.49)</b>	
<b>(13,978,436.00)</b>	<b>CLOSING BALANCE</b>		<b>(12,426,218.49)</b>	

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 Council for the Year Ended 31st December, 2022

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER , 2022			
DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,834,410,163.96	2,249,813,227.93
2a	Taxes	0.00	0.00
2b	Rate	5,574,000.00	3,957,000.00
2c	Local Licenses and Fees	3,090,130.00	11,034,032.00
2d	Commercial Undertaking	1,887,760.00	1,465,900.00
2e	Rent of LGA Properties	580,000.00	246,000.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	0.00
3a	Office Of The Chairman	74,153,570.94	42,321,977.00
3b	Planning, Research and Statistics	22,273,724.80	12,565,666.00
3c	The Council	45,484,484.88	33,116,211.00
3d	Personal Management	156,610,044.17	94,034,667.00
3e	Finance And Supply	315,098,671.76	226,985,634.00
3f	Education	1,088,839,137.04	1,103,475,285.00
3g	Medical And Health	398,446,090.72	353,864,580.00
3h	Agriculture &Natural Resources	54,542,169.80	45,994,809.00
3i	Works And Housing	57,459,561.36	67,712,720.00
3j	Traditional Office Holders	132,721,669.77	112,963,797.00
3k	Social And Community Dev.	124,950,059.20	58,568,670.00
4	Capital Expenditure	464,808,339.58	175,536,853.00
5a	Proceed From Loan	146,622.44	1,510,001.00
5b	Other Noncurrent liabilities	12,997,112.88	0.00
5c	Other Capital Receipt	77,419,251.57	46,646,273.07
6	<b>CASH AND BANK BALANCES</b>	<b>3,180,252.83</b>	<b>2,462,736.00</b>
7	<b>ADVANCES</b>	<b>65,696,369.56</b>	<b>65,842,992.00</b>
8	<b>ACCUMULATED FUND</b>	<b>(123,580.49)</b>	<b>12,302,638.00</b>
9	<b>NON CURRENT LIABILITIES</b>	<b>69,000,202.88</b>	<b>56,003,090.00</b>
10	AID AND GRANTS	77,419,251.57	46,646,273.07
11	Capital Expenditure	464,808,339.58	175,536,853.00

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 Council for the Year Ended 31st December, 2022**

<b>DESTAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022</b> <b>DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE</b> <b>NOTE 1 : STATUTORY ALLOCATIONS</b>					
<b>MONTHS</b>	<b>STATUTORY ALLOCATIONS</b>	<b>VAT</b>	<b>SHARE OF EXCHANGE</b>	<b>ECOLOGICAL / SURE-P</b>	<b>TOTAL</b>
JANUARY	133,077,462.17	81,204,740.78	1,315,876.14		215,598,079.09
FEBRUARY	65,633,609.01	75,947,128.82	29,472,935.02		171,053,672.85
MARCH	88,357,106.99	69,847,495.54	24,640,982.02		182,845,584.55
APRIL	130,443,370.89	86,316,657.04	0.00		216,760,027.93
MAY	116,249,213.36	70,915,888.67	8,138,036.73		195,303,138.76
JUNE	99,023,651.66	84,106,074.52	41,210,384.30	48,535,597.44	272,875,707.92
JULY	156,551,193.05	81,183,991.58	0.00		237,735,184.63
AUGUST	203,202,878.06	75,000,948.86	0.00		278,203,826.92
SEPTEMBER	115,929,808.66	90,568,405.94	0.00		206,498,214.60
OCTOBER	124,541,948.60	80,092,722.57	24,661,877.62	130,730,899.96	360,027,448.75
NOVEMBER	110,455,155.47	91,146,496.09	19,717,429.28		221,319,080.84
DECEMBER	172,756,830.91	87,108,317.03	16,325,049.18		276,190,197.12
<b>TOTAL</b>	<b>1,516,222,228.83</b>	<b>973,438,867.44</b>	<b>165,482,570.29</b>	<b>179,266,497.40</b>	<b>2,834,410,163.96</b>

<b>DETAILS OF NOTE 2a-2g</b>	
<b>NOTE 2a: TAXES</b>	
<b>NOTE 2b: RATE</b>	
Tenement rate	5,574,000.00
<b>TOTAL</b>	<b>5,574,000.00</b>
<b>NOTE 2c: LOCAL LICENSES AND FEES</b>	
Motorcycle license Achaba	31,800.00
Commercial vehicle taxi fees	560,000.00
Squatter / Hawkers Tenant fees	42,700.00
Slaughter fees	10,700.00
Eating House license	26,000.00
Kiosk house license	54,500.00
Bake House fees	38,500.00
Cold room license	20,000.00
Barth Death Registration fees	435,000.00
Dispensary and maternity fees	165,500.00
Sand Industry license	28,500.00
Produce buying fees	68,300.00
Surface tank / kerosene license fees	10,000.00
Tender fee	1,214,130.00
Advertisement rate license	129,000.00
Hire charges	145,000.00
Customary right	70,500.00
Photostat / typing license	40,000.00
<b>TOTAL</b>	<b>3,090,130.00</b>
<b>NOTE 2d: COMMERCIAL UNDERTAKING</b>	
Market	228,460.00
Motor park	289,150.00
Shop & Shopping centre	1,300,000.00
Abattoir/ Slaughter fees	70,150.00
<b>TOTAL</b>	<b>1,887,760.00</b>
<b>NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES</b>	
Rent on Other Local Government Building	375,000.00
Rent on Local Government Quarter	35,000.00
Rent on Local Government Landed properties	170,000.00
<b>TOTAL</b>	<b>580,000.00</b>
<b>NOTE 2g: MISCELANEOUS</b>	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
<b>TOTAL</b>	<b>0.00</b>



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

**NOTE 3a: OFFICE OF THE CHAIRMAN**

2001/1	Personnel Cost	10,382,619.94
2001/2	Traveling & Transport	1,926,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	13,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	2,263,000.00
2001/11	Entertainment & Hospitality	3,910,000.00
2001/12	Miscellaneous expenses	40,939,651.00
2001/13	Provision of service material	1,732,300.02
2001/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>74,153,570.94</b>

**NOTE 3b: PLANNING, RESEARCH AND STATISTICS**

2002/1	Personnel Cost	11,385,724.80
2002/2	Traveling & Transport	505,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	1,765,000.00
2002/7	Maintenance of Vehicle and capital assets	920,000.00
2002/8	Consultancy service & special committee	7,068,000.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	630,000.00
2002/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>22,273,724.80</b>

**NOTE 3c: THE COUNCILS**

2003/1	Personnel Cost	22,400,138.88
2003/2	Traveling & Transport	590,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	4,500,000.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	1,500,000.00
2003/8	Consultancy service & special committee	7,240,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	3,000,000.00
2003/11	Entertainment & Hospitality	4,525,000.00
2003/12	Miscellaneous expenses	1,729,346.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>45,484,484.88</b>



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

**NOTE 3d: PERSONAL MANAGEMENT**

2004/1	Personnel Cost	48,785,760.18
2004/2	Traveling & Transport	2,695,738.80
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	62,986,685.19
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	27,242,710.00
2004/11	Entertainment & Hospitality	14,239,150.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	660,000.00
2004/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>156,610,044.17</b>

**NOTE 3e: FINANCE AND SUPPLY**

2005/1	Personnel Cost	30,810,245.64
2005/2	Traveling & Transport	1,100,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	8,860,500.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	34,142,621.44
2005/9	Grand contribution and subvention	
2005/10	Training staff development & welfare	26,199,207.88
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	134,022,526.54
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	<b>79,963,570.26</b>
	<b>TOTAL</b>	<b>315,098,671.76</b>

**NOTE 3f: EDUCATION**

2006/1	Personnel Cost	1,012,506,407.44
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	15,055,500.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	61,277,229.60
	<b>TOTAL</b>	<b>1,088,839,137.04</b>



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

<b>NOTE 3g: WASH</b>		
2007/1	Personnel Cost	308,309,358.27
2007/2	Traveling & Transport	424,000.00
2007/3	Utility Service	359,500.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	54,240,347.20
2007/8	Consultancy Service & Special Committee	2,402,000.00
2007/9	Grand Contribution and Subvention	12,835,680.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	1,560,000.00
2007/13	Provision of service material	18,315,205.25
2007/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>398,446,090.72</b>
<b>NOTE 3h: AGRIC AND NATURAL RESOURCES</b>		
2008/1	Personnel Cost	29,803,979.60
2008/2	Traveling & Transport	580,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	1,457,000.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	22,701,190.20
2008/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>54,542,169.80</b>
<b>NOTE 3i: WORKS AND HOUSING</b>		
2009/1	Personnel Cost	24,159,664.21
2009/2	Traveling & Transport	5,270,220.00
2009/3	Utility Service	1,411,228.50
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	20,101,709.99
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	6,516,738.66
2009/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>57,459,561.36</b>



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

<b>NOTE 3j: TRADITIONAL OFFICE HOLDERS</b>		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	<b>132,721,669.77</b>
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>132,721,669.77</b>

**NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT**

2011/1	Personnel Cost	26,486,090.53
2011/2	Traveling & Transport	933,500.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	11,115,654.64
2011/9	Grand contribution and subvention	24,657,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	9,495,750.00
2011/13	Provision of service material	52,262,064.03
2011/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>124,950,059.20</b>



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

**NOTE 4: CAPITAL EXPENDITURE, 2022**

Head	Purpose	Amount
4001/1	purchase of grain	9,222,750.00
4002/1	women empowerment programme	1,600,000.00
4003/2	Tree planting Road side	2,000,000.00
4003/2	Demarcation of Grazing reserves	5,420,000.00
4006/1	Electrification of village	12,310,566.87
4006/5	provision of solar lightening	500,000.00
4007/1	Construction of Market Stalls	6,531,514.57
	<b>SUB TOTAL</b>	<b>37,584,831.44</b>
5001/1	Contribution to primary schools furniture's	1,960,000.00
5001/3	2% contribution to Jigawa state university	50,774,094.58
5001/5	Provision for scholarship support tertiary	17,982,400.00
5002/3	Construction of public convenience	4,070,357.11
5002/6	wall facing at karnaya, yargaba	596,429.84
500/7	Renovation of Health clinic at Galamawa	6,056,059.17
5004/2	Social Intervention Programme	15,505,550.10
6001/2	Purchase of Hand pump materials	40,820,056.84
6001/3	Renovation of pipe line at Yargaba, Galamawa	836,518.30
6002/3	Construction of Drainage	10,645,955.73
6002/4	Control of Erosion	41,744,849.56
6004/1	Youth / Women empowerment food stuff	12,451,200.00
6004/3	Contribution to Community, Development project	20,331,241.69
6004/4	Community development joint pallin unit	24,215,848.97
6004/5	Construction of additional 5 Roof prayer Mosques	3,600,703.88
	<b>SUB TOTAL</b>	<b>251,591,265.77</b>
7001/1	Settlement of outstanding liabilities	28,541,400.60
7001/2	Contribution to state and LGA joint project	92,908,402.66
7001/4	Purchase of Utility Motor vehicles	700,000.00
7001/6	Wall facing Grave yards	8,716,446.04
7001/7	Purchase of 5 No of motorcycle	2,400,000.00
7001/8	Procurement of officials vehicles	18,348,000.00
7001/9	Payment of land compensation	3,700,000.00
7002/1	Renovation of staff Quarters	4,083,316.36
7002/2	Furnish of legislation council	1,750,000.00
7002/6	Construction of midwife Quarters	285,671.10
7002/7	Renovation of District Head at Dutse	1,093,750.76
7002/8	Renovation of District Head at Chamo/Sakwaya	13,105,254.85
	<b>SUB TOTAL</b>	<b>175,632,242.37</b>
	<b>TOTAL</b>	<b>464,808,339.58</b>

**NOTE 5a : (PROCEED FROM LOAN)**

Previous Year Advance	65,842,992.00
Current Year Advance	65,696,369.56
<b>MARGINS</b>	<b>146,622.44</b>

**NOTE 5b : (Other Non Current Liabilities)**

Current Year NCL	69,000,202.88
Previous Year NCL	56,003,090.00
<b>MARGINS</b>	<b>12,997,112.88</b>



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

<b>NOTE 5c : (OTHER CAPITAL RECEIPTS)</b>			
<b>MONTHS</b>	<b>STATE I.G.R</b>	<b>AUGUMENTATIONS/ STABILIZATION</b>	<b>TOTAL</b>
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	2,000,000.00	2,164,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	2,606,777.12	2,771,402.67
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	1,800,000.00	1,964,625.55
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	2,500,000.00	2,664,625.55
NOVEMBER	164,625.55	20,000,000.00	20,164,625.55
DECEMBER	164,625.55	30,236,967.85	30,401,593.40
<b>GRAND TOTAL</b>	<b>1,975,506.60</b>	<b>75,443,744.97</b>	<b>77,419,251.57</b>

<b>NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022</b>			
UNITY BANK PLC (MAIN A/C)			7,058.43
UNITY BANK PLC (OVERHEAD A/C)			2,336,898.17
UNITY BANK PLC (SALARY A/C)			323,235.72
POLARIS BANK PLC (PROJECT A/C)			0.00
UBA PLC (REVENUE A/C)			513,060.51
<b>TOTAL</b>			<b>3,180,252.83</b>

<b>NOTE 7: ADVANCES FOR THE YEAR 2022</b>			
PERSONAL ADVANCE			6,279,165.56
OTHER ADVANCES			59,417,204.00
<b>TOTAL</b>			<b>65,696,369.56</b>

<b>NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022</b>			
Accumulated Fund B/F			12,302,638.00
Closing Balance			(12,426,218.49)
Accumulated Fund C/D			(123,580.49)

<b>NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022</b>			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			69,000,202.88

<b>NOTE 10 : OTHER CAPITAL RECEIPT</b>			
<b>MONTHS</b>	<b>STATE I.G.R</b>	<b>AUGUMENTATIONS/ / STABILIZATION</b>	<b>TOTAL</b>
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	2,000,000.00	2,164,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	2,606,777.12	2,771,402.67
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	1,800,000.00	1,964,625.55
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	2,500,000.00	2,664,625.55
NOVEMBER	164,625.55	20,000,000.00	20,164,625.55
DECEMBER	164,625.55	30,236,967.85	30,401,593.40
<b>GRAND TOTAL</b>	<b>1,975,506.60</b>	<b>75,443,744.97</b>	<b>77,419,251.57</b>



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



**OFFICE OF THE AUDITOR GENERAL**  
LOCAL GOVERNMENT COUNCILS,  
2ND & 3RD FLOORS, BLOCK A-Q3,  
NEW SECRETARIATE COMPLEX,  
P.M.B. 7055, DUTSE  
JIGAWA STATE, NIGERIA

**AUDIT CERTIFICATION**

**FOR THE YEAR ENDED 31ST DECEMBER, 2022**

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

**SCOPE**

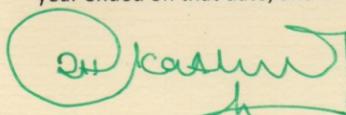
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

**OUR OPINION**

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

  
28<sup>th</sup> -06 - 2023.

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



**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

- I. **STATUTORY ALLOCATION :** The account of Dutse Local Government Council revealed that, the Sum of Two Billion, Eight Hundred and Thirty Four Million, Four Hundred and Ten Thousand, One Hundred and Sixty Three Naira, Ninety Six Kobo (N2,834,410,163.96) Only was received from the Federation Account as Statutory Allocation the amount represent 96% of the approved budgeted amount of N2,925,000,000.00
  
- ii. **CAPITAL RECEIPT :** The Sum of Seventy-Seven Million, Four Hundred and Nineteen Thousand, Two Hundred and Fifty-One Naira, Fifty-Seven Kobo (N77,419,251.57) Only was receipt as Capital Receipt which represent only 50% of the approved estimated amount of N152,000,000.00
  
- iii. **INTERNALY GENERATED REVENUE :** The Revenue Section of Dutse Received the Sum of Eleven Million One Hundred and Thirty-One Thousand Eight Hundred and Ninety Naira (N11,131,890.00) as Internally Generated Revenue during the year 2022. This represent 59% of approved budgeted amount of N18,720,000.00
  
- iv. **BANK RECONCILIATION STATEMENTS :** We have observed that, the Five Bank account operated by the Local Government with Unity Bank PLC, Polaris Bank PLC and UBA PLC have been duly reconciled as at 31st – December 2022.
  
- v. **BUDGET PERFORMANCE :** The overall budget performance of Dutse Local Government Council in respect of Revenue and Expenditure for the year 2022 is Summarized below :

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,925,000,000.00	2,834,410,163.96	90,589,836.04	96%
CAPITAL RECEIPT	152,000,000.00	77,419,251.57	74,580,748.43	50%
INTERNALY GENERATED REVENUE	18,720,000.00	11,131,890.00	7,588,118	59%
<b>TOTAL REVENUE</b>	<b>3,095,270,000.00</b>	<b>2,922,961,305.55</b>	<b>172,758,702.47</b>	<b>91%</b>
EXPENDITURE				
RECURRENT EXPENDITURE	2,315,286,086.00	2,470,579,184.44	(155,293,098.44)	106%
CAPITAL EXPENDITURE	788,863,509.00	464,808,339.58	523,663,739.00	59%
<b>TOTAL EXPENDITURE</b>	<b>3,104,149,595.00</b>	<b>2,935,387,524.02</b>	<b>168,762,070.98</b>	<b>95%</b>



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

1. **TOTAL REVENUE :** The total Sum of Two Billion Nine Hundred and Twenty Two Million Nine Hundred and Sixty One Thousand Three Hundred and Five Naira Fifty Five Kobo (N2,922,961,305.55) Only was received by the Local Government as Statutory Allocation from the Federation Account and internally Generated Revenue which represent 91% of the approved estimated amount of N3,095,270,000.00
2. **RECURRENT EXPENDITURE :** Recurrent expenditure amounting to Two Billion Four Hundred and Seventy Million Five Hundred and Seventy-Four Thousand One Hundred and Eighty-four Naira Forty-Four Kobo (N2,470,579,184.44) was incurred on personnel and Overhead Cost represent 106% of the approved budgeted amount of N2,315,286,086.00.
3. **CAPITAL EXPENDITURE :** The total Sum of Four Hundred and Sixty-Four Million Eight Hundred and Eight Thousand Three Hundred and thirty-Nine Naira Fifty-Eight Kobo (N464,808,339.58) only was incurred as Capital expenditure for the period of January – December 2022 representing only 59% of the approved estimated amount of N788,863,509.00.
4. **RECOMMENDATION**
  - a. Effort should be made to reduce over spending on recurrent expenditure and shift the same to capital expenditure in order to improve the wellbeing of the populace
  - b. It was observed that 59% of the budged amount was realized, as Internally Generated Revenue the Local Government should double effort to reach the budgeted figure as it is having daily market and other business activities.

**QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31<sup>ST</sup> DECEMBER 2022**

Queries worth the sum of Three Hundred and Fifty Four Million Nine Hundred and Thirty Eight Thousand Six Hundred and Thirty Four Naira (N354,938,634.00) was issued to the Dutse Local Government Council and the sum of Three Hundred Forty Two Million Six Hundred and Seven Thousand One Hundred and Fifty Four Naira (N342,607,154.00) was verified and resolved, were the sum of Twelve Million Three Hundred and Thirty One Thousand Four Hundred and Eighty Naira (N 12,331,480.00) remained unresolved, the council urged to respond for the outstanding. Below is the Table for the Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/KBZO/DUT/LQ2/2022	3,027,000.00	2,727,000.00	300,000.00
2	ALG/KBZO/DUT/LQ3/2022	44,151,312.00	41,651,312.00	2,500,000.00
3	ALG/KBZO/DUT/LQ4/2022	17,836,295.00	14,256,795.00	3,579,500.00
4	ALG/KBZO/DUT/LQ5/2022	2,560,000.00	1,910,000.00	650,000.00
5	ALG/KBZO/DUT/LQ6/2022	68,885,643.00	67,743,663.00	1,141,980.00
6	ALG/KBZO/DUT/LQ7/2022	138,998,932.00	134,838,932.00	4,160,000.00
7	ALG/KBZO/DUT/LQ8/2022	43,583,452.00	43,583,452.00	0.00
8	ALG/KBZO/DUT/LQ10/2022	35,896,000.00	35,896,000.00	0.00
<b>(2)</b> <b>TOTAL</b>		<b>354,938,634.00</b>	<b>342,607,154.00</b>	<b>12,331,480.00</b>

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 Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

- (I) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Dutse Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

**AUDIT INSPECTION REPORTS AND LOCAL QUEERIES**

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31<sup>st</sup> December, 2022, queries worth Three Hundred and Fifty Four Million, Nine Hundred and thirty Eight Thousand Six Hundred and Thirty Four Naira (N354,938,634.00) only were raised and issued to the Local Government .

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Three Hundred and Forty Two Million, Six Hundred and Seven Thousand One Hundred and Fifty Four Naira (N342,607,154.00) only, thus leaving a balance of Twelve Million, Three Hundred and Thirty One Thousand Four Hundred and Eighty Naira (N12,331,480.00) only, which is yet to be cleared.

**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 One Hundred and Fifteen (115) 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 Two Hundred and Twenty Million, Seven Hundred and Twenty Five Thousand, Seven Hundred and Twenty Seven Naira (N220,725,727.00).

**DEDUCTION FROM THE TERMINAL BENEFIT**

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Forty Five (45) numbers of staff retired and deceased owed Dutse Local Government Council, the sum of Nine Million, Six Hundred and Seventy Five Thousand , One Hundred and Seventy Seven Naira (N9,675,177.00) only which has to been deducted and remitted back by the pension administration.

28<sup>th</sup> - 06 - 2023

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



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



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

ALG/BKDZO/DUT/LG10/2022  
**Local Querry No.** Hon. Chairman  
**The,** \_\_\_\_\_  
**Dutse** \_\_\_\_\_ **Local Government**

**Audit Form 1**  
**Station:** Dutse LGA  
**Pv. No.:** Nil **Date:** Jan-Dec. '22  
**Head** Nil **Sub Head:** Nil  
**Amount N:** 35,896,000.00  
**Payee:** Nil  
**Nature of Payment:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

### AUDIT QUERRY PAYMENT WITHOUT VOUCHERS

The sum of Thirty Five Million Eight Hundred and Ninety Six Thousand Naira (N35,896,000.00) only, were paid from the Local Government Overhead Account. See the attached for more details.

Examination of bank statement indicated that, the above payments were made on directives without the use of prepared valid vouchers to support the payments contrary to the provision of financial memoranda (FM) chapter 1:10(8) for Local Governments.

In view of the above, the concerned officers should either produce authorized payment vouchers or to refund the whole amount involved.

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

DCA  
pls deal

autocash AG 20/4/23

Bashir Ibrahim Hassan, CNA  
External Auditor  
Dutse Local Govt.



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

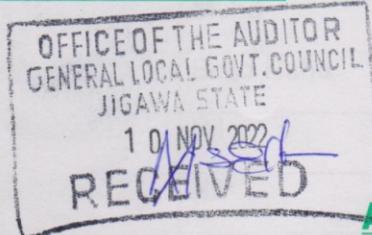


## OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT BIRNIN KUDU ZONE, JIGAWA STATE

### Audit Form I

Local Querry No. ALG/BKZO/DUT/LQ2/2022

The, \_\_\_\_\_ Chairman,  
Dutse. \_\_\_\_\_ Local Government



### AUDIT QUERRY

Station: Dutse L.G.A.

Pv. No.: CC Date: Jan-June, 22

Head CC Sub Head: CC

Amount #: 3,027,000

Payee: Sundry

Nature of Payment:

### UNPRESENTED PAYMENT VOUCHERS JAN – JUNE 2022

Posting of payment vouchers into Cashbook disclosed that the total sum of Three Million Twenty Seven Thousand Naira only (₦3,027,000.00) were paid for various services rendered to the Local Government without raising payment vouchers to support the payments made. Refer to the schedule attached for details.

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

In view of the above, the concerned officers should be asked to produce payment vouchers for re-examination or the total sum be refunded and this office be informed.

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

DDCA  
Deal P/S  
10/11/22

B.I.P  
Bashir Ibrahim Hassan, CNA  
External Auditor  
Dutse Local Government.



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

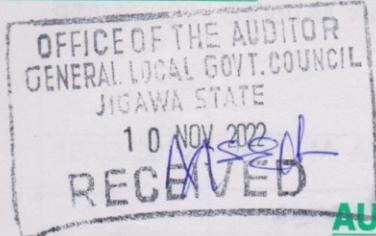


# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

BIRNIN KUDU ZONE, JIGAWA STATE

Local Querry No. ALG/BKZO/DUT/LQ3/2022

The, \_\_\_\_\_ Chairman,  
Dutse. \_\_\_\_\_ Local Government



## AUDIT QUERRY

### Audit Form 1

Station: Dutse L.G.A.

Pv. No. CC Date: Jan-June., 22

Head CC Sub Head: CC

Amount #: 44,151,312

Payee: Sundry

Nature of Payment:

### IRREGULAR PAYMENTS JAN. – JUNE, 2022

The total sum of Fourty Four Million One Hundred and Fifty One Thousand Three Hundred and Twelve Naira only (₦44,151,312) were expended for various services rendered to the Local Government. Refer to the schedule attached for details.

Audit examination revealed that the payments were not properly documented, contrary to the provision of financial memoranda (FM) 14:4(2).

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

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

ASCA  
Seal pls  
Hassan  
10/11/2022 AG-B

Bif  
Bashir Ibrahim Hassan, CNA  
External Auditor  
Dutse Local Government.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

BIRNIN KUDU ZONE, JIGAWA STATE

Local Querry No. ALG/BKZO/DUT/LQ4/2022

The, \_\_\_\_\_ Chairman,  
Dutse. \_\_\_\_\_ Local Government



#### Audit Form 1

Station: Dutse L.G.A.  
Pv. No.: CC Date: Jan-June, 22  
Head CC Sub Head: CC  
Amount ₦: 17,836,295  
Payee: Sundry People  
Nature of Payment:

#### SERVICES/SUPPLIES NOT RENDERED JAN. – JUNE, 2022

Audit examination revealed that the total sum of Seventeen Million Eight Hundred and Thirty Six Thousand Two Hundred and Ninety Five Naira only (₦17,836,295.00) were expended for various services and supplies to the Local Government.

After substantive tests, we realized that the service/supplies were not made, contrary to the provision of financial memoranda (FM) chapter 1:(4) for Local Governments.

In view of the above, the concerned officers should be asked to explain or else the total sum be refunded and this office be informed for re-examination.

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

DACA  
Dear pls  
thru  
10/11/22 Agft

Bashir Ibrahim Hassan, CNA  
External Auditor  
Dutse Local Government.



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

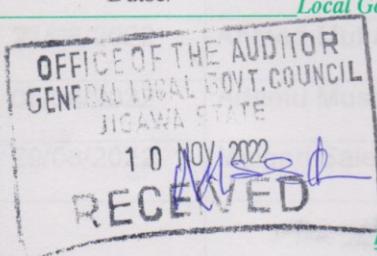


# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

BIRNIN KUDU ZONE, JIGAWA STATE

Local Querry No. ALG/BKZO/DUT/LQ5/2022

The, \_\_\_\_\_ Chairman,  
Dutse. \_\_\_\_\_ Dutse. \_\_\_\_\_ Local Government



## AUDIT QUERRY

### Audit Form 1

Station: Dutse L.G.A.  
Pv. No.: CC Date: Jan-June., 22  
Head CC Sub Head: CC  
Amount #: 2,560,000  
Payee: Sundry  
Nature of Payment: Various

### UNAPPROVED EXPENDITURE

The total sum of Two Million Five Hundred and Sixty Thousand Naira only (₦2,560,000.00) were expended for services rendered to the Local Government.

However, audit examination revealed that the above expenditure were not certified by the Chief Accounting Officer of the local government (Chairman), contrary to the provision of financial memoranda (FM) chapter 1:10 for local governments.

In view of the above, the concerned officers should be asked to explain about the anomalies otherwise the total sum be refunded.

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

D.D.C.A  
Deal P/S  
10/11/22 T.O.E

B.I.P  
Bashir Ibrahim Hassan, CNA  
External Auditor  
Dutse Local Government.



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



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

ALG/BKDZO/DUT/LQ06/2022

Local Query No. Hon. Chairman  
The, \_\_\_\_\_  
Dutse Local Government

Audit Form I  
Station: Dutse LGA  
Pv. No.: CC Date: July -Dec. '22  
Head CC Sub Head CC  
Amount N: 68,885,643.00  
Payee: Sundry  
Nature of Payment: \_\_\_\_\_  
Date: \_\_\_\_\_

### AUDIT QUERRY

#### IRREGULAR PAYMENTS

The sum of Sixty Eight Million Eight Hundred and Eighty Five Thousand Six Hundred and Forty Three Naira (**N68,885,643.00**) only were expended for various services rendered to the Local Government. Refer to the attached schedule for details.

During Audit examination, we 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 asked 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 Local Government

DCA  
pleas  
20/01/2023 AG 20/4/2023



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



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

Local Querry No. ALG/BKDZO/DUT/LQ07/2022  
The, Hon. Chairman  
Dutse Local Government

Audit Form I  
Station: Dutse LGA  
Pv. No.: CC Date: July-Dec. '22  
Head CC Sub Head CC  
Amount N: 138,998,931.55  
Payee: Sundry  
Nature of Payment:  
Date:

### AUDIT QUERRY UNPRESENTED PAYMENT VOUCHERS

Posting of payment vouchers into cash book indicated that the sum of One Hundred & Thirty Eight Million Nine Hundred and Ninety Eight Thousand Nine Hundred and Thirty One Naira Fifty Five Kobo (**N138,998,931.55**) only, were paid for various services rendered to the Local Government without using prepared payment vouchers 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 ask to produce and present valid payment vouchers for audit examination or the sum be refunded and this office be inform.

DCA  
Pls treat  
[initials] AG 2014/2023

Bashir Ibrahim Hassan, CNA  
External Auditor  
Dutse Local Government



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



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

Local Querry No. ALG/BKDZO/DUT/LQ08/2022  
The Hon. Chairman  
Dutse Local Government

Audit Form 1  
Station: Dutse LGA  
Pv. No.: CC Date: July -Dec. '22  
Head CC Sub Head CC  
Amount N: 43,583,451.87  
Payee: Sundry  
Nature of Payment:  
Date:

### AUDIT QUERRY

#### UNAPPROVED PAYMENTS

The sum of Forty Three Million Five Hundred & Eighty Three Thousand Four Hundred & Fifty One Naira Eighty Seven Kobo (43,583,451.87) only were expended for services rendered to the Local Government. See the attached schedule for details.

Audit examination indicated that the above expenditure were not certified by the chief accounting officer of the local government (chairman), contrary to the provision of the Financial Memoranda (FM) Chapter 1:10 for Local Governments.

In view of the above, the concerned officers should be asked to explain about the anomalies otherwise the sum be refunded and this office be inform for 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 Local Government

DCA  
Pls deal  
encl AG 25/4/23



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



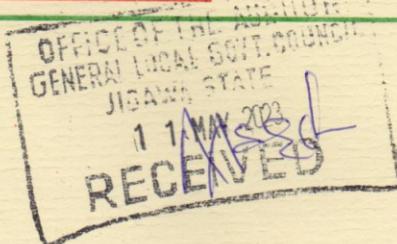
# DUTSE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE, NIGERIA

In case of reply please quote  
DLG/TRE/FIN/VOL.II/40  
Ref. No.....

9th May, 2023  
Date:

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



### ANSWER OF AUDIT QUARRY

Reference to a letter No. ALG/BKDZO/DUT/LQ10/2022 amounting to Thirty Five Million Eight Hundred and Ninety Six Thousand Naira (N35,896,000:00) only. I wish to write and forward here with answer of payment without vouchers all the vouchers are now prepared and ready for your further verification.

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  
DCA  
HCU  
18/5/23 - DCA

DCA  
pls dear  
24 Kashw AG  
12/5/23



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



# DUTSE LOCAL GOVERNMENT COUNCIL

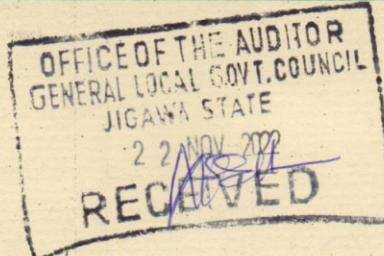
## JIGAWA STATE, NIGERIA

In case of reply please quote

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

Date: 14<sup>th</sup> Nov, 2022

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



### ANSWER OF AUDIT QUARRY

Reference to a letter No ALG/BK20/DUT/LQ2/2022 January – June, 2022 amounting to Three Million and Twenty Seven Thousand Naira (N3,027,000:00) only. I wish to write and forward here with answer of Unpresented payment vouchers that all the payment vouchers were posted in the Cash book.

All the records are ready for your further verification and a copy of this letter was sent to Area Auditor Dutse Local Government and B/Kudu zonal officer for their records purpose.

Best regards

BALA USMAN CHAMO  
HON. CHAIRMAN

DDCA  
you are doing  
it for me  
23/11/2022



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



# DUTSE LOCAL GOVERNMENT COUNCIL

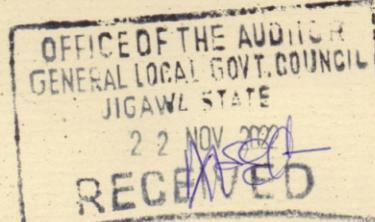
JIGAWA STATE, NIGERIA

DLG/TRE/FIN/VOL.II/40  
In case of reply please quote  
Ref. No.....

14<sup>th</sup> Nov, 2022

Date: \_\_\_\_\_

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



## ANSWER OF AUDIT QUARRY

Reference to a letter No ALG/BK20/DUT/LQ3/2022 January – June, 2022 of irregular payments amounting to Fourty four Million one hundred and fifty one thousand three hundred and twelve naira (N44,151,312:00) only. I wish to write and forward here with 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 B/Kudu zonal officer for their records purposes

Best regards

BALA USMAN CHAMO  
HON. CHAIRMAN

UNITY AND FAITH

AUCHA  
Dear Sirs,  
Ham  
23/11/2022



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



# DUTSE LOCAL GOVERNMENT COUNCIL

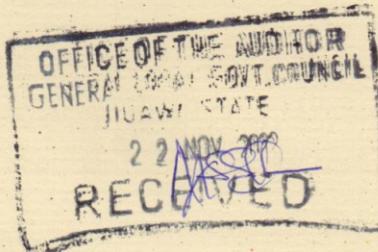
## JIGAWA STATE, NIGERIA

In case of reply please quote

Ref. No... DLG/TRE/FIN/VQLII/AO.....

Date 14<sup>th</sup> Nov, 2022

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



### ANSWER OF AUDIT QUARRY

With reference to a letter No ALG/BK20/DUT/LQ4/2022 January – June, 2022 amounting to Seventeen Million Eight Hundred and Thirty Six Thousand Two Hundred and Ninety Five Naira (N17,836,295:00) only. For services/suppliers not rendered. I am answering to your query that all the services and the supplies were rended as per the attached documents to PVS mentioned on the schedule attached for the Query.

The copy of this letter is copied to Area Auditor Dutse Local Government and B/Kudu zonal officer for their records purpose.

Best regards

BALA USMAN CHAMO  
HON. CHAIRMAN

ANCA  
Deal pls  
23/11/2022 AF



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



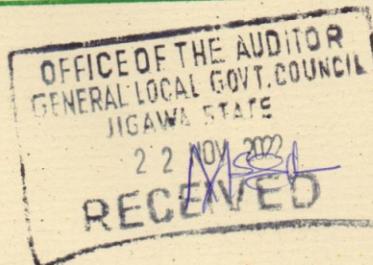
# DUTSE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE, NIGERIA

In case of reply please quote  
DLG/TRE/FIN/VOL.II/40  
Ref. No.....

14<sup>th</sup> Nov, 2022  
Date:

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



### ANSWER OF AUDIT QUARRY

With reference to a letter No ALG/BK20/DUT/LQ5/2022 January – June, 2022 amounting to two Million five hundred and sixty thousand naira (N2,560,000:00) only. I wish to write and forward here with answer of unapproved expenditure. All the payments vouchers are now duly approved by the chairman for your further verification, and a copy of this letter was sent to Area Auditor Dutse Local Government and B/Kudu zonal officer for their records purposes.

Best regards

BALA USMAN CHAMO  
HON. CHAIRMAN

UNITY AND FAITH

DACA  
Deal pls ,  
Hau  
23/11/2022



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



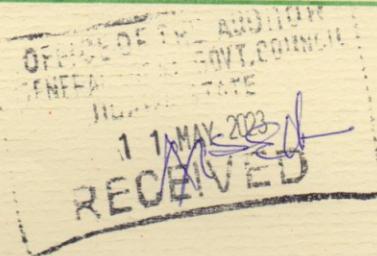
# DUTSE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE, NIGERIA

In case of reply please quote  
Ref. No..... DLG/TRE/FIN/VOL.II/40

9th May, 2023  
Date:

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

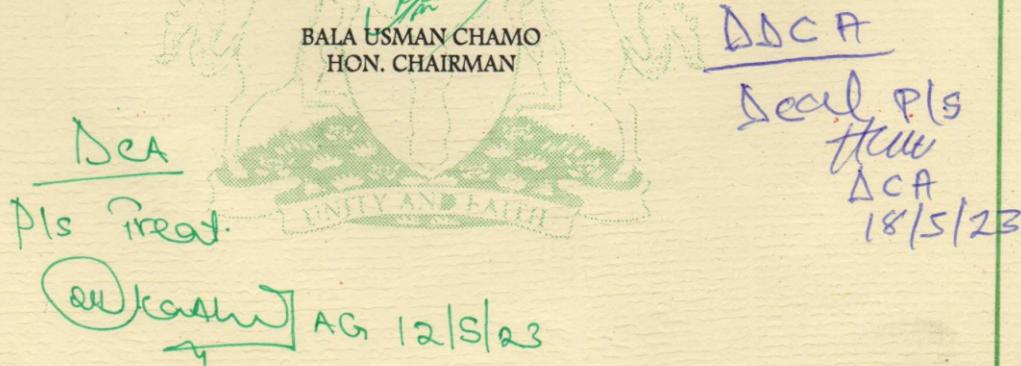


### ANSWER OF AUDIT QUARRY

Reference to a letter No. ALG/BKDZO/DUT/LQ06/2022 amounting to Sixty Eight Million Eight Hundred and Eighty Five Thousand Six Hundred and Forty three Naira (N68,885,643:00) only. I wish to write and forward here with an answer of irregular payments. All the payment voucher are duly rectified for your further verification.

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

Best regards





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

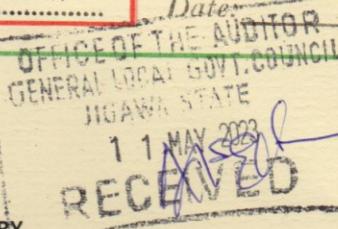


# DUTSE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE, NIGERIA

In case of reply please quote  
Ref. No..... DLG/TRE/FIN/VOL.II/40

9th May, 2023



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

### ANSWER OF AUDIT QUARRY

Reference to a letter No. ALG/BKDZO/DUT/LQ07/2022 amounting to One hundred and thirty Eight Million Nine Hundred and Ninety Eight Thousand Nine Hundred and Thirty One Naira Fifty Five Kobo (N138,998,931:55) only. I wish to write and forward here with an answer of unpresented payment vouchers that are duly prepared and posted into the cashbook.

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

Best regards

BALA USMAN CHAMO  
HON. CHAIRMAN

*pls send to verify.*  
*DCA*  
*Decides appropriate*  
*item*  
*DCA*  
*18/5/23*

*pls send to verify.*  
*DCA*  
*in cash*  
*AG 12/5/23*



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



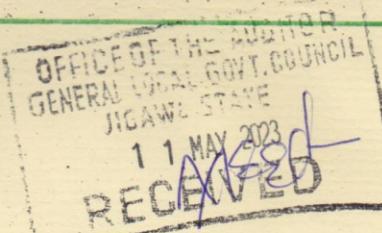
# DUTSE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE, NIGERIA

In case of reply please quote  
Ref. No..... DLG/TRE/FIN/VOL.II/40

9th May, 2023  
Date:

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



### ANSWER OF AUDIT QUARRY

Reference to a letter No. ALG/BKDZO/DUT/LQ08/2022 amounting to Forty three Million Five Hundred and Eighty three Thousand Four Hundred and Fifty One Naira Eighty Seven Boko (N43,583,451:87) only. In respect of that I write the answer of Unapproved payment vouchers, that all the vouchers were duly sign and approved, all the vouchers are ready for your verification.

This is copied to the office of the Area Auditor Dutse Local Government and Zonal Director Auditor B/Kudu Zone for their record purpose.

Best regards

BALA USMAN CHAMO  
HON. CHAIRMAN

A  
ADCA  
Deal pls.  
Halla  
DCA  
18/5/23

Dea  
Pls deal.  
④ keyshu AG 12/5/22