

GUMEL

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2022

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

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



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

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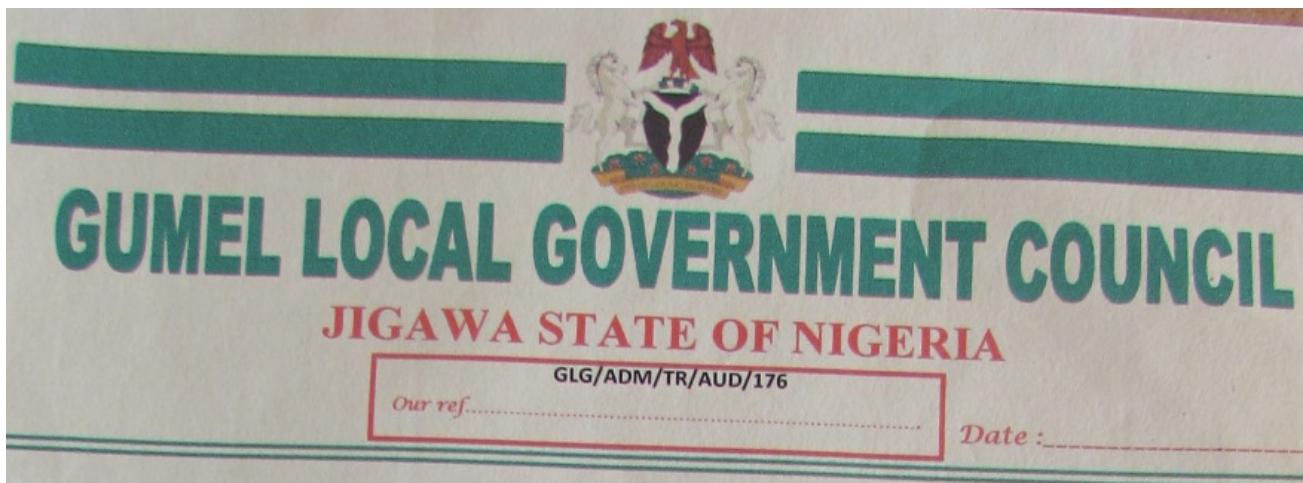
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel Local Government Council for the Year Ended 31st December, 2022



HON. AHMAD RUFA'I SUNUSI
The Executive Chairman
Gumel Local Government Council



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



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.

02/02/2023

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

04/02/2023
HARUNA LAWAN RONI
Treasurer

HON. AHMAD RUFA'I SUNUSI
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 Gumel 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 Gumel Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Gumel 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 Gumel Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Gumel 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 Gumel Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Gumel Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government.10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information



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

2.	<p>General Purpose Financial Statements (GPFS)</p> <p>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 Gumel Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Gumel Local Government Council, Jigawa State the GPFS Accounting Policy include the following:</p> <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.	<p>Basis of Preparation and Legal Provisions</p> <p>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.</p>
4.	<p>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Gumel Local Government Council, Jigawa State:</p> <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.	<p>Accounting Period</p> <p>The accounting year (fiscal year) is from 1st January to 31st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6.	<p>Reporting Currency</p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7.	<p>Department for Consolidation</p> <p>The Consolidation of the GPFS are based on the Cash transactions of all Department of Gumel Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).</p>



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

8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts <ol style="list-style-type: none">These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance <ol style="list-style-type: none">Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants& Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments <ol style="list-style-type: none">These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



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

16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: <ol style="list-style-type: none">Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases <ol style="list-style-type: none">Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and paymentsOperating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,470,000,000.00	Statutory Allocation	1	2,137,669,456.63	1,651,204,847.75
	Independent Revenue			
250,000.00	Taxes	2a	396,500.00	0.00
2,000,000.00	Rate	2b	0.00	786,000.00
7,905,000.00	Local Licenses and Fees	2c	839,092.20	459,960.00
3,600,000.00	Commercial Undertaking	2d	2,491,895.00	1,162,585.00
2,000,000.00	Rent of LGA Properties	2e	0.00	0.00
50,000.00	Interest and dividend	2f	0.00	0.00
2,000,000.00	Miscellaneous	2g	0.00	1,004,643.00
17,805,000.00	Total Independent Revenue		3,727,487.20	3,413,188.00
2,487,805,000.00	Total Receipt from Operating Activities		2,141,396,943.83	1,654,618,035.75
	PAYMENTS			
63,883,296.00	Office Of The Chairman	3a	47,865,694.32	42,893,214.00
78,981,980.00	Planning, Research and Statistics	3b	79,721,979.60	72,643,582.00
42,380,220.00	The Council	3c	60,599,415.24	33,715,513.00
104,202,282.00	Personal Management	3d	125,920,264.33	96,972,945.00
314,644,727.00	Finance And Supply	3e	249,026,745.11	296,684,842.00
761,204,757.00	Education	3f	745,304,765.12	660,630,538.00
285,008,460.00	Medical And Health	3g	288,466,856.00	233,831,043.00
71,495,161.00	Agriculture &Natural Resources	3h	65,268,885.16	57,321,217.00
87,473,415.00	Works And Housing	3i	266,143,831.32	135,533,964.00
50,000,000.00	Traditional Office Holders	3j	93,264,375.00	91,576,602.00
82,756,323.00	Social And Community Dev.	3k	76,097,758.00	67,003,733.00
1,942,030,621.00	Total Payment		2,097,680,569.20	1,788,807,193.00
545,774,379.00	Net Cash Flow From Operating Activities		43,716,374.63	(134,189,157.25)
	CASHFLOWS FROM INVESTING ACTIVITIES:			
818,409,121.00	Capital Expenditure	4	303,811,890.29	112,713,691.00
	Net Cash Flow From Investing Activities		303,811,890.29	(122,713,691.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	4,476,766.00	1,470,900.00
	Other Noncurrent liabilities	5b	(4,596,759.00)	
252,000,000.00	Other Capital Receipt	5c	239,731,402.66	251,421,641.25
	Net Cash Flow From Financing Activities		239,611,409.66	252,892,541.25
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		(20,484,106.00)	(4,010,307.00)
	Cash & Cash Equivalent as at 1st January,2022		27,316,967.00	31,327,274.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2022		6,832,861.00	27,316,967.00

The accompanying notes form part of these statements

(Signature) 04/02/2023
HARUNA LAWAN RONI
Treasurer

Gumel Local Government, Jigawa State



CONSOLIDATED REPORT STATEMENT OF GENERAL ON THE ACCOUNT OF
Gumel Local Government Council for the Year Ended 31st December, 2022
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	6,832,861.00	27,316,967.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		6,832,861.00	27,316,967.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	7,967,474.00	12,444,240.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		7,967,474.00	12,444,240.00
TOTAL ASSETS		14,800,335.00	39,761,207.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(20,364,113.00)	
Non- Current Liabilities	9	35,164,448.00	39,761,207.00
Other Public Fund		0.00	
TOTAL LIABILITIES		14,800,335.00	39,761,207.00

The accompanying notes form part of these statements

04/02/2023
HARUNA LAWAN RONI

Treasurer
Gumel Local Government, Jigawa State



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

STATEMENT NO. 3					
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022					
ACTUAL YEAR 2021		DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N				N	N
		OPENING BALANCE			
		ADD: REVENUE			
1,651,204,847.75	STATUTORY ALLOCATIONS:		1	2,137,669,456.63	2,470,000,000.00
		Independent Revenue			
	Taxes		2a	396,500.00	250,000.00
786,000.00	Rate		2b	0.00	2,000,000.00
459,960.00	Local Licenses and Fees		2c	839,092.20	7,905,000.00
1,162,585.00	Commercial Undertaking		2d	2,491,895.00	3,600,000.00
	Rent of LGA Properties		2e	0.00	2,000,000.00
	Interest and dividend		2f	0.00	50,000.00
1,004,643.00	Miscellaneous		2g	0.00	2,000,000.00
3,413,188.00	SUB TOTAL INDEPE NDENT REVENUE			3,727,487.20	17,805,000.00
1,654,618,035.75	TOTAL REVENUE			2,141,396,943.83	2,487,805,000.00
		LESS:EXPENDITURE			
42,893,214.00	Office Of The Chairman		3a	47,865,694.32	63,883,296.00
72,643,582.00	Planning, Research and Statistics		3b	79,721,979.60	78,981,980.00
33,715,513.00	The Council		3c	60,599,415.24	42,380,220.00
96,972,945.00	Personal Management		3d	125,920,264.33	104,202,282.00
296,684,842.00	Finance And Supply		3e	249,026,745.11	314,644,727.00
660,630,538.00	Education		3f	745,304,765.12	761,204,757.00
233,831,043.00	Medical And Health		3g	288,466,856.00	285,008,460.00
57,321,217.00	Agriculture &Natural Resources		3h	65,268,885.16	71,495,161.00
135,533,964.00	Works And Housing		3i	266,143,831.32	87,473,415.00
91,576,602.00	Traditional Office Holders		3j	93,264,375.00	50,000,000.00
67,003,733.00	Social And Community Dev.		3k	76,097,758.00	82,756,323.00
1,788,807,193.00	TOTAL EXPENDITURE			2,097,680,569.20	1,942,030,621.00
(134,189,157.25)	Operating Balance			43,716,374.63	545,774,379.00
		APPROPRIATIONS/TRANSFERS:			
(134,189,157.25)	Transfer to Capital Development Fund			43,716,374.63	

The accompanying notes form part of these statements

(Signature) 04/02/2023
HARUNA LAWAN RONI

Treasurer

Gumel Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gumel 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
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N		N	N	N
	OPENING BALANCE			
	ADD : REVENUE			
(388,555,165.00)	Transfer from CRF		43,716,374.63	
251,421,641.25	AID AND GRANTS	10	239,731,402.66	252,000,000.00
27,367,389.00	TOTAL REVENUE AVAILABLE		283,447,777.29	
	LESS: CAPITAL EXPENDITURE			
112,713,691.00	Capital Expenditure	11	303,811,890.29	818,409,121.00
	TOTAL CAPITAL EXPENDITURE		303,811,890.29	818,409,121.00
	INTANGIBLE ASSETS		(20,364,113.00)	
(24,444,693.00)	CLOSING BALANCE		(20,364,113.00)	

The accompanying notes form part of these statements

(Signature) 01/02/2023
HARUNA LAWAN RONI

Treasurer
Gumel Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,137,669,456.63	1,651,204,847.75
2a	Taxes	396,500.00	0.00
2b	Rate	0.00	786,000.00
2c	Local Licenses and Fees	839,092.20	459,960.00
2d	Commercial Undertaking	2,491,895.00	1,162,585.00
2e	Rent of LGA Properties	0.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	1,004,643.00
3a	Office Of The Chairman	47,865,694.32	42,893,214.00
3b	Planning, Research and Statistics	79,721,979.60	72,643,582.00
3c	The Council	60,599,415.24	33,715,513.00
3d	Personal Management	125,920,264.33	96,972,945.00
3e	Finance And Supply	249,026,745.11	296,684,842.00
3f	Education	745,304,765.12	660,630,538.00
3g	Medical And Health	288,466,856.00	233,831,043.00
3h	Agriculture &Natural Resources	65,268,885.16	57,321,217.00
3i	Works And Housing	266,143,831.32	135,533,964.00
3j	Traditional Office Holders	93,264,375.00	91,576,602.00
3k	Social And Community Dev.	76,097,758.00	67,003,733.00
4	Capital Expenditure	303,811,890.29	122,713,691.00
5a	Proceed From Loan	4,476,766.00	1,470,900.00
5b	Other Noncurrent liabilities	(4,596,759.00)	
5c	Other Capital Receipt	239,731,402.66	251,421,641.25
6	CASH AND BANK BALANCES	6,832,861.00	27,316,967.00
7	ADVANCES	7,967,474.00	12,444,240.00
8	ACCUMULATED FUND	(20,364,113.00)	0.00
9	NON CURRENT LIABILITIES	35,164,448.00	39,761,207.00
10	AID AND GRANTS	239,731,402.66	251,421,691.25
11	Capital Expenditure	303,811,890.29	122,713,691.00

The accompanying notes form part of these statements

(Signature) 04/02/2023

HARUNA LAWAN RONI

Treasurer

Gumel Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE	ECOLOGICAL & SURE-P	TOTAL
JANUARY	97,831,091.14	61,666,189.40	967,358.38		160,464,638.92
FEBRUARY	48,250,150.55	57,382,674.24	21,666,849.86		127,299,674.65
MARCH	64,955,192.60	52,579,009.53	18,114,668.84		135,648,870.97
APRIL	95,542,606.73	65,006,435.82	0.00		160,549,042.55
MAY	85,459,905.85	53,554,944.78	5,982,628.47		144,997,479.10
JUNE	72,796,638.38	63,409,940.43	31,069,670.39	35,680,650.79	202,956,899.99
JULY	115,087,662.37	60,976,324.54	0.00		176,063,986.91
AUGUST	149,383,366.35	56,530,232.71	0.00		205,913,599.06
SEPTEMBER	85,225,097.41	68,125,509.59	0.00		153,350,607.00
OCTOBER	91,556,259.98	60,291,520.26	18,192,174.98	130,730,899.96	300,770,855.18
NOVEMBER	81,200,439.24	68,910,435.31	14,495,148.84		164,606,023.39
DECEMBER	127,001,138.99	65,961,067.68	12,085,572.24		205,047,778.91
TOTAL	1,114,289,549.59	734,394,284.29	122,574,072.00	166,411,550.75	2,137,669,456.63

DETAILS OF NOTE 2a-2g

NOTE 2a: TAXES	0.00
Tenement rate	335,000.00
Ground Rates (Bank /Hotels)	61,500.00
TOTAL	396,500.00

NOTE 2b: RATE

Tenement rate	0.00
TOTAL	0.00

NOTE 2c: LOCAL LICENSES AND FEES

Motorcycle License fees	128,800.00
Slaughter House fees	50,852.20
Bakery House License Fees	35,000.00
Birth and Death Registration Fess Indigene	552,940.00
Felling of trees Fees	36,500.00
Customary Right of Occupancy fees	35,000.00
TOTAL	839,092.20

NOTE 2d: COMMERCIAL UNDERTAKING

Market	370,585.00
Motor park	409,190.00
Shop/Shopping Centre	1,355,200.00
Cattle Market	356,920.00
TOTAL	2,491,895.00

NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES

Rent on Other Local Government Building	0.00
TOTAL	0.00

NOTE 2g: MISCELANGEUS

Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
TOTAL	3,727,437.20



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	9,700,788.32
2001/2	Traveling & Transport	1,170,000.00
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	8,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	250,000.00
2001/11	Entertainment & Hospitality	990,000.00
2001/12	Miscellaneous expenses	27,754,906.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
TOTAL		47,865,694.32
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	79,482,860.56
2002/2	Traveling & Transport	149,118.80
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	10,000.24
2002/8	Consultancy service & special committee	80,000.00
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	0.00
2002/14	Contribution to pension fund	0.00
TOTAL		79,721,979.60
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	22,144,303.24
2003/2	Traveling & Transport	184,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	1,700,000.00
2003/8	Consultancy service & special committee	1,500,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,500,000.00
2003/11	Entertainment & Hospitality	1,500,000.00
2003/12	Miscellaneous expenses	32,071,112.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
TOTAL		60,599,415.24



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	89,946,918.77
2004/2	Traveling & Transport	285,000.00
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	16,926,555.56
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	9,109,790.00
2004/11	Entertainment & Hospitality	9,652,000.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
TOTAL		125,920,264.33
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	42,097,883.70
2005/2	Traveling & Transport	391,827.88
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	9,659,770.94
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	19,762,647.90
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	19,639,617.25
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	92,247,072.98
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	65,227,924.46
TOTAL		249,026,745.11
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	687,026,674.00
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	6,641,500.10
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	51,636,591.02
TOTAL		745,304,765.12



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

NOTE 3g: WASH		
2007/1	Personnel Cost	238,181,808.96
2007/2	Traveling & Transport	75,000.96
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	31,819,425.93
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	0.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	1,150,000.96
2007/13	Provision of service material	2,182,500.06
2007/14	Contribution to pension fund	15,058,119.13
	TOTAL	288,466,856.00
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	62,926,485.16
2008/2	Traveling & Transport	255,000.00
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	0.00
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	2,087,400.00
2008/14	Contribution to pension fund	0.00
	TOTAL	65,268,885.16
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	31,627,878.05
2009/2	Traveling & Transport	1,035,000.00
2009/3	Utility Service	0.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	233,480,953.27
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	0.00
2009/14	Contribution to pension fund	0.00
	TOTAL	266,143,831.32



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		0.00
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	93,264,375.00
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
	TOTAL	93,264,375.00
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	57,993,314.31
2011/2	Traveling & Transport	469,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	5,951,443.69
2011/9	Grand contribution and subvention	7,077,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	540,000.00
2011/13	Provision of service material	4,067,000.00
2011/14	Contribution to pension fund	0.00
	TOTAL	76,097,758.00



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4002/2	Women Economic Empowerment	840,000.00
4003/2	Demarcation of Grazing reserves	1,270,000.00
4007/4	Cost of Modern Shops at Motor Park	6,643,140.00
	SUB TOTAL	8,753,140.00
5001/1	2% contribution to Jigawa state university	28,053,810.04
5001/3	purchase / Repairs of Furnitures	2,712,977.45
5004/1	Rehabilitation of Women Centre	1,700,000.00
5004/2	Purchase of Relief Materials	7,760,879.53
5004/3	Youth and Women Empowerment Programme	15,245,216.98
5004/4	Social Intervention Programme	3,257,000.00
	SUB TOTAL	58,729,884.00
6001/1	Purchase of Hand pump Materials	46,951,987.00
6002/9	Control of erosion at Gumel	43,255,714.23
6003/1	Drilling of 5m Handpump	2,050,000.00
6004/7	Construction of additional Roof to 5 daily prayer Mosques	4,289,000.00
	SUB TOTAL	96,546,701.23
7001/1	Contribution to state and LGA joint project	128,190,126.70
7001/2	Payment of land compensation	3,850,000.00
7001/2	Settlement of outstanding liabilities	867,038.36
7002/2	Purchase of additional furniture to LGA office	6,875,000.00
	SUB TOTAL	139,782,165.06
	TOTAL	303,811,890.29

NOTE 5a : (PROCEED FROM LOAN)

Previous Year Advance	12,444,240.00
Current Year Advance	7,967,474.00
MARGINS	4,476,766.00

NOTE 5b : (Other Non Current Liabilities)

Current Year NCL	35,164,448.00
Previous Year NCL	39,761,207.00
MARGINS	(4,596,759.00)

NOTE 5c : (OTHER CAPITAL RECEIPTS)

MONTHS	STATE I G R	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	12,001,583.58	12,166,209.13
FEBRUARY	164,625.55	26,079,513.53	26,244,139.08
MARCH	164,625.55	22,403,524.29	22,568,149.84
APRIL	164,625.55	9,137,637.32	9,302,262.87
MAY	164,625.55	20,310,297.56	20,474,923.11
JUNE	164,625.55	22,999,687.60	23,164,313.15
JULY	164,625.55	26,265,883.37	26,430,508.92
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	32,059,040.91	32,223,666.46
OCTOBER	164,625.55	17,478,849.14	17,643,474.69
NOVEMBER	164,625.55	20,572,130.12	20,736,755.67
DECEMBER	164,625.55	23,447,748.64	23,612,374.19
TOTAL	1,975,506.60	237,755,896.06	239,731,402.66



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

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)		22,444.00	
UNITY BANK PLC (OVERHEAD A/C)		3,043,675.00	
UNITY BANK PLC (SALARY A/C)		3,392,380.00	
POLARIS BANK PLC (PROJECT A/C)		158.00	
UBA PLC (REVENUE A/C)		374,204.00	
TOTAL		6,832,861.00	
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE		4,997,974.00	
OTHER ADVANCES		2,969,500.00	
TOTAL		7,967,474.00	
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F		0.00	
Closing Balance		(20,364,143.00)	
Accumulated Fund C/D		(20,364,143.00)	
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE		7,440,959.00	
FEDERAL		26,319,031.00	
OTHER DEPOSITS		1,404,458.00	
TOTAL		35,164,448.00	
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I G R	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	12,001,583.58	12,166,209.13
FEBRUARY	164,625.55	26,079,513.53	26,244,139.08
MARCH	164,625.55	22,403,524.29	22,568,149.84
APRIL	164,625.55	9,137,637.32	9,302,262.87
MAY	164,625.55	20,310,297.56	20,474,923.11
JUNE	164,625.55	22,999,687.60	23,164,313.15
JULY	164,625.55	26,265,883.37	26,430,508.92
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	32,059,040.91	32,223,666.46
OCTOBER	164,625.55	17,478,849.14	17,643,474.69
NOVEMBER	164,625.55	20,572,130.12	20,736,755.67
DECEMBER	164,625.55	23,447,748.64	23,612,374.19
TOTAL	1,975,506.60	237,755,896.06	239,731,402.66



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


28/06/2023

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



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

- 1. STATUTORY ALLOCATIONS:** - The amount of Gumel Local Government Council received, the sum of Two Billion, One Hundred and Thirty Seven Million, Six Hundred and Sixty Nine Thousand, Four Hundred and Fifty Six Naira, Sixty Three Kobo (N2,137,669,456.63) was received from the federation account as statutory Allocation for the year 2022, This represents 87% of the approved estimated amount of N2,470,000,000.00
- 2. CAPITAL RECEIPT:** - The sum of Two Hundred and Thirty-Nine Million Seven Hundred and Thirty-One Thousand Four Hundred and Two Naira Sixty-Six Kobo (N239,731,402.66) only was received as capital receipt which represent 86% of the approved budgeted amount of N252,000,000.00.
- 3. INTERNAL GENERATED REVENUE :** The revenue section of Gumel Local Government council has realized the sum of Three Million Seven Hundred and Twenty-Seven Thousand Four Hundred and Eighty Seven Naira Twenty Kobo (N3,727,487.20) as Internally Generated Revenue which represent 21% of the approved estimated amount of N17,805,000.00.
- 4. BANK RECONCILIATION STATEMENT:** The Five Bank accounts operated by the Local Government with various bank during the year under review were properly reconciled by the Local Government cashier.
- 5. BUDGET PERFORMANCE:** The overall budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2022				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,470,000,000.00	2,137,669,456.63	332,330,543.32	87%
CAPITAL RECEIPT	252,000,000.00	239,731,402.66	63,857,046.59	95%
INTERNALLY GENERATED REVENUE	17,805,000.00	3,727,487.20	14,077,512.80	21%
TOTAL REVENUE	2,739,805,000.00	2,381,128,346.49	410,265,105.76	86.90%
EXPENDITURE				
RECURRENT EXPENDITURE	1,942,030,621.00	2,097,680,569.20	155,649,948.20	10%
CAPITAL EXPENDITURE	818,409,121.00	303,811,890.29	514,597,230.71	37%
TOTAL EXPENDITURE	2,760,439,742.00	2,401,492,459.49	358,947,282.51	86%



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

1. **TOTAL REVENUE:** - The sum of Two Billon Three Hundred and Eighty-One Million One Hundred and Twenty-Eight Thousand Three Hundred and Forty -Six Naira Forty Nine Kobo (N2,381,128,346.49) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2022. This represents 86.90% of the approved estimated amount of N2,739,805,000.00.
2. **RECURRENT EXPENDITURE:** - Expenditure amounting of Two Billion ninety Seven Million Six Hundred and Eighty Thousand Five Hundred and sixty Nine Naira Twenty Kobo (N2,097,680,569.20) only was incurred on payments of personnel and overhead cost during the year 2022. The amount represents 108% of the approved budgeted amount of N1,942,303621.00
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting of Three Hundred and Three Million Eight Hundred and Eleven Thousand Eight Hundred and Ninety Naira Twenty-Nine Kobo only (N303,811,890.29) was incurred by the Local Government which represents only 37% of the approved estimated amount of N818,409,121.00.
4. **RECOMMENDATION:**
 - a. The Local Government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate.
 - b. It is recommended that, the Local Government should find additional sources of Revenue Generation in order to boost the internal revenue of the council.

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

Queries amounting to One Hundred and Fifty Million Two Hundred and Twenty Two Thousand Six Hundred and Ninety Eight Naira (N150,220,698.00) was raised to Gumel Local Government Council upon which the sum of One Hundred and Twenty Nine Million One Hundred and Forty Seven Thousand Two Naira (N129,147,002.00) was verified and resolved were Twenty One Million Seventy Three thousand Six Hundred and Ninety Six Naira (N21,073,696.00) remained un resolved. Below is the table for Details.

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/GMZO/GML/LQ1/2022	113,229,046.00	112,187,002.00	1,042,044.00
2	ALG/GMZO/GML/LQ2/2022	5,141,733.00	0.00	5,141,733.00
3	ALG/GMZO/GML/LQ3/2022	16,960,000.00	16,960,000.00	0.00
4	ALG/GMZO/GML/LQ4/2022	13,038,419.00	0.00	13,038,419.00
5	ALG/GMZO/GML/LQ5/2022	1,851,500.00	0.00	1,851,500.00
TOTAL		150,220,698.00	129,147,002.00	21,073,696.00

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth One Hundred and Fifty Million, Two Hundred and Twenty Thousand Six Hundred and Ninety Eight Naira (N150,220,698.00) 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 One Hundred and Twenty Nine Million, One Hundred and Forty Seven Thousand, Two Naira (N129,147,002.00) only, thus leaving a balance of Twenty One Million, Seventy Three Thousand Six Hundred and Ninety Six Naira (N21,073,696.00) 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 Gumel Local Government staff and Local Education Authorities. To this effect, a sum of Fifty Five (55) 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 Three Million, Eight Hundred and Fifty Two Thousand, Six Hundred and Twenty Four Naira (N83,852,624.00).

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 Twenty Six (26) numbers of staff retired and deceased owed Gumel Local Government Council, the sum of Four Million, One Hundred and Thirty Four Thousand , Six Hundred and Sixty Three Naira (N4,134,663.00) only which has to been deducted and remitted back by the pension administration.

28th - 06 - 2023

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



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GMZO/GML/LQ1/022
The, Chairman,
Gumel Local Government

Audit Form 1

Station: Gumel
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 16,960,000:00
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

IRREGULAR EXPENDITURE JULY-DEC, 2022

Expenditure amounted to Sixteen Million, Nine Hundred and Sixty Thousand Naira (N16,960,000.00) was observed made without proper documentation.

This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5 you should either produce the required document or to recover the amount involved to Treasury and inform this office with recovery details.

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

Adahama Adahama
Area Auditor
Gumel Local Govt.

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hellu
DCA
14/6/23 Qasim AG 14/6/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/GMZO/CGW/LQ1/022
Local Querry No. _____
Chairman,
The Gumel _____
Local Government

Audit Form 1
Station: Gumel
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 13,038,418:62
Payee: Various
Nature of Payment: Various
Date: 30th June, 2022

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS JAN-JUNE, 2022

Payment to the tune of Thirteen Million, Thirty Eight Thousand, Four Hundred and Eighteen Naira, Sixty Two Kobo (N13,038,418.62) was made without supporting payment vouchers. This act is contrary to the provision of Financial Memoranda Chapter 14.3 details contain at the attached list refer.

In respect of the above, you are required to produce the vouchers or to recover the amount involved and inform this office with recovery details for further inspection.

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

Warm regards,

Adahama Adahama
Area Auditor
Gumel Local Govt.

(A) DCA
pls deal as Usual
[initials]
AG 15/12/20

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D DCA
pls deal
Haw
A CA
9/6/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

GML
ALG/GMZO/EGW/LQ2/022
Local Querry No.
Chairman,
The Gumel
Local Government

Audit Form I
Station: Gumel
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 5,141,733:40
Payee: Various
Nature of Payment: Various
Date: 30th June, 2022

AUDIT QUERRY

IRREGULAR PAYMENTS JANUARY-JUNE, 2022

Examination of payment vouchers were conducted revealed that, vouchers amounting to Five Million, One Hundred and Forty One Thousand, Seven Hundred and Thirty Three Naira, Forty Kobo (N5,141,733.40) was paid without proper supporting documents.

This is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5. Therefore, the concern officers should be asked to explain and produce the required attachment or to payback the amount to Treasury and inform this office for further verification.

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

Warm regards,

Adahama Adahama
Area Auditor
Gumel Local Govt.

(A) DCA
Pls treat as usual
[initials]
AG 18/12/22



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/GMZO/GGW/LQ3/022
Local Query No. *5*
Chairman,
The Gumel
Local Government

Audit Form 1
Station: Gumel
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 1,851,500:00
Payee: Various
Nature of Payment: Various
Date: 30th June, 2022

AUDIT QUERRY

PAYMENT FOR THE ITEMS NOT COLLECTED JAN-JUNE, 2022

Expenditure worth One Million, Eight Hundred and Fifty One Thousand, Five Hundred Naira (N1,851,500:00) was observed done for the items not collected or brought into Store.

You should either produce the items or to paid back the amount involved to Treasury and notify this office with recovery details for further verification.

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

Warm regards,

Adahama Adahama
Area Auditor
Gumel Local Govt.

*DCA
Deal
HHR A DCA
DCA Pls treat as Usual
14/9/23 [initials]
AG 15/12/22*



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query ALG/GMZO/GML/LQ/1/022
The, Chairman,
Gumel Local Government

Audit Form 1

Station: Gumel
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 113,229,046:25
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY UN-PRESENTED PAYMENT VOUCHERS JULY-DEC. 2022

It was observed during our posting of payment vouchers against Cash Book that, payment worth One Hundred and Thirteen Million, Two Hundred and Twenty Nine, Forty Six Thousand, Twenty Five Kobo (N113,229,046.25K) was made without supporting payment vouchers.

This act is contrary to the provision of Financial Memoranda Chapter 14.3 you should either produce the vouchers or to recover the amount involved and inform this office with recovery details, for our inspection.

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

A
Adahama Adahama
Area Auditor
Gumel Local Govt.

ADCA
pls deal
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DCA
14/6/23

DCA
pls deal
[Signature] AG 14/6/23



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



GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

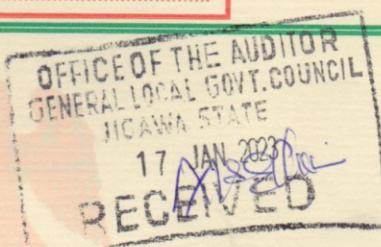
GLG/TR/AU//Q/V.II/22

Our ref.....

02/11/2022

Date :

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



RESPONSE TO AUDIT QUERIES

References to the Audit Queries No. 1,2 and 3 received for the period of January to June 2022, in which was responded as follows:

✓ (1) ALG/GMZO/GML/LQ1/022: UNPRESENTED PAYMENT VOUCHERS JAN-JUNE 2022.

In this Query all the payment Vouchers for the period January- June 2022 Amounting to N13,038,418.62 was gathered and filed for your further verification and clearance in accordance to Financial Memoranda14:3

✓ (2) ALG/GMZO/GML/LQ1/022" IRREGULAR PAYMENT JANUARY - JUNE 2022.

In this regards the effected payment voucher to (5,141,733=40) was sorted and the necessary supporting documents was attached in accordance to the Financial Memoranda 14:3 and anomalies was rectified and corrected, they are ready for your further verification and clearance.

✓ (3) ALG/GMZO/GML/LQ3/022: PAYMENT OF ITEMS NOT COLLECTED JAN-JUNE 2022.

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18/5/23

DCA
Pls Send to verify the response
An [unclear]
to AB 18/11/23



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



GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

GLG/TR/AU//O/V.II/23

Our ref.....

12th Sept. 2023

Date:

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

Dea
pls deal
with cash
AG 13/9/23

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
13 Sept 2023
RECEIVED

RESPONSE TO AUDIT QUERIES

References to the Audit Queries No. 1 and 2 received for the period of July to December 2022, in which was responded as follows:

(1) ALG/GMZO/GML/LQ1/022: UNPRESNTED PAYMENT VOUCHERS JULY-DECEMBER 2022.

In this Query all the payment Vouchers for the period July - December 2022 Amounting to N113,229,046.25 was gathered and filed for your further verifications and clearance in accordance to Financial Memorandum 14:3

(2) ALG/GMZO/GML/LQ2/022" IRREGULAR PAYMENT JULY - DECEMBER 2022.

In this regards the effected payment voucher to (N16,960,000.00) was sorted and the necessary supporting documents was attached in accordance to the Financial Memorandum 14:3 and anomalies was rectified and corrected, they are ready for your further verifications and clearance.
Esteem Regards.

(AHMED RUFA'I SUNUSI)
HON. CHAIRMAN

14/9/23