SULE TANKARKAR
LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

2022

CONSOLIDATED REPORT OF THE AUDITOR GENERAL

on the

ACCOUNTS OF SULE TANKARKAR LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2022

Contents

HON. SALEH AHMED
The Executive Chairman
Sule Tankarkar Local Government Council

SULE-TANKARKAR LOCAL GOVERNMENT

JIGAWA STATE

In case of reply, please quote
Ref. No. STKLG/FIN/AUT/VOL II/272

Date:-

15-February-2023

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.

....

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

15/02/2023
....
AHMAD ADO
Treasurer

15-2-23
....
HON. SALEH AHMED
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
FRCON	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 Sule Tankarkar 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 Sule Tankarkar Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Sule Tankarkar 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 Sule Tankarkar 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

S/N	Accounting Policies:
1	**Accounting Terminologies / Definitions** 1. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Sule Tankarkar 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 Sule Tankarkar Local Government Council, Jigawa State Government**: Cash is deemed to be controlled by, Sule Tankarkar 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: 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 aBusiness; 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); and e. Is controlled by a public sector management or the government. 10. **Notes to the GPFS shall** include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

2.	**General Purpose Financial Statements (GPFS)** The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Sule Tankarkar Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Sule Tankarkar Local Government Council, Jigawa State the GPFS Accounting Policy include the following: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. 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; and 6. Accounting Policies and Explanatory Notes.
3.	**Basis of Preparation and Legal Provisions** The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	**Fundamental Accounting Concepts** The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Sule Tankarkar Local Government Council, Jigawa State: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence h. Completeness, etc.
5.	**Accounting Period** 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.
6.	**Reporting Currency** The General Purpose GPFS are prepared in Nigerian Naira.
7.	**Department for Consolidation** The Consolidation of the GPFS are based on the Cash transactions of all Department of Sule Tankarkar Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).

8.	**Comparative Information** The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	**Budget Figures** These are figures from the approved annual budget and suplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	**Receipts** a. 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. b. 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** a. 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. b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	**Other Borrowings / Grants& Aid Received** Theseshall 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** a. 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. b. Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

16.	**Loans Granted:** Payments to other Government and Agencies in form of Loans during the year shall be shown seperately 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 disclosedunder interest payment in the Statement of Cash Receipts and Payments
19.	**Foreign Currency Transactions:** a. 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. b. 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 seperately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	**Leases** a. 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 b. 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.
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.

STATEMENT NO. 1
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022
SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	**CASH FLOW FROM OPERATING ACTIVITIES**		N	N
	RECEIPTS:			
2,310,575,642.00	Statutory Allocation	1	2,390,754,262.62	1,873,805,362.46
	Independent Revenue			0.00
300,000.00	Taxes	2a	0.00	0.00
2,000,000.00	Rate	2b	140,000.00	140,000.00
7,002,000.00	Local Licenses and Fees	2c	172,000.00	2,187,775.00
1,450,000.00	Commercial Undertaking	2d	118,396.69	516,900.00
1,100,000.00	Rent of LGA Properties	2e	0.00	20,000.00
250,000.00	Interest and dividend	2f	0.00	0.00
3,400,000.00	Miscellaneous	2g	0.00	2,814,045.00
15,502,000.00	**Total Ind ependent Revenue**		**430,396.69**	**5,678,720.00**
2,326,077,642.00	**Total Receipt from Operating Activities**		**2,391,184,659.31**	**1,879,484,082.00**
	PAYMENTS			
61,062,677.00	Office Of The Chairman	3a	35,878,481.15	35,614,947.00
91,326,276.00	Planning, Research and Statistics	3b	78,225,198.61	69,837,534.00
43,148,061.00	The Council	3c	41,342,432.72	30,852,869.00
91,952,864.00	Personal Management	3d	151,332,251.91	109,663,234.00
308,238,801.00	Finance And Supply	3e	266,813,248.25	264,592,427.00
885,785,851.00	Education	3f	848,360,239.40	855,378,623.00
307,813,713.00	Medical And Health	3g	343,222,097.59	297,011,711.00
68,939,371.00	Agriculture &Natural Resources	3h	62,338,786.13	66,455,787.00
79,271,549.00	Works And Housing	3i	174,045,561.42	88,216,572.00
40,000,000.00	Traditional Office Holders	3j	108,768,618.51	105,169,017.00
77,706,021.00	Social And Community Dev.	3k	96,544,120.50	71,350,414.00
2,055,245,184.00	**Total Payment**		**2,206,871,036.19**	**1,994,143,135.00**
	Net Cash Flow From Operating Activities		**184,313,623.12**	**(114,659,052.54)**
	CASHFLOWS FROM INVESTING ACTIVITIES:			137,692,269.00
423,332,458.00	Capital Expenditure	4	288,902,341.22	(137,692,269.00)
	Net Cash Flow From Investing Activities		**288,902,341.22**	
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	3,303,161.09	985,143.00
152,000,000.00	Other Noncurrent liabilities	5b	(3,691,605.94)	0.00
232,000,000.00	Other Capital Receipt	5c	108,632,952.99	**222,159,512.54**
	Net Cash Flow From Financing Activities		**108,244,508.14**	**223,144,655.54**
				0.00
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			0.00
	(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		3,655,790.04	**(29,206,666.00)**
	Cash & Cash Equivalent as at 1st January,2022		815,334.00	30,022,000.00
	CASH &CASH EQUIVALENT AS AT 31ST DECEMER ,2022		**4,471,124.04**	**815,334.00**

The accompanying notes form part of these statements

15/02/2023
AHMAD ADO
Treasurer
Sule Tankarkar Local Government, Jigawa State

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 SULE TANKARKAR 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	4,471,124.04	815,334.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID A SSETS			
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	38,074,054.91	41,377,216.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		**42,545,178.95**	**42,192,550.00**
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	18,772,649.89	14,728,415.00
Non- Current Liabilities	9	23,772,529.06	27,464,135.00
Other Public Fund		0.00	
TOTAL LIABILITIES		**42,545,178.95**	**42,192,550.00**

The accompanying notes form part of these statements

15/02/2023
AHMAD ADO
Treasurer
Sule Tankarkar Local Government, Jigawa State

STATEMENT NO. 3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022 SULE TANKARKARLOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	**DESCRIPTION**	**NOTES**	**ACTUAL 2022**	**FINAL BUDGET 2022**
N			**N**	**N**
	OPENING BALANCE			
	ADD: REVENUE			
2,640,000,000.00	STATUTORY ALLOCATIONS:	1	2,390,754,262.62	2,310,575,642.00
	Independent Revenue			
0.00	Taxes	2a	0.00	300,000.00
140,000.00	Rate	2b	140,000.00	2,000,000.00
172,000.00	Local Licenses and Fees	2c	172,000.00	7,002,000.00
118,396.69	Commercial Undertaking	2d	118,396.69	1,450,000.00
0.00	Rent of LGA Properties	2e	0.00	1,100,000.00
0.00	Interest and dividend	2f	0.00	250,000.00
0.00	Miscellaneous	2g	0.00	3,400,000.00
430,396.69	**SUB TOTAL INDEPENDENT REVENUE**		**430,396.69**	
	TOTAL REVENUE		**2,391,184,659.31**	
	LESS:EXPENDITURE			
35,614,947.00	Office Of The Chairman	3a	35,878,481.15	61,062,677.00
69,837,534.00	Planning, Research and Statistics	3b	78,225,198.61	91,326,276.00
30,852,869.00	The Council	3c	41,342,432.72	43,148,061.00
109,663,234.00	Personal Management	3d	151,332,251.91	91,952,864.00
264,592,427.00	Finance And Supply	3e	266,813,248.25	308,238,801.00
855,378,623.00	Education	3f	848,360,239.40	885,785,851.00
297,011,711.00	Medical And Health	3g	343,222,097.59	307,813,713.00
66,455,787.00	Agriculture &Natural Resources	3h	62,338,786.13	68,939,371.00
88,216,572.00	Works And Housing	3i	174,045,561.42	79,271,549.00
105,169,017.00	Traditional Office Holders	3j	108,768,618.51	40,000,000.00
71,350,414.00	Social And Community Dev.	3k	96,544,120.50	77,706,021.00
1,994,143,135.00	**TOTAL EXPENDITURE**		**2,206,871,036.19**	**2,055,245,184.00**
	Operating Balance		**184,313,623.12**	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		**184,313,623.12**	

The accompanying notes form part of these statements

15/02/2023
AHMAD ADO
Treasurer
Sule Tankarkar Local Government, Jigawa State

STATEMENT NO. 4 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022 SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2019)	**DESCRIPTION**	**NOTES**	**TOTAL CAPITAL EXPENDITURE 2022**	**FINAL BUDGET 2022**
N			**N**	**N**
	OPENING BALANCE			
	ADD: REVENUE			
(114,659,052.54)	**Transfer from CRF**		**184,313,623.12**	
222,159,512.54	**AID AND GRANTS**	**10**	108,632,952.99	152,000,000.00
	TOTAL REVENUE AVAILABLE		**292,946,576.11**	
107,500,460.00				
	LESS: CAPITAL EXPENDITURE			
137,692,269.00	Capital Expenditure	**11**	288,902,341.22	423,332,458.00
13,692,269.00	**TOTAL CAPITAL EXPENDITURE**		**288,902,341.22**	**423,332,458.00**
	INTANGIBLE ASSETS		**4,044,234.89**	
(30,191,809.00)	**CLOSING BALANCE**		**4,044,234.89**	

The accompanying notes form part of these statements

15/02/2023
AHMAD ADO
Treasurer
Sule Tankarkar Local Government, Jigawa State

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022 SULE TANKARKAR LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	**DESCRIPTION**	**CURRENT YEAR 2022**	**PREVIOUS YEAR 2021**
		N	**N**
1	Statutory Allocation	2,390,754,262.62	1,873,805,362.46
2a	Taxes	0.00	0.00
2b	Rate	140,000.00	140,000.00
2c	Local Licenses and Fees	172,000.00	2,187,775.00
2d	Commercial Undertaking	118,396.69	516,900.00
2e	Rent of LGA Properties	0.00	20,000.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	2,814,045.00
3a	Office Of The Chairman	35,878,481.15	35,614,947.00
3b	Planning, Research and Statistics	78,225,198.61	69,837,534.00
3c	The Council	41,342,432.72	30,852,869.00
3d	Personal Management	151,332,251.91	109,663,234.00
3e	Finance And Supply	266,813,248.25	264,592,427.00
3f	Education	848,360,239.40	855,378,623.00
3g	Medical And Health	343,222,097.59	297,011,711.00
3h	Agriculture &Natural Resources	62,338,786.13	66,455,787.00
3i	Works And Housing	174,045,561.42	88,216,572.00
3j	Traditional Office Holders	108,768,618.51	105,169,017.00
3k	Social And Community Dev.	96,544,120.50	71,350,414.00
4	Capital Expenditure	288,902,341.22	137,692,269.00
5a	Proceed From Loan	3,303,161.09	985,143.00
5b	Other Non current liabilities	(3,691,605.94)	0.00
5c	Other Capital Receipt	108,632,952.99	222,159,512.54
6	**CASH AND BANK BALANCES**	**4,471,124.04**	**815,334.00**
7	**ADVANCES**	**38,074,054.91**	**41,377,216.00**
8	**ACCUMULATED FUND**	**18,772,649.89**	**14,728,415.00**
9	**NON CURRENT LIABILITIES**	**23,772,529.06**	**27,464,135.00**
10	AID AND GRANTS	108,632,952.99	222,159,512.54
11	Capital Expenditure	288,902,341.22	137,692,269.00

The accompanying notes form part of these statements

15/02/2023

AHMAD ADO
Treasurer
Sule Tankarkar Local Government, Jigawa State

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2020 SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	**STATUTORY ALLOCATIONS**	**VAT**	**SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS**	**ECOLOGICAL / SURE-P**	**TOTAL**
JANUARY	114,450,886.90	64,996,327.15	1,131,695.69	0.00	180,578,909.74
FEBRUARY	56,447,009.42	60,546,787.58	25,347,669.68	0.00	142,341,466.68
MARCH	75,989,946.71	55,522,238.84	21,192,035.07	0.00	152,704,220.62
APRIL	111,999,437.75	68,638,535.81	0.00	0.00	180,637,973.56
MAY	99,978,053.03	56,513,932.55	6,998,972.68	0.00	163,490,958.26
JUNE	85,163,517.33	66,937,375.82	32,798,046.95	0.00	184,898,940.10
JULY	134,639,048.56	64,420,505.92	0.00	41,742,170.00	240,801,724.48
AUGUST	174,760,994.35	59,678,369.34	0.00	0.00	234,439,363.69
SEPTEMBER	99,703,354.70	71,950,661.97	0.00	0.00	171,654,016.67
OCTOBER	107,110,071.38	63,666,424.10	20,986,325.05	130,730,899.96	322,493,720.49
NOVEMBER	94,994,977.36	72,700,334.78	16,957,621.76	0.00	184,652,933.90
DECEMBER	148,576,417.02	69,565,390.85	13,918,226.56	0.00	232,060,034.43
TOTAL	**1,303,813,714.51**	**775,136,884.71**	**139,330,593.44**	**172,473,069.96**	2,390,754,262.62

DETAILS OF NOTE 2a - 2g	
NOTE 2a: TAXES	
	0.00
NOTE 2b: RATE	
Tenement rate	**140,000.00**
TOTAL	**140,000.00**
	0.00
	0.00
NOTE 2c: LOCAL LICENSES AND FEES	0.00
1003/48	172,000.00
TOTAL	**172,000.00**
NOTE 2d: COMMERCIAL UNDERTAKING	0.00
Market	64,100.00
Motor park	17,000.00
Cattle Market	37,296.69
TOTAL	**118,396.69**
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	0.00
TOTAL	**0.00**
NOTE 2g: MISCELANEOUS	0.00
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
TOTAL	**0.00**
GRNAN TOTAL OF INDEPENDENT REVENUE	**430,396.69**

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	5,578,520.00
2001/2	Traveling & Transport	1,840,000.00
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	12,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	1,880,000.00
2001/11	Entertainment & Hospitality	200,000.00
2001/12	Miscellaneous expenses	14,279,961.15
2001/13	Provision of service material	100,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	**35,878,481.15**
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	68,534,832.30
2002/2	Traveling & Transport	1,441,366.68
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	1,100,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	5,258,999.63
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	1,890,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	**78,225,198.61**
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,376,964.20
2003/2	Traveling & Transport	100,000.00
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	3,525,468.52
2003/8	Consultancy service & special committee	0.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	0.00
2003/11	Entertainment & Hospitality	13,500,000.00
2003/12	Miscellaneous expenses	3,840,000.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	**41,342,432.72**

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	65,363,943.72
2004/2	Traveling & Transport	424,619.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	120,000.00
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	42,164,351.19
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	3,568,000.00
2004/11	Entertainment & Hospitality	27,222,292.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	12,469,046.00
2004/14	Contribution to pension fund	**0.00**
	TOTAL	**151,332,251.91**
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	44,511,716.28
2005/2	Traveling & Transport	1,397,392.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	2,610,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	23,934,410.42
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	22,095,908.51
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	120,395,321.59
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	51,868,499.45
	TOTAL	**266,813,248.25**
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	780,606,179.60
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	6,925,000.00
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	60,829,059.80
	TOTAL	**848,360,239.40**

NOTE 3g: WASH		
2007/1	Personnel Cost	229,914,717.58
2007/2	Traveling & Transport	1,654,300.00
2007/3	Utility Service	0.00
2007/4	Teleph one 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	79,207,652.64
2007/8	Consultancy Service & Special Committee	7,730,000.00
2007/9	Grand Contribution and Subvention	2,455,000.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	0.00
2007/13	Provision of service material	11,182,225.63
2007/14	Contribution to pension fund	11,078,201.74
	TOTAL	**343,222,097.59**
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	57,681,296.81
2008/2	Traveling & Transport	464,000.00
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	1,023,489.32
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	3,170,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	**62,338,786.13**
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	71,576,635.96
2009/2	Traveling & Transport	997,000.00
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	96,592,275.46
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	4,879,650.00
2009/13	Provision of service material	0.00
2009/14	Contribution to pension fund	**0.00**
	TOTAL	**174,045,561.42**

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
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	108,768,618.51
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	**108,768,618.51**
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	51,174,678.29
2011/2	Traveling & Transport	462,200.00
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	11,002,189.25
2011/9	Grand contribution and subvention	13,320,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	20,585,052.96
2011/14	Contribution to pension fund	0.00
	TOTAL	**96,544,120.50**

NOTE 4: CAPITAL EXPENDITURE, 2022		
Head	**Purpose**	**Amount**
4001/2	Purchase of Fertilizer	500,000.00
4001/4	Purchase of Grains	2,000,000.00
4007/1	Women Empowerment	250,000.00
4007/2	construction of Market stall at Sule Tankarkar	7,931,882.84
	SUB TOTAL	**10,681,882.84**
5001/1	2% contribution to Jigawa state university	34,944,142.03
5001/6	**Purchase of Hospital materials**	1,966,441.25
5004/4	Purchase of Security equipment	2,082,490.00
6001/1	Purchase of Hand pump materials	82,566,518.17
6002/1	Construction of new Solar scheme at Danzomo	1,766,500.00
6004/10	Wall fencing of D/Zomo women centre	1,000,000.00
6004/18	contribution to community Development	1,000,000.00
	SUB TOTAL	**135,007,974.29**
7001/1	Land Compensation	2,000,000.00
7001/2	State & Local Government Joint Project	70,000,000.00
7001/3	Settlement of outstanding liabilities	70,212,484.09
6004/18	contribution to community development project	1,000,000.00
	SUB TOTAL	**143,212,484.09**
	GRAND TOTAL	**288,902,341.22**

NOTE 5a : (PROCEED FROM LOAN)	
Previous Year Advance	41,377,216.00
Current Year Advance	38,074,054.91
MARGIN	**3,303,161.09**
NOTE 5b : (Other Non Current Liabilities)	
Current year NCL	23,772,529.06
Previous year NCL	27,464,135.00
MARGIN	**(3,691,605.94)**

NOTE 5c : (OTHER CAPITAL RECEIPTS)

MONTHS	STATE IGR	AUGUMENTATION / STABLIZATION A.C	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	5,500,000.00	5,664,625.55
MARCH	164,625.55	21,531,268.13	21,695,893.68
APRIL	164,625.55	15,824,434.82	15,989,060.37
MAY	164,625.55	12,638,172.29	12,802,797.84
JUNE	164,625.55	12,840,762.33	13,005,387.88
JULY	164,625.55	10,401,734.95	10,566,360.50
AUGUST	164,625.55	0.00	164,625.55
SEPTEMBER	164,625.55	18,921,073.87	19,085,699.42
OCTOBER	164,625.55	4,000,000.00	4,164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	**1,975,506.60**	**106,657,446.39**	**108,632,952.99**

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2023	
UNITY BANK PLC (MAIN A/C)	275,824.33
UNITY BANK PLC (OVERHEAD A/C)	256,063.73
UNITY BANK PLC (SALARY A/C)	2,146,141.08
POLARIS BANK PLC (PROJECT A/C)	240,070.24
UBA PLC (REVENUE A/C)	1,335,947.18
LOAN ACCOUNT	217,077.48
TOTAL	**4,471,124.04**

NOTE 7: ADVANCES FOR THE YEAR 2022	
PERSONAL ADVANCE	2,377,210.00
OTHER ADVANCES	35,696,844.91
	38,074,054.91

NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022	
Accumulated Fund B/F	14,728,415.00
Closing Balance	4,044,234.89
Accumulated Fund C/D	**18,772,649.89**

NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022	
STATE	0.00
FEDERAL	20,118,101.00
OTHER DEPOSITS	3,654,428.06
TOTAL	**23,772,529.06**

NOTE 10 : OTHER CAPITAL RECIEPT

MONTHS	STATE IGR	STABLIZATION / AGUMENTATION	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	5,500,000.00	5,664,625.55
MARCH	164,625.55	21,531,268.13	21,695,893.68
APRIL	164,625.55	15,824,434.82	15,989,060.37
MAY	164,625.55	12,638,172.29	12,802,797.84
JUNE	164,625.55	12,840,762.33	13,005,387.88
JULY	164,625.55	10,401,734.95	10,566,360.50
AUGUST	164,625.55	0.00	164,625.55
SEPTEMBER	164,625.55	18,921,073.87	19,085,699.42
OCTOBER	164,625.55	4,000,000.00	4,164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	**1,975,506.60**	**106,269,001.54**	**108,632,952.99**

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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

We have examined the financial statements which have been prepared by the Management of Sule-tankarkar 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.

28th-06-2023

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

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

1. **STATUTORY ALLOCATIONS**: The account of Sule-Tankarkar Local Government reveal that, the sum of Two Billion Three Hundred and Ninety Million Seven Hundred and Fifty-Four Thousand Two Hundred and Sixty-Two Naira Sixty-Two Kobo only (N 2,390,754,262.62) was received from the Federation Account as statutory Allocation for the period of January – December 2022. This represents 103.47% of the approved estimated amount of N 2,310,575,642.00.

2. **CAPITAL RECEIPT**: The sum of One Hundred and Eight Million Six Hundred and Thirty-Two Thousand Nine Hundred and Fifty-Two Naira Ninety-Nine Kobo (N108,632,952.99) only was received as capital receipt representing 71.47% of the approved estimated amount of N152,000,000.00.

3. **INTERNALLY GENERATED REVENUE**: The sum of Four Hundred and Thirty Thousand Three Hundred and Ninety-Six Naira Sixty-Nine kobo (N430,396.69) only was realized by the revenue section of the Local Government during the year under review. The amount represents 2.78% of the approved budgeted amount of N 15,502,000.00.

4. **BANK RECONCILIATION STATEMENTS**: We have observed that, the Five Bank account operated by the Local Government Council with Unity Bank plc, Polaris Bank plc have been reconciled by the concerned offices during the period of January –December 2022.

5. **BUDGET PERFORMANCE**: The overall budget performance for the year ended 31st December and expenditure is summarized below :

REVENUE AND EXPENDITURE				
DESCRIPTION	**ESTIMATED**	**ACTUAL**	**VARIANCE**	**PERCENTAGE**
REVENUE				
STATUTORY ALLOCATION	2,310,575,642.00	2,390,754,262.62	(80,178,620.00)	103.47%
CAPITAL RECEIPT	152,000,000.00	108,632,952.99	43,367,047.01	71.47%
INTERNALLY GENERATED REVENUE	15,502,000.00	430,396.69.00	15,071,603.31	2.78%
TOTAL REVENUE	**2,478,077,642.00**	**2,499,817,611.68**	**(21,739,969.68)**	**100.88%**
EXPENDITURE				
RECURRENT EXPENDITURE	2,055,245,184.00	2,206,871,036.19	(151,625,852.19)	107.38%
CAPITAL EXPENDITURE	423,332,458.00	288,902,341.22	134,430,116.78	68.24%
TOTAL EXPENDITURE	**2,478,577,642.00**	**2,495,773,377.41**	**(17,195,735.41)**	**100.69%**

1. **TOTAL REVENUE:** The account of Sule-Tankarkar Local Government Council for the year ended 31st-December 2022revealed that, the sum of Two Billion Four Hundred and Ninety Nine Million Eight Hundred and Seventeen Thousand Six Hundred and Eleven Naira Sixty Eight Kobo (N2,499,817,611.68) Only was received from the Federation Account as Statutory Allocation and Internally Generated Revenue which represent 100.88% of the approved budgeted amount of N 2,478,077,642.00.

2. **RECURRENT EXPENDITURE:** The sum of Two Billion Two Hundred and Six Million Eight Hundred and Seventy-One Thousand Thirty-Six Naira Nineteen Kobo (N 2,206,871,036.19) Only was expended on Recurrent Expenditure which represent 107.38% of the approved estimated amount of N2,055,245,184

3. **CAPITAL EXPENDITURE:** The sum of Two Hundred and Eighty-Eight Million Nine Hundred andTwo Thousand Three Hundred and Forty-One NairaTwenty-Two Kobo(N288,902,341.22) was expended on capital expenditure. This represents 68.24% of the approved estimated amount of N423,332,458.00.

4. **RECOMMENDATION:**

a. The Local Government Council should explore more ways of internal revenue generation in the coming year.

b. More revenue was expended on recurrent expenditure instead of capital expenditure. This affects the provision of social amenities and socio-economic well-being of the electorate .

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

Queries to the tune of Thirty Million Two Hundred and Forty One Thousand Five Hundred and Forty Five Naira (N30,241,545.00) raised to Sule-Tankarkar Local government Council for the year 2022 upon which the sum of Twenty Nine Million Three Hundred and One Thousand One Hundred and Twenty Naira (N29,301,120.00) where verified and resolved leaving a balance of Nine Hundred and Forty Thousand Four Hundred and Twenty Five Naira (940,425.00) unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/GML/ZO/STK/Q1/2022	2,348,530.00	2,348,530.00	0.00
2	ALG/GML/ZO/STK/Q2/2022	12,400,000.00	11,649,575.00	750,425.00
3	ALG/GML/ZO/STK/Q3/2022	11,460,778.00	11,460,778.00	0.00
4	ALG/GML/ZO/STK/Q3/2022	4,032,237.00	3,842,237	190,000.00
	TOTAL	**30,241,545.00**	**29,301,120.00**	**940,425.00**

28th-06-2023.

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

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF SULE TANKARKAR 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 Sule Tankarkar 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 spend 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 Thirty Million, Two Hundred and Forty One Thousand Five Hundred and Forty Five Naira (N30,241,545.00) 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 Twenty Nine Million, Three Hundred and One Thousand One Hundred and Twenty Naira, (N29,301,120.00) only, thus leaving a balance of Nine Hundred and Forty Thousand Four Hundred and Twenty Five Naira (N940,425.00) 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 Sule-Tankarkar Local Government staff and Local Education Authorities. To this effect, a sum of Sixty (60) 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 Ninety Two Million, Thirty Two Thousand , Two Hundred and Thirty Five Naira (N92,032,235.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Thirty Four (34) numbers of staff retired and deceased owed Sule-Tankarkar Local Government Council, the sum of Five Million, Four Hundred and Two Thousand, Seven Hundred and Sixty One Naira(N5,402,761.00) 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.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/GMZO/STLG/Q1/2022

The, Chairman

Sule Tankarkar

Local Government

Audit Form 1

Station: Sule Tankarkar

Pv. No.: C C *Date:* C C

Head C C *Sub Head:* C C

Amount N: 2,348,530.47

Payee: Various

Nature of Payment; Various

Date: 30th June 2022

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

JANUARY – JUNE 2022

Examination of payment voucher for the period mentioned above have revealed that, payment worth Two Million Tree Hundred and Forty-Eight Thousand Five Hundred and Thirty Naira, Forty-Seven Kobo (N2,348,530.47) was made without relevant payment vouchers as per the attached list contained.

In light of the above, you are hereby requested to produce the vouchers or to pay back the amount involve to Treasury and inform this Office with recovery details.

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

ALI MUSA CNA
AREA AUDITOR
SULE TANKARKAR L.G.

B
HA CIT
Pls deal
Hm
DCA
9/6/23

A DCA
Pls deal as usual
-AG 15/12/22

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/GMZO/STLG/Q2/2022

The, Chairman

Sule Tankarkar *Local Government*

Station: Sule Tankarkar

Pv. No.: C C *Date:* C C

Head C C *Sub Head* C C

Amount N: 12,400,000.00

Payee: Various

Nature of Payment; Various

Date: 30th June 2022

AUDIT QUERRY

IRRIGULAR EXPENDITURES JANUARY – JUNE 2022

It was observed during our examination of payment voucher that, voucher worth Twelve Million Four Hundred Thousand Naira (N12,400,000.00) was paid without proper supporting document and this act is contrary to the provision of Financial Memorandum Chapter 14.4 and 14.5 respectively.

Therefore, you are hereby requested to produce such document or to recover the amount involve and inform this Office with recovery details for our further inspection.

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

ALI MUSA CNA
AREA AUDITOR
SULE TANKARKAR L.G.

A DCA
Pls deal as usual
AG 15/12/22

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/GMZO/STK/LQ~~1~~3/022

Station: Sule-Tankarkar

The, Chairman,
Sule-Tankarkar *Local Government*

Pv. No.: CC *Date:* CC
Head CC *Sub Head:* CC
Amount N: 11,460,777:82
Payee: Various
Nature of Payment; Various

Date:

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS JULY-DEC, 2022

Examination of Payment Vouchers for the period under review revealed that, payment worth Eleven Million, Four Hundred and Sixty Thousand, Seven Hundred and Seventy Seven Naira, Eighty Two Kobo (N11,460,777.82K) 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 paid back the amount involved to Treasury and inform this office with recovery details for our 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,

A
DDCA
Pls deal

DCA
Pls deal
AG 14/6/23

ΔCA
14/6/23

Ali Musa CNA
Area Auditor
Sule-Tankarkar Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No: ALG/GMZO/STK/LQ2/022 4

The, Chairman,
Sule-Tankarkar
Local Government

Station: Sule-Tankarkar
Pv. No.: CC *Date:* CC
Head CC *Sub Head:* CC
Amount N: 4,032,237:00
Payee: Various
Nature of Payment; Various
Date:

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS JULY-DEC, 2022

Examination of Payment Vouchers was conducted for the period stated above revealed that, Vouchers worth Four Million, Thirty Two Thousand, Two Hundred and Thirty Seven Naira (N4,032,237.00) were paid without proper supporting documents.

This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5 the concern officer should be asked to explain and produce the required attachment or to pay back the amount involved 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.

A
ADCA
Pls deal
Haw
DCA
14/6/23

DCA
Pls deal
AG 14/6/23

Ali Musa CNA
Area Auditor
Sule-Tankarkar Local Govt.

SULE-TANKARKAR LOCAL GOVERNMENT

JIGAWA STATE

Incase of reply please quote
Ref. No. STKLG/TR/AQ/VOL.I/34 Date: 28/12/2022

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL JIGAWA STATE
28 DEC 2022
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

AUDIT QUARRY ANSWER'S

I hereby write and attached the Audit Quarry and Answer's as served to Sule Tankarkar Local Government for the period of January – June 2022, vide reference **Nos. ALG/GML/ZO/STKLG/QI/22** and **ALG/GML/ZO/STKLG/Q2/2022** respectively.

For your information and noting.

28-12-22

Hon. Saleh Ahmed Danzomo
Executive Chairman,
Sule Tankarkar Local Government

A
DDCA
P/s deal
DCA
18/5/23

A
DCA
Pls deal as usual
AG 28/12/2022

SULE-TANKARKAR LOCAL GOVERNMENT

JIGAWA STATE

Incase of reply please quote
*Ref. No*STKLG/TR/AQ/VOL.1/36 Date: 4/5/2023

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
07 SEP 2023
RECEIVED

The Auditor General
Local Government Audit,
Jigawa State,

AUDIT QUERRY ANSWER'S

I hereby write and attached the Audit Querries for the period July - December, 2022, vide reference no:-
ALG/GML/20/STK/LQ1/022 respectively.

For your information and nothing

18-7-23

HON. SALE AHMAD
Executive chairman
Sule Tankarkar LG.

ADCA
Deal, Pls
DCA
14/9/23

DCA
Pls deal as usual
AG 7/9/23

SULE-TANKARKAR LOCAL GOVERNMENT

JIGAWA STATE

Incase of reply please quote
Ref. No............STLG/FIN/AQ/VOLI/37 **Date:** 04/05/2023

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
07 SEP 2023
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The Auditor General,
Local Government Audit,
Dutse – Jigawa State.

ANSWERS TO AUDIT QUERIES ON IRREGULAR EXPENDITURE
JANUARY TO MARCH, 2023

With reference to your letter No. ALG/GM20/STK/LQ2/ I023, I wish to write and attached herewith our response to the Above Audit Queries for your scrutiny.

Thanks for your co – operation and guidance.

4-5-23

HON. SALEH A DANZOMO
EXECUTIVE CHAIRMAN

DCA
Pls deal as Usual
AG 7/9/23

DDCA
Pls deal
DCA
14/9/23