

# GURI

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



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

**GURI LOCAL GOVERNMENT COUNCIL**

FOR THE YEAR ENDED 31ST DECEMBER, 2023



# Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2023 Annual Financial Statement
4	The Executive Chairman, Guri Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Cash Flow Statement
8	Statement of Assets and Liabilities
9	Statement of Consolidated Revenue Fund
10	Statement of Capital Development Fund
11	Details of Notes to the Accounts
12	Audit Certification
13	Disclosures and General Observations
14	Report of the Auditor General on the Accounts of Guri Local Government Council
15	Audit Queries and Response by Local Government Council



# GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

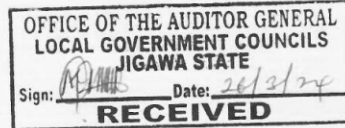
Local Govt. Secretariat  
Guri Town.

*Incase of reply please quote*

Ref. No.....GRLG/ADM/FIN/05/VOL. II/02

Date: 25/03/2024

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



### SUBMISSION OF 2023 ANNUAL FINANCIAL STATEMENT

I am directed to write and forward with a complete annual financial statement for the year 2023.

Finced attached the copy of deposit, personal advances, other advances and bank statements as well as bank reconciliation for guidance

Thanks in anticipation for your Usual Support and Cooperation.

Best Regards

HASSAN IBRAHIM  
TREASURER  
FOR: HON. CHAIRMAN

(B)  
DASA

(A)  
DASA

Pls meet

you are desired pls  
for text-checking exercise

(24/03/24) AG 26/3/24

[Signature]  
DASA  
26/3/24



**HON. MUSA SHUAIBU MUHAMMED**  
The Executive Chairman  
Guri Local Government Council



# GURI LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE

Local Govt. Secretariat  
Guri Town.

*Incase of reply please quote*

Ref. No. ....  
GRLG/ADM/FIN/05/VOL.II/03

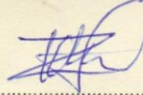
Date: 25/03/2024

The Auditor General,  
Local Government Councils,  
Jigawa State.

### RESPONSIBILITY FOR FINANCIAL STATEMENT

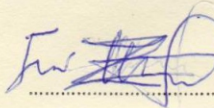
These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement comply with the general accepted accounting practice.

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


  
25/03/24

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

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

  
25/03/2024

HASSAN IBRAHIM  
Treasurer

  
25/03/2024

MUSA SHU'AIBU GURI  
Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023  
(IPSAS CASH)**

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
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 Guri 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 Guri Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Guri 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 Guri Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Jigawa State.



S/N	Accounting Policies:
1	<p data-bbox="276 349 1410 383"><b>Accounting Terminologies / Definitions</b></p> <ol data-bbox="276 405 1410 2038" style="list-style-type: none"><li data-bbox="276 405 1410 539">1. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by the Guri Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.</li><li data-bbox="276 551 1410 640">2. <b>Cash:</b> Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li><li data-bbox="276 651 1410 741">3. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</li><li data-bbox="276 752 1410 842">4. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li><li data-bbox="276 853 1410 1043">5. <b>Cash flows</b> are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</li><li data-bbox="276 1055 1410 1088">6. <b>Cash receipts</b> are cash inflows.</li><li data-bbox="276 1099 1410 1133">7. <b>Cash payments</b> are cash outflows.</li><li data-bbox="276 1144 1410 1491">8. <b>Cash Controlled by Guri Local Government Council, Jigawa State Government:</b> Cash is deemed to be controlled by, Guri Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</li><li data-bbox="276 1503 1410 1939">9. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics:<ol data-bbox="276 1615 1410 1939" style="list-style-type: none"><li data-bbox="276 1615 1410 1648">a. Is an entity with the power to contract in its own name;</li><li data-bbox="276 1659 1410 1693">b. Has been assigned the financial and operational authority to carry on a Business;</li><li data-bbox="276 1704 1410 1794">c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;</li><li data-bbox="276 1805 1410 1895">d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li><li data-bbox="276 1906 1410 1939">e. Is controlled by a public sector management or the government.</li></ol></li><li data-bbox="276 1951 1410 2038">10. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li></ol>



2.	<p><b>General Purpose Financial Statements (GPFS)</b></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 Guri Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Guri Local Government Council, Jigawa State the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"><li>1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none"><li>a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li><li>b. separately identifies payments made by third parties on behalf of the State government.</li></ol></li><li>2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li><li>3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li><li>4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li><li>5. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li><li>6. Accounting Policies and Explanatory Notes.</li></ol>
3.	<p><b>Basis of Preparation and Legal Provisions</b></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><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Guri Local Government Council, Jigawa State:</p> <ol style="list-style-type: none"><li>a. Cash Basis of Accounting;</li><li>b. Understability;</li><li>c. Materiality,</li><li>d. Relevance;</li><li>e. Going Concern Concept;</li><li>f. Consistency Concept</li><li>g. Prudence</li><li>h. Completeness, etc.</li></ol>
5.	<p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6.	<p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7.	<p><b>Department for Consolidation</b></p> <p>The Consolidation of the GPFS are based on the Cash transactions of all Department of Guri Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).</p>



8.	<b>Comparative Information</b> The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	<b>Budget Figures</b> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	<b>Receipts</b> 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.	<b>External Assistance</b> 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.	<b>Other Borrowings / Grants &amp; Aid Received</b> These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	<b>Interest Received</b> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	<b>Government Business Activities</b> Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	<b>Payments</b> 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.	<b>Loans Granted:</b> Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	<b>Loan Repayments</b> Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	<b>Interest on Loans:</b> Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	<b>Foreign Currency Transactions:</b> 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.	<b>Prepayments</b> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	<b>Investments:</b> Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	<b>Leases</b> 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.	<b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	<b>Advances</b> All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



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

STATEMENT NO. 1					
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
GURI LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ANNUAL BUDGET	ACCOUNT CODE	CASHFLOW FROM OPERATING ACTIVITIES:	EXPLANATORY	ACTUAL YEAR	PREV. YEAR
2023	1	RECEIPT:	NOTES (REF)	2023	2022
1,678,068,144.00	110101 & 110103	Statutory Allocation: FAAC	1	2,004,428,802.80	1,473,768,147.28
935,889,695.00	110102	Value Added Tax Allocation	2	1,032,781,884.26	747,908,072.67
<b>2,613,957,839.00</b>	11	<b>Sub-Total-Statutory Allocation</b>		<b>3,037,210,687.06</b>	<b>2,221,676,219.95</b>
		<b>INDEPENDENT REVENUE</b>			
200,000.00	120101	Direct Taxes - (Personal Taxes)	3	0.00	0.00
8,650,000.00	120201	Licenses General	4	8,474,670.00	11,944,589.03
29,350,000.00	120204	Fees General	5	36,417,069.59	21,042,744.82
0.00	120205	Fines General	6	0.00	270,000.00
300,000.00	120206	Sales General	7	0.00	0.00
10,710,000.00	120207	Earnings General	8	6,796,680.52	8,786,511.45
900,000.00	120208	Sales/Rent of Government Buildings:	9	400,000.00	0.00
0.00	120209	Rent on land & others- General	10	0.00	0.00
2,000,000.00	120210	Repayment - General	11	339,626.00	0.00
0.00	120212	Interest Earned	12	0.00	0.00
2,000,000.00	120213	Re-imbusement General	13	1,975,506.60	1,975,506.60
<b>54,110,000.00</b>	12	<b>Sub-Total - Independent Revenue</b>		<b>54,403,552.71</b>	<b>44,019,351.90</b>
0.00	130201	Aid and Grants	14		
0.00	140101	Transfer from CRF to CDF	15	0.00	0.00
150,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	16	32,220,000.00	45,046,904.44
<b>150,000,000.00</b>		<b>Total - Aid and Grants</b>		<b>32,220,000.00</b>	<b>45,046,904.44</b>
<b>2,818,067,839.00</b>	1 = A	<b>Total Receipts</b>		<b>3,123,834,239.77</b>	<b>2,310,742,476.29</b>
		<b>Payments:</b>			
809,275,431.00	210101 & 210201	Personnel Cost	17	729,675,813.59	707,274,703.67
0.00	210202	Contribution to Pension/Social Contribution	18		
1,291,138,760.00	220201-220210 & 2204	Overhead Charges:	19	1,230,161,253.59	825,971,958.86
0.00	220101 & 2206	Consolidated Revenue Fund Charges (Incl. Service	20		
0.00	220501 & 220502	Subvention to Parastatals:	21		
0.00	-	Other Operating Activities:	22		
<b>2,100,414,191.00</b>	B	<b>Total Payments</b>		<b>1,959,837,067.18</b>	<b>1,533,246,662.53</b>
<b>717,653,648.00</b>	C = A - B	<b>Net Cash Flow from Operating Activities</b>		<b>1,163,997,172.59</b>	<b>777,495,813.76</b>
		<b>Cash Flow from Investment Activities:</b>			
1,411,694,320.00	23	Capital Expenditure:	23	1,156,409,671.83	786,877,938.53
<b>(1,411,694,320.00)</b>	D	<b>Net Cash Flow from Investment Activities</b>		<b>(1,156,409,671.83)</b>	<b>(786,877,938.53)</b>
		<b>Cash Flow from Financing Activities:</b>			
0.00	13	Proceeds from Loan	24	189,004.30	588,195.00
0.00		Other Non-Current Liabilities	25	(1,851,557.28)	(19,827,529.23)
<b>0.00</b>	E	<b>Net Cash Flow from Financing Activities</b>		<b>(1,662,552.98)</b>	<b>(19,239,334.23)</b>
	F = C+D+E	<b>Net Cash for the year</b>		<b>5,924,947.78</b>	<b>(28,621,459.00)</b>
	F			<b>8,288,865.10</b>	<b>36,910,324.10</b>
	H = F+G	<b>Cash &amp; Its Equivalent as at 31st December, 2023</b>		<b>14,213,812.88</b>	<b>8,288,865.10</b>

The accompanying notes form part of these statements

  
28/03/2024  
**HASSAN IBRAHIM**  
Treasurer

Guri Local Government, Jigawa State



STATEMENT NO. 2				
ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023				
GURI LOCAL GOVERNMENT COUNCIL				
JIGAWA STATE GOVERNMENT OF NIGERIA				
ACCOUNT CODE	ASSETS:-	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
	<b>Liquid Assets:-</b>			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	26	14,213,812.88	8,288,865.10
	<b>TOTAL LIQUID ASSETS</b>		<b>14,213,812.88</b>	<b>8,288,865.10</b>
	<b>Investments and Other Cash Assets:</b>			
220301	Advances:-	27	50,042,535.70	50,231,540.00
	Impress:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>50,042,535.70</b>	<b>50,231,540.00</b>
3	<b>TOTAL ASSETS</b>		<b>64,256,348.58</b>	<b>58,520,405.10</b>
	<b>LIABILITIES:-</b>			
CRF	<b>PUBLIC FUNDS</b>			
46010101	Accumulated Fund:	28	32,023,364.09	24,435,863.33
460102	Trust Funds;			
460104	Other Public Funds:			
4601	<b>TOTAL PUBLIC FUNDS</b>		<b>32,023,364.09</b>	<b>24,435,863.33</b>
	<b>OTHER LIABILITIES</b>			
410101 & 410102	Deposits (Non-Current Liabilities)	29	32,232,984.49	34,084,541.77
4	<b>TOTAL LIABILITIES</b>		<b>64,256,348.58</b>	<b>58,520,405.10</b>

The accompanying notes form part of these statements

  
28/07/2024  
**HASSAN IBRAHIM**

Treasurer


Guri Local Government, Jigawa State



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

STATEMENT NO. 3 CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023 GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUAL PREVIOUS 2022	CASHFLOW FROM OPERATING ACTIVITIES:	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR 2023	FINAL BUDGET 2023
	RECEIPT:	1	NOTES REF		
1,473,768,147.28	Statutory Allocation: FAAC	110101 & 110103	1	2,004,428,802.80	1,678,068,144.00
747,908,072.67	Value Added Tax Allocation	110102	2	1,032,781,884.26	935,889,695.00
<b>2,221,676,219.95</b>	<b>Sub-Total-Statutory Allocation</b>	11		<b>3,037,210,687.06</b>	<b>2,613,959,862.00</b>
	INDEPENDENT REVENUE				
	Direct Taxes - (Personal Taxes)	120101	3	0.00	200,000.00
11,944,589.03	Licenses General	120201	4	8,474,670.00	8,650,000.00
21,042,744.82	Fees General	120204	5	36,417,069.59	29,350,000.00
270,000.00	Fines General	120205	6	0.00	0.00
	Sales General	120206	7	0.00	300,000.00
8,786,511.45	Earnings General	120207	8	6,796,680.52	10,710,000.00
	Sales/Rent of Government Buildings:	120208	9	400,000.00	900,000.00
	Rent on land & others- General	120209	10	0.00	0.00
	Repayment - General	120210	11	339,626.00	2,000,000.00
	Interest earned	120212	12	0.00	
1,975,506.60	Re-imbusement General	120213	13	1,975,506.60	2,000,000.00
<b>44,019,351.90</b>	<b>Sub-Total- Independent Revenue</b>	12		<b>54,403,552.71</b>	<b>54,110,000.00</b>
0.00	Aid and Grants	130201	14	0.00	0.00
0.00	Transfer from CFR to CDF	140101	15	0.00	0.00
45,046,904.44	Transfer from Stabilization Fund	140102	16	32,220,000.00	150,000,000.00
	<b>Sub - Total Aid and Grants</b>			<b>32,220,000.00</b>	<b>150,000,000.00</b>
<b>2,310,742,476.29</b>	<b>Total Receipts</b>	1 = A		<b>3,123,834,239.77</b>	<b>2,818,069,862.00</b>
	<b>Payments:</b>				
707,274,703.67	Personnel Cost	210101 & 210201	17	729,675,813.59	809,275,431.00
	Contribution to Pension/Social Contribution	210202	18	0.00	0.00
825,971,958.86	Overhead Charges:	220201-220210 & 2204	19	1,230,161,253.59	1,291,138,760.00
	Consolidated Revenue Fund Charges (Incl. Service)	220101 & 2206	20	0.00	0.00
	Subvention to Parastatals:	220501 & 220502	21	0.00	0.00
	Other Operating Activities:	-	22	0.00	0.00
1,533,246,662.53	<b>Total Payments</b>	B		<b>1,959,837,067.18</b>	<b>2,100,414,191.00</b>
777,495,813.76	<b>OPERATING BALANCE</b>	C = A - B		<b>1,163,997,172.59</b>	<b>717,655,671.00</b>
	<b>APPROPRIATIONS/TRANSFERS:</b>				
0.00	Transfer to Capital Development Fund			<b>1,163,997,172.59</b>	717,655,671.00
777,495,813.76	The Accompanying Notes form part of these Statements			0.00	0.00

The accompanying notes form part of these statements

  
HASSAN IBRAHIM


Treasurer

Guri Local Government, Jigawa State



STATEMENT NO. 4					
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023					
GURI UYO LOCAL GOVERNMENT COUNCIL					
JIGAWA STATE GOVERNMENT OF NIGERIA					
ACTUALPREVIOUS	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY	ACTUAL YEAR	FINAL BUDGET
2022			NOTES (REF)	2023	2023
777,495,813.76	Transfer from Consolidated Revenue Fund:	140101		1,163,997,172.59	717,655,671.00
0.00	Aid and Grants	130100		0.00	0.00
0.00	OTHER CAPITAL RECEIPTS TO CDF	14020201		0.00	0.00
0.00	INTERNAL LOANS	14020202		0.00	0.00
0.00	FEDERAL GOVERNMENT TREASURY BONDS	14020203		0.00	0.00
0.00	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204		0.00	0.00
<b>777,495,813.76</b>	<b>TOTAL REVENUE AVAILABLE:</b>			<b>1,163,997,172.59</b>	<b>717,655,671.00</b>
	<b>LESS: CAPITAL EXPENDITURE</b>				
	Capital Expenditure: Administrative Sector:	23	<b>23</b>	498,583,510.75	540,380,200.00
	Capital Expenditure: Economic Sector:	23	<b>23</b>	374,126,509.40	553,250,800.00
	Capital Expenditure: Social Service Sector:	23	<b>23</b>	283,699,651.68	267,594,358.00
<b>786,877,938.53</b>	<b>TOTAL CAPITAL EXPENDITURE:</b>	<b>23</b>	<b>23</b>	<b>1,156,409,671.83</b>	<b>1,361,225,358.00</b>
0.00	Intangible Assets			7,587,500.76	(643,569,687.00)
<b>(9,382,124.77)</b>	<b>CLOSING BALANCE</b>			<b>7,587,500.76</b>	<b>(643,569,687.00)</b>

The accompanying notes form part of these statements

  
28/03/2024  
**HASSAN IBRAHIM**

Treasurer

Guri Local Government, Jigawa State



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

**NOTE 1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023**

**GURI LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE GOVERNMENT OF NIGERIA**

MONTH	STATUTORY ALLOC	SHARE OF EXCH	ADD INFLOW	E-MONEY	NON-OIL REV.	FOREX EQUAL.	SURE-P	TOTAL RECEIPT
JANUARY	135,004,889.79	4,801,143.70	0.00	7,890,135.93	0.00	0.00	98,346,948.14	246,043,117.56
FEBRUARY	77,963,952.02	0.00	0.00	4,313,078.07	25,157,623.02	34,267,877.62	0.00	141,702,530.73
MARCH	74,201,196.35	0.00	0.00	3,802,088.75	0.00	22,838,746.46	0.00	100,842,031.56
APRIL	101,143,648.94	0.00	29,800,310.55	4,741,870.91	0.00	0.00	104,584,719.97	240,270,550.37
MAY	71,846,913.71	0.00	29,615,752.13	4,742,266.73	5,250,286.54	9,516,144.36	0.00	120,971,363.47
JUNE	108,669,111.98	127,354.78	27,869,767.42	4,672,496.42	0.00	0.00	0.00	141,338,730.60
JULY	60,923,504.80	64,845,804.77	0.00	3,723,366.59	0.00	0.00	0.00	129,492,676.16
AUGUST	79,103,843.02	58,667,990.80	7,244,297.78	4,180,064.86	0.00	0.00	0.00	149,196,196.46
SEPTEMBER	63,834,129.51	47,524,996.12	38,741,015.91	4,579,051.12	0.00	0.00	162,900,944.42	317,580,137.08
OCTOBER	79,252,625.99	35,566,305.59	0.00	3,570,180.26	0.00	0.00	0.00	118,389,111.84
NOVEMBER	61,282,439.31	38,753,755.75	0.00	5,057,661.96	13,125,716.36	0.00	0.00	118,219,573.38
DECEMBER	72,633,431.10	73,010,947.96	30,841,089.86	3,897,314.67	0.00	0.00	0.00	180,382,783.59
<b>TOTAL</b>	<b>985,859,686.52</b>	<b>323,298,299.47</b>	<b>164,112,233.65</b>	<b>55,169,576.27</b>	<b>43,533,625.92</b>	<b>66,622,768.44</b>	<b>365,832,612.53</b>	<b>2,004,428,802.80</b>

**NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 2023**

**GURI LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE GOVERNMENT OF NIGERIA**

MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	79,245,719.11	0.00	79,245,719.11
FEBRUARY	77,832,168.49	0.00	77,832,168.49
MARCH	72,655,655.72	0.00	72,655,655.72
APRIL	67,701,752.18	0.00	67,701,752.18
MAY	66,468,161.50	0.00	66,468,161.50
JUNE	85,542,843.82	0.00	85,542,843.82
JULY	87,074,415.11	0.00	87,074,415.11
AUGUST	88,496,443.71	0.00	88,496,443.71
SEPTEMBER	102,778,607.74	0.00	102,778,607.74
OCTOBER	93,778,450.29	0.00	93,778,450.29
NOVEMBER	103,010,211.03	0.00	103,010,211.03
DECEMBER	108,197,455.56	0.00	108,197,455.56
<b>TOTAL</b>	<b>1,032,781,884.26</b>	<b>0.00</b>	<b>1,032,781,884.26</b>

The accompanying notes form part of these statements

  
28/03/2024

**HASSAN IBRAHIM**

Treasurer

Guri Local Government, Jigawa State



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

<b>NOTE 3 TO 13</b>	<b>INDEPENDENT REVENUE</b>	
<b>CODE</b>	<b>TITLE</b>	<b>AMOUNT</b>
12	<b>INDEPENDENT REVENUE</b>	0.00
<b>1201</b>	<b>TAX REVENUE</b>	0.00
		0.00
120101	Personal Tax	0.00
	<b>SUB-TOTAL</b>	<b>0.00</b>
<b>1202</b>	<b>NON TAX REVENUE</b>	
<b>12201</b>	<b>LICENCES GENERAL</b>	
12020105	Radio, Television station licenses	0.00
12020107	Boat canoe (small craft) licenses	0.00
12020111	Bake/bakery House license	120,300.00
12020116	Cattle Dealers licenses	158,500.00
12020117	Dried Fish & Meat licenses	1,178,520.00
12020119	Fishing permits	0.00
1202020	Hawkers permits	0.00
12020121	Hunting permits	0.00
12020122	produce buying licenses	5,234,450.00
12020126	Tractor Hiring services	1,105,000.00
12020130	Cinematograph / photo Studio operation license	68,000.00
12020132	Motor vehicle licenses (B.L)	4,500.00
12020135	Private School license	0.00
12020136	Health Facilities Licenses	0.00
12020137	Trade / kiosk permit Licenses	0.00
12020138	Forest / Timber Licenses	0.00
12020147	Licenses of Hotels & Restaurant	0.00
12020148	Food & Water processing Licenses	0.00
12020149	Communication Equipment Inst. Permits	397,700.00
12020157	Public Conveniences Licenses fees	0.00
12020158	Minor Industry Licenses Fees	0.00
12020159	Welding Machine Licenses	0.00
120201160	Auto spare parts	0.00
12020161	Building Material / Block Making Licenses	0.00
12020162	Sewing / Tailoring Services	0.00
12020163	Barbing Saloon / Boutiques Services Fees	0.00
12020164	Central of noise	0.00
12020165	In pounding of Animal Fees	0.00
12020166	Sand dredging license	207,700.00
12020167	Circuit / watch repairs license	0.00
12020168	Vulganizers license	0.00
12020169	Rice mills /cassava grinding license	0.00
	<b>SUB-TOTAL</b>	<b>8,474,670.00</b>



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

CODE	TITLE	AMOUNT
<b>120204</b>	<b>FEES - GENERAL</b>	
12020404	Trade Union Fees	0.00
12020413	Firm Censorship / production Fees	0.00
12020417	Contactora Registration Fees	7,569,720.00
1220418	Marriage / Divorce Fees	0.00
12020427	Tender Fees	26,833,649.59
12020431	Environmental Impact Assessment	0.00
12020432	Pharmaceutical Inspection Fees	0.00
1202048	Survey /planning / Building Fees	0.00
12020443	Birth / Death Registration	1,605,700.00
12020449	Business / Petty Trade Operating Fees	24,000.00
12020451	Timber /Forest Fees (falling of tress)	259,000.00
12020460	Building Plan Approval Fees	25,000.00
12020478	Workshop Fees (Blacksmith, Furniture's)	0.00
12020479	Motor vehicle Tax & Motorcycle Achaba Reg. fees	0.00
12020483	Certificate of Occupancy	0.00
12020493	Motor mechanic/Car wash	35,000.00
1202499	Slaughter stock fees	65,000.00
	<b>SUB-TOTAL</b>	<b>36,417,069.59</b>
<b>120206</b>	<b>SALES GENERAL</b>	
12020605	Sales of Stores /Scraps/ Unserviceable Items	400,000.00
12020609	Proceed from Sales of Farm Product	0.00
12020623	Advertisement Rate	0.00
	<b>SUB-TOTAL</b>	<b>400,000.00</b>
<b>120207</b>	<b>EARNING - GENERAL</b>	
12020701	Earning from Cattle Market	229,770.00
12020702	Earning from Market	1,013,060.00
12020704	Earning from Use of Govt Vehicle Mass Transit	2,977,700.00
12020705	Earning from Motor Park	1,447,110.00
12020708	Earning from Agricultural Produce	448,040.52
12020709	Earning from Tourism Art Centre	0.00
12020711	Earning from Comm., Activity, shop & shopping centre	681,000.00
12020719	Farm plot & Land charges	0.00
12020720	Hire of sump lory & others	0.00
12020725	Broad band Access Network	0.00
12020733	Abattoir / Slaughter House	0.00
	<b>SUB-TOTAL</b>	<b>6,796,680.52</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDING GENERAL</b>	
12020801	Rent on Government Quarters	0.00
12020803	Rent on government Building	0.00
12020805	Rent on Government properties	0.00
	<b>SUB-TOTAL</b>	<b>0.00</b>



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

CODE	TITLE	AMOUNT
<b>12209</b>	<b>RENT ON LAND &amp; OTHERS-GENERAL</b>	
1220901	Rent on Government land	0.00
12020909	Rent from Food sellers	0.00
1202010	Certificate of Temporary permit	0.00
	<b>SUB-TOTAL</b>	<b>0.00</b>
<b>120210</b>	<b>REPAMENT - GENERAL</b>	
12021002	Motor Vehicle Advances	0.00
12021003	Bicycle Advances (principal	0.00
12021004	Motor Vehicle Refurbishing Loan	0.00
12021012	Refund on Overpayment	339,626.00
12021013	Unclaimed Deposit	0.00
12021014	Recovery of Public Funds	0.00
	Payment in lieu of resignations notice	0.00
	<b>SUB-TOTAL</b>	<b>339,626.00</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>	
12021101	Operating Surplus	0.00
12021102	Dividend received	0.00
12021103	other investment income	0.00
	<b>SUB-TOTAL</b>	<b>0.00</b>
<b>12213</b>	<b>RE-IMBURSEMENT GENERAL</b>	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	<b>SUB-TOTAL</b>	<b>1,975,506.60</b>
	<b>TOTAL - INDEPENDENT REVENUE</b>	<b>54,403,552.71</b>



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

<b>NOTE 16: DETAILS OF AUGMENTATION FROM STABILIZATION ACCOUNT</b>		
<b>MONTH</b>	<b>AUGMENTATION</b>	<b>TOTAL</b>
JANUARY		0.00
FEBRUARY	750,000.00	750,000.00
MARCH	10,750,000.00	10,750,000.00
APRIL	1,000,000.00	1,000,000.00
MAY	1,000,000.00	1,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY		0.00
AUGUST	1,500,000.00	1,500,000.00
SEPTEMBER	15,000,000.00	15,000,000.00
OCTOBER	70,000.00	70,000.00
NOVEMBER	1,000,000.00	1,000,000.00
DECEMBER	150,000.00	150,000.00
<b>TOTAL</b>	<b>32,220,000.00</b>	<b>32,220,000.00</b>

<b>NOTE 17 : DETAILS OF PERSONNEL COST</b>		
<b>CODE</b>	<b>PERSONNEL COST</b>	<b>AMOUNT</b>
<b>1000000000</b>	<b>ADMINISTRATIVE SECTOR</b>	
11100100100	Office of the Chairman	28,688,819.60
11200100100	Legislative Council	18,362,874.00
12500100100	Administrative and General services	27,057,592.24
	<b>SUB - TOTAL</b>	<b>74,109,285.84</b>
<b>2000000000</b>	<b>ECONOMIC SECTOR</b>	
021500100100	Agriculture Section	10,560,555.00
021500100200	Forestry Section	6,232,987.66
021500100300	Livestock Section (Veterinary)	23,484,243.00
022000100100	Treasury Account Section	19,790,493.00
022000100300	Internal Audit	2,225,653.53
022000300000	Planning, Research & Statistics Department	22,069,910.00
22000300200	Monitoring & Evaluation	0.00
22000300300	Statistics	0.00
022000100100	Treasury Revenue Section	5,084,191.00
023400100100	Road & Communication Section	3,488,918.40
023400100200	Mechanical Section	7,188,738.00
023400100300	Electrical Section	2,997,459.96
023400100400	Land & Survey Section	3,701,989.10
023400100500	Building Section	1,114,260.50
	<b>SUB-TOTAL</b>	<b>107,939,399.15</b>
<b>3000000000</b>	<b>SOCIAL SECTOR</b>	
051700000000	Local Education Authority	0.00
051700100100	Education (Non-Teaching Staff)	31,841,683.00
051700100200	Education (Teaching Staff)	333,506,571.00
051700100300	Adult Education	0.00
051700100400	Other Education	0.00
052100100100	Preventive (Water, Sanitation and Hygiene)	36,625,978.00
052100100200	Curative	116,525,025.60
052100100300	Rural Water Supply	2,901,834.00
055200100100	Traditional Officer (District Head Office)	0.00
055100100100	Community Development Section	13,269,185.00
055100100200	Information, Youth, Sport & Culture	3,446,881.00
055100100300	Social Welfare Section	6,868,755.00
055100100400	Trade Section and Cooperatives	2,641,216.00
	<b>SUB-TOTAL</b>	<b>547,627,128.60</b>
	<b>GRAND TOTAL</b>	<b>729,675,813.59</b>



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

<b>19: DETAILS OF OVERHEAD EXPENSES</b>		
<b>CODE</b>	<b>ADMINISTRATIVE SECTOR</b>	<b>AMOUNT</b>
<b>011100100100</b>	<b>OFFICE OF THE CHAIRMAN SECTION</b>	
2202010102	Local Travel and Transport	5,610,000.00
22020501	Local Training	6,610,000.00
22020604	Security Vote	8,000,000.00
22020301	Office Material and Consumable	3,170,000.00
22021001	Entertainment & Hospitality	0.00
22021077	Furniture's Allowance	7,787,994.00
	<b>SUB-TOTAL</b>	<b>31,177,994.00</b>
<b>011200100100</b>	<b>LEGISLATIVE COUNCIL SECTION</b>	
22020102	Local Travel and Transport	3,500,000.00
22020305	Printing of Non-Security document	3,000,000.00
22020801	Motor Vehicle fuel cost	1,500,000.00
22020301	Office Material and Consumable	6,000,000.00
22020501	Local Training	4,500,000.00
22021076	Furniture allowances	4,180,000.00
22021001	Entertainment & Hospitality	1,500,000.00
	<b>SUB-TOTAL</b>	<b>24,180,000.00</b>
<b>012500100100</b>	<b>ADMINISTRATION AND GENERAL SERVICES SECTION</b>	
22020102	Local Travel and Transport	2,206,000.00
22021001	Entertainment and Hospitality	9,995,000.00
22020501	Local Training	41,126,083.00
22020701	Standing order	129,693,447.10
22020301	Office Material and Consumables	297,250.00
	<b>SUB-TOTAL</b>	<b>183,317,780.10</b>
	<b>ECONOMIC SECTOR</b>	
<b>021500100100</b>	<b>AGRICULTURE AND NATURAL RESOURCES SECTION</b>	
22020102	Local Travel and Transport	0.00
22020301	Office Materials and Consumables	707,500.00
220204	Other Maintenance	4,564,200.00
22021001	Entertainment & Hospitality	0.00
22021044	Committees & Commissions	0.00
	<b>SUB-TOTAL</b>	<b>5,271,700.00</b>
<b>021500100200</b>	<b>FORESTRY SECTION</b>	
22020102	Local Travel and Transport	740,000.00
22020301	Office Materials and Consumables	0.00
22020406	Other Maintenance Services	0.00
	<b>SUB-TOTAL</b>	<b>740,000.00</b>
<b>014800100100</b>	<b>INTERNAL AUDIT SECTION</b>	
22020102	Local Travel and Transport	70,000.00
22020301	Office Material and Consumables	0.00
	<b>SUB-TOTAL</b>	<b>70,000.00</b>
<b>022000100100</b>	<b>TREASURY (ACCOUNT) SECTION</b>	
22020102	Local Travel and Transport	690,000.00
22020301	Office Material and Consumable	2,290,000.00
22020305	Printing Of Non Security Document	6,757,811.00
22070105	Stabilization	146,156,113.46
<b>22040103</b>	<b>Contribution to State Agencies (LGSC, LG AUD, ML G)</b>	<b>38,200,129.56</b>
<b>22021078</b>	<b>Contribution to LGA Staff Pension</b>	<b>95,324,640.39</b>
	<b>SUB-TOTAL</b>	<b>289,418,694.41</b>



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

<b>022000100100</b>	<b>REVENUE SECTION</b>	
22020102	Local Travel and Transport	0.00
22020301	Office Material and Consumable	200,000.00
220205	Other Maintenance Services	750,000.00
	<b>SUB-TOTAL</b>	<b>950,000.00</b>
<b>022000300000</b>	<b>PLANNING RESEARCH AND STATISTICS SECTION</b>	
22020102	Local Travel and Transport	695,000.00
22020301	Office Material and Consumables	840,000.00
22020406	Other Maintenance Services	770,000.00
22021044	Committee and Commissions	9,215,000.00
	<b>SUB-TOTAL</b>	<b>11,520,000.00</b>
<b>022000300300</b>	<b>STATISTICS SECTION</b>	
22020301	Office Materials and Consumables	100,000.00
22021044	Committee and Commission	4,300,000.00
	<b>SUB-TOTAL</b>	<b>4,400,000.00</b>
<b>023400100100</b>	<b>ROAD AND COMMUNICATION SECTION</b>	
22020301	Office Material and Consumables	1,098,421.00
22020406	Other Maintenance Services	13,738,737.04
	<b>SUB-TOTAL</b>	<b>14,837,158.04</b>
<b>023400100200</b>	<b>MECHANICAL SECTION</b>	
22020102	Local Travel and Transport	2,570,000.00
22020301	Office Material and Consumable	1,251,850.00
22020406	Other Maintenance Services	25,861,810.16
22020801	Motor Vehicle Fuel Cost	33,732,065.82
	<b>SUB-TOTAL</b>	<b>63,415,725.98</b>
<b>023400100300</b>	<b>ELECTRICAL SECTION</b>	
22020102	Local Travel and Transport	0.00
22020201	Utilities General (Electricity Charges)	0.00
22020301	Office Material and Consumables	520,000.00
22020410	Maintenance General (Street Light)	102,666,866.39
	<b>SUB-TOTAL</b>	<b>103,186,866.39</b>
<b>023400100400</b>	<b>BUILDING SECTION</b>	
22020102	Local Travel and Transport	280,000.00
	<b>SUB-TOTAL</b>	<b>280,000.00</b>
<b>023400100500</b>	<b>BUILDING SECTION</b>	
22020203	Utilities General (Telephone Charges)	380,000.00
22020603	Residential Rent	250,000.00
22020406	Other Maintenance Services	15,467,715.10
	<b>SUB-TOTAL</b>	<b>16,097,715.10</b>
	<b>SOCIAL SECTOR</b>	
<b>051700100100</b>	<b>EDUCATION (NON-TEACHING STAFF SECTION)</b>	
22020102	Local Travelling and transport	10,039,500.00
22020301	Office Material and Consumable	1,507,000.00
	<b>SUB-TOTAL</b>	<b>11,546,500.00</b>



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

<b>051700100200</b>	<b>EDUCATION (TEACHING STAFF SECTION)</b>	
22020406	Other Maintenance service	10,910,000.00
220206	Other services	6,662,440.00
22021080	Contribution to LGEA Staff Pension	20,911,766.48
	<b>SUB-TOTAL</b>	<b>38,484,206.48</b>
<b>052100100100</b>	<b>PREVENTIVE SECTION</b>	
<b>22020301</b>	<b>Office Material and Consumable</b>	11,819,500.00
<b>22049109</b>	<b>Grant to Communities , NGOs</b>	780,000.00
<b>22020101</b>	<b>Entertainment &amp; Hospitality</b>	
<b>22021057</b>	<b>casual laborers</b>	13,015,000.00
	<b>SUB-TOTAL</b>	<b>25,614,500.00</b>
<b>052100100200</b>	<b>CURATIVE SECTION</b>	
22020102	Local Travel and Transport	70,000.00
22020307	Materials (Drugs, vaccines and Med. Supp	43,723,693.85
22020421	Maintenance Health Building	1,880,000.00
22021060	Nutritious activities (Masaki programme)	3,200,000.00
22021049	Special Health Programme (Laka)	0.00
220401	Contribution to PHC staff Pension	0.00
22021081	Contribution to Health Ins. JICHMA	4,075,995.84
	<b>SUB-TOTAL</b>	<b>52,949,689.69</b>
<b>052100100300</b>	<b>RURAL WATER SUPPLY SECTION</b>	
22020802	Other Transport Equipment Fuel Cost	5,000,000.00
22020301	Office Material and Consumables	4,647,371.00
22020415	Maintenance of Water Facilities	150,131,997.69
	<b>SUB-TOTAL</b>	<b>159,779,368.69</b>
<b>055200100100</b>	<b>TRADITIONAL OFFICER SECTION</b>	
22040103	Grant & Contribution to Emirate council	107,207,214.28
	<b>SUB-TOTAL</b>	<b>107,207,214.28</b>
<b>055100100100</b>	<b>COMMUNITY DEVELOPMENT SECTION</b>	
22020102	Local Travel and Transport	620,000.00
22020301	Office Materials and Consumable	27,877,000.00
22040109	Contribution to Community and NGOs	29,669,473.77
	<b>SUB-TOTAL</b>	<b>58,166,473.77</b>
<b>055100100200</b>	<b>INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION</b>	
22020102	Local Travel and Transport	2,630,000.00
22020301	Office Materials and Consumables	4,815,000.00
22921003	Allura da zare Programme(JBC)	570,000.00
	<b>SUB-TOTAL</b>	<b>8,015,000.00</b>
<b>055100100300</b>	<b>SOCIAL WELFARE SECTION</b>	
22020102	Local Travel and Transport	1,030,000.00
22020301	Office Materials and Consumables	860,000.00
22020406	Other Maintenance Services	0.00
22021057	Casual Workers (Hisbah and Vigilant)	13,012,666.66
22021082	Social Security Benefits (Disable Allowance)	4,632,000.00
	<b>SUB-TOTAL</b>	<b>19,534,666.66</b>
<b>055100100400</b>	<b>TRADE SECTION AND COOPERATIVES</b>	
22020301	Local Travel and Transport	0.00
22020301	Office Materials and Consumables	0.00
	<b>SUB-TOTAL</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>1,230,161,253.59</b>



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

<b>NOTE 23 :GURI CAPITAL EXPENDITURE</b>			
<b>CODE</b>	<b>DESCRIPTION</b>	<b>IMPLEMENTATION DEPT.</b>	<b>AMOUNT</b>
70841	Renovation of Central Mosque at Adiyani and Guri (on going)	Building Section	4,928,126.00
70841	completion on Friday mosque at Kujurun Yamma, Arin and Dole	Building Section	5,000,000.00
70841	Settlement of Outstanding Liabilities	Building Section	29,053,240.00
70841	Contribution to State and Local Government Joint Projects & Programmes.	Building Section	256,078,334.00
70841	Construction of 20 no Daily prayer Mosque across the LG	Building Section	42,709,662.36
70841	Construction of Entrance City Gate at Guri	Building Section	1,500,000.00
70841	Consultancy Services on Local Government Project	Building Section	5,300,000.00
70841	Furnishing of L.G. PHC Office Complex at Guri	Building Section	2,185,102.21
70841	Furnishing of Corpers lodge at Guri	Building Section	4,980,000.00
70841	Furnishing of Guri New District Head House	Building Section	4,895,000.00
70841	External work at LG guest house Dutse	Building Section	10,000,000.00
70661	River Embankment at Guri and Kadira	Land And Survey Section	4,970,610.00
70661	Control of Erosion at Guri GL Area	Land And Survey Section	71,395,038.52
70661	Embankment at Garmaguwan Gabas, Gamaguwan Yamma, Alanjo and Madamuwa	Land And Survey Section	5,944,356.00
70661	Embankment at Takazza and Kadira	Land And Survey Section	3,872,662.00
70661	construction of Drainage at Gagiya, Dole and Tukwuikwui(On Going)	Land And Survey Section	12,201,124.17
70661	Earth Filling/Drainage at Guri market and Kadira markets	Land And Survey Section	2,666,270.16
70661	construction of 5 no culvert and earth filling along Guri Zoriyo Road (On going)	Land And Survey Section	2,712,179.00
70661	Construction of Drainage at Garbagal (On going)	Land And Survey Section	4,900,645.82
70661	Construction of Feeder Road from Gen. Hosp. Guri to Secretariat bypass	Land And Survey Section	7,003,597.51
70661	Purchase Additional furniture to LGA staff office and quarters	Building Section	4,826,250.00
70451	Purchase of 5 no Motorcycle for Fulani Vigilante, Immigration Officer, Information Officer, Forest Guard, Vigilante Commander & Dispatch Rider DSNO	Admin. And General Services	4,341,313.00
70451	Purchase of motorcycle for Youth Empowerment	Admin. And General Services	7,120,000.00
	<b>SUB TOTAL</b>		<b>498,583,510.75</b>
	<b>ECONOMIC SECTOR</b>		
<b>CODE</b>	<b>DESCRIPTION</b>	<b>IMPLEMENTATION DEPT.</b>	
70421	Purchase of Fertilizer/Transportation	Agric Dept.	500,000.00
70421	Purchase of Grains	Agric Dept.	12,560,200.00
70421	Purchase of 50 No water Pump Generator for Youth Empowerment	Agric Dept.	4,344,000.00
70421	Clearance of Typo Grass Along River Water ways	Agric Dept.	30,487,327.76
70421	Purchase of Agro Chemical	Agric Dept.	3,844,500.00
70421	Purchase of Veterinary Drugs	Agric Dept.	8,398,014.50
70421	Annual Livestock Vaccination	Agric Dept.	12,133,600.00
70421	Badaru Smart Farmers (Empowerment Programme)	Agric Dept.	8,040,000.00



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

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70421	Purchase of Fishing Equipment for Youth Empowerment	Agric Dept.	9,002,000.00
70422	Roadside Tree Planting	forestry	1,625,000.00
70422	Demarcation of Cattle routes at Guri to Dagana (SURE-P)	forestry	9,120,000.00
70422	Establishment of Nursery	forestry	2,450,000.00
70435	Installation of Solar Street Light at Tsangayar Yamma, and Tsangayar Kuka Guri	Electric Section	5,463,150.00
70435	Installation of Solar Street Light at Adyani, Kadira, Lafiya, Zugo and Margadu (on Going)	Electric Section	45,441,540.00
70435	Installation of Solar Street Light at Unguwar Kudu Guri, Musari, Adiyani, Wareri, and Unguwar Gangare (On going)	Electric Section	29,574,625.00
70411	Construction of Markets Stalls at Musari, Lafiya and Adiyani 2 No block and Kadira 2 No Block (On Going)	Trade Section and cooperative	12,810,011.22
70411	Construction of 9 No. Market Stalls/shops at Arin, Guri, Kadira and Wareri	Trade Section and cooperative	3,865,429.61
70411	Construction of Modern Motor Park at Guri (On Going)	Trade Section and cooperative	54,009,742.61
70630	Purchase of Hand Pumps Materials	Rural water Supply	55,518,716.50
70630	Construction of Solar Water System at Gadu wa and Gagiya	Rural water Supply	924,000.00
70630	Construction/Drilling of 50 No. Hand Pumps Across the LG	Rural water Supply	38,248,674.40
70630	Purchase of SQ Flex Submersible Pump to the LG	Rural water Supply	25,765,977.80
	<b>SUB TOTAL</b>		<b>374,126,509.40</b>
	<b>SOCIAL SECTOR</b>		
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	
70912	2% Contribution to Jigawa State University	Education	116,611,143.90
70912	Purchase/repairs of Schools furniture	Education	3,060,612.34
70912	Contribution for the Construction of 6 No of 2 Classroom at Old Motor Pack Guri (on Going)	Education	42,306,920.49
70912	Contribution for the General Renovation of one block 3 classrooms with office at Dogon Fage Model primary School (SURE-P)	Education	10,421,334.86
70912	Contribution for the General Renovation of one block 3 classrooms at Lafiya	Education	10,748,269.24
70740	Purchase Additional of Hospital Equipment to the LG Area.	Health	6,330,161.37
70740	Purchase Additional of Hospital Equipment to the LG Area.	Health	640,000.00
70740	Purchases of Additional Hospital Equipment to the LG Area. (SURE -P)	Health	3,920,000.00
70740	Renovation of PHC at Abunabo, Garbagal, Margadu, Una, Arin Diribda, and Dole (On going)	Health	1,827,238.00
70740	Renovation of Basic Health Care at Garbagal	Health	12,124,648.35
70740	General Renovation of Basic Health Care at Takazza (SURE-P)	Health	15,018,623.60
70740	Renovation & Construction of O.D.F Ward Dogon Rago fage (SURE-P)	Health	8,511,611.53
70830	Purchase of Sport Equipment	Information, Youth, Sport and Culture	21,696,588.00
70810	Social Protection Programme (Intervention Programme)/Covid 19 Responses	Social Welfare	30,482,500.00
	<b>SUB TOTAL</b>		<b>283,699,651.68</b>
	<b>GRAND TOTAL</b>		<b>1,156,409,671.83</b>



<b>NOTE 24 :DETAILS OF PROCEED FROM LOAN</b>	
<b>PROCEED FROM LOAN</b>	<b>AMOUNT</b>
Previous Year Advance	50,231,540.00
Current Year Advance	50,042,535.70
<b>MARGIN</b>	<b>189,004.30</b>
<b>NOTE 25: OTHER NON CURRENT LIABILITIES</b>	
<b>OTHER NON-CURRENT LIABILITIES</b>	<b>AMOUNT</b>
Current Year NCL	32,232,984.49
Previous Year NCL	34,084,541.77
<b>MARGINS</b>	<b>(1,851,557.28)</b>
<b>NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023</b>	
<b>ACCOUNTS</b>	<b>AMOUNT</b>
Main Account	242,399.00
Overhead Account	249,041.11
Salary Account	407,082.21
Project Account	11,847,600.74
Revenue A/C	1,291,750.34
Loan Account	115,084.02
Others Account	60,855.46
<b>TOTAL</b>	<b>14,213,812.88</b>
<b>NOTE 27 : ADVANCES</b>	
<b>ADVANCES FOR THE YEAR 2023</b>	<b>AMOUNT</b>
Personal Advance	7,530,163.70
Other Advance	42,512,372.00
<b>TOTAL</b>	<b>50,042,535.70</b>
<b>NOTE 28 ACCUMULATED FUND</b>	
<b>ACCUMULATED FOR THE YEAR 2023</b>	<b>AMOUNT</b>
Accumulated Fund B/F	24,435,863.33
Closing Balance	7,587,500.76
<b>Accumulated Fund B/F</b>	<b>32,023,364.09</b>
<b>NOTE 29: NON CURRENT LIABILITIES FOR THE YEAR 2023</b>	
<b>NON-CURRENT LIABILITIES</b>	<b>AMOUNT</b>
State	0.00
Federal	0.00
Other	32,232,984.49
<b>TOTAL</b>	<b>32,232,984.49</b>



**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 31<sup>ST</sup> DECEMBER, 2023**

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

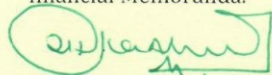
**SCOPE**

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

We have examined the accounts for the year ended 31<sup>st</sup> December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

**OUR OPINION**

- (i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the council books of Accounts had been properly kept.
- (ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31<sup>st</sup> December, 2023 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

 24-6-2024

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



**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

- 1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS:** - Guri Local Government council received the sum of Three Billion Thirty Seven Million Two Hundred and Ten Thousand Six Hundred and Eighty Seven Naira Six Kobo only (N3,037,210,687.06 ) was received from the federation account as statutory Allocation for the year 2023, This represents 116% of the approved estimated amount of N2,613,957,839.00
- 2. AUGMENTATION AND OTHER STABILIZATION RECEIPTS:** - Audit Examination revealed that, the sum of Thirty Two Million Two Hundred and Twenty Thousand Naira Only (N32,220,000.00) Only was received as argumentation from Stabilization account which represent 21% of the approved budgeted amount of N150,000,000.00.
- 3. INDEPENDENT REVENUE:** It was observed that, the revenue section of Guri Local Government council have realized the total sum of Fifty Four Million Four Hundred and Three Thousand Five Hundred and Fifty Two Naira Seventy OneKobo Only (N54,403,552.71) as Internally Generated Revenue which represent 101% of the approved estimated amount of N54,110,000.00
- 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 31<sup>st</sup> December 2023 in respect of local government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2023				
REVENUE AND EXPENDITURE	ESTIMATE	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY	2,613,957,839.00	3,037,210,687.06	(423,252,848.06)	116%
AUGUMENTATION AND OTHER STABLIZATION	150,000,000.00	32,220,000.00	117,780,000.00	21 %
INTERNERLLY GENERATED REVENUE	54,110,000.00	54,403,552.71	(293,552.71)	101 %
<b>TOTAL REVENUE</b>	<b>2,818,067,839.00</b>	<b>3,123,834,239.77</b>	<b>(305,766,400.77)</b>	<b>111 %</b>
RECURRENT EXPENDITURE	2,100,414,191.00	1,959,837,067.18	140,577,123.82	93 %
CAPITAL EXPENDITURE	1,411,694,320.00	1,156,409,671.83	255,284,648.17	82 %
<b>TOTAL EXPENDITURE</b>	<b>3,512,108,511.00</b>	<b>3,116,246,739.01</b>	<b>395,861,771.99</b>	<b>89 %</b>



1. **TOTAL REVENUE:** - The sum of Three Billion One Hundred and Twenty Three Million Eight Hundred and Thirty Four Thousand Two Hundred and Thirty Nine Naira Seventy Seven Kobo Only (N3,123,834,239.77) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2023. This represents 111% of the approved estimated amount of N2,818,067,839.00
2. **RECURRENT EXPENDITURE:** - Expenditure amounting of One Billion Nine Hundred and Fifty Nine Million Eight Hundred and Thirty Seven Thousand Sixty Seven Naira Eighteen Kobo Only (N1,959,837,067.18) only was incurred on payments of personnel and overhead cost during the year 2023. The amount represents 93% of the approved budgeted amount of N2,100,414,191.00.
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting One Billion One Hundred and Fifty Six Million Four Hundred and Nine Thousand Six Hundred and Seventy One Naira Eighty Three Kobo Only (N1,156,409,671.83) was incurred by the local government which represents only 82% of the approved estimated amount of N1,411,694,320.00.
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. The effort of revenue section of the local government council deserved commendation. Nevertheless, the Section is advice to double its effort toward exploring more source of revenue generation

#### QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31<sup>ST</sup> DECEMBER 2023

Queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31<sup>st</sup> December, 2023, queries worth Six Hundred and Eighty Five Million, Forty Thousand Seven Hundred and Nineteen Naira Thirty Six Kobo (**N685,040,719.36**) Only were raised and issued to the Local Government.

The Local Government Council responded to queries issued to them, while we were able to resolved all the Sum of Six Hundred and Eighty Five Million, Forty Thousand Seven Hundred and Nineteen Naira Thirty Six Kobo (**N685,040,719.36**) only. Below is the table for Details:



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

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/HZO/GRR/LQ1/23	UN-PRESENTED PAYMENT	10,905,341.00	10,905,341.00	0.00
2	ALG/AUD/HZO/GRR/LQ2/23	UN-PRESENTED RECEIVED VOUCHERS	6,037,195.00	6,037,195.00	0.00
3	ALG/AUD/HZO/GRR/LQ3/23	PAYMENT WITH OUT OCV	76,857,889.22	76,857,889.22	0.00
4	ALG/AUD/HZO/GRR/LQ4/23	UN-DOCUMENTED PAYMENT	64,935,888.00	64,935,888.00	0.00
5	ALG/AUD/HZO/GRR/LQ5/23	TRANSFER TO THIRTY PARTY	30,409,267.17	30,409,267.17	0.00
6	ALG/AUD/HZO/GRR/LQ6/23	UN-DOCUMENT PAYMENT	60,867,345.85	60,867,345.85	0.00
7	ALG/AUD/HZO/GRR/LQ7/23	SERVICE NOT RENDERED	19,406,000.00	19,406,000.00	0.00
8	ALG/AUD/HZO/GRR/LQ8/23	OUTSTANDING PAYMENT VOUCHERS	1,993,957.56	1,993,957.66	0.00
9	ALG/AUD/HZO/GRR/LQ9/23	UN-ACCOUNTED PAYMENT	25,516,490.62	25,516,490.62	0.00
10	ALG/AUD/HZO/GRR/LQ10/23	UN-ACCOUNTED PAYMENT	10,085,471.90	10,085,471.90	0.00
11	ALG/AUD/HZO/GRR/LQ11/23	PRIOR TO APPROVAL	16,252,318.17	16,252,318.17	0.00
12	ALG/AUD/HZO/GRR/LQ12/23	UN-REMITTED TAXES	6,942,802.12	6,942,802.12	0.00
13	ALG/AUD/HZO/GRR/LQ13/23	UN-APPROVAL PAYMENT	17,524,357.07	17,524,357.07	0.00
14	ALG/AUD/HZO/GRR/LQ14/23	UN-ACCOUNTED	11,069,610.28	11,069,610.28	0.00
15	ALG/AUD/HZO/GRR/LQ14/23	UN-PRESENTED PAYMENT	722,000.00	722,000.00	0.00
16	ALG/AUD/HZO/GRR/LQ14/23	IRREGULAR PAYMENT	179,145,914.40	179,145,914.00	0.00
17	ALG/AUD/HZO/GRR/LQ14/23	UN-AUTHORIZED PAYMENT	78,848,620.90	78,848,620.90	0.00
18	ALG/AUD/HZO/GRR/LQ14/23	IRREGULAR PAYMENT	35,082,763.10	35,082,763.10	0.00
19	ALG/AUD/HZO/GRR/LQ14/23	SERVICES NOT RENDERED	30,216,380.00	30,216,380.00	0.00
20	ALG/AUD/HZO/GRR/LQ14/23	UN-PRESENTED PAYMENT	380,000.00	380,000.00	0.00
21	ALG/AUD/HZO/GRR/LQ14/23	OVER-PAYMENT	841,107.00	841,107.00	0.00
22	ALG/AUD/HZO/GRR/LQ14/23	FICTITIOUS PAYMENT	1,000,000.00	1,000,000.00	0.00
	<b>TOTAL</b>		<b>685,040,719.36</b>	<b>685,040,719.36</b>	<b>0.00</b>
	<b>PERCENTAGE</b>			<b>100.00%</b>	<b>100.00%</b>

 24-6-2024

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



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

1. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every department of Guri Local government was visited and information given therein verified.
4. The new policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spend much on recurrent expenditure instead of Capital Expenditure.

**AUDIT INSPECTION REPORTS AND LOCAL QUERIES**

Queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31<sup>st</sup> December, 2023, queries worth Six Hundred and Eighty Five Million, Forty Thousand Seven Hundred and Nineteen Naira Thirty Six Kobo (**N685,040,719.36**) Only were raised and issued to the Local Government.

The Local Government Council responded to queries issued to them, while we were able to resolved all the Sum of Six Hundred and Eighty Five Million, Forty Thousand Seven Hundred and Nineteen Naira Thirty Six Kobo (**N685,040,719.36**) only.

**COMPUTATION OF TERMINAL BENEFIT**

It is indeed Audit mandate to compute all pension and gratuity files in respect of Guri Local Government staff and Local Education Authorities. To this effect, a sum of Twenty Five (25) 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 Forty Three Million, Seven Hundred and Twenty Nine Thousand, Four Hundred and Four Naira N43,729,404.00.

**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 Seventeen (17) numbers of staff retired and deceased owed Guri Local Government Council, the sum of Two Million, Ninety Eight Thousand, Forty One Naira N2,098,041.00 only which has to been deducted and remitted back by the pension administration.

 24-6-2024

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



# QUERIES



# OFFICE OF THE AUDITOR GENERAL

## LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Query No. ALG/AUD/HZO/GRR/LQ/01/2023  
The, Chairman  
Guri Local Government

Audit Form 1

Station: Guri  
Pv. No.: CC Date: 21/6/2023  
Head CC Sub Head: CC  
Amount ₦: 10,905,341  
Payee: Sundry Person  
Nature of Payment: Unpresented  
Payment Voucher

### AUDIT QUERY

#### UNPRESENTED PAYMENT VOUCHER

The sum of ten million nine hundred and five thousand three hundred and fourty-one naira only (₦10,905,341) were paid to attached payee for various service rendered to the local government.

During posting of payment vouchers into cashbook it was observed that, the attached vouchers were unpresented up to the time of writing this query. This contradicts the provision of Financial Memorandum (FM) chapter 14:3 and financial regulation FR chapter 6.

From the foregoing therefore, the concerned officers shall produce property documented and authorized payment vouchers to this office for posting into cashbook or to refund the whole amount.

*A*  
*Area Auditor*  
*How*  
*DCR*  
*26/6/23*

*DCR*  
*Pls treat*  
*(Signature) AG 26/6/23*

*(Signature)*  
**Ibrahim Muhd Atafi**  
Area Auditor  
Guri Local Government



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

Local Query No. ALG/AUD/HZO/GRR/LQ/02/2023

The, CHAIRMAN  
GURI Local Government

Audit Form 1

Station: GURI

Pv. No.: CC Date: 21/6/2023

Head CC Sub Head: CC

Amount ₦: 76,857,889.22 6,037,195.00

Payee: Sundry Person

Nature of Payment: Unpresented

Receipt Voucher

**AUDIT QUERY**

**UNPRESENTED RECEIPT VOUCHER**

The Sum of Six Million and Thirty Seven Thousand One Hundred and Thirty Seven Naira Only (N6,037,195.00) Were paid to attached payee for various received payment to the Local Government.

During posting of the payment vouchers were unpresented up to the time of writing this query. This contradict the Financial Memorandum (FM) and Financial Regulation.

From the foregoing therefore, the concerned officers shall produce properly documented and authorized received voucher to this office for posting into cashbook or refund the whole amount received.

DCA  
pls treat

(24/6/23) AG

A  
DCA  
Deal for  
Heur  
DCA  
26/6/23

**Ibrahim Muhammad Atafi**  
Area Auditor  
Guri Local Government

26/6/23



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

ALG/AUD/HZO/GRR/LQ/03/2023

Audit Form 1 GURI

Local Query No. \_\_\_\_\_  
CHAIRMAN  
The, \_\_\_\_\_  
GURI  
Local Government

Station: \_\_\_\_\_  
Pv. No.: CC Date: 21/6/2023  
Head CC Sub Head: CC  
Amount ₦: 76,857,889.22  
Payee: Sundry Person  
Office Controlling  
Nature of Payment: Office Controlling  
Vote Counter Sign

## AUDIT QUERY

### Payment without OCV Counter Sign January to February

The Sum of Seventy Six Million Eight Hundred and Fifty Seven Thousand Eight Hundred and Eighty Nine Twenty Two Kobo (76,857,889.22) only was made without officer controlling vote certification (OCV). This contrary to the model financial memorandum chapter 13:12(2).

Therefore the officer concerned should be ask to explain fully or else to refund the whole amount involved and furnish this office with particular treasury receipt (TR).

This is copied to the Auditor General Local Government Council and Zonal Audit Director Hadejia Zone for their information.

A  
ADCA  
Pls deal  
Ham  
ADCA  
26/6/23

Ibrahim Muhammad Atafi  
Area Auditor  
Guri Local Government

Dea  
Pls deal

(Signature) AG 26/6/23



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

Local Query No. ALG/AUD/HZO/GRR/LQ/04/2023  
The, Chairman  
Guri Local Government

Audit Form 1  
Station: Guri  
Pv. No.: CC Date: 21/6/2023  
Head CC Sub Head: CC  
Amount ₦: 64,935,888  
Payee: Sundry Person  
Nature of Payment: Undocumented  
Payment Voucher

**AUDIT QUERY**

**UNDOCUMENTED PAYMENT VOUCHERS JANUARY TO**  
**FEBRUARY 2023**

The sum of sixty-four million nine hundred and thirty-five eight hundred and eighty-eight thousand naira only (N64,935,888) was paid to the attached payees.

Sequel to Audit Examination of the payment vouchers it was that details of the payees were not attached to the payment, in which it must be duly authorized and fully documented.

In view of the above therefore, the concerned officer should rectify the anomalies and forward the same to this audit for audit examination.

Dea  
pls deal  
(Signature)  
AB 26/6/23

(Signature)  
**Ibrahim Muhammad Atafi**  
Area Auditor  
Guri Local Government

A  
DACA  
Dea  
Heu  
DCA  
26/6/23



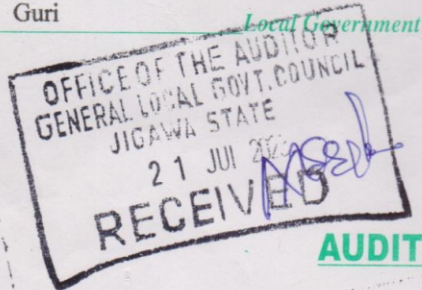
# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Query No. ALG/AUD/HZO/GRR/LQ/9/2023

The, Chairman

Guri



Audit Form 1

Station: Guri

Pv. No. Nil Date: Nil

Head Nil Sub Head: Nil

Amount ₦: 30,409,267.17

Payee: Various

Nature of Payment: Transfer to

Third Party

## AUDIT QUERY

### TRANSFER TO THIRD-PARTY MARCH, 2023

Transfer of funds to the under listed Head of Department were observed been made to their Personal Account as follows:

Date	Payee's	Account No.	Amount (₦)	Bank
2/3/2023	Baffa Abdullahi HOD WASH	3005980999	3,679,871.00	First Bank
15/3/2023	Baffa Abdullahi HOD WASH	3005980999	2,354,000.00	First Bank
2/3/2023	Aminu Almu HOD Agric	0060411719	6,539,200.00	Union Bank
15/3/2023	Aminu Almu HOD Agric	0060411719	6,805,000.00	Union Bank
2/3/2023	Ibrahim Adamu HOD Social	1767933104	9,100,000.00	Polaris Bank
2/3/2023	Hamisu Abdullahi HOD Works	1113511887	1,931,196.17	Access Bank
			<b>₦ 30,409,267.17</b>	

During the verification of the expenditures incurred by the Head of Departments, we are not able to locate an expenditure carry out with the amount involved, in a nut shell even the transactions were not posted to Cashbook (refer to details attached).

*Dea*  
*Pls treat*  
*21/7/23*



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

Local Query No. ALG/AUD/HZO/GRR/LQ/06/2023  
The, Hon Chairman  
GURI *Local Government*

*Audit Form 1*

Station: Guri Local Government  
Pv. No.: Various Date: Various  
Head Various Sub Head: Various  
Amount ₦: 60,867,345,.85  
Payee: Various  
Nature of Payment: PAYMENT WITHOUT  
PROPER DOCUMENTATIONS

**AUDIT QUERY**

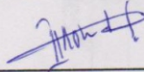
**PAYMENT WITHOUT PROPER DOCUMENTATIONS  
JANUARY TO JUNE 2023**

On the Process of Audit Treasury Inspection of Guri Local Government Council, January to June, 2023.

It was revealed that Payments Worth ₦60,867,345.85 (Sixty Million Eight Hundred and Sixty Seven Thousand, Three Hundred and Forty Five Naira Eighty Five Kobo) only has been made to Various Payees without proper documentations (refer to attached details).

This action contradicts Payments procedure and violet Financial Memorandum Rules for that Matter.

In view of the above therefore, the effected Payment Vouchers should be supported with all relevant documents. Moreover, this Office has to be Furnish with the details of documentations.

  
Ibrahim Muhd Atafi  
Area Auditor  
Guri Local Government

*Dea*  
*Pls treat*  
*(24/12/23) AG 18/7/23*



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

*Local Query No.* ALG/AUD/HZO/GRR/LQ/07/2023  
*The,* Hon Chairman  
GURI  
*Local Government*

*Audit Form 1*

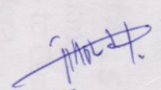
*Station:* Guri Local Government  
*Pv. No.:* Various *Date:* Various  
*Head:* Various *Sub Head:* Various  
*Amount ₦:* 19,406,000  
*Payee:* Various  
*Nature of Payment:* E-PAYMENT

**AUDIT QUERY**  
**SERVICE NOT YET RENDERED**  
**JANUARY TO JUNE 2023**

Expenditures worth ₦19,406,000 (Nineteen Million, Four Hundred and Six Thousand Naira,) was realized been paid to various Payees from January to June, 2023 without rendering any Services (See attached details).

This action violet present Government Policy on Transparency Accountability and management of public funds.

In view of the above therefore, the officers responsible should be directed to return the amount involved and or render the Service according to the payments schedule.

  
Ibrahim Muhd Atafi  
Area Auditor  
Guri Local Government

*SCA*  
*Pls treat*  
*(Signature)* AG 18/7/23



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

Local Query No. ALG/AUD/HZO/GRR/LQ/08/2023  
The Hon Chairman  
GURI Local Government

Audit Form 1  
Station: Guri Local Government  
Pv. No.: 145 Date: 11/4/2023  
Head Nil Sub Head: Nil  
Amount N: \_\_\_\_\_  
Payee: 1,993,957.56  
Nature of Payment Miri & Sons LTD  
E-PAYMENT  
Date: \_\_\_\_\_

**AUDIT QUERRY**

**OUTSTANDING PAYMENT VOUCHER  
APRIL TO JUNE 2023**

Payment to the Sum of ₦1,993,957.56 (One Million Nine Hundred and Ninety Three Thousand Nine Hundred and Fifty Seven Naira Fifty Six Kobo) only was Observed been Paid to MIRI & SONS NIG LTD Company, without a Payment Voucher (Refer to attached details).

This action Contradict Financial Memorandum and other Payments procedures.

In view of the above therefore, the erring officers should be warned to desist from such an act of negligence.

Ibrahim Muhd Atafi  
Area Auditor  
Guri Local Government

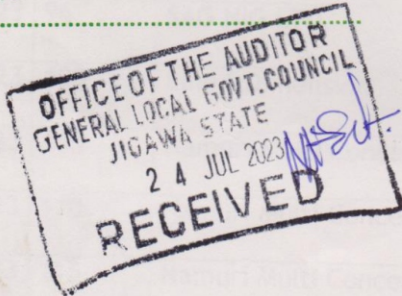


**OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENTS  
JIGAWA STATE**

Audit Form I

Local Query No. <sup>9</sup> ALG/AUD/HZO/GRR/LQ/1/2023  
Hon Chairman  
Local Government  
GURI

Station: Guri Local Government  
CC April-June  
PV. NO. CC Month CC  
Head Sub-Head  
Amount 25,516,490.62  
Payee: Sundry Persons  
Nature of Payment Various  
21/07/2023



**AUDIT QUERRY**

**UN-ACCOUNTED PAYMENTS  
GURI LOCAL GOVERNMENT COUNCIL**

During our Audit inspection for the period of April to June, 2023, it was observed that total sum of Twenty Five Million Five Hundred and Sixteen Thousand Four Hundred and Nine Naira Sixty Two Kobo only (N25,516,490.62) Payment were made without accounting no details in the cash book.

Therefore the officer concerned should be ask to explain or to refund the whole amount involved and furnish this office with treasury receipt of Payment.

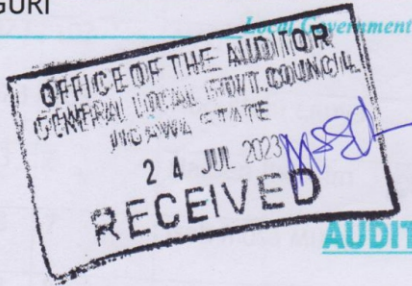
The same copied to the Auditor General Local Government Councils and Zonal Audit Director Hadejia Zone for their information and necessary action.

Det  
Pls deal  
A  
ADCA  
Deal P/S  
How  
ACA  
3/8/23  
AG 24/7/23  
Ibrahim Muhd Atafi  
Area Auditor  
Guri Local Government



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

Local Query No. ALG/AUD/HZO/GRR/LQ/10/2023  
The Hon Chairman  
GURI



*Audit Form 1*

Station: Guri Local Government  
Pr. No.: CC Date: Jan - March  
Head CC Sub Head: CC  
Amount N: 10,085,471.90  
Payee: Sundry Persons  
Nature of Payment: Various  
Date: 21/07/2023

**AUDIT QUERY**

**UN-ACCOUNTED PAYMENTS**  
**GURI LOCAL GOVERNMENT COUNCIL**

During our Audit inspection for the period of January to March, 2023, it was observed that amount worth of ten million eight five thousand four hundred and seventy one ninety kobo only (₦10,085,471.90) Payment Were made without accounting no details in the Cash Book .

Therefore the officers concerned should be ask to explain or to refund the whole amount Involved, and furnish this office with treasury receipt of Payment.

The same copied to the Auditor General Local Government Council, and Zonal Audit Director Hadejia Zone for their information and necessary action.

*Dea*  
*Pls deal*

*A*  
*ADCA*  
*Deal pls*  
*3/8/23*

*Mohd Atafi*  
Ibrahim Muhd Atafi  
Area Auditor  
Guri Local Government

*AG* *24/7/23*



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

ALG/AUD/HZO/GRR/LQ/11/2023.  
*Local Query No.*  
Honorable Chairman  
The, \_\_\_\_\_  
Guri \_\_\_\_\_  
Local Government

*Audit Form I* Guri L.G.  
*Station:* various july - sept. 2023  
*Pv. No.:* various *Date:* various  
*Head* various *Sub Head:* \_\_\_\_\_  
*Amount N:* 16,252,318.17  
*Payee:* Sundry person  
*Nature of Payment:* Various  
*Date:* \_\_\_\_\_

**AUDIT QUERY**

**PAYMENTS PRIOR TO APPROVAL FOR THE PERIOD OF JULY TO SEPTEMBER  
2023**

Various payment vouchers amounting to the Sixteen million Two Hundred and Fifty two Thousand Three Hundred and Eighteen Naira Seventeen kobo only (N16, 252, 318.17) were paid for the services rendered to the Local Government. See details attached


We realized that payments were made before the Chief Accounting officer (chairman) approval, contrary to the provision of financial memoranda chapter 1:10 (3); all payments must be prepared and passed to chairman before.

Therefore, the concerned officers should clearly explain why payments were made before the chairman approval or to refund the whole amount.

Same is copied to the Auditor General Local Governments and Zonal Director for their information and action.

DACA  
Treat pls  
Huu  
ACA  
7/12/23

DCA  
Pls deal accordingly  
@kashu AG 4/12/23

 17-11-2023  
Isah Usman Shehu  
Area Auditor  
Guri Local Government



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

ALG/AUD/HZO/GRR/LQ/12/2023.

Local Query No. Honorable Chairman  
The, Guri  
Local Government

Audit Form 1

Station: Guri L.G.  
Pv. No.: various Date: July-sept. 2023  
Head various Sub Head: various  
Amount N: 6,942,802.12  
Payee: Sundry person  
Nature of Payment: Various  
Date: \_\_\_\_\_

**AUDIT QUERY**

**UNREMITTED TAXES FOR JUNE TO AUGUST 2023**

Examination indicated that total unremitted taxes of Six Million Nine Hundred and Fourty Two Thousand Eight Hundred and Two Naira Twelve kobo only (6,942,802.12) only were realized and no evidence of payments, contrary to the provision of financial memoranda chapter 17:23 for local Governments.

In view of the above, therefore, the concerned Officer should be asked to explain or provide the evidences of payments otherwise the Sum be refunded and this Office be inform accordingly.

This is copied to the office of the Auditor General Local Government Councils, Zonal Director Hadejia Zonal Audit Office for their information, guidance and further necessary Action.

ADCA  
Treat pls  
Haw  
ADCA  
7/12/23

17-11-2023

Isah Usman Shehu  
Area Auditor  
Guri Local Government

Dea  
Pls treat  
AG 4/12/23



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

ALG/AUD/HZO/GRR/LQ/13/2023.

Local Query No. \_\_\_\_\_  
Honorable Chairman \_\_\_\_\_  
The, Guri \_\_\_\_\_  
Local Government

*Audit Form 1*  
Station: Guri L.G.  
Pv. No.: various Date: varous  
Head various Sub Head various  
Amount N: 17,524,357.07  
Payee: Sundry persons  
Nature of Payment: Various  
Date: \_\_\_\_\_

**AUDIT QUERY**

**UN-APPROVED PAYMENT VOUCHERS FOR THE PERIOD OF JULY TO  
SEPTEMBER, 2023.**

During our audit inspection, it was observed that the sum of Seventeen Million Five Hundred and Twenty Four Thousand Three Hundred and Fifty Seven Naira Seven kobo only {N17, 52,357.07} were paid without approval of the chief accounting officer [chairman]

This action contradicts the provision of financial memoranda chapter 1.10. See details attached

The officer concerned should be asked to explain on these anomalies or else to recover the whole amount involved.

The same is copied to the Auditor General Local Governments Audit and Zonal Director, Hadejia for their information and action.

DCA  
Pls treat

AG 4/12/23

ADCA  
Treat pls  
How  
DCA Guri Local Government  
7/12/23  
17-11-2023  
Isah Usman Shehu  
Area Auditor



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

Local Query No. ALG/AUD/HZO/GRR/LQ/14/2023.  
The, Honorable Chairman  
Guri Local Government

*Audit Form 1*  
Station: Guri L.G.  
Pr. No.: various Date: varous  
Head various Sub Head: various  
Amount N: 11,069,610.28  
Payee: Sundry person  
Nature of Payment: Various  
Date: \_\_\_\_\_

**AUDIT QUERY**


**UN-ACCOUNTED PAYMENTS FOR THE PERIOD OF JULY TO SEPT, 2023.**

During the posting and examination of cash book, it was observed that various payments were made to the tune of (N11,069,610.28) Eleven Million Sixty Nine Thousand and Six Hundred and Ten thousand Six hundred Naira Twenty eight Kobo, were posted in to cash book and no any code and narration or purpose to justify the payments. Therefore the payments remain unaccounted.

The officers concerned should explain why such negligence or else the total sum paid be refunded back to treasury and this office be informed accordingly.

The same is copied to the auditor General Local governments Council and Zonal

Director Audit for their information and further necessary action

 17-11-2023  
Isah Usman Shehu  
Area Auditor  
Guri Local Government

DCA  
Pls treat  
(Signature) 4/12/23  
DDCA  
treat pls  
(Signature)  
DCA  
7/12/23



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

ALG/AUD/HZO/GRR/LQ/15/2023.  
Local Query No. \_\_\_\_\_  
The, Honorable Chairman  
Guri \_\_\_\_\_  
Local Government

Audit Form 1  
Station: Guri L.G.  
Pv. No.: various Date: July-sept, 2023  
Head various Sub Head: various  
Amount N: 722,000  
Payee: Sundry person  
Nature of Payment: Various  
Date: \_\_\_\_\_

**AUDIT QUERY**

**UN PRESENTED PAYMENT VOUCHERS FOR THE PERIOD OF JULY TO SEPT,  
2023.**

Payment vouchers amounting to Seven Hundred and Twenty Two Thousand Naira Only (₦722,000) for the period of July to September, 2023 were not presented for Audit examination. Refer to the details attached.

This is contrary to the provision of Financial Memorandum FM chapter 14:3 "Each payment must be supported by a properly authorized payment voucher".

Therefore the concerned officers shall present the payment vouchers to this office for examination or to refund the whole amount involved.

The same copied to the Auditor General Local Governments Audit and Zonal Director for their information.

Δ Δ C A  
Pls treat [Signature] 17-11-2023

[Signature] Isah Usman Shehu  
Area Auditor  
Guri Local Government

Δ Δ C A  
Pls deal 7/12/23

[Signature] AG 7/12/23



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

*Local Query No.* ALG/AUD/HZO/GRR/LQ/16/2023.

*The,* Honorable Chairman  
Guri  
*Local Government*

*Audit Form 1*

*Station:* Guri L.G.

*Py. No.:* various *Date:* various

*Head:* various *Sub Head:* various

*Amount N:* 179,145,914.40

*Payee:*

*Nature of Payment:* Sundry persons

Irregular payment

*Date:*

**AUDIT QUERY**

**IRREGULAR PAYMENTS FOR THE PERIOD OF JULY-SEPTEMBER, 2023.**

Payment vouchers to the tune of One hundred and seventy Nine Million One Hundred and Fourty Five Thousand nine Hundred and Fourteen Naira Fourty kobo only (₦179,145,914.40) were made to the attached payees.

Sequel to audit examination of the payment vouchers it was observed that, the vouchers were not fully documented the following were revealed.

1. List of beneficiaries and sign not attached.
2. Official letter.
3. Invoice and store receipt voucher SRV
4. Council extract. Etc.

In view of the above therefore, the concerned officers are requested to rectify the anomalies and forward the same to this office for auditing.

DCA  
Treat pls  
How  
DCA  
7/12/23

DCA  
pls deal

@kash JAG 4/12/23

17-11-2023

Isah Usman Shehu  
Area Auditor  
Guri Local Government



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

*Audit Form 1*

*Local Query No.* ALG/AUD/HZO/GRR/LQ/17/2023.

*Station:* \_\_\_\_\_

*The,* \_\_\_\_\_ *Honorable Chairman*

*Pv. No.:* \_\_\_\_\_ *Date:* Guri L.G.

\_\_\_\_\_ *Local Government*

*Head* various *Sub Head:* July-sept. 2023

*Amount:* various \_\_\_\_\_ *various*

*Payee:* 78,848,620.90 \_\_\_\_\_

*Nature of Payment:* Sundry person \_\_\_\_\_

*Date:* \_\_\_\_\_ *Various*

**AUDIT QUERY**

**UN AUTHORIZED PAYMENT VOUCHERS.**

Payment vouchers to the tune of Seven Hundred and Eighty Million Eight Hundred and Fourty eight Thousand Six Hundred and Twenty Naira Ninety Kobo only (₦78,848,620.90) for the period of July to September 2023, see the attached for more details.

Sequel to audit examination of the payment vouchers, it was observed that, the vouchers were not authorized by the officer controlling the vote O.C.V contrary to the provision of Financial Memorandum FM chapter 14:8.

In view of the above therefore, the concerned officers should be requested to rectify the anomalies and forward the same to this office for re-examination.

The same is copied to the Auditor General Local Governments Audit and Zonal Director, Hadejia for information and action.

SCA

Pls treat

AG 4/12/23

ACA  
treat 8/12/23  
Isah Usman Shehu  
Area Auditor  
Guri Local Government  
7/12/23



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

ALG/HZO/GRR/LQ/18/2023.

Local Query No. \_\_\_\_\_ Honorable Chairman  
The, \_\_\_\_\_ Guri  
\_\_\_\_\_ Local Government

Audit Form 1  
Station: \_\_\_\_\_ Guri L.G.  
Pv. No.: \_\_\_\_\_ 302 Date: \_\_\_\_\_ 29/12/2023  
Head \_\_\_\_\_ 02200300100 Sub Head: \_\_\_\_\_ 22020305  
Amount N: \_\_\_\_\_ 1,000,000  
Payee: \_\_\_\_\_ FERCO NIG LTD  
Nature of Payment; \_\_\_\_\_  
Date: \_\_\_\_\_

**AUDIT QUERY**  
**FICTITIOUS PAYMENT VOUCHERS**

The above quoted payment vouchers revealed that the sum of One Million Naira only [N1,000,000] were paid to FERGO NIG LTD, that payment is considered to be fictitious because the claim, approval and others relevant document to support the payment were not attached to the payment voucher present to us.

In view of the above the concerned payee should be asked or <sup>explain</sup> to refund the whole amount to the treasury, while this office be furnish to recovery details for next line of action.

The Same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Director Hadejia Zone for their information and action.

Isca  
Pls deal

AG 11/3/24

Isah Usman Shehu  
Area Auditor  
Guri Local Government

Consider and act  
please as usual. Isca 11/3/24



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

ALG/HZO/GRR/LQ/19/2023.  
*Local Query No.* \_\_\_\_\_  
Honorable Chairman  
The, \_\_\_\_\_ Guri \_\_\_\_\_  
\_\_\_\_\_ Local Government

*Audit Form 1*  
Station: Guri L.G.  
Pv. No.: 11 Date: 14/11/2023  
Head: 011200100100 Sub Head: 22020210  
Amount N: 380,000  
Payee: Abdullahi Aliyu  
Nature of Payment; \_\_\_\_\_  
Date: \_\_\_\_\_

**AUDIT QUERY**  
**UN-PRESENTED PAYMENT VOUCHERS**

The Sum of Three Hundred and Eighty Thousand Naira only [N380,000] for the period of October to December 2023 was not presented for Audit examination.

This is contrary to the provision of Financial Memorandum (F.M) chapter 14:3 which provided that "each payment must be supported by proper Authorized payment voucher".

In view of the above therefore the concerned officers should be ask to present the payment voucher for examination or else to refund the whole amount involved and this office be inform for further action.

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

-----  
Isah Usman Shehu  
Area Auditor  
Guri Local Government

SCA

Pls deal

② @Usman Shehu JAG 11/3/24

SCA

process for for a  
15 CA - 11/03/2024



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

ALG/HZO/GRR/LQ/20/2023.  
*Local Query No.* \_\_\_\_\_  
Honorable Chairman  
The, \_\_\_\_\_  
Guri  
\_\_\_\_\_ *Local Government*

*Audit Form 1*  
*Station:* Guri L.G.  
*Pv. No:* various *Date:* Oct-Dec, 2023  
*Head:* various *Sub Head:* various  
*Amount N:* 35,082,763.10  
*Payee:* Sundry person  
*Nature of Payment:* \_\_\_\_\_  
*Date:* \_\_\_\_\_

**AUDIT QUERY**  
**IRREGULAR PAYMENT VOUCHERS**

Payment vouchers to the tune of Thirty Five Million Eighty Two Thousand, Seven Hundred and Sixty Three Naira Ten Kobo [₦35,082,763.10] for the period of October to December 2023 were made to attach payees.

Sequel to our audit examination of payment vouchers it was observed that, the vouchers were not fully documented to support the payments. Refer to the schedule attached for the details.

This action contradict to the provision of financial memorandum chapter 14:4

In view of the above therefore, the concerned officers should be requested to rectify the anomalies and forward the same to this office for verification

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Hadejia Zone for their information and action.

-----  
Isah Usman Shehu  
Area Auditor  
Guri Local Government

DCA  
Pls treat

20/2023 AG 11/3/24

DCA  
refer and process pl.  
DCA 11/3/24



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

ALG/HZO/GRR/LQ/21/2023.

*Audit Form 1*  
Guri L.G.

*Local Query No.* Honorable Chairman  
The, Guri Local Government

*Station:* \_\_\_\_\_  
*Pv. No.:* various *Date:* Oct-Dec, 2023  
*Head:* various *Sub Head:* various  
*Amount N:* 841,107  
*Payee:* Sundry person  
*Nature of Payment:* \_\_\_\_\_  
*Date:* \_\_\_\_\_

**AUDIT QUERY**

**OVER PAYMENTS**

Audit examination revealed that the sum of Eight hundred and fourty one thousand one hundred and seven naira only [N841,107] for the period of October to December 2023 were paid in excess of the approved amount. Refer to the details attached for more guidance.

In view of the above therefore, the concerned officers should be asked to fully explain or else refund the amount over paid and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Hadejia Zone for their information and action.

DCA  
Pls deal

AG 11/3/24

Isah Usman Shehu  
Area Auditor

DCA

Please refer and process

DCA 11/3/2024



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

ALG/HZO/GRR/LQ/22/2023.

Local Query Honorable Chairman  
The, Guri  
Local Government

Audit Form 1  
Guri L.G.  
Station: various  
Pv. No.: various Date: Oct-Dec, 2023  
Head: various Sub Head: various  
Amount N: 30,216,380  
Payee: Sundry person  
Nature of Payment;  
Date:

**AUDIT QUERY  
SERVICES/ITEM SUPPLIES NOT MADE**

The sum of Thirty million two hundred and sixteen thousand three hundred and eighty naira only [N30,216,380] were expended for the various services rendered to the Local Government, refer to schedule for details.

Examination of the payment vouchers revealed that, the above items supplied could not be traced in the store ledgers/records; some store receipt vouches (SRV) attached where no ledger pages/numbers and service were not evidently supported.

In view of the above therefore, the concerned officers should be asked to explain the anomalies or refund whole amount involved and this office be inform for re- examination.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director Hadejia Zone for their information and action.

Isah Usman Shehu  
Area Auditor  
Guri Local Government

SCA  
treat

AG 11/3/24

act accordingly  
refer above  
SCA 11/3/2024



# RESPONSE TO QUERIES



# GURI LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE

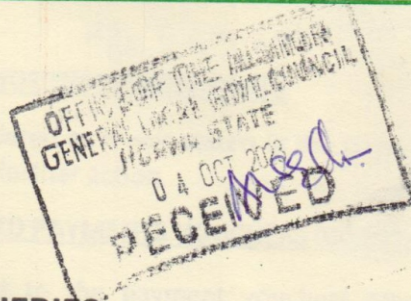
Local Govt. Secretariat  
Guri Town.

Incase of reply please quote

Ref. No..... GLG/TR/AUD/GEN/VOL.I/18

Date: 28/09/2023

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



Sir,

### RE – RESPOND OF AUDIT QUERIES

I wish to write and forward the respond of Audit queries No: ALG/HZO/GRR/LQ/01 to 10 as quoted on the query date

In view of the above, the queries given to us where amended and respond accordingly.

**1. QUERY NO. 01 (UN PRESENTED PAYMENT VOUCHERS 10,905,341.00)**

Such payment vouchers are now available and posted in to the cash book, forwarded for your verification and further action.

**2. QUERY NO. 02 UNPRESENTED RECEIPTED VOUCHERS (6,037,195.00)**

Such payment were receipted accordingly, forwarded for your affirmation and further action.

**3. QUERY NO. 03 PARYMENT WITHOUT OCV COUNTER SIGN, (76,857,889.22)**

Such payment vouchers were duly endorse by the relevant Head of department accordingly, forwarded for your affirmation and further action.

DACA

Decel pls

Adm

DCA

25/10/23

Noted

Q. 01, 02, 03

25/10/23

Dea

Deal & Payment Vouchers to third parties have collected, the payment Vouchers and Bankstate please if part, try to collect for further action

(Signature) 25/10/23



Same copied to Zonal Director Local Government Audit Hadejia Zone and Area Auditor Guri Local Government for information and record purpose.

*[Handwritten Signature]*

**HASSAN IBRAHIM**  
**TREASURER**  
**FOR: HON. CHAIRMAN**

**GOVERNMENT COUNCIL**  
**BEAUA STATE**  
In case of reply please quote  
Ref No. GLG/TN/AUD/GEN/VOL.1/18 Date: 28/09/2023

*[Handwritten notes and stamps]*

**RECORD OF AUDIT QUERIES**

I wish to write and forward the respond of audit queries No: ALG/TN/GEN/LQ/01 to what stated in the query date  
In case of the above, the queries given to us where amended and respond accordingly.

**1. QUERY NO. 01 PAYMENT VOUCHERS TO 220,221,482**  
Such payment vouchers are now available and posted in to the cash book, forwarded for your confirmation and further action.

**2. QUERY NO. 02 UNPRESENTED RECEIPTED VOUCHERS (6,037,185.00)**  
Such payment were reconciled accordingly, forwarded for your affirmation and further action.

**3. QUERY NO. 03 PAYMENT WITHOUT TV COUNTER SIGN (76,857,839.72)**  
Such payment vouchers were duly endorse by the relevant Head of department accordingly, forwarded for your affirmation and further action.

*[Handwritten notes and signatures]*  
DRC  
Decel PB  
ACA  
Dec  
Head of Payment Vouchers to third parties have collected the payment Voucher and forward to pay by...



Same copied to Zonal Director Local Government Audit Kaduna Zone and Area Auditor  
Guri Local Government for information and record.

**4. QUERY NO. 04 UN DOCUMENTED PAYMENTS VOUCHERS (64,935,888.00)**

All relevant document were attached to the payment vouchers ready for audit verification.

**5. QUERY NO. 05 TRANSFER TO THIRD PARTY (30,409,267.17)**

Such payment vouchers were compiled and submitted to Director Zonal Local Government Audit as requested in your letter No. LG/AUD/GEN/CA/4/197 awaiting for your resposed.

**6. QUERY NO. 06 SERVICE NOT RENDERED (19,406,000.00)**

For such query, the services were rendered as it was stated in the payment vouchers and are ready for your verification and further action.

**7. QUERY NO. 07 UN DOCUMENTED PAYMENTS VOUCHERS (60,867,345.85)**

All relevant document were attached to the payment vouchers ready for audit verification.

**8. QUERY NO. 08 OUTSTANDING PAYMENTS VOUCHERS (1,993,957.56)**

Such payment vouchers is now raised and posted into the cash book, forwarded for your verification and further action.

**9. QUERY NO. 09 EXPENDITURE NOT POSTED INTO CASHBOOK (258,794,777.77)**

Such amount were posted into the cash book, forwarded for your verification and further action.

**10. QUERY NO. 10 UNACCOUNTED PAYMENT (10,085,471.90)**

Such payment vouchers were fully accounted considering the task related to such payment vouchers, forwarded for your verification and further action.

Finally, all the description being observed during the inspection have been verified and properly address.

At the same time, it is my pleasure to inform you that, all these abnormalities would be avoided and effort would be made to avoid future occurrence.



# GURI LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE

Local Govt. Secretariat  
Guri Town.

Incase of reply please quote

Ref. No.....GLG/TR/AUD/GEN/VOL.1/19

Date: 20/12/2023

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

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: [Signature] Date: 11/3/24  
**RECEIVED**

*Dea*  
*Pls send to verify*  
*@Kashy JAG 11/3/24*

Sir,

### RE – RESPOND OF AUDIT QUERIES

I wish to write and forward the respond of Audit queries No: ALG/HZO/GRR/LQ/11 to 17 as quoted on the query date

In view of the above, the queries given to us where amended and respond accordingly.

1. QUERY NO. 11 (PAYMENT PRIOR TO APPROVAL ₦16,252,318.17)

Such payment vouchers are hereby approved by chief accounting officer and posted in to the cash book, forwarded for your verification and further action.

2. QUERY NO. 12 (UN REMITED TAXES FOR JUNE TO AUGUST ₦6,942,802.12)

Such payment where extracted and posted into deposit ledger awaiting settlement do to financial situation, forwarded for your verification and further action.

3. QUERY NO. 13 (UN APPROVED PAYMENT VOUCHES ₦17,524,357.07)

Such payment vouchers are hereby approved by chief accounting officer and posted in to the cash book, forwarded for your verification and further action.

*AKCA*  
*Refer above 2 act*  
*accordingly*  
*AKCA*  
*11/3/2024*



**4. QUERRY NO. 14 (UN ACCOUNTED PAYMENT ₦11,069,610.28)**

Such payment vouchers were fully accounted considering the task related to such payment vouchers, forwarded for your verification and further action.

**5. QUERRY NO. 15 (UN PRESENTED PAYMENT VOUCHERS ₦722,000.00)**

Such payment vouchers are now available and posted in to the cash book, forwarded for your verification and further action.

**6. QUERRY NO. 16 (IRREGULAR PAYMENTS ₦179,145,914.40)**

Such payment vouchers were fully accounted considering the task related to such payment vouchers, forwarded for your verification and further action.

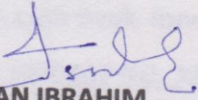
**7. QUERRY NO. 17 (UN AUTHORIZED PAYMENT VOUCHERS, ₦78,848,620.90)**

Such payment vouchers were duly endorse by the relevant Head of department accordingly, forwarded for your affirmation and further action.

Finally, all the description being observed during the inspection have been verified and properly address.

At the same time, it is my pleasure to inform you that, all these abnormalities would be avoided and effort would be made to avoid future occurrence.

Same copied to Zonal Director Local Government Audit Hadejia Zone and Area Auditor Guri Local Government for information and record purpose.

  
HASSAN IBRAHIM

TREASURER

FOR: HON. CHAIRMAN



# GURI LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE

Local Govt. Secretariat  
Guri Town.

In case of reply please quote  
Ref. No. .... GLG/TR/AUD/GEN/VOL./20

11/03/2024

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

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

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: \_\_\_\_\_ Date: 14/3/24  
**RECEIVED**

Sir,

### RE – RESPOND OF AUDIT QUERIES

I wish to write and forward the respond of Audit queries No: ALG/HZO/GRR/LQ/18 to 21 as quoted on the query date

In view of the above, the queries given to us were amended and respond accordingly.

**1. QUERY NO. 18 (FICTITIOUS PAYMENT ₦1,000,000.00)**

All relevant Document was attach to prove the payment forward for your affirmation and further verification.

**2. QUERY NO. 19 (UN PRESENTED PAYMENT VOUCHERS ₦380,000.00)**

Such payment vouchers are now available and posted in to the cash book, forwarded for your verification and further action.

**3. QUERY NO. 20 (IRREGULAR PAYMENTS ₦35,082,763.10)**

Such payment vouchers were fully accounted considering the task related to such payment vouchers, forwarded for your verification and further action.

*Dec*  
*Pls Send for verify*  
*AG 15/3/24*  
*above DEC*  
*above DEC*



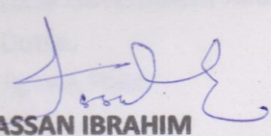
DN  
**4. QUERY NO. 21 (OVER PAYMENT VOUCHERS N841,107.00)**

Such payment vouchers were not over paid as it was observed by the Auditors, forwarded for your verification and further action.

Finally, all the description being observed during the inspection have been verified and properly address.

At the same time, it is my pleasure to inform you that, all these abnormalities would be avoided and effort would be made to avoid future occurrence.

Same copied to Zonal Director Local Government Audit Hadejia Zone and Area Auditor Guri Local Government for information and record purpose.

  
HASSAN IBRAHIM

TREASURER

FOR: HON. CHAIRMAN

