

GUMEL

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE



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

GUMEL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023



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GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

our ref: **GML/TR/AUD/V.I/15**

Date: 28/3/2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 28/3/24
RECEIVED

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

SUBMISSION OF ANNUAL ACCOUNT IN RESPECT OF GUMEL LOCAL GOVT.

I am directed to forward herewith the financial statement of Gumel Local Government from 1st January to 31st December, 2023.

In view of this all relevant financial statement are attached to enable accurate Auditing reporting in accordance to the Financial Reporting Standard.

Best Regards

**VICE CHAIRMAN
GUMEL LOCAL GOVT.
SIGN _____ DATE _____**

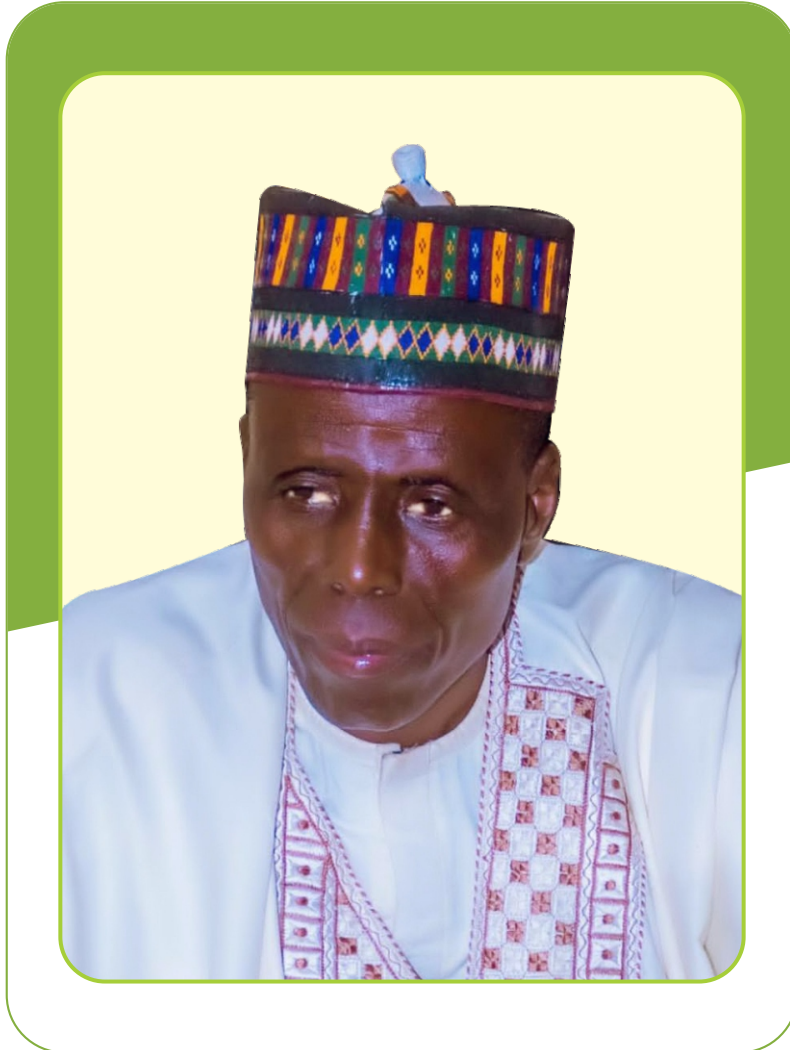
[Signature] mele 28/3/024
HON. HALADU MUSA MELE
HON. CHAIRMAN

(B)
DSA

(A)
DSA
Go through & deal
[Signature] AG 28/3

*pls file and arrange for
text-checking
exercise*

[Signature]
DSA
28/3/24



HON. HALADU MUSA MELE
The Ag. Chairman
Gumel Local Government Council



GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

GML/TR/AUD/V.I/16

28-03-2024

Our ref.....

Date :

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

ALFA ALHAJI KILA

28/3/24

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

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

Alfa Alhaji Kila 28/03

ALFA ALHAJI KILA
Treasurer

Haladu Musa Mele 28/3/24

HALADU MUSA MELE
Ag. Executive Chairman



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

| List of Abbreviations / Acronyms | |
|----------------------------------|--|
| Abbreviation / Term | Description |
| CBN | Central Bank of Nigeria |
| COA | Chart of Account |
| FAAC | Federation Accounts Allocation Committee |
| FGN | Federal Government of Nigeria |
| FRC | Financial Reporting Council |
| GAAP | Generally Accepted Accounting Principles |
| GPFS | General Purpose Financial Statement |
| IPSAS | International Public Sector Accounting Standards |
| LFN | Law of the Federal Republic of Nigeria |
| MDA | Ministries, Departments and Agencies |
| NCOA | National Chart of Account |
| GBE | Government Business Enterprises |
| 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 Gumel Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Gumel Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Gumel Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Gumel Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

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

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



| S/N | Accounting Policies: |
|-----|--|
| 1 | <p data-bbox="276 349 1410 383">Accounting Terminologies / Definitions</p> <ol data-bbox="276 405 1410 2038" style="list-style-type: none"><li data-bbox="276 405 1410 539">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Gumel Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.<li data-bbox="276 551 1410 640">2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.<li data-bbox="276 651 1410 741">3. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.<li data-bbox="276 752 1410 842">4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.<li data-bbox="276 853 1410 1043">5. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.<li data-bbox="276 1055 1410 1088">6. Cash receipts are cash inflows.<li data-bbox="276 1099 1410 1133">7. Cash payments are cash outflows.<li data-bbox="276 1144 1410 1491">8. Cash Controlled by Gumel Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Gumel Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.<li data-bbox="276 1503 1410 1939">9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol data-bbox="276 1603 1410 1939" style="list-style-type: none"><li data-bbox="276 1603 1410 1637">a. Is an entity with the power to contract in its own name;<li data-bbox="276 1648 1410 1682">b. Has been assigned the financial and operational authority to carry on a Business;<li data-bbox="276 1693 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 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 data-bbox="276 1906 1410 1939">e. Is controlled by a public sector management or the government.<li data-bbox="276 1951 1410 2038">10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information |



| | |
|----|---|
| 2. | <p>General Purpose Financial Statements (GPFS)</p> <p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Gumel Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Gumel Local Government Council, Jigawa State the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes. |
| 3. | <p>Basis of Preparation and Legal Provisions</p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p> |
| 4. | <p>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Gumel Local Government Council, Jigawa State:</p> <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc. |
| 5. | <p>Accounting Period</p> <p>The accounting year (fiscal year) is from 1st January to 31st December, 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>Reporting Currency</p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p> |
| 7. | <p>Department for Consolidation</p> <p>The Consolidation of the GPFS are based on the Cash transactions of all Department of Gumel Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).</p> |



| | |
|-----|---|
| 8. | Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year). |
| 9. | Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State. |
| 10. | Receipts a. These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS. |
| 11. | External Assistance a. Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year. |
| 12. | Other Borrowings / Grants & Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year. |
| 13. | Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'. |
| 14. | Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments. |
| 15. | Payments a. These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS. |




| | |
|-----|---|
| 16. | Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year. |
| 17. | Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year. |
| 18. | Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments |
| 19. | Foreign Currency Transactions: a. Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. b. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively. |
| 20. | Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item. |
| 21. | Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments. |
| 22. | Leases a. Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments b. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses. |
| 23. | Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year. |
| 24. | Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised. |



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

| STATEMENT NO. 1 | | | | | |
|---|----------------------|--|-------------|-------------------------|-------------------------|
| CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023 | | | | | |
| GUMEL LOCAL GOVERNMENT COUNCIL | | | | | |
| JIGAWA STATE GOVERNMENT OF NIGERIA | | | | | |
| ANNUAL BUDGET | ACCOUNT CODE | CASHFLOW FROM OPERATING ACTIVITIES: | EXPLANATORY | ACTUAL YEAR | PREVIOUS YEAR |
| 2023 | 1 | RECEIPT: | NOTES (REF) | 2023 | 2022 |
| 1,802,000,000.00 | 110101 & 110103 | Statutory Allocation: FAAC | 1 | 1,821,023,445.19 | 1,403,275,172.34 |
| 800,000,000.00 | 110102 | Value Added Tax Allocation | 2 | 1,014,179,308.01 | 734,394,284.29 |
| 2,602,000,000.00 | 11 | Sub-Total-Statutory Allocation | | 2,835,202,753.20 | 2,137,669,456.63 |
| 250,000.00 | 120101 | Direct Taxes - (Personal Taxes) | 3 | 0.00 | 0.00 |
| 1,635,000.00 | 120201 | Licenses General | 4 | 594,000.00 | 560,300.00 |
| 6,000,000.00 | 120204 | Fees General | 5 | 59,700.00 | 624,440.00 |
| 0.00 | 120205 | Fines General | 6 | 0.00 | 0.00 |
| 520,000.00 | 120206 | Sales General | 7 | 99,000.00 | 0.00 |
| 4,800,000.00 | 120207 | Earnings General | 8 | 1,726,388.00 | 2,542,747.20 |
| 0.00 | 120208 | Sales/Rent of Government Buildings: | 9 | 0.00 | 0.00 |
| 17,000,000.00 | 120209 | Rent on land & others- General | 10 | 0.00 | 0.00 |
| 50,000.00 | 120210 | Repayment - General | 11 | 244,132.52 | 0.00 |
| 1,550,000.00 | 120212 | Interest Earned | 12 | | |
| 2,000,000.00 | 120213 | Re-imburement General | 13 | 1,975,506.60 | 1,975,506.60 |
| 33,805,000.00 | 12 | Sub-Total- Independent Revenue | | 4,698,727.12 | 5,702,993.80 |
| 0.00 | 130201 | Aid and Grants | 14 | 0.00 | 0.00 |
| 0.00 | 140101 | Transfer from CRF to CDF | 15 | 0.00 | 0.00 |
| 260,000,000.00 | 140102 | Transfer from Stabilization Fund (Augmentations) | 16 | 292,049,447.00 | 237,755,896.06 |
| 260,000,000.00 | | | | 292,049,447.00 | 237,755,896.06 |
| 2,893,805,000.00 | 1 = A | Total Receipts | | 3,131,950,927.32 | 2,381,128,346.49 |
| | | Payments: | | | |
| 1,299,756,338.00 | 210101 & 210201 | Personnel Cost | 17 | 1,302,885,283.00 | 1,321,128,915.07 |
| 0.00 | 210202 | Contribution to Pension/Social Contribution | 18 | 0.00 | |
| 981,818,830.00 | 220201-220210 & 2204 | Overhead Charges: | 19 | 1,061,185,641.00 | 776,551,654.13 |
| 0.00 | 220101 & 2206 | Consolidated Revenue Fund Charges (Incl. Service | 20 | 0.00 | 0.00 |
| 0.00 | 220501 & 220502 | Subvention to Parastatals: | 22 | 0.00 | 0.00 |
| 0.00 | - | Other Operating Activities: | | 0.00 | 0.00 |
| 2,281,575,168.00 | B | Total Payments | | 2,364,070,924.00 | 2,097,680,569.20 |
| 612,229,832.00 | C = A - B | Net Cash Flow from Operating Activities | | 767,880,003.32 | 283,447,777.29 |
| | | Cash Flow from Investment Activities: | | | |
| 849,570,288.00 | 23 | Capital Expenditure: | 23 | 773,655,635.32 | 303,811,890.29 |
| (849,570,288.00) | D | Net Cash Flow from Investment Activities | | (773,655,635.32) | (303,811,890.29) |
| | | Cash Flow from Financing Activities: | | | |
| 0.00 | 13 | Proceeds from Loan | 24 | 0.00 | 4,476,766.00 |
| 0.00 | | Other Non-Current Liabilities | 25 | 0.00 | (4,596,759.00) |
| 0.00 | E | Net Cash Flow from Financing Activities | | 0.00 | (119,993.00) |
| 0.00 | F = C+D+E | Net Cash for the year | | (5,775,632.00) | (20,484,106.00) |
| 0.00 | G | Cash & Its Equivalent as at 1st January, 2023 | | 6,832,861.00 | 27,316,967.00 |
| 0.00 | I = F+G | Cash & Its Equivalent as at 31st December, 2023 | | 1,057,229.00 | 6,832,861.00 |


The accompanying notes form part of these statements


ALFA ALHAJI KILA
 Treasurer
 Gumel Local Government, Jigawa State



| STATEMENT NO. 2 | | | | |
|--|--|-------------------------|------------------------|------------------------|
| STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023 | | | | |
| GUMEL LOCAL GOVERNMENT COUNCIL | | | | |
| JIGAWA STATE GOVERNMENT OF NIGERIA | | | | |
| ACCOUNT CODE | ASSETS:- | EXPLANATORY NOTES (REF) | ACTUAL YEAR 2023 | PREVIOUS YEAR 2022 |
| | Liquid Assets:- | | | |
| | Cash Held by Local government Treasury: | | | |
| 14010101 | Cash and Bank Balances | 26 | 1,057,229.00 | 6,832,861.00 |
| | TOTAL LIQUID ASSETS | | 1,057,229.00 | 6,832,861.00 |
| | Investments and Other Cash Assets: | | | |
| 2203 | Advances:- | 27 | 7,967,474.00 | 7,967,474.00 |
| | Impress:- | | | |
| | Revolving Loan Granted:- | | | |
| | Intangible Assets | | | |
| | TOTAL INVESTMENTS AND OTHER CASH ASSETS | | 7,967,474.00 | 7,967,474.00 |
| 3 | TOTAL ASSETS | | 9,024,703.00 | 14,800,335.00 |
| | LIABILITIES:- | | | |
| CRF | PUBLIC FUNDS | | | |
| 46010101 | Accumulated Fund: | 28 | (26,139,745.00) | (20,364,113.00) |
| 460102 | Trust Funds; | | 0.00 | |
| 460104 | Other Public Funds: | | | |
| | | | 0.00 | |
| 4601 | TOTAL PUBLIC FUNDS | | (26,139,745.00) | (20,364,113.00) |
| | OTHER LIABILITIES | | | |
| 410101 & 410102 | Deposits (Non-Current Liabilities) | 29 | 35,164,448.00 | 35,164,448.00 |
| 4 | TOTAL LIABILITIES | | 9,024,703.00 | 14,800,335.00 |

The accompanying notes form part of these statements


ALFA ALHAJI KILA
Treasurer
Gumel Local Government, Jigawa State



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

| STATEMENT NO. 3 | | | | | |
|---|--|---------------------------|------------------------------------|-----------------------------|------------------------------|
| CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023 | | | | | |
| GUMEL LOCAL GOVERNMENT COUNCIL | | | | | |
| JIGAWA STATE GOVERNMENT OF NIGERIA | | | | | |
| ACTUAL PREVIOUS 2022 | CASH FLOW FROM OPERATING ACTIVITIES: RECEIPT: | ACCOUNT CODE 1 | EXPLANATORY NOTES (REF) | ACTUAL YEAR 2023 | FINAL BUDGET 2023 |
| 1,403,275,172.34 | Statutory Allocation: FAAC | 110101 & 110103 | 1 | 1,821,023,445.19 | 1,802,000,000.00 |
| 734,394,284.29 | Value Added Tax Allocation | 110102 | 2 | 1,014,179,308.01 | 800,000,000.00 |
| 2,137,669,456.63 | Sub-Total-Statutory Allocation | 11 | | 2,835,202,753.20 | 2,602,000,000.00 |
| 0.00 | Direct Taxes - (Personal Taxes) | 120101 | 3 | 0.00 | 250,000.00 |
| 560,300.00 | Licenses General | 120201 | 4 | 594,000.00 | 1,635,000.00 |
| 624,440.00 | Fees General | 120204 | 5 | 59,700.00 | 6,000,000.00 |
| 0.00 | Fines General | 120205 | 6 | 0.00 | 0.00 |
| 0.00 | Sales General | 120206 | 7 | 99,000.00 | 520,000.00 |
| 2,542,747.20 | Earnings General | 120207 | 8 | 1,726,388.00 | 4,800,000.00 |
| 0.00 | Sales/Rent of Government Buildings: | 120208 | 9 | 0.00 | 0.00 |
| 0.00 | Rent on land & others- General | 120209 | 10 | 0.00 | 17,000,000.00 |
| 0.00 | Repayment - General | 120210 | 11 | 244,132.52 | 50,000.00 |
| 0.00 | Interest Earned | 120212 | 12 | 0.00 | 1,550,000.00 |
| 1,975,506.60 | Re-imburement General | 120213 | 13 | 1,975,506.60 | 2,000,000.00 |
| 5,702,993.80 | Sub-Total - Independent Revenue | 12 | | 4,698,727.12 | 33,805,000.00 |
| | Aid and Grants | 130201 | 14 | 0.00 | 0.00 |
| | Transfer from CFR to CDF | 140101 | 15 | 0.00 | 0.00 |
| 237,755,896.06 | Transfer from Stabilization Fund | 140102 | 16 | 292,049,447.00 | 260,000,000.00 |
| | Sub-Total - Aid and Grants | | | 292,049,447.00 | 260,000,000.00 |
| 2,381,128,346.49 | Total Receipts | 1 = A | | 3,131,950,927.32 | 2,893,805,000.00 |
| | Payments: | | | | |
| 1,321,128,915.07 | Personnel Cost | 210101 & 210201 | 17 | 1,302,885,283.00 | 1,299,756,338.00 |
| 0.00 | Contribution to Pension/Social Contribution | 210202 | 18 | 0.00 | 0.00 |
| 776,551,654.13 | Overhead Charges: | 220201-220210 & 2204 | 19 | 1,061,185,641.00 | 981,818,830.00 |
| 0.00 | Consolidated Revenue Fund Charges (Incl. Service) | 220101 & 2206 | 20 | 0.00 | 0.00 |
| 0.00 | Subvention to Parastatals: | 220501 & 220502 | 21 | 0.00 | 0.00 |
| 0.00 | Other Operating Activities: | - | 22 | 0.00 | 0.00 |
| 2,097,680,569.20 | Total Payments | B | | 2,364,070,924.00 | 2,281,575,168.00 |
| 283,447,777.29 | OPERATING BALANCE | C = A - B | | 767,880,003.32 | 612,229,832.00 |
| | APPROPRIATIONS/TRANSFERS: | | | | |
| 283,447,777.29 | Transfer to Capital Development Fund | | | 767,880,003.32 | 612,229,832.00 |

The accompanying notes form part of these statements


28/03
ALFA ALHAJI KILA

Treasurer

Gumel Local Government, Jigawa State



| STATEMENT NO. 4 | | | | | |
|--|---|--------------|-------------|-----------------------|-------------------------|
| STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023 | | | | | |
| GUMEL LOCAL GOVERNMENT COUNCIL | | | | | |
| JIGAWA STATE GOVERNMENT OF NIGERIA | | | | | |
| ACTUAL PREVIOUS | OPENING BALANCE | ACCOUNT CODE | EXPLANATORY | ACTUAL YEAR | FINAL BUDGET |
| 2022 | | | NOTES (REF) | 2023 | 2023 |
| 283,447,777.29 | Transfer from Consolidated Revenue Fund: | 140101 | | 767,880,003.32 | 614,229,832.00 |
| | Aid and Grants | 130100 | | | |
| 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 |
| | INTERNAL LOAN NIGERIA TREASURY BILLS (NTB) | 14020204 | | | |
| | | | | | |
| 283,447,777.29 | TOTAL REVENUE AVAILABLE: | | | 767,880,003.32 | 614,229,832.00 |
| | | | | | |
| | LESS: CAPITAL EXPENDITURE | | | | |
| 0.00 | Capital Expenditure: Administrative Sector: | 23 | 23 | 292,447,679.00 | 210,000,000.00 |
| 0.00 | Capital Expenditure: Economic Sector: | 23 | 23 | 222,374,996.35 | 307,690,979.00 |
| 0.00 | Capital Expenditure: Social Service Sector: | 23 | 23 | 258,832,959.97 | 331,879,309.00 |
| | | | | | |
| 303,811,890.29 | TOTAL CAPITAL EXPENDITURE: | 23 | 23 | 773,655,635.32 | 849,570,288.00 |
| | | | | | |
| (20,364,113.00) | Intangible Assets | | | (5,775,632.00) | (237,340,456.00) |
| (20,364,113.00) | CLOSING BALANCE | | | (5,775,632.00) | (237,340,456.00) |

The accompanying notes form part of these statements


29/03
ALFA ALHAJI KILA

Treasurer

Gumel Local Government, Jigawa State



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

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

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

| MONTH | STATUTORY ALLOC | SHARE OF EXCH | SHR OF NON OIL | EXCESS BANK CHARGE | E-MONEY | ECOLOGICAL | SURE-P | TOTAL |
|--------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-------------------------|
| JANUARY | 127,791,619.27 | 4,544,620.04 | 0.00 | 0.00 | 7,746,827.94 | 0.00 | 0.00 | 140,083,067.25 |
| FEBRUARY | 73,798,361.59 | 0.00 | 23,813,458.82 | 0.00 | 4,234,739.93 | 32,436,955.26 | 0.00 | 134,283,515.60 |
| MARCH | 70,236,648.82 | 0.00 | 0.00 | 21,618,479.13 | 3,733,455.69 | 0.00 | 0.00 | 95,588,583.64 |
| APRIL | 95,739,574.30 | 0.00 | 0.00 | 0.00 | 4,656,480.84 | 0.00 | 104,584,719.97 | 204,980,775.11 |
| MAY | 95,877,430.58 | 0.00 | 4,969,765.32 | 9,007,699.64 | 34,001,572.25 | 0.00 | 0.00 | 143,856,467.79 |
| JUNE | 129,243,648.27 | 120,550.25 | 0.00 | 0.00 | 4,587,798.85 | 0.00 | 0.00 | 133,951,997.37 |
| JULY | 57,668,380.32 | 61,381,112.99 | 0.00 | 0.00 | 3,655,960.69 | 0.00 | 0.00 | 122,705,454.00 |
| AUGUST | 74,877,348.55 | 62,390,614.88 | 0.00 | 0.00 | 4,104,391.12 | 0.00 | 0.00 | 141,372,354.55 |
| SEPTEMBER | 59,993,425.45 | 44,985,749.91 | 36,671,095.12 | 0.00 | 4,495,930.08 | 0.00 | 162,900,944.42 | 309,047,144.98 |
| OCTOBER | 75,018,182.10 | 33,666,008.61 | 0.00 | 0.00 | 3,505,406.88 | 0.00 | 0.00 | 112,189,597.59 |
| NOVEMBER | 58,008,137.07 | 36,683,154.27 | 12,424,413.29 | 0.00 | 4,966,004.16 | 0.00 | 0.00 | 112,081,708.79 |
| DECEMBER | 68,752,648.79 | 69,109,995.04 | 0.00 | 0.00 | 3,826,874.95 | 29,193,259.74 | 0.00 | 170,882,778.52 |
| TOTAL | 987,005,405.11 | 312,881,805.99 | 77,878,732.55 | 30,626,178.77 | 83,515,443.38 | 61,630,215.00 | 267,485,664.39 | 1,821,023,445.19 |

NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 2023

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

| MONTH | VAT | ARREAS VAT | TOTAL |
|--------------|-------------------------|-------------|-------------------------|
| JANUARY | 77,870,815.41 | 0.00 | 77,870,815.41 |
| FEBRUARY | 76,460,024.30 | 0.00 | 76,460,024.30 |
| MARCH | 71,334,061.49 | 0.00 | 71,334,061.49 |
| APRIL | 66,507,106.80 | 0.00 | 66,507,106.80 |
| MAY | 65,273,108.49 | 0.00 | 65,273,108.49 |
| JUNE | 84,059,903.12 | 0.00 | 84,059,903.12 |
| JULY | 85,464,065.19 | 0.00 | 85,464,065.19 |
| AUGUST | 86,893,625.02 | 0.00 | 86,893,625.02 |
| SEPTEMBER | 100,881,131.68 | 0.00 | 100,881,131.68 |
| OCTOBER | 92,112,457.72 | 0.00 | 92,112,457.72 |
| NOVEMBER | 101,103,863.41 | 0.00 | 101,103,863.41 |
| DECEMBER | 106,219,145.38 | 0.00 | 106,219,145.38 |
| TOTAL | 1,014,179,308.01 | 0.00 | 1,014,179,308.01 |

The accompanying notes form part of these statements


ALFA ALHAJI KILA

Treasurer

Gumel Local Government, Jigawa State



| NOTE 3 TO 13 : INDEPENDENT REVENUE | | |
|---|--|---------------------|
| CODE | TITLE | AMOUNT |
| 12201 | LICENCES GENERAL | |
| 12020149 | Communication Equipment Inst. Permits | 589,000.00 |
| 12020165 | Sand dredging license | 5,000.00 |
| | SUB-TOTAL | 594,000.00 |
| 12020443 | Birth / Death Registration | 33,500.00 |
| 12020479 | Motor vehicle Tax & Motorcycle Achaba Reg. fees | 26,200.00 |
| | SUB-TOTAL | 59,700.00 |
| 12020605 | Sales of Stores /Scraps/ Unserviceable Items | 99,000.00 |
| | SUB-TOTAL | 99,000.00 |
| 12020701 | Earning from Cattle Market | 275,260.00 |
| 12020702 | Earning from Market | 441,634.00 |
| 12020705 | Earning from Motor Park | 238,244.00 |
| 12020711 | Earning from Comm., Activity, shop & shopping centre | 714,500.00 |
| 12020733 | Abattoir / Slaughter House | 56,750.00 |
| | SUB-TOTAL | 1,726,388.00 |
| 12021013 | Unclaimed Deposit | 244,132.52 |
| | SUB-TOTAL | 244,132.52 |
| 12021309 | Grants & Reimbursement from state Government | 1,975,506.60 |
| | GRAND-TOTAL | 4,698,727.12 |

| NOTE 16: DETAILS OF AUGMENTATION FROM STABLIZATION ACCOUNT | | |
|---|-----------------------|-----------------------|
| MONTH | AUGMENTATION | TOTAL |
| JANUARY | 1,000,000.00 | 1,000,000.00 |
| FEBRUARY | 8,000,000.00 | 8,000,000.00 |
| MARCH | 28,534,519.40 | 28,534,519.40 |
| APRIL | 28,358,629.27 | 28,358,629.27 |
| MAY | 28,448,415.25 | 28,448,415.25 |
| JUNE | 9,000,000.00 | 9,000,000.00 |
| JULY | 12,698,855.27 | 12,698,855.27 |
| AUGUST | 115,331,206.54 | 115,331,206.54 |
| SEPTEMBER | 3,000,000.00 | 3,000,000.00 |
| OCTOBER | 26,941,352.71 | 26,941,352.71 |
| NOVEMBER | 25,736,468.56 | 25,736,468.56 |
| DECEMBER | 5,000,000.00 | 5,000,000.00 |
| TOTAL | 292,049,447.00 | 292,049,447.00 |



| GUMEL NOTE 17 : DETAILS OF PERSONNEL COST | | |
|--|--|-------------------------|
| CODE | PERSONNEL COST | AMOUNT |
| 1000000000 | AMINISTRATIVE SECTOR | |
| 11100100100 | Office of the Chairman | 28,008,917.80 |
| 11200100100 | Legislative Council | 20,158,763.80 |
| 12500100100 | Administrative and General services | 82,379,417.58 |
| | SUB-TOTAL | 130,547,099.18 |
| 2000000000 | ECONOMIC SECTOR | |
| 021500100100 | Agriculture Section | 11,279,098.00 |
| 021500100200 | Forestry Section | 7,826,142.50 |
| 021500100300 | Livestock Section (Veterinary) | 48,456,083.90 |
| 022000100100 | Treasury Account Section | 36,624,493.28 |
| 022000100300 | Internal Audit | 2,736,771.80 |
| 022000300000 | Planning, Research & Statistics Department | 0.00 |
| 22000300200 | Monitoring & Evaluation | 82,205,904.30 |
| 22000300300 | Statistics | 0.00 |
| 022000100100 | Treasury Revenue Section | 6,001,336.20 |
| 023400100100 | Road & Communication Section | 9,234,087.10 |
| 023400100200 | Mechanical Section | 2,450,699.26 |
| 023400100300 | Electrical Section | 9,373,731.40 |
| 023400100400 | Land & Survey Section | 3,696,833.50 |
| 023400100500 | Building Section | 5,902,859.96 |
| | SUB-TOTAL | 225,788,041.20 |
| 3000000000 | SOCIAL SECTOR | |
| 051700000000 | Local Education Authority | 0.00 |
| 051700100100 | Education (Non-Teaching Staff) | 108,243,100.25 |
| 051700100200 | Education (Teaching Staff) | 537,269,164.76 |
| 051700100300 | Adult Education | 0.00 |
| 051700100400 | Other Education | 0.00 |
| 052100100100 | Preventive (Water, Sanitation and Hygiene) | 55,637,879.60 |
| 052100100200 | Curative | 172,910,712.00 |
| 052100100300 | Rural Water Supply | 11,694,311.11 |
| 055200100100 | Traditional Officer (District Head Office) | 0.00 |
| 055100100100 | Community Development Section | 50,600,962.80 |
| 055100100200 | Information, Youth, Sport & Culture | 1,156,651.80 |
| 055100100300 | Social Welfare Section | 7,157,450.30 |
| 055100100400 | Trade Section and Cooperatives | 1,879,910.00 |
| | SUB-TOTAL | 946,550,142.62 |
| | GRAND TOTAL | 1,302,885,283.00 |



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

| NOTE 19: DETAILS OF OVERHEAD EXPENSES | | |
|--|--|-----------------------|
| CODE | ADMINISTRATIVE SECTOR | |
| 01100100100 | OFFICE OF THE CHAIRMAN SECTION | AMOUNT |
| 22020102 | Local Travel and Transport | 348,000.00 |
| 22020301 | office Materials and consumables | 50,000.00 |
| 22020501 | Local Training | 7,000,000.00 |
| 22020604 | Security Vote | 12,000,000.00 |
| 22021001 | Refreshment, Meals and Entertainments | 1,016,000.00 |
| 22021076 | Furniture Allowance | 11,851,974.00 |
| 22021077 | Surveillance Allowance | 4,859,368.00 |
| | SUB-TOTAL | 37,125,342.00 |
| 011200100100 | LEGISLATIVE COUNCIL SECTION | |
| 22020802 | Other Transport and Equipments Fuel Cost | 3,000,000.00 |
| 22021001 | Refreshment, Meals and Entertainments | 16,925,000.00 |
| 22021076 | Furniture Allowances | 6,118,665.00 |
| | SUB-TOTAL | 26,043,665.00 |
| 012500100100 | ADMINISTRATION AND GENERAL SERVICES SECTION | |
| 22020102 | Local Travel and Transport | 504,000.00 |
| 22020501 | Local Training | 10,503,071.00 |
| 22020701 | Financial Consulting (Standing Order) | 48,403,236.00 |
| 22021001 | Refreshment, Meals and Entertainments | 10,948,034.00 |
| | SUB-TOTAL | 70,358,341.00 |
| 021500100100 | AGRICULTURE AND NATURAL RESOURCES SECTION | |
| 22020102 | Local Travel and Transport | 792,000.00 |
| 22020406 | Maintenance of office General | 6,506,735.00 |
| 22020701 | Financial Consulting (Standing Order) | 5,000,000.00 |
| | SUB-TOTAL | 12,298,735.00 |
| 021500100300 | LIVESTOCK SECTION | |
| 22020406 | Other Maintenance Services | 1,822,000.00 |
| | SUB-TOTAL | 1,822,000.00 |
| 022000100100 | TREASURY (ACCOUNT) SECTION | |
| 22020102 | Local Travel and Transport | 96,062.00 |
| 22020305 | Printing of Non Security Documents | 4,737,594.00 |
| 22020501 | Local Training | 24,082,940.00 |
| 22020701 | L.G.S.C, Min for L.G. and L.G. Audit | 24,351,556.00 |
| 22021076 | Contribution to L.G. Staff Pension | 80,479,464.00 |
| 22070105 | Stabilization Fund | 111,405,774.00 |
| | SUB-TOTAL | 245,153,390.00 |
| 022000100100 | REVENUE SECTION | |
| 22020305 | Printing of Non Security Documents | 127,000.00 |
| 22020701 | Financial Consulting | 153,000.00 |
| | SUB-TOTAL | 280,000.00 |
| 022000300000 | PLANNING SECTION | |
| 22020102 | Local Travel and Transport | 28,559.00 |
| 22020601 | Materials and Supplies | 1,900,484.00 |
| 22020802 | Other Transport and Equipments Fuel Cost | 13,464,000.00 |
| 22021001 | Refreshment, Meals and Entertainments | 1,525,000.00 |
| | SUB-TOTAL | 16,918,043.00 |
| 023400100100 | ROAD AND COMMUNICATION SECTION | |
| 22020406 | Other Maintenance Services | 305,000.00 |
| 22020801 | Fuel and Lubricant Cost (Motor Vehicle) | 282,000.00 |
| | SUB-TOTAL | 587,000.00 |



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

| | | |
|---------------------|--|-------------------------|
| 023400100200 | MECHANICAL SECTION | |
| 22020102 | Local Travel and Transport (Go vt. approved Standing order) | 4,220,000.00 |
| 22020305 | Office materials and consumables | 113,000.00 |
| 22020407 | Maintenance of Vehicle Asset | 13,330,000.00 |
| | SUB-TOTAL | 17,663,000.00 |
| 023400100300 | ELECTRICAL SECTION | |
| 22020410 | Maintenance and Services of street light | 294,983,836.00 |
| | SUB-TOTAL | 294,983,836.00 |
| 023400100500 | BUILDING SECTION | |
| 22020401 | Maintenance Services (Building) | 2,842,150.00 |
| | SUB-TOTAL | 2,842,150.00 |
| | SOCIAL SECTOR | |
| 051700100100 | EDUCATION (NON-TEACHING STAFF SECTION) | |
| 220401 | Grant and Contribution | 2,489,100.00 |
| | SUB-TOTAL | 2,489,100.00 |
| 051700100200 | EDUCATION (TEACHING STAFF SECTION) | |
| 22021080 | 17% Contribution to LEA Staff Pension | 69,135,105.00 |
| 220401 | Grant and Contribution | 2,525,000.00 |
| | SUB-TOTAL | 71,660,105.00 |
| 052100100100 | PREVENTIVE SECTION | |
| 22020102 | Local Travel and Transport (Govt. approved Standing order) | 355,000.00 |
| 22020301 | Office Materials and consumables (Sanitation and Hygiene) | 44,816,641.00 |
| | SUB-TOTAL | 45,171,641.00 |
| 052100100200 | CURATIVE SECTION | |
| 22020307 | Drug, Vaccine and Medical Supply | 510,000.00 |
| 22020421 | Maintenance of Health Institutions Building | 3,120,000.00 |
| 22020702 | Consulting and Special Committee | 1,800,000.00 |
| 22021079 | 17% Contribution to PHC Staff Pension | 26,105,954.00 |
| | SUB-TOTAL | 31,535,954.00 |
| 052100100300 | RURAL WATER SUPPLY SECTION | |
| 22020205 | Water Rate and Charges | 448,050.00 |
| 22020406 | Maintenance of Vehicle and Capital (Diesel) | 39,413,142.00 |
| | SUB-TOTAL | 39,861,192.00 |
| 055200100100 | TRADITIONAL OFFICE SECTION | |
| 22040103 | Grant and Contribution (Emirate Council) | 127,548,101.00 |
| | SUB-TOTAL | 127,548,101.00 |
| 055100100100 | COMMUNITY DEVELOPMENT SECTION | |
| 22020102 | Local Travel and Transport | 323,000.00 |
| 22020403 | Provision of Service Materials | 750,000.00 |
| 22040110 | Grant Contribution and Subvention (Palliative and Covid-19) | 1,000,000.00 |
| | SUB-TOTAL | 2,073,000.00 |
| 055100100200 | INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION | |
| 22020407 | Provision of Service Materials | 487,687.00 |
| 220401 | Grant Contribution and Subvention (Allura da Zare, FM Programme) | 560,000.00 |
| | SUB-TOTAL | 1,047,687.00 |
| 055100100300 | SOCIAL WELFARE SECTION | |
| 22021057 | Casual Workers (Hisbah and Vigilant) | 6,593,859.00 |
| 22021082 | Social Security (Disable) | 4,968,000.00 |
| 220401 | Grant Contribution and Subvention (Assistance & Donations) | 2,161,500.00 |
| | SUB-TOTAL | 13,723,359.00 |
| | GRANT TOTAL | 1,061,185,641.00 |



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

| NOTE 23 : CAPITAL EXPENDITURE | | | |
|--------------------------------------|--|-------------------------------|-----------------------|
| ADMINISTRATIVE SECTOR | | | |
| CODE | DESCRIPTION | IMPLEMENTATION DEPT. | AMOUNT |
| 70841 | Contribution to state and LG joint projects & programmes | Building Section | 276,037,221.00 |
| 70841 | settlement of outstanding liabilities | Building Section | 5,523,958.00 |
| 70841 | | Building Section | 2,000,000.00 |
| 70841 | purchase of 1no car for Hon. Chairman | Building Section | 4,536,500.00 |
| 70841 | Renovation of Senior Staff Quarters 1,2 and 3 | Building Section | 1,850,000.00 |
| 70841 | Renovation of Senior Staff Quarters 1,2 and 3 | Building Section | 2,500,000.00 |
| | SUB TOTAL | | 292,447,679.00 |
| ECONOMIC SECTOR | | | |
| CODE | DESCRIPTION | IMPLEMENTATION DEPT. | |
| 70421 | Purchase and transportation of fertilizer | Agric Dept. | 7,000,000.00 |
| 70421 | Purchase and transportation of Grains | Agric Dept. | 15,500,000.00 |
| 70421 | Purchase of Vet nary drugs | Agric Dept. | 4,800,000.00 |
| 70421 | Renovation & construction of Abattoir at Gumel | Agric Dept. | 6,799,405.00 |
| 70421 | Tractor loan | Agric Dept. | 16,667,707.00 |
| 70435 | provision of solar security street light at Gumel | Electric Section | 21,433,555.00 |
| 70411 | construction of market stall at Gumel | Trade Section and cooperative | 7,500,450.00 |
| 70411 | construction of Mosque, Guard room and toilet at GSM market at Gumel | Trade Section and cooperative | 2,832,676.35 |
| 70411 | wall fencing at kara market modern shops at Gumel | Trade Section and cooperative | 4,190,251.00 |
| 70630 | Purchase of hand pump materials | Rural water Supply | 53,754,150.00 |
| 70630 | Construction of Drainage at Nasarawa Quarters 400M | Rural water Supply | 3,852,252.00 |
| 70630 | control of erosion at Gumel | Rural water Supply | 34,640,345.00 |
| 70630 | Construction of Drainage | Rural water Supply | 32,704,205.00 |
| 70630 | construction of Drainage (ongoing) | Rural water Supply | 8,700,000.00 |
| 70630 | Construction of hand pump at Maidabara | Rural water Supply | 2,000,000.00 |
| | SUB TOTAL | | 222,374,996.35 |
| SOCIAL SECTOR | | | |
| CODE | DESCRIPTION | IMPLEMENTATION DEPT. | |
| 70912 | 2% contribution to Jigawa state university | Education | 40,758,562.00 |
| 70740 | construction of health post at Gumel | Health | 11,096,778.00 |
| 70740 | construction of health post at Gumel | Health | 2,935,686.00 |
| 70810 | Purchase of relief materials | Social Welfare | 88,433,622.00 |
| 70810 | Youth women and empowerment programme | Social Welfare | 77,962,409.00 |
| 70810 | social intervention programme | Social Welfare | 36,145,902.97 |
| 70810 | construction of Police at M/park Gumel | Social Welfare | 1,500,000.00 |
| | SUB TOTAL | | 258,832,959.97 |
| | GRAND TOTAL | | 773,655,635.32 |



| NOTE 24 : DETAILS OF PROCEED FROM LOAN | |
|---|------------------------|
| PROCEED FROM LOAN | AMOUNT |
| Previous Year Advance | 7,967,474.00 |
| Current Year Advance | 7,967,474.00 |
| MARGINS | 0.00 |
| NOTE 25: OTHER NON CURRENT LIABILITIES | |
| OTHER NON-CURRENT LIABILITIES | AMOUNT |
| Current Year NCL | 35,164,448.00 |
| Previous Year NCL | 35,164,448.00 |
| MARGINS | 0.00 |
| NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023 | |
| ACCOUNTS | AMOUNT |
| Main Account | 6,129.00 |
| Overhead Account | 8,971.00 |
| Salary Account | 655,347.00 |
| Project Account | 2,861.00 |
| Loan Account | 0.00 |
| Others Account | 383,921.00 |
| TOTAL | 1,057,229.00 |
| NOTE 27 : ADVANCES | |
| ADVANCES FOR THE YEAR 2023 | AMOUNT |
| Personal Advance | 0.00 |
| Other Advance | 7,967,474.00 |
| MARGINS | 7,967,474.00 |
| NOTE 28 : ACCUMULATED FUND | |
| ACCUMULATED FOR THE YEAR 2023 | AMOUNT |
| Accumulated Fund B/F | (20,364,113.00) |
| Closing Balance | (5,775,632.00) |
| Accumulated fund C/D | (26,139,745.00) |
| NOTE 29: NON CURRENT LIABILITIES | |
| NON-CURRENT LIABILITIES FOR THE YEAR 2023 | AMOUNT |
| State | 0.00 |
| Federal | 0.00 |
| Other | 35,164,448.00 |
| TOTAL | 35,164,448.00 |



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,

2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

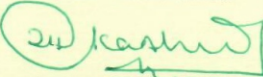
SCOPE

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

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

OUR OPINION

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

 24-6-2024

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



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

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPT

Gumel Local Government Council received the sum of Two Billion Eight Hundred and Thirty Five Million Two Hundred and Two Thousand Seven Hundred and Fifty Three Naira, Twenty Kobo ₦2,835,202,753.20 as statutory allocation from the federation account for the year 2023, representing 109% of the estimate amount of Two Billion, Six Hundred and Two Million Naira Only ₦2,602,000,000.00.

2. ARGUMENTATION AND OTHER STABILIZATION RECEIPTS

The Sum of Two Hundred and Ninety Two Million, Forty Nine Thousand, Four Hundred and Forty Seven Naira only ₦292,049,447.00 was receipt as augmentation from Ministry for Local Government for the year 2023, which represents 123% of the budgeted amount of ₦260,000,000.00

3. INDEPENDENT REVENUE

The Sum of Four Million, Six Hundred and Ninety Eight Thousand, Seven Hundred and Twenty Seven Naira Twelve Kobo ₦4,698,727.12 was Generated as Internally Generated Revenue, Which represent a mere 14% Only of the budgeted amount ₦33,805,000.00.

4. BANK RECONCILIATION STATEMENTS

All the account maintained by the Local Government Council have been properly reconciled.

5. BUDGET PERFORMANCE

The budget performance for the year ended 31st December 2023 in respect of local government revenue and expenditure is summarized as follows:

| REVENUE AND EXENDITURE | | | | |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------|
| DESCRIPTION | ESTIMATE | ACTUAL | VARIANCE | PERCENTAGE |
| STATUTORY ALLOCATION | 2,602,000,000.00 | 2,835,202,753.20 | (233,202,753.20) | 109% |
| AUGUMENTATION AND OTHER STABILIZATION | 260,000,000.00 | 292,049,447.00 | (32,049,447.00) | 123% |
| INDEPENDENT REVENUE | 33,805,000.00 | 4,698,727.12 | 29,106,272.88 | 14% |
| TOTAL REVENUE | 2,895,805,000.00 | 3,131,950,927.32 | (236,145,927.32) | 108% |
| EXPENDITURE | | | | |
| RECURRENT EXPENDITURE | 2,281,575,168.00 | 2,364,070,924.00 | (82,495,756.00) | 103% |
| CAPITAL EXPENDITURE | 849,570,288.00 | 773,655,635.32 | 75,914,652.68 | 91% |
| TOTAL EXPENDITURE | 3,131,145,456.00 | 3,137,726,559.32 | (6,581,103.32) | 100% |



1. TOTAL REVENUE

From the table above, the Sum of Three Billion, One Hundred and Thirty One Million, Nine Hundred and Fifty Thousand, Nine Hundred and Twenty Seven Naira only Thirty Two Kobo (₦3, 131,950.927.32) was received and generated as Total Revenue both from the federation account and Internally Generated Revenue. This represents 108% of the estimate amount of ₦2, 893,805,000.00.

2. RECURRENT EXPENDITURE

The Sum of Two of Billion, Three Hundred and Sixty Four, Million, Seventy Thousand Nine Hundred and Twenty Four Naira only (₦2, 364,070,924.00) was expended on recurrent items, representing 103% of the budgeted amount of ₦2, 281,575,168.00.

3. CAPITAL EXPENDITURE

Capital project engulf the Sum of Seven Hundred and Seventy Three Million, Six Hundred and Fifty Five Thousand, Six Hundred Thirty Five Naira, Thirty Two Kobo only (₦773,655,635.32) indicating 91% of the estimate amount of (₦849,570,288.00).

4. RECOMMENDATIONS

- a. New avenue should be explaining in order to improve Local Government Council's Internal Revenue.
- b. More spending on recurrent items be drastically reduce.
- c. The Local Government should direct more resource on Capital Projects.

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2023

Queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2023, queries worth Six Hundred and Six Million, Four Hundred and Twenty Thousand Four Hundred and Thirty Eight Naira Ninety Six kobo (₦606,420,438.96) Only were raised and issued to the Local Government .

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Five Hundred and Fifty Nine Three Million, Three Hundred and Thirty Six Thousand Three Hundred and Seventy Seven Naira Thirty Eight Kobo (₦593,336,377.38) only, thus leaving a balance of Thirteen Million, Eighty Four Thousand Sixty One Naira Fifty Six Kobo (₦13,084,061.58) only, which is not verified and resolved.:



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

| S/N | REFERENCE NO | SUBJECT MATTER | VALUE | AMOUNT | |
|-----|---------------------|------------------------|-----------------------|-----------------------|----------------------|
| | | | | RESOLVED | NOT RESOLVED |
| 1 | ALG/GMZO/GML/LQ1/23 | UN-PRESENTED PAYMENT | 787,536.05 | 787,536.05 | 0.00 |
| 2 | ALG/GMZO/GML/LQ2/23 | IRREGULER PAYAMENT | 33,124,053.93 | 33,124,053.93 | 0.00 |
| 3 | ALG/GMZO/GML/LQ3/23 | UN-ACCOUNTTTED | 476,041,290.45 | 476,041,290.45 | 0.00 |
| 4 | ALG/GMZO/GML/LQ4/23 | UN-SUPPLIED MATERILS | 800,000.00 | 800,000.00 | 0.00 |
| 5 | ALG/GMZO/GML/LQ5/23 | THIRD PARTYPAYMENT | 13,814,000.00 | 13,814,000.00 | 0.00 |
| 6 | ALG/GMZO/GML/LQ6/23 | NON-RETURN OF DTA | 2,700,000.00 | 0.00 | 2,700,000.00 |
| 7 | ALG/GMZO/GML/LQ7/23 | IRREGULAR PAYMENT | 48,002,093.35 | 48,002,093.35 | 0.00 |
| 8 | ALG/GMZO/GML/LQ8/23 | UN-PRESENTED PAYMENT | 20,767,403.60 | 20,767,403.60 | 0.00 |
| 9 | ALG/GMZO/GML/LQ9/23 | 2NO. CLASS ROOM SURE-P | 10,384,061.56 | 0.00 | 10,384,061.56 |
| | TOTAL | | 606,420,438.96 | 593,336,377.38 | 13,084,061.58 |
| | PERCENTAGE | | 100% | 97.84% | 2.16% |

 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
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

1. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every department of Gumel 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.
6. The Council still has unresolved issues related to Audit Report and Queries

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 31st December, 2023, queries worth Six Hundred and Six Million, Four Hundred and Twenty Thousand Four Hundred and Thirty Eight Naira Ninety Six kobo (**N606,420,438.96**) Only were raised and issued to the Local Government .

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Five Hundred and Fifty Nine Three Million, Three Hundred and Thirty Six Thousand Three Hundred and Seventy Seven Naira Thirty Eight Kobo (**N593,336,377.38**) only, thus leaving a balance of Thirteen Million, Eighty Four Thousand Sixty One Naira Fifty Six Kobo (**N13,084,061.58**) only, which is not verified and resolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gumel Local Government staff and Local Education Authorities. To this effect, a sum of Forty Six (46) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Eighty One Million, Seven Hundred and Thirteen Thousand, Seven Hundred and Ninety Five Naira N81,713,795,.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty Five (25) numbers of staff retired and deceased owed Gumel Local Government Council, the sum of Four Million, One Hundred and Seventy Eight Thousand, Seven Hundred and Fifty Four Naira N4,178,754.00 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 COUNCILS
JIGAWA STATE**

Local Query No. ALG/GM20/GML/LQ1/023
The, CHAIRMAN
GUMEL Local Government

Audit Form 1
Station: GUMEL
Pv. No.: C Date: C
Head C Sub Head: C
Amount N: 787,536.05
Payee: _____
Nature of Payment: Various
Various
Date: _____

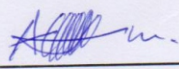
AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS OF JANUARY - MARCH, 2023

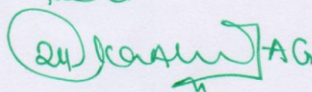
Examination of payment vouchers for the period of under review revealed that payment worth Seven Hundred and Eighty Seven Thousand Five Hundred and Thirty Six Naira, Five Kobo (N787,536.05) was made without supporting payment vouchers.

This act is contrary to the provision of financial memoranda chapter 14.3 you should either produce the vouchers or to paid back the amount involve to treasury and inform this office with recovery details for further inspection.

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


ADAHAMA ADAHAMA
Area Auditor
Gumel Local Govt.

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Pls deal
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26/6/23 Pls treat

 AG 26/6/23



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

Local Query No. ALG/GM20/GML/LQ2/023
The, CHAIRMAN
GUMEL Local Government

Audit Form 1

Station: GUMEL
Pv. No.: C Date: C
Head: C Sub Head: C
Amount N: 33,124,053.95
Payee: _____
Nature of Payment: Various
Various
Date: _____

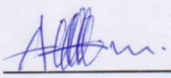
AUDIT QUERY

IRREGULAR EXPENDITURE OF JANUARY - MARCH, 2023

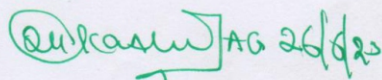
Examination of payment vouchers was conducted for the period stated above revealed that voucher worth Thirty Three Million, One Hundred and Twenty Four Thousand, Fifty Three Naira, Ninety Five Kobo (N33,124,053.95) were paid without proper supporting document.

This act is contrary to the provision of General memoranda chapter 14.4 and 14.5 the concern officer should be asked to explain and produce the requested attachment or to pay back the amount involve to Treasury and inform this office for further verification.

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


ADAHAMA ADAHAMA
Area Auditor
Gumel Local Govt.

A
DACA
Pls deal
Hem
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26/6/23

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Pls deal
 26/6/23



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

GUMEL ZONE, JIGAWA STATE

Dhul-Hijjah 29th 1444 AH

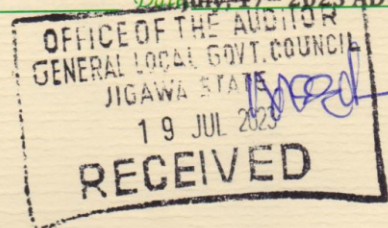
Date July 17th 2023 AD

Office Ref: ANG/GML/ZO/VOL.II/XX Your Ref: _____

ANG/GML/ZO/VOL.II/XX/023

3

The Chairman,
Gumel Local Government Council,
Jigawa State.



AUDIT QUERY UN-ACCOUNTED EXPENDITURE APRIL - JUNE, 2023

Examination of records available during our exercise revealed the total sum of Four Hundred and Seventy Million, Forty One Thousand, two Hundred and Ninety Naira, Forty Five Kobo (N476,041,290.45) as un-accounted expenditure April - June, 2023.

This is contrary to the provision of Financial Memoranda Chapter 14.3, you are requested to produce and posted the vouchers into Cash Book or to recover the amount involved to Treasury.

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

Adahama Adahama
Area Auditor
Gumel Local Govt.

Dea
Pls treat
@treasury AG 19/7/23



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

| | | | |
|---|--|--|------------------------|
| Local Query <u>ALG/GM20/STK/Q. 7/23</u> | | Audit Form 1 | |
| The, <u>CHAIRMAN</u> | | Station: <u>GUMEL</u> | |
| <u>GUMEL</u> Local Government | | Pv. No.: <u>50</u> | Date: <u>27/7/2023</u> |
| | | Head: <u>70421</u> | Sub Head: <u>3</u> |
| | | Amount N: <u>800,000</u> | |
| | | Payee: <u>Ibrahim Ibrahim</u> | |
| | | Nature of Payment: <u>Unsupplied Items</u> | |
| | | Date: _____ | |

AUDIT QUERRY

PURCHASE YET TO BE SUPPLIED

Purchases awarded by Gumel Local Government Council to the tune of Eight Hundred Thousand Naira only (₦800,000) to carry out purchase were not done.

The supplier should be asked to carry out the purchases or refund the said amount paid to him.

ACA
Pls deal
How
ACA
30/11/23

ACA
Pls deal w usual
ACA

Balarabe Gambo
Area Auditor
For: Auditor General
Local Government Councils



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

Audit Form 1

Local Query No: Q5
ALG/GM20/STK/Q.4/23
 The: CHAIRMAN
GUMEL Local Government

Station: GUMEL
 Pv. No.: CC Date: Sept, 2023
 Head: CC Sub Head: CC
 Amount N: 13,814,000
 Payee: Sunday Person
 Nature of Payment: Third Party
 Date: Payment

AUDIT QUERY

THIRD PARTY PAYMENTS

Expenditure to the tune of Thirteen Million Eight Hundred and Fourteen Thousand Naira only (₦13,814,000) was paid on behalf of the payees this contradict FM, as per attached.

Therefore, the above abnormalities should be sloped or other appropriate section will be in forced. Copied to the Auditor General and Zonal Director Gumel Zone.

ADCA
Pls deal
ACCA
30/11/23

Dea
Deal

(Signature) AG 20/11/23

(Signature)
 Balarabe Gambo
 Area Auditor
 For: Auditor General
 Local Government Councils



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

496

Local Query No. ALG/GMZO/GML/Q.5/23

The, Chairman

Gumel *Local Government*

Audit Form 1

Station: Gumel

Pv. No.: 56 *Date:* 24/10/2023

Head 011100100100 *Sub Head:* 2202501

Amount N: 2,700,000

Payee: Lumido Nig. Ltd

Nature of Payment: Conference 13-18
Nov. 2023. Kigali Rwanda

Date: 24/10/2023

AUDIT QUERY

NON-RETURN OF DUTY TOUR ALLOWANCE TO RWANDA KIGALI

In the course of examination of payment voucher we observed that, payment voucher No. 56 of 24/10/2023, in the name of Lumido Nig. Ltd amounting to Two Million Seven Hundred Thousand Naira (**N2,700,000**) only.

In respect of Local Government Chairman Trip to Kigali Rwanda.

The journey was already canceled by the State House of Assembly. Therefore, you inform the officer to return the whole amount to the Local Government Account immediately, while this office be informed with particulars of payment.

Regards,

BGA
Balarabe Gambo
Area Auditor
Gumel Local Government
For: Auditor General
Local Government Councils.

DCA
Pls deal & Compile
(24/10/2023) AG 1/12/24
to CA
refer & act accordingly
AG 24/10/2023



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/GMZO/GML/Q.6/2023
The, Chairman
Gumel Local Government

Audit Form 1

Station: _____
Pv. No.: Gumel Date: _____
Head CC Sub Head: CC
Amount N: CC CC
Payee: 48,002,093.35
Nature of Payment: Sundry Persons
Irregular Payment
Date: _____

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: 2/4/24
RECEIVED

AUDIT QUERY

IRREGULAR PAYMENT

Expenditure worth **Fourty Eight Million, Two Thousand, Ninety Three Naira, Thirty Five Kobo Only** (₦48,002,093.35) were expended by the Local Government from October-December, 2023.

Our Verification reveals that these payment were not supported with relevant evidence to justify the expenditure.

It is recommended that, all the affected payment vouchers be fully supported with relevant documents and represent them back to us for re-examination.

This is copied to Auditor General Local Government Councils Jigawa State and Zonal Director Gumel Zone, for information and further action.

Balarabe Gambo
Area Auditor
For: Auditor General
Local Government Councils

Dea
Deal as usual
AG 3/4/24
mya some of accordingly
2/4/24



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

Local Query No. ALG/GMZO/GML/Q 7/2023
The, Chairman
Gumel Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 2/4/24
RECEIVED

Audit Form 1

Station: Gumel
Pr. No.: Gumel
Head: CC Sub-Head: CC
Amount N: 20,767,403.60
Payee: Sundry Persons
Nature of Payment: Outstanding
Date: Payment Voucher

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS (OCTOBER-DECEMBER, 2023)

The sum of Twenty Million Seven Hundred and Sixty Seven Thousand Four Hundred and Three Naira Sixty Kobo Only (**₦20,767,403.60**). Were spent without raising a payment vouchers.

This action contradict payment procedure and violet financial memorandum chapter 14:3 which stated that every payment has to be accompanied with duly authorized payment vouchers.

In view of the above therefore, let the concerned officers be ask to explain fully their reasons or otherwise refund the total amount involved, while this office be furnish with relevant particulars for further verification.

The same copied to Auditor General Local Government Councils Jigawa State and the Zonal Director Gumel Zonal Audit Office.

[Signature]
Balarabe Gambo
Area Auditor
For: Auditor General
Local Government Councils

DCA
Deal
[Signature] AG 3/4/24
refer a line of ref accordingly
[Signature]



RESPONSE TO QUERIES



GUMEL LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

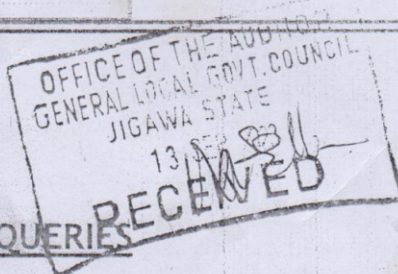
GLG/TR/AU//O/V.II/23

12th Sept. 2023

Our ref.

Date

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



RESPONSE TO AUDIT QUERIES

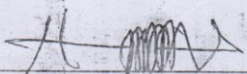
References to the Audit Queries No. 1 and 2 received for the period of January to March 2023, in which was responded as follows:

(1) ALG/GMZO/GML/LQ1/023: UNPRESENTED PAYMENT VOUCHERS JANUAR - MARCH 2023.

In this Query all the payment Vouchers for the period January - March 2023 Amounting to N787,536.05 was gathered and filed for your further verifications and clearance in accordance to Financial Memorandum 14:3

(2) ALG/GMZO/GML/LQ2/023: IRREGULAR PAYMENT JANUARY - MARCH 2023.

In this regards the effected payment voucher. to (N33,124,053.95) was sorted and the necessary supporting documents was attached in accordance to the Financial Memorandum 14:3 and anomalies was rectified and corrected, they are ready for your further verifications and clearance.
Esteem Regards.


(AHMED RUFA'I SUNUSI)
HON. CHAIRMAN



GUMEL LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

GLG/FIN/OFF/VOL/01

Ref No.....

Date:.....

Date:.....

The Auditor General
Local Government Audit
Dutse, Jigawa State

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE
15/2/24
RECEIVED

RE: RETURN OF DUTY TOUR ALLOWANCES TO RWANDA KIGALI

Reference to the letter No ALG/GMZO/GML/Q5/23 dated 24/10/2023 for the above.

I write to inform you that the money worth Two Million Seven Hundred Thousand Naira (2,700,000) was not return by the former chairman (Ahmed Rufa'i) seat to Limido Nig Ltd.

The Same Is copied to Internal Auditor, Zonal Audit, area Auditor, and former Chairman (Ahmed Rufa'i).

Best Regards

Mele 15/2/24

Hon. Haladu Musa Mele
Chairman

DCA

Study & Compile

AG 15/2/24

purpose please



GUMEL LOCAL GOVERNMENT COUNCIL

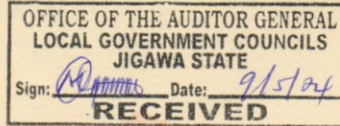
JIGAWA STATE OF NIGERIA

GLG/TR/AU//O/V.II/25

8/5/2024

Our ref:.....

Date:.....



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

RESPONSE TO AUDIT QUERIES

References to the Audit Queries No. 1,2,3 and 4 received for the period of April to December 2023, in which was responded as follows:

- (1) ALG/GM20/GML/LQ³17/023: UN ACCOUNTED EXPENDITURE FROM APRIL - JUNE 2023, Amounting to (N476,041,290.45)
- (2) ALG/GM20/GML/Q.⁴3/23: PURCHASE YET TO BE SUPPLIED FROM JULY - AUGUST 2023 Amounting to (N800,000)
- (3) ALG/GM20/GML/Q.⁸7/23: UN PRESENTED PAYMENT VOUCHERS OCTOBER - DECEMBER 2023 Amounting to (N20,767,403.60)
- (4) ALG/GM20/GML/Q.⁷8/23: IRREGULAR PAYMENT FROM OCTOBER TO DECEMBER 2023 Amounting to (N48,002,093.35).

In this regards the effected payment voucher to (N545,610,787.40) was sorted and the necessary supporting documents was attached in accordance to the Financial Memorandum 14:3 and anomalies was rectified and corrected, they are ready for your further verifications and clearance.

CHAIRMAN
LOCAL GOVERNMENT
SIGN: _____ DATE: _____

(HON. HALADU MUSA MELE)
HON. CHAIRMAN

SCA
Pis dear
[Signature] A.G 9/5/24
DDCA
mpa above xact
9/5/24

