

GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023

REPORT OF THE

AUDITOR GENERAL

**ON THE ACCOUNT OF GARKI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**



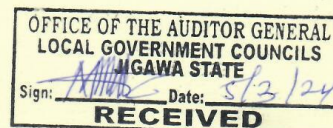
GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

Our ref...GKLG/ADM/73/VOL.II/31

Date 04th March

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



SUBMISSION OF YEAR, 2023 ANNUAL ACCOUNT (FINANCIAL STATEMENT)

I wish to write and forward the annual account (Financial Statement) for the year, 2023 (Soft and Hard Copy) for the provision of finance (Control Management) act Cap 144 of 1990 as amended.

Best regards.

[Signature]

Ado Amadu
DAGs
For Hon. Chariman

(A)

DSA

Please deal as usual

[Signature] AG 5/3/24

(B)

DDSA

pls you are dealing
ple and arrange for fast-checking
' Exercise & submit.

[Signature]
DAG
5/2/24



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

GRGL/FIN/TR/VOL.1

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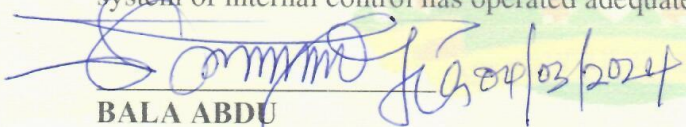
04/03/2024

Date :

The Auditor General,
Local Government Councils,
Jigawa State.

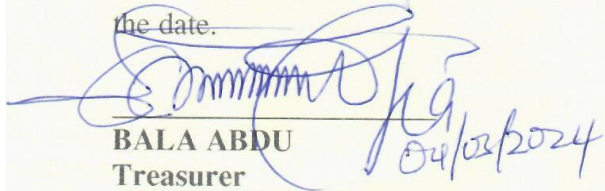
RESPONSIBILITY FOR FINANCIAL STATEMENT

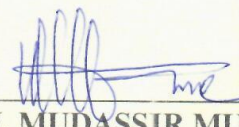
These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement complies with the general accepted accounting practice. The treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, the system of internal control has operated adequately through the reporting period.


BALA ABDU

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 Garki Local Government as at 31st December 2023 and its operation for the year ended on the date.


BALA ABDU
Treasurer


HON. MUDASSIR MUSA
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 Standardized 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 standardized COA and the GPFS is hereby adopted by Garki Local Government Council, Jigawa State Government to comply with FAAC directive to harmonies public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization 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 Garki Local Government Council, Jigawa State.

These policies shall form part of the universally agreed framework for financial reporting in Garki 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 are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Garki 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	Accounting Terminologies / Definitions I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Garki Local Government Council, Jigawa State Government in preparing and presenting Financial Statements. II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. 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. IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. 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. VI. Cash receipts are cash inflows. VII. Cash payments are cash outflows. VIII. Cash Controlled by Garki Local Government Council, Jigawa State Government: Cash is deemed to be controlled by Garki 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

S/N	Accounting Policies:
	operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. Government Business Enterprise means a department or agency that has all the following characteristics: ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business; ➤ 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; ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Garki Local Government Council, Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In Garki Local Government Council, Jigawa State, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ separately identifies payments made by third parties on behalf of the State government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4	Fundamental Accounting Concepts

S/N	Accounting Policies:
	The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Garki Local Government Council, Jigawa State: • Cash Basis of Accounting; • Understandability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
5	Accounting Period 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.
6	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7	Department for Consolidation • The Consolidation of the GPFS are based on the Cash transactions of all Department of Garki Local Government Council, Jigawa State Government except Government Business Enterprises (GBEs).
8	Comparative Information • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	Budget Figures • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10	Receipts • 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 Borrowings, Capital Receipts (Sale of Government Assets, etc.), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	External Assistance • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

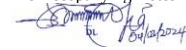
S/N	Accounting Policies:
12	Other Borrowings / Grants& Aid Received These shall be categorized as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans 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 - These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. - Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
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: 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

S/N	Accounting Policies:
	transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized 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 - 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 - 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 utilized.

**STATEMENT NO. 1: CASHFLOW STATEMENT
GARKI LOCAL GOVERNMENT COUNCIL JIGAWA STATE**

ANNUAL BUDGET 2023	ACCOUNT CODE 1	<u>CashFlow from Operating Activities:</u> <u>Receipt:</u>	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREV. YEAR 2022
1,830,000,000.00	110101 & 110103	Statutory Allocation: FAAC	1	2,142,250,571.26	1,582,377,598.53
900,000,000.00	110102	Value Added Tax Allocation	2	1,120,893,743.25	811,916,678.92
2,730,000,000.00	11	Sub-Total-Statutory Allocation		3,263,144,314.51	2,394,294,277.45
100,000.00	120101	Direct Taxes - (Personal Taxes)	3	696,500.00	
1,000,000.00	120201	Licences General	4	89,500.00	2,552,300.00
6,550,000.00	120204	Fees General	5	1,141,650.00	1,613,850.00
-	120205	Fines General	6	-	
-	120206	Sales General	7	-	617,000.00
2,150,000.00	120207	Earnings General	8	787,430.00	7,239,746.17
250,000.00	120208	Sales/Rent of Government Buildings:	9	19,000.00	
-	120209	Rent on land & others- General	10	-	250,000.00
350,000.00	120210	Repayment - General	11	-	
-	120212	Interest Earned	12	-	
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
12,400,000.00	12	Sub-Total- Independent Revenue		4,709,586.60	14,248,402.77
210,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	14	78,805,027.39	49,422,829.66
210,000,000.00				78,805,027.39	49,422,829.66
2,952,400,000.00	1 = A	Total Receipts		3,346,658,928.50	2,457,965,509.88
		<u>Payments:</u>			
1,347,717,726.00	210101 & 210201	Personnel Cost	15	1,265,462,518.45	669,500,987.98
891,923,880.00	220201-220210 & 2204	Overhead Charges:	16	1,347,519,624.52	1,543,845,395.93
2,239,641,606.00	B	Total Payments		2,612,982,142.97	2,213,346,383.91
712,758,394.00	C = A - B	<i>Net Cash Flow from Operating Activities</i>		733,676,785.53	244,619,125.97
		<u>CashFlow from Investment Activities:</u>			
685,030,580.00	23	Capital Expenditure:	17	735,818,512.43	258,395,758.04
(685,030,580.00)	D	<i>Net Cash Flow from Investment Activities</i>		(735,818,512.43)	(258,395,758.04)
		<u>CashFlow from Financing Activities:</u>			
	13	Proceeds from Loan	18	1,017,919.70	589,458.30
		Other Non-Current Liabilities	19	-	-
	E	<i>Net Cash Flow from Financing Activities</i>		1,017,919.70	589,458.30
	F = C+D+E	Net Cash for the year		(1,123,807.20)	(13,187,173.77)
	F	Cash & Its Equivalent as at 1st January, 2023		1,623,788.23	
	H =F+ G	Cash & Its Equivalent as at 31st December, 2023		499,981.03	1,623,788.23

The Accompanying Notes form part of these Statements


Bala Abdu
Treasurer
Garki Local Government

STATEMENT NO. 2:
JIGAWA STATE GOVERNMENT OF NIGERIA
ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ACCOUNT CODE	<u>ASSETS:-</u>	EXPLANATORY NOTES (REF)	CURRENT YEAR 2023	PREVIOUS YEAR 2023
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	20	499,981.03	1,623,788.23
	TOTAL LIQUID ASSETS		499,981.03	1,623,788.23
	Investments and Other Cash Assets:			
2203	Advances:-	21	8,064,572.00	9,082,491.70
	Imprests:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		8,064,572.00	9,082,491.70
3	TOTAL ASSETS		8,564,553.03	10,706,279.93
	LIABILITIES:-			
	<u>PUBLIC FUNDS</u>			
46010101	Accumulated Fund:	22	(31,869,450.97)	(29,727,724.07)
460102	Trust Funds;		-	
460104	Other Public Funds:			
4601	TOTAL PUBLIC FUNDS		(31,869,450.97)	(29,727,724.07)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	23	40,434,004.00	40,434,004.00
4	TOTAL LIABILITIES		8,564,553.03	10,706,279.93

The Accompanying Notes form part of these Statements

Bala Abdu
Treasurer
Garki Local Government

STATEMENT NO. 3:
JIGAWA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS 2022		ACCOUNT CODE 1	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
	<u>Opening Balance</u>							
	<u>ADD: Revenue</u>							
1,582,377,598.53	Statutory Allocation: FAAC	110101 & 110103	1	2,142,250,571.26	1,830,000,000.00	1,830,000,000.00	-	117.06
811,916,678.92	Value Added Tax Allocation	110102	2	1,120,893,743.25	900,000,000.00	900,000,000.00	-	124.54
2,394,294,277.45	Sub-Total-Statutory Allocation	11		3,263,144,314.51	2,730,000,000.00	2,730,000,000.00		119.53
	Direct Taxes - (Personal Taxes)	120101	3	696,500.00	100,000.00	100,000.00	-	696.50
2,552,300.00	Licences General	120201	4	89,500.00	1,000,000.00	1,000,000.00	-	8.95
1,613,850.00	Fees General	120204	5	1,141,650.00	6,550,000.00	6,550,000.00	-	17.43
	Fines General	120205	6	-	-	-		
617,000.00	Sales General	120206	7	-	-	-		
7,239,746.17	Earnings General	120207	8	787,430.00	2,150,000.00	2,150,000.00	-	36.62
	Sales/Rent of Government Buildings:	120208	9	19,000.00	250,000.00	250,000.00	-	7.60
250,000.00	Rent on land & others- General	120209	10	-	-	-		
	Repayment - General	120210	11	-	350,000.00	350,000.00	-	-
	Interest Earned	120212	12	-	-	-		
1,975,506.60	Re-imbursement General	120213	13	1,975,506.60	-	-		
14,248,402.77	Sub-Total- Independent Revenue	12		4,709,586.60	10,300,000.00	10,300,000.00		45.72
49,422,829.66	Transfer from Stabilization Fund	140102	14	78,805,027.39	210,000,000.00	210,000,000.00	-	37.53
				78,805,027.39	210,000,000.00	210,000,000.00		37.53
2,457,965,509.88	Total Receipts	1 = A		3,346,658,928.50	2,950,300,000.00	2,950,300,000.00		113.43
	<u>Payments:</u>							
669,500,987.98	Personnel Cost	210101 & 210201	15	1,265,462,518.45	1,347,717,726.00	1,347,717,726.00	-	93.90
1,543,845,395.93	Overhead Charges:	220201-220210 & 220	16	1,347,519,624.52	891,923,880.00	891,923,880.00	-	151.08
2,213,346,383.91	Total Payments	B		2,612,982,142.97	2,239,641,606.00			
244,619,125.97	OPERATING BALANCE	C = A - B		733,676,785.53	710,658,394.00			
	<u>APPROPRIATIONS/TRANSFERS:</u>							
244,619,125.97	Transfer to Capital Development Fund			733,676,785.53	710,658,394.00			

The Accompanying Notes form part of these Statements


Bala Abdu

Treasurer
Garki Local Government

STATEMENT NO. 4:
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS 2022	OPENING BALANCE	ACCOUNT CODE EXPLANATORY NOTES (REF)		CURRENT YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
244,619,125.97	Transfer from Consolidated Revenue Fund:	140101		733,676,785.53	710,658,394.00	710,658,394.00	-	103.24
	Aid and Grants	130100						
	OTHER CAPITAL RECEIPTS TO CDF	14020201		-				
	INTERNAL LOANS	14020202		-				
	FEDERAL GOVERNMENT TREASURY BONDS	14020203		-				
	INTERNAL LOAN NIGERIA TREASURY BILLS (N	14020204						
244,619,125.97	TOTAL REVENUE AVAILABLE:			733,676,785.53	710,658,394.00	710,658,394.00	-	103.24
	LESS: CAPITAL EXPENDITURE							
	Capital Expenditure: Administrative Sector:	230101		549,713,183.94	479,806,855.00	479,806,855.00	-	114.57
	Capital Expenditure: Economic Sector:	230201		24,254,487.75	41,260,000.00	41,260,000.00	-	58.78
	Capital Expenditure: Social Service Sector:	230301		161,850,840.74	163,963,725.00	163,963,725.00	-	98.71
258,395,758.04	TOTAL CAPITAL EXPENDITURE:		17	735,818,512.43	685,030,580.00	685,030,580.00	-	107.41
(13,776,632.07)	Intangible Assets				25,627,814.00			
(13,776,632.07)	CLOSING BALANCE			(2,141,726.90)	25,627,814.00			

The Accompanying Notes form part of these Statements


 Bala Abdu
 Treasurer
 Garki Local Government

NOTE 1 : SCHEDULE OF STATUTORY ALLOCATION AND AUGMENTATION FOR THE YEAR 2023
GARKI LOCAL GOVERNMENT COUNCIL

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	145,891,896.45	5,188,315.48	98,346,948.14		8,568,920.05			257,996,080.12
FEBRUARY	84,251,087.75		27,186,373.30		4,684,129.84			116,121,590.89
MARCH	80,184,897.54			24,680,498.90	4,127,336.06	37,031,129.18		146,023,861.68
APRIL	109,300,031.89				5,146,324.46		104,584,719.97	219,031,076.32
MAY	77,640,761.84		5,673,677.91	10,283,541.21	37,105,069.59			130,703,050.55
JUNE	117,432,360.10	137,624.87	37,000,782.85		5,073,669.94			159,644,437.76
JULY	65,836,472.05	70,075,072.46			4,042,637.40			139,954,181.91
AUGUST	85,482,901.34	71,227,559.19	30,117,229.30		4,538,496.57			191,366,186.40
SEPTEMBER	69,630,913.44	51,357,486.55			4,972,757.27		40,000,000.00	165,961,157.26
OCTOBER	85,643,682.41	38,434,428.41			45,742,134.35			169,820,245.17
NOVEMBER	66,224,351.61	41,878,919.57	14,184,194.77		5,491,802.86		122,900,944.42	250,680,213.23
DECEMBER	78,490,705.23	78,898,665.64			4,230,955.24	33,328,163.86		194,948,489.97
TOTAL	1,066,010,061.65	357,198,072.17	212,509,206.27	34,964,040.11	133,724,233.63	70,359,293.04	267,485,664.39	2,142,250,571.26

SCHEDULE OF STATUTORY ALLOCATION AND AUGMENTATION FOR THE YEAR 2023
NOTE 2 GARKI LOCAL GOVERNMENT COUNCIL

MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	85,758,006.40	-	85,758,006.40
FEBRUARY	84,331,385.26	-	84,331,385.26
MARCH	78,915,440.55	-	78,915,440.55
APRIL	73,360,238.63	-	73,360,238.63
MAY	72,128,578.68	-	72,128,578.68
JUNE	92,566,852.75	-	92,566,852.75
JULY	94,701,902.97	-	94,701,902.97
AUGUST	96,088,259.63	-	96,088,259.63
SEPTEMBER	111,766,080.28	-	111,766,080.28
OCTOBER	101,669,491.88	-	101,669,491.88
NOVEMBER	112,039,704.04	-	112,039,704.04
DECEMBER	117,567,802.18	-	117,567,802.18
TOTAL	1,120,893,743.25	-	1,120,893,743.25

NOTE 3 TO 13: GARKI INDEPENDENT REVENUE

CODE	TITLE	AMOUNT
1201	NOTE 3 TAX REVENUE	
12010118	Other special taxes	696,500.00
	TOTAL	696,500.00
12201	NOTE 4 LICENCES GENERAL	
12020105	Radio, Television station licenses	89,500.00
	TOTAL	89,500.00
120204	NOTE 5 FEES - GENERAL	
12020409	Weight Measures Fees	27,000.00
12020410	Electrical Inspectorate Fees	48,000.00
12020420	Pilgrims Welfare Fees	12,000.00
12020432	Pharmaceutical Inspection Fees	7,000.00
12020437	Deeds Registration Fess	12,000.00
12020438	Survey /planning / Building Fees	22,000.00
12020442	Association Fees	15,000.00
12020443	Birth / Death Registration	229,600.00
12020445	Change of Ownership Fess	20,000.00
12020447	Land Use and Sand Dredging fees	28,500.00
12020449	Business/Petty Trade Operating Fees	61,000.00
12020451	Timber/Forest Fees	6,000.00
12020460	Building Plan Approval Fees	15,000.00
12020461	Title/Plot Transfer Fees	40,000.00
12020464	Hospital Service Charges	2,000.00
12020466	Indegineship Registration Fees	14,000.00
12020468	Milling Charges	6,000.00
12020470	Hide and Skin Inspection Charges	19,500.00
12020478	Workshop Fees	195,000.00
12020479	Motor, Vehicle Registration Fees	13,000.00
12020483	Certificate of Occupancy	105,000.00

12020488	Formalization Fees	22,000.00
12020492	Water Charges	16,000.00
12020493	Automechanics Registration Fees	17,000.00
12020499	Slaughter Stock Fees	154,050.00
12020500	Business Operation Fees	35,000.00
	TOTAL	1,141,650.00
	NOTE 6: FINES GENERAL	-
	<i>Fines</i>	-
	TOTAL	-

	NOTE 7: SALES GENERAL	
12020605	<i>Sales of stores/scraps/unserviceable items</i>	-
	TOTAL	-
	NOTE 8: EARNING GENERAL	
12020701	Earning from Cattle Market	206,500.00
12020702	Earning from Market	156,730.00
12020705	Earning from Motor Park	248,500.00
12020711	Earning from Comm, Activ, shop & shopping centre	149,700.00
12020716	Earning of Hire Information Equipments	26,000.00
	TOTAL	787,430.00
	NOTE 9: Sales/Rent GENERAL	
12020805	<i>Rent on government properties</i>	19,000.00
	TOTAL	19,000.00
	NOTE10: Rent on Land GENERAL	
	<i>Rent on other Land</i>	-

	TOTAL	-
		-
	NOTE 11: Repayment General	
	<i>Repayment</i>	-
	TOTAL	-
	NOTE 12: Interest Earned	
	<i>Interest Earned</i>	-
	TOTAL	-
	NOTE 13: RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	4,709,586.60

NOTE 14: DETAILS OF AUGMENTATION FROM STABLIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	1,535,027.39	1,535,027.39
FEBRUARY	36,120,000.00	36,120,000.00
MARCH	750,000.00	750,000.00
APRIL	1,000,000.00	1,000,000.00
MAY	1,000,000.00	1,000,000.00
JUNE	11,000,000.00	11,000,000.00
JULY	1,800,000.00	1,800,000.00
AUGUST		-
SEPTEMBER	1,800,000.00	1,800,000.00
OCTOBER	9,300,000.00	9,300,000.00
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	13,000,000.00	13,000,000.00
TOTAL	78,805,027.39	78,805,027.39

GARKI NOTE 15 : DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT	
10000000000	AMINISTRATIVE SECTOR		
11100100100	Office of the Chairman	36,181,051.76	
11200100100	Legislative Council	22,400,300.00	
12500100100	Administrative and General services	52,701,271.61	
			111,282,623.37
20000000000	ECONOMIC SECTOR		
021500100100	Agriculture Section	9,454,064.02	
021500100200	Forestry Section	9,625,658.34	
021500100300	Livestock Section (Vetrinary)	13,092,137.60	
022000100100	Treasury Account Section	14,965,594.67	
022000100300	Internal Audit	1,072,880.40	
022000300000	Planning, Research & Statistics Department	65,390,696.01	
22000300200	Monitoring & Evaluation		
22000300300	Statistics		
022000100100	Treasury Revenue Section	2,350,534.00	
023400100100	Road & Communication Section	6,632,850.38	
023400100200	Mechanical Section	15,263,976.00	
023400100300	Electrical Section	5,068,194.96	
023400100400	Land & Survey Section	6,011,970.96	
023400100500	Building Section	10,498,572.00	
	SUB-TOTAL		159,427,129.34
30000000000	SOCIAL SECTOR		
051700000000	Local Education Authority		
051700100100	Education (Non-Teaching Staff)	117,030,586.23	

051700100200	Education (Teaching Staff)	600,973,531.19	
051700100300	Adult Education		
051700100400	Other Education		
052100100100	Preventive (Water, Sanitation and Hygiene)	78,035,394.48	
052100100200	Curative	144,417,133.16	
052100100300	Rural Water Supply	13,326,471.60	
055200100100	Traditional Officer (District Head Office)		
055100100100	Community Development Section	24,144,110.80	
055100100200	Information, Youth, Sport & Culture	5,222,827.92	
055100100300	Social Welfare Section	5,236,929.00	
055100100400	Trade Section and Cooperatives	6,365,781.36	
	SUB-TOTAL		994,752,765.74
	GRAND TOTAL		1,265,462,518.45

GARKI NOTE 16: DETAILS OF OVERHEAD EXPENSES

ADMINISTRATIVE SECTOR
011100100100 OFFICE OF THE CHAIRMAN SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	1,445,000.00	-
220203	Materials and Supplies - General	990,000.00	-
220204	Maintenance Services - General	10,000,000.00	-
220205	Training – General	6,960,000.00	-
220210	Miscellaneous Expenses – General	14,286,484.00	-
	SUB-TOTAL		33,681,484.00

011200100100 LEGISLATIVE COUNCIL SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	3,789,253.00	-
220203	Materials and Supplies - General	9,150,000.00	-
220204	Maintenance Services - General	5,350,000.00	-

220208	Fuel and Lubricant – General	810,000.00	-
220210/401	Miscellaneous Expenses – General	24,961,174.93	-
	SUB-TOTAL		44,060,427.93

012500100100 ADMINISTRATION AND GENERAL SERVICES SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	5,424,500.00	-
220204	Maintenance Services - General	1,914,985.00	-
220205	Training – General	25,068,883.09	-
220208	Fuel and Lubricant – General	75,847,107.43	-
220210	Miscellaneous Expenses – General	14,898,908.48	-
	SUB-TOTAL		123,154,384.00

ECONOMIC SECTOR

021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	943,660.72	-
220204	Maintenance Services - General	10,643,900.00	-
	SUB-TOTAL		11,587,560.72

021500100200 FORESTRY SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	200,000.00	-
220203	Materials and Supplies - General	3,831,000.00	-
	SUB-TOTAL		4,031,000.00

021500100300 LIVESTOCK SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	1,106,000.00	-
220203	Materials and Supplies - General	7,675,500.00	-
	SUB-TOTAL		8,781,500.00

022000100100 TREASURY (ACCOUNT) SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	3,457,141.72	-
220203	Materials and Supplies - General	5,790,500.00	-
220210	Miscellaneous Expenses – General	53,524,765.67	-
220401/220701	Contribution to Pension	200,091,686.36	-
	SUB-TOTAL		262,864,093.75

022000100100 TREASURY (REVENUE SECTION)

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	780,000.00	-
220204	Maintenance Services - General	3,136,626.34	-
	SUB-TOTAL		3,916,626.34

022000300000 PLANNING RESEARCH AND STATISTICS SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	3,377,500.00	-
220203	Materials and Supplies - General	10,415,000.00	-
	SUB-TOTAL		13,792,500.00

023400100100 ROAD AND COMMUNICATION SECTION

CODE	TITLE	AMOUNT	
220204	Maintenance Services - General	3,700,000.00	-
	SUB-TOTAL		3,700,000.00

023400100200 MECHANICAL SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	6,888,000.00	-
220203	Materials and Supplies - General	1,518,600.00	-
220204	Maintenance Services - General	13,866,312.26	-
	SUB-TOTAL		22,272,912.26

023400100300 ELECTRICAL SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	750,000.00	-
220202	Utilities General	400,000.00	-
220203	Materials and Supplies - General	580,979.36	-
220204	Maintenance Services - General	120,531,166.30	-
	SUB-TOTAL		122,262,145.66

023400100400 LAND AND SURVEY SECTION

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	252,100.00	-
	SUB-TOTAL		252,100.00

023400100500 BUILDING SECTION

CODE	TITLE	AMOUNT	
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220203	Materials and Supplies - General	1,985,000.00	-
220210/401	Miscellaneous Expenses – General	5,312,502.87	-
	SUB-TOTAL		7,297,502.87

051700100200 EDUCATION (TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
220210/401	Miscellaneous Expenses – General	68,957,127.81	-
	SUB-TOTAL		68,957,127.81

052100100100 PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	400,000.00	-
220203	Materials and Supplies - General	3,645,000.00	-
220210/401	Miscellaneous Expenses – General	8,100,000.00	-
	SUB-TOTAL		12,145,000.00

052100100200 CURATIVE SECTION

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	28,756,500.00	-
220210	Miscellaneous Expenses – General	39,482,211.85	-
	SUB-TOTAL		68,238,711.85

052100100300 RURAL WATER SUPPLY SECTION

CODE	TITLE	AMOUNT	
220204	Maintenance Services - General	288,363,596.22	-
	SUB-TOTAL		288,363,596.22

055200100100 TRADITIONAL OFFICER SECTION

CODE	TITLE	AMOUNT	
220210	Miscellaneous Expenses – General	133,497,632.61	-
	SUB-TOTAL		133,497,632.61

055100100100 COMMUNITY DEVELOPMENT SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	1,137,800.00	-
220207	Consulting and Professional Services	12,650,000.00	-
220210/401	Miscellaneous Expenses – General	15,807,743.00	-
	SUB-TOTAL		29,595,543.00

055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION

CODE	TITLE	AMOUNT	
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220201	Transport & Travelling - General	620,000.00	-
220203	Materials and Supplies - General	6,316,912.70	-
220210	Miscellaneous Expenses – General	610,000.00	-
	SUB-TOTAL		7,546,912.70

055100100300 SOCIAL WELFARE SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	846,819.16	-
220210/401	Miscellaneous Expenses – General	76,674,043.64	-
	SUB-TOTAL		77,520,862.80
	GRAND TOTAL		1,347,519,624.52

NOTE 17 GARKI CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70841	construction of 2No. Hand pump each ward	BUILDING SECTION	18,648,325.95
70841	purchase of hand pump materials	BUILDING SECTION	69,504,865.75
70841	construction of complete solar scheme	BUILDING SECTION	4,390,000.00
70841	construction of solar water scheme	BUILDING SECTION	8,025,000.00
70841	conversion of hand pump to solar	BUILDING SECTION	3,550,000.00
70841	construction of hand pump	BUILDING SECTION	3,569,000.00
70171	settlement of liabilities	BUILDING SECTION	16,732,106.99
70181	contribution to state & L.G joint project and pro	BUILDING SECTION	276,617,501.00
70521	construction of drainage	BUILDING SECTION	38,735,684.51
70451	construction of 5 daily prayer mosques	BUILDING SECTION	15,643,526.24
70451	completion of Friday prayer mosque	BUILDING SECTION	1,893,599.00
70611	construction of Friday prayer mosque	BUILDING SECTION	4,825,170.16
70611	construction of 5 daily prayer mosque	BUILDING SECTION	7,120,000.00
70611	fencing of graveyard	BUILDING SECTION	8,625,000.00
70611	Renovation of CM/VCM/Sec. office	BUILDING SECTION	540,000.00
70611	Renovation of Garki Duplex House	BUILDING SECTION	358,649.91
70661	Land Compensation	LAND AND SURVEY SECTION	2,200,000.00
70451	Erosion Control	ADMIN. AND GENERAL SERVICES	53,341,603.82
70451	Comm. Dev. Fund (Polling Unit)	ADMIN. AND GENERAL SERVICES	1,850,000.00
70451	Purchase of Utility Vehicle (Golf)	ADMIN. AND GENERAL SERVICES	1,870,000.00
70451	Purchase of 1No. Utility Vehicle (Parado)	ADMIN. AND GENERAL SERVICES	10,963,150.61
70451	Purchase of 1No. Motorcycle	ADMIN. AND GENERAL SERVICES	710,000.00

	SUB TOTAL		549,713,183.94
ECONOMIC SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70421	Purchase of Granes	Agric Dept.	4,560,000.00
70421	Transport of Fertilizer	Agric Dept.	547,802.79
70421	Establishment of Nursery	forestry	3,200,293.18
70435	Rehabilitation of 33/11 KVA	Electric Section	2,095,000.00
70421	Widow Empowerment	Trade Section and cooperative	935,000.00
70435	Renovation of Primary Health Care	Rural water Supply	12,916,391.78
	SUB TOTAL		24,254,487.75
SOCIAL SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT
70912	2% contribution to Jigawa State University	Education	60,150,903.48
70912	Contributiomm to Pri. Sch. Construction	Education	31,367,992.74
70912	Immunization Programme	Health	470,000.00
70740	Purchase of Health Post Matresses	Health	7,300,000.00
70131	Social Protection	Health	9,991,500.00
70830	Purchase of Sport Equipment	Information, Youth, Sport and Culture	2,364,000.00
70740	Contribution to Comm. Dev. Project	Social Welfare	20,089,155.37
70810	Purchase of Relief Materials	Social Welfare	30,117,289.15
	SUB TOTAL		161,850,840.74
	GRAND TOTAL		735,818,512.43

NOTE 20 :DETAILS OF PROCEED FROM LOAN

NOTE 18: PROCEED FROM LOAN	
PREVIOUS YEAR ADVANCE	9,082,491.70
CURRENT YEAR ADVANCE	8,064,572.00
MARGINS	1,017,919.70

NOTE 19: OTHER NON CURRENT LIABILITIES

OTHER NON-CURRENT LIABILITIES	
CURRENT YEAR NCL	40,434,004.00
PREVIOUS YEAR NCL	40,434,004.00
MARGINS	-

NOTE 20: GARKI CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	4,478.38
OVERHEAD ACCOUNT	5,509.05
SALARY ACCOUNT	96,261.86
PROJECT ACCOUNT	21,758.52
REVENUE ACCOUNT	349,521.70
LOAN ACCOUNT	22,451.52
TOTAL	499,981.03

NOTE 21: ADVANCES

ADVANCES FOR THE YEAR 2023	
PERSONAL ADVANCE	-
OTHER ADVANCE	8,064,572.00
TOTAL	8,064,572.00

NOTE 22: ACCUMULATED FUND

ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	(29,727,724.07)
Closing Balance	(2,141,726.90)
Total	(31,869,450.97)

NOTE 23: NON CURRENT LIABILITIES	
NON-CURRENT LIABILITIES FOR THE YEAR 2023	
PAYE	770,036.00
NULGE	1,354,227.00
8% CPS	275,876.00
MHWUN	220,876.00
PARTY CONTR.	-
RET.MONEY	-
5%WHT	3,496,403.00
GOVT TAX	-
7.5% VAT	8,727,105.00
OTHERS	25,589,481.00
TOTAL	40,434,004.00

**SUPPLEMENTARY NOTE OF PERSONNEL COST
COMPERATIVE OF ACTUAL AND BUDGETED COSTS**

CODE	PERSONNEL COST	2023 ACTUAL	2023 BUDGETED	VARIANCES
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	36,181,051.76	36,776,463.00	(595,411.24)
11200100100	Legislative Council	22,400,300.00	22,397,412.00	2,888.00
12500100100	Administrative and General services	52,701,271.61	56,616,687.00	(3,915,415.39)
		111,282,623.37	115,790,562.00	(4,507,938.63)
20000000000	ECONOMIC SECTOR			
021500100100	Agriculture Section	9,454,064.02	17,653,110.00	(8,199,045.98)
021500100200	Forestry Section	9,625,658.34	9,573,377.00	52,281.34
021500100300	Livestock Section (Vetrinary)	13,092,137.60	18,974,596.00	(5,882,458.40)
022000100100	Treasury Account Section	14,965,594.67	17,472,551.00	(2,506,956.33)
022000100300	Internal Audit	1,072,880.40	1,211,708.00	(138,827.60)
022000300000	Planning, Research & Statistics Department	65,390,696.01	69,076,150.00	(3,685,453.99)
22000300200	Monitoring & Evaluation			-
22000300300	Statistics			-
022000100100	Treasury Revenue Section	2,350,534.00	10,621,311.00	(8,270,777.00)
023400100100	Road & Communication Section	6,632,850.38	6,793,371.00	(160,520.62)
023400100200	Mechanical Section	15,263,976.00	15,263,976.00	-
023400100300	Electrical Section	5,068,194.96	5,068,195.00	(0.04)
023400100400	Land & Survey Section	6,011,970.96	6,011,971.00	(0.04)
023400100500	Building Section	10,498,572.00	10,498,572.00	-
	SUB-TOTAL	159,427,129.34	188,218,888.00	(28,791,758.66)
30000000000	SOCIAL SECTOR			
051700000000	Local Education Authority			
051700100100	Education (Non-Teaching Staff)	117,030,586.23	104,123,272.00	12,907,314.23
051700100200	Education (Teaching Staff)	600,973,531.19	645,073,770.00	(44,100,238.81)
051700100300	Adult Education			-
051700100400	Other Education			-
052100100100	Preventive (Water, Sanitation and Hygiene)	78,035,394.48	95,483,864.00	(17,448,469.52)
052100100200	Curative	144,417,133.16	140,799,612.00	3,617,521.16
052100100300	Rural Water Supply	13,326,471.60	13,380,472.00	(54,000.40)
055200100100	Traditional Officer (District Head Office)			-
055100100100	Community Development Section	24,144,110.80	27,019,461.00	(2,875,350.20)
055100100200	Information, Youth, Sport & Culture	5,222,827.92	5,222,828.00	(0.08)
055100100300	Social Welfare Section	5,236,929.00	5,236,929.00	-
055100100400	Trade Section and Cooperatives	6,365,781.36	7,368,068.00	(1,002,286.64)
	SUB-TOTAL	994,752,765.74	1,043,708,276.00	(48,955,510.26)
	GRAND TOTAL	1,265,462,518.45	1,347,717,726.00	(82,255,207.55)

**SUPPLEMENTARY NOTE ON OVER HEAD COST COMPARATIVE
OF ACTUAL AND PREVIOUS YEAR COSTS**

CODE	OVER HEAD COST	ACTUAL	BUDGET	VARIANCE
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	33,681,484.00	50,000,000	16,318,516.00
11200100100	Legislative Council	44,060,427.93	45,000,000	939,572.07
12500100100	Administrative and General services	123,154,384.00	59,570,588	(63,583,796.00)
	SUB TOTAL	200,896,295.93	154,570,588.00	(46,325,707.93)
20000000000	ECONOMIC SECTOR			-
021500100100	Agriculture Section	11,587,560.72	3,000,000	(8,587,560.72)
021500100200	Forestry Section	4,031,000.00	2,300,000	(1,731,000.00)
021500100300	Livestock Section (Vetrinary)	8,781,500.00	3,500,000	(5,281,500.00)
022000100100	Treasury Account Section	262,864,093.75	283,172,809	20,308,715.25
022000100300	Internal Audit	-	400,000	400,000.00
022000300000	Planning, Research & Statistics Department	13,792,500.00	13,000,000	(792,500.00)
22000300200	Monitoring & Evaluation	-		-
22000300300	Statistics	-		-
022000100100	Treasury Revenue Section	3,916,626.34	7,300,000	3,383,373.66
023400100100	Road & Communication Section	3,700,000.00	7,200,000	3,500,000.00
023400100200	Mechanical Section	22,272,912.26	8,500,000	(13,772,912.26)
023400100300	Electrical Section	122,262,145.66	92,600,000	(29,662,145.66)
023400100400	Land & Survey Section	252,100.00	600,000	347,900.00
023400100500	Building Section	7,297,502.87	6,600,000	(697,502.87)
	SUB-TOTAL	460,757,941.60	428,172,809.00	(32,585,132.60)
30000000000	SOCIAL SECTOR			-
051700000000	Local Education Authority			-
051700100100	Education (Non-Teaching Staff)	68,957,127.81	7,000,000	(61,957,127.81)
051700100200	Education (Teaching Staff)	-	50,000,000	50,000,000.00
051700100300	Adult Education	-	7,157,800	7,157,800.00
051700100400	Other Education	-		-
052100100100	Preventive (Water, Sanitation and Hygiene)	12,145,000.00	11,500,000	(645,000.00)
052100100200	Curative	68,238,711.85	29,500,000	(38,738,711.85)

052100100300	Rural Water Supply	288,363,596.22	66,756,683	(221,606,913.22)
055200100100	Traditional Officer (District Head Office)	133,497,632.61	70,000,000	(63,497,632.61)
055100100100	Community Development Section	29,595,543.00	26,500,000	(3,095,543.00)
055100100200	Information, Youth, Sport & Culture	7,546,912.70	2,880,000	(4,666,912.70)
055100100300	Social Welfare Section	77,520,862.80	36,186,000	(41,334,862.80)
055100100400	Trade Section and Cooperatives	-	1,700,000	1,700,000.00
	SUB-TOTAL	685,865,386.99	309,180,483.00	(376,684,903.99)
				-
	GRAND TOTAL	1,347,519,624.52	891,923,880.00	(455,595,744.52)

**SUPPLEMENTARY NOTE ON CAPITAL EXPENDITURE COMMERATIVE
ACTUAL AND BUDGETED COSTS**

DETAILS	ACTUAL 2023	BUDGETED 2023	VARIANCE
ADMINISTRATIVE SECTOR	549,713,183.94	479,806,855.00	69,906,328.94
ECONOMIC SECTOR	24,254,487.75	41,260,000.00	(17,005,512.25)
SOCIAL SECTOR	161,850,840.74	163,963,725	(2,112,884.26)
GRAND TOTAL	735,818,512.43	685,030,580.00	50,787,932.43

ANNEX TO FINANCIAL STATEMENT
GARKI LOCAL GOVERNMENT AREA

	FY 2022				FY 2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR				-				-
OFFICE OF THE LG CHAIRMAN				-				-
Chairman	59,576,463.00	23,316,390.68		23,316,390.68	86,776,463.00	69,862,535.76		69,862,535.76
Vice-Chairman				-				-
INTERNAL AUDIT				-				-
DVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMA	2,500,000.00			-	3,000,000.00			-
LOCAL GOVT COUNCIL				-				-
THE COUNCIL	40,497,412.00	98,059,637.68		98,059,637.68	64,397,412.00	66,460,727.93		66,460,727.93
ASSISTANTS/AIDES/ADVISERS				-				-
COUNCIL COMMITTEES				-				-
OFFICE OF THE HOUSE LEADER				-				-
OFFICE OF THE DEPUTY LEADER				-				-
OFFICE OF THE MAJORITY LEADER				-				-
OFFICE OF THE DEPUTY MAJORITY LEADER				-				-
OFFICE OF THE MINORITY LEADER;				-				-
OFFICE OF THE DEPUTY MINORITY LEADER				-				-
OFFICE OF THE CHIEF WHIP				-				-
OFFICE OF THE DEPUTY CHIEF WHIP				-				-
CLERK TO THE HOUSE				-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE				-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE				-				-
ADMINISTRATION & GENERAL SERVICES				-				-
ADMINISTRATION & GENERAL SERVICES	840,543,362.00	128,923,318.27	71,071,943.04	199,995,261.31	81,616,687.00	175,855,655.61	68,734,754.43	244,590,410.04
SECRETARY TO THE LOCAL GOVERNMENT				-				-
SECRETARY TO THE LOCAL GOVERNMENT				-				-
ECONOMIC SECTOR				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	C			-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	S 50,267,742.00	49,342,124.50	52,410,362.70	101,752,487.20	55,001,083.00	56,571,920.68	8,308,095.97	64,880,016.65
DEPARTMENT FINANCE AND SUPPLIES				-				-
DEPARTMENT FINANCE AND SUPPLIES	280,986,125.00	266,373,609.49		266,373,609.49	379,505,570.00	285,169,729.16		285,169,729.16
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND CONSTRUCTION				-				-
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND CONSTRUCTION	353,995,128.00	199,344,203.35	67,352,037.73	266,696,241.08	159,336,085.00	344,902,858.40	480,978,429.51	825,881,287.91
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS				-				-
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS	S 65,764,770.00	37,101,473.36		37,101,473.36	82,076,148.00	79,183,196.01		79,183,196.01
WATER, SANITATION & HYGIENE (WASH)				-				-
WATER, SANITATION & HYGIENE (WASH)	166,459,367.00	385,070,719.00	24,535,458.79	409,606,177.79	332,663,948.00	592,381,307.31	32,772,891.78	625,154,199.09
SOCIAL SECTOR				-				-
WOMEN DEVELOPMENT OFFICE				-				-
WOMEN DEVELOPMENT OFFICE				-				-

DEPARTMENT OF SOCIAL DEVELOPMENT				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT	86,632,709.00	111,590,108.96	6,139,318.61	117,729,427.57	796,943,868.00	155,632,966.88	53,505,444.52	209,138,411.40
DEPARTMENT OF EDUCATION				-				-
DEPARTMENT OF EDUCATION,	783,524,576.00	806,393,782.59	36,886,637.17	843,280,419.76	813,354,922.00	786,961,245.23	91,518,896.22	878,480,141.45
PRIMARY SCHOOL TEACHERS				-				-
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF SPORTS AND CULTURE				-				-
DEPARTMENT OF SPORTS AND CULTURE				-				-
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)				-				-
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)				-				-
ENVIRONMENTAL HEALTH UNIT				-				-
TRADITIONAL RULERS' COUNCIL				-				-
TRADITIONAL RULERS' COUNCIL	70,000,000.00	107,831,016.03		107,831,016.03	70,000,000.00			-
TOTAL	2,800,747,654.00	2,213,346,383.91	258,395,758.04	2,471,742,141.95	2,924,672,186.00	2,612,982,142.97	735,818,512.43	3,348,800,655.40



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 Garki Local Government Councils under the accounting policies set out therein.

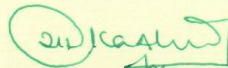
SCOPE

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.

**GARKI LOCAL GOVERNMENT COUNCIL JIGAWA STATE DISCLOSURES AND GENERAL
OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER 20223**

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS:

Garki local government council received the Sum of Three Billion Two Hundred and Sixty Three Million One Hundred and Forty Four Thousand, Three Hundred and Fourteen Naira, Fifty One Kobo **N3,263,144,314.51** as STATUTORY allocation and other FAAC Receipts from the federation accounts for the year 2023, representing 120% of the estimated amount of **N2,730,000,000.00**

1. AUGMENTATION AND OTHER STABILIZATION RECEIPTS:

The Sum of Seventy Eight Million, Eight Hundred and Five Thousand Twenty Seven Naira Thirty Nine Kobo Only **N78,805,027.39** was received as Augmentation From Stabilization Account for the financial year 2023, which represents 38% of the budgeted amount of Two Hundred and Ten Million Naira Only **N210,000,000.00**.

2. INDEPENDENT REVENUE:

The Sum of Four Million, Seven Hundred and Nine Thousand Five Hundred and Eighty Six Naira Sixty Kobo Only **N4,709,586.60** was generated as Independent revenue, which represent a mere 38% of the budgeted amount of Ten Million Four Hundred Thousand Naira Only **N12,400,000.00**.

3. BANK RECONCILIATION STATEMENTS:

All the accounts maintained by the local government council have been properly reconciled.

4. 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 EXPENDITURE

DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,730,000,000.00	3,263,144,314.51	(533,144,314.51)	120%

AUGMENTATION	210,000,000.00.	78,805,027.39	131,790,972.61	38%
INDEPENDENT REVENUE GENERATED	12,400,000.00	4,709,586.60	7,690,413.34	38%
TOTAL REVENUE	2,952,400,000.00	3,346,658,928.50	(394,258,928.50)	113%
EXPENDITURE				
RECURRENT EXPENDITURE	2,239,641,606	2,612,982,142.97	373,340,536.97	116%
CAPITAL EXPENDITURE	685,030,580	735,818,512.43	50,514,932.43	107%
TOTAL EXPENDITURE	2,924,672,186	3,348,800,655.40	-424,128,469.94	115%

1. TOTAL REVENUE:

From the table above, the Sum of Three Billion, Three Hundred and Forty Six Million, Six Hundred and Fifty Eight Thousand, Nine Hundred and Twenty Eight Naira Fifty Kobo Only (**N3,346,658,928.50**) was received and generated as total revenue both from the federation account and Independent revenue. This figure represents 115% of the estimated amount of **N2,950,400,000**

i. RECURRENT EXPENDITURE:

The sum of Two Billion, Six Hundred and Twelve Million, Nine Hundred and Eighty Two Thousand, One Hundred Forty Two Naira, Ninety Seven Kobo Only (**N2,612,982,142.97**) was expended on recurrent Expenditure, representing 116% of the budgeted amount of **N2,239,641,606**

ii. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Seven Hundred and Thirty Five Million, Eight Hundred and Eighteen Thousand, Five Hundred and Twelve Naira, Forty Three Kobo. (**N735,818,512.43**) indicating 107% of the estimated amount of **N685,030,580.00**

RECOMMENDATIONS

1. New avenues should be exploit in order to improve local government council's internal revenue.
2. More spending on recurrent items be drastically reduced.

The local government should direct more resources on capital projects.

QUERIES ISSUES FOR THE PERIOD OF JANUARY TO 31ST DECEMBER 2023

Queries amounting to the sum of Four Hundred and Thirty Five Million, Three Hundred Ninety Four Thousand, Fifty Eight Naira Two Kobo (**N435,394,058.02**) was issue to Garki Local Government Council and the sum of Four Hundred and Thirty Five Million, Three Hundred Ninety Four Thousand, Fifty Eight Naira Two Kobo (**N435,394,058.02**) was responded and verified, where,

The council is urged to resolve the outstanding. Below is the table for the Details.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	AMOUNT
				RESOLVEED	NOT RESOLVED
1	ALG/RNGZO/GRK/2023/Q.1	Un Presented Payment Vouchers	260,000.00	260,000.00	-

2	ALG/RNGZO/GRK/2023/Q.1	Irregular Payments	33,683,500.00	33,683,500.00	-
3	ALG/RNGZO/GRK/2023/Q.1	Un Pre - Audited Payment Vouchers	22,149,741.30	22,149,741.30	-
4	ALG/RNGZO/GRK/2023/Q.1	Fund Transfer	184,947,342.00	184,947,342.00	-
5	ALG/RNGZO/GRK/2023/Q.1	Irregular Payments	10,396,117.79	10,396,117.79	-
6	ALG/RNGZO/GRK/2023/Q.1	Un Presented Payment Vouchers	2,644,000.00	2,644,000.00	-
7	ALG/RNGZO/GRK/2023/Q.1	Un Accounted Payment Vouchers	86,672,829.54	86,672,829.54	-
8	ALG/RNGZO/GRK/2023/Q.1	Un Accounted Revenue	150,600.00	150,600.00	-
	ALG/RNGZO/GRK/2023/Q.1	Irregular Payments	62,391,942.39	62,391,942.39	-
10	ALG/RNGZO/GRK/2023/Q.1	Un Presented Payment Vouchers	7,750,000.00	7,750,000.00	-
11	ALG/RNGZO/GRK/2023/Q.1	Irregular Payments	3,215,000.00	3,215,000.00	-
12	ALG/RNGZO/GRK/2023/Q.1	Un Accounted Expenditure	21,132,985.00	21,132,985.00	-
	TOTAL		435,394,058.02	435,394,058.02	-
	PERCENTAGE		100%	100%	0.00%

**REPORT OF AUDITOR GENERAL ON THE ACCOUNT OF
GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023.**

- i. All books of account related to the current financial year were adequately kept.
- ii. Each and every department of the Local Government was visited and information given therein was verified.
- iii. The local government should explore more sources of revenue to avoid over spending on statutory allocation.
- iv. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure

AUDIT INSPECTION REPORTS AND LOCAL QUEERIES

Queries amounting to the sum of Four Hundred and Thirty Five Million, Three Hundred Ninety Four Thousand, Fifty Eight Naira Two Kobo (N435,394,058.02) was issue to Garki Local Government Council and the sum of Four Hundred and Thirty Five Million, Three Hundred Ninety Four Thousand, Fifty Eight Naira Two Kobo (N435,394,058.02) was responded and verified.

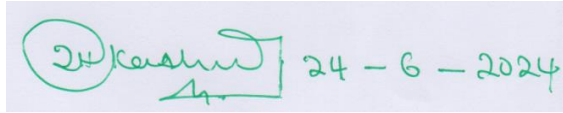
COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Garki Local Government staff and Local Education Authorities. To this effect, a sum of Sixty Eight (68) 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 One Hundred and Fifty One Million, One Hundred and Ninety Nine Thousand, One Hundred and Sixty Four Naira N151,199,164.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Thirty Five (35) numbers of staff retired and deceased owed Garki Local Government Council, the sum of Five Million,

Four Hundred and Ninety Four Thousand , Four Hundred and Seventy Four Naira N5,494,474.00 only which has to been deducted and remitted back by the pension administration.



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



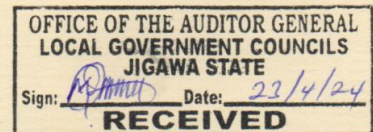
GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF. NO.

Our Ref: ALG/FIN/73/VOL.II/432 Your Ref: _____ Date: 22/4/2024



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

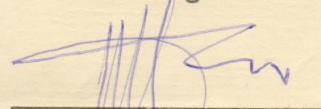
RESPOND ANSWER QUERY

With regard reference letter receipt from Local Government Zonal Office Ringim Zone contain with local query as below:-

- A. ALG/RNGZO/GRK/Q10/023 = ₦7,750,000.00 ✓
- B. ALG/RNGZO/GRK/Q11/023 = ₦3,215,000.00 ✓
- C. ALG/RNGZO/GRK/Q12/023 = ₦21,132,985.00 ✓

You should come and verifying answer query for your information

Best Regard.


Hon. Mudassir Musa
Chairman Garki LG

DCA
Pls deal

Quashed AG 23/4/24

BBCT
Refer above & find
23/4/24

GARKI LOCAL GOVERNMENT COUNCIL

JIGWA STATE

Incase of reply quote
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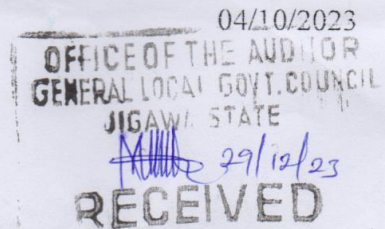
GKLG/AUDIT/LG/VOL I

Our Ref: _____

Your Ref: _____

Date: _____

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

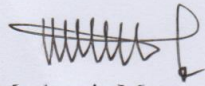


RESPOND FOR THE AUDIT QUARIES DURING ROUTINE WORK
EXERCISE JULY – AUGUST (N62,391,942.39) IRRIGULAR EXPENDITURE

With regards respect for the response Audit Exercise Routine work at
Garki Local Government Council.

Irregular payment for the July – August 2023 has been answered and all
necessary document its been attached.

Best Regards


Mudansir Musa

Hon. Chairman

Garki Local Government

DACA
Treat pls
Hun
DCA
17/01/24

DCA
Pls deal
(Signature) AG 29/12/23

2nd receipt



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

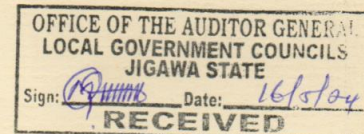
REF. NO.....

GKLG/FIN/73/V.II/168

Our Ref: _____ Your Ref: _____ Date: 15/5/2024

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

Dea
Pls Deal



@Kashin JAG 16/5/24

RESPONSE FOR AUDIT QUERY NO.AU/RNG/20/GRK/2023/Q8 ON UN-ACCOUNTED REVENUE.

With regards to your exercise made from January-April, 2023 in which you extracted on un-accounted Revenue collecting amounting to One Hundred and Fifty Thousand Six Hundred Naira (N150, 600.00) only.

In view of the above, all receipt vouchers has now been accounted and verified.

Regards.

Mohd Yakubu

Mohd Yakubu

Treasurer

For: Hon. Chairman.

DAET
refer 2 set account
2024
Dea
working



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

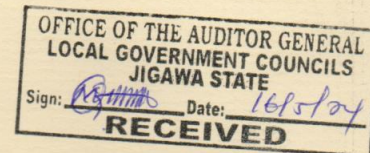
REF. NO.....

Our Ref: GKLG/FIN/73/V.II/167 Your Ref: _____ Date: 15/5/2024

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

DCA
pls deal

AG 16/5/24



RESPONSE FOR AUDIT QUERY ON AU/RNG/20/GRK/2023/Q7 ON UN-ACCOUNTED EXPENDITURE

In the course of audit exercise you made on un-accounted expenditure in some payment vouchers amounting to Eighty Six Million Six Hundred and Seventy Two Thousand Eight Hundred and Twenty Nine Naira Fifty Four Kobo (N86, 672,829.54) only.

In view of the above, all payment vouchers has now been accounted for further necessary verification.

Regards.

Mohd Yakubu

Mohd Yakubu
Treasurer
For: Hon. Chairman.

DCA
refer above report
16/5/24

2nd copy



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote
 REF. NO.....

Our Ref: GKLG/FIN/73/V.II/166 Your Ref: _____ Date: 15/5/2024

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

Dea
Pls deal
(24/5/24) AG 16/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *16/5/24*
RECEIVED

RESPONSE FOR AUDIT QUERY NO.AU/RNG/20/GRK/2023/Q6
ON UN-PRESENTED PAYMENT VOUCHERS.

After the audit exercise you made on the above subject matter amounting to Two Million Six Hundred and Fourty Four Thousand Naira (N2, 644,000.00) only.

Therefore the payment vouchers have now been presented for verification.

Regards,

[Signature]
Mohd Yakubu
Treasurer
For: Hon. Chairman.

[Signature]
Refer above & find
[Signature]
16/5/24

2nd resp



GARKHI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF. NO.....

Our Ref: GKLG/FIN/73/V.II/165 Your Ref: _____ Date: 15/5/2024

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 16/5/24
RECEIVED

DCA
pls deal
AG 16/5/24

RESPONSE FOR AUDIT QUERY NO.AU/RNG/20/GRK/2023/Q5
INRESPECT OF IRRIGULAR PAYMENT VOUCHERS

With regards to April, 2023 Audit exercise in which your extracted some irregularities in some payment vouchers amounting to Ten Million Three Hundred and Ninety Six Thousand One Hundred and Seventeen Naira seventy nine kobo (N10, 396,117.79) only.

Therefore all payment vouchers have been properly documented.

Regards.

[Signature]

Mohd Yakubu
Treasurer
For: Hon Chairman.

[Signature] above last
16/5/24

2nd resp.



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF. NO.....

Our Ref: GKLK/FIN/73/V.II/164

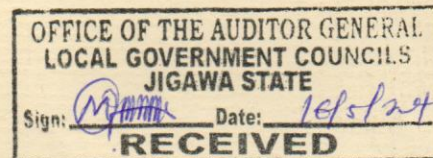
Your Ref: _____

Date: 15/5/2024

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

DCA
Pls deal

AG 16/5/24



RESPONSE FOR AUDIT QUERY NO.AU/RNG/GRK/2023/Q4 ON FUND TRANSFER TO PERSONAL ACCOUNT.

With regards to Audit Exercise done from January-June, 2023 on the above subject amounting to One Hundred and Eighty Five Million Nine Hundred and Fourty Seven Thousand Three Hundred and Fourty Two Naira (N185,947,342.00).

In view of the above all necessary supporting excrement has now been presented for verification.

Regards.

Mohd Yakubu

Treasuer

For: Hon. Chairman

2nd resp
above doc
16/5/24



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

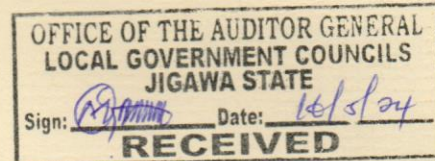
Incase of reply quote

REF. NO.....

Our Ref: GKLG/FIN/78/V.II/262 Your Ref: _____ Date: 15/5/2024

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

DCA
Pls deal
(24/5/24)
AG



RESPONSE FOR AUDIT QUERY NO. AU/RNG/20/GRK/2003/Q2 ON INREGULER PAYMENT VOUCHER.

In the course of Audit Exercise you made on irregularities in some payment vouchers and other procedures amounting to Thirty Three Million Six Hundred and Eighty Three Thousand Five Hundred Naira (N33, 683,500.00) only.

Therefore all necessary corrections have been made for further verification.

Regards.

[Signature]

Mohd Yakubu

Treasurer

For: Hon. Chairman.

A D C A
Super above 2/4
16/5/24

2nd copy



GARKI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply quote

REF. NO.....

Our Ref: GKLG/FIN/73/V.II/261

Your Ref: _____

Date: 15/5/2024

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

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AG 16/5/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 16/5/24
RECEIVED

RESPONSE FOR AUDIT QUERY NO.AU/RNG/20/GRK/2023/Q1 IN RESPECT OF UN-PRESENT PAYMENT VOUCHER.

With regards to your exercise made from January – March, 2023 in which you're extracted an un presented payment voucher, amounting to Ten Thousand Naira (N10, 000.00) only.

The P.V. has now been presented.

Regards.

[Signature]

Yakubu Mohd
Treasurer
For: Hon. Chairman.

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16/5/24



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. Q 12
ALG/RNGZO/GRK/~~02~~/023
The, Chairman,
Garki
Local Government



Audit Form 1

Station: Garki
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 21,132,985:00
Payee: Various
Nature of Payment: NIL
Date: NIL

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURES OCTOBER, 2023

It was observed that during reconciliation of Bank Statement with Cash Book that an Electronic transfer of fund amounting to Twenty One Million, One Hundred and Thirty Two Thousand, Nine Hundred and Eighty Five Naira (N21,132,985:00) were made to the attached short listed payees from Local Government Project and Overhead Accounts.

You are required to produce the vouchers containing approval and purpose for making this transfer or else refund back the amount paid to Treasury and inform this office for re-inspection.

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

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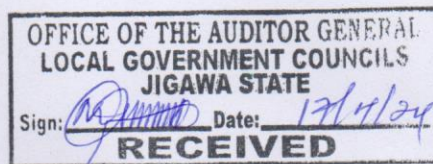
Musa Umar
Area Auditor



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/RNGZO/GRK/Q11/023

The, Chairman,
Garki Local Government



Audit Form 1

Station: Garki

Pv. No.: CC Date:

Head CC Sub Head:

Amount N: 3,215,000:00

Payee: Various

Nature of Payment: Various

Date:

AUDIT QUERY

IRREGULAR EXPENDITURES OCTOBER - DECEMBER, 2023

Payment vouchers to the tune of Three Million, Two Hundred and Fifty Thousand Naira (N3,215,000:00) were observed paid without relevant supporting documents attached.

This act is contrary to the provision of Financial Memoranda Chapter 14 and 14.5, you are therefore required to produce and attach the documents or else refund back the amount paid to Treasury and furnish this office with recovery details for re-inspection.

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

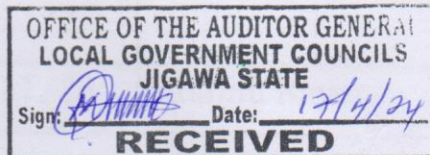
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Musa Umar
Musa Umar
Area Auditor
Garki Local Govt.



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/RNGZO/GRK/05/023
Local Query No. 010
The, Chairman,
Garki
Local Government



Audit Form 1

Station: Garki
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 7,750,000:00
Payee: Various
Nature of Payment: Various
Date: _____

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS OCTOBER - DECEMBER, 2023

Total payment worth Seven Million, Seven Hundred and Fifty Thousand Naira (N7,750,000:00) was made to the attached short listed payees without the preparation of payment vouchers to support the payment made, which is contrary to the provision of Financial Memoranda Chapter 14.3.

You are therefore, required to provide the vouchers or refund back the amount involved to Treasury and inform this office for re-inspection and verification.

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

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Musa Umar
Musa Umar
Area Auditor



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/RNG/ZO/GRKLG/LQ 9/23
The Chairman,
Garki *Local Government*

Audit Form 1

Station: Garki
Pv. No.: CC *Date:* CC
Head CC *Sub Head:* CC
Amount N: 62,391,942:39
Nature of Payment: Various
Various
Date: _____

AUDIT QUERY

IRREGULAR EXPENDITURES JULY - SEPTEMBER, 2023

Payment Vouchers to the tune of Sixty Two Million, Three Hundred and Ninety One Thousand, Nine Hundred and Forty Two Naira, Thirty Nine (N62,391,942:39) only was observed paid without proper supporting documents.

This act is entirely contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5 you are requested to produce the required document or else to refund back the amount involve to Local Government Account and reply this Query with recovery details.

This is copied to the Auditor General Local Government Council and Zonal Director Audit Ringim Zone for their information and further necessary action.

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Musa Umar
Area Auditor
Garki Local Govt

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OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/RNG/ZO/GRK/Q23/Q8

The, HON. CHAIRMAN

GARKI

Local Government

Audit Form 1

Station: GARKI

Pv. No.: CC **Date:** JAN-APRIL

Head CC **Sub Head:** CC

Amount N: 150,600

Payee: SUNDRY

Nature of Payment; I.G.R

Date: _____

AUDIT QUERY

UN-ACCOUNTED REVENUE

During the examination of financial records for the period of Jan-April, 2023 it was discovered that, the sum of one hundred and fifty thousand six hundred naira only (150,600) was generated as Local Revenue according to the cash book but no treasurer receipt presented by revenue officer, refers to attached details.

In view of the above, the officer concerned should be asked to explain or otherwise the total sum be refund to the office be informed.

Same is copied to the auditor general Local Government audit and the Zonal Director Ringim Zone for their information and further necessary action.

Best regard

Kabiru Musa
Area Auditor
Garki Local Govt.



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/RNG/ZO/GRK/23/Q7

The, HON. CHAIRMAN

GARKI

Local Government

Audit Form 1

Station: GARKI

Pv. No.: CC **Date:** MAY - JUNE

Head CC **Sub Head:** CC

Amount N: 86,672,829.54

Payee: SUNDRY

Nature of Payment: UN-ACCOUNTED
EXPENDITURE

Date: _____

AUDIT QUERY

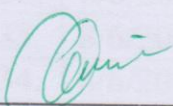
UN-ACCOUNTED EXPENDITURE

During the examination of financial records for the period of May-June, 2023 it was discovered that, the sum of Eighty Six Million Six Hundred Seventy Two Thousand Eight Hundred and Twenty Nine Naira Fifty Four Kobo (86,672,829.54) only was expended without accounting May-June as per attached.

In view of the above, the officer concerned should be asked to explain or otherwise the total sum be refund this office be informed.

Same copied to the auditor general Local Government audit and the Zonal Director Ringim Zone for their information and further necessary action.

Best regard


Kabiru Musa

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(24) KASHI AG 25/7/23



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/RNG/ZO/GRK/2023/Q6

The, HON. CHAIRMAN

GARKI

Local Government

Audit Form 1

Station: GARKI

Pv. No.: CC **Date:** APRIL, 2023

Head CC **Sub Head:** CC

Amount N: 2,644,000

Payee: SUNDRY

Nature of Payment: VARIOUS

Date: _____

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

It was observed that the Local Government expended the sum N2,644,000 in the Month of April 2023 without a payment voucher which is contrary to the provision of financial memorandum.

Therefore the payment voucher should be raised and presented to our office.

Same is copied to the Auditor General Local Government Council and the Zonal Audit Director in charge of Ringim for their information and further necessary action.

Best Regard

Kabiru Musa

Area Auditor

Garki Local Government

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(Signature) AG 20/7/2



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/RNG/ZO/GRK/2023/Q5

The, HON. CHAIRMAN

GARKI

Local Government

Audit Form 1

Station: GARKI

Pv. No.: CC *Date:* APRIL, 2023

Head CC *Sub Head:* CC

Amount N: 10,396,117.79

Payee: SUNDRY

Nature of Payment: VARIOUS

Date: _____

AUDIT QUERY

IRRIGULAR PAYMENT

It was observed that the local government paid the sum of N10,396,117.79 for different purpose on the payment vouchers which are not properly documented in the Month of April 2023.

Refer to Attached list for further information please.

Same is copied to the Auditor General Local Government Council and the Zonal Audit Director in charge of Ringim for their information and further necessary action.

Best Regard

Kabiru Musa

Area Auditor

Garki Local Government

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(24/10/2023) AG 20/7/23



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/RNG/ZO/GRK/2023/Q4

The, HON. CHAIRMAN

GARKI

Local Government

Audit Form 1

Station: GARKI

Pv. No.: CC *Date:* JAN - JUNE

Head CC *Sub Head:* CC

Amount N: 185,947,342.00

Payee: SUNDRY

Nature of Payment; VARIOUS

Date: _____

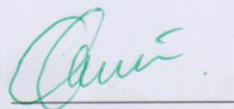
AUDIT QUERY

FUNDS TRANSFER TO PERSONAL ACCOUNTS

It was observed that the local government paid the sum of ₦185,947,342.00 was transferred in to the personal accounts of its staff to cater for some expenditures as a third party payment. The attached staff are hereby listed on the attached overleaf for further information.

Same is copied to the Auditor General Local Government Council and the Zonal Audit Director in charge of Ringim for their information and further necessary action.

Best Regard



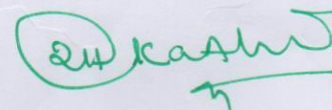
Kabiru Musa

Area Auditor

Garki Local Government

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 AG 25/7/2



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/GRK/2023/Q3
The, HON. CHAIRMAN
GARKI Local Government

Audit Form 1

Station: GARKI

Pv. No. CC JAN-MARCH, 2023

Head CC Sub Head: CC

Amount ₦22,149,741.30

Payee: SUNDAY

Nature of Payment: VARIOUS

AUDIT QUERY

UN-PRE-AUDITED PAYMENT VOUHERS

Sequel to the examination of payment vouchers for the period stated above, it was observed that the sum of Twenty Two Million One Hundred And Forty Nine Thousand Seven Hounded and Forty One Naira Thirty Kobo (₦22,149,741.30) only was paid with out been pre-audited by internal audit unit which is contrary to the provision of FM (14.10). In view of the foregoin, the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director Ringim Zonal Audit for their information and necessary further action.

Ward regards.

Kabiru Musa
Area Auditor
Garki Local Government.

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OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/GRK/2023/Q2
 The, HON. CHAIRMAN
GARKI Local Government

Audit Form 1

Station: GARKI

Pv. No. CC JAN-MARCH, 2023

CC Head CC Sub Head:

Amount ₦: 33,683,500

Payee: SUNDRY

Nature of Payment: VARIOUS

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

In the course of examination of payment vouchers for the period stated above, it was discovered that the Sum of Thirty Three Million Six and Eighty Three Thousand Five Hundred Naira (₦33,683,500) Only was paid to various payees without attaching all necessary supporting document to authenticate the payment. Refers attached. The above therefore is not in compliance with the prevision of F.M (14.4 (1)), as such the concerned officers should be asked to explain or else the total sum paid be refunded and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director Ringim Zonal Audit for their information and necessary further action.

Warm regards.

Kabiru Musa
 Area Auditor
 Garki Local Government.

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20/06/2023



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/GRK/2023/Q1

The, HON. CHAIRMAN
GARKI

Local Government

Audit Form 1

Station: GARKI

Pv. No. CC JAN-MARCH, 2023

Head CC Sub Head: CC

Amount ₦10,000 10,000

Payee: SUNDRY

Nature of Payment: VARIOUS

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

During the course of examination of payment vouchers for the period stated above, was observed that the Sum of Ten Thousand Naira (₦10,000) only was paid to various payees without necessary payment vouchers to justify the payment as contained in FM (14.3), therefore the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director Ringim Zonal Audit for their information and necessary further action.

Warm regards.

Kabiru Musa
Area Auditor
Garki Local Government.

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(24/06/23) AG 26/6/23