

JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023

REPORT OF THE

AUDITOR GENERAL

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



JAHUN LOCAL GOVERNMENT COUNCIL

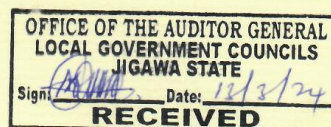
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

13-03-2024

The Auditor General
Local Government Audit
Jigawa State Dutse.



SUBMISSION OF THE YEAR 2023 ANNUAL ACCOUNTS

I wish as directed to write here to forward the copy of annual account for the 2023 in respect of jahun local government.

Find attached detail for your consideration and for the action please,

Best wish.

Abdullahi jahun a jabo
Treasurer for chairman.

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JAHUN LOCAL GOVERNMENT

JIGAWA STATE

☎: 064-501001, 501002,
501003, 501004

REF NO.....

P.M.B.:.....

DATE **13-03-2024**

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

Abdullahi Yahaya Jabo
13/03/2024

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

Abdullahi Yahaya Jabo
13/3/24
ABDULLAH YAHAYA JABO
Treasurer

ADO Mai'unguwa Auja
13/3/24
ADO MAI'UNGUWA AUJARA
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 Jahun 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 Jahun Local Government Council, Jigawa State.

These policies shall form part of the universally agreed framework for financial reporting in Jahun 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 Jahun 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 Jahun 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 Jahun Local Government Council, Jigawa State Government: Cash is deemed to be controlled by Jahun 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.

S/N	Accounting Policies:
	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 Jahun Local Government Council, Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In Jahun 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 The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Jahun Local Government Council, Jigawa State:

S/N	Accounting Policies:
	• 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 1 st January to 31 st 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 Jahun 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.
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

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

S/N	Accounting Policies:
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
JAHUN 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
2,110,000,000.00	110101 & 110103	Statutory Allocation: FAAC	1	2,327,812,493.73	1,736,332,172.71
760,000,000.00	110102	Value Added Tax Allocation	2	1,302,873,202.96	944,115,134.18
2,870,000,000.00	11	Sub-Total-Statutory Allocation		3,630,685,696.69	2,680,447,306.89
200,000.00	120101	Direct Taxes - (Personal Taxes)	3	-	
4,955,000.00	120201	Licences General	4	570,280.00	433,030.00
8,165,000.00	120204	Fees General	5	14,318,082.89	3,066,920.00
10,000.00	120205	Fines General	6	-	
450,000.00	120206	Sales General	7	-	
6,350,000.00	120207	Earnings General	8	447,915.00	3,479,875.00
1,100,000.00	120208	Sales/Rent of Government Buildings:	9	-	
150,000.00	120209	Rent on land & others- General	10	-	193,780.05
1,000,000.00	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
24,380,000.00	12	Sub-Total- Independent Revenue		17,311,784.49	9,149,111.65
180,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	14	70,249,792.60	20,550,000.00
				70,249,792.60	20,550,000.00
3,074,380,000.00	1 = A	Total Receipts		3,718,247,273.78	2,710,146,418.54
		<u>Payments:</u>			
1,249,663,658.00	210101 & 210201	Personnel Cost	15	1,249,526,832.20	1,243,087,778.66
1,045,839,995.00	220201-220210 & 220213	Overhead Charges:	16	1,402,563,181.19	925,477,635.07
2,295,503,653.00	B	Total Payments		2,652,090,013.39	2,168,565,413.73
	C = A - B	<i>Net Cash Flow from Operating Activities</i>		1,066,157,260.39	541,581,004.81
		<u>CashFlow from Investment Activities:</u>			
841,240,952.00	23	Capital Expenditure:	17	1,024,263,524.29	543,026,412.15
	D	<i>Net Cash Flow from Investment Activities</i>		(1,024,263,524.29)	
		<u>CashFlow from Financing Activities:</u>			
	13	Proceeds from Loan	18	-	10,000.00
		Other Non-Current Liabilities	19	(888,607.51)	(1,075,470.71)
	E	<i>Net Cash Flow from Financing Activities</i>		(888,607.51)	-
	F = C+D+E	Net Cash for the year		41,005,128.59	
	G	Cash & Its Equivalent as at 1st January, 2022		16,233,525.95	
	H=F+G	Cash & Its Equivalent as at 31st December, 2023		57,238,654.54	16,233,525.95

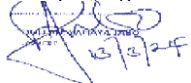
The Accompanying Notes form part of these Statements

Ibrahim Muhammad Nafara
Treasurer
Gagarawa Local Government

STATEMENT NO. 2:
JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE.
ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

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	20	57,238,654.54	16,233,525.95
			57,238,654.54	16,233,525.95
	TOTAL LIQUID ASSETS			
	Investments and Other Cash Assets:			
220301	Advances:-	21	44,110,778.00	44,110,778.00
	Imprests:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		44,110,778.00	44,110,778.00
3	TOTAL ASSETS		101,349,432.54	60,344,303.95
	LIABILITIES:-			
CRF	PUBLIC FUNDS			
46010101	Accumulated Fund:	22	41,052,921.76	(840,814.34)
460102	Trust Funds;			
460104	Other Public Funds:			
4601	TOTAL PUBLIC FUNDS		41,052,921.76	(840,814.34)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	23	60,296,510.78	61,185,118.29
4	TOTAL LIABILITIES		101,349,432.54	60,344,303.95

The Accompanying Notes form part of these Statements

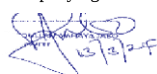


Ibrahim Muhammad Nafara
Treasurer
Gagarawa Local Government

STATEMENT NO. 3:
JAHUN LOCAL Government Council JIGAWA STATE.
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>							
1,736,332,172.71	Statutory Allocation: FAAC	110101 & 110103	1	2,327,812,493.73	2,110,000,000.00	2,110,000,000.00	-	110.32
944,115,134.18	Value Added Tax Allocation	110102	2	1,302,873,202.96	760,000,000.00	760,000,000.00	-	171.43
2,680,447,306.89	Sub-Total-Statutory Allocation	11		3,630,685,696.69	2,870,000,000.00	2,870,000,000.00		126.50
	Direct Taxes - (Personal Taxes)	120101	3	-	200,000.00	200,000.00	-	-
433,030.00	Licences General	120201	4	570,280.00	4,955,000.00	4,955,000.00	-	11.51
3,066,920.00	Fees General	120204	5	14,318,082.89	8,165,000.00	8,165,000.00	-	175.36
	Fines General	120205	6	-	10,000.00	10,000.00	-	-
	Sales General	120206	7	-	450,000.00	450,000.00	-	-
3,479,875.00	Earnings General	120207	8	447,915.00	6,350,000.00	6,350,000.00	-	7.05
	Sales/Rent of Government Buildings:	120208	9	-	1,100,000.00	1,100,000.00	-	-
193,780.05	Rent on land & others- General	120209	10	-	150,000.00	150,000.00	-	-
	Repayment - General	120210	11	-	1,000,000.00	1,000,000.00	-	-
	Interest Earned	120212	12	-				
1,975,506.60	Re-imbursement General	120213	13	1,975,506.60	2,000,000.00	2,000,000.00	-	98.78
9,149,111.65	Sub-Total- Independent Revenue	12		17,311,784.49	24,380,000.00	24,380,000.00		71.01
20,550,000.00	Transfer from Stabilization Fund	140102	14	70,249,792.60	180,000,000.00	180,000,000.00	-	39.03
20,550,000.00				70,249,792.60				
2,710,146,418.54	Total Receipts	1 = A		3,718,247,273.78	3,074,380,000.00	3,074,380,000.00		120.94
	<u>Payments:</u>							
1,243,087,778.66	Personnel Cost	210101 & 210201	15	1,249,526,832.20	1,249,663,658.00	1,249,663,658.00	-	99.99
925,477,635.07	Overhead Charges:	220201-220210 & 2204	16	1,402,563,181.19	1,045,839,995.00	1,045,839,995.00	-	134.11
2,168,565,413.73	Total Payments	B		2,652,090,013.39	2,295,503,653.00			
541,581,004.81	OPERATING BALANCE	C = A - B		1,066,157,260.39	778,876,347.00			
	<u>APPROPRIATIONS/TRANSFERS:</u>							
543,026,412.15	Transfer to Capital Development Fund			1,066,157,260.39	841,240,952.00			

The Accompanying Notes form part of these Statements



Ibrahim Muhammad Nafara
Treasurer
Gagarawa Local Government

STATEMENT NO. 4:
JAHUN LOCAL Government Council JIGAWA STATE.
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS 2022	OPENING BALANCE	ACCOUNT CODE EXPLANATORY NOTES (REF)		ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
	Transfer from Consolidated Revenue Fund:	140101		1,066,157,260.39	841,240,952.00	841,240,952.00	-	126.74
112,547,198.00	Aid and Grants	130100		-				
	OTHER CAPITAL RECEIPTS TO CDF	14020201		-				
	INTERNAL LOANS	14020202		-				
	FEDERAL GOVERNMENT TREASURY BONDS	14020203		-				
	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204						
112,547,198.00	TOTAL REVENUE AVAILABLE:			1,066,157,260.39	841,240,952.00	841,240,952.00	-	126.74
	LESS: CAPITAL EXPENDITURE							
251,344,270.04	Capital Expenditure: Administrative Sector:	230101		533,387,669.32	360,124,326.00	360,124,326.00	-	148.11
140,968,342.96	Capital Expenditure: Economic Sector:	230201		236,395,395.16	288,116,626.00	288,116,626.00	-	82.05
150,713,799.15	Capital Expenditure: Social Service Sector:	230301		254,480,459.81	193,000,000.00	193,000,000.00	-	131.86
543,026,412.15	TOTAL CAPITAL EXPENDITURE:		17	1,024,263,524.29	841,240,952.00			121.76
	Intangible Assets			41,893,736.10				
-706907.34	CLOSING BALANCE			41,893,736.10				

The Accompanying Notes form part of these Statements



Ibrahim Muhammad Nafara
Treasurer
Gagarawa Local Government

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

JAHUN LOCAL GOVERNMENT COUNCIL

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	EQUAL/ADD IN FLOW	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	161,106,756.33	5,729,397.57			9,970,828.58		98,546,942.14	275,353,924.62
FEBRUARY	93,037,514.72				5,450,471.63	40,893,234.45		139,381,220.80
MARCH	88,547,267.28		30,021,601.77		4,798,574.13			123,367,443.18
APRIL	120,698,777.88				5,981,651.73		104,584,719.97	231,265,149.58
MAY	85,737,807.26			99,141,015.55	5,984,496.43			190,863,319.24
JUNE	129,679,215.11	151,977.57	6,265,377.76	33,258,112.62	5,902,222.88			175,256,905.94
JULY	72,702,464.76	77,383,102.82		11,355,997.20	4,702,034.77			166,143,599.55
AUGUST	94,397,792.42	70,010,869.33		8,644,911.45	5,278,773.88			178,332,347.08
SEPTEMBER	77,732,061.72	56,713,486.31		46,231,209.99	5,785,887.70		162,900,944.42	349,363,590.14
OCTOBER	94,575,341.11	42,442,700.68			4,510,626.66			141,528,668.45
NOVEMBER	73,130,795.73	61,909,857.37			6,388,444.08			141,429,097.18
DECEMBER	86,676,390.04	87,126,896.07			4,920,030.84	36,803,911.01		215,527,227.96
TOTAL	1,178,022,184.36	401,468,287.72	36,286,979.53	198,631,246.81	69,674,043.31	77,697,145.46	366,032,606.53	2,327,812,493.73

**NOTE 2: SCHEDULE OF VAT FOR THE YEAR 2023
JAHUN LOCAL GOVERNMENT COUNCIL**

MONTH	VAT	TOTAL
JANUARY	99,207,983.91	99,207,983.91
FEBRUARY	97,754,367.94	97,754,367.94
MARCH	91,843,918.91	91,843,918.91
APRIL	85,046,841.51	85,046,841.51
MAY	83,819,169.17	83,819,169.17
JUNE	107,073,700.82	107,073,700.82
JULY	110,455,130.03	110,455,130.03
AUGUST	111,767,812.58	111,767,812.58
SEPTEMBER	130,328,115.12	130,328,115.12
OCTOBER	117,967,042.52	117,967,042.52
NOVEMBER	130,688,524.74	130,688,524.74
DECEMBER	136,920,595.71	136,920,595.71
TOTAL	1,302,873,202.96	1,302,873,202.96

NOTE 3 TO 13 DETAILS OF INDEPENDENT REVENUE

CODE	TITLE	AMOUNT	TOTAL
12	INDEPENDENT REVENUE		
1201	TAX REVENUE		
	NOTE 3		
120101	Personal Tax	0.00	
	SUB-TOTAL		0.00

1202 NON TAX REVENUE

NOTE 4

12201	LICENCES GENERAL		
12020115	Bake/bakery House license	30,280.00	
12020116	Cattle Dealers licenses		
12020149	Communication Equipment Inst. Permits	540,000.00	
	SUB-TOTAL		570,280.00

NOTE 5

120204	FEES - GENERAL		
12020417	Contactor Registration Fees	3,711,590.09	
12020427	Tender Fees	10,305,992.80	
71202048	Land used dredging fees	20,000.00	
12020443	Birth / Death Registration	280,500.00	
	SUB-TOTAL		14,318,082.89

NOTE 6

120205	FINES GENERAL	0.00	
	SUB-TOTAL		0.00

NOTE 7

120206	SALES GENERAL	0.00	
	SUB-TOTAL		0.00

NOTE 8

120207	EARNING - GENERAL		
12020701	Earning from Cattle Market	202,175.00	
12020702	Earning from Market	91,460.00	
12020705	Earning from Motor Park	154,280.00	
	SUB-TOTAL		447,915.00

NOTE 9

120208	RENT ON GOVERNMENT BUILDING GENERAL	0.00	
	SUB-TOTAL		0.00

	NOTE 10		
120209	RENT ON LAND & OTHERS-GENERAL	<i>0.00</i>	
	SUB-TOTAL		0.00
	NOTE 11		
120210	REPAYMENT - GENERAL	<i>0.00</i>	
	SUB-TOTAL		0.00
	NOTE 12		
120211	INVESTMENT INCOME	<i>0.00</i>	
	SUB-TOTAL		0.00
	NOTE 13		
12213	RE-IMBURSEMENT GENERAL		
12021309	Grants & Reimbursement from state Government	1,975,506.60	1,975,506.60
	SUB-TOTAL		
	TOTAL - INDEPENDENT REVENUE		17,311,784.49

NOTE 14: DETAILS OF AUGUMENTATION FROM STARBILIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	48,720,000.00	48,720,000.00
MARCH	750,000.00	750,000.00
APRIL	2,344,792.60	2,344,792.60
MAY	1,000,000.00	1,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY	12,115,000.00	12,115,000.00
AUGUST	-	-
SEPTEMBER	1,570,000.00	1,570,000.00
OCTOBER	-	-
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	500,000.00	500,000.00
TOTAL	70,249,792.60	70,249,792.60

NOTE 15: DETAILS OF PERSONNEL COST		
CODE	PERSONNEL COST	ACTUAL 2023
10000000000	AMINISTRATIVE SECTOR	
11100100100	Office of the Chairman	54,277,453.00
11200100100	Legislative Council	35,699,546.70
12500100100	Administrative and General services	29,732,805.34
		119,709,805.04
20000000000	ECONOMIC SECTOR	
021500100100	Agriculture Section	
021500100200	Forestry Section	5,982,330.20
021500100300	Livestock Section (Vetrinary)	5,681,315.25
022000100100	Treasury Account Section	15,672,970.90
022000100300	Internal Audit	24,582,221.74
022000300000	Planning, Research & Statistics Department	3,113,253.60
22000300200	Monitoring & Evaluation	3,165,806.56
22000300300	Statistics	26,801,288.60
022000100100	Treasury Revenue Section	3,620,011.20
023400100100	Road & Communication Section	6,898,022.00
023400100200	Mechanical Section	7,676,277.88
023400100300	Electrical Section	2,964,109.00
023400100400	Land & Survey Section	1,145,630.80
023400100500	Building Section	1,207,610.20
	SUB-TOTAL	108,510,847.93
30000000000	SOCIAL SECTOR	
051700000000	Local Education Authority	
051700100100	Education (Non-Teaching Staff)	47,236,882.56
051700100200	Education (Teaching Staff)	685,115,943.44
051700100300	Adult Education	
051700100400	Other Education	
052100100100	Preventive (Water, Sanitation and Hygiene)	21,493,205.55
052100100200	Curative	250,296,715.40
052100100300	Rural Water Supply	665,956.00
055200100100	Traditional Officer (District Head Office)	
055100100100	Community Development Section	4,150,920.40
055100100200	Information, Youth, Sport & Culture	3,583,590.97
055100100300	Social Welfare Section	4,831,531.91
055100100400	Trade Section and Cooperatives	3,931,433.00
	SUB-TOTAL	1,021,306,179.23
	GRAND TOTAL	1,249,526,832.20

NOTE 16: DETAILS OF OVERHEAD EXPENSES

ADMINISTRATIVE SECTOR**011100100100 OFFICE OF THE CHAIRMAN SECTION**

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	4,412,500.00	
22020301	Office Materials and Consumables	830,000.00	
22020501	Local Training	6,860,000.00	
22020604	Security vote including operations	12,000,000.00	
22021001	Refreshment meal and entertainment	1,770,000.00	
22021076	Furniture Allowance	2,329,304.00	
22021077	Survelence Allowance		
	SUB-TOTAL		28,201,804.00

011200100100 LEGISLATIVE COUNCIL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	500,000.00	
22020406	Other maintenance Services	11,010,000.00	
22020501	Local Training	6,190,000.00	
22020701	Financial Consulting	4,457,000.00	
22021001	Refreshment meal and entertainment	6,780,000.00	
22021076	Furniture Allowance	19,390,847.48	
22021077	Survelence Allowance	10,608,207.07	
	SUB-TOTAL		58,936,054.55

012500100100 ADMINISTRATION AND GENERAL SERVICES SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	150,000.00	

22020301	Office Materials and Consumables	1,155,000.00	
22020501	Local Training	19,560,000.00	
22020604	Security Votes Including Operations	80,769,925.93	
22021001	Refreshment meal and entertainment	25,837,280.00	
	SUB-TOTAL		127,472,205.93

ECONOMIC SECTOR**021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION**

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	250,000.00	-
22020301	Office Materials and Consumables	4,484,000.00	-
	SUB-TOTAL		4,734,000.00

021500100200 FORESTRY SECTION

CODE	TITLE	AMOUNT	
22020301	Office Materials and Consumables	4,784,000.00	-
	SUB-TOTAL		4,784,000.00

021500100300 LIVESTOCK SECTION

CODE	TITLE	AMOUNT	
22020301	Office Materials and Consumables	6,458,500.00	-
	SUB-TOTAL		6,458,500.00

022000100100 TREASURY (ACCOUNT) SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	1,837,000.00	-
22020301	Office Materials and Consumables	21,881,000.00	-
22021041	Contingency	150,000,000.00	
22021077	17% Contribution to LG Staff Pension	127,691,398.58	-
22021078	Grand Contr. To State Agnc LGSC, MLG LGA	69,647,627.56	
22070105	Stablization Fund	142,345,115.44	
	SUB-TOTAL		513,402,141.58

022000100100 TREASURY (REVENUE SECTION)

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport		-
22020305	Printing of Non-Security Document	540,000.00	-
22021044	Committee and Commissions	350,000.00	-
	SUB-TOTAL		890,000.00

022000300000 PLANNING RESEARCH AND STATISTICS SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	9,227,000.00	-
22020301	Office Materials and Consumables	2,630,000.00	-
22020402	Maintenance of Office Furnitures	720,000.00	-
22020701	Financial Consulting	1,380,000.00	-
	SUB-TOTAL		13,957,000.00

022000300300 STATISTICS SECTION

CODE	TITLE	AMOUNT	
22020301	Office Materials and Consumables	1,200,000.00	-
22020701	Financial Consulting	3,978,000.00	-
	SUB-TOTAL		5,178,000.00

023400100100 ROAD AND COMMUNICATION SECTION

CODE	TITLE	AMOUNT	
22020401	Maintenance of Motor Vehicle and transport	3,740,000.00	-
	SUB-TOTAL		3,740,000.00

023400100200 MECHANICAL SECTION

CODE	TITLE	AMOUNT	
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22020102	Local Travel and Transport	26,885,000.00	-
22020301	Office Materials and Consumables	200,000.00	-
22020401	Other maintenance Services	13,565,100.00	
	SUB-TOTAL		40,650,100.00

023400100300 ELECTRICAL SECTION

CODE	TITLE	AMOUNT	
22020201	Electrical Charges	2,120,000.00	-
22020301	Office Materials and Consumables	359,400.00	
22020410	Maintenance of street light	141,147,229.28	-
	SUB-TOTAL		143,626,629.28

023400100400 LAND AND SURVEY SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	150,000.00	-
	SUB-TOTAL		150,000.00

023400100500 BUILDING SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	40,000.00	
22020301	Office Materials and Consumables	3,428,394.12	-
22020401	Maintenance of Motor vehicles	5,110,800.00	-
22020603	House Rent	1,900,000.00	-
	SUB-TOTAL		10,479,194.12

SOCIAL SECTOR

051700100100 EDUCATION (NON-TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
22020310	teaching Aid Lab and Instructional materia	16,839,000.00	-
	SUB-TOTAL		16,839,000.00

051700100200 EDUCATION (TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
22021077	17% Grand Contribution to LEA Staff Pension	56,661,513.15	
	SUB-TOTAL		56,661,513.15

052100100100 PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)

CODE	TITLE	AMOUNT	
22020305	Office Materials and Consumables	5,600,000.00	-
22020701	Financial Consulting	3,547,000.00	-
22021057	Casual Workers	22,014,000.00	-
	SUB-TOTAL		31,161,000.00

052100100200 CURATIVE SECTION

CODE	TITLE	AMOUNT	
22020307	Drug, Vaccine and Medical Supplies	11,601,750.00	-
22020421	Maintenance of Health Building Institution	4,410,000.00	-
22020701	Financial Consulting	4,125,000.00	-
22021049	Special Health Programme and Initiatives (	800,000.00	-
22021077	17% Grand Contribution to PHC Staff Pension	17,541,291.36	
	SUB-TOTAL		38,478,041.36

052100100300 RURAL WATER SUPPLY SECTION

CODE	TITLE	AMOUNT	
22020301	Office Materials and Consumables	950,000.00	-
22020415	Maintenance of Water Facilities	96,510,503.92	-
	SUB-TOTAL		97,460,503.92

055200100100 TRADITIONAL OFFICER SECTION

CODE	TITLE	AMOUNT	
2204103	Grant and Contribution to Emirate Council	125,052,902.84	-

	SUB-TOTAL		125,052,902.84
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055100100100 COMMUNITY DEVELOPMENT SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	150,000.00	-
22020406	Other Maintenance Services	1,220,000.00	-
22040109	Grant and Contribution to Communities ar	350,000.00	-
	SUB-TOTAL		1,720,000.00

055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	2,570,000.00	-
22020301	Office Materials and Consumables	4,511,538.20	-
22021003	Publicity and Advertisement JBC Bulletting	1,020,000.00	-
	SUB-TOTAL		8,101,538.20

055100100300 SOCIAL WELFARE SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	3,251,500.00	-
22020301	Office Materials and Consumables	47,171,775.00	-
22021081	social Security Disable	8,317,777.26	-
22021057	Casual Workers (Hisbah and Vigilant)	5,688,000.00	-
	SUB-TOTAL		64,429,052.26
	GRAND TOTAL		1,402,563,181.19

NOTE 17: CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70841	Construction of Police Outpost at H/Sabuwa, Kadawawa, and Aujara (Ongoing)	BUILDING SECTION	2,016,613.88	
70841	Renovation of Staff Quarters at Jahun	BUILDING SECTION	2,745,143.08	
70841	Construction of Sarkin Fulani House at Jahun and Aujara	BUILDING SECTION	2,498,353.40	
70841	Renovation of LG Quest House Dutse	BUILDING SECTION	5,000,000.00	
70841	Construction of Friday Mosque at Narba, Yalleman, Gunka, Idanduna, Doro and Utoman	BUILDING SECTION	10,566,116.00	
70841	Construction of 5 Daily Prayer Mosque at Bukka Jahun, Hutabara and Gurjiyan Fulani	BUILDING SECTION	2,391,690.50	
70841	Construction of 5 daily prayer mosque at Makera, Sharia Court Aujara	BUILDING SECTION	1,445,619.59	
70841	Construction of 22 No. 5 daily prayer mosque 2no per each ward	BUILDING SECTION	63,494,553.22	
70841	Completion of JIBWIS Juma'at Mosque at Jahun	BUILDING SECTION	500,000.00	
70841	Renovation of 22 No. 5 daily prayer mosque 5 in each ward	BUILDING SECTION	2,486,075.97	
70661	Embarkment at Aujara, H/Sabuwa and Tsohowa	LAND AND SURVEY SECTION	6,638,312.00	
70661	Construction of Drainages at Jahun, Aujara, H/Sabuwa, Taraya, Kale and Fadima	LAND AND SURVEY SECTION	59,535,074.77	
70661	Evacuation of water pond at Akama Jahun	LAND AND SURVEY SECTION	37,955,340.52	
70661	Control of Erosion at Jahun	LAND AND SURVEY SECTION	28,118,638.10	
70661	River Embarkment at Aujara	LAND AND SURVEY SECTION	6,081,316.79	
70661	General control of Erosion at K/Gabas	LAND AND SURVEY SECTION	800,000.00	
70661	Embarkment at H/Sabuwa and Tsohuwa, Karmai, Dorai and Gunka	LAND AND SURVEY SECTION	19,314,020.50	
70661	Land Compensation	LAND AND SURVEY SECTION	5,745,000.00	
70451	Settlement of Liabilities	ADMIN. AND GENERAL SERVICE	9,508,300.00	
70451	Contribution to state and LG joint projectPurchase of 5 No. Laptop Computer for	ADMIN. AND GENERAL SERVICE	261,617,501.00	
70451	budget/salary Desk officers	ADMIN. AND GENERAL SERVICE	2,930,000.00	
70451	Purchase of utility vehicles to DAGS (TOYOTA COROLLA)	ADMIN. AND GENERAL SERVICE	2,000,000.00	
	SUB TOTAL			533,387,669.32
ECONOMIC SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70421	Purchase of Grains/Transport (Sesame)	Agric Dept.	8,963,600.00	
70421	Purchase of Grains	Agric Dept.	65,683,432.00	
70421	Fadama Irrigation Purchase of Seeds, Yankunama, Harbo, Darai, Yalleman, Gunka, Doro and Kale	Agric Dept.	3,347,849.00	

70421	Transport of Fertilizer to 11 wards	Agric Dept.	1,260,000.00	
70421	Transportation livestock materials	Agric Dept.	1,310,000.00	
70422	Tree Planting at Jahun	forestry	5,533,780.00	
70435	Purchase and installation of Transformer at B/Kasuwa Jahun	Electric Section	990,000.00	

70435	Electrification project at Gandun Hakimi and Pentago	Electric Section	9,329,030.00	
70630	Purchase of Handpumps materials	Rural water Supply	80,713,465.00	
70630	Construction of 55 No. Hand Pumps 5 No. per each Ward	Rural water Supply	22,597,291.66	
70630	Construction of 11 No. Complete Solar Scheme 1 Per each Ward	Rural water Supply	14,070,710.95	
70630	Repairs of LG water system across LG	Rural water Supply	22,596,236.55	
	SUB TOTAL			236,395,395.16

SOCIAL SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70912	Renovation of Islamiyya School and Mosque at 11 W	Education	2,287,889.00	
70912	Purchase/Repairs of School Furnitures	Education	4,200,000.00	
70912	Construction of Tahfizul Qur'an Islamiyya School Auj	Education	3,964,039.33	
70912	Contribution for the construction of 22 No. 1 Block of 2 Classes at each Ward	Education	13,443,506.00	
70912	Contribution for the construction of classes at GDSS	Education	6,357,781.16	
70912	Aujara, Jahun, Harbo and Nana Aisha SSS Jahun	Education	75,189,982.00	
70912	2% S.L.U (Jigawa State University)	Education	3,505,000.00	
70740	Construction of Sardauna PHC LGA Office Complex	Health	19,631,568.55	
70740	Const. of 2No. Amenity Room at Aujara Hospital (On	Health	7,089,022.22	
70740	Const.of Maternity and purchase of equipments at A	Health	1,703,400.00	
70740	Const. of Health Post at y/Kunama, G/Barwa and Afu	Health	17,842,807.00	
70740	General Renovation of Health Clinic 2 per each ward	Health	272,500.00	
70740	Renovation of public conveniences at motor park and Market Jahun	Health	6,444,934.00	
70740	Const. of Health post at Gwanfai, Kwajamawa and Ac	Health	15,974,361.29	
70740	Construction of 2 No. Female ward at Aujara		7,793,600.00	
70830	Purchase of sport materials	Information, Youth, Sport and	29,585,710.00	
70810	Purchase of Relief materials	Social Welfare	20,628,849.76	
70810	Assistant to comm. Development project	Social Welfare	510,000.00	
70810	Comm. Dev. Funds (Polling Unit Project)	Social Welfare	16,831,509.50	
70810	Purchase of Relief materials	Social Welfare	1,224,000.00	
70810	Purchase of Security Equipment to Vigillant & Hisbah	Social Welfare	254,480,459.81	
	SUB-TOTAL			

	GRAND TOTAL			1,024,263,524.29
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NOTE 18 :DETAILS OF PROCEED FROM LOAN

PROCEED FROM LOAN	
PREVIOUS YEAR ADVANCE	44,110,778.00
CURRENT YEAR ADVANCE	44,110,778.00
MARGINS	-

NOTE 19: OTHER NON CURRENT LIABILITIES

OTHER NON-CURRENT LIABILITIES	
CURRENT YEAR NCL	60,296,510.78
PREVIOUS YEAR NCL	61,185,118.29
MARGINS	(888,607.51)

NOTE 20: CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	24,722,301.87
OVERHEAD ACCOUNT	12,406,856.41
SALARY ACCOUNT	429,268.98
PROJECT ACCOUNT	19,425,520.33
LOAN ACCOUNT	
OTHERS ACCOUNT	254,706.95
TOTAL	57,238,654.54

NOTE 21: ADVANCES

ADVANCES FOR THE YEAR 2023	
PERSONAL ADVANCE	9,181,514.00
OTHER ADVANCE	34,929,264.00
TOTAL	44,110,778.00

NOTE 22: ACCUMULATED FUND

ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	(840,814.34)
Closing Balance	41,893,736.10
Total	41,052,921.76

NOTE 23: DETAILS OF NON CURRENT LIABILITIES FOR THE YEAR ENDED 2023

PAYE	711,892.00
NULGE	655,193.00
8% CPS	-
MHWUN	258,193.00
PARTY CONTR.	-
RET.MONEY	1,754,043.49
5%WHT	29,262.00
GOVT TAX	48,185,343.00
7.5% VAT	4,580,722.29
OTHERS	4,121,862.00
TOTAL	60,296,510.78

**SUPPLEMENTARY NOTE ON PERSONEL COSTS
COMPARATIVE OF ACTUAL AND BUDGETED COSTS**

NOTE 15: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	ACTUAL 2023	2023 BUDGETED	VARIANCES
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	54,277,453.00	36,325,699	(17,951,754.00)
11200100100	Legislative Council	35,699,546.70	21,504,212	(14,195,334.70)
12500100100	Administrative and General services	29,732,805.34	32,291,143	2,558,337.66
		119,709,805.04	90,121,054	(29,588,751.04)
20000000000	ECONOMIC SECTOR			-
021500100100	Agriculture Section		4,328,121	4,328,121.00
021500100200	Forestry Section	5,982,330.20	7,308,692	1,326,361.80
021500100300	Livestock Section (Vetrinary)	5,681,315.25	11,672,880	5,991,564.75
022000100100	Treasury Account Section	15,672,970.90	22,333,368	6,660,397.10
022000100300	Internal Audit	24,582,221.74	3,089,591	(21,492,630.74)
022000300000	Planning, Research & Statistics Department	3,113,253.60	4,341,680	1,228,426.40
22000300200	Monitoring & Evaluation	3,165,806.56	-	(3,165,806.56)
22000300300	Statistics	26,801,288.60	23,431,932	(3,369,356.60)
022000100100	Treasury Revenue Section	3,620,011.20	8,387,444	4,767,432.80
023400100100	Road & Communication Section	6,898,022.00	6,679,975	(218,047.00)
023400100200	Mechanical Section	7,676,277.88	5,063,736	(2,612,541.88)
023400100300	Electrical Section	2,964,109.00	2,725,092	(239,017.00)
023400100400	Land & Survey Section	1,145,630.80	1,138,213	(7,417.80)
023400100500	Building Section	1,207,610.20	2,733,913	1,526,302.80
	SUB-TOTAL	108,510,847.93	103,234,637	(5,276,210.93)
30000000000	SOCIAL SECTOR			-
051700000000	Local Education Authority		46,932,266	46,932,266.00
051700100100	Education (Non-Teaching Staff)	47,236,882.56	-	(47,236,882.56)
051700100200	Education (Teaching Staff)	685,115,943.44	674,038,625	(11,077,318.44)
051700100300	Adult Education		-	-

051700100400	Other Education		-	-
052100100100	Preventive (Water, Sanitation and Hygiene)	21,493,205.55	48,195,004	26,701,798.45
052100100200	Curative	250,296,715.40	259,694,592	9,397,876.60
052100100300	Rural Water Supply	665,956.00	2,949,173	2,283,217.00
055200100100	Traditional Officer (District Head Office)		-	-
055100100100	Community Development Section	4,150,920.40	8,754,741	4,603,820.60
055100100200	Information, Youth, Sport & Culture	3,583,590.97	3,816,309	232,718.03
055100100300	Social Welfare Section	4,831,531.91	8,485,345	3,653,813.09
055100100400	Trade Section and Cooperatives	3,931,433.00	3,441,912	(489,521.00)
	SUB-TOTAL	1,021,306,179.23	1,056,307,967	35,001,787.77
				-
	GRAND TOTAL	1,249,526,832.20	1,249,663,658	136,825.80

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

		ACTUAL 2023	BUDGETED 2023	VERIANCES
	ADMINISTRATIVE SECTOR			
011100100100	Office of the Chairman	28,201,804.00	46,500,000	(18,298,196.00)
011200100100	Legislative Council	58,936,054.55	45,000,000	13,936,054.55
012500100100	Administration & General Services	127,472,205.93	60,300,000	67,172,205.93
014800100100	Local Government Electoral Office	214,610,064.48	151,800,000	62,810,064.48
	SUB-TOTAL			-
	ECONOMIC SECTOR			-
021500100100	Agriculture Section	4,734,000.00	2,350,000	2,384,000.00
021500100200	Forestry Section	4,784,000.00	1,400,000	3,384,000.00
021500100300	Livestock Section (Vetrinary)	6,458,500.00	5,500,000	958,500.00
022000100100	Treasury Account Section	513,402,141.58	382,250,000	131,152,141.58
022000100300	Internal Audit	-	400,000	(400,000.00)
022000300000	Planning, Research & Statistics Department	13,957,000.00	6,500,000	7,457,000.00
22000300200	Monitoring & Evaluation	-	-	-
22000300300	Statistics	5,178,000.00	4,700,000	478,000.00
022000100100	Treasury Revenue Section	890,000.00	9,300,000	(8,410,000.00)
023400100100	Road & Communication Section	3,740,000.00	2,900,000	840,000.00
023400100200	Mechanical Section	40,650,100.00	19,000,000	21,650,100.00
023400100300	Electrical Section	143,626,629.28	95,900,000	47,726,629.28
023400100400	Land & Survey Section	150,000.00	800,000	(650,000.00)
023400100500	Building Section	10,479,194.12	6,600,000	3,879,194.12
	SUB-TOTAL	748,049,564.98	537,600,000	210,449,564.98
	SOCIAL SECTOR			-
051700000000	Local Education Authority	0	10,000,000	(10,000,000.00)
051700100100	Education (Non-Teaching Staff)	16,839,000.00	-	16,839,000.00
051700100200	Education (Teaching Staff)	56,661,513.15	55,000,000	1,661,513.15
051700100300	Adult Education	0	7,157,880	(7,157,880.00)
051700100400	Other Education	0	-	-
052100100100	Preventive (Water, Sanitation and Hygiene)	31,161,000.00	23,000,000	8,161,000.00
052100100200	Curative	38,478,041.36	28,500,000	9,978,041.36
052100100300	Rural Water Supply	97,460,503.92	61,700,000	35,760,503.92
055200100100	Traditional Officer (District Head Office)	125,052,902.84	121,000,000	4,052,902.84
055100100100	Community Development Section	1,720,000.00	10,350,000	(8,630,000.00)
055100100200	Information, Youth, Sport & Culture	8,101,538.20	6,580,000	1,521,538.20
055100100300	Social Welfare Section	64,429,052.26	30,852,115	33,576,937.26
055100100400	Trade Section and Cooperatives	0	2,300,000	(2,300,000.00)
	SUB-TOTAL	439,903,551.73	356,439,995.00	83,463,556.73

	GRAND TOTAL	1,402,563,181.19	1,045,839,995	356,723,186.19
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**SUPPLEMENTARY NOTE ON CAPITAL EXPENDITURE
COMPARATIVE OF ACTUAL AND BUDGETED COSTS**

	ACTUAL 2023	BUDGETED 2023	VERIANCES
ADMINISTRATIVE SECTOR	533,387,669.32	360,124,326	173,263,343.32
ECONOMIC SECTOR	236,395,395.16	288,116,626	(51,721,230.84)
SOCIAL SECTOR	254,480,459.81	193,000,000.0	61,480,459.81
TOTAL	1,024,263,524.29	841,240,952.0	183,022,572.29

ANNEX TO FINANCIAL STATEMENT
JAHUN 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	59,625,699.00	28,926,207.73	-	28,926,207.73	82,825,699.00	82,479,257.00	-	82,479,257.00
Vice-Chairman				-				-
INTERNAL AUDIT	3,186,862.00	3,051,559.74	-	3,051,559.74	3,489,591.00	25,082,221.74	-	25,082,221.74
SER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAI				-				-
LOCAL GOVT COUNCIL				-				-
THE COUNCIL	34,504,212.00	71,574,570.00	-	71,574,570.00	66,504,212.00	94,635,601.25	-	94,635,601.25
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				-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERV				-				-
ADMINISTRATION & GENERAL SERVICES				-				-
ADMINISTRATION & GENERAL SERVICES	247,175,175.00	114,767,608.01	150,713,799.15	265,481,407.16	278,998,210.00	157,205,011.27	115,390,036.84	272,595,048.11
SECRETARY TO THE LOCAL GOVERNMENT				-				-
SECRETARY TO THE LOCAL GOVERNMENT				-				-
ECONOMIC SECTOR				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	75,623,696.00	29,793,369.20	16,256,231.00	46,049,600.20	58,559,693.00	27,640,145.45	86,098,661.00	113,738,806.45
DEPARTMENT FINANCE AND SUPPLIES				-				-
DEPARTMENT FINANCE AND SUPPLIES	574,590,573.00	280,051,360.08		280,051,360.08	422,270,812.00	533,085,123.68	-	533,085,123.68
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND CONSTRUCTION				-				-
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND CONSTRUCTION	395,263,146.00	167,657,475.96	235,088,039.04	402,745,515.00	398,329,395.00	218,537,573.28	267,650,898.32	486,188,471.60
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS				-				-
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS	29,241,808.00	30,533,260.30	-	30,533,260.30	38,973,612.00	52,215,350.76	-	52,215,350.76
DEPARTMENT OF WATER, SANITATION & HYGIENE (WASH)				-				-
DEPARTMENT OF WATER, SANITATION & HYGIENE (WASH)	129,022,699.00	432,313,492.50	-	432,313,492.50	437,389,596.00	150,780,665.47	300,643,468.32	451,424,133.79
SOCIAL SECTOR				-				-
WOMEN DEVELOPMENT OFFICE				-				-

WOMEN DEVELOPMENT OFFICE				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT	54,711,456.00	85,268,109.33	140,968,342.96	226,236,452.29	64,184,113.00	79,062,937.57	68,780,069.26	147,843,006.83
DEPARTMENT OF EDUCATION	888,870,761.00	813,691,386.05	-	813,691,386.05				-
DEPARTMENT OF EDUCATION,				-	865,628,771.00	805,853,339.15	105,443,197.49	911,296,536.64
PRIMARY SCHOOL TEACHERS				-				-
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF INFORMATION								
DEPARTMENT OF SPORTS AND CULTURE				-				-
DEPARTMENT OF SPORTS AND CULTURE	8,055,657.00	-	-	-	10,396,309.00	11,685,129.17	7,793,600.00	19,478,729.17
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)				-				-
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)	277,931,234.00	-	-	-	288,194,592.00	288,774,756.76	72,463,593.06	361,238,349.82
ENVIRONMENTAL HEALTH UNIT				-				-
TRADITIONAL RULERS' COUNCIL				-				-
TRADITIONAL RULERS' COUNCIL	70,000,000.00	110,937,014.83	-	110,937,014.83	121,000,000.00	125,052,900.84	-	125,052,900.84
TOTAL	2,847,802,978.00	2,168,565,413.73	543,026,412.15	2,711,591,825.88	3,136,744,605.00	2,652,090,013.39	1,024,263,524.29	3,676,353,537.68



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

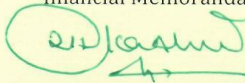
SCOPE

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.

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPT

Jahun Local Government Council received the Sum of Three Billions, Six Hundred and Thirty Millions, Six Hundred and Eighty Five Thousand, Six Hundred and Ninety Six Naira, Sixty Nine Kobo Only (N3,630,685,696.69) as statutory allocation from the federation accounts for the year 2023, this represent 126.50% of the estimated amount of Two Billion, Eight Hundred and Seventy Million, Naira only N2,870,000,000.00.

2. AUGMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Seventy Million, Two Hundred and Forty Nine Thousand, Seven Hundred and Ninety Two Naira Sixty Kobo Only (N70,249,792.60) was received as augmentation from Stabilization Account Ministry for Local Government for the year 2023, which represents only 39.03% of the budgeted amount of N180,000,000.00

3. INDEPENDENT REVENUE:

The Sum of Seventeen Million, Three Hundred and Eleven Thousand, Seven Hundred and Eighty Four Naira Forty Nine Kobo Only 17,311,784.49 was generated as internally generated revenue, which represent a mere 71.02% of the budgeted amount N24,380,000.00

4. BANK RECONCILIATION STATEMENTS:

All the accounts 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 EXPENDITURE

DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE

STATUTORY ALLOCATION	2,870,000,000.00	3,630,685,696.69	-760,685,696.69	126.50
AUGUMENTATION	180,000,000.00	70,249,792.60	109,750,207.40	39.03
INDEPENDENT REVENUE	24,380,000.00	17,311,784.49	7,068,215.51	71.01
TOTAL REVENUE	3,074,380,000.00	3,718,247,273.78	-643,867,273.78	120.94
EXPENDITURE				
RECURRENT EXPENDITURE	2,295,503,653.00	2,652,090,013.39	-356,586,360.39	115.53
CAPITAL EXPENDITURE	841,240,952.00	1,024,263,524.29	-183,022,572.29	121.76
TOTAL EXPENDITURE	3,136,744,605.00	3,676,353,537.68	-539,608,932.68	117.20

1. TOTAL REVENUE:

From the table above, the Sum of Three Billion, Seven Hundred and Eighteen Thousand, Two Hundred and Seventy Three Thousand, Two Hundred and Seventy Three Naira, Seventy Eight Kobo Only N3,718,247,273.78 was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 120.94% of the estimated amount of N3,074,380,000.00.

i. RECURRENT EXPENDITURE:

The sum of Two Billion, Six Hundred and Fifty Two Million, Ninety Thousand, Thirteen Naira, Thirty Nine Kobo Only N2,652,090,013.39 was expended on recurrent items, representing 115.53% of the budgeted amount of N2,295,503,653.00.

ii. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of One Billion, Twenty Four Million, Two Hundred and Sixty Three Thousand, Five Hundred and Twenty Four Naira Twenty Nine Kobo Only N1,024,263,524.29 indicating 121.76% of the estimated amount of N841,240,952.00.

iii. RECOMMENDATIONS

- New avenues should be exploiting in order to improve local government council's internal revenue.
- More spending on recurrent items is drastically reduced.

- c. The local government should direct more resources 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 Four Hundred and Eighty Five Million, Seven Hundred and Forty One Thousand Five Hundred and Seven Naira Fourteen Kobo (**N485,741,507.14**) Only were raised and issued to the Local Government .

The Local Government Council responded to same queries issued to them, while we were able to resolve the Sum of Four Hundred and Eighty Five Million, Seven Hundred and Forty One Thousand Five Hundred and Seven Naira Fourteen Kobo (**N485,741,507.14**) only.

Below is the table for the Details

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	VERIFIED / RESOLVED	NOT RESOLVED
1	ALG/JHN/ZO/JHLG/LQ1/23	UN-APPROVED PAYMENT	7,742,300	7,742,300	0
2	ALG/JHN/ZO/JHLG/LQ2/23	UN-ACCOUNTED PAYMENT	32,292,439.38	32,292,439.38	0
3	ALG/JHN/ZO/JHLG/LQ3/23	UN-CLASSIFIED PAYMENT	8,044,125	8,044,125	0
4	ALG/JHN/ZO/JHLG/LQ4/23	UN-PRESENTED PAYMENT	31,014,582.11	31,014,582.11	0
5	ALG/JHN/ZO/JHLG/LQ5/23	UN-APPROVED PAYMENT	1,500,000	1,500,000	0
6	ALG/JHN/ZO/JHLG/LQ6/23	UN-PRESENTED PAYMENT	116,303,219	116,303,219	0
7	ALG/JHN/ZO/JHLG/LQ7/23	UN-ACCOUNTED PAYMENT	101,730,945.77	101,730,945.77	0
8	ALG/JHN/ZO/JHLG/LQ8/23	UN-APPROVED PAYMENT	7,970,501	7,970,501	0
9	ALG/JHN/ZO/JHLG/LQ9/23	ITEMS NOT TAKEN TO STORE	15,735,416	15,735,416	0
10	ALG/JHN/ZO/JHLG/LQ10/23	IRREGULAR PAYMENT	6,239,531.63	6,239,531.63	0
11	ALG/JHN/ZO/JHLG/LQ11/23	NON-POSTING OF SALARY	65,560,516.23	65,560,516.23	0
12	ALG/JHN/ZO/JHLG/LQ12/23	OUTSTANDING PAYMENT	29,152,069	29,152,069	0
13	ALG/JHN/ZO/JHLG/LQ13/23	CONTRACT WITH OUT BILL	14,316,273	14,316,273	0
14	ALG/JHN/ZO/JHLG/LQ14/23	UN-DOCUMENTED PAYMENT	18,210,483	18,210,483	0
15	ALG/JHN/ZO/JHLG/LQ15/23	UN-PRESENTED PAYMENT	29,929,106.02	29,929,106.02	0
	TOTAL		485,741,507.14	485,741,507.14	0
	PERCENTAGE		100%	100%	0%

REPORT OF AUDITOR GENERAL ON THE ACCOUNT OF JAHUN 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 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 Four Hundred and Eighty Five Million, Seven Hundred and Forty One Thousand Five Hundred and Seven Naira Fourteen Kobo (**N485,741,507.14**) Only were raised and issued to the Local Government .

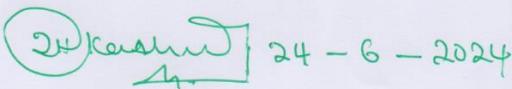
The Local Government Council responded to same queries issued to them, while we were able to resolve the Sum of Four Hundred and Eighty Five Million, Seven Hundred and Forty One Thousand Five Hundred and Seven Naira Fourteen Kobo (**N485,741,507.14**) only.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Jahun Local Government staff and Local Education Authorities. To this effect, a sum of Forty Eight (48) 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 Eight Million, Seven Hundred and Forty Nine Thousand, Five Hundred and Fifty Six Naira N88,749,556.00.

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 Forty (40) numbers of staff retired and deceased owed Jahun Local Government Council, the sum of Six Million, Six Hundred and Sixteen Thousand , Six Hundred and Eighty Nine Naira N6,616,689.00 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.



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

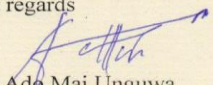
23/12/2023

The Auditor General
Local Government Audit,
Jigawa State,
Dutse

RESPONSE TO THE AUDIT QUARRIES FOR THE PERIOD OF OCTOBER- DECEMBER 2023

- Q13. 1. Vide the correspondent No. **ALG/JHN/20/JHLG/13/2023** amounting to the Sum of Fourteen Million, Three Hundred and Sixteen Thousand, Two Hundred and Seventy-Three Nair, Sixty-Seven Kobo (N14,316,273.67) only was recorded as payment vouchers without bill of Quantities, so now the BQ was attached as possible.
- Q14. 2. Audit correspondent No. **ALG/JHN/20/JHLG/14/2023** to the sum of Eighteen Million, Two Hundred and Ten Thousand, Four Hundred and Eighty-Three Naira (N18,210,483.00) only, which was observed as irregular/undocumented payment vouchers and the payment vouchers were now documented as required.
- Q15. 3. Reference to the correspondent No. **ALG/JHN/20/JHLG/15/2023** amounting to the sum of Twenty-Nine Million, Nine Hundred and Twenty-Nine Thousand One Hundred and Six Naira, Two Kobo (N29,929,106.02) only is referred as irregular/undocumented payment vouchers. The payment vouchers were fully documented with all necessary documents. All of the above mentioned and corrected documents (payment vouchers) are at the Local Government Treasury Department for further verification. Same letters are copied to Zonal Director and Area Auditor for their information.

Best regards


Alh. Ado Mai Unguwa
Hon. Chairman



JAHUN LOCAL GOVERNMENT COUNCIL

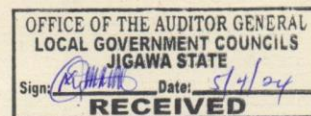
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

29/12/2023

The Auditor General,
Local Government Council,
Jigawa State.



Sir,

Re- Response to Audit Quarries

I wish to write here to forward the answer of the Quarries made to ^{Jahne} Jaunt Local Government Council as per below

1. Quarry No. ALG/AUD/JHZ /LQ/9/2023 dated 23/11/2023. Amounting to fifteen million, seven hundred and thirty five thousand, four hundred and sixteen naira (~~₦~~ 15,735,416) and purchase stores were into store
2. Quarry No. ALG/AUD/JHZ/JLG/LQ/10/2023 of 23/11/2023 to the tune of six million, two hundred and thirty nine thousand, five hundred and thirty one naira sixty three kobo (~~₦~~6,239,531.63) were fully documented as possible
3. Quarry No. ALG/AUD/JHZ/JLG/LQ/11/2023 dated 23/11/2023. Amounted to the sum of sixty five million, five hundred and sixty thousand, five and sixty naira twenty three kobo (~~₦~~65,560,516.23) were posted into cash book and other Subsidiary books of Accounts
4. Quarry No. ALG/AUD/JHZ/JLG/LG/12/2023 dated 23/11/2023. Amounted to the sum of twenty nine million, one hundred and fifty two thousand, sixty nine naira (~~₦~~29,152,069:00) only whereby the payment vouchers were made for the period of July-September 2023 for your Consideration Please.

Best Wishes


ALHAJI ADO MAIUNGUWA
HON. CHAIRMAN

Don't
Refer above and
act accordingly
ADCA Sec/24

Dea
Pls deal
@Kash JAG 5/4/24



JAHUN LOCAL GOVERNMENT COUNCIL

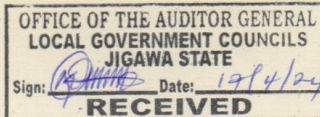
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

18/7/2023

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



RESPONSE TO THE AUDIT QUARRIES FOR THE PERIOD OF APRIL TO JUNE 2023

I write to refer to the series of Audit quarries received for the period of April-June 2023 and to respond to the observations as follows:

- ✓ 1. Reference to the correspondent No. **ALG/JHN/20/JHLG/5/2023** amounting to the Sum of One Million, Five Hundred Thousand Naira (₦1,500,000.00) only as unapproved. All the payment vouchers covering the amount mentioned were approved by the Hon. Chairman.
- ✓ 2. Vide the respondent No. **ALG/JHN/20/JHLG/6/2023** to the sum of One Hundred and Sixteen Million, Three Hundred and Three Thousand, Two Hundred and Nineteen Naira (₦116,303,219.00) only was observed as unrepresented payment vouchers the were duly presented to Audit.
- ✓ 3. Audit correspondent No. **ALG/JHN/20/JHLG/7/2023** amounted to the sum of One Hundred and One Million, Seven Hundred and Thirty Thousand Nine Hundred and Fourty Five Naira, Seventy-Seven Kobo (₦101,730,945.77) only which is referred as unamounted payment vouchers. The payment is now accounted with relevant payment voucher and proper recording in the cash book.
- ✓ 4. Reference to the correspondent No. **ALG/JHN/20/JHLG/8/2023** to the sum of Seven Million, Nine Hundred and Seventy Thousand, Five Hundred and One Naira (₦7,970,501.00) only which were an approve payment vouchers now it was approved by the Hon. Chairman.

The above stated figure available with all necessary attachment as it should be all of the above mentioned and corrected documents (payment vouchers) are at Local Government Treasury Department for further Verification the same is copies to Zonal Director and Area Auditor for their information.

Best regards

Alh. Ado Mai Unguwa
Hon. Chairman

DCA

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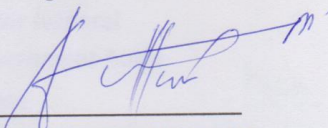
(24/10/24) AG 17/4/24

above
testifying
DCA
17/4/24

- ✓ 4. Vide the correspondent NO. ALG/JHN/20/JHLG/LG/4/23 dated 23rd June 2023 which has financial concern of thirty one million, fourteen thousand, five hundred and eighty two naira eleven kobo (31,014,582.11) only which is said to be unrepresented payment vouchers. Therefore all the payment vouchers reading to the above stated figures available with all the necessary attachment as it should be.

All of the above mentioned and corrected documents (payment vouchers) are at the Local Government Treasury Department for further verifications. The same is copies to Zonal Director and Area Auditor for their Information

Kind Regards


ALHAJI ADO MAIUNGUWA
HON. CHAIRMAN

REFERENCE TO THE AUDIT CORRESPONDENT NO. ALG/JHN/20/JHLG/LG/4/23 DATED 23rd JUNE 2023

IN ORDER TO REFER TO THE AUDIT CORRESPONDENT NO. ALG/JHN/20/JHLG/LG/4/23 DATED 23rd JUNE 2023 WHICH WAS CONSIDERED AS UNCLASSIFIED EXPENDITURE.

1. Reference to the Audit correspondent No. ALG/JHN/20/JHLG/LG/23 Amounting to seven million, two hundred and forty two thousand three hundred naira (7,242,300.00) only is unapproved. All the payment vouchers covering the amount mentioned were approved by the Hon. Chairman.

2. Vide the respondent No. ALG/JHN/20/JHLG/2/23 dated 23rd June 2023 Amounted to thirty two million, two hundred and ninety two thousand four hundred and thirty nine naira thirty eight kobo (32,292,439.38) only which is referred to unaccounted withdrawal. The payment or withdrawal is now accounted with relevant payment vouchers and proper recording in the cash book.

3. Reference to the Audit correspondent No. ALG/JHN/20/JHLG/LG/3/23 dated 23rd June 2023 which was considered as unclassified expenditure. The expenditure made to the tune of the above was classified by changing relevant an appropriate expenditure as contained in the year budget respectively.



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

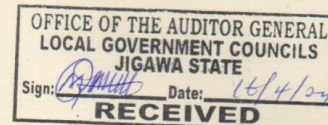
Incase of reply please quote

Ref. No.....

JHLG/FIN/AUD/3/VOL.2/24

Date-14th July 2023

The Auditor General
Local Government Audit
Jigawa state
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@Jigawa JAG 16/4/24

RESPONSE TO THE AUDIT QUARRIES FOR THE PERIOD OF JANUARY- MARCH- 2023

I write to refer to the series of Audit quarries received carrying the period of January to March 2023 and to respond to the observations as follows:

- ✓ 1. Reference to the correspondent No. ALG/JHN/20/JHLG/23 Amounting to seven million, seven hundred and forty two thousand, three hundred naira (7,742,300:00) only as Unapproved. All the payment vouchers covering the amount mentioned were approved by the Hon. Chairman.
- ✓ 2. Vide the respondent No. ALG/JHN/20/JHLG/2/23 dated 23rd June 2023. Amounted to thirty two million, two hundred and ninety two thousand, four hundred and thirty nine naira thirty eight kobo (32,292,439.38) only which is referred as unaccounted withdrawals. The payment or withdrawals is now accounted with relevant payment vouchers and proper recording in the Cash book.
- ✓ 3. Reference to the Audit correspondent No. ALG/JHN/20/JHLG/LG/3/23 dated 23rd June 2023 which was considered as unclassified expenditure. The expenditure made to the tune of the above was classified by changing relevant an appropriate expenditure as contained in the year budget respectively.

DCA
refer above & accordingly
(Jigawa) DCA 16/4/2024



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. LG|AUD|JHN|LR|15|2023

The, CHAIRMAN Local Government
JAHUN

Audit Form 1

Station: JAHUN LOCAL GOVERNMENT

Pv. No.: Date:

Head CC OCT TO DEC 2023

Amount N: CC CC

Payee:

Nature of Payment 29,929,106=02

Date: SUNDAY PORSON

AUDIT QUERY

UN-PRESANTED

PAYMENT VOUCHERS

The sum of twenty nine million nine hundred and twenty nine thousand one hundred and six Naira tow only (29,929,106=02) were paid without payment vouchers. This action is contrary to the provision of financial memorandum chatter 14:3 refer to the schedule attached below.

In view of the above therefore the officer concerned should be ask to present the payment vouchers or refund the whole amount in volved to the treasury and furnish this office with treasury receipt for further verification

The same is copied to the Auditor General Local Government Audit and Zone Audit direction jahun Zone for more information.

Garba Bako,

Area Auditor,

Jahun Local Government

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AG 19/3/24

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19/3/24



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

LG|AUD|JHN|LR|14|202

Local Query No. _____
CHAIRMAN

The, _____
JAHUN Local Government

JAHUN LOCAL GOVERNMENT

Station: _____
Pv. No.: _____ Date: OCT TO DEC 2023

Head CC _____ CC Sub Head: _____

Amount N: _____
18,210,483=00

Payee: _____
Nature: SUNDAY PORSON

Date: _____ UN-DOCUMENTED

PAYMEN VORCHERS

AUDIT QUERY

The sum of Eighteen million two hundred and ten thousand four hundred and eighty three naira only (18,210,483=00) were paid by the local government without supporting documents, This action is contrary to the provision of financial memorandum chapter 14:4 refer to the attached schedule.

I view of the above therefore all the payment vouchers should be fully documented and this office be informed for father action.

The same is copied to the Auditor general local government Audit jigawa state and zone Audit director Jahun Zone for more information and necessary actions.

Garba Bako

Area Director

Jahun Local Government

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AG 19/3/24



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

LG|AUD|JHN|LR|13|202

Local Query No. _____

CHAIRMAN _____

The, _____

JAHUN _____

Local Government

JAHUN LOCAL GOVERNMENT

Station: _____

Pv. No.: _____

Head _____

Amount N: _____

Payee: _____

Nature of Payment: _____

Date: _____

Payment of contract

without Bill of Quantity

AUDIT QUERY

It was observed that the sum of Fourteen million three hundred and sixteen thousand two hundred and seventy three naira sixty seven Kobo only (14,316,273=67) were paid for contracts awarded by the local government. It was observed that bill of quantities were not attached to the payment vouchers. This action is contrary to the provision of financial memorandum chapter 14 as/per attached schedule.

In view of the above all the awarded contracts are to be supported with Bill of Quantity stating work extent or the whole amount paid be refund and this office be informed for further action.

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

Garba Bako,

Area Auditor,

Jahun Local Government.

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@Jahun AG 19/3/20



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/AUD/JHZ/JLG/LG/12/2023

The, CHAIRMAN

JAHUN

Local Government

Audit Form 1 JAHUN LOCAL GOVT

Station: _____

Pv. No.: _____ Date: _____

Head _____ Sub Head: _____

Amount N: _____ 29,152,069

Payee: _____ SUNDARY PAYSON

Nature of Payment; _____ OUT – STANDING

PAYMENT VOUCHER

23/11/2023

Date: _____

AUDIT QUERY

The sum Twenty-nine million one hundred and fifty-two thousand sixty-nine naira (29,152,069) were paid without payment voucher for the period of July – September 2023. This action is contrary to the provision of financial memorandum chapter 14 refer to the attached details.

Therefore, the officer concerned should presented the payment voucher and forward to this office for further inspection.

The same is copied to the Auditor General local government Audit and zone Audit Director Jahun Zone for more information and further necessary directives.

Garba Bako
23/11/2023
GARBA BAKO
AREA AUDITOR JAHUN L.G

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AG 30/11/23



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

JAHUN LOCAL GOVT

ALG/AUD/JHZ/JLG/LQ/11/2023

Local Query No. CHAIRMAN

The, JAHUN

Local Government

Audit Form 1

Station: VARIOUS VARIOUS

Pv. No.: Date: VARIOUS VARIOUS

Head: 65,560,516:23

Amount N: SUNDARY PERSON

Payee: NON-POSTING OF SALARY

Nature of Payment: INTO CASH & SUBSIDIARY

23/11/2023

Date:

AUDIT QUERY

During the examination of payment of salaries, it was observed that the sum sixty-five million five hundred and sixty thousand five hundred and sixteen Naira and twenty-three kobo (65,560,516,23) were paid as a local government staff salary for the period of July to September, 2023, but not posted into cash book and subsidiary books of account refer to attached details.

This action is contrary to the provision of F.M chapter 14:(3) therefore the officer concerned should be asked to explain why such act and posted all the staff salaries into cash book and subsidiary books of account.

The same is copied to the Auditor General local government Audit and Zonal director Audit Jahun Zone for necessary actions.

GARBA BAKO
AREA AUDITOR JAHUN L.G

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OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

JAHUN LOCAL GOVT

ALG/AUD/JHZ/JLG/LQ/10/023

Local CHAIRMAN No. _____

The, JAHUN

Local Government

Audit Form 1

Station: VARIOUS VARIOUS

Pv. No.: VARIOUS Date: VARIOUS

Head Sub Head:

Amount N: 6,239,531=63

Payee: SUNDARY PERSON

Nature of Payment; IRREGULAR
PAYMENT VOUCHER

Date: 23/11/2023

AUDIT QUERY

It was observed that the sum of six million two hundred and thirty-nine thousand five hundred and thirty-one Naira sixty-three kobo (6,239,531=63) were paid without supporting documented refer to the attached. This action is contrary to the provision of financial memorandum chapter 14(3) refer.

In view of the above, therefore all the payment voucher should be tally documented and forward to this officer for further Audit Inspection

[Signature]
23/11/2023
GARBA BAKO
AREA AUDITOR JAHUN L.G

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[Signature] AG 20/11/23



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/AUD/JHZ/JLG/LQ/9/123

JAHUN LOCAL GOVT

Audit Form 1

Local Query No. CHAIRMAN

Station: VARIOUS VARIOUS

The, JAHUN

Pv. No.: VARIOUS Date: VARIOUS

Head Sub Head:

Local Government

Amount N: 15,735,416

Payee:

Nature of Payment: BINARY PERSON

ITEMS NOT TAKEN TO STORE

Date: 23/11/2023

AUDIT QUERY

The sum of fifteen million ^{sixteen} hundred and thirty-five thousand four hundred and sixteen Naira (N15,735,416) were paid for the purchasing various items to the local government for the period of July-Sept, 2023 it observed that the stores purchased were not taken to store as PN attached schedule.

This action is contrary to the provision of financial memorandum chapter 14:4. Therefore the officer concerned should be ask to explain or to refund the whole amount involved to the treasury and issued a treasury receipt to this office for further verification.

The same is copied to the Auditor General local government Audit and Zonal Audit Director Jahun Zome for more information and further necessary directives.

Garba Bako
23/11/2023
GARBA BAKO
AREA AUDITOR JAHUN L.G

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

Audit Query No. ALG/JHN/ZO/JHLG/LG/8/23
 To: Hon. Chairman
Jahun Local Government
 Subject: Jahun
 Period: CC July-Nov; 2
 Particulars: C Date:
 Amount: ₦7,970,501.00 Sub Head: C
 Nature of Payment: Sundries
Various
 Date: 15th May, 2023

AUDIT QUERY

PAYMENT WITHOUT CHAIRMAN'S APPROVAL

Subsequent to the examination of payment vouchers for the period of July-Nov; It was observed that payment vouchers worth (₦7,970,501) were paid without chairman's approval refer to attached.

The above therefore is contrary to the provision of financial memorandas Chapter 14.4 As such. The officer concerned should be asked to explain or else the total sum be refunded and this office be informed.

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

Warm Regards.


 Ali Adamu
 Area Auditor



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.7/23

The, Hon. Chairman

Jahun Local Government

Audit Form 1

Station: Jahun

Pv. No.: C Date: June, 2023

Head C Sub Head: C

Amount N: ₦94,618,686.90

Payee: Sundries

Nature of Payment; E-Pay Transfer

Date: 17th July, 2023

AUDIT QUERY UNACCOUNTED EXPENDITURE

As a result of examination of Bank Statement and Cash Book of the Local Government, we observed that various payments were made as per Bank Statement of overhead and project as follows:-

(1) Overhead Account withdrawals	-	<u>₦32,374,264.14</u>
(2) Project Account withdrawals	-	<u>₦69,356,681.63</u>
Total	=	<u>₦101,730,945.77</u>

The expenditures were proved to be unaccounted as no payment vouchers to support the payments and the above therefore contradicts the provision of financial memorandas chapter 14.3.

The concerned officers should be asked to explain or else the total sum paid be recovered and this office be informed.

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

Warm Regards.

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OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.6/23

The, Hon. Chairman

Jahun

Local Government

Audit Form 1

Station: Jahun

Pv. No.: CC Date: April-May,

Head C Sub Head: C

Amount N: ₦116,303,219.00

Payee: Sundries

Nature of Payment; Various

Date: 17th July, 202

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

During the posting of payment vouchers into the main cash book. We observed that various payments were made to the tune of one Hundred and sixteen million three hundred and three thousand two hundred and nineteen naira (₦116,303,219:00) only without raising the necessary payment vouchers to justify the payment referred attached.

The above therefore contradict the payment procedures as contain in F.M Chapter 14. of the financial memorandas.

Officers concerned should be asked to explain or else the total sum be refunded and the office be informed.

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

Warm Regards.

AE
Ali Adamu

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OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.5/23
The, Hon. Chairman
Jahun *Local Government*

Audit Form 1

Station: Jahun

Pv. No.: 47 *Date:* 17/04/2023

Head C *Sub Head:* C

Amount N: ₦1,500,000.00

Payee: TANIMU MOHD

Nature of Payment: Various

Date: 17th July, 2023

AUDIT QUERY

UN APPROVED PAYMENT VOUCHER

Subsequent to the examination of payment vouchers for the month of April, 2023, we observed that the sum ₦1,500,000 was paid without the approval of Chief Executive.

The above therefore contradicts the payment procedures contain in F.M Chapter 14. As such the officer concerned should be ask to explain or else the total sum be recovered and the office to be informed.

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

Warm Regards.

Ali Adamu
 Ali Adamu
 Area Auditor
 Jahun Local Government

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OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.4/23

The, Hon. Chairman

Jahun Local Government

Audit Form 1

Station: Jahun

Pv. No.: CC Date: Jan-March; 23

Head C Sub Head C

Amount N: ₦31,014,582.11

Payee: Sundries

Nature of Payment; Various

Date: 23rd June, 2023

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS

As a result of examination of payment vouchers for the period of Jan-March 2023, we observed that payments were made to the tune of Thirty one Million and Fourteen Thousand Five Hundred and Eighty Two Naira eleven kobo (₦31,014,58.11) without vouchers or rather un presented to us.

The above therefore does not comply with payment procedures as contained in F.M. Chapter 14. As such officers concerned should be asked to explain or else the total sum be recovered and this office be informed.

The same is copied to the Auditor General Local Government Audit for their information and further action.

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Warm Regards.

Ali Adamu
Area Auditor
Jahun Local Government



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.3/23

The, Hon. Chairman

Jahun

Local Government

Audit Form 1

Jahun

Station: CC

Jan-March; 23

Pv. No.: CC

Date: CC

Head C

Sub Head: C

Amount N: ₦8,044,125.00

Payee: Sundries

Nature of Payment; Various

Date: 23rd June, 2023

AUDIT QUERY

UN CLASSIFIED EXPENDITURE

As a result of posting and examination of payment vouchers for the period of January – March 2023, we observed that some payment vouchers worth eight million and forty four thousand one hundred and twenty five Naira (₦8,044,125:00) only. without being charged with appropriate vote of charge (Economic Code) as contained in the current year's estimate.

The negligent officers should explain fully or else to face and Audit Sanction.

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

Warm Regards.

Ali Adamu

Area Auditor

Jahun Local Government

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OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.2/23

The, Hon. Chairman

Jahun

Local Government

Audit Form 1

Station: Jahun

Pv. No.: CC Date: Jan-March; 23

Head C Sub Head: C

Amount N: ₦32,292,439.38

Payee: Sundries

Nature of Payment: Various

Date: 23rd June, 2023

AUDIT QUERY

UN ACCOUNTED WITHDRAWALS

During the posting of Bank Statement against the main cashbooks, it was observed that payment worth Thirty two Million two hundred and Ninety two thousand four hundred and thirty nine Naira thirty eight kobo (₦32,292,439.38) were made in the Bank Statement without being accounted in cashbook. Refer attached.

The officer concerned should be asked to explain or else the total sum be refunded back to Treasury and this office be informed accordingly.

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

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Deal p/s
Hon. DCA

Warm Regards.

Ali Adamu



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHN/ZO/JHLG/LG.1/23
The, Hon. Chairman
Jahun Local Government

Audit Form 1

Station: Jahun
CC Jan-March; 2
Pv. No.: Date:
Head C Sub Head: C
Amount N: ₦7,742,300.00
Payee: Sundries
Nature of Payment; Various

Date: 23rd June, 2023

AUDIT QUERY

UN APPROVED PAYMENTS

As a result of examination of payment vouchers for the period of Jan-March, we observed that payment of expenditures were made to the tune of Seven Million Seven Hundred and Forty two thousands three hundred Naira (₦7,742,300:00) only. without the approval of the Chief Executive. Refer to attached.

The above therefore contradicts the payment procedures contained in F.M. Chapter 14. As such the officer concerned should be asked to explain or else the total sum be recovered and this office be informed.

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

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Warm Regards.

Ali Adamu