YANKWASHI
LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

UNITY AND FAITH, PEACE AND PROGRESS

2023

REPORT OF THE

AUDITOR GENERAL

ON THE ACCOUNT OF YANKWASHI LOCAL GOVERNMENT COUNCILS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

5/03/2024

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [signature] Date: 14/3/24
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PM.B 5011
KAZAURE NIGERIA
Date: 5/03/2024

FINACIAL STATEMMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023 CHAIRMAN REPORT

I have the pleasure of submitting to the council annual report and audited financial statement for the year ended 31st December, 2023.

Activities

The principal activities of the council are to provide economic, social, administrative services and are development to the communities of the local government.

Result

The financial results of the council are as follows:-

Income	₦2,918,905,291.00
Expenditure	₦2,957,757,025.00
Surplus/(Deficit)	₦38,851,734

Council Member

There were change in the composition of the council member during the year; therefore, the council in office remains as stated.

I concluded by thanking the management staff, our dedicated employees and the council member who have made possible what we were able to achieve in 2023.

Thank you.

(B) DDSA
Plz file and prepare for Test-checking Exercise
14/3/24

(A) DSA
Deal as Usual
AG 14/3/24

Hon. Mubarak Ahmad
Chairman
Yankwashi Local Govt. Council
Jigawa State

YANKWASHI LOCAL GOVERNMENT
KARKARNA, JIGAWA STATE

Cable & Telegram:______________

Telephone:______________

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No....YKSLG/FIN/VOL.1/23......

*P.M.B:*______________

KAZAURE, NIGERIA

DATE: 05-03-2024

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.

...HUSAINI MUHAMMAD...

03/03/24

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

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

.... 03/03/24

HUSSAINI MUHAMMAD

Treasurer

.... 03/03/24

MUBARAK AHMAD

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 Yankwashi 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 Yankwashi Local Government Council, Jigawa State.

These policies shall form part of the universally agreed framework for financial reporting in Yankwashi 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 Yankwashi 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 Yankwashi 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** Yankwashi Local Government Council, Jigawa **State Government**: Cash is deemed to be controlled by Yankwashi 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. IX. **Government Business Enterprise** means a department or agency that has all the following characteristics:

S/N	Accounting Policies:
	➢ 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 Yankwashi Local Government Council, Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In Yankwashi 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 Yankwashi Local Government Council, Jigawa State: • Cash Basis of Accounting;

S/N	Accounting Policies:
	• 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 Yankwashi 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

S/N	Accounting Policies:
	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 transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.

S/N	Accounting Policies:
	• 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
YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE GOVERNMENT OF NIGERIA

ANNUAL BUDGET	ACCOUNT CODE	CashFlow from Operating Activities:	EXPLANATORY	ACTUAL YEAR	PREV. YEAR
2023	1	Receipt:	NOTES (REF)	2023	2022
1,544,246,763.00	110101 & 110103	Statutory Allocation: FAAC	1	1,896,450,519.86	1,384,879,857.84
825, 335,098	110102	Value Added Tax Allocation	2	987,183,434.92	714,783,209.94
2,369,583,861.00	**11**	**Sub-Total-Statutory Allocation**		**2,883,633,954.78**	**2,099,663,068**
		INDEPENDENT REVENUE			
200,000.00	120101	Direct Taxes - (Personal Taxes)	3	-	-
27,285,000.00	120201	Licences General	4	3,000.00	792,000.00
13,865,000.00	120204	Fees General	5	16,297,010.00	2,730,967.17
-	120205	Fines General	6	-	-
550,000.00	120206	Sales General	7	-	242,220.00
2,020,000.00	120207	Earnings General	8	107,300.00	156,500.00
1,520,000.00	120208	Sales/Rent of Government Buildings:	9	90,000.00	92,000.00
1,000,000.00	120209	Rent on land & others- General	10	-	
5,300,000.00	120210	Repayment - General	11	2,146,785.00	6,102,633.56
50,000.00	120212	Interest Earned	12	-	
2,000,000.00	120213	Re-imbursement General	13	1,975,506.60	1,975,506.60
53,790,000.00	12	**Sub-Total- Independent Revenue**		**20,619,601.60**	**12,091,827**
-	130201	Aid and Grants		-	
	140101	Transfer from CRF to CDF		-	
150,000,000.00	140102	Transfer from Stablization Fund (Augmentations)	14	26,620,000.00	57, 380,047
				26,620,000.00	
2,573,373,861.00	**1 = A**	**Total Receipts**		**2,930,873,556.38**	**2,169,134,942**
		Payments:			
931,883,076.00	210101 & 210201	Personnel Cost	15	893,208,382.52	866,383,420.00
888,025,555.00	220201-220210 & 2204	Overhead Charges:	16	1,119,911,539.00	877,729,133.00
1,819,908,631.00	**B**	**Total Payments**		**2,013,119,921.52**	**1,744,112,553**
	C = A - B	*Net Cash Flow from Operating Activities*		**917,753,634.86**	**425,022,389**
		CashFlow from Investment Activities:			
870,209,836.00	23	Capital Expenditure:	17	949,132,240.97	381,787,332
-	**D**	***Net Cash Flow from Investment Activities***		**(949,132,240.97)**	**(381, 787,332)**
		CashFlow from Financing Activities:			
	13	Proceeds from Loan		47,494.00	(766,457)
		Other Non-Current Liabilities		(8,110,408.90)	3,088,283.78
-	**E**	***Net Cash Flow from Financing Activities***		**(8,062,914.90)**	**2,321,826.78**
	F = C+D+E	Net Cash for the year		(39,441,521.01)	45,556,844
	G	Cash & Its Equivalent as at 1st January, 2023		48,328,016.00	2, 771,132
	H=F+G	**Cash & Its Equivalent as at 31st December, 2023**		**8,886,494.99**	**48,328,016**

The Accopanying Notes form part of these Statements

sMemas 03/03/24

HUSSAIUNI MUHAMMAD
Treasurer
YANKWASHI Local Government

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

ACCOUNT CODE	ASSETS:-	EXPLANATOR NOTES (REF)	ACTUAL YEAR 2023	PREV. YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	20	8,886,494.99	48,328,016
	TOTAL LIQUID ASSETS		**8,886,494.99**	**48,328,016**
	Investments and Other Cash Assets:			
220301	Advances:-	**21**	18,916,734.00	18,964,228.00
	Imprests:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		**18,916,734.00**	**18,964,228.00**
3	**TOTAL ASSETS**		**27,803,228.99**	**67,292,244.00**
	LIABILITIES:-			
CRF	**PUBLIC FUNDS**			
46010101	Accumulated Fund:	**22**	9,429,219.89	40,807,826.00
460102	Trust Funds;		-	
460104	Other Public Funds:			
			-	
4601	**TOTAL PUBLIC FUNDS**		**9,429,219.89**	**40,807,826.00**
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	**23**	18,374,009.10	26,484,418.00
4	**TOTAL LIABILITIES**		**27,803,228.99**	**67,292,244.00**

The Accopanying Notes form part of these Statements

03/08/24

HUSSAIUNI MUHAMMAD
Treasurer
YANKWASHI Local Government

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

ACTAUL PREVIOUS 2022		ACCOUNT CODE 1	EXPLANATOR NOTES (REF)	YACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
	Opening Balance							
	ADD: Revenue							
1,384,879,857.84	Statutory Allocation: FAAC	**110101 & 110103**	**1**	1,896,450,519.86	1,494,248,763	1,494,248,763	-	126.92
714,783,209.94	Value Added Tax Allocation	**110102**	**2**	987,183,434.92	825,335,098	825,335,098	-	119.61
2,099,663,067.78	**Sub-Total-Statutory Allocation**	**11**		**2,883,633,954.78**	**2,319,583,861**	**2,319,583,861**		124.32
	INDEPENDENT REVENUE							
-	Direct Taxes - (Personal Taxes)	**120101**	**3**	-				
792,000.00	Licences General	**120201**	**4**	3,000.00	2,319,583,861	2,319,583,861	-	0.00
2,730,967.17	`	**120204**	**5**	16,297,010.00	200,000	200,000	-	8,148.51
-	Fines General	**120205**	**6**	-	27,255,000	27,255,000	-	-
242,220.00	Sales General	**120206**	**7**	-	-	-		
156,500.00	Earnings General	**120207**	**8**	107,300.00	550,000	550,000	-	19.51
92,000.00	Sales/Rent of Government Buildings:	**120208**	**9**	90,000.00	2,020,000	2,020,000	-	4.46
	Rent on land & others- General	**120209**	**10**	-	1,520,000	1,520,000	-	-
6,102,633.56	Repayment - General	**120210**	**11**	2,146,785.00	1,000,000	1,000,000	-	214.68
	Interest Earned	**120212**	**12**	-	5,300,000	5,300,000	-	-
1,975,506.60	Re-imbursement General	**120213**	**13**	1,975,506.60	50,000	50,000	-	3,951.01
12,091,827.33	**Sub-Total- Independent Revenue**	**12**		**20,619,601.60**	**27,485,000**	**27,485,000**		75.02
59,355,553.71	Transfer from Stablization Fund	**140102**	**14**	26,620,000.00	**150,000,000**	**150,000,000**		17.75
59,355,553.71				**26,620,000.00**	**150,000,000**	**150,000,000**		17.75
2,171,110,448.82	**Total Receipts**	**1 = A**		**2,930,873,556.38**	**2,497,068,861**	**2,497,068,861**		117.37
	Payments:							
866,383,420.00	Personnel Cost	**210101 & 210201**	**15**	893,208,382.52	931,883,076	931,883,076	-	95.85
877,729,133.00	Overhead Charges:	**20201-220210 & 220**	**16**	1,119,911,539.00	888,025,555	888,025,555	-	126.11
1,744,112,553.00	**Total Payments**	**B**		**2,013,119,921.52**	**1,819,908,631**			
425,022,389.11	**OPERATING BALANCE**	**C = A - B**		**917,753,634.86**	**677,160,230**			
	APPROPRIATIONS/TRANSFERS:							
866,383,420.00	Transfer to Capital Development Fund			**917,753,634.86**	**677,160,230**			

The Accopanying Notes form part of these Statements

HUSSAINI MUHAMM 03/03/24
Treasurer YANKWASHI Local Government

STATEMENT NO. 4:
YANKWASHI LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTAUL PREVIOU 2022	SOPENING BALANCE	ACCOUNT CODE	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	BUDGET 2023 Final	Initial	Supplementary	Perform (%)
866,383,420.00	Transfer from Consolidated Revenue Fund:	**140101**		917,753,634.86	**677,160,230**	**677,160,230**	-	135.53
	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**						
866,383,420.00	**TOTAL REVENUE AVALIABLE:**			**917,753,634.86**	**677,160,230**	**677,160,230**	-	135.53
	LESS: CAPITAL EXPENDITURE							
	Capital Expenditure:Administrative Sector:	**230101**		526,648,173	100,000,000 546,500,000 274,337,752	100,000,000 546,500,000 274,337,752	-	526.65
	Capital Expenditure: Economic Sector:	**230201**		203,033,051			-	37.15
381,787,332	Capital Expenditure: Social Service Sector:	**230301**		219,451,017			-	79.99
381,787,332	**TOTAL CAPITAL EXPENDITURE:**		**17**	**949,132,240.97**	**920,837,752**		-	103.07
484,596,088.00	Intangible Assets			**(31,378,606.11)**	**(243,677,522.00)**			
484,596,088.00	**CLOSING BALANCE**			**(31,378,606.11)**	**(243,677,522)**			

The Accopanying Notes form part of these Statements

SHemas 03/08/24

HUSSAIUNI MUHAMMAD
Treasurer
YANKWASHI Local Government

NOTE 1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023
YANKWASHI LOCAL GOVERNMENT COUNCIL

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	FOREX BNK CHRG	E-MONEY	ECOLOGICAL	SURE-P	ADD. DISB	TOTAL
JAN.	125,993,682.58	4,480,680.50			7,538,860.82		98,351,447.94		**236,364,671.84**
FEB.	72,760,071.42		23,478,420.47		4,121,056.41	31,976,090.50			**132,335,638.80**
MARCH	69,248,469.40			21,314,322.58	3,633,856.07				**94,196,648.05**
APRIL	94,392,586.96				4,532,563.62		104,584,719.97		**203,509,870.55**
MAY	67,051,328.69			8,880,967.74	33,216,471.14			27,458,884.95	**136,607,652.52**
JUNE	101,415,745.91	118,854.20	4,899,844.27		4,464,886.57			26,009,536.65	**136,908,867.60**
JULY	56,857,027.43	60,517,524.63			3,558,141.91				**120,932,693.97**
AUG.	73,823,877.81	61,512,823.55			3,994,574.16				**139,331,275.52**
SEPT.	59,036,114.51	44,352,832.58	36,155,159.03		4,375,305.67		40,000,000.00		**183,919,411.79**
OCT.	73,962,729.91	33,192,351.95			3,411,408.41				**110,566,490.27**
NOV.	57,192,004.04	36,167,048.52			4,832,991.29		122,900,944.42		**221,092,988.27**
DEC.	67,789,848.18	68,137,666.85	12,249,610.67		3,724,653.53	28,782,531.45			**180,684,310.68**
TOTAL	**919,523,486.84**	**308,479,782.78**	**76,783,034.44**	**30,195,290.32**	**81,404,769.60**	**60,758,621.95**	**365,837,112.33**	**53,468,421.60**	**1,896,450,519.86**

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

MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	75,875,568.81	-	75,875,568.81
FEBRUARY	74,468,782.34	-	74,468,782.34
MARCH	69,416,177.12	-	69,416,177.12
APRIL	64,773,449.34	-	64,773,449.34
MAY	63,538,859.49	-	63,538,859.49
JUNE	81,907,874.39	-	81,907,874.39
JULY	83,127,141.44	-	83,127,141.44
AUGUST	84,567,630.52	-	84,567,630.52
SEPTEMBER	98,127,533.35	-	98,127,533.35
OCTOBER	89,694,785.92	-	89,694,785.92
NOVEMBER	98,337,390.75	-	98,337,390.75
DECEMBER	103,346,241.41	-	103,346,241.41
TOTAL	**987, 183,434.92**	-	**987, 183,434.92**

NOTE 3 TO 13: INDEPENDENT REVENUE		
CODE	**TITLE**	**AMOUNT**
1201	***NOTE 3: TAX REVENUE***	
	TOTAL	**-**
12201	***NOTE 4: LICENCES GENERAL***	
1202020	Hawkers permits	2,000.00
12020122	produce buying licenses	1,000.00
		3,000.00
120204	***NOTE 5: FEES GENERAL***	
12020417	Contactor Registration Fees	3,847,573.00
12020427	Tender Fees	11,215,437.00
12020443	Birth / Death Registration	167,500.00
12020449	Businees / Petty Trade Operating Fees	500.00
	Sand dredging licenses	1,066,000.00
	TOTAL	**16,297,010.00**
	NOTE 6: FINES GENERAL	
	Fines	**0.00**
		0.00
	NOTE 7: SALES GENERAL	
		0.00
	NOTE 8: EARNING GENERAL	
12020702	Earning from Market	35,500.00
12020705	Earning from Motor Park	27,000.00
12020711	Earning from Comm, Activ, shop & shopping cent	34,000.00
12020733	Abbatoir / Slaughter House	10,800.00
	TOTAL	**107,300.00**
	NOTE 9: Sales/Rent GENERAL	
	Rent on Government properties	90,000.00
		90,000.00

120208	***NOTE 10: Rent on land GENERAL***	
12020805		-
	TOTAL	
120210	***NOTE 11: Repayment - General***	
12021012	Refund on Overpayment	*2,051,000.00*
12021013	Unclaimed Deposit	*95,785.00*
	TOTAL	***2,146,785.00***

	NOTE 12: Interest Earned	
	Interest Earned	***0.00***
12021309	**NOTE 13: RE-IMBURSEMENT GENERAL**	1,975,506.60
	Re-imbursement	**1,975,506.60**
	TOTAL - INDEPENDENT REVENUE	***20,619,601.60***

NOTE 14: DETAILS OF AUGMENTATION FROM STABLIZATION ACCOUNT

MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	16,170,000.00	16,170,000.00
MARCH	750,000.00	750,000.00
APRIL	1,000,000.00	1,000,000.00
MAY	400,000.00	400,000.00
JUNE	2,000,000.00	2,000,000.00
JULY	1,750,000.00	1,750,000.00
AUGUST		-
SEPTEMBER	1,800,000.00	1,800,000.00
OCTOBER		-
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	500,000.00	500,000.00
TOTAL	**26, 620,000.00**	**26,620,000.00**

NOTE 15: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT	
10000000000	*AMINISTRATIVE SECTOR*		
11100100100	Office of the Chairman	34,120,971.36	
11200100100	Legislative Council	20,368,568.30	
12500100100	Administrative and General services	43,493,817.03	
			97,983,356.69
20000000000	*ECONOMIC SECTOR*		
021500100100	Agriculture Section	*6,804,926.40*	
021500100200	Forestry Section	4,931,289.30	
021500100300	Livestock Section (Vetrinary)	17,461,668.70	
022000100100	Treasury Account Section	21,850,061.04	
022000100300	Internal Audit	1,175,390.02	
022000300000	Planning, Research & Statistics Department	3,750,209.40	
22000300200	Monitoring & Evaluation		
22000300300	Statistics	14,889,760.80	
022000100100	Treasury Revenue Section	8,536,343.60	
023400100100	Road & Communication Section	6,933,809.80	
023400100200	Mechanical Section	9,135,522.40	
023400100300	Electrical Section	3,117,778.86	
023400100400	Land & Survey Section	4,974,601.14	
023400100500	Building Section	7,577,803.20	
	SUB-TOTAL		**111,139,164.66**
30000000000	SOCIAL SECTOR		
051700000000	Local Education Authority		

051700100100	Education (Non-Teaching Staff)	137,818,584.54	
051700100200	Education (Teaching Staff)	344,652,993.42	
051700100300	Adult Education		
051700100400	Other Education		
052100100100	Preventive (Water, Sanitation and Hygiene)	45,662,754.67	
052100100200	Curative	130,031,537.34	
052100100300	Rural Water Supply	3,176,568.60	
055200100100	Traditional Officer (District Head Office)		
055100100100	Community Development Section	8,580,050.00	
055100100200	Information, Youth, Sport & Culture	4,256,961.60	
055100100300	Social Welfare Section	4,879,643.70	
055100100400	Trade Section and Cooperatives	5,026,767.30	
	SUB-TOTAL		**684,085,861.17**
	GRAND TOTAL		**893,208,382.52**

NOTE 16: DETAILS OF OVERHEAD EXPENSES

ADMINISTRATIVE SECTOR

011100100100 OFFICE OF THE CHAIRMAN SECTION

CODE	TITLE	AMOUNT	
22020101	Local Travel and Transport	9,170,000.00	-
22020301	office materials and consumables	1,150,000.00	-
22020501	Training – General	4,775,000.00	-
22020601	Other Services - General	14,300,000.00	-
22021001	Miscellaneous Expenses – General	3,490,000.00	-
22021076	Subrance furniture Allowance	3,698,004.00	
22021077	sevelance Allowance	10,037,630.00	
	SUB-TOTAL		**46,620,634.00**

011200100100 LEGISLATIVE COUNCIL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	8,290,250.00	-
22020301	office materials and consumables	3,650,000.00	-
22020305	printing of non security document	3,400,000.00	-
22020501	Local Training	6,935,000.00	-
22020701	Financial Consulting	4,500,000.00	-
22021001	Refreshment and Meals	10,551,829.99	-
22021076	Furniture allowances	16,121,642.00	
22021077	Sevelance Allowance	4,189,644.00	
	SUB-TOTAL		**57,638,365.99**

012500100100 ADMINISTRATION AND GENERAL SERVICES SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	788,500.00	-
22020301	Materials and Supplies - General	380,000.00	-
22020501	Local Training	24,725,038.00	-
22020604	Other Services - General	78,139,659.00	-

22021001	Refreshment and Meals	5,514,923.00	-
	SUB-TOTAL		109,548,120.00

ECONOMIC SECTOR

021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	522,300.00	-
22020301	Materials and Supplies - General	5,219,936.00	-
22020406	Maintenance Services - General	2,108,630.00	-
	SUB-TOTAL		7,850,866.00

021500100200 FORESTRY SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	373,000.00	-
22020301	Materials and Supplies - General	1,405,300.00	-
22020406	Maintenance Services - General	17,517,501.00	-
	SUB-TOTAL		19,295,801.00

021500100300 LIVESTOCK SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	100,000.00	-
22020301	Materials and Supplies - General	5,295,280.00	-
	SUB-TOTAL		5,395,280.00

022000100100 TREASURY (ACCOUNT) SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	457,000.00	-
22020305	Printing of non security document	13,047,687.00	-
22040103	Contribution To State Agency	47,217,007.00	-
22070105	Stablization	121,104,603.00	-
22021078	Contribution to LGC Staff Pension	49,077,086.52	
	SUB-TOTAL		230,903,383.52

022000100100 REVENUE SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	380,000.00	-
22020305	Printing of non security document	2,420,000.00	-

22020701	Financial Consulting	550,000.00	-
	SUB-TOTAL		**3,350,000.00**

022000300000 PLANNING RESEARCH AND STATISTICS SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	500,000.00	-
22020301	Materials and Supplies - General	350,000.00	-
22020406	Maintenance Services - General	2,656,000.00	-
22020701	Financial Consulting	4,482,000.00	-
	SUB-TOTAL		**7,988,000.00**

022000300300 STATISTICS SECTION

CODE	TITLE	AMOUNT	
22020701	Financial Consulting	2,462,000.00	-
	SUB-TOTAL		**2,462,000.00**

023400100100 ROAD AND COMMUNICATION SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	665,610.00	-
22020301	Materials and Supplies - General	2,761,000.00	-
22020406	Maintenance Services - General	3,894,486.00	-
	SUB-TOTAL		**7,321,096.00**

023400100200 MECHANICAL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	2,530,822.53	-
22020301	Materials and Supplies - General	202,175.00	-
22020406	Maintenance Services - General	21,900,307.50	-
	SUB-TOTAL		**24,633,305.03**

023400100300 ELECTRICAL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	150,000.00	-
22020201	Utilities General (Electricity Charges)	1,214,710.00	-
22020301	Materials and Supplies - General	1,680,000.00	-
22020410	Maintenace General (Street Light)	145,937,114.33	-

	SUB-TOTAL		148,981,824.33

023400100500 BUILDING SECTION

CODE	TITLE	AMOUNT	
22020202	Utilities General (Telephone Charges)	500,000.00	-
22020301	Materials and Supplies - General	1,808,634.00	-
22020406	Materials and Supplies - General	16,802,685.00	-
	SUB-TOTAL		19,111,319.00

SOCIAL SECTOR

051700100100 EDUCATION (NON-TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
22020401	Grant and contribution	1,452,000.00	-
	SUB-TOTAL		1,452,000.00

051700100200 EDUCATION (TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
22021080	Contribution to LGEA Staff Pension	37,150,025.00	
	SUB-TOTAL		37,150,025.00

052100100100 PREVENTIVE SECTION

CODE	TITLE	AMOUNT	
22020301	Materials and Supplies - General	6,895,734.00	-
22040901	Grant to contribution and NGOs	4,320,230.00	-
22020701	Financial Consulting	2,655,000.00	-
22021057	casual labourers	2,375,000.00	-
	SUB-TOTAL		16,245,964.00

052100100200 CURATIVE SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	525,000.00	-
22020307	Materials (Drugs, vaccines and Med. Supp	12,762,976.00	-
22020402	Maintenance Services - General	5,017,407.00	-
22021060	Nutritious activities (Masaki programme)	13,103,900.00	-
22021049	Special Health Programme (Laka)	535,000.00	-

22021079	Contribution to PHC staff Pension	9,079,907.00	
22021081	Contribution to Health Ins. JICHMA	13,419,000.00	
	SUB-TOTAL		**54,443,190.00**

052100100300 RURAL WATER SUPPLY SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	465,000.00	-
22020415	Maintenance Services (Fuel and Lubricant)	88,253,721.00	-
	SUB-TOTAL		**88,718,721.00**

055200100100 TRADITIONAL OFFICER SECTION

CODE	TITLE	AMOUNT	
22040103	Contribution to Emirate council	138,358,645.13	-
	SUB-TOTAL		**138,358,645.13**

055100100100 COMMUNITY DEVELOPMENT SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	288,000.00	-
22020301	Materials and Supplies General	1,670,000.00	-
22040109	Contribution to Community and NGOs	39,611,159.00	
	SUB-TOTAL		**41,569,159.00**

055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION

CODE	TITLE	AMOUNT	
22020601	Other Services - General	1,680,000.00	-
22020318	Disaster and Releif Materials	14,917,249.00	-
22021002	honororium and Sitting Allowance	500,000.00	

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	70,000.00	-
22020301	Materials and Supplies - General	15,541,147.00	-

22021003	Allura da zare Programme	600,000.00	-
	SUB-TOTAL		16,211,147.00

055100100300 SOCIAL WELFARE SECTION

22021057	Hisbah and Vigilant	9,770,444.00	-
22021001	Disable Allowance	6,396,000.00	
	SUB-TOTAL		33,263,693.00

055100100400 TRADE SECTION AND COOPERATIVES

CODE	TITLE	AMOUNT	
22020301	Materials and Supplies - General	1,399,000.00	-
	SUB-TOTAL		1,399,000.00
	GRAND TOTAL		1,119,911,539.00

NOTE 17 : DETAILS OF CAPITAL EXPENDITURE				
ADMINISTRATIVE SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	TOTAL
70611	Const. of 5 Daily prayer Mosque at Gurbe, Sabuwa, Addani, Aci afiya.	BUILDING SECTION	12,004,182.03	
70611	Community development programme	BUILDING SECTION	10,100,000.00	
70611	Construction of Distric Head at Achi lafiya	BUILDING SECTION	55,723,763.97	
70611	Const. of 6nos. Township gate Karkarna & Aci lafiya	BUILDING SECTION	10,870,700.00	
70611	Wall fence of NYSC Lodge Karkarna	BUILDING SECTION	4,000,000.00	
70611	External work at Guest House Dutse	BUILDING SECTION	10,000,000.00	
70611	Construction of market stalls at Furji and karkarna	BUILDING SECTION	40,926,631.00	
70511	Settelement of Outstanding liabilities	ADMIN. AND GENERAL SE	9,417,936.06	
70181	Settelement of Joint Project	ADMIN. AND GENERAL SE	345,884,210.06	
70451	Purchase of Corolla car (CM, VCM, SEC & DAGS	ADMIN. AND GENERAL SE	17,980,000.00	
70611	Purchase of Hosp. Equip. to Achilafiya PHC	ADMIN. AND GENERAL SE	9,740,750.00	
	SUB TOTAL			**526,648,173.12**
ECONOMIC SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70421	Purchace of Grains	Agric Dept.	3,600,000.00	
70435	Electrification from Dankama to Murde	Electric Section	2,167,613.00	
70435	Conversion of KKN street light to Solar	Electric Section	2,850,000.00	
70411	Women Empowerement	Trade Section and cooper	4,700,000.00	
70521	Land Composation	LAND AND SURVEY SECTI D	10,171,201.00	
70521	Drainage at Bandawa, Sada & Kwarare	LAND AND SURVEY SECTI D	11,143,446.00	
70521	Const. of Drainage at Karkarna Town P-II	LAND AND SURVEY SECTI D	21,174,840.18	
70521	Const. of Culvert along Gwarta F/Road	LAND AND SURVEY SECTI D	5,320,460.00	
70521	Eroson Control at Gwarta	LAND AND SURVEY SECTI D	23,649,344.34	
70630	purchace of Hand pumps materials	Rural water Supply	43,419,495.46	
70630	Submensible at each ward	Rural water Supply	5,836,250.95	
70630	Water born at YKS & Bankar	Rural water Supply	4,950,000.00	
70630	Comb. Of Solar Water Sch. With 2 Tanks 10 U/tudu and Furji	Rural water Supply	26,898,750.00	
70630	Drlling of H/Pumps at Gurjiya and Kawaye	Rural water Supply	15,941,800.00	
70630	Conversion of W/Suply at Grain Isah	Rural water Supply	2,700,000.00	
70630	Conversion Of Motorised to Solar Scheme at Furji	Rural water Supply	4,750,250.00	
70630	Solar Purchase & other accessories	Rural water Supply	3,875,000.00	
70630	Repair of water pump at Wailawo, yar cidau	Rural water Supply	6,108,200.00	
70630	Ren. of Hand Pumps at Sada, Mude & Gwarta	Rural water Supply	3,776,400.00	
	SUB TOTAL			**203,033,050.93**
	SOCIAL SECTOR			
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70912	2% Contribution to State University	Education	80,655,466.86	

70912	Const. of 1Block with 2 Classroom at karkarna Boar	Education	49,923,654.08	
70912	Const. of Block with 4 Classroom at Gss Karkarna	Education	3,584,241.94	
70435	Cons. of Mini Stadium at KRR and Achilafiya	Social Welfare	15,000,000.00	
70435	Purchase of Sport Materials	Electric Section	3,200,000.00	
70435	Purchase of working material for S.H.G at KRR/ACLFY	Electric Section	6,450,000.00	
70810	Purchase of Relief Materials	Social Welfare	47,695,654.04	
70810	Social Security Intervention	Social Welfare	12,942,000.00	
	SUB TOTAL			**219,451,016.92**
	GRAND TOTAL			**949,132,240.97**

NOTE 18 :DETAILS OF PROCEED FROM LOAN

PROCEED FROM LOAN	
PREVIOUS YEAR ADVANCE	18,964,228.00
CURRENT YEAR ADVANCE	18,916,734.00
MARGINS	**47,494.00**

NOTE 19: OTHER NON CURRENT LIABILITIES

OTHER NON-CURRENT LIABILITIES	
CURRENT YEAR NCL	18,374,009.10
PREVIOUS YEAR NCL	26,484,418.00
MARGINS	**(8,110,408.90)**

NOTE 20: CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	183,554.71
OVERHEAD ACCOUNT	3,099,775.24
SALARY ACCOUNT	33,571.82
PROJECT ACCOUNT	5,488,830.55
LOAN ACCOUNT	33,249.53
OTHERS ACCOUNT (ACCESS BANK)	30,146.00
REVENUE ACCOUNT	15,408.46
SALARY ACCOUNT (DROMANT)	1958.68
TOTAL	**8,886,494.99**

NOTE 21 :ADVANCES

ADVANCES F R THE YEAR 2023	
PERSONAL ADVANCE	9, 078,679.00
OTHER ADVANCE	9, 838,055.00
MARGINS	**18, 916,734.00**

NOTE 22: ACCUMULATED FUND

ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	40,807,826.00
Closing Balance	(31,378,606.11)
Total	**9,429,219.89**

NOTE 23: DETAILS OF NON CURRENT LIABILITIES

PAYE	1,497,632.00
NULGE	1,999,441.00
8% CPS	214,021.00
MHWUN	1,205,453.00
PARTY CONTR.	1,055,955.00
RET.MONEY	-
5%WHT	4,266,313.00
GOVT TAX	323,000.00
7.5% VAT	1,004,705.00
OTHERS	6,807,489.10
TOTAL	**18,374,009.10**

SUPPLEMENTARY NOTE ON PERSONNEL COST COMPARATIVE OF ACTUAL AND PREVIOUS YEAR COSTS

CODE	PERSONNEL COST	ACTUAL	BUDGET	VARIANCE
10000000000	***AMINISTRATIVE SECTOR***			
11100100100	**Office of the Chairman**	34,120,971.36	37,056,344	2,935,372.64
11200100100	**Legislative Council**	20,368,568.30	20,694,917	326,348.70
12500100100	**Administrative and General services**	43,493,817.03	41,074,884	(2,418,933.03)
	SUB TOTAL	**97,983,356.69**	**98,826,145.00**	842,788.31
20000000000	***ECONOMIC SECTOR***			-
021500100100	**Agriculture Section**	6,804,926.40	5,476,988	(1,327,938.40)
021500100200	**Forestry Section**	4,931,289.30	8,569,458	3,638,168.70
021500100300	**Livestock Section (Vetrinary)**	17,461,668.70	15,731,076	(1,730,592.70)
022000100100	**Treasury Account Section**	21,850,061.04	25,803,047	3,952,985.96
022000100300	**Internal Audit**	1,175,390.02	1,211,714	36,323.98
022000300000	**Planning, Research & Statistics Department**	3,750,209.40	4,533,222	783,012.60
22000300200	**Monitoring & Evaluation**			-
22000300300	**Statistics**	14,889,760.80	13,987,932	(901,828.80)
022000100100	**Treasury Revenue Section**	8,536,343.60	8,861,905	325,561.40
023400100100	**Road & Communication Section**	6,933,809.80	7,329,483	395,673.20
023400100200	**Mechanical Section**	9,135,522.40	9,719,722	584,199.60
023400100300	**Electrical Section**	3,117,778.86	2,868,345	(249,433.86)
023400100400	**Land & Survey Section**	4,974,601.14	4,771,076	(203,525.14)
023400100500	**Building Section**	7,577,803.20	7,120,369	(457,434.20)
	SUB-TOTAL	**111,139,164.66**	**115,984,337.00**	4,845,172.34
30000000000	**SOCIAL SECTOR**			-
051700000000	**Local Education Authority**			-
051700100100	**Education (Non-Teaching Staff)**	137,818,584.54	76,232,915	(61,585,669.54)
051700100200	**Education (Teaching Staff)**	344,652,993.42	436,115,629	91,462,635.58
051700100300	**Adult Education**			-
051700100400	**Other Education**			-

052100100100	Preventive (Water, Sanitation and Hygiene)	45,662,754.67	46,718,505	1,055,750.33
052100100200	Curative	130,031,537.34	133,342,402	3,310,864.66
052100100300	Rural Water Supply	3,176,568.60	4,065,603	889,034.40
055200100100	Traditional Officer (District Head Office)			-
055100100100	Community Development Section	8,580,050.00	5,924,328	(2,655,722.00)
055100100200	Information, Youth, Sport & Culture	4,256,961.60	4,375,632	118,670.40
055100100300	Social Welfare Section	4,879,643.70	5,193,596	313,952.30
055100100400	Trade Section and Cooperatives	5,026,767.30	5,103,984	77,216.70
	SUB-TOTAL	**684,085,861.17**	**717,072,594.00**	**32,986,732.83**
				-
	GRAND TOTAL	**893,208,382.52**	**931,883,076.00**	**38,674,693.48**

SUPPLEMENTARY NOTE ON OVERHEAD COST
COMPARATIVE OF ACTUAL AND BUDGETED COSTS

CODE	OVERHEAD COST	ACTUAL	BUDGET	VARIANCE
10000000000	*AMINISTRATIVE SECTOR*			
11100100100	Office of the Chairman	46,620,634	28,800,000	(17,820,634.00)
11200100100	Legislative Council	57,638,366	25,000,000	(32,638,365.99)
12500100100	Administrative and General services	109,548,120	48,700,000	(60,848,120.00)
	SUB TOTAL	**213,807,119.99**	**102,500,000.00**	(111,307,119.99)
20000000000	*ECONOMIC SECTOR*			-
021500100100	Agriculture Section	7,850,866.00	5,500,000	(2,350,866.00)
021500100200	Forestry Section	19,295,801	1,900,000	(17,395,801.00)
021500100300	Livestock Section (Vetrinary)	5,395,280	2,400,000	(2,995,280.00)
022000100100	Treasury Account Section	230,903,383.52	389,500,000	158,596,616.48
022000100300	Internal Audit	-	400,000	400,000.00
022000300000	Planning, Research & Statistics Department	7,988,000.00	11,000,000	3,012,000.00
22000300200	Monitoring & Evaluation			-
22000300300	Statistics	2,462,000.00	2,600,000	138,000.00
022000100100	Treasury Revenue Section	3,350,000.00	3,900,000	550,000.00
023400100100	Road & Communication Section	7,321,096.00	3,500,000	(3,821,096.00)
023400100200	Mechanical Section	24,633,305.03	17,000,000	(7,633,305.03)
023400100300	Electrical Section	148,981,824.33	82,300,000	(66,681,824.33)
023400100400	Land & Survey Section		500,000	500,000.00
023400100500	Building Section	19,111,319.00	9,500,000	(9,611,319.00)
	SUB-TOTAL	**477,292,874.88**	**530,000,000.00**	52,707,125.12
30000000000	SOCIAL SECTOR			-
051700000000	Local Education Authority			-
051700100100	Education (Non-Teaching Staff)	1,452,000	-	(1,452,000.00)
051700100200	Education (Teaching Staff)	37,150,025	30,000,000	(7,150,025.00)
051700100300	Adult Education		3,157,880	3,157,880.00

051700100400	Other Education			-
052100100100	Preventive (Water, Sanitation and Hygiene)	16,245,964.00	9,000,000	(7,245,964.00)
052100100200	Curative	54,443,190.00	33,700,000	(20,743,190.00)
052100100300	Rural Water Supply	88,718,721.00	46,241,675	(42,477,046.00)
055200100100	Traditional Officer (District Head Office)	138,358,645.13	85,000,000	(53,358,645.13)
055100100100	Community Development Section	41,569,159.00	12,500,000	(29,069,159.00)
055100100200	Information, Youth, Sport & Culture	16,211,147.00	8,580,000	(7,631,147.00)
055100100300	Social Welfare Section	33,263,693.00	24,046,000	(9,217,693.00)
055100100400	Trade Section and Cooperatives	1,399,000.00	3,300,000	1,901,000.00
	SUB-TOTAL	**428,811,544.13**	**255,525,555.00**	**(173,285,989.13)**
				-
	GRAND TOTAL	**1,119,911,539.00**	**888,025,555.00**	**(231,885,984.00)**

SUPPLEMENTARY NOTE ON CAPITAL EXPENDITURE
COMPARATIVE OF ACTUAL AND BUDGETED COSTS

DETAILS	ACTUAL 2023	BUDGET 2023	VARIANCE
ADMINISTRATIVE SECTOR	526,648,173.12	339,346,050	(187,302,123.12)
			-
ECONOMIC SECTOR	203,033,050.93	283,965,534	80,932,483.07
			-
SOCIAL SECTOR	219,451,016.92	246,898,252	27,447,235.08
			-
GRAND TOTAL	**949,132,240.97**	**870,209,836**	**(78,922,404.97)**

	ANNEX TO FINANCIAL STATEMENTS							
	YANKWASHI LOCAL GOVERNMENT							
		FY 2022			FY 2023			
ADMINISTRATION SECTOR	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
OFFICE OF THE LG CHAIRMAN				-				-
Chairman				-				-
Vice-Chairman	108,324,402.00	61,092,059.00		61,092,059.00	65,856,344.00	80,741,605.36		80,741,605.36
INTERNAL AUDIT				-				-
ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN				-	1,611,714.00	1,175,390.02		1,175,390.02
LOCAL GOVT COUNCIL				-				-
THE COUNCIL				-				-
ASSISTANTS/AIDES/ADVISERS	75,694,917.00	36,878,960.00		36,878,960.00	45,694,917.00	78,006,934.29		78,006,934.29
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				-				-
SECRETARY TO THE LOCAL GOVERNMENT	169,294,074.00	135,100,470.00	186,550,254.00	321,650,724.00	237,734,140.00	153,041,937.03	383,022,896.12	536,064,833.15
SECRETARY TO THE LOCAL GOVERNMENT				-				-
ECONOMIC SECTOR				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				-				-
DEPARTMENT FINANCE AND SUPPLIES	269,135,660.00	50,066,987.00	67,113,840.00	117,180,827.00	39,577,522.00	61,739,831.40	3,600,000.00	65,339,831.40
DEPARTMENT FINANCE AND SUPPLIES				-				-
MENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY		234,590,541.00		234,590,541.00	431,890,979.00	264,639,788.16		264,639,788.16
RTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY				-				-
MENT OF BUDGET, PLANNING, RESEARCH & STATISTICS	203,422,813.00	185,587,906.00		185,587,906.00	526,108,995.00	231,787,059.76	229,752,181.52	461,539,241.28
RTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)				-				-
WATER, SANITATION & HYGIENE (WASH)	44,874,730.00	26,367,114.00		26,367,114.00	29,906,841.00	29,089,970.20		29,089,970.20
WATER, SANITATION & HYGIENE (WASH)				-				-

SOCIAL SECTOR	460,568,032.00	188,152,538.67	21,944,950.00	210,097,488.67	86,554,564.00	91,895,289.60	118,256,146.41	210,151,436.01
WOMEN DEVELOPMENT OFFICE				-				-
WOMEN DEVELOPMENT OFFICE				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT				-				-
DEPARTMENT OF EDUCATION	122,765,092.00	84,351,453.00	49,277,699.00	133,629,152.00	141,067,908.00	94,718,313.00	80,337,654.04	175,055,967.04
DEPARTMENT OF EDUCATION,				-				-
PRIMARY SCHOOL TEACHERS	834,381,933.00	553,092,098.00	19,026,404.00	572,118,502.00	545,506,424.00	521,073,602.96	134,163,362.88	655,236,965.84
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF SPORTS AND CULTURE				-	12,955,632.00	20,468,108.60		20,468,108.60
DEPARTMENT OF SPORTS AND CULTURE				-				-
DEPARMENT OF PRIMARY HEALTH CARE (PHC)				-				-
DEPARMENT OF PRIMARY HEALTH CARE (PHC)				-				-
ENVIRONMENTAL HEALTH UNIT	75,064,292.00	94,076,269.33	37,874,185.00	131,950,454.33	440,652,487.00	246,383,446.01		246,383,446.01
TRADITIONAL RULERS' COUNCIL				-				-
TRADITIONAL RULERS' COUNCIL				-				-
	125,000,000.00	94,756,157.00		94,756,157.00	85,000,000.00	138,358,645.13		138,358,645.13
	2,488,525,945.00	**1,744,112,553.00**	**381,787,332.00**	**2,125,899,885.00**	**2,690,118,467.00**	**2,013,119,921.52**	**949,132,240.97**	**2,962,252,162.49**

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

I have examined the Financial Statements which have been prepared by the Management of Yankwashi Local Government Council under the accounting policies set out therein.

SCOPE

The audit was conducted in accordance with International Standards on Auditing (ISA). 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.

I 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) and the books of account were adequately kept.

OUR OPINION

I have obtained relevant information's and explanations required, and in my own opinion, the Statement of Financial Position as well as supporting accounts and statements exhibit a true and fair view on the affairs of Yankwashi Local Government Council as at 31st December,2023 subject to the observations and comments contained in the body of this reports.

24/6/2024

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

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBE 2023

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECIEPTS

Yankwashi Local Government Council received the Sum of Two Billions, Eight Hundred and Eighty-Three Million, Six Hundred and Thirty-Three Thousand, Nine Hundred and Fifty-Four Naira, Seventy-Eight Kobo Only (N2,883,633,954.78) as statutory allocation from the federation accounts for the year 2023, representing 122% of the estimated amount of Two Billion, Three Hundred and Sixty-Nine Million, Five Hundred and Eight-Three Thousand, Eight Hundred and Sixty-One Naira only N2,369,583,861.00.

2. AUGUMENTATION AND OTHER STABILIZATION RECEIPT

The Sum Twenty-Six Million, Six Hundred and Twenty Thousand Naira Only (N26,620,000.00) was received as augmentation from Stabilization Account Ministry for Local Government for the year 2023, which represents 18% only of the budgeted amount of N150,000,000.00

3. INDEPENDENT REVENUE

The Sum of Twenty Million, Six Hundred and Nineteen Thousand, Six Hundred and One Naira Sixty Kobo Only (N20,619,601.60) was generated as internally generated revenue, which represent a mere 38% of the budgeted amount N53,790,000.00

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	PERCENT AGE
STATUTORY ALLOCATION	2,369,583,861.00	2,883,633,954.78	(514,050,093.78)	122%
AUGUMENTATION	150,000,000.00	26,620,000.00	123,380,000	18%
INTERNALLY GENERATED REVENUE	53,790,000.00	20,619,601.60	33,170,398.40	38%
TOTAL REVENUE	**2,573,373,861**	**2,930,873,556.38**	**357,499,695.38**	**114%**
EXPENDITURE				
RECURRENT EXPENDITURE	1,819,908,631.00	2,013,119,921.52	(193,211,290.52)	111%
CAPITAL EXPENDITURE	870,209,836.00	949,132,240.97	(78,922,404.97)	109%
TOTAL EXPENDITURE	**2,690,118,467**	**2,962,252,162.49**	**(272,133,695.49)**	**110%**

1. **TOTAL REVENUE:**

From the table above, the Sum of Two Billion, Nine Hundred and Thirty Million, Eight Hundred and Seventy Three Thousand, Five Hundred and Fifty Six Naira Thirty Eight Kobo Only (N**2,930,873,556.38**) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 114% of the estimated amount of N**2,573,373,861**

i. RECURRENT EXPENDITURE:

The sum of Two Billion, Thirteen Million, One Hundred and Nineteen Thousand, Nine Hundred and Twenty One Naira, Fifty-Two Kobo Only (N2,013,119,921.52) was expended on recurrent items, representing 111% of the budgeted amount of N1,819,908,631.00

ii. CAPITAL EXPENDITURE:

Capital projects engulf The Sum of Nine Hundred and Forty Nine Million, One Hundred and Thirty-Two Thousand, Two Hundred and Forty Naira Ninety-Seven Kobo Only (N949,132,240.97) indicating 109% of the estimated amount of N 870,209,836.00.

iii. RECOMMENDATIONS

a. New avenues should be exploiting in order to improve local government council's internal revenue.
b. More spending on recurrent items is drastically reduced.
c. The local government should direct more resources on capital projects.

QUERIES ISSUED FOR THE PERIOD 31ST DECEMBER, 2023

Queries to the tune of Two Hundred and Fifty Six Million, Four Hundred and Twenty Three Thousand, Three Hundred and Sixty Nine Naira, Seven Kobo (N **256,423,369.07**) were issued to Yankwashi Local Government Council for the year 2023 upon which the sum of Two Hundred and Thirty Eight Million, Four Hundred and Fifty Three Thousand, Seven Hundred and Sixty Nine Naira Six Kobo (N **238,453,769.06**) were verified and resolved leaving a balance of Seventeen Million, Nine Hundred and Sixty Nine, Six Hundred Naira, One Kobo (**N17,969,600.01**) un resolved. Below is the table for details;

REFERENCE NO.	SUBJECT MATTER	VALUE	AMOUNT VERIFIED/RESOLVED	AMOUNT NOT RESOLVED
LG/AUD/YKS/LQ1/23	UN ACCOUNTED EXONS	42,941,368.13	38,665,935.00	4,275,433.13
LG/AUD/YKS/LQ2/23	IRREGULAR PAYMENT	39,325,000.00	39,325,000.00	-
LG/AUD/YKS/LQ3/23	UNDOCUMENTED	4,140,000.00	4,140,000.00	-
LG/AUD/YKS/LQ4/23	UNCLAIMED PAY'MENT	5,885,460.00	5,885,460.00	-
ALG/KZR/ZO/YKSLG/LQ5/23	UN PRESENTED PAYMENT VOUCHERS	60,943,999.55	59,012,832.81	1,931,166.74
ALG/KZR/ZO/YKSLG/LQ5/23	IRREGULAR PAYMENT	15,139,531.37	15,139,531.37	-
ALG/KZR/ZO/YKSLG/LQ6/23	NONREFUND OF DTA	5,700,000.00		5,700,000.00
ALG/KZR/ZO/YKSLG/LQ7/23	UN APPROVED PAYMENT	7,905,000.00	7,905,000.00	-
ALG/KZR/ZO/YKSLG/L8/23	UN CLAIME PAYMENT	36,078,379.88	36,078,379.88	-
ALG/KZR/ZO/YKSLG/LQ9/23	IRREGULAR PAYMENT	18,454,630.14	14,984,630.00	3,470,000.14
ALG/KZR/ZO/YKSLG/LQ10/23	UN APPROVE PAYMENT	19,910,000.00	17,317,000.00	2,593,000.00
TOTAL		**256,423,369.07**	**238,453,769.06**	**17,969,600.01**

REPORT OF AUDITOR GENERAL ON THE ACCOUNT OF YANKWASHI 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

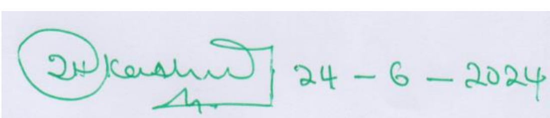
Queries to the tune of Two Hundred and Fifty Six Million, Four Hundred and Twenty Three Thousand, Three Hundred and Sixty Nine Naira, Seven Kobo (N **256,423,369.07**) were issued to Yankwashi Local Government Council for the year 2023 upon which the sum of Two Hundred and Thirty Eight Million, Four Hundred and Fifty Three Thousand, Seven Hundred and Sixty Nine Naira Six Kobo (N **238,453,769.06**) were verified and resolved leaving a balance of Seventeen Million, Nine Hundred and Sixty Nine, Six Hundred Naira, One Kobo (**N17,969,600.01**) un resolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Yankwashi Local Government staff and Local Education Authorities. To this effect, a sum of Thirteen (13) 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 Twenty One Million, Seven Hundred and Fifty Four Thousand, Five Hundred and One Naira N21,754,501.00.

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 Six (6) numbers of staff retired and deceased owed Yankwashi Local Government Council, the sum of Four Hundred and Sixty One Thousand , Eight Hundred and Fifty Four Naira N461,854.00 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.

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No YKSLG/TRE/AQ/VOL.II/2...

PM.B 5011
KAZAURE NIGERIA
Date:________________

Dec, 25th 2025 AD

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/3/24
RECEIVED

RESPONSE TO AUDIT QUERIES FOR THE PERIOD JANUARY - MARCH, 2023

Following the receipt of the Queries No. LG/AUD/YKS/LQ./23 in which observation were made.

However, the Local Government has carefully considered all the observations and recommendations made in the queries and responded positively as follows:

JANUARY – MARCH, 2023 LQ1

1. **Un-Accounted Expenditures:** ALG/KZR/ZO/YKSLG/LQ.1/23. The payment vouchers amounting to (N42,941,368:13) as un-accounted expenditure were traced out and adequately checked ready for your further inspection and verification.

LQ2

2. **Irregular Payments:** ALG/KZR/ZO/YKSLG/LQ.2/23 All relevant supporting documents as per payments made amounting to (N39,325,000:00) were produced and attached to the payment vouchers ready for your re-assessment.

2/ Best regards,

Hussaini Muhammad
Treasurer
For: Hon. Chairman

DCA
Treat as usual
AG 19/3/24

DD CA
Above for your
DA 19/3/24

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No...

PM.B 5011
KAZAURE NIGERIA
Date: 19/09/2023

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

The Auditor General,

Ministry for Local Government,

Dutse, Jigawa state.

AUDIT QUERY ANSWER ON VERIFICATION OF FUNDS TRANSFERRED FROM LOCAL GOVERNMENT ACCOUNT TO PERSONAL ACCOUNT

With referenced to audit query letter No. **LG/AUD/GEN/CA/4/180** review of the financial year 2021, some of the affected staff has submitted their personal bank statement while others have not submitted as indicated in attached paper.

And no voucher is available

DDCA
Pls deal
DCA
25/10/23

HUSAINI MUHAMMED
TREASURER

UNITY AND FAITH

DCA
Pls to ensure the bank statements were obtained for further verification.
AG
22/9/23

Noted
DDCA
25/10/23

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

LG/AUD/GEN/CA/4/180

The Chairman
Yankwashi Local Government Council
Jigawa State

VERIFICATION OF FUNDS TRANSFERED FROM LOCAL GOVERNMENT ACCOUNT TO PERSONAL ACCOUNTS

Reference to Audit review of the financial year 2021, it was observed that, huge amount of funds were transferred to certain staff of your Local Government. As a result of that, I am directed to write and request for the submission of their personal bank statements for the period January – December 2021 to the office of the Auditor General, Local Government Council.
All payment vouchers affected by these transfers should also be forwarded as per attached list.

Best Regards

Adamu Hassan Muhammad
Director Continuous Audit
For: Auditor General

Deal & treat
TR
30/08/22

YANKWASHI LOCAL GOVERNMENT COUNCIL
KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote
*Ref. N*YKSLG/TRE/AQ/VOL.II/1...

PM.B 5011
KAZAURE NIGERIA
Date:

Dec, 18th 2023 AD

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/24
RECEIVED

RESPONSE TO AUDIT QUERIES FOR THE PERIOD JULY – SEPTEMBER, 2023

Following the receipt of the Queries No. ALG/KZR/ZO/YKSLG/LQ.23 in which observation were made.

However, the Local Government has carefully considered all the observations and recommendations made in the Queries and responded positively as follows:

JULY TO SEPTEMBER, 2023

1. **Un Presented Payment Vouchers:** ALG/KZR/ZO/YKSLG/LQ.5/23 payment vouchers amounting to (N60,943,999.55K) as un presented were traced out and presented ready for your verification.
2. **Un-Documented Payment Vouchers:** ALG/KZR/ZO/YKSLG/LQ.3/23. All relevant supporting documents as per payment amounting to (N4,140,000:00) were produced and attached to the payment vouchers ready for assessment.
3. **Un-claimed Payments of Contracts:** ALG/KZR/ZO/YKSLG/LQ.4/23 payment vouchers amounting to (N5,885,160:00) as unclaimed payment. The claim for payments were produced and attached ready for your assessment.

2/ Best regards,

Hussaini Muhammad
Treasurer
For: Hon. Chairman

DDCA
Refer above
Dept of accounts
19/3/24

DCA
Deal
AG 19/3/24

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. KSLG/FIN/24/VOL. I

PM.B 5011
KAZAURE NIGERIA
Date: 06/02/2024

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL JIGAWA STATE
8/2/24
RECEIVED

The Auditor General,
Ministry for Local Government
Dutse, Jigawa State.

ANSWERING OF QUARRY FOR HONOURABLE MUBARAK AHMAD CHAIRMAN YANKWASHI LOCAL GOVERNMENT COUNCIL

Reference to your Letter No. **ALJ/KZR/ZO/YKSLG/LQ.7/23** dated on 26, January, 2024 concerned of two months Voucher for October and November 2023 with Amount of ₦2,700,000 and ₦3,000,000 for Travailing to Ruwanda for Algon workshop for Honourable Chairman, as such the Copy of the Letter has been Served to Him in Oder to Refund the Said Sum.

Therefore, The Quarry was submitted to him and still waiting for the Refund.

Best regards.

Treasurer
YANKWASHI L. GOVT
JIGAWA STATE
SIGN: DATE:

Hussaini Muhammad
Treasurer

DCA
Pls deal
AG 8/2/24

ADCA
Compile & process pls
DCA. 21/2/24

UNITY AND FAITH

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. NYKSLG/TRE/AQ/VOL.II/1....

PM.B 5011
KAZAURE NIGERIA
Date:

Ramadan, 8th 1445 AH
March, 15th 2024 AD

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/3/24
RECEIVED

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

RESPONSE TO AUDIT QUERIES FOR THE PERIOD
OCTOBER - DECEMBER, 2023

Following the receipt of the Queries No. ALG/KZR/ZO/KZR/VOL.I/2/23 in which observation were made.

However, the Local Government has carefully considered all the observations and recommendations made in the queries and responded positively as follows, forwarded for your information and record purpose, please.

OCTOBER – DECEMBER, 2023

1. **Projects Verification Report Sure-P/Iconological Funds:** All the anomalies stated in the Query were rectify by the Contractors ready for re-verification.
2. **Irregular Payments:** All relevant documents as per payments made amounting to (N18,454,630.14) were produced and attached to the payment vouchers ready for your assessment.
3. **Un-Approved Payments:** Vouchers amounting to (N7,905,000:00) leveled as un approved, all the approvals were produced and attached to each voucher ready for further verification.
4. **Un-Presented Payment Vouchers:** Payment vouchers amounting to (N19,910,000:00) as outstanding were traced out and adequately checked ready for your further verification.

2/ Best regards,

Hussaini Muhammad
Treasurer
For: Hon. Chairman

DCA
Pls send for verify
AG 19/3/24

DAZA
Ave for for na

YANKWASHI LOCAL GOVERNMENT COUNCIL

KARKARNA, JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. LG/AUD/GEN/CA/4/178

PM.B 5011
KAZAURE NIGERIA
Date: 19/09/2023

The Auditor General,

Ministry for Local Government,

Dutse, Jigawa state.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL JIGAWA STATE 21 SEP 2023 RECEIVED

AUDIT QUERRY ANSWER ON VERIFICATION OF FUNDS TRANSFERRED FROM LOCAL GOVERNMENT ACCOUNT TO PERSONAL ACCOUNTS

With referenced to Audit Query No. LG/AUD/KZO/I.R/16/23 dated 17/07/2023.

Some of the affected staff has submitted their bank statement while the rest have not submitted as per indicated in the attached paper.

And only five vouchers were available.

DDCA
Pls deal
Hair
DCA
25/10/23

HUSAINI MUHAMMED
TREASURER

DCA
Deal as usual.

Noted
DDCA
25/10/23

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

LG/AUD/GEN/CA/4/178

The Chairman
Yankwashi Local Government Council
Jigawa State

VERIFICATION OF FUNDS TRANSFERRED FROM LOCAL GOVERNMENT ACCOUNT TO PERSONAL ACCOUNTS

Reference to Audit Query No. LG/AUD/KZO/I.R/16/23 dated 17/7/2023, it was observed that, huge amount of funds were transferred to certain staff of your Local Government. As a result of that, I am directed to write and request for the submission of their personal bank statements for the period January – June 2023 to the office of the Auditor General, Local Government Council.

All payment vouchers affected by these transfers should also be forwarded as per attached list.

Best Regards

Adamu Hassan Muhammad
Director Continuous Audit
For: Auditor General

DALGS
above for your n.a, you may wish to note we discuss with chm pls.

Sec 30/8/23

AT

30/08/23

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/YKS/LQ/1/23

The, Hon. Chairman

'Yankwashi *Local Government*

Station: 'Yankwashi

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount ₦: 42,941,368.13

Payee: Sundry

Nature of Payment: Sundry

AUDIT QUERRY

UN-ACCOUNTED EXPENDITURE

The sum of Forty Two Million Nine Hundred and Forty One Thousand Three Hundred and Sixty Eight Naira Thirty Kobo (N42,941,368.13) was withdrawn from bank without payment vouchers covering the amount for the period of January to March.

The concerned officers are hereby call upon to produce the payment vouchers and pass same to this office for verification refer to attached.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit, Kazaure for their information.

A

DDCA

Pls deal with

ACA

26/6/23

DCA

Pls treat

AG 26/6/23

Buhari Bashari
AREA AUDITOR
'Yankwashi Local Govt.

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

Audit Form 1

Local Querry No. LG/AUD/YKS/LQ/2/23

The, Hon. Chairman

'Yankwashi *Local Government*

Station: 'Yankwashi

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount ₦: 39,325,000.00

Payee: Sundry

Nature of Payment: Sundry

AUDIT QUERRY

IRREGULAR PAYMENTS

The attached listed payment vouchers amounted to Thirty Nine Million Three Hundred and Twenty Five Thousand Naira (N 39,325,000.00) were paid up without attaching proper supporting documents to justify the expenditure.

Therefore the concerned officers should produce the documents needed and this office be informed for verification.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit, Kazaure for their information.

Buhari Bashari
AREA AUDITOR
'Yankwashi Local Govt.

IA
DDCA
Pls deal
DCA
26/6/23

DCA
Pls deal
AG 26/6/23

Bill cleared

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/KZR/ZO/YKSLG/LQ. 4/23

The The Chairman,

Yankwshi

Local Government

Station: Yankwashi

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

Head CC *Sub Head:* CC

Amount N: 5,885,460.00

Payee:

Nature of Payment; Sundries

Various

Date:

AUDIT QUERRY

UN-CLAIMED PAYMENTS OF CONTRACTS

In the course of examination of payment vouchers for the month of September, 2023, it was observed that various payment were made to the Contractors amounting to Five Million, Eight Hundred and Eighty Five Thousand, Four Hundred and Sixty Naira (N5,885,460:00) only, without attaching the official claim for payment by the Contractors and Cash receipt to acknowledge the payments. Refer to attached.

In view of the above, the officer(s) concerned should explain why such payments was made in that manner, or else the total sum paid be recovered and this office be informed with recovery receipt.

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

DDCA
Treat P.ls
ACA
7/12/23

Warm regards,

DCA
Pls deal
AG 4/12/23

Abba Magaji
Area Auditor
Yankwashi Local Govt.

Bill cleared

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/KZR/ZO/YKSLG/LQ. 3/23

The Chairman,

The Yankwashi Local Government

Station: Yankwashi

Pv. No.: CC Date: July-Aug, 2023

Head CC Sub Head: CC

Amount N: 4,140,000.00

Payee: Malabai

Nature of Payment; Various

Date:

AUDIT QUERRY

UNDOCUMENTED PAYMENTS VOUCHERS

Subsequent to the Examination of payment Vouchers for the month of July, 2023, it was observed that, the sum of Four Million, One Hundred and Forty Thousand Naira (N4,140,000:00 only, was paid to Malabai for the construction of Market Stall and completion of Township Gate. Refer to details attached.

The payment was observed to be fictitious as the payment vouchers lack some vital documents to justify the expenditure as follows: -

1) No contract agreement
2) No claim for payment by the Contractor
3) No Bill of Quantities
4) No Inspection report
5) The Council extract was not signed

The above therefore, contradicts the payment procedures as contained in Financial Memoranda Chapter 14.

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

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

Warm regards,

ADCA Treat pls

DCA 7/12/23

Abbas Magaji
Area Auditor
Yankwashi Local Govt.

DCA Pls deal

AG 4/12/23

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/KZR/ZO/YKSLG/LQ. 5/23

The Chairman,

The Yankwshi

Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: CC *Date:* July-Sept, 2023

Head CC *Sub Head:* CC

Amount N: 60,943,999.55

Payee:

Nature of Payment; Sundries

Various

Date:

AUDIT QUERRY

UN-PRESENTED PAYMENTS VOUCHERS

During the posting and examination of payment vouchers for the period of July – September, 2023, it was observed that a total sum of Sixty Million, Nine Hundred and Forty Three Thousand, Nine Hundred and Ninety Nine Naira, Fifty Five Kob (N60,943,999.55K) only, was paid without raising the necessary payment vouchers to authenticate the payments. This action violates the payment procedures contained in the model financial memoranda chapter 14.3. as such the concerned officer(s) should be asked to explain the cause of the negligence or else to recover the whole amount involved and this office be informed accordingly.

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

DDCA

Treat pls

DCA

7/12/23

Warm regards,

DCA

Pls treat

AG

Abba Magaji
Area Auditor
Yankwashi Local Govt.

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Querry No. ALG/KZR/ZO/YKSLG/LQ. 6/23

The Chairman,

The Yankwshi

Local Government

Audit Form 1

Station: Yankwashi

Pv. No.: CC *Date:* July-Sept, 2023

Head CC *Sub Head:* CC

Amount N:

Payee: 15,139,531.37

Nature of Payment; Sundries

Various

Date:

AUDIT QUERRY

IRREGULAR PAYMENTS

In the course of examination of payment vouchers for the period of July – September, 2023, we observed that payment vouchers worth Fifteen Million, One Hundred and Thirty Nine Thousand, Five Hundred and Thirty One Naira, Thirty Seven Kobo (N15,139,531.37K) only, were paid without attaching all the necessary supporting documents to justify the expenditure. Refer to attached.

The above payment therefore, does not comply with the provision of F.M Chapter 14.4(8). As such the officer(s) concerned should be asked to explain or else the total amount paid be refunded back to Treasury and this office be informed accordingly.

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

DDCA
Treat pls
ACA
7/12/23

Warm regards,

Abba Magaji
Area Auditor
Yankwashi Local Govt.

DCA
Pls deal
AG 5/12/23

Bill cleared

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Audit Form 1

Local Querry No. ALG/KZR/ZO/YKSLG/LQ. 8/23

The, The Chairman,

Yankwashi *Local Government*

Station: Yankwashi LGA

Pv. No.: CC *Date:* Oct-Dec 23

Head CC *Sub Head:* CC

Amount N: 7,905,000.00

Payee:

Nature of Payment; Sundry

Various

Date:

AUDIT QUERRY

UN-APPROVED PAYMENTS

As a result of examination of Payment Vouchers for the period of October-December, 2023 We observed that, payment vouchers worth Seven Million, Nine Hundred and Five Thousand Naira (N7,905,000:00) only, were paid without the written approval of the Chief Executive and Accounting Officer of the Local Government which contradicts the provision of f.m 14.9(10).

In view of the above, the officers concerned should be asked to explain or else the whole amount be refunded back to Treasury.

This is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Kazaure Zone for their information and further necessary action.

Abbas Magaji
Area Auditor
Yankwashi Local Govt.

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Audit Form 1

Local Querry No. ALG/KZR/ZO/YKSLG/LQ. 9/23

The, The Chairman,

Yankwashi *Local Government*

Station: Yankwashi LGA

Pv. No.: CC *Date:* Oct-Dec 23

Head CC *Sub Head:* CC

Amount N: 36,078,379.88

Payee: Umar Aliyu & Sons

Nature of Payment: Various

Date:

AUDIT QUERRY

UNCLAIMED PAYMENTS

Sequel to te examination of payment vouchers for the period of October – December, 2023, we observed that, various payments were made to the above named Contractor along with the following observations:

1) No official claim for payment from the Contractor
2) No Acknowledgment Receipt by the Contractor
3) No Inspection report/Evaluation Report from Joint Monitoring Team

The Contractor has not been committed anywhere in writing in the Contractual proceedings.

In view of the above, the officer concerned should be asked to explain or the total amount be refunded back and this office be informed.

This is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Kazaure Zone for their information and further necessary action.

Abbas Magaji
Area Auditor
Yankwashi Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No.: ALG/KZR/ZO/YKSLG/LQ. 10/23

The, The Chairman,

Yankwashi *Local Government*

Station: Yankwashi LGA

Pv. No.: CC *Date:* Oct-Dec 23

Head CC *Sub Head:* CC

Amount N: 18,454,630.14

Payee:

Nature of Payment; Sundry

Various

Date:

AUDIT QUERRY

IRREGULAR PAYMENTS

During the examination of Payment Vouchers for the month of October – December, 2023, it was observed that various payment vouchers were paid without attaching some vital supporting documents to validate the payment to the tune of Eighteen Million, Four Hundred and Fifty Four Thousand, Six Hundred and Thirty Naira, Fourteen Kobo (N18,454,630:14) only.

This act is contrary to the provision of F.M 14.4(8). As such the officers concerned should be asked to explain or the total sum paid be recovered and this office be informed.

This is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Kazaure Zone for their information and further necessary action.

Abbas Magaji
Area Auditor
Yankwashi Local Govt.

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Audit Form 1

Local Querry No. ALG/KZR/ZO/YKSLG/LQ. 11/23

The, The Chairman,

Yankwashi *Local Government*

Station: Yankwashi LGA

Pv. No.: CC *Date:* Oct-Dec 23

Head CC *Sub Head:* CC

Amount N: 19,910,000

Payee:

Nature of Payment; Sundry

Various

Date:

AUDIT QUERRY

UN-PRESENTED PAYMENTS VOUCHERS

During the posting of payment vouchers into the Main Cash Book of the Local Government, we duly observed that various payments were made without preparing the authorized payment vouchers to justify the expenditure made.

Refer to attached list.

The action of payment without vouchers violates the provision of f.m Chapter 14, as such the negligent officers should be asked to explain or the total sum paid be recovered and this office be informed.

The same is copied to the Office of the Auditor General, Local Government Councils and Zonal Director Audit, Kazaure Zone for their information and further necessary action.

Abbas Magaji
Area Auditor
Yankwashi Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form F

Station: Yankwashi

Local Querry No. ALG/KZR/ZO/YKSLG/LQ.~~5~~7/23

Pv. No.: Cc Date: Oct/Nov,23

The, CHAIRMAN

Head ______ Sub Head: ______

YANKWASHI Local Government

Amount N: N5,700,000.00

Payee: MubaraK Ahmad

Nature of Payment; D.T.A

Date: 26TH JAN. 2024

AUDIT QUERRY

NON REFUND OF D.T.A/AIR TICKET

Subsequent to the examination of paid payment vouchers for the month of October and November 2023. It was observed that the sum of Five million seven hundred thousand Naira [N5, 700,000.00] only, was paid in Favor of chairman's travelling to Rwanda Country. Refer to attached.

Since the Government has directed Not to Undertake the Journey/ Trip, such amount paid should be refunded back to treasury and this office be informed with necessary recovery Receipts.

The same is copied to the Auditor General local Government councils, and Zonal Director Audit Kazaure Zone, for their information and further necessary action.

Abbas Magaji

Area Auditor

Yankwashi local Government

DCA

Pls deal & Compile

AG 1/2/24

DDCA

review above & act as appropriate

21/2/24