

# **AUDITOR–GENERAL’S REPORT**

## **JAKUSKO LOCAL GOVERNMENT 2022 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2022**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**ON ACCOUNTS OF JAKUSKO LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1. INTRODUCTION:**

The Financial Statements of Jakusko Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2022 have been examined in accordance with the provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provisions of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Accounting Standards (IPSAS) cash bases adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal State and Local Government Councils in Nigeria.

**2. SUBMISSION OF THE REPORTS:**

The Financial Statements of Jakusko Local Government for the year ended 31<sup>st</sup> December, 2022 was submitted to me on the May 19<sup>th</sup> 2023

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of public resources, accounts and schedules of all assets and liabilities must be prepared and balanced latest by 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on July 7<sup>th</sup> 2023 in observance of the provisions.

**3. INCOME HIGHLIGHT:**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Jakusko Local Government collected the sum of ₦3,166,383,994.00 from Federation account and ₦22,680,900.00 on account of collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of ₦3,189,064,894.00 was the certified total income to the council for the year ended 31 December, 2022. Inspection into the records maintained for remittances from State Local Governments Joint Accounts certify bellow table:

	<b>STATUTORY ALLOCATION</b>	<b>VAT</b>	<b>Exchange Gain</b>	<b>NON OIL REVENUE</b>	<b>Excess Bank Charges Refund</b>	<b>Share of Non-Solid Mineral</b>	<b>ECOLOGICAL FUND</b>	<b>Intervention</b>	<b>Electronic Money Transfer Levy</b>	<b>GRAND TOTAL</b>
Jan	151,928,448.70	78,464,601.01	1,502,275.57				4,602,921.73			236,498,247.01
Feb.	74,930,887.89	75,513,461.59	1,490,063.03	32,157,838.16			3,257,363.67			187,349,614.34
March	100,873,265.67	68,558,206.74		28,131,481.55			3,870,142.42			201,433,096.38
April	149,109,514.83	83,063,269.96					4,513,161.62	1,595,797.62	11,140,745.71	249,422,489.74
May	132,716,407.12	108,508,115.28		6,431,567.63	2,901,634.65		4,260,216.94	19,294,702.89		274,112,644.51
June	113,050,771.60	81,861,838.69					3,720,923.28			198,633,533.57
July	178,727,333.05	79,393,668.71					5,361,819.99			263,482,821.75
Aug.	231,987,426.96	73,272,736.81					6,959,622.81			312,219,786.58
Sept	381,626,766.70	87,388,871.63		6,431,567.63			4,163,499.75			479,610,705.71
Oct.	142,183,843.45	81,379,103.88		22,510,486.71			4,844,356.39			250,917,790.43
Nov.	126,101,596.38	86,299,688.45	1,652,269.66			9,647,351.45	4,767,351.13			228,468,257.07
Dec.	197,228,568.19	86,976,438.42								284,205,006.61
<b>Total</b>	<b>1,980,464,830.54</b>	<b>990,680,001.17</b>	<b>4,644,608.26</b>	<b>95,662,941.68</b>	<b>2,901,634.65</b>	<b>9,647,351.45</b>	<b>50,321,379.73</b>	<b>20,890,500.51</b>	<b>11,140,745.71</b>	<b>3,166,353,993.70</b>

## **FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2021**

The main Cashbook maintained by the Treasury Cashier has been reconciled and below balances were obtained: -

Main Acct. Keystone Acct. No. – 1009043409	₦9,275,555.28
Project – First Bank Account No. – 2013819659	₦19,392.18
Project – Keystone Bank Acct. No. – 1009043423	₦76,238,485.12

### **ADEQUACY OF FINANCIAL RECORDS**

Records maintained by the Local Government Treasury and that of the separate Departments (Cost Centers) have been inspected.

Bellow listed financial records could not be observed maintained:

- (1) Departmental Expenditure Control Ledger (DVA).
- (2) Store Records for Procurement Administration.
- (3) Subsidiary Store Records of Requisition/Issuance.
- (4) Treasury Subsidiary Records of Advances/Deposits.
- (5) Treasury Subsidiary Ledgers for Revenue/Expenditure Abstract.
- (6) Inventory and Assets Control Register.
- (7) Council Resolution Diary.

These vital records could not be observed maintained for the year under review 2021.

(1) **FINANCE DEPARTMENT**

(a) **FINANCIAL AUDIT**

**WRONG AND IRREGULAR PAYMENT WORTH N340,000.00 FOR THE PERIOD OF JANUARY-DECEMBER 2022**

Bellow listed drawings for the sum of ₦340,000.00 could not be observed supported with relevant document that justify genuine the expenditure:

Details below:

S/N	NAME OF PAYEE	PARTICULAR OF PAYMENT	HEAD/SUB HEAD	PV NO	AMOUNT	REMARKS
1	Abdullahi A Shehu	Enable the officer to cater for refund to share and responsibility account	2005/12	50 of February	100,000	1. The payment voucher is skeleton without authorization by O.C.V 2. No recipient sign on the payment voucher
2	Mohammed Sani Hamisu	Entertainment of staffs of L.G.S.C while on familiarization tour	2005/13	50 of February	100,000	1. The payment voucher is skeleton without authorization by the O.C.V 2. No recipient sign on the payment voucher 3. No official letter attached to the payment voucher
4	Musa Baba	Posting and entertainment of finance and general purpose committee	2005/12	53 of February	140,000	1. No O.C. V authorization 2. No sign of recipient on the payment voucher
					<b>340,000.00</b>	

Recovery of the total sum is hereby recommended in accordance with the provisions.

**MISSING PAYMENT VOUCHERS WORTH N433,000.00 FOR THE PERIOD OF JANUARY – DECEMBER 2022**

Bellow drawings (10) Nos payment vouchers could not be submitted for Audit examination which could be termed missing or not prepared at all when the funds were drawn, this transaction contravened the provision set nut in FM Chapter 14.

<b>S/N</b>	<b>DATE</b>	<b>NAMES</b>	<b>DESCRIPTION</b>	<b>PV NO</b>	<b>HEAD/SUB HEAD</b>	<b>AMOUNT</b>
1	3/7/2022	Sundry person	Standing imprest	26	No	20,000
2	3/7/2022	Musa M Umar	Standing imprest	40	2002/12	5,000
3	3/7/2022	Sundry person	Standing imprest	50	2005/12	28,000
4	3/7/2022	Sundry person	Nil	51	2005/2	10,000
5	3/7/2022	UsainiAlhajiBukar	Nil	52	2005/2	10,000
6	3/8/2022	Sundry person	Standing imprest	37	Nil	150,000
7	5/9/2022	Hon. Adamu	Monthly imprest	11	2001/8	20,000
8	6/9/2022	Hon. Mrs Laratu	Monthly imprest	12	2001/8	20,000
9	6/9/2022	BukarGoni Usman	Monthly Imprest	18	Nil	20,000
10	6/9/2022	Sundry Person	Monthly Imprest	35	Nil	150,000
						<b>₦ 433,000</b>

Since the vouchers could not be produced and forwarded for examination recoveries be hereby recommended in accordance with the provisions.

**OUTSTANDING REVENUE EARNING BOOKS THE PERIOD OF JANUARY-  
DECEMBER 2022**

The provision Financial Memorandum provides that, all revenue earning books must be returned immediately when exhausted should be returned to treasury with the collection thereupon. Contrary to the provision during the course of the inspection it was discovered that, 14 Nos booklet of receipt were observed not returned and proceeds of revenue collection could not be observed.

Details below:

**DEPARTMENTAL OUTSTANDING RECEIPT.**

S/N	DATE	NAME OF SUPERVISOR	BOOK NO	RECEIPT	FROM	AMOUNT ₦
1	20/01/2022	Mohammed A Bura	149	001	0050	20,000.00
2	31/01/2022	Barau Ibrahim	157	0101	0150	20,000.00
3	02/02/2022	Ibrahim Dada	157	0401	0450	20,000.00
4	02/02/2022	Saidu M Dachia	158	0451	0500	20,000.00
5	02/20/2022	Salisu M Dachia	159	0501	0550	20,000.00
6	02/02/2022	Salisu M Dachia	160	0851	0600	20,000.00
7	10/08/2022	Babangida Umar	179	1451	1500	20,000.00
8	10/10/2022	Mohammed A Bura	180	1501	1580	20,000.00
9	01/09/2022	Musa Yau	181	1551	1600	20,000.00
10	24/03/2022	Mohammed A Bura	192	2101	2180	20,000.00
11	01/09/2022	Mohammed A Bura	199	2451	250	20,000.00
12	25/06/2022	Mohammed A Bura	162	0651	0700	20,000.00
13	27/07/2022	AhmaduTatu	157	0401	0450	20,000.00
14	15/09/2022	AlwaliJawe	201	3031	3100	20,000.00
						<b>280,000.00</b>

Recoveries be effected accordingly.

**EXPENDITURE ABOVE APPROPRIATION PROVISION FOR THE PERIOD OF JANUARY – DECEMBER 2022**

Audit examination reveals that, the appropriation for 2022 was over drawn without supplementary provision or no virements legislated to authorization the drawings Details of such expenditure were attached below:

S/N	HEAD/SUB HEAD	DESCRIPTION	APPROVED AMOUNT AS PER BUDGET	ACTUAL EXPENDITURE	EXCESS AMOUNT	REMARKS
1	2005/1	Personal cost	4,000,000	4,608,436.91	608,436.9	Over expenditure without approved A.I.E
2	2005/2	Transport and travelling	300,000	3,713,293.70	3,412,202.00	Over expenditure without approved A.I.E
3	2005/3	Utility service	200,000	2,289,342.18	2,089,342.18	Over expenditure without approved A.I.E
4	2005/5	Printing and stationaries	150,000	17,694,222.6	17,544,222.60	Over expenditure without approved A.I.E
5	2005/6	Maintenance of furniture and equipment	100,000	752,000	652,000	Over expenditure without approved A.I.E
6	2005/7	Maintenance of capital assets	500,000	3,089,400	2,589,400	Over expenditure without approved A.I.E
7	2005/9	Grand contribution of subvention	650,000	51,008,631.11	50,358,631.11	Over expenditure without approved A.I.E
8	2005/10	Staff training and development	300,000	2,887,000	2,587,000	Over expenditure without approved A.I.E
9	2005/11	Entertainment and hospitality	300,000	12,671,366.30	12,371,366.30	Over expenditure without approved A.I.E
10	2005/12	Miscellaneous	200,000	5,310,910.69	5,100,910.69	Over expenditure without approved A.I.E
11	2005/13	Provision of services and materials	150,000	40,521,738.4	40,371,738.40	Over expenditure without approved A.I.E

Since no advance explanation was obtained as to why officer controlling the vote to the account observed the appropriation the sum of over drawn is hereby recommended for recovery in accordance with the provisions.

(2) **ADMIN DEPARTMENT**

(a) **FINANCIAL AUDIT TEST**

**WRONG AND IRREGULAR PAYMENT WORTH N1,688,000.00**

Audit inspection on the record maintained by Admin Department reveals that, the sum of N1,688,000.00 was drawn on (22) payment vouchers without adherence to the laid down rule and regulation set out in financial memorandum Chapter 14 (1-10)

S/N	DATE	NAME OF PAYEE	PARTICULAR OF PAYMENT	HEAD/SUB HEAD	PV NO.	AMOUNT	REMARKS
2		Sundry Person council	Monthly standing allowance	2003/2	23 of Jan.	10,000	Not processed any subject file No sign of recipient or beneficiaries
3		Sundry person S/As	Monthly standing allowance	2001/3	43 of Jan.	60,000	Not processed any subject file
7		Sundry person	To attend rural residence activities	2007/12	58 of Jan.	55,000	No original letter attached No exp. details
8		Mamman Saleh Suleiman	Standing allowance	2010/12	27 of Feb.	100,00	No receipt attached No purpose of allowance specified
9		Sundry person (Council)	Standing allowance	2003/2	30 of Feb.	180,000	No sign of recipient on the PV
10		Sundry person	Standing allowance	2004/13	32 of Feb.	190,000	Not processed any subject file
11		Sundry person S/A's to Chairman	Standing allowance	2007/13	37 of Feb.	60,000	Not processed any subject file No exp. details attached
12		Sundry person District Heads	Standing allowance	2010/2	43 of Feb.	60,000	Not processed any subject file No sign of beneficiaries to acknowledge
14		Party	Monthly	2001/13	48 of	80,000	Not processed any

		EXCOs'	standing allowance		Feb.		subject file No exp. details attached
17		Sundry person	Financial Assistance	2002/12	54 of Feb.	30,250	Not processed any subject file OCV did not authorize No signature of recipients on the PV
18		Sundry person	Standing allowance	2003/13	27 of March	180,000	Not processed any subject file OCV did not authorize No signature of recipients on the PV
19		Mamman Saleh Suleiman	Monthly standing allowance	2010/13	32 of March	100,000	No receipt attached on the payment voucher to acknowledge the payment No recipient signature on the payment voucher
20		Sundry person	Monthly standing imprest	2004/13	39 of march	65,000	OCV did not authorize the votes Not processed any subject file
21		Sundry person S/A's to Chairman	Monthly allowance	2001/13	40 of March	60,000	Not processed any subject file No recipient signature on the payment voucher
				<b>TOTAL</b>		<b>₦ 1,688,000</b>	

Since authentic document justifying the expenditure could not be observed recoveries is hereby recommended in accordance with the provisions.

### **STORE ADMINISTRATION AND CONTROL FICTITIOUS PAYMENT**

Audit examination conducted during the period reveals that a the payment voucher in-respect of supplies made were not supported with authentic document which will justify expenditure which contravened the regulation set out in FM Chapter (14(1-10)

S/N	Date	Name of Payee	Purpose of payment	PV No.	Head/Sub head	Amount	SRV No	SIV No	Remarks
1	7/9/22	Ahmed Musa Tela	Evacuation and spraying of insecticide in 15,000m drainage within local government area	5		2,000,000			1. Doctor ed receipt attache d
2	11/4/22	Ahmed Musa Tela (HGA)	Repairs and upgrading of PRADO JEEP	34 of may	2001/7	6,850,000	05/22	06 05 04 03 02 01 7	1. Doctor ed receipt attache d

Since the supporting document could not be observed genuine and materials attached recovery is hereby recommended.

(3) **WORKS DEPARTMENT**

(a) **FINANCIAL AUDIT TEST**

(b) **DRILLING AND INSTALLATION OF TEN (10) Nos HANDS PUMPS**

Contract for the drilling and installation of Ten (10) Nos hand pumps was awarded to Zajibiriri Ventures Nig. LTD at the cost of ₦13,164,440.00 to which on physical inspection, five (5) Nos located at Lamido Bade Gidan tata, Dakin Bake Kofar Mallam, Gel Deneji, Garin Talha and Gumu were observed not executed despite receiving 100% payment.

(c) **SUNDRY PROCUREMENT NOT CHARGE INTO STORE RECORDS WORTH N9,410,000.00**

S/NO	NAME OF PAYEE	PV & DATE	PURPOSE	AMOUNTS
1	Adamu Ahmed Kuranto	28 <sup>th</sup> of 19/5/22	Supply of Hand pumps accessories	6,210,000.00
2.	Musa Umar	36 of 25/9/22	S.I for fumigation against termite and rodent	1,200,000.00
3.	Ahmed Musa Tela	5 of 7/9/22	Evacuation and spraying of insecticides in 15.00 drainage	2,000,000.00
			<b>TOTAL</b>	<b>9,410,000.00</b>

(d) **RE: DRILLING AND INSTALLATION OF TEN (10) NOS SOLAR POWERED BOREHOLES (COMPLETE PACKAGE) AT THE COST OF N209,000,000.00**

Contract for the drilling and installation of Ten (10) Nos Solar powered boreholes (completed package) to various location within the Local Government was awarded to Dulaman concept (T.Tree) Nig LTD at a contract sum of N209,000,000.00 observation reveals that, of the ten (10) Nos locations, three (3) Nos location of Garin Gano, Lafija Lailai and Ngebumalam levels of work carried

out are drilling activities and base casting and overhead tank only: Hence not completed despite receiving 100% payments.

The solar panels and submersible pumps could not be observed hence abandoned at 50% .The contractor must did not return to site despites 10 days with to complete the project or the legislature be notified for further intervention

- (e) Drilling of ten (10) NOs solar hybrid boreholes awarded at the cost of N201,533,000.00 to MAF Desert Multilink with those locations of Budura, Marcha and Ngels Lamido Bawa Works was carried out for drilling activities and base casting while at Yauru village the contractor could not even mobilized to site. Hence four (4) locations not completed despite receiving 100% payment.

The payment were processed without C.V resulting the non-completion of the three location and non-mobilizing to Yauru village.

Since the contractor handling Yawru Village project could not mobilized to site despite receiving payments recovery is hereby recommended in accordance with the provision.

**PRIMARY HEALTH CARE DEPARTMENT FOR THE YEAR 2022.**

**(a) FINANCIAL AUDIT TEST**

**FICTITIOUS PAYMENT WORTH N7,500,000.00 FOR THE PERIOD OF JANUARY – DECEMBER 2022**

Audit examination reveals that, the sum of N7,500,000.00 was drawn on (2) different payment vouchers for support of drugs and other medical equipment which were not supply only payment voucher raised to cover fictitious expenditure. Details below

S/ N	DATE	NAME OF PAYEE	PURPOSE OF PAYMENT	PV NO	HEAD/ SUB HEAD	AMOUNT	SRV NO	SIV NO	REMARKS
1	10/8/22	Mohammed Lutti Director PHC	Supply of essential drugs and distributed to PHC centres within the LGA	31	2007/13	6,000,000	01/1		1. Investigation revealed that only the sum of 500,000 was giving to PHC Director to purchase the drugs and yet the drugs was not supply to the store. 2. The invoice receipt attached is fake
2	22/8/22	Mohammed Lutti Director PHC	Procurement of mosquito nets	29	2007/11	1,500,000	01/4		3. 1. Investigation revealed that the mosquito net was procured 4. The invoice receipt attached is fake 5. Not in store records.

Since supplies were not made and supporting document could not be observed genuine recoveries be effected accordingly.

**WRONG AND IRREGULAR PAYMENT WORTH N697,100.00.**

Audit examination reveals that, the sum of N967,100.00 was drawn on (4) Nos payment vouchers observed not attached with supporting document that will justify the expenditure which contravened the provision of FM Chapter 14:10

Details below:

S/N	DATE	NAME OF PAYEE	PARTICULAR OF PAYMENT	HEAD/ SUB HEAD	PV NO.	AMOUNT	REMARKS
1		AdamaAlhassan	Transportation allowances of (RUF) nutrition from Damaturu to Jakusko	2007/2	26 of May	25,000	Not processed in any subject. No exp. receipt attached SRV for the material transpired
2	15/7/2022	AdamaAlhassan	Monthly standing allowance transportation of RUF for mal-nutritional children	2007/2	26 of August	100,000	No receipt of transportation attached
3	28/6/2022	AdamaAlhassan	Monthly standing allowance transportation of RUF formal-nutritional children	2007/2	24 of July	100,000	No receipt of transportation attached
4	19/5/2022	Mohammed Lutti	Fuelling for opt gen rent maintenance of Covid 19 and logistics, and transportation	2007/13	2	742,000	1. The fuel purchase not charge into store 2. SRV and SIV not attached 3. Receipt of transportation not attached
						<b>N 967,000</b>	

Where necessary documentation could not be observed genuine recovery be effected.

## **AGRIC DEPARTMENT FOR THE YEAR 2022**

### **PAYMENT WITHOUT AUTHENTIC DOCUMENT**

Audit inspection reveals that, the sum of four Hundred and ten thousand naira was paid the set Oct procedure in FM Chapter 14

S/N	NAME OF PAYEE	PARTICULAR OF PAYMENT	HEAD/SUB HEAD	PV NO.	AMOUNT	REMARKS
		2,768	101,529,059.48			
1	BukarGoni Usman (Head of Agric)	Repairs of tractors mercy ferquron with Reg No. JKLG 12	2008/7	12 of January	410,000	1. Doctored invoice/receipt attached

Where the necessary document could not be observed genuine recovery be effected accordingly.

### **EXPENDITURE WITHOUT BUDGETARY PROVISION**

S/N	Head/Sub Head	Description	Approved amount as per budget	Actual expenditure	Excess amount	Remarks
1	2008/2	Travelling and transport	600,000	1,210,000.00	610,000.00	Over expenditure without approved A.I.E
2	2008/11	Entertainment and hospitality	500,000	21,330,666.16	20,830,666.16	Over expenditure without approved A.I.E
3	2008/12	Miscellaneous	400,000	1,710,000	1,310,000.00	Over expenditure without approved A.I.E

Audit examination reveals that, the Agric Department of Jakusko Local Government expended some substantial amount of money on various services and purchase of good without strictly adhered to the budgetary provision.

Since the expenditure was observed it is over the budgetary provision, the officer(s) concerned could not advanced explanation recovery be effected.

**JAKUSKO LOCAL GOVERNMENT COUNCIL  
FINANCIAL HIGHLIGHTS FOR THE YEAR 2022**

S/N	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,980,464,831	1,829,308,471	1,561,657,999
2	VALUE ADDED TAX	990,680,001	847,308,747	819,293,136
3	OTHER FAAC ALLOCATION	195,239,162	176,525,105	114,816,432
4	INTERNAL REVENUE IGR	22,680,900	49,154,349	37,220,880
	<b>SUB TOTAL</b>	<b>3,189,064,894</b>	<b>2,902,296,672</b>	<b>2,532,988,447</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	187,525,952	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>187,525,952</b>	<b>-</b>	<b>-</b>
	<b>TOTAL RECEIPTS</b>	<b>3,376,590,845</b>	<b>2,902,296,672</b>	<b>2,532,988,447</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	565,324,438	1,350,000,000	634,781,199
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	680,774,788	-	819,341,123
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	739,475,409	270,451,999	121,359,339
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,045,574,635</b>	<b>1,740,451,999</b>	<b>1,617,981,661</b>
	CAPITAL EXPENDITURE	919,470,809	1,687,374,125	1,079,245,188
	<b>TOTAL EXPENDITURE</b>	<b>2,965,045,444</b>	<b>3,427,826,124</b>	<b>2,697,226,850</b>
1	NET CASH BALANCE	411,545,401	(525,529,452)	(164,238,403)
2	OPENING BALANCE	763,883	525,529,472	4,377,633
3	OPENING BALANCE (ii Project Joint Acc)	-	-	160,624,652
4	CLOSING BALANCE	412,309,284	-	763,883

**JAKUSKO LOCAL GOVERNMENT COUNCIL**  
**PERSONNEL COST**

<b>3</b>	<b>PERSONNEL COST</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
21010101	Basic Salaries		367,460,884.66	877,500,000.00	510,039,115.34	
21020101-7	Allowances General		182,317,131.24	435,375,000.00	253,057,868.76	
21020201	2-75 YCHMB Contribution		15,546,422.04	37,125,000.00	21,578,577.96	
	<b>Total</b>		<b><u>565,324,437.94</u></b>	<b><u>1,350,000,000.00</u></b>	<b><u>784,675,562.06</u></b>	

**JAKUSKO LOCAL GOVERNMENT COUNCIL**  
**OVERHEAD/SUBVENTION EXPENDITURE**

**4 OVERHEAD COST**

	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	Overhead charge		60,000,000.00	120,000,000.00	60,000,000.00	
	<b>Total</b>		<b><u>60,000,000.00</u></b>	<b><u>120,000,000.00</u></b>	<b><u>60,000,000.00</u></b>	

**JAKUSKO LOCAL GOVERNMENT COUNCIL**

**ADMINISTRATIVE SECTOREXPENDITURE**

	<b>Administrative Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020171	Renovation of Local Government Secretariate		52,863,773.41	64,571,428.57	11,707,655.16	
23020180	Completion of district Head at Dachia, Maguram, Girgir and Amshi		66,079,716.76	80,714,285.71	14,634,568.95	
28010121	Supply of furniture to Govt. lodge Juskusko		16,215,943.35	18,409,657.63	2,193,714.28	
230101	Security survelance		26,431,886.70	28,625,600.98	2,193,714.28	
23050145	Workshop and Seminar		2,936,876.30	5,613,171.13	2,676,294.83	
23030124	renovation and Sand filling of Motor Park		5,873,752.60	11,226,342.20	5,352,589.60	
23010103	Purchase and furniture to Chairman lodge		14,621,257.81	16,839,513.38	2,218,255.57	
	<b>Total Administrative Sector</b>		<b><u>185,023,206.93</u></b>	<b><u>225,999,999.60</u></b>	<b><u>40,976,792.67</u></b>	

**JAKUSKO LOCAL GOVERNMENT COUNCIL**

**ECONOMIC SECTOR EXPENDITURE**

	<b>Economic Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020129	Purchase of fertilizer for dry season farming		66,163,366.47	120,915,927.28	54,752,560.81	
23010156	Purchase of veterinary drugs and equipmnet for vaccine		52,054,455.49	100,915,927.28	48,861,471.79	
23050258	Funding of annual fish festival at Gogaram		36,027,227.74	70,915,927.28	34,888,699.54	
23010139	Purchase of thrashiop machine (10)		30,027,227.74	52,915,927.29	22,888,699.55	
23050235	Construction of new Agric office at secretarat		120,054,455.51	240,915,927.29	120,861,471.78	
23010127	Purchase of (20) irrigation water pump for searorce farming in various wards for fouth umpowerment		30,021,772.24	51,915,927.29	21,894,155.05	
23010156	Purchasae of chemical Agro/pesticide		30,032,683.28	53,915,927.29	23,883,244.01	
	<b>Total Economic Sector</b>		<b><u>364,381,188.47</u></b>	<b><u>692,411,491.00</u></b>	<b><u>328,030,302.53</u></b>	

**JAKUSKO LOCAL GOVERNMENT COUNCIL**

**REGIONAL DEVELOPMENT SECTOR**

	<b>Regional Development Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020177	Drilling of 20 solar boreholes complete package across LGA		65,802,366.80	99,410,438.99	33,608,072.19	
23010119	10 lister engine to single phase borehole		48,023,668.00	76,410,439.00	28,386,771.00	
23030141	conversion of motorize borehole to solar bybird 20 Nos		58,023,668.00	110,615,658.50	52,591,990.50	
23010105	Purchase of Hilus for project monitoring		27,802,366.80	57,648,934.72	29,846,567.92	
23020104	Renovation of Works Department		25,162,131.25	53,368,463.62	28,206,332.37	
23020152	Drilling of 10 Nos. single phase borehole across LGA		20,000,000.00	49,008,699.17	29,008,699.17	
	<b>Total Regional Sector</b>		<b><u>244,814,200.85</u></b>	<b><u>446,462,634.00</u></b>	<b><u>201,648,433.15</u></b>	

**JAKUSKO LOCAL GOVERNMENT COUNCIL**

**SOCIAL SECTOR EXPENDITURE**

	<b>Social Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23050141	Supply of writing materials		6,958,456.26	17,916,666.66	10,958,210.40	
23030145	Maintenance of Boarding Primary School		14,916,912.52	36,833,333.33	21,916,420.81	
23050156	Training of Midwives/Communities mMidwives FYP/Llan health Nursing		4,638,970.84	11,944,444.44	7,305,473.60	
23050151	Purchase of drugs and equiment PHCC		15,916,912.52	35,944,444.44	20,027,531.92	
23010147	Repair of Ambulance Motor vehicles/rehabilitation		5,958,456.26	12,981,481.48	7,023,025.22	
23010160	Procurement of Hilux		27,833,825.04	40,944,444.44	13,110,619.40	
23020106	Construction of NIP/Roll back malaria office		46,251,300.31	128,888,888.88	82,637,588.57	
23010119	Purchase of 20 KVA Generetor to NPI offic		2,777,379.00	37,046,296.33	34,268,917.33	
	<b>Total Social Sector</b>		<b><u>125,252,212.75</u></b>	<b><u>322,500,000.00</u></b>	<b><u>197,247,787.25</u></b>	

## **BUDGET ANALYSIS 2022**

### **INTERNAL GENERATED REVENUE**

The Local Government projected the sum of ₦ 49,154,349 for the year ended 31<sup>st</sup> December 2022, while the actual collections was ₦22,680,900.00 thereby reflecting under collection variance of ₦

### **INTERNAL CONTROL PROCEDURE**

Assessment of the Internal Control System of the Local Government for 2022 operations indicate that, still the Internal Audit Function was very weak as payment vouchers were observed not processed through the Internal Auditor for prepayment certification.

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## **AUDIT CERTIFICATION**

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statement of **Jakusko Local Government** for the year ended 31<sup>st</sup> December, 2022.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision Audit draft Laws and Sec. 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Statement of Assets and Liabilities of **Jakusko Local Government** for the year ended 31<sup>st</sup> December 2022 have been certified subject to observations in my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of Jakusko Local Government for the year ended 31<sup>st</sup> December, 2022.

**Office of the Auditor-General,  
Local Governments ,  
P.M.B 1058, KM3 Gujba Road,  
Damaturu, Yobe State.**

  
26/9/2022  
**IBRAHIM M. ALIYU** CNA, ACTIN  
**AUDITOR-GENERAL (LOCAL GOVTS.)**  
**YOBE STATE**