JIGAWA STATE

LOCAL GOVERNMENT COUNCILS

2021

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF THE 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2021

CONSOLIDATED REPORTS OF THE AUDITOR GENERAL ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2021.

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OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2021

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

SCOPE

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

We have examined the accounts for the year ended 31st December, 2021 in accordance With section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2021 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

29-6-22

MUHAMMAD DIKKO GURI ACMA,FCIFC
Ag. Auditor General (Local Governments)
Jigawa state.

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES*FOR THE YEAR 2021*
(IPSAS CASH)

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 Jigawa State Local Government Councils, to comply with FAAC directive to harmonize 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 Jigawa State Local Government Council.

These policies shall form part of the universally agreed framework for financial reporting in Jigawa State Local Government Council.

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 focuses in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Jigawa State Local Government Council. 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 Accountingitems

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

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

Abbreviation/Term	Description
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

S/N	Accounting Policies:
1	**Accounting Terminologies / Definitions** I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Jigawa State Local Government Council, 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 excludemovements 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 JigawaState Government**: Cash is deemed to be controlled by Auyo Local Government Council, JigawaState 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: ➢ Is an entity with the power to contract in its own name; ➢ Has been assigned the financial and operational authority to carry on aBusiness; ➢ 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 GPFSshall** 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 JigawaState Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Jigawa Local Government Council, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:

S/N	Accounting Policies:
	▪ 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, GPFSare 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 Jigawa State Local Government Council: • Cash Basis of Accounting; • Understability; • 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, 2021. 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 Cashtransactions of all Department of Jigawa State Local Government Council, 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 suplementary 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 Assests, etc), Receipts from Trading activities and Other Cash Receipts.

S/N	Accounting Policies:
	• These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the yearin accordance with the standardised GPFS. Notes shall be provided as per standardised 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 categorised 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** • Theseshall be categorised as either Short or Long term Loans.Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months).Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	**Interest Received** • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	**Government Business Activities** Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15	**Payments** • These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. • 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 seperately 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 disclosedunder interest payment in the Statement of Cash Receipts and Payments
19	**Foreign Currency Transactions:** • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20	**Prepayments**

S/N	Accounting Policies:
	• 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 seperately 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 utilised.

STATEMENT NO.1

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2021

JIGAWA STATE LOCAL GOVERNMENT COUNCIL

ANNUAL BUDGET 2021	DESCRIPTION	NOTES	ACTUAL 2021	ACTUAL YEAR 2020
	CASH FLOW FROM OPERATING ACTIVITIES		#	#
	RECEIPTS:			
59,019,392,886.00	Statutory Allocation	1	**50,913,429,820.87**	44,050,947,828.00
	Independent Revenue			
4,600,000.00	Taxes	2a	1,000.00	200,000.00
30,550,000.00	Rate	2b	16,683,000.00	14,710,788.00
274,864,000.00	Local Licenses and Fees	2c	109,251,220.65	74,900,697.00
131,530,000.00	Commercial Undertaking	2d	87,142,973.00	56,506,695.00
36,380,000.00	Rent of LGA Properties	2e	13,662,070.00	8,723,195.00
9,930,000.00	Interest and dividend	2f	60,667.00	257,800.00
46,149,000.00	Miscellaneous	2g	54,356,880.99	33,728,634.00
534,003,000.00	**Total Independent Revenue**		**281,157,811.64**	**189,027,809.00**
59,553,395,886.00	**Total Receipt from Operating Activities**		**51,194,587,632.51**	**44,239,975,637.00**
	PAYMENTS			
1,568,680,280.00	Office Of The Chairman	3a	1,129,927,856.81	1,363,900,728.00
1,362,393,805.00	Planning, Reserch and Statistics	3b	1,303,060,047.10	1,187,208,415.00
1,197,051,813.00	The Council	3c	941,761,977.85	1,038,089,804.00
2,664,498,745.00	Personal Management	3d	2,842,315,919.17	2,842,860,657.00
8,596,864,672.00	Finance And Supply	3e	6,352,448,292.75	5,998,151,211.00
19,811,426,025.00	Education	3f	19,500,219,351.83	19,725,612,187.00
8,043,968,117.00	Medical And Health	3g	8,866,907,692.85	8,289,372,699.00
1,678,843,798.00	Agriculture &Natural Resources	3h	1,359,613,721.24	1,379,440,173.00
2,326,200,868.00	Works And Housing	3i	3,140,616,135.04	2,629,798,889.00
1,912,734,936.00	Traditional Office Holders	3j	2,568,402,138.77	2,413,188,029.00
2,053,453,926.00	Social And Community Dev.	3k	1,963,728,066.39	1,936,321,100.00
51,216,116,985.00	**Total Payment**		**49,969,001,199.80**	**48,803,943,892.00**
	Net CashFlow From Operating Activities		**1,225,586,432.71**	**(4,563,968,255.00)**
	CASHFLOWS FROM INVESTING ACTIVITIES:			
19,238,232,710	Capital Expenditure	4	(4,872,507,765.24)	2,740,443,897.00
19,238,232,710	Net CashFlow From Investing Acivities		**(4,872,507,765.24)**	**(2,740,443,897.00)**
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	34,529,553.40	(79,689,115.00)
	Other Non current liabilities	5b	(17,705,027.58)	18,211,589.00
10,329,041,878.00	Other Capital Receipt	5c	3,011,521,255.64	6,932,355,570.00
	Net Cash Flow From Financing Acivities		**3,028,345,781.46**	**6,870,878,044.00**
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		**0.00**	**0.00**
	Net Increase /(Decrease) in other cash Equivalent		**0.00**	**0.00**
	Total Cashflow from other Cash Equivalent		**0.00**	**0.00**
	Net Cash for the Year		(618,575,551.07)	(433,534,108.00)
	Cash & Cash Equivalent as at 1st January,2021		**914,587,501.00**	1,348,121,609.00
	CASH &CASH EQUIVALENT AS AT 31ST DECEMER ,2021		296,011,949.93	**914,587,501.00**

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

STATEMENT NO. 2			
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER,2021			
JIGAWA STATE LOCAL GOVERNMENT COUNCIL			
DESCRIPTION	**NOTES**	**CURRENT YEAR 2021**	**PREVIOUS YEAR 2020**
		#	**#**
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	**296,011,949.93**	914,587,501.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		**296,011,949.93**	**914,587,501.00**
INVESTMENT AND OTHER CASH ASSETS:			
Imprest			
Advance	7	635,849,485.60	670,379,040.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		635,849,485.60	**670,379,040.00**
TOTAL ASSETS		**931,861,435.53**	**1,584,966,541.00**
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	**(375,124,693.89)**	260,275,383.00
Non- Current Liabilies	9	1,306,986,129.42	1,324,691,158.00
Other Public Fund			
TOTAL LIABILITIES		**931,861,435.53**	**1,584,966,541.00**

MUHAMMAD DIKKO GURI ACMA, FCIFC
(Local Governments)
Jigawa State.

	STATEMENT NO.3			
	STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER ,2021			
	JIGAWA STATE LOCAL GOVERNMENT COUNCIL			
ACTUAL YEAR 2020	**DESCRIPTION**	**NOTES**	**ACTUAL 2021**	**FINAL BUDGET 2021**
#			#	#
	OPENING BALANCE			
	ADD: REVENUE			
44,050,947,828.00	STATUTORY ALLOCATIONS:	1	**50,913,429,820.87**	**59,019,392,886.00**
	Independent Revenue			
200,000.00	Taxes	2a	1,000.00	4,600,000.00
14,710,788.00	Rate	2b	16,683,000.00	30,550,000.00
74,900,697.00	Local Licenses and Fees	2c	109,251,220.65	274,864,000.00
56,506,695.00	Commercial Undertaking	2d	87,142,973.00	131,530,000.00
8,723,195.00	Rent of LGA Properties	2e	13,662,070.00	36,380,000.00
257,800.00	Interest and divident	2f	60,667.00	9,930,000.00
33,728,634.00	Miscellaneous	2g	54,356,880.99	46,149,000.00
189,027,809.00	**SUB TOTAL INDEPENDENT REVENUE**		**281,157,811.64**	**534,003,000.00**
44,239,975,637.00	**TOTAL REVENUE**		**51,194,587,632.51**	**59,553,395,886.00**
	LESS:EXPENDITURE			
1,363,900,728.00	Office Of The Chairman	3a	1,129,927,856.81	1,568,680,280.00
1,187,208,415.00	Planning, Reserch and Statistics	3b	1,303,060,047.10	1,362,393,805.00
1,038,089,804.00	The Council	3c	941,761,977.85	1,197,051,813.00
2,842,860,657.00	Personal Management	3d	2,842,315,919.17	2,664,498,745.00
5,998,151,211.00	Finance And Supply	3e	6,352,448,292.75	8,596,864,672.00
19,725,612,187.00	Education	3f	19,500,219,351.83	19,811,426,025.00
8,289,372,699.00	Medical And Health	3g	8,866,907,692.85	8,043,968,117.00
1,379,440,173.00	Agriculture &Natural Resources	3h	1,359,613,721.24	1,678,843,798.00
2,629,798,889.00	Works And Housing	3i	3,140,616,135.04	2,326,200,868.00
2,413,188,029.00	Traditional Office Holders	3j	2,568,402,138.77	1,912,734,936.00
1,936,321,100.00	Social And Community Dev.	3k	1,963,728,066.39	2,053,453,926.00
48,803,943,892.00	**TOTAL EXPENDITURE**		**49,969,001,199.80**	**51,216,116,985.00**
(4,563,968,255.00)	**Operating Balance**		1,225,586,432.71	
	APPROPRIATIONS/TRANSFERS:			
(4,563,968,255.00)	Transfer to Capital Development Fund		1,225,586,432.71	

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

STATEMENT NO.4				
STATEMENT OF CONSOLIDATED CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER ,2021				
JIGAWA STATE LOCAL GOVERNMENT COUNCIL				
ACTUAL PREVIOUS YEAR (2020)	DESCRIPTION	NOTES	ACTUAL 2021	FINAL BUDGET 2021
#			#	#
	OPENING BALANCE			
	ADD: REVENUE			
(4,563,968,255.00)	**Transfer from CRF**		**1,225,586,432.71**	
6,932,355,570.00	**AIDS AND GRANTS**	**10**	**3,011,521,255.64**	10,329,041,878.00
			4,237,107,688.35	
2,368,387,315.00	**TOTAL REVENUE AVAILABLE**			
	LESS: CAPITAL EXPENDITURE			
2,740,443,897.00	Capital Expenditure	**11**	4,872,507,765.24	19,238,232,710
2,740,443,897.00	**TOTAL CAPITAL EXPENDITURE**		**4,872,507,765.24**	**19,238,232,710**
	INTANGIBLE ASSETS			
(372,056,582.00)	**CLOSING BALANCE**		**(635,400,076.89)**	

MUHAMMAD DIKKO GURI ACMA, FCIFC

Ag. Auditor General (Local Governments)
Jigawa State.

SUMMARY OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021
JIGAWA STATE LOCAL GOVERNMENT COUNCIL

NOTE	DESCRIPTION	CURRENT YEAR 2021	PREVIOUS YEAR 2020
1	Statutory Allocation	50,913,429,820.87	44,050,947,828.00
2a	Taxes	1,000.00	200,000.00
2b	Rate	16,683,000.00	14,710,788.00
2c	Local Licenses and Fees	109,251,220.65	74,900,697.00
2d	Commercial Undertaking	87,142,973.00	56,506,695.00
2e	Rent of LGA Properties	13,662,070.00	8,723,195.00
2f	Interest and dividend	60,667.00	257,800.00
2g	Miscellaneous	54,356,880.99	33,728,634.00
3a	Office Of The Chairman	1,129,927,856.81	1,363,900,728.00
3b	Planning, Reserch and Statistics	1,303,060,047.10	1,187,208,415.00
3c	The Council	941,761,977.85	1,038,089,804.00
3d	Personal Management	2,842,315,919.17	2,842,860,657.00
3e	Finance And Supply	6,352,448,292.75	5,998,151,211.00
3f	Education	19,500,219,351.83	19,725,612,187.00
3g	Medical And Health	8,866,907,692.85	8,289,372,699.00
3h	Agriculture &Natural Resources	1,359,613,721.24	1,379,440,173.00
3i	Works And Housing	3,140,616,135.04	2,629,798,889.00
3j	Traditional Office Holders	2,568,402,138.77	2,413,188,029.00
3k	Social And Community Dev.	1,963,728,066.39	1,936,321,100.00
4	Capital Expenditure	**(4,872,507,765.24)**	2,740,443,897.00
5a	Proceed From Loan	**34,529,553.40**	(79,689,115.00)
5b	Other Non current liabilities	**(17,705,027.58)**	18,211,589.00
5c	Other Capital Receipt	**3,011,521,255.64**	6,932,355,570.00
6	CASH AND BANK BALANCES	**296,011,949.93**	914,587,501.00
7	ADVANCES	**635,849,485.60**	670,379,040.00
8	ACCUMULATED FUND	(375,124,693.89)	260,275,383.00
9	NON CURRENT LIABILITIES	**1,306,986,129.42**	1,324,691,158.00
10	AID AND GRANTS	3,011,521,255.64	6,932,355,570.00
11	Capital Expenditure	(4,872,507,765.24)	2,740,443,897.00

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTES

STATUTORY ALLOCATIONS FOR THE YEAR 2021

LOCAL GOVERNMENT	STATUTORY ALLOCATION	VALUE ADDED TAX	SHARE OF EXCHANGE AND MISCELLANEOUS RECEIPTS	TOTAL
AUYO	1,022,276,504.55	636,767,673.85	68,639,919.22	1,727,684,097.62
BABURA	1,220,313,497.08	745,276,436.67	81,181,204.78	2,046,771,138.53
BIRNIN KUDU	1,529,291,373.94	895,380,702.30	100,748,088.64	2,525,420,164.88
BIRNIWA	1,141,721,823.55	651,494,066.52	76,204,151.00	1,869,420,041.07
BUJI	951,308,624.93	587,389,768.47	64,145,666.00	1,602,844,059.40
DUTSE	1,360,246,909.06	799,519,412.34	90,046,906.53	2,249,813,227.93
GAGARAWA	970,954,550.46	563,182,760.74	65,389,809.80	1,599,527,121.00
GARKI	1,131,711,529.35	665,615,890.05	75,570,219.03	1,872,897,638.43
GUMEL	983,661,313.22	601,349,043.13	66,194,491.40	1,651,204,847.75
GURI	1,042,661,860.53	612,552,109.62	69,930,884.25	1,725,144,854.40
GWARAM	1,474,493,558.92	837,218,008.50	97,277,916.54	2,408,989,483.96
GWIWA	1,074,130,755.33	626,096,455.85	71,923,745.35	1,772,150,956.53
HADEJIA	897,141,390.73	599,163,181.67	60,715,364.80	1,557,019,937.20
JAHUN	1,256,160,634.20	775,209,741.20	83,451,331.50	2,114,821,706.90
KAFIN HAUSA	1,420,543,757.64	835,044,981.49	93,861,383.14	2,349,450,122.27
KAUGAMA	1,024,667,806.87	631,000,025.38	68,791,355.82	1,724,459,188.07
KAZAURE	1,087,877,438.30	678,820,878.10	72,794,295.15	1,839,492,611.55
KIRI-KASSAMMA	1,137,285,009.50	721,638,350.90	75,923,177.25	1,934,846,537.65
KIYAWA	1,177,024,056.01	695,102,896.39	78,439,771.33	1,950,566,723.73
MAIGATARI	1,187,734,085.94	704,801,670.46	79,118,015.83	1,971,653,772.23
MALLAM MADORI	1,108,775,333.30	678,705,383.10	74,117,716.69	1,861,598,433.09
MIGA	1,011,937,184.57	631,667,332.89	67,985,151.61	1,711,589,669.07
RINGIM	1,255,865,411.43	722,352,712.61	83,432,635.65	2,061,650,759.69
RONI	912,675,987.99	559,511,143.57	61,699,139.55	1,533,886,271.11
SULE - TANKARKAR	1,161,233,514.42	635,125,069.98	77,446,778.06	1,873,805,362.46
TAURA	1,050,560,597.02	636,419,760.10	70,431,094.63	1,757,411,451.75
YANKWASHI	968,955,189.47	585,091,264.83	65,263,188.30	1,619,309,642.60
TOTAL	**30,561,209,698.31**	**18,311,496,720.71**	**2,040,723,401.85**	**50,913,429,820.87**

MUHAMMAD DIKKO GURI ACMA, FCIFC

Ag. Auditor General (Local Governments)

Jigawa State.

SUPPLEMENTARY NOTE
CAPITAL RECIEPT

S/N	LOCAL GOVERNMENT	STATE I.G.R	AUGMENTATION	TOTAL
1	AUYO	1,975,506.60	57,013,766.78	58,989,273.38
2	BABURA	1,975,506.60	102,541,505.87	104,517,012.47
3	BIRNIN KUDU	1,975,506.60	7,136,886.83	9,112,393.43
4	BIRNIWA	1,975,506.60	7,535,000.00	9,510,506.60
5	BUJI	1,975,506.60	17,815,337.00	19,790,843.60
6	DUTSE	1,975,506.60	44,670,766.47	46,646,273.07
7	GAGARAWA	1,975,506.60	24,868,085.37	26,843,591.97
8	GARKI	1,975,506.60	83,007,023.97	84,982,530.57
9	GUMEL	1,975,506.60	249,446,134.65	251,421,641.25
10	GURI	1,975,506.60	1,600,000.00	3,575,506.60
11	GWARAM	1,975,506.60	113,682,216.46	115,657,723.06
12	GWIWA	1,975,506.60	31,295,781.87	33,271,288.47
13	HADEJIA	1,975,506.60	492,891,480.20	494,866,986.80
14	JAHUN	1,975,506.60	29,095,866.50	31,071,373.10
15	KAFIN HAUSA	1,975,506.60	189,098,439.13	191,073,945.73
16	KAUGAMA	1,975,507.95	95,244,997.98	97,220,505.93
17	KAZAURE	1,975,506.60	230,724,154.85	232,699,661.45
18	KIRI-KASSAMMA	1,975,506.60	73,982,969.75	75,958,476.35
19	KIYAWA	1,975,506.60	10,802,081.67	12,777,588.27
20	MAIGATARI	1,975,506.60	35,508,025.17	37,483,531.77
21	MALLAM MADORI	1,975,506.60	389,127,507.26	391,103,013.86
22	MIGA	1,975,506.60	32,571,820.77	34,547,327.37
23	RINGIM	1,975,506.60	102,548,527.44	104,524,034.04
24	RONI	1,975,506.60	99,180,169.29	101,155,675.89
25	SULE - TANKARKAR	1,975,506.60	220,184,005.94	222,159,512.54
26	TAURA	1,975,506.60	198,715,852.29	200,691,358.89
27	YANKWASHI	1,975,506.60	17,894,172.58	19,869,679.18
	TOTAL	**53,338,679.55**	**2,958,182,576.09**	**3,011,521,255.64**

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTE

COMPARATIVE STATEMENT OF CONSOLIDATED INDEPENDENT REVENUE

BUGDETED AND ACTUAL FOR THE YEAR 2021

S/N	LOCAL GOVERNMENT	BUDGETED 2021	ACTUAL 2021	VARIANCE
1	AUYO	9,485,000.00	1,831,265.00	7,653,735.00
2	BABURA	21,335,000.00	10,141,800.00	11,193,200.00
3	BIRNIN KUDU	26,695,000.00	15,717,398.00	10,977,602.00
4	BIRNIWA	50,285,000.00	13,918,019.00	36,366,981.00
5	BUJI	19,144,500.00	7,467,952.36	11,676,547.64
6	DUTSE	30,730,000.00	16,702,932.00	14,027,068.00
7	GAGARAWA	21,562,000.00	14,872,470.00	6,689,530.00
8	GARKI	9,225,000.00	1,334,935.00	7,890,065.00
9	GUMEL	13,604,000.00	3,413,188.00	10,190,812.00
10	GURI	20,176,000.00	16,964,981.00	3,211,019.00
11	GWARAM	15,835,000.00	13,445,784.28	2,389,215.72
12	GWIWA	13,174,500.00	10,064,880.00	3,109,620.00
13	HADEJIA	21,685,000.00	31,338,980.00	(9,653,980.00)
14	JAHUN	20,340,000.00	10,952,773.00	9,387,227.00
15	KAFIN HAUSA	15,335,000.00	8,903,042.00	6,431,958.00
16	KAUGAMA	11,515,000.00	921,800.00	10,593,200.00
17	KAZAURE	25,440,000.00	8,094,222.00	17,345,778.00
18	KIRI-KASSAMMA	27,605,000.00	5,035,659.00	22,569,341.00
19	KIYAWA	18,680,000.00	9,440,430.00	9,239,570.00
20	MAIGATARI	29,050,000.00	24,326,608.00	4,723,392.00
21	MALLAM MADORI	12,025,000.00	8,314,750.00	3,710,250.00
22	MIGA	22,145,000.00	10,931,571.00	11,213,429.00
23	RINGIM	20,115,000.00	8,828,612.00	11,286,388.00
24	RONI	9,795,000.00	4,331,316.00	5,463,684.00
25	SULE – TANKARKAR	13,936,000.00	5,678,720.00	8,257,279.00
26	TAURA	20,940,000.00	7,133,142.00	13,806,858.00
27	YANKWASHI	14,146,000.00	11,050,582.00	3,095,418.00
	TOTAL	**534,003,000.00**	**281,157,811.64**	**252,845,187.36**

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTE

CASH AND BANK BALANCES

S/N	LOCAL GOVERNMENT	YEAR 2021	YEAR 2020
1	AUYO	2,180,227.00	40,174,186.00
2	BABURA	2,821,024.00	29,788,989.00
3	BIRNIN KUDU	5,424,929.00	50,352,814.00
4	BIRNIWA	2,144,356.18	48,513,694.00
5	BUJI	2,310,700.32	46,465,949.00
6	DUTSE	2,462,736.00	14,931,171.00
7	GAGARAWA	7,157,264.00	46,532,387.00
8	GARKI	14,810,962.00	49,210,505.00
9	GUMEL	27,316,967.00	31,327,274.00
10	GURI	36,910,324.00	37,109,683.00
11	GWARAM	8,709,487.41	20,452,214.00
12	GWIWA	1,806,577.00	26,024,758.00
13	HADEJIA	9,579,695.00	39,971,999.00
14	JAHUN	18,005,904.00	34,209,744.00
15	KAFIN HAUSA	18,406,971.00	21,700,009.00
16	KAUGAMA	5,864,002.20	36,394,872.00
17	KAZAURE	3,789,492.00	25,100,856.00
18	KIRI-KASSAMMA	1,366,242.00	25,436,280.00
19	KIYAWA	16,207,117.82	45,824,623.00
20	MAIGATARI	14,122,547.00	44,332,378.00
21	MALLAM MADORI	90,995.00	612,199.00
22	MIGA	169,407.00	19,736,148.00
23	RINGIM	44,348,446.00	49,562,109.00
24	RONI	32,551,000.00	21,221,104.00
25	SULE - TANKARKAR	815,334.00	30,022,000.00
26	TAURA	13,868,111.00	44,567,331.00
27	YANKWASHI	2,771,132.00	35,012,225.00
	TOTAL	**296,011,949.93**	**914,587,501.00**

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTE

ADVANCES

S/N	LOCAL GOVERNMENT	YEAR 2021	YEAR 2020
1	AUYO	11,379,923.60	12,506,610.00
2	BABURA	9,518,793.00	10,821,126.00
3	BIRNIN KUDU	15,628,714.00	16,815,607.00
4	BIRNIWA	9,704,057.00	9,238,130.00
5	BUJI	20,015,117.00	20,015,117.00
6	DUTSE	65,842,992.00	67,352,993.00
7	GAGARAWA	60,875,270.00	63,322,242.00
8	GARKI	9,671,950.00	12,485,387.00
9	GUMEL	12,444,240.00	13,915,140.00
10	GURI	50,819,735.00	51,227,704.00
11	GWARAM	26,570,928.00	27,872,951.00
12	GWIWA	16,460,503.00	17,408,361.00
13	HADEJIA	16,945,613.00	16,945,613.00
14	JAHUN	44,120,778.00	39,921,157.00
15	KAFIN HAUSA	18,056,562.00	24,787,858.00
16	KAUGAMA	16,576,484.00	16,604,998.00
17	KAZAURE	8,256,964.00	9,826,716.00
18	KIRI-KASSAMMA	16,257,760.00	16,257,760.00
19	KIYAWA	43,431,264.00	48,028,206.00
20	MAIGATARI	20,533,631.00	22,531,937.00
21	MALLAM MADORI	8,054,090.00	8,901,358.00
22	MIGA	43,239,999.00	44,589,739.00
23	RINGIM	11,052,089.00	12,235,380.00
24	RONI	10,257,258.00	14,411,914.00
25	SULE - TANKARKAR	41,377,216.00	42,362,359.00
26	TAURA	9,026,870.00	9,026,870.00
27	YANKWASHI	19,730,685.00	20,965,807.00
	TOTAL	**635,849,485.60**	**670,379,040.00**

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTE
NON CURRENT LIABILITIES

S/N	LOCAL GOVERNMENT	YEAR 2021	YEAR 2020
1	AUYO	28,319,855.00	26,730,430.00
2	BABURA	73,885,638.00	72,185,180.00
3	BIRNIN KUDU	155,950,896.00	155,950,896.00
4	BIRNIWA	33,057,027.00	25,340,505.00
5	BUJI	31,231,622.00	31,231,622.00
6	DUTSE	56,003,090.00	56,003,090.00
7	GAGARAWA	61,254,456.00	61,254,456.00
8	GARKI	40,434,004.00	40,434,004.00
9	GUMEL	39,761,207.00	39,761,207.00
10	GURI	53,912,071.00	53,912,071.00
11	GWARAM	114,923,689.00	120,084,276.00
12	GWIWA	16,066,606.00	14,396,007.00
13	HADEJIA	17,645,511.00	17,645,511.00
14	JAHUN	62,260,589.00	62,194,411.00
15	KAFIN HAUSA	48,191,040.00	51,976,125.00
16	KAUGAMA	21,560,064.20	21,615,057.00
17	KAZAURE	44,454,702.00	44,557,313.00
18	KIRI-KASSAMMA	51,592,343.00	51,579,450.00
19	KIYAWA	77,175,122.00	78,611,984.00
20	MAIGATARI	59,811,309.00	59,791,744.00
21	MALLAM MADORI	45,538,764.00	45,538,764.00
22	MIGA	17,028,899.00	19,898,843.00
23	RINGIM	30,521,180.00	30,021,180.00
24	RONI	41,844,881.00	42,679,730.00
25	SULE - TANKARKAR	27,464,135.00	27,464,135.00
26	TAURA	32,168,381.00	32,168,381.00
27	YANKWASHI	24,929,048.22	41,664,786.00
	TOTAL	**1,306,986,129.42**	**1,324,691,158.00**

20-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTE
COMPARATIVE STATEMENT OF CONSOLIDATED RECURRENT EXPENDITURE
BUGDETED AND ACTUAL FOR THE YEAR 2021

S/N	LOCAL GOVERNMENT	BUDGETED 2021	ACTUAL 2021	VARIANCE
1	AUYO	1,686,867,960.00	1,612,570,214.40	74,297,745.60
2	BABURA	2,242,975,558.00	2,047,487,277.00	195,488,281.00
3	BIRNIN KUDU	2,207,628,880.00	2,413,605,231.31	(205,976,351.31)
4	BIRNIWA	1,527,987,619.00	1,781,386,168.49	(253,398,549.49)
5	BUJI	1,606,999,959.00	1,453,414,377.04	153,585,581.96
6	DUTSE	2,301,626,622.00	2,151,604,016.00	150,022,606.00
7	GAGARAWA	1,514,158,637.00	1,453,429,946.97	60,728,690.03
8	GARKI	1,983,991,132.00	1,853,264,224.00	130,726,908.00
9	GUMEL	1,947,091,418.00	1,788,807,193.00	158,284,225.00
10	GURI	1,524,119,333.00	1,377,110,051.00	147,009,282.00
11	GWARAM	2,412,643,748.00	2,414,661,278.97	(2,017,530.97)
12	GWIWA	1,465,173,743.00	1,478,165,510.00	(12,991,767.00)
13	HADEJIA	2,061,479,012.00	1,965,728,822.00	95,750,190.00
14	JAHUN	1,990,817,172.00	1,929,836,597.00	60,980,575.00
15	KAFIN HAUSA	2,210,472,019.00	2,358,558,210.00	(148,086,191.00)
16	KAUGAMA	1,853,355,473.00	1,735,523,507.00	212,191,966.00
17	KAZAURE	2,114,791,239.00	1,975,692,428.00	222,951,401.00
18	KIRI-KASSAMMA	1,990,937,510.00	1,914,408,901.00	75,628,609.00
19	KIYAWA	1,701,695,245.00	1,803,781,150.00	(102,085,905.00)
20	MAIGATARI	1,951,305,653.00	1,904,662,960.00	46,642,693.00
21	MALLAM MADORI	2,105,724,076.00	2,144,005,368.57	(38,281,292.57)
22	MIGA	1,627,738,505.00	1,493,916,718.36	133,821,786.64
23	RINGIM	2,087,450,648.00	2,058,936,799.39	28,513,848.61
24	RONI	1,577,454,529.00	1,527,353,256.00	50,101,273.00
25	SULE - TANKARKAR	2,005,090,617.00	1,994,143,135.00	10,947,482.00
26	TAURA	1,930,929,185.00	1,864,788,560.30	66,140,624.70
27	YANKWASHI	1,585,611,493.00	1,472,159,299.00	113,452,194.00
	TOTAL	**51,216,116,985.00**	**49,969,001,199.80**	**1,424,428,375.20**

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

SUPPLEMENTARY NOTE
COMPARATIVE STATEMENT OF CONSOLIDATED CAPITAL EXPENDITURE
BUGDETED AND ACTUAL FOR THE YEAR 2021

S/N	LOCAL GOVERNMENT	BUDGETED 2021	ACTUAL 2021	VARIANCE
1	AUYO	792,342,918.00	216,644,492.00	575,698,426.00
2	BABURA	619,950,365.00	143,913,430.00	476,036,935.00
3	BIRNIN KUDU	823,295,831.00	182,759,503.00	640,536,328.00
4	BIRNIWA	370,000,000.00	165,082,331.00	204,917,669.00
5	BUJI	1,020,309,692.00	220,843,727.00	799,465,965.00
6	DUTSE	699,200,592.00	175,536,853.00	523,663,739.00
7	GAGARAWA	997,857,841.00	229,635,331.00	768,222,510.00
8	GARKI	698,074,128.00	143,163,860.00	554,910,268.00
9	GUMEL	619,028,310.00	122,713,691.00	496,314,619.00
10	GURI	1,016,187,620.00	369,182,620.00	647,005,000.00
11	GWARAM	1,154,974,636.00	131,315,874.92	1,023,658,761.08
12	GWIWA	998,697,556.00	364,158,253.00	634,539,303.00
13	HADEJIA	477,824,877.00	147,889,386.00	329,935,491.00
14	JAHUN	740,356,397.00	239,079,653.00	501,276,744.00
15	KAFIN HAUSA	712,035,986.00	197,108,149.00	514,927,837.00
16	KAUGAMA	700,565,974.00	117,582,378.00	582,983,596.00
17	KAZAURE	831,998,641.00	127,372,572.00	704,626,069.00
18	KIRI-KASSAMMA	497,484,329.00	125,514,703.00	371,969,626.00
19	KIYAWA	931,139,966.00	201,781,177.18	729,358,788.82
20	MAIGATARI	833,758,571.00	161,028,654.00	672,729,917.00
21	MALLAM MADORI	583,223,880.00	118,379,300.38	464,844,579.62
22	MIGA	801,012,554.00	281,198,386.08	519,814,167.92
23	RINGIM	74,500,000.00	122,963,559.34	(48,463,559.34)
24	RONI	607,671,703.00	104,009,918.00	503,661,785.00
25	SULE - TANKARKAR	407,552,082.00	137,692,269.00	269,859,813.00
26	TAURA	617,192,028.00	131,146,612.34	486,045,415.66
27	YANKWASHI	611,996,233.00	194,811,082.00	417,185,151.00
	TOTAL	**19,238,232,710.00**	**4,872,507,765.24**	14,365,724,944.76

29-6-22

MUHAMMAD DIKKO GURI ACMA, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

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

DISCLOSURES ON STATUTORY ALLOCATIONS, CAPITAL RECEIPTS, INDEPENDENT REVENUE AND EXPENDITURES ON ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. STATUTORY ALLOCATIONS: -The State-local government joint account allocation committee SLJAAC released the Sum of Fifty Billion Nine Hundred and Thirteen Million Four Hundred and Twenty Nine Thousand Eight Hundred and Twenty Naira eighty seven kobo N50, 913,429,820.87 only as Statutory Allocation from the Federation Account for the year 2021. This represents 86.27% of the approved estimated amount of N59,019,392,886.00.

2.CAPITAL RECEIPT: – The Sum of Three Billion Eleven Million Five Hundred and Twenty One Thousand Two Hundred and Fifty Five Naira Sixty Four Kobo N3,011,521,255.64 only was received as State I.G.R from state board of internal revenue, augmentation and other receipt from stabilization account ministry for local government during the period under review.

3.INDEPENDENT REVENUE: - Within the financial year ended 31ST December 2021, the total sum of Two Hundred and Eighty One Million One Hundred Fifty Seven Thousand Eight Hundred and Eleven Naira Sixty Four Kobo N281,157,811.64 was realized as Internally Generated Revenue by the revenue section of the Local Government Councils which represents 52.65% of the approved estimated amount of N534, 003,000.00

4.EXPENDITURES:

i. RECURRENT EXPENDITURE:- The Sum of Forty Nine Billion Nine Hundred and Sixty Nine Million One Thousand One Hundred and Ninety Nine Naira Eighty Kobo N49,969,001,199.80 was expended as recurrent expenditure during the year 2021. This represents 97.57% of the approved estimated amount of N51, 216,116,985

ii. CAPITAL EXPENDITURE: Audit examination revealed that, the Sum of Four Billion Eight Hundred and Seventy Two Million Five Hundred and Seven Thousand Seven Hundred and Sixty Five Naira Twenty Four Kobo N4,872,507,765.24 was spent as Capital expenditure during the period under review which represents 25.33% of the approved Budgeted amount of N19,238,232,710.00.

REVENUE AND EXPENDITURE 2021

DESCRIPTION	ESTIMATED 2021	ACTUAL 2021	PER %
REVENUE			
STATUTORY ALLOCATION	N59,019,392,886.00	N50,913,429,820.87	86.27%
CAPITAL RECIPT	N10,329,041,878.00	N3,011,521,255.64	29.16%
INDEPENDENT REVENUE	N534, 003,000.00	N281,157,811.64	52.65%
EXPENDITURE			
RECURRENT EXPENDITURE	N51, 216,116,985	N49,969,001,199.80	97.57%
CAPITAL EXPENDITURE	N19,238,232,710.00	N4,872,507,765.24	25.33%

RECOMMENDATIONS

1. There is urgent need for the Councils to bridge the gap between budgeted and actual collections by exploring more sources available.
2. The Local Government Councils has overspent more revenue on recurrent expenditure instead of capital. This affect the provision of social amenities to the people.

MUHAMMAD DIKKO GURI **ACMA, FCIFC**
Ag. Auditor General (Local Governments)
Jigawa State.

OFFICE OF THE AUDITOR GENERAL

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

REPORT OF THE AUDITOR GENERALON THE ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER 2021

INTRODUCTION

In compliance with the provision of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section n92-99 of Jigawa State Government Law No. of 2007 (as amended), I have examined the Accounts and Financial statements of Twenty seven (27) Local Government Councils of the state for the year ended 31st December 2021 in accordance with public Finance (Control Management act 1958), Model Financial Memoranda and Circular Guidance.

Therefore, the individual Accounts are certified as correct subject to the variations raised and contained in the Management and this Report, while the irregularities observed therein had been forwarded through Audit Local queries / Inspection Reports to the respective Chief Accounting Officers for their responses, comments and further action.

GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING

The pattern and manner of rendering accounting books and records as observed in most of the Local Government Councils were inadequate as highlighted below:

(i) The main cashbook and other Accounting books were not timely prepared.
(ii) Bank Reconciliation Statement were in most cases not prepared by the Councils
(iii) Most payment Vouchers raised during the period were not having necessary documentary evidences to justify payments said to have made.
(iv) Some contracts/items said to have been supplied or executed could not be traced by the Audit in many cases.
(v) Most payment Vouchers presented was not checked by the Treasury checking officers and / or Internal Auditors.
(vi) Advances for the execution of works granted to some officers of the Councils were for sometimes not retired.
(vii) All Local Government Councils were not Maintaining Fixed assets and Investment registers.
(viii) Contrary to the policy of the present administration of having only one bank account by all tiers of Government (Treasury Single Account), all the Councils in the state are maintaining at least four to five different bank Accounts.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection Reports and Local queries were issued to the councils on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December 2021, queries worth One Billion, Eight Hundred and Seventy Eight Million, Eight Hundred and Thirty Seven Thousand, One Hundred and Thirteen Naira Twenty Eight Kobo. (N1,878,837,113.28) only were raised and issued to the Local Government Councils accordingly.

The councils responded to same queries issued to them, while we were able to resolve the sum of One Billion Eight Hundred and Sixty Three Million, Two Hundred and Forty Two Thousand Five Hundred and Twenty Six Naira, Thirty Seven Kobo (N1,863,242,526.37) only, thus leaving a balance of Fifteen Million, Five Hundred and Ninety Four Thousand, Five Hundred and Eighty Six Naira, Ninety One Kobo (N15,594,586.91) only which is yet to be cleared. Summary of the Queries and responses is hereby given in the next page.

29-6-22

Muhammad Dikko Guri, ACMA, FCAI, FCIFC
Ag. Auditor – General (Local Governments)
Jigawa State.

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS, JIGAWA STATE

DETAIL REPORTS AND QUERIES FOR THE YEAR ENDED 31ST DECEMBER 2021

S/N	LOCAL GOVERNMENT	NO. OF QUERIES ISSUED	AMOUNT	VERIFIED RESOLVED		NOT RESOLVED	
				AMOUNT	%	AMOUNT	%
1.	Auyo	3	8,100,000.00	7,600,000.00	93.83	500,000.00	6.17
2.	Babura	5	12,268,958.00	11,668,958.00	95.11	600,000.00	4.89
3.	Birninkudu	4	21,476,800.00	20,749,800.00	96.61	727,000.00	3.39
4.	Birniwa	12	46,450,482.19	46,011,335.37	99.05	439,146.82	0.95
5.	Buji	4	40,840,782.74	39,854,168.74	97.58	986,614.00	2.42
6.	Dutse	4	14,902,320.00	14,402,320.00	96.64	500,000.00	3.36
7.	Garki	3	29,342,626.09	23,000,000.00	78.38	6,342,626.09	21.62
8.	Gagarawa	4	9,248,444.44	8,498,444.44	91.89	750,000.00	8.11
9.	Guri	5	582,242,219.61	582,213,219.61	100.00	29,000.00	0.00
10.	Gumel	8	12,142,981.25	11,756,981.25	96.82	386,000.00	3.18
11.	Gwaram	4	37,216,276.00	36,646,276.00	98.47	570,000,00	1.53
12.	Gwiwa	3	42,834,187.34	42,600,187.34	99.45	234,000.00	0.55
13.	Hadejia	8	106,717,643.49	106,327,443.49	99.63	390,200.00	0.37
14.	Jahun	5	28,432,130.00	28,432,130.00	100.00	0	-
15.	Kafin Hausa	5	89,134,077.97	88,416,077.97	99.19	718,000.00	0.81
16.	Kaugama	4	25,096,000.00	24,816,000.00	98.88	280,000.00	1.12
17.	Kazaure	8	6,591,868.00	6,391,868.00	96.97	200,000.00	3.03
18.	Kirikasamma	10	484,121,014.72	484,121,014.72	100.00	0	-
19.	Kiyawa	4	45,154,204.75	44,709,204.75	99.01	445,000.00	0.99
20.	Maigatari	3	8,952,949.63	8,932,949.63	99.78	20,000.00	0.22
21.	Malammadori	4	34,552,897.77	34,552,897.77	100.00	0	-
22.	Miga	4	33,125,273.78	33,125,273.78	100.00	0	-
23.	Ringim	6	60,972,823.20	60,077,823.20	98.53	895,000.00	1.47
24.	Roni	2	47,135,018.00	46,853,018.00	99.40	282,000.00	0.60
25.	SuleTankarkar	4	5,635,000.00	5,335,000.00	94.68	300,000.00	5.32
26.	Taura	2	5,924,500.00	5,924,500.00	100.00	0	-
27.	Yankwashi	3	40,225,634.31	40,225,634.31	100.00	0	-
	TOTAL	**131**	**1,878,837,113.28**	**1,863,242,526.37**		**15,594,586.91**	

29-6-22

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Ag. Auditor – General (Local Governments)
Jigawa State.

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON INFRACTIONS RAISED ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR 2021

The Auditor General has raised issues on 58No. Infractions amounting to N15, 594,586.91 made by the Local Government councils which was not resolved, below are the details of issues raised.

ISSUE N0.1 –UNPRESENTED PAYMENT VOUCHERS

The sum of **N4,080,700** was expended in 21no. Infractions without presenting payment vouchers to justify the payments made in the transactions. Table below shows details;

LOCAL GOVERNMENT COUNCIL	PAYMENT VOUCHER N0.	AMOUNT
BIRNIN-KUDU	32,68 and 109	727,000.00
BIRNIWA	7 and 51	160,500.00
GARKI	1 and 2	2,000,000.00
GUMEL	17, 25,38 and 41	166,000.00
GURI	75	29,000.00
HADEJIA	61,207, and 239	390,200.00
KAFIN-HAUSA	E-PAYMENT	200,000.00
KAUGAMA	41,42 and 46	280,000.00
MAIGATARI	88	20,000.00
RONI	9 and 26	108,000.00
TOTAL		**4,080,700.00**

Contravene: This action contradicts chapter 14:3 of Model Financial Memorandum.

Recommendation: The Auditor General has recommended the Local Government treasurers are held liable for all outstanding payment vouchers and Money therein involved should be refund to the Local Government treasury.

ISSUE No.2- IRREGULAR PAYMENTS:

Several payments worth N8, 572,614.00 was made with a total of 26 N0. Infractions identified in the payments made by Local Government Councils. Which were paid without proper documentation.

LOCAL GOVERNMENT COUNCIL	PAYMENT VOUCHER N0.	AMOUNT
AUYO	82	500,000.00
BABURA	E-PAYMENT	600,000.00
BUJI	126	486,614.00
GARKI	E-PAYMENT	4,000,000.00

GUMEL	11 and 31	220,000.00
GWIWA	30 and 150	234,000.00
KAFIN-HAUSA	51 and 94	518,000.00
KAZAURE	1	200,000.00
KIYAWA	7,27 AND 89	445,000.00
RINGIM	16,65, 110,114 and 117	895,000.00
RONI	18,34,17,11 and 3	174,000.00
SULE-TANKARKAR	21	300,000.00
TOTAL		**8,572,614.00**

Contravene:

This action contradicts chapter 14:1-5 of Model Financial Model.

Recommendation: The Auditor General has recommended that the treasurers be held liable for all irregularities in payments and that defaulting Local Government Councils should be appropriately sanctioned.

ISSUE N0.3 UNPRE-AUDITED:

Payment vouchers to the tune of N621,272.91 to the 3 N0. Infractions was paid without passing through the internal Audit unit of Local Government Councils.

LOCAL GOVERNMENT COUNCIL	PAYMENT VOUCHER N0.	AMOUNT
BIRNIWA	38	278,646.82
GARKI	37 and 38	342,626.09
TOTAL		**621,272.91**

Contravene:

This action contradict chapter 14:10 of Model Financial Memorandum all payment vouchers should be submitted to the Internal Audit for prepayment Audit, such payment vouchers shall not be paid by the Treasury department unit, until Internal Auditor has audited the payment voucher.

Recommendation:

Since chapter 14:10 has warned Treasurers not effects payments without blessed by the Internal Auditor. All Treasurer involved are to be appropriately sanctioned. And such habit should be avoided.

ISSSUE N0.4 ITEMS NOT TAKEN ON STORE CHARGE:

Local Government Councils procured store items for the sum of N1, 250,000.00 in 4no. Infractions without store receipts voucher and as a result, items purchased were not taken on store charge.

LOCAL GOVERNMENT COUNCIL	PAYMENT VOUCHER NO.	AMOUNT
DUTSE	50	500,000.00
GAGARAWA	2 and 43	750,000.00
TOTAL		**1,250,000.00**

Contravene:

This action contradicts Financial Memorandum chapter 34:1 that is the general principles.

Recommendation:

The Auditor General recommended that, all items purchased and were not charge to store should be return back to store and officer involved should be appropriately sanctioned.

ISSUE N0.5 UNPOSTED EXPENDITURE INTO DEPARTMENT VOTE EXPENDITURE ACCOUNT (D.V.E.A)

Expenditure worth the sum of N1, 070,000.00 in the 4no. Infractions were not posted into department vote book.

LOCAL GOVERNMENT COUNCIL	PAYMENT VOUCHER NO.	AMOUNT
BUJI	13 and 29	500,000.00
GWARAM	6 and 35	570,000.00
TOTAL		**1,070,000.00**

Contravene:

This action contradicts Model Financial Memorandum chapter 23:18.

Recommendation:

The Auditor General has recommended that the officers controlling vote found negligence in discharging these responsibilities should be appropriately sanctioned.

SUMMARY OF ISSUES RAISED ON INFRACTIONS OF 27 LOCAL GOVERNMENT COUNCILS

S/NO.	ISSUE RESOLVED	NUMBER OF INFRACTIONS	AMOUNT
1	UNPRESENTED PAYMENT VOUCHERS	21	4,080,700.00
2	IRREGULAR PAYMENT	26	8,572,614.00
3	UNPRE-AUDITED	3	621,272.91
4	ITEMS NOT TAKEN TO STORE CHARGE	3	1,250,000.00
5	UNPOSTED EXPENDITURE INTO (D.V.A)	4	1,070,000.00
	TOTAL	58	15,594,586.91

COMPUTATION OF TERMINAL BENEFITS

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authorities and Five Emirate Councils of the State. To this effect, a total sum of Nine Hundred Fourty One (941) number of files were received from the Directorate of Salary administration, treated and returned for payment accordingly, total amount payable as gratuities and death pensions tuned to One Billion, Two Hundred and Seventy Nine Million, Two Hundred and Fourteen Thousand Nine Hundred and Five Naira only (1,279,214,905.00). Below are the details

SUMMARY ANALYSIS OF GRATUITIES AND DEATH BENEFITS CLAIMS
FOR THE YEAR ENDED 31ST DECEMBER 2021
INRESPECT OF 27 LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

S/N	LOCAL GOVT.	RETIREMENT	DEATH	TOTAL	GRATUITY (GROSS)	DEDUCTION	GRATUITY (NET)	DEATH PENSION	TOTAL AMOUNT PAYABLE
1	AUYO	15	5	20	23,693,113	1,802,853	21,890,260	10,545,266	32,435,526.00
2	BABURA	79	10	89	166,534,929	8,945,269	157,589,660	12,617,405	170,207,065.00
3	BIRNIN KUDU	38	14	52	45,671,721	2,418,810	43,252,911	15,775,134	59,028,045.00
4	BIRNIWA	26	6	32	39,943,971	3,524,164	36,419,807	5,604,984	42,024,791.00
5	BUJI	19	6	25	17,860,168	3,818,467	14,041,701	7,272,657	21,314,358.00
6	DUTSE	34	9	43	43,861,444	2,436,457	41,424,987	9,253,136	50,678,123.00
7	GAGARAWA	18	7	25	31,108,285	5,806,878	25,301,407	5,048,141	30,349,548.00
8	GARKI	28	9	37	42,506,885	2,932,033	39,574,852	13,513,422	53,088,274.00
9	GUMEL	27	13	40	36,286,719	3,261,510	33,025,209	18,010,674	51,035,883.00
10	GURI	18	2	20	27,478,389	2,479,046	24,999,343	1,328,710	26,328,053.00
11	GWARAM	16	11	27	27,207,978	3,300,245	23,907,733	12,182,012	36,089,745.00
12	GWIWA	31	3	34	29,344,600	4,181,683	25,162,917	3,599,570	28,762,487.00
13	HADEJIA	16	3	19	26,493,771	1,373,215	25,120,556	4,190,910	29,311,466.00
14	JAHUN	16	9	25	28,785,937	1,850,310	26,935,627	9,624,815	36,560,442.00
15	KAFIN HAUSA	29	12	41	66,562,730	3,774,118	62,788,612	17,474,725	80,263,337.00
16	KAUGAMA	13	9	22	24,795,589	2,887,973	21,907,616	13,312,045	35,219,661.00
17	KAZAURE	34	11	45	54,999,642	3,890,463	51,109,179	12,388,533	63,497,712.00
18	KIRI-KASAMMA	35	13	48	37,635,705	3,548,785	34,086,920	13,562,800	47,649,720.00
19	KIYAWA	18	3	21	30,596,676	734,832	29,861,844	9,426,130	39,287,974.00
20	MAIGATARI	23	7	30	24,608,883	3,491,736	21,117,147	8,518,920	29,636,067.00
21	MALLAM MADORI	21	11	32	36,788,261	3,266,255	33,522,006	13,667,775	47,189,781.00
22	MIGA	11	5	16	17,747,822	915,490	16,832,332	4,263,545	21,095,877.00
23	RINGIM	39	14	53	51,047,326	4,766,126	46,281,200	12,868,789	59,149,989.00
24	RONI	31	7	38	34,825,992	3,092,403	31,733,589	6,099,753	37,833,342.00
25	SULE-TANKARKAR	45	15	60	78,883,836	6,743,505	72,140,331	18,671,628	90,811,959.00
26	TAURA	21	6	27	33,077,718	2,819,651	30,258,067	10,219,435	40,477,502.00
27	YANKWASHI	17	3	20	17,111,929	1,082,416	16,029,513	3,858,665	19,888,178.00
	TOTAL	**718**	**223**	**941**	**1,095,460,019**	**89,144,693**	**1,006,315,326**	**272,899,579**	**1,279,214,905.00**

DEDUCTION FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, overstay or loan as the case may be. To this effect, Audit uncovered Five hundred and Eighty Eight (588) number of staff retired and deceased owed their respective local Government, the sum of eighty Nine Million, One Hundred and Fourty Four Thousand, Six Hundred and Ninety Three Naira only (N89,144,693.00) which has been deducted and remitted back by the pension authorities.

Below are the details.

SUMMARY OF LOANS, OVERPAYMENT/OVERSTAYED DEDUCTED FROM RETIREES/DECEASED OFFICERS INRESPECT OF 27 LOCAL GOVERNMENT COUNCIL FOR THE YEAR JANUARY – DECEMBER 2021

S/NO	LOCAL GOVERNMENT	NO. OF STAFFS		TOTAL NO. OF STAFF INVOLVED	AMOUNT INVOLVED		TOTAL AMOUNT
		LOAN	OVERS/P		LOAN	OVER S/P	
1	AUYO	3	9	12	136,822.00	1,666,031	1,802,853
2	BABURA	0	73	73		8,945,269.00	8,945,269.00
3	BIRNIN KUDU	2	17	19	270,889.00	2,147,921	2,418,810
4	BIRNIWA	2	16	18	67,522.00	3,456,642.00	3,524,164.00
5	BUJI	2	14	16	381,027.00	3,437,440.00	3,818,467.00
6	DUTSE	3	22	25	345,288.00	2,091,169.00	2,436,457.00
7	GAGARAWA	4	17	21	783,967.00	5,022,911.00	5,806,878.00
8	GARKI	1	23	24	12,267.00	2,919,766.00	2,932,033.00
9	GUMEL	4	15	19	374,478.00	2,887,032.00	3,261,510.00
10	GURI	1	14	15	234,269.00	2,244,777.00	2,479,046.00
11	GWARAM	2	17	19	155,555.00	3,144,690.00	3,300,245.00
12	GWIWA	4	20	24	416,409.00	3,765,274.00	4,181,683.00
13	HADEJIA	3	8	11	122,456.00	1,250,759.00	1,373,215.00
14	JAJUN	1	12	13	38,911.00	1,811,399.00	1,850,310.00
15	KAFIN HAUSA	0	24	24	-	3,774,118.00	3,774,118.00
16	KAUGAMA	0	17	17	-	2,887,973.00	2,887,973.00
17	KAZAURE	0	22	22	-	3,890,463.00	3,890,463.00
18	KIRIKASAMMA	0	24	24	-	3,548,785.00	3,548,785.00
19	KIYAWA	2	7	9	142,222.00	592,610.00	734,832.00
20	MAIGATARI	2	22	24	295,556.00	3,196,180.00	3,491,736.00
21	MALLAM MADORI	6	13	19	449,445.00	2,816,810.00	3,266,255.00
22	MIGA	2	7	9	171,111.00	744,379.00	915,490.00
23	RINGIM	6	25	31	192,459.00	4,573,667.00	4,766,126.00
24	RONI	1	22	23	83,172.00	3,009,231.00	3,092,403.00
25	SULE TANKARKAR	4	41	45	550,831.00	6,192,674.00	6,743,505.00
26	TAURA	0	19	19	-	2,819,651.00	2,819,651.00
27	YANKWASHI	1	12	13	46,667.00	1,035,749.00	1,082,416.00
	TOTAL	**56**	**532**	**588**	**5,271,323.00**	**83,873,370.00**	**89,144,693.00**

LOCAL GOVERNMENT STATUTORY FUNDS

There are some agencies of the state Government receiving funds from the Local Government Councils for a purpose clearly stated in the respective Laws establishing such agencies. In accordance with section 125 (3) of the Constitution of the Federal republic of Nigeria 1999 (as amended) the accounts and Financial Statements of such agencies are to be prepared and Audited by a private Accountants to be nominated by this office. This was accordingly done and copies of the audited accounts of the under listed agencies are hereby forwarded together with this report with our comments on each.

(i) Local Government service Commission -1% Local Government staff Training funds.
(ii) Directorate of salaries and Pension Administration – Local Government Contributions to old Pension Scheme

(iii) Office of the Auditor General (Local Governments) 0.5% Local Government contributions
(iv) Five (5) number Emirate councils
   a. Hadejia emirate Council
   b. Kazaure Emirate Council
   c. Gumel Emirate Council
   d. Ringim Emirate Council
   e. Dutse Emirate Council

INVESTMENTS

In our previous Report, we were made to understand that, all the Twenty Seven (27) Local Government Councils of the state are having shares of Unity Bank PLC and Jigawa saving and Loans Limited.

We give details in the Report of which nothing has been done by the Local Government Councils or their supervising Ministry for Local Governments is not included in the Accounts.

RECOMMENDATIONS

1. There is need for the Councils to be preparing all necessary books and records within the stipulated time i.e. (First quarter of the preceding year or 1st January to 31st March).
2. The amounts involved in Contracts/works not executed are to be recovered and appropriate sanction be taken on all concerned as contained in Chapter 39 of Model Financial Memoranda.
3. There is need for all the Councils to explore more ways of improving their Internally Generated Revenue rather than depending solely on Federal Allocations every month.
4. The Councils should also implement the Treasury Single Account system as adopted by both state and the Federal Government of Nigeria.
5. The Ministry for Local Government should as a matter of urgency trace all share certificates of the two banks with a view of making Copies to the Councils so as to be reflected in their financial statements.
6. All amounts, deducted from the benefits of the retired/ deceased officers should be remitted back to the concerned Local Government Councils.

CONCLUSION

I wish to conclude by expressing my appreciation to the Chairmen and Treasurers of the Twenty Seven (27) Local Government Councils for the cooperation given to us in carrying out our Statutory Responsibilities. My profound gratitude also goes to this honorable house especially the public Accounts committee for their immeasurable support and good working relationship.

It is my sincere hope that, you will not hesitate to contact this office for further clarification and explanation you may require in connection with Audited Financial statements and our reports.

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Ag. Auditor – General (Local Governments)
Jigawa State.

LG/AUD/ADM/079/VII/128

29th June, 2022
30thDhul-Qaida, 1444 A.H

The Honourable Speaker,
Jigawa State House of Assembly
Gidan Bello Bashir
Jigawa State
Dutse

JIGAWA STATE HOUSE OF ASSEMBLY DUTSE
Received
Date: 29-06-2022

RENDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS, ON THE AUDITED ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Sir,

In compliance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa state Law No.7 of 2007 (as amended) I wish to forward the Accounts of Twenty Seven (27) Local Government of the State for the year ended 31st December, 2021 for your further legislative proceedings.

In addition to the above the fallowing accounts were also included;

I. Copies of the Audited Financial Statement of One percent (1%) Local Government training Funds maintained by the Local Government Service commission and the management Report for the year ended December31st 2021.

II. Copies of Audited Financial Statements with their Management Report maintained by the Directorate of salary and pension Administrations for the year ended31st December, 2021

III. Copies of Audited Financial Statements with management reports of 0.5% and Stabilization Account, maintained by the Ministry for Local Government and Community Development for the year ended 31st December 2021.

IV. Copies of Audited Financial Statement with their Management Report of each five (5) Emirates Councils in the State for the year ended 31st December, 2021.

V. Copies of Audited Financial Statement of 0.5% Statutory Allocation to the office of the Auditor General Local Government Councils for the year ended 31st December, 2021.

Appendix i: Submission of final Account of 27 Local Government to State House of Assembly

The Auditor General wishes to assure the Honourable Speaker's readiness to provide further clarifications if required.

Esteem Regards.

29-6-22

Mohammed Dikko Guri
Acting Auditor General
Jigawa State Local Government Council

Appendix i: Submission of final Account of 27 Local Government to State House of Assembly

JIGAWA STATE HOUSE OF ASSEMBLY

BELLO BASHIR HOUSE P.M.B. 7007 DUTSE
JIGAWA STATE, NIGERIA
Email: clerkdutse@yahoo.com
☎:08035709474

JHA/ADM-S/59/V.I/65 30TH June, 2022

Our Ref:..... Your Ref:..... Date:.....

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL JIGAWA STATE 30 JUN 2022 RECEIVED

The Auditor General,
Office of the Auditor General Local Government
Dutse,
Jigawa State

ACKNOWLEDGEMENT LETTER

This is to acknowledge the receipt of your letter No. LG/AUD/ADM/079/V.II/128 dated 29th June, 2022 in respect of the Auditor General Local Government on the Audited Accounts of the of the Twenty- Seven (27) Local Government Councils in the state for the period ended 31st December, 2021.

On behalf of the Chairman Public Accounts Committee, we congratulate you for successful completion on time.

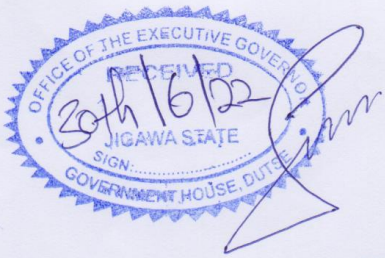
Best regard,

A
DAF
File
Hein Ag. Ag.
30/6/22

Adamu Sulelman
Secretary Public Account Committee
For Chairman Public Accounts Committee

www.jigawaassembly.org

Appendix ii: Acknowledgement Received of final Account of 27 local Government Councils from state House of Assembly



LG/AUD/ADM/209/V.I/112
30th Dhul-Qaida, 1444 A.H

30th June, 2022

The Permanent Secretary
Office of the Executive Governor
Jigawa State
Dutse

FORWARDING OF RENDITION REPORT OF THE AUDITOR GENERAL – LOCAL GOVERNMENTCOUNCIL ON THE AUDITED ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021.

In accordance with section 125 (4) and (5) of the constitution of the Federal Republic of Nigeria 1999as amended, the Jigawa state law no. 7 of 2007 (as amended) and in line with World Bank Audited Financial statement (AFS) SIFTAS programme requirements. I wish as directed to write and forward **5no**. Copies of Audited Financial Statements of the 27no. Local Government Councils in hard copy and soft copy for uploading to state website.

Please, accept Auditor General's esteem gratitude for the successful completion of the2021 Annual Accounts.

Sincere regard,

Suleiman Umar
Director Admin and Finance
For; Auditor General Local GovernmentCouncils

Appendix iii: Forwarding of Rendition of the Auditor General to Government House Dutse

Government of Jigawa State

NIGERIA

OFFICE OF THE GOVERNOR

Our Ref: GHS/A/37/VOL.III/109 Your Ref: ..... Date: 30th June, 2022

30 Dhul Hajj, 1443 AH

OFFICE OF THE AUDITOR GENERAL LOCAL GOVT. COUNCIL JIGAWA STATE 30 JUN 2022 RECEIVED

The Auditor General,
Local Government Council,
2nd & 3rd Floors, Block A-Q3
New State Secretariat Complex,
PMB 7055, Dutse,
Jigawa State.

RE: FORWARDING OF RENDITION REPORT OF THE AUDITOR GENERAL – LOCAL GOVERNMENT COUNCIL ON THE AUDITED ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Reference to your letter no. LG/AUD/ADM/209/V.I/112 dated 30th June, 2022 (30 Dhul Qaida, 1444 A.H. on the above subject matter. I am directed to write and acknowledge the receipt of 5no. copies of Audited Financial Statements of 27 Local Government Councils of the State for the year ended 31st December, 2021 in hard and soft copy for uploading to the state website.

Kind regards.

Sani Ibrahim Aliyu,
Staff Officer,
For: PERMANENT SECRETARY

A
DAF
File
Haiw Ag. Ag.
30/6/22

Government House Dutse, Jigawa State - Nigeria
Phone: 064-721057 064-721190
email-hisexcellency@jigawastate.gov.ng

Appendix iv: Acknowledgement letter from Government House