



KEBBI STATE OF NIGERIA

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

OF THE

TWENTY ONE {21} LOCAL GOVERNMENTS COUNCILS

FOR YEAR

ENDED 31ST DECEMBER 2021



AUDITOR GENERAL REPORT 2021

OFFICE OF THE AUDITOR GENERAL FOR

LOCAL GOVERNMENTS KEBBI STATE

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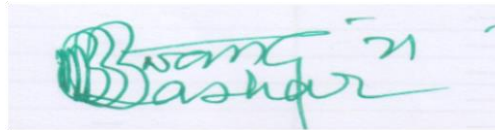
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AUDIT CERTIFICATE

The General Purpose Financial Statements of the 21 Local Government Councils as at 31st December 2021 have been scrutinized and in accordance with the Section 316(1) of the Constitution of the Federal Republic of Nigeria and the provision number 146 {1 }, 2 { a & b } Part 1X of the Local Government Law 2008. Accordingly, I have confirmed the accuracy of the accounts in conformity with the International Public Sector Account Standards {IPSAS} and Generally Accepted Accounting Standards of the transactions of all the Local Government Councils of kebbi State.



Basharu Bala Bashar

Ag. Auditor General for Local Governments

Kebbi State

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON
THE ACCOUNTS OF ALL LOCAL GOVERNMENT COUNCILS OF KEBBI
STATE FOR THE YEAR ENDED 31ST DECEMBER 2021**

STATEMENT OF FINANCIAL RESPONSIBILITY

It is worthy indeed to note that it is the responsibility of the twenty one Local Government Councils of Kebbi State to prepare and present the Statement of financial responsibility as directed and in accordance with the relevant provisions of the 1999 constitution of the Federal Republic of Nigeria [as amended]. The presentation shall be done on/or before Ninety days after the expiration of the preceding year. It is further gratifying to note that the law abiding twenty one Local Government Councils of the State shows commitment and total compliance with these provisions. Consequence upon the above, in each individual Local Government Council's Financial Statement, Financial Responsibility is prepared and presented.

STATEMENT OF RESPONSIBILITY OF THE AUDITOR GENERAL

It is quite my responsibility as the Auditor General for Local Governments Kebbi State to form an uninterrupted and independent opinion on the Annual Financial Statements prepared and submitted in accordance with the provision number 146 {1 }, 2 { a & b } Part 1X of the Local Government Law 2008. In furtherance with the above, these Financial Statements and accompanying Accounts were duly prepared, endorsed and submitted to me by the twenty one Local Government Councils Heads of Treasuries.

STATE OF ACCOUNTS

The upkeep of the account records maintained by the twenty one Local Governments Councils of Kebbi State have been audited in consonance with the Law and presented completed report appropriately. However, the level of compliance is about 65%, ie; in terms of keeping and updating records and responses to audit queries. On the contrary, non adherence to the Financial Memoranda Chapter 14 was equally observed with displeasure by some treasuries and non recognising of Internal Audit Unit thereby impeded the essence of prepayment audit. In fact, this is not a wellcome development, in that, it is far from right, at the same time contrary to doctrine of professionalism, frugality, prudence, accountability and transparency. It may further jeopardised the current

effort on the road map of the Local Government Councils autonomy nation wide.

i.CASH BOOK

Despite the importance of this Book of Accounts in the treasury of each Local Government Council in the State, some cashiers ignored vital codes while some payment vouchers were either not prepared or prepared but not posted into the cash book. It is indeed, significant to note that despite similar observation made last year, no significant improvement is noted in this year too. These observations should not be allowed to remain just like a reference records but application and total compliance should be seen in its entirety.

ii.BANK RECONCILIATION STATEMENT

It's quite absurd to note that throughout the period covered by this report none of the Local Government Councils attempted to reconcile its Cash Book with the Bank Statement in compliance with the Financial Memoranda Provision number 19.25. In many atimes, cheques are not quoted against withdrawal made by most of the Local Government Councils which is a serious contravention of Financial Memoranda provision chapter 19.

iii.SUBSIDIARY BOOKS

Examination of these Books of Accounts reveals that subsidiary books such as; Deposits and Advances Ledgers, D. V. E. A, Abstract Books of Revenue and Expenditure, Capital Expenditure Ledger, Personal Emolument Register, Investment Ledger, Suspence Ledger, Remittances Ledger ,Loans Ledger, Vote Service Ledger etc.would appear not to have been part of the Treasury records while in some cases secured but not updated.

iv.REVENUE ACCOUNTS

It is pertinent note that the twenty one Local Government Councils of Kebbi State receipts the total sum of N30,906,730,605.17 as share of Statutory Allocation, ~~N~~11,149,264,292.91 as Value Added Tax and ~~N~~457,287,584.03 as Internally Generated Revenue .This clearly shown that the twenty one Local Government Councils receipts the overall sum of ~~N~~42,055,994,898.08 from the Federation Accounts Allocation Committee {FAAC} for the year ended 31st December 2021. While the sum of N457,287,584.03stand as the Internally Generated Revenue of the twenty one Local Government Councils of Kebbi State which represent just

1.09% for the year ended 31st December 2021. This further clearly shown over dependence on Statutory Allocation and neglecting local sources such as; Banks, furniture factories, Rice Mills, shops, filling station, Markets, Motor Parks, Sachet and bottle water factory, bakery, PHCN poles, medicine stores, private schools, private hospital, taxi, other commercial riders (Okada), viewing centre, computer business centre, restaurant, Fast food joints, barbing saloon, G. S. M, point of sale, Private Media Houses, Hotels, Legal Chambers, Blocks factory, Motor Vehicle Company, Aluminum Company etc instead of expanding the revenue base by creating additional sources.

v. BUDGET PREPARATION

It has been noted with displeasure that budget preparation was very untimely with much dependent on Statutory Allocation from the Federation Accounts Allocation Committee {FAAC}. Further observation revealed that implementation of the Budget by most the Councils is becoming difficult if not impossible during the period under review. In an added injury to the wound, neglecting and abusing subsidiary books by many Local Government Councils severely impeded full implementation and adherence to the budget provisions.



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

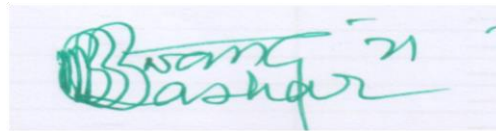
STATEMENT OF OPINION OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

In compliance with section 125 sub section 2 of the 1999 constitution of the Federal Republic of Nigeria {as amended}, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021.

The Audit was conducted in accordance with the Generally Accepted Auditing Standards and inconsonance with Public Administration Law NO 2 of 1978.

Accordingly, I have examined the Accounts and Annual Financial Statements of the 21 Local Governments Councils, Local Government Service Commission, Local Government Staff Pension Board, Primary School Staff Pension Board, Emirate Councils, 21 Local Government Education Authority, Primary Health Care Development Agency, Social Security Welfare Fund and the Joint Local Government Accounts for the year ended 31st December 2021.

In my opinion, I have obtained all the information and explanation necessary for the purpose of my audit, except on the contrary as indicated in the report and the financial Statement reflects the financial position of the accounts give a true and fair view of the state of affairs of as at 31st December 2021.



BasharuBala Bashar

Ag. Auditor General for Local Governments

Kebbi State

**CONSOLIDATED CASH FLOW STATEMENTS OF 21 LOCAL
GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER
2021**

<i>CASH FLOW FROM OPERATING ACTIVITIES</i>	NOTE	2021	2020
RECEIPT			
Internally Generated Revenue	3	457,287,584.03	418,449,291.75
Grant Subvention	4	-	-
VAT	5	11,149,264,292.91	9,427,349,622.77
Statutory Allocation	6	30,906,730,605.17	32,665,530,722.03
Miscellaneous	7	549,168,650.02	237,807,159.40
Total Receipts		43,062,451,132.13	42,749,136,795.95
PAYMENT			
Personal Enrolment	8	10,769,954,225.45	12,300,472,708.56
Education Services		7,681,265,444.50	7,593,946,140.59
Transport Service		1,378,659,464.75	1,605,288,240.00
Health Services		1,055,843,767.38	1,129,118,507.75
Mining & Petro-Chemical Services		233,753,962.80	895,476,528.69
Agricultural Services		1,372,490,574.00	1,288,579,317.71
Other General Nature	9	20,354,145,690.61	17,577,639,007.77
TOTAL PAYMENT		42,846,113,129.58	42,390,520,451.88
<i>Net Cash flow from operating Activities</i>		<i>216,338,002.55</i>	<i>358,616,344.07</i>
CASH FLOW FROM INVESTMENT			

ACTIVITIES			
Purchase and Construction of Assets	10	(102,539,752.10)	(37,125,857.50)
Purchase of Financial Market Instrument		(424,666,496.53)	(408,966,496.53)
Proceeds from Sale of Assets			1,501,000.00
<i>Net Cash Flow from Investing Activities</i>		<i>(527,206,248.63)</i>	<i>(444,591,351.04)</i>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from loan & Other Borrowing			
Dividend Received		56,484,950.00	71,935,959.62
Payment of Loan			
<i>Net Cash flow from Financing Activity</i>		<i>56,484,950.00</i>	<i>71,935,959.62</i>
<i>Net Increase/Decrease in Cash & its equivalent</i>		<i>(254,383,296.08)</i>	<i>(14,039,047.35)</i>
Cash & its equivalent as at 01/01/2021		374,591,838.27	388,630,885.62
Cash & its equivalent as at 31/12/2021		120,208,542.19	374,591,838.27

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ASSETS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
CASH& BANK BALANCE	14	121,628,124.52	320,721,105.87
INVESTMENT	15	424,669,496.53	408,966,496.53
ADVANCES	16	56,895,391.63	56,891,391.22
OTHERS	17	---	---
TOTAL		603,190,012.68	786,582,993.62
LIABILITIES		---	---
DEPOSITS	18	38,351,934.01	49,751,925.61
LOANS	19	---	---
GENERAL REVENUE	20	564,838,078.67	736,831,068.01
TOTAL		603,190,012.68	786,582,993.62

ALIERO LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED

31ST DECEMBER 2021



ALIERO LOCAL GOVERNMENT COUNCIL

P.M.B 9008 ALIERO, KEBBI STATE

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

ALIERO LOCAL GOVERNMENT STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the treasurer of Aliero Local government Council in accordance with the provisions of the finance (council and management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public finance resources by the local government council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign: ASAhero
Treasurer

Date: 28/02/2022

We accepted responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of local government as at 31st December 2021 and its operation for the year ended on that date.

ASAhero
Treasurer
Date: 28/02/2022

ASAhero
Chairman
Date: 28/02/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

The Financial Statements of Aliero Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Aliero Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

ALIERO LOCAL GOVERNMENT

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

CASH FLOW FROM OPENRATING ACTIVITIES	NOTE	YEAR 2021	YEAR 2020
Receipt	---	---	---
Internally generated revenue	3	23,577,164.30	20,214,870.00
Grant subvention	4	---	---
VAT	5	521,100,863.96	367,168,091.78
Statutory allocation	6	771,210,574.68	865,260,638.84
Miscellaneous	7	---	---
Total receipts	---	1,315,888,602.94	N1,252,643,600.62
PAYMENT	---	---	---
Personnel Emolument	8	380,238,620.63	321,044,420.82
Education services		140,189,047.43	139,671,485.44
Transport Services		17,384,400.00	15,675,675.00
Health services		35,850,811.44	35,850,811.44
Mining & Petrol-chemical services		---	---
Agricultural services		---	---
Other of General Nature	9	706,251,925.33	721,020,699.93
TOTAL PAMENT	---	1,279,914,804.83	N1,233,263,092.63
Net cash flow from operation activities	---	35,973,798.11	19,380,507.99
CASH FLOW FROM INVESTING	---	---	---

ACTIVITIES

Purchase/construction of asset	10	---	---
Purchase of financial market instrument	---	(17,142,857.14)	(17,142,857.14)
Proceeds from sales of assets	---	---	---
Net cash flow from investing activities	---	---	---
CASH FLOW FROM FINANCING ACTIVITIES	---	---	---
Proceeds from loan & other borrowing	11	---	---
Dividends received	12	---	---
Repayment of loan	13	---	---
Net cash flow from financing activities		---	---
Net increase/decrease in cash & its equivalent		18,830,940.97	2,237,650.85
Cash & its equivalent at 1/1/2021		2,274,398.20	36,747.35
Cash & its equivalent at 31/12/2021		21,105,339.17	2,274,398.20

ALIERO LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED
31ST DECEMBER, 2021

ASSETS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
CASH& BANK BALANCE	14	21,105,339.17	2,200,903.50
INVESTMENT	15	17,142,857.14	17,142,857.14
ADVANCES	16	---	---
OTHERS	17	---	---
TOTAL		38,248,196.31	N19,343,760.64
LIABILITIES		---	---
DEPOSITS	18	---	---
LOANS	19	---	---
GENERAL REVENUE	20	---	---
TOTAL		38,248,196.31	N19,343,760.64

ALIERO LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE
YEAR ENDED 31ST DECEMBER, 2021

REVENUE	NOTE	YEAR 2021	YEAR 2020
INTERNALLY GENERATED REV.	21	23,577,164.30	20,214,870.00
STATUTORY ALLOWANCES	22	1,292,311,438.64	1,232,428,730.62
CAPITAL RECEIPTS	23	---	---
TOTAL		1,315,888,602.94	N1,252,643,600.62
EXPENDITURE		---	---
RECURRENT EXPENDITURE	24	1,174,783,263.77	894,029,289.70
CAPITAL EXPENDITURE	25	120,000,000.00	356,413,407.42
TOTAL	---	1,294,783,263.77	N1,250,442,697.12
SURPLUS	---	21,105,339.17	2,200,903.50

Polaris Bank Limited
Birnin Kebbi Branch
1, Umaru Gwadu Road,
Birnin Kebbi, Kebbi State, Nigeria.
e-mail: info@polarisbanklimited.com
www.polarisbanklimited.com



RC 1525101

07th January, 2022

**The Director of Finance,
Aliero Local Government,
P.M.B 9008,
Aliero,
Kebbi State.**

Sir/Madam,

BANK CERTIFICATE

Account Name: Aliero Local Govt Council

Account Number: 1751076626

The above captured customer has requested for a letter of bank certificate.

We write to confirm that the closing balance of the account as of 31st December 2021 is N20,804,792.98 (Twenty million, Eight Hundred and Four Thousand, Seven Hundred and Ninety-Two Naira, Ninety-Eight Kobo) only.

Please note that the information contained in this document is given on the instruction of the referenced customer and without any liability on the part of the Bank or any of its officers.

Yours faithfully,

For: POLARIS BANK LIMITED

Authorized Signatory

Frederick Ossai

Authorized Signatory

Usman Shehu Kakale

Directors:

Muhammad K. Ahmad, OON (Chairman), Innocent C. Ike (Managing Director/CEO), Abdullahi S. Mohammed (ED), Segun Opeke (ED), Austin Jo-Madugu, Olu Odugbemi, Abdullahi Maikano Umar, Bata G. Wakawa (Non-Executive Directors).

EcoBank,
Aliero Branch,
Sokoto Road By Onions
Market, Aliero, Kebbi State.



10th January, 2022
The Director Of Finance,
Aliero Local Government,
P.M.B 9008,
Aliero, Kebbi State.

Sir/Madam,

BANK CERTIFICATE

Account Name: **Aliero Local Government Revenue Account**

Account Number: **4003071598**

The above captured customer has requested for a letter of bank certificate.

We write to confirm that the closing balance on the account as of 31st December, 2021 is **N12,968.30**

(Twelve Thousand, Nine Hundred and Sixty Eight Naira, Thirty Kobo) only.

Kindly note that the information contained in this document is given on the instruction of the referenced customer and without any liability on the part of EcoBank or any of its officers.

Yours faithfully,

For: ECOBANK NIGERIA LIMITED

Adejumo Oluwaseun

Customer Service Manager

Inaolaji Oluwatosin

Relationship Manger

Ecobank Nigeria Limited RC 89773

Head Office

Plot 21, Ahmadu Bello Way, P.O. Box: 72688, Victoria Island, Lagos, Nigeria

Tel: +234 (1) 2710391-5 E-mail: ENGContactCentre@ecobank.com

www.ecobank.com

Board of Directors:

Non-Executive Directors: Mr. Ade Ayeyemi; Mr. Eric Odhiambo (Kenyan); Mr. Emeka Onwuka (Independent); Mrs. Taba Peterside (Independent); Mr. Yusuf Suleiman (Independent); Alhaji Abu Idris (Independent); Mrs. Bola Adesola; Mrs. Bimbola Wright; Mrs. Titilayo Olujobi (Independent)

Executive Directors: Mr. Patrick Akinwuntan (Managing Director); Mrs. Carol Oyedeji; Mr. Adebisi Olagbami; Mr. Adekola Adeleke

ALIERO MICRO FINANCE BANK LIMITED



NO. 13, ATTAHIRU ROAD, TUDUN WADA, ALIERO
ALIERO LOCAL GOVERNMENT
KEBBI STATE
RC 220187



P.O. Box 17, Jega,
Kebbi State, Nigeria

Our Ref:

Your Ref:

Date:
11th January, 2022

The Director Finance
Aleiro Local Government Council
Aliero
Kebbi State

Dear Sir,

BANK CERTIFICATE

Account 0303000520

Account Name Aliero Local Government Revenue Account

The Subject Matter Refers

We confirm that the closing balance of account as at 31st December, 2021 is =N=287,577.89 (Two hundred and eighty seven thousand five hundred and seventy seven naira eighty nine kobo only).

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this bank or any of its officers.

Yours faithfully,

Yusuf Muh'd Abdullahi

MD / CEO

DIRECTORS

Alh. Dr. Usman Shehu (FCNA) - Chairman
Mal. Yusuf Muhammad Abdullahi - MD/CEO
Alh. Abubakar Abba - Director

Alh. Abdullahi Kallamu - Director
Alh. Moh'd Allami - Director
Solomon I. Alimasunya - Esq, Sec/Lega Adviser

ALIERO LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. INCOME AND EXPENDITURE

Examination of council records revealed that the sum of N1,299,042,216.24 would appear to have been received by the named Local Government Council as share of revenue from the state joint account together with the internally generated revenue. While sum of N1, 298,144,882.92 appear to have been expended leaving the total sum of N897, 333.64 unaccounted for .Details in appendix 'A' attached.

2. UNPREPARED VOUCHERS

In an attempt to ensure that all payment vouchers were properly recorded in the cash book. it was observed that forty four {44} number of payment vouchers amounting to the tune of N65,903,153.34 could not be physically brought to me for examination. In fact, up to the time of writing this report the affected payment vouchers were not presented to my office for audit inspection.

REVENUE COUNTER FOILS

Similarly, the spot scrutiny of all the receipts issued out to revenue collectors were properly recorded in the revenue distribution register and the same numbers are returned with the amount realized. Observation reveals that 18 eighteen number of revenue booklet receipts has been issued in the year 2021, would appear not to have been presented to me for my audit inspection.

In another development, further observation on revenue cash book revealed that the sum of N6,373,200.00 has been generated but surprisingly, the amount is not reflected in the Council's Revenue Account Bank Statement.

Further scrutiny also reveals that revenue in respect of private schools ,filling stations ,private hospital/clinics , G.S.M antenna, PHCN, Barbing Saloon, Restaurants, Computer Business Centre, POS, Shops, Sachet Water, Bakeries, Viewing Centers, Banks , Super Markets, Fast Food Joints, furniture factories etc would appear not have generated even a Kobo. However, this is an unacceptable claim and if nothing is done on the revenue officer and his subordinates, a special team will be sent to your council to ascertain the level of fraud committed at the same time recover the total sum diverted for selfish motives.

4. REVENUE COLLECTION

In comparison between main Cash Book revenue voucher entries on the debit side and the receipts posted in the revenue cash book it has been observed that main cash book recorded N23,577,164.30 while revenue cash book recorded N22,686,325.00 with a discrepancy of N890,839.30.

In another related development, the sum of N2,961,600.00 was generated as per receipt vouchers but does not appears in bank statement .

5. STUDENT ON COURSE

During the period under review Asmau Mohammed and Others were alleged to have been paid the sum of N26,000.00monthly (January to December 2021) incurring the total sum of N321,000.00 per annum in

respect of their allowances. In fact, it is noted with disheartening of mind that the sub receipt contained in the payment vouchers are the same with thirteen [13} students whose application was written since **06/07/2013**.

While Nasiru Mohammed and others were alleged to have been paid the sum of N120,000.00 in 12 month amounting to the tune of N1,440,000.00 and are 12 twelve in number and applied for sponsorship since 01/02/2016 (6 years ago).

To add more injury to the wound, none of these students submitted his/her admission letter, confirmation of admission, registration receipt or even identity card to enable me ascertain the course of study, duration and the name of the school is not known.

6. NYSC ALLOWANCE

It is in fact surprising to note that 2015 Batch of Co members are still in your payroll to the extent of allegedly paying ~~₦~~600,000.00 in 2021 alone. Further observation also revealed that the same 25 names are being repeated since 17/10/2015 to December 2021.

7. BESDA ALLOWANCE

Examination of the payment voucher in respect of Besda Allowances revealed that the sum of ~~₦~~1, 200,000.00 wasalleged to have been paid in12 calendar month, cumulatively amounting to the tune of ~~₦~~14,400,000.00. Further examination also revealed that the actual subtotal is N1,190,000.00 out of ~~₦~~1,200,000.00 leaving a discrepancy of ~~₦~~10,000.00. During the period the sum of ~~₦~~120,000.00 would appear to have been unaccounted for.

In a similar instance, the sum of N450,000.00 would appear to have been earmarked for the maintenance of office and N50,000.00 for purchase of stationery, with a cumulative sum of N500,000.00 in 12 months with a grand total of N6,000,000.00. Surprisingly, that was not utilized for the purpose intended due to deliberate misapplication of funds by the schedule officer.

8. LGEA DISBURSEMENTS

In comparison of payment voucher with conveyance approval and Bank statement a difference of N1,444,058.09 is uncovered. This is further noted in view of the fact that conveyance approval and payment voucher reflected the same amount of N140,245,011.90 while Bank statement shows N141,689,069.99. However, none of the treasury staff could give any satisfactory explanation on the apparent difference.

9. REPAIRS OF HEAVY DUTY VEHICLES

During the period covered by my report it was observed that the sum of N17,188,736.00 has been paid to Usman Mohammed for the repairs of Tipper and Pay loader. Further scrutiny reveals that none of the replaced parts were physically seen during the inspection. In addition, when contacted Attahiru Mohammed, the Director of Works confirmed that the replaced parts were auctioned and the proceeds added to the cost of repairs.

Further scrutiny revealed that neither the council minutes nor conveyance approval would appear to have been attached to the voucher.

10. BANK STATEMENT

In an attempt to ascertain the actual deposits with lodgment as per Bank Statement, it was noted with displeasure that the total sum of ₦2,193,000.00 deposit would appear not to have been traced through the Aliero Micro Finance Bank Statement. Appendix E refers

12. BUDGET PREPARATION

On payment voucher numbers 173/11/21 and 167/12/21 the sum of ₦2,000,000.00 and N80,000.00 would appear to have been paid to Mustapha Mohammed and Alh. Sani Umar respectively for the preparation, printing and binding of 2022 Budget. Again, these vouchers lack vital documents of a valid voucher.

13. SUPPLIES OF DRUGS

Observation on payment voucher number 181/2/21 amounting to the tune of ₦330,000.00 paid to Abubakar Umar for the supply of drugs, payment voucher number 182/2/21 amounting to ₦348,000.00 paid to Mohammed Shehu for supply of chemicals and payment voucher number 165/11/21 amounting to the tune of N66,000.00 paid to Attahiru A Mohammed for repairs of electrical. Further scrutiny reveals that none of these vouchers appear to have been approved and the alleged supplies were not charged to stores.

14. On payment voucher number 175/3/21 was a payment amounting to the tune of N1,300,000.00 to one Abdullahi Mohammed Kangiwa for participant at National Rice Festival at Zauro. The voucher lacks component of a legitimate payment contrary to Financial Memoranda chapter 14.

Again, on payment voucher number 172/12/21 the sum of ~~₦~~2,492,917.93 would appear to have been paid to Bello Haruna Dan Warai as assistance to orphanage refugees. To my surprise, the payment voucher was not accompanied with conveyance approval; as a result, this would not be accepted as a legitimate and proper charge against the council funds.

In another instance, the sum of ~~₦~~8,250,000.00 would appear to have been paid to Bello Haruna Dan Warai on payment voucher number 10/02/2021 in respect of assistance to flood victims. However, observation revealed that the payment has not been approved and items were not charged to stores. Consequence upon the above, the same expenditure would not be accepted as a proper charge against the council funds.

In another development, and on payment voucher number 179/2/21, the sum of ~~₦~~4,822,847.67 was paid to Bello Haruna Dan Warai for the purchase of grains. The spot scrutiny revealed that the grains were not charged to stores and even the conveyance approval would not appear to have been attached to the voucher. However, this type of payment would not be administered as a proper charge against the council funds.

15. HARAJI

Observation on the three districts that is Aleiro, Sabiyel and Dan Warai reveals that none of these Districts appear to have remitted even a Kobo to the Council's revenue account. Your council needs to note that this is a very sad development in that, in the whole of Kebbi State, it is only in your Local Government that all the Districts defied the annual

collection of Haraji without a tentative reason, despite prompt payment of their salaries and other allowances. It is further noted with dismay that the receipts were released to them for the collections of yearly Haraji 2021 since 07/10/2021 but up to this time of my writing this report none of the receipts would appear to have been return to treasury.

ARGUNGU LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER 2021



Office of the Executive Chairman

ARGUNGU LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

Over Ref:

Date:

STATEMENT OF FINANCIAL RESPONSIBILITY

These Financial Statement have been prepared by the Treasurer of Argungu Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The Financial Statements comply with general accepted according practice.

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

Sign 

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December 2021 and its operations for the year ended on that date.



22/2/2022

Treasurer



22/2/2022

Chairman



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

The Financial Statements of Argungu Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Argungu Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

STATEMENT NO. 3
ARGUNGU LOCAL GOVERNMENT COUNCIL
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTES	CURRENT YEAR 2021	PREVIOUS YEAR 2020
<u>Cash Flows from Operating Activities</u>			
<u>Receipts</u>			
“ Internally Generated Revenue	3	33,756,900.00	39,246,600.00
“ Grants Subventions	4		
“ VAT	5	389,233,410.15	406,672,344.00
“ Statutory Allocations	6	2,120,743,821.62	2,043,871,232.71
“ Miscellaneous	7		
Total Receipts		2,543,734,131.77	2,489,790,176.71
<u>Payments</u>			
“ Personal Emoluments	8	516,000,000.00	1,694,759,993.62
“ Education Services		426,000,000.00	435,000,000.07
“ Transport Services		31,414,309.58	14,980,184.00
“ Health Services		35,850,811.57	35,850,811.42
“ Mining & Petro-Chemical Services			
“ Agricultural Services		61,608,333.33	86,000,000.00
Other of General Nature	9	1,472,066,055.17	215,799,182.65
Total Payments		2,542,939,509.65	2,482,590,176.71
<i>Net Cash Flow from Operation Activities</i>		<i>794,622.12</i>	<i>3,600,000.00</i>
<u>Cash Flow from Investing Activities</u>			
Purchase Construction of Assets	10		
Purchase of Financial Market Instruments		(14,500,000.00)	(14,500,000.00)
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		<i>(13,705,372.88)</i>	<i>(10,900,000.00)</i>
<u>Cash Flow from Financing Activities</u>			
Proceeds from Loan & Other Borrowing	11		
Dividends Received	12	1,250,000.00	
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>			
Net Increase/Decrease in Cash & Its Equivalent		(12,455,377.83)	(10,900,000.00)
Cash & Its equivalent of 1/1/2021		12,457,544.87	23,357,544.87
Cash & Its equivalent of 30/12/2021		2,166.99	12,457,544.87

ARGUNGU LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED
31ST DECEMBER, 2021

ASSETS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
CASH AND BANK BALANCE	14	-	-
CASH ON HANDS		-	-
CASH AT BANK		2,168.99	23,357,576.87
INVESTMENT	15	14,500,000.00	4,500,000.00
ADVANCES	16	28,787,000.00	28,787,000.00
TOTAL		43,289,168.99	66,644,576.87
LIABILITIES			
DEPOSITS	17	16,294,445.45	16,294,445.45
LOANS	18	-	-
GENERAL REVENUE	19	2,509,977,231.77	2,487,790,176.71
TOTAL		2,526,271,677.22	2,506,634,622.16

**RE ARGUNGU LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR
THE YEAR ENDED 31ST DECEMBER, 2021**

MAIN ACCOUNT

1. **INCOME AND EXPENDITURE:-** In an effort to determine the actual receipts and expenditure, it was observed that your Local Government Council received the sum of ₦2,469,622,080.39 as share of revenue from State Joint Account including salaries, overhead cost, security vote, allowances and women empowerment while the sum of ₦2,439,754,586.24 would appear to have been expended leaving an apparent balance of ₦29,867,32.14 unaccounted for. See appendix "A" refers.

2. **THE CASHBOOK:-** It is quite worrisome to note that, the upkeep of this important book of account was not encouraging in that even monthly balancing is ignored by the cashier. Cheques are not quoted against the payment vouchers and contra entries appear not to have been done. Moreover, the cash book is characterized with serious abnormalities contrary to financial memorandum chapter 19.

3. BANK RECONCILIATION STATEMENT

It is disheartening to note that the council treasury deliberately ignored and abused Financial Memoranda provision No. 19.23 and 19.24. In view of the fact that the Cashier intentionally failed to discharge the responsibility of preparing monthly reconciliation to ensure that each

transaction that reflected in the statement of account is taken care of in the cashbook.

4. STORE RECORDS/CONTRACT REGISTER/MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE/DEPOSIT LEDGER

It has been observed with displeasure that the above listed important treasury books of account have been neglected completely for quite a very long period of time. To the extent that none is maintained which is a clear contravention of Financial Memoranda chapter 23, thereby making the preparation of Annual Account almost impossible.

7. **OVERHEAD COST:-** Your Local Government Council has received the sum of ₦3,000,000.00 monthly with total sum of ₦36,000,000.00 per annum, surprisingly only the sum of ₦35,400,000.00 would appear to have been expended leaving the sum of ₦600,000.00 unaccounted for.

8. UN-RECEIPTED PAYMENT VOUCHER

In the course of sorting and examination of paid vouchers, the sum of ₦101,847,318.22 would appear to have been paid monthly but to my dismay none of these beneficiaries appear to have signed or even acknowledged the receipts of these payments.

PROJECT VERIFICATION

Payment Voucher number 78/04/21 the sum of ₦10,154,283.58 was paid to contractor ASAMATU HAMZA for clearance of road side along Lailaba Area. On the spot verification of site revealed that though the work was done, it appears that the contract was highly inflated. However, in my assessment, ₦9,154,283.54 would be adequate to do the job thereby

considered the sum of N1,154,283.58 as over payment that lacks legal grounds and unaccounted for.

REVENUE

1. **Haraji:-** Observation on Haraji as a source of revenue to the council disclosed that 2020/2021 assessment shows 21940 eligible Tax Payers. Moreover, the total Haraji supposed to be collected stands at ~~N~~2,194,000.00 but surprisingly only the sum of ~~N~~1,965,000.00 was realized leaving the balance of ~~N~~229,000.00 with the hands of District Heads.

2. **Rice Mill:-** It was observed that WACCOT RICE MILL lodged only the sum of ~~N~~1,000,000.00 into council revenue account throughout the period under review. Further observation disclosed that the council refuses to be on the negotiating table with the management of WACCOT to review the under payment of annual tax from ~~N~~1,000,000.00 to a reasonable amount of at least N12,000,000.00 per annum. In view of the fact that ~~N~~1,000,000.00 is an unacceptable bidding, considering the profit after tax declared by WACCOT RICE MILL.

Similarly, Umami Rice Mills being newly constructed Rice Mill lodged only the sum of ~~N~~3,000.00 into Local Government Account per annum which too small, unacceptable and will not be tolerated anymore.

The Local Government Council should explain in details why the sum of ~~N~~3,000.00 is accepted in the first place? Second, if there is any collaboration between your council revenue staff and Umami Rice Mill for accepting an amount that even the road side vulcanizer could pay without hitches.

3. **Mass Communication:-** The global system and number of Communication mask:-

MTN: 8 communication mask at ₦ 40,000.00	=	320,000.00
AIRTEL: 7 communication mask at ₦ 30,000.00	=	210,000.00
GLO: 3 communication mask at ₦ 30,000.00	=	Nil
ETISALAT: 3 communication mask at ₦ 30,000.00	=	Nil
	=	₦ 530,000.00

It is quite unfortunate that GLO and ETISALAT refused to remit a kobo into Local Government Council Account and still enjoying the same privileges of market freely. Moreover, all these mobile communications are not undertaking any developmental projects within the community in which they operates.

4. **Annual Collection:-** other sources include shops, filing station, bottle water, bakery, PHCN poles, medicine store, private schools, private hospital, commercial riders (Kabu-Kabu), viewing centre, computer business centre, restaurant and barbing saloon etc. In all these sources only the sum of ~~₦~~300,000.00 was realized per annum. It is further noted with dismay that your council does not attached much importance on the internally generated revenue.

5. **Market/Motor Parks/Cattle Market/Departmental Receipts:-**

It has been noted with great displeasure that, despite the importance of these sources your Local Government Council only realized the sum of ~~₦~~227,000.00. The amount in question is too small and unacceptable. Further scrutiny reveals that even the cattle market in Argungu Local

Government Council would generate more than ₦227,000.00 in twelve calendar month.

6. **Indigene Certificate:-** Observation on indigene certificate within the year under review reveals that nothing would appear to have been lodged into Local Government Revenue Account.

7. **Bank:-** As source of generating revenue only the sum of ₦50,000.00 would appear to have been paid by UBA to the Local Government Council for the period under review .

Investment:- Your Local Government Council has invested so much in the following organization or companies:-

1. Home Savings	-	17,142,857.15
2. Sokoto Cement	-	4,000,000.00
3. UDB	-	500,000.00
	-	₦14,500,000

Observation further disclosed that your Local Government Council collected only a dividend of the sum of ₦1,250,000.00 which is not encouraging.



**AREWA LOCAL GOVERNMENT COUNCIL
OF KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



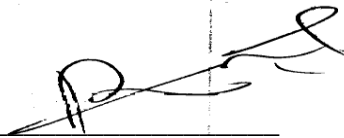
Office of the Executive Chairman
AREWA LOCAL GOVERNMENT COUNCIL
KANGIWA, KEBBI STATE OF NIGERIA

Our Ref: _____ Your Ref: _____ Date: _____

AREWA LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL RESPONSIBILITY
STATEMENT NO. 1

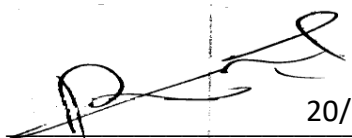
These Financial Statements have been prepared by the Treasurer of Arewa Local Government Council in accordance with the provision of the Finance (Council and Management) Act 1958 as amended. The Financial Statement complies with generally accepted accounting practice.


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

Sign: 
Treasurer

Date: _____

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management Act 1958as amended).
our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2021 and its operations for the year ended on that date.


Treasurer 20/2/2022


Chairman 20/2/20221



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Arewa Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Arewa Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

**AREWA LOCAL GOVERNMENT
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST
DECEMBER, 2021**

ASSETS	NOTE	2021	2020
RECEIPT	-	-	-
Internally Generated Revenue	3	41,230,001.19	34,350,000.97
Grant Subvention	4	-	-
VAT	5	677,322,173.16	
Statutory Allocation	6	1,735,866,962.63	483,364,232.38
Miscellaneous	7		2,248 915 491.73
Total Receipts		2,454 419 136.98	2,766,629 725.08
PAYMENT			
Personal Enrolment	8	571,244,856.72	564,515,784.96
Education Services		553,450,797.72	530,530,797.96
Transport Service		40,000,000.00	330,000,000.00
Health Services		35,850,811.44	35,850,811.44
Mining & Petro-Chemical Services		-	-
Agricultural Services			31,405,978.29
Other General Nature	9	1,300,589,243.24	1,235,931 035.21
TOTAL PAYMENT		2,461,535,709.12	2,728,234,407.62
Net Cash flow from operating Activities		(7,116,572.14)	38,395,317.46

**CASH FLOW FROM INVESTMENT
ACTIVITIES**

Purchase and Construction of Assets	10	-	
Purchase of Government property		-	
Purchase of Financial Market Instrument		(18,404,000.00)	(18,404,000.00)
Proceeds from Sale of Assets		-	
Net Cash Flow From Investing Activities		(25,320,572.14)	19,855,317.46

**CASH FLOW FROM FINANCING
ACTIVITIES**

Proceeds from loan & Other Borrowing			
Dividend Received			
Payment of Loan			
Net Cash flow from Financing Activity			19,855,317.46
Net Increase/Decrease in Cash & its equivalent		(25,520,572.14)	19,855,317.46
Cash & its equivalent as at 01/01/2021		26,038,688.41	6,183,370.92
Cash & its equivalent as at 31/12/2021		518,116.27	26,038,688.41

**AREWA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED
31ST DECEMBER, 2021**

S/N	PARTICULARS	2021	2020
<u>ASSETS</u>			
1.	CASH AT BANK	518,116.27	26,038,688.41
2.	INVESTMENT	18,404,000.00	18,404,000.00
3.	ADVANCES	17,208,391.63	17,208,391.22
	TOTAL	36,130,507.90	61,651,079.63
<u>LIABILITIES</u>			
4.	DEPOSIT	12,795,674.48	16,795,647.58
5.	GENERAL REVENUE BALANCE	23,334,833.42	44,855,405.05
6.	LOAN	-	-
7.	OVER DRAFT	-	-
		36,130,507.90	61,651,079.63

**RE AREWA LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

A. MAIN ACCOUNT

1. **Income And Expenditure:-** Audit inspection of the available accounting records at my disposal revealed that, Arewa Local Government Council has received the sum of ₦1,746,322,030.62 as share of revenue, while the sum of ₦1,742,238,559.24 would appear to have been expended leaving the balance of ₦4,083,471.38 unaccounted for.

2. **The Council Cashbook:-** During the period under review, observation on main reveals that, the upkeep of this important book of account was not encouraging, although most of the accounting transaction were recorded both credit and debit side of the cashbook. Still more effort should be made to ensure that, the cash book has been balance off from beginning to the end of accounting year in accordance with provision of FM 19:20 and 19:34.

3. **Bank Reconciliation Statement:**

It is disheartening to note that the council treasury ignored and abused FM provision No. 19:23. Consequently, even month reconciliation was not done.

4. **Un-receipted Payment Vouchers:-** In yet another development, examination of council records revealed that, the sum of ₦106,609,599.10 was paid monthly and have been transferred to various accounts as directed by Ministry For Local Government but none of the beneficiaries acknowledged the receipt of payment made. See appendix "B" for details.

5. **Un-presented Payment Vouchers:-** Scrutiny of treasury records at my disposal shows that payment vouchers worth the sum of ₦2,390,000.00 were not made available to me up to the time of writing this report, contrary to FM 14:29.

6. **Unclaimed Payment Vouchers:**

Examination of records available for audit inspection revealed that payment vouchers worth the sum of ₦4,200,000.00 paid to sundry persons as allowances for duty tour in respect of insurgency happening across the State. Surprisingly none of the beneficiaries appended his signature to confirm the claims. See appendix "D" for details.

7. **Overhead Cost:-** Your Local Government Council received the sum of ₦3,000,000.00 on monthly basis and totaling the sum of ₦36,000,000.00 per annum. It was further noted with displeasure that only the sum of ₦35,100,000.00 would appear to have been expended leaving the sum of ₦900,000.00 unaccounted for.

8. **Payment Vouchers:-** Examination of payment voucher posted into cashbook and its appear in the bank statement for the period under review with 15/12/2021 payment voucher number worth the sum of ₦10,708,000.00. The spot verification revealed that the amount was allocated to Local Government Council to cater for Christmas celebration but surprisingly the submission attached to the payment voucher was not enough to explain the details on how the sum of ₦10,700,000.00 was expended. Moreover, the break down on how ₦10,700,000.00 was distributed was not disclosed in the submission and therefore, the payment voucher lacks merit of a valid payment vouchers.

9. Departmental Vote Expenditure Account (DVEA):- This is very important book of account and also a means of controlling expenditure in Local Government where all accounting transaction are recorded departmentally, control by officer controlling vote or his representative to ensure funds are sufficient to incurred expenditure within head and subhead. Nevertheless, this important book was neglected by your Local Government Council.

Others added to this are:-

Internal Audit Unit:- During the period covered by my report, this important unit with powers to operate and conduct pre payment audit appear to have been neglected and abused. Thereby intentionally denied him access to his franchise and to function effectively.

10. Store Records, Contract Register, Monthly Abstract of Revenue and Expenditure

These are all important treasury book of account, yet the treasurer ignored, neglected and abused them. Such negative action was contrary to FM provision chapter 18, 21, 22 and 23.

C. REVENUE

1. Internally Generated Revenue:

It has been noted with great displeasure that only the sum of ₦3,677,000.00 would appear to have been collected by your council throughout the period covered by my report. However, the spot scrutiny also revealed that the council has not attached serious importance on the collection of Internally Generated Revenue due to over dependence on Statutory Allocation.

2. **Haraji:-** Examination of revenue books revealed that, the sum of ₦2,570,800.00 was supposed to have been collected as Haraji for 2020/2021 year of assessment. However, only the sum of ₦2,227,600.00 would appear to have been actually collected from District Heads as revenue, while the remaining balance of ₦343,200.00 are yet to be remitted by District Heads. See appendix "H" for details.

3. **Mass Communication:-**

MTN: 2 communication mask at ₦40,000	=	80,000.00
AIRTEL: 1 communication mask at ₦30,000	=	30,000.00
GLO: 1 communication mask at ₦30,000	=	30,000.00
	=	₦140,000.00

The details above shows total revenue declared by Arewa Local Government as regard to Mass Communication. However, none of the Local Government Official either provided a payment voucher that tentatively explained how the amount was expended.

4. **Annual Collection:**

The Council sources includes; shops, filling station, sachet and bottle water, PHCN poles, medicine stores, private Schools, private hospitals, commercial riders (Kabu-Kabu), viewing centers, computer business centers, barbing saloon and restaurants etc. Observation on these sources reveals that due to over dependence on Statutory Allocation, revenues accruing are neglected to the extent that only the sum of ₦500,000.00 was realized .

5. **Motor Park/Market/Cattle Market/Departmental Receipts:-**

It has been noted with disheartening of mind that only the sum of ~~₦~~427,500.00 would appear to have been collected and lodged into the revenue account. Here, the treasurer and revenue officer needs to redouble their efforts to ensure improvement and blocks all loopholes and leakages. Else, appropriate sanction would be applied against them.

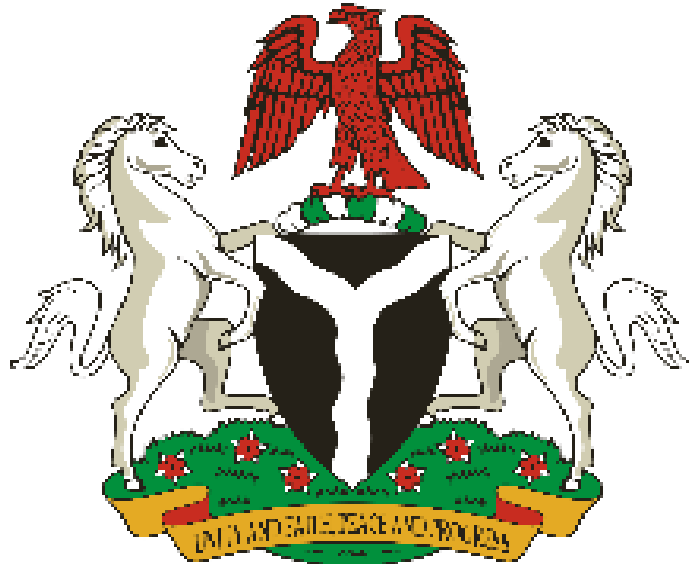
6. **Indigene Certificate:-** In a similar instance, only the sum of ~~₦~~30,000.00 was realized from this source during the period under review. In fact, the amount realized is not materialistic in view of the number booklets exhausted.

7. **Investment:-** The Local Government Council has invested so much in the following organization or companies:-

4. Home Savings	-	10,000,000.00
5. Sokoto Cement	-	4,000,000.00
6. UDB	-	500,000.00
7. Micro Finance Kangiwa	-	5,000,000.00
8. Fidelity Bank	-	500,000.00
	-	₦18,404,000.00

It is further noted with dismay the how your council neglected its investment by turning a blind eye on public funds sunk in the above quoted companies. It is unbelievable to note that these investments have not yielded even a penny, despite the lamp sum involved.

FEDERAL REPUBLIC OF NIGERIA



AUGIE LOCAL GOVERNMENT COUNCIL OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS FOR THE

YEAR ENDED

31ST DECEMBER 2021



Office of the Executive Chairman

AUGIE LOCAL GOVERNMENT COUNCIL

KEBBI STATE OF NIGERIA

OFFICE ADDRESS: AUGIE LOCAL GOVERNMENT SECRETARIAT, AUGIE, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENTS NO. 1

STATEMENT OF FINANCIAL RESPONSIBILITIES

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the finance (control and management) act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2021 and its operation for the year ended on that date.

TREASURER

CHAIRMAN

12/2/2022

DATE

12/2/2022

DATE



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

The Financial Statements of Augie Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Augie Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

STATEMENT NO.3
AUGIE LOCAL GOVERNMENT COUNCIL
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTES	CURRENT YEAR	PREVIOUS
		Nm	YEAR
		2021	Nm
			2020
<u>Cash flow from operating Activities</u>			
<u>Receipts</u>			
*Internally Generated Revenue	3	11,000,000.00	10,500,000.00
*Grants/Subventions	4	-	
*VAT	5	106,792,562.16	423,971,943.73
*Statutory Allocations	6	1,518,786,374.20	128,626,295.51
*Miscellaneous	7	-	-
Total Receipts		1,652,931,215.20	1,720,737,239.24
<u>Payments</u>			
*Personally Emoluments		487,290,215.36	421,371,198.48
*Education services	8	334,795,405.99	334,800,000.00
*Transport services		550,000,000.00	575,692,459.57
*Health services		35,850,811.44	35,850,811.44
*Mining & Petro-Chemical services		-	-
*Agricultural services		71,200,000.00	30,000,000.00

*Other of General Nature		178,713,103.37	280,751,615.25
Total payments		1,652,849,536.16	1,678,466,084.24
Net cash flow from Operating Activities		81,679.04	42,271,154.50
<u>Cash flow from investing Activities</u>			
Purchase/Construction of assets		(30,000,000.00)	(37,125,854.50)
Purchase of Financial Market Instruments	10	(16,644,161.15)	(16,644,161.15)
Proceeds from Sales and Assets		-	-
Net Cash Flow from Investing Activities		(46,562,482.11)	(11,498,861.35)
<u>Cash flow from Financing Activities</u>			
Proceeds from Loan & Other Borrowing	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net cash flow from Investing Activities		-	-
Net increase/Decreases in Cash & Its Equivalent		(46,562,482.11)	(11,498,861.35)
Cash & its equivalent at 1/1/2021		46,757,086.51	58,255,947.86
Cash & its equivalent at 31/12/2021		194,604.40	46,757,086.51

AUGIE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED

31ST DECEMBER, 2021

	NOTES	CURRENT YEAR Nm 2021	PREVIOUS YEAR Nm 2020
<u>ASSETS</u>			
Cash and Bank Balances	14	194,604.40	41,611,786.71
Investments	15	16,644,111.15	16,644,161.15
Advances	16		
Others	17		
Total		16,838,765.55	58,255,947.86
<u>LIABILITIES</u>			
Deposits	18	3,633,997.54	3,633,997.54
Loans	19		
General Revenue	20	13,204,768.01	2,221,952.32
Total		16,838,765.55	58,255,947.86

**AUGIE LOCAL GOVERNMENT COUNCIL FINDINGS FOR THE YEAR
ENDED 31ST DECEMBER, 2021**

2. BANK RECONCILIATION STATEMENT

It is disheartening to note that bank reconciliation statement has never been prepared during the period under review contrary to F.M provision 19.23 and 19.24.

3. DEPARTMENTAL VOTE EXPENDITURE ACCOUNT AND MONTHLY AND DAILY ABSTRACT

In a yet another development, examination of the available records reveals that, these important books of account were not maintained at all by your Council during the period under review. However, assure me that these books of accounts are now reopened, updated in accordance with F.M provision No. 21.9 (1 – 7) and would not be neglected any longer.

STATUTORY DEDUCTION

The spot observation from January to December 2021 when the Nigerian Financial Intelligence Unit ordered that Local Government subvention should be paid directly into their accounts. Augie Local Government council have been deducting fund which are statutory and remitting same into the respective accounts of the Agencies and Trade Unions as follows:-

- i. The total sum of ₦2,251,406.93 was transferred to Nigeria Union of Local Government Employees (NULGE) account as union dues during the period.

- ii. The sum of ~~N~~4,133,537.07 was deducted and transferred to the account of Medical and Health Workers Union.
- iii. Also the sum of ~~N~~16,547,168.93 was deducted and transferred to the Board of Internal Revenue as (PAYE) during the period mentioned above. While scrutinizing these payment vouchers, I discovered that Augie Local Government Council only effected the deductions and transfers without minding to obtain receipts of these payments.

INTERNALLY GENERATED REVENUE

It is disheartening to observe that during period under review, revenue records in respect of the named Local Government Council are yet to be presented for audit inspections despite several requests. As such, this inevitably made it impossible to accurately authenticate the genuineness or ascertain the revenue generated. This further revealed that such records were never maintained by the revenue officer contrary to the financial memoranda provision chapter 6.



**BAGUDO LOCAL GOVERNMENT COUNCIL
OF KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER 2021



BAGUDO LOCAL GOVERNMENT COUNCIL

KEBBI STATE

OFFICE OF THE EXECUTIVE CHAIRMAN

Our Ref: _____

Your Ref: _____

Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

This Financial Statement has been prepared by the Treasurer of Bagudo Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The Financial Statements comply with general accepted accounting practice.

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

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Bagudo Local Government as at 31st December 2021 and its operations for the year ended on that date.

Treasurer

02/2/2022

Chairman

02/2/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Bagudo Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Bagudo Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

**BAGUDO LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2021**

S/ N	CASH FLOW FROM OPERATING ACTIVITIES	NOTE	YEAR 2021	YEAR 2020
	RECEIPTS		N	N
	INTERNALLY GENERATED REVENUE	3	20,031,000.00	18,415,517.00
	GRANTS AND SUBVENTIONS	4	NIL	NIL
	VALUE ADDED TAX	5	761,175,740.19	536,313,421.45
	STATUTORY ALLOCATIONS	6	1,339,827,585.63	1,494,542,455.53
	MISCELLANEOUS	7	NIL	NIL
	TOTAL RECEIPTS		2,121,034,325.80	2,049,271,393.98
	PAYMENTS			
	PERSONAL EMOLUMENTS	8	437,519,728.56	416,101,866.01
	EDUCATION SERVICES		440,594,555.85	447,859,117.46
	TRANSPORTS SERVICES		17,000,000.00	17,000,000.00
	HEALTH SERVICES		42,850,811.44	42,850,811.44
	MINING AND PETROL-CHEMICAL SERVICE		NIL	NIL
	AGRICULTURAL SERVICES		75,000,000.00	75,000,000.00
	OTHERS OF GENERAL NATURE	9	1,111,551,742.04	1,003,418,656.95
	TOTAL PAYMENT		2,124,516,837.89	2,002,230,451.86
	NET CASH FLOW FROM OPERATING ACTIVITIES		(3,482,512.09)	47,040,943.12
	CASH FLOW FROM INVESTING ACTIVITIES			
	PURCHASE/CONSTRUCTION OF ASSETS			
	PURCHASE OF FINANCIAL MARKET INSTRUMENTS	10	(25,750,000.00)	(20,000,000.00)
	PROCEEDS FROM SALES OF ASSETS			
	NET CASH FLOW FROM INVESTING ACTIVITIES		(29,232,512.09)	27,040,943.12
	CASH FLOW FROM FINANCING ACTIVITIES			
	PROCEEDS FROM LOANS & OTHER BORROWING	11	-	-
	DIVIDENDS RECEIVED	12	-	587,940.00
	REPAYMENT OF LOANS	13		
	NET CASH FLOW FROM FINANCING ACTIVITIES			5,760,988.64
	NET INCREASE/DECREASE IN CASH & ITS EQUIVALENT		(29,232,512.09)	27,628,883.12
	CASH AND ITS EQUIVALENT AS AT 1ST JANUARY 2021		29,778,548.97	2,149,665.85
	CASH & ITS EQUIVALENT AS AT 31ST DECEMBER 2021		546,036.88	29,778,548.97

**STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/N O	INCOME	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
	<u>ASSETS</u>			
A	CASH AND BANK BALANCES	14	546,036.88	2,149,665.85
B	INVESTMENTS	15	25,750,000.00	20,000,000.00
C	ADVANCES	16	NIL	NIL
D	OTHERS	17	NIL	NIL
	TOTAL		26,296,036.88	22,149,665.85
	LIABILITIES			
A	DEPOSITS	18	NIL	NIL
B	LOANS	19	NIL	NIL
C	GENERAL REVENUE RESERVES	20	26,296,036.88	22,149,665.85
	TOTAL		26,296,036.88	22,149,665.85

**BAGUDO LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER 2021**

S/NO	HEAD	DETAILS OF RENENUE	YEAR 2021	YEAR 2020
1	1001	TAXES	2,113,200.00	2,480,000.00
2	1002	RATES	2,605,000.00	1,049,100.00
3	1003	LOCAL LICENCES FEES & FINES	4,345,750.00	2,700,000.00
4	1004	EARNINGS FROM COMMERCIAL UNDERTAKINGS	8,464,980.00	8,415,517.00
5	1005	RENT ON LOCAL GOVT PROPERTIES	1,903,100.00	3,182,960.00
6	1006	INTEREST PAYMENTS & DIVIDEND	598,970.00	587,940.00
7	1007	GRANTS		
8	1008	MISCELLENEOUS		
		TOTAL INTERNALLY GENERATED REVENUE	20,031,000.00	18,415,517.00
9	1009	i. VAT	761,175,740.17	536,313,421.45
		ii. STATUTORY ALLOCATIONS	1,339,827,585.63	1,494,542,455.53

	TOTAL STATUTORY ALLOCATIONS	2,101,003,325.80	2,030,855,876.98
	GRAND TOTAL	2,121,034,325.80	2,049,271,393.98

RE BAGUDO LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACCOUNTING RECORDS

During the period covered by my audit inspection, the treasurer alleged that all salary financial records relating to June, July and August 2021 are still Ministry for Local Government and Chieftaincy Affairs up to the time of filing this report. Furthermore, it is noted with dismay that no meaningful effort is done by the council treasurer to retrieve the said documents.

INTERNALLY GENERATED REVENUE

It has been noted with great displeasure the level of mishandling of Internally Generated Revenue due to over dependence on Statutory Allocation. Further scrutiny also disclosed that the council was only able to generate the sum of ₦13,185,000.00 which is insignificant in comparison with the budgeted figure of the year. Again, contrary to Financial Memoranda provision chapter 6, the council failed to maintain vital books of revenue records such as revenue collectors' cash book, distribution register etc due to negligence and abuse of the chapter quoted above. Consequence upon the above, even the total amount quoted above was extracted from the council revenue statement of account. Further observation confirmed that the council withdraw the sum of ₦5,547,000.00 from the revenue account without proper disclosure on the purposed intended nor documentation which is termed as misplacement of public funds.

Other revenue sources from the revenue records such as cattle market, dry season farming, private clinics, schools, indigene certificate, sachet water factory, bakery, barbing salon, computer business center, POS, medicine stores, tailoring centre, filling station, rice mills etc, could not be accounted for in any of the council revenue cash book.

BOOKS OF ACCOUNT AND RECORDS

- a. **Cash Book:-** Treasury cashbook which consist of the prime accounting entry around which all other entries in the subsidiaries books are extracted would appear not to have been properly kept and maintained in accordance with the Financial memoranda provision chapter 19. Further scrutiny revealed that this main book of account was full of incomplete posting of transactions thereby making extraction of opening and closing balances impossible.
- b. **Stores Record:-** Audit inspection of council central store revealed non-compliance with F.M 34.10(3). There was no proper supervision of council store and this was evidenced by non-maintenance of appropriate store records which is contrary to F.M 34.14 and F.M 34.18.
- c. **Internal Auditor:** The internal audit unit would appear not to have been allowed to conduct prepayment audit throughout the period under review. During the year under review, it was noted with disheartening of mine how the treasurer weaken the Unit, thereby deliberately disallowed it to function. Consequently, FM provision 40.3 and 40.11 would appear to have been violated.

4. INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 2021

Examination of accounting records revealed that the sum of ₦1,733,468,037.27 would appear to have been received by the named Local Government Council from Joint Accounts Committee (JAC) for the year under review. Surprisingly, only the sum of ₦1,715,587,647.45 would appear to have been expended thereby leaving an apparent balance of ₦17,880,389.82 unaccounted for.

PAYMENT VOUCHERS WITH IMPROPER DESCRIPTION AND DOCUMENTATION

In another development, various payments were discovered to have been prepared during the period under review amounting to the tune of ₦3,338,000.00 not in accordance with financial memorandum (F.M) provision chapter 14. These payments lacks details description and documentation, yet the treasurer Hamza Sahabi ignored the future consequences and effected the payments. In fact, his action was a deliberate attempt to silence how public funds were diverted for personal use. Accordingly, the action was a clear testimony of the Local Government loss of internal control while negligence and abuse of office by management becomes the order of the day. Further observation also disclosed that the Local Government intentionally ignored to resort to approvals and in a more glaring abuse of office by the treasurer, even the checking officer was not be allowed to endorsed these payments in question.

SALARY ACCOUNT

Examination of salary account records revealed that the sum of ~~₦~~425,987,086.40 was received for the payment of salary and allowances as recorded by the Local Government Council for the period . While the sum of ~~₦~~409,811,193.54 would appear to have been paid leaving an unaccounted balance of ~~₦~~16,175,892.86 and the balance is nowhere to be found in the council cashbook.

OVERHEAD COST

During the period covered by my report, the spot examination of the payment vouchers confirmed that the Local Government Council received the sum of ~~₦~~3,000,000.00 on monthly basis as overhead cost totaling ~~₦~~36,000,000.00 per annum from Joint Account Committee. Further scrutiny also revealed that only the sum of ~~₦~~33,245,000.00 would appear to have been expended leaving an unaccounted balance of ~~₦~~2,755,000.00 still unknown; as per the details below.

S/N	MONTHS	AMOUNT RECIEVED	AMOUNT EXPENDED	DIFFERENCE
1.	JANUARY	3,000,000.00	3,000,000.00	85,000.00
2.	FEBRUARY	3,000,000.00	3,000,000.00	85,000.00
3.	MARCH	3,000,000.00	3,000,000.00	85,000.00
4.	APRIL	3,000,000.00	3,000,000.00	85,000.00
5.	MAY	3,000,000.00	3,000,000.00	85,000.00
6.	JUNE	3,000,000.00	3,000,000.00	NIL

7. JULY	3,000,000.00	3,000,000.00	NIL
8. AUGUST	3,000,000.00	3,000,000.00	NIL
9. SEPTEMBER	3,000,000.00	3,000,000.00	NIL
10. OCTOBER	3,000,000.00	3,000,000.00	NIL
11. NOVEMBER	3,000,000.00	3,000,000.00	NIL
12. DECEMBER	3,000,000.00	670,000.00	2,330,000.00
TOTAL	N36,000,000.00	N33,245,000.00	N2,755,000.00

HARAJI ACCOUNT

Observation of Haraji Account records disclosed that the Local Government Council presented Tax assessment for the year 2020/2021, with the following details;

S/N	DISTRICTS	NO. OF TAX PAYERS	AMOUNT
1.	Zagga District	5,000	1,000,000.00
2.	Kende District	5,700	1,140,000.00
3.	Yamusa District	7,750	1,550,000.00
4.	Ka'oje District	8,550	1,710,000.00
5.	Bagudo District	5,300	1,060,000.00
6.	Illo District	4,300	860,000.00
7.	Bani District	4,500	900,000.00
8.	Kasati District	3,250	650,000.00

9. Bahindi District	2,650	530,000.00
	N47,000.00	N9,400,000.00

From the above table, the expected Haraji to be collected for the year 2020/2021 was ~~N~~5,990,900.00 and have been collected and Bank vide Haraji statement of account and Haraji cashbook presented to my office. While the total sum of ~~N~~3,409,100.00 was not either collected by the Districts Head or collected but not accounted for in any of the treasury records.



BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



OFFICE OF THE CHAIRMAN

BIRNIN KEBBI LOCAL GOVERNMENT
KEBBI STATE

P.M.B. 1011

INCASE OF REPLY PLEASE QUOTE

REF:..... Date:.....


Tel: 068-320509

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Birnin Kebbi local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The Financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory properly record the use of all public financial resources by the Local Government Council.

To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Sign: 
Treasurer


Date:.....

We accept responsibility for the integrity of these Financial statement the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of Local Government as at 31st December,2021 and it operations for the year ended on that date.



TREASURER
DATE:..... 17/3/2022



CHAIRMAN
DATE:..... 17/3/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Birnin Kebbi Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Birnin Kebbi Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

STATEMENT NO.3
BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTES	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<u>Cash flow from operation Activities</u>			
<u>Receipts</u>			
• Internal Generated Revenue	3	53,614,120.00	46,539,398.96
• Grants/Subventions	4	-	-
• V.A.T	5	512,824,183.00	566,424,045.80
• Statutory Allocations	6	2,624,726,247.00	2,757,439,787.00
• Miscellaneous	7	109,852,120.00	-
Total Receipts		3,301,016,670.00	3,370,403,231.73
<u>Payments</u>			
• Personal Emoluments	8	813,184,164.24	809,485,962.20
• Education Services	-	657,799,721.04	643,915,698.72
• Transport Services	-	-	-
• Health Services	-	36850,811.44	34,800,000.00
• Mining and Petro-Chemical Service	-	-	-
• Agricultural Services	-	380,619,411.01	341,681,481.17
• Other of General Nature	9	1,395,881,125.65	-
Total Payments		3,284,335,233.38	3,357,898,592.89
Net Cash flow from Operation Activities		16,681,436.62	12,504,538.84
<u>Cash flow from Investing Activities</u>			
• Purchase/Construction of Assets	10	(17,142,857.14)	(17,142,857.14)
• Purchase of Finance Market Instrument			
• Proceeds from Sales of Assets			
Net Cash flow from Investing Activities		(461,420.52)	
<u>Cash flow from Financing Activities</u>			
• Proceeds from Loan & Borrowing	11		
• Dividends Received	12	568,425.00	
• Repayment of Loan	13		
• Net Cash flow in the Investing Activities		107,004.48	(4,638,318.30)
• Net Increase/Decrease in Cash & its Equivalent		78,516.17	4,716,834.47
• Cash & its Equivalent at 1/1/2021.		185,520.65	78,516.17
• Cash & its Equivalent at 31/12/2021			

BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTES	2021	2020
<u>ASSETS</u>			
➤ Cash in Hand	1		
➤ Cash at Bank	2	185,520.65	78,516.17
➤ Investment Account	3	17,142,857.14	17,142,857.14
➤ Advances	4		
		17,154,797.57	17,321,372.31
<u>LIABILITIES</u>			
➤ Bank Overdraft	5		
➤ Deposits	6	3,750,000.00	3,750,000.00
➤ Surplus (Deficit) Account	7	13,404,797.57	13,392,372.31
		17,154,797.57	17,221,372.31

**RE BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL'S FINDINGS
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

1. **INCOME AND EXPENDITURE:-** It is disheartening to observe that the total sum of ₦3,338,139,637.71 was disbursed to Birnin Kebbi Local Government Council from the State Joint Local Government Account for the period under review. While the sum of ₦3,329,593,398.99 would appear to have been expended leaving a resultant balance of ₦8,546,238.72 unaccounted for.
2. **UN-PRESENTED PAYMENT VOUCHERS:-** It was observed that during the examination of the available records presented to me, payment vouchers to the tune of ₦22,462,440.48 were not completely prepared which is contrary to Financial Memoranda provision chapter 14
3. **NON REMITTANCE OF WITHHOLDING AND VALUE ADDED TAXES.**

Further observation reveals that the sum of N5,480,620.00 being withholding tax and N2000,000.00 Value Added Tax would appear not have been remitted to the appropriate Agencies.

SALARY

1. **INCOME AND EXPENDITURE (SALARIES AND ALLOWANCES)**

It was observed that, the sum of ₦800,452,325.79 was released to Birnin Kebbi Local Government Council for the payment of staff salaries and allowance (Net pay) from the Local Government Joint Account for the month of January to December 2021, while the sum

of ₦795,442,357.94 appears to have been expended on which the sum of ₦5,009,967.85 remains unaccounted for.

REVENUE

1. **LOCALLY GENERATED REVENUE:-** The revenue account of Birnin Kebbi Local Government Councils disclosed that the sum of ₦9,613,425.00 appear to have been generated in the year 2021 which less than 0.3% of the projected revenue for the year. Furthermore, vital books of account are not maintained such as Revenue Cash book, Daily abstract of revenue, Distribution Register which is contrary to the provision of financial memorandum 6.1, 6.2, 6.3, 6.4, 6.5 and 6.6 respectively.

**BUNZA LOCAL GOVERNMENT COUNCIL
OF KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

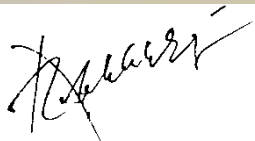
31ST DECEMBER 2021

OFFICE OF THE CHAIRMAN
BUNZA LOCAL GOVERNMENT
KEBBI STATE

STATEMENT OF FINANCIAL RESPONSIBILITY

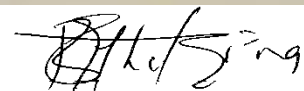
We accept responsibility for the integrity of these financial statement, the information they contain and their compliance with the finance (control and management) Act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of local government as at 31th December 2021 and its operation for the year ended on that date.



Treasurer

24/2/2022



Chairman

24/2/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Bunza Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Bunza Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

BUNZA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

CASH FLOW FROM OPERATING	NOTE	CURRENT YEAR	PREVIOUS YEAR
ACTIVITIES		2021	2020
RECEIPTS			
Internal Generated Revenue	3	28,828,859.82	21,175,500.00
Grant Subvention	4		
VAT	5	604,537,390.95	421,781,469.00
Statutory Allocation	6	1,403,507,250.08	1,588,480,262.63
Miscellaneous	7		
Total Receipts		2,036,873,500.85	2,031,437,231.63
<u>PAYMENT</u>			
Personal Emolument	8	563,725,434.25	569,958,834.36
Education Services		392,623,391.76	394,187,708.16
Transport Services		22,951,714.77	24,137,877.24
Health Services		35,850,811.44	35,850,811.44
Mining & Petrol Chemical Services			
Agricultural Services		129,586,667.12	132,485,291.75
Other Of General Services	9	895,031,119.18	854,588,580.06
TOTAL PAYMENTS		2,039,769,138.52	2,011,209,103.01
NET CASH FLOW FROM OPERATION ACTIVITIES		2,895,637.67	20,228,128.62

Cash flow from investing activities

Purchase/ Construction Assets	10		
Purchase of financial Market Instruments		(17,000,000.00)	(17,000,000.00)
Proceeds from sales of Assets			
Net Cash flow from investing activities		(19,895,637.67)	

Cash flow from Financing activities

Proceeds from Loan & Other Borrowing	11		
Dividend Received	12		
Payment of Loans	13		
Net Cash flow from investing activities			
Net increase/decrease in cash & Its equivalent		(19,895,637.67)	3,228,128.62
Cash & Its equivalent at 1/1/2021		20,228,128.62	18,899,825.97
Cash & Its equivalent at 31/12/2021		332,490.95	20,228,128.62

BUNZA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021

ASSETS	NOTE	CURRENT YEAR	PREVIUOS YEAR
		2021	2020
CASH AND BANK BALANCES	14	332,490.95	20,228,128.62
INVESTMENTS	15	17,000,000.00	17,000,000.00
ADVANCES	16		
OTHERS	17		
TOTAL		17,332,490.95	37,228,128.62
<u>LIABILITIES</u>			
DEPOSITS	18		
LOANS	19		
GENARAL REVENUE	20	17,332,490.95	37,228,128.62
TOTAL		17,332,490.95	37,228,128.62

BUNZA LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE YEAR ENDED 31ST DECEMBER 2021

CASH BOOK

Despite enormous importance of this book of account, it has been noted with great displeasure that the upkeep is not in full compliance with the Financial Memoranda chapter 19. However, in another contradiction of Financial Memoranda provision number 19:18, 19:19 and 19:20, daily and monthly totals were ignored and abused. Similarly, monthly check of cash book was also neglected and abused contrary to Financial Memoranda provision number 19:34 and 19:35. Undoubtedly, this would automatically impede the preparation Annual Financial Statement or rather impossible.

UNPRESENTED PAYMENT VOUCHERS

During the posting of paid vouchers into the cash book, vouchers worth N97,154,984.83 were not presented to me up to the time of writing this report. Again, the spot scrutiny revealed that these paid vouchers worth amount quoted above were never prepared at all. Further observation revealed that Abbas M Kwaifa is known for abusing and neglecting payment procedure Chapter 14 of the Financial Memoranda.

4. Un-authorized Payment Vouchers:- During the period under reviewed, it has been observed that some payment vouchers worth ₦17,180,000.00 appeared to have been paid without O.C.V signature, at

the same time it has not been checked and passed by the schedule officers.

5. Irregular Payment Vouchers:- Payment vouchers number 193/3/21, 133/4/21, 186/9/21 and 036/11/21 are said to be for the settlement of student allowances and others, amounting to ₦3,040,000.00 monthly. It is disheartening to note that despite the repeated reports on this same payment in 2019 and 2020 Audit report, nothing has been done by the treasurer on over payment of ₦60,000.00.

In addition, when contacted the Director Social, who is the officer controlling the vote and confirmed to me that he has already stopped signing that particular payment voucher due to the failure of the treasurer to correct the anomalies. It is further noted that the submission attached to the vouchers were repetition of other allowances which have been treated in another payment vouchers. In a nutshell, this payment was just an arrangement between some individuals in the council to commit fraudulent act.

b. On payment vouchers No. 03/4/21, 04/4/21, 05/4/21 and 06/4/21 amounting to ₦1,900,000.00 to Muh'd Sani Bunza, ₦6,000,000.00 to Isah Muhammed Bunza, ₦6,600,000.00 to Muh'd Sani Bunza and ₦1,700,000.00 to Armiya'u Usman respectively were said to have been paid for the purchase of grains, to my surprise, no conveyance letter and council's minute for such expenditure were attached and the amount on each vouchers was above the council Chairman spending limit. When contacted the Director of Agric Services who is the officer controlling the vote and signatory confirmed to have received some grains at the council's

store. Further scrutiny revealed that details on how the grains were distributed were not made known to me.

c. On Payment vouchers No. 01/03/21 and 02/03/21 amounting to ~~₦~~5,025,000.00 and ~~₦~~4,975,000.00 were said to have been paid to Muh'd Usman and Alh. Bello Yahaya respectively for purchase of materials for Security Agency in Bunza Local Government Area in order to return peace and sanity to the area. It was observed during my audit inspection that the payment vouchers has no conveyance or approval letter, council minute, internal auditor signature and the vouchers have not been checked or passed by the treasury. Again, the amount is above the council's Chairman spending limit.

In addition, when contacted the council's DPM/Secretary who prepared the estimation of the materials purchased on whether the named people on the vouchers are staff of the council's he directed me to the Director of Finance and Supply, who said they may be Security Agents.

Again, contract was awarded for the purchases but 5% Tax and 7.5% Vat which is ~~₦~~500,000 and ~~₦~~750,000.00 respectively was remitted to the respective agencies.

6. Bank Statement:- Upon all the early notice and several request on this vital account records of the council, the Director of Finance & Supply was reluctant to secure and release the council Bank statement to me.



DANDI LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



OFFICE OF THE EXECUTIVE CHAIRMAN
DANDI LOCAL GOVERNMENT

Secretariat Complex Kamba, Kebbi State

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

STATEMENT NO. 1

DANDI LOCAL GOVERNMENT COUNCIL.

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (Control and Management) Act. 1558 (as amended).

In our opinion, these financial statements fairly reflect the financial position of Dandi Local Government as at **31st December, 2021** and its operations for the year ended on that date.


CHAIRMAN

31/3/2022

DATE


TREASURER

31/3/2022

DATE



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Dandi Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Dandi Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

STATEMENT NO. 2
DANDI LOCAL GOVERNMENT COUNCIL.

STATEMENT NO. 3

DANDI LOCAL GOVERNMENT COUNCIL.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
<u>RECEIPTS:</u>			
Internally Generated Revenue	3	₦ 3,750,000.00	₦12,660,000.00
Grant Subvention	4	NIL	NIL
VAT	5	N649,357,758.24	N428,020,782.17
Statutory Allocation	6	₦1,263,794,252.57	₦1,081,718,181.39
Miscellaneous	7	NIL	NIL
Total Receipt:		₦1,916,902,010.81	₦1,518, 717,688.56
<u>PAYMENTS:</u>			
Personal Emolument	8	₦506, 562, 086.72	₦506,562,086.72
Education Services		₦327,846,723.06	₦327,846,723.06
Transport Services		₦14,712,568.73	₦14,712,568.73
Health Services		₦35,850,811.44	₦35,850,811.44
Mining and Petrol Chemical service		NIL	NIL
Agricultural Services		₦12, 000,000.00	₦11,450,000.00
Other Nature	9	₦1,013,761,024.09	₦1,112,357,798.18
Total Payment:		₦1,910,733,213.99	₦2,008,779,988.13
Net Cash from operating activities		₦6,168,796.77	₦47,949,202.11
Cash flow from Investment activities:		NIL	NIL
Purchase/Construction of assets		NIL	NIL
Purchase of Financial Market	10	(₦27,539,999.67)	(₦27,539,999.67)

Instrument			
Proceed of Asset		NIL	NIL
Net Cash flow from investing activities		€ 21,371,202.90)	₹ (20,409,202.44)
Cash flow from Financing activities		NIL	NIL
Proceed from loan and borrowings	11	NIL	NIL
Dividend Received	12	₹ 481,250	₹ 481,250
Payment of Loan	13	NIL	NIL
Net cash flow from financing activities	14		₹20,409,202.44
Net Increase or Decrease in cash and its equivalent		€ 20,889,952.90)	₹20,409,202.44
Cash and its equivalent 01/01/2020.		₹20,890, 452.44	₹8,403,007.54
Cash and its equivalent 31/12/2021.		₹ 589.54	₹20,890, 452.44

STATEMENT NO. 4
DANDI LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR
ENDED 31ST DECEMBER, 2021.

S/NO	PARTICULARS	NOTE	2021	2020
ASSETS:				
1.	Cash and Bank Balances	14	₦589.54	₦20,890,452.44
2.	Investment	15	₦27,539,999.67	₦27,539,999.67
3.	Advances		NIL	NIL
4.	Others		NIL	NIL
	Total Assets:		₦27,540,589.21	₦48,430,452.11
LIABILITIES:				
5.	Deposit	18	₦2,250,000	NIL
6.	General Revenue Balance	19	₦25,290,589.21	₦48,430,452.11
7.	Loans	20	NIL	NIL
	Total:		₦27,540,589.21	₦48,430,452.11

**RE DANDI LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

1. INCOME AND EXPENDITURE

The spot comparison between cashbook and bank statement revealed that the council received the total sum of ₦481,632,079.89 from the Joint Local Governments Accounts for the payment of salaries and allowances during the period under review. While only the total sum of ₦478,923,100.84 would appear to have been actually expended leaving an apparent balance of ₦2,708,979.05 unaccounted for.

2. ALLOWANCES

Examination of the available records revealed that the total sum of ₦2,500,000.00 appear to have been approved for the payment of statutory allowances on monthly basis, totaling ₦30,000,000.00 (per annum). But to my dismay, only the sum of ₦20,208,000.00 was genuinely paid to the beneficiaries thereby Leaving an apparent balance of ₦9,797,000.00 unaccounted for.

3. ANALYSIS OF MONTHLY SALARY

In the course of audit inspection exercise it has been noted with great displeasure the unnecessary fluctuation in the payment of monthly salary. Further scrutiny also reveals that such discrepancies could only emerge in the event of staff retirement or death. In view of the fact that employment embargo is still on course.

4. UNPRESENTED PAYMENT VOUCHERS

Examination of the available records revealed that payment voucher to the tune of ₦9,957,990.80 would appear to have been paid during the

period covered by my report. Further observation reveals that these are payments which never accompanied with payment vouchers. This further clearly indicates that the council is committing expenditure without respecting and deliberately violating Financial Memoranda provision chapter 14.

5. RECORD MAINTENANCE

The record maintenance in your Local Government is neglected in that certain vital books were not even maintained and updated. This includes; DVEA, store ledgers, SIV, SRV and P.E Register were either not updated in some cases or not maintained at all. This is another contradiction of Financial Memoranda chapters 15, 16, 23, and 24. It is noted with disheartening of mind that the council revenue records were poorly maintained by those charged with the responsibility of managing the unit. It is further noted with disheartening of mind that the council revenue records were poorly maintained by those charged with the responsibility of managing the unit. This further makes it difficult if not impossible to give holistic assessment on the actual revenue generated within the period under review.

At this juncture, the Director Finance and Supply need to reinvigorate the revenue unit monitor them closely or replaced them with more capable and reliable hands. Henceforth, non maintenance or poor records keeping would no longer be condoned, as appropriate sanction awaits any erring officer.

6. HARAJI COLLECTION

Examination of the available revenue records revealed that, Haraji were actually collected from the respective tax payers. The sum of ₦1,441,000.00 were said to have been generated as Haraji, out of which the total sum of ₦1,020,000.00 was remitted to the State Board of Internal Revenue on the 20/12/2021 (from account No. 2007621435. Receipt No. KBRCR2403).

Despite the above, the revenue officer should be compelled to ensure immediate released of comprehensive 2020/2021 Haraji assessment in order to ascertain the actual Haraji due in comparison with what has been collected.

7. DEVELOPMENT LEVY

It has been observed with displeasure that only the sum of ₦116,000.00 was remitted to the State Board of Internal Revenue on the 01/11/2021 vide payment voucher No. 116/11/21. It is further worrisome to note the in ability of the Local Government to maintained comprehensive Personal Emoluments Register in accordance with the Financial Memoranda provision number 15.9.

8. MARKET AND MOTOR PARKS

It was noted with disheartening of mind that only the sum of ₦925,280.00 appear to have been generated from these vital sources of Local Revenue. This amount is minimal and immaterial considering the commercial activities at the boarder markets within the Local Government Council.

9. OTHER SOURCES OF REVENUE

It has been observed with utmost dismay that other vital sources of revenue have not been given the required attention it deserve during the period under review. The meager amount alleged to have been generated is nothing to write home about. This is an absolute set back when the country is trying to diversify its economy and move away from mono-economy.

10. BANK RECONCILIATION

In yet another contravention of Financial Memoranda provision number 19.23, your Local Government intentionally failed to prepare the said statement monthly, throughout the period covered by my report. Thereby making preparation of Annual Financial Statement very difficult, if not impossible within the period under consideration.

11. INCOME AND EXPENDITURE

During the period covered by my report, it was observed that your Local Government received the total sum of ₦1,380,725,541.80 from various sources for the execution of projects and provision of essential services. In the same vein, only the sum of ₦1,378,918,588.80 would appear to have been expended, Leaving an apparent balance of ₦1,806,953.00 unaccounted for. Further scrutiny also revealed that the Local Government closed its account with a balance of ₦22,974.66 , which disclosed a clear misplacement of public funds.

12. UNAUTHORIZED PAYMENT VOUCHER

It has been noted with displeasure that, paid vouchers amounting to ₦5,782,142.19 were raised and fully paid to all and sundry without been endorsed by the officer controlling the vote. This clearly shows another violation of financial memoranda provisions 14.8 and 14.9 (1 – 10).

8. UN-RECEIPTED PAYMENT VOUCHER

Section 14.16 and 17 stipulated that all payment vouchers must be receipted or acknowledged by the recipient or his authorized agent immediately the payment is effected or within specified period. But to my dismay, vouchers to the tune of ₦12,840,000.00 were raised and paid to various individuals and organizations without adhering to the above quoted provisions. Moreover, no register of this un-receipted was maintained as enshrined in FM 14.19.

14. TAXES REMITTANCE

In another instance, the council executed capital projects worth ₦30,000,000.00 which attracted the sum of N2,250,000.00 and ₦1,500,000.00 as VAT and Withholding Tax respectively. Further scrutiny of the available records confirm to me that the total sum have never been remitted to neither Federal Inland Revenue Service nor Board of Internal Revenue.



**DANKO WASAGU LOCAL GOVERNMENT
COUNCIL**

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER 2021



OFFICE OF THE EXECUTIVE CHAIRMAN
DANKO WASAGU LOCAL GOVERNMENT

Secretariat Complex Riabh,
Danko Wasagu Local Government, Kebbi State

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

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL.
STATEMENT OF FINANCIAL RESPONSIBILITY.**



We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act.1558 as amended.

In our opinion, these financial statements fairly reflect the financial position of Danko/Wasagu Local Government as at 31st December 2021 and its operations for the year ended on that Date.

Treasurer

Chairman

Date

Date



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Danko/Wasagu Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Danko/Wasagu Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

DANKO WASAGU LOCAL GOVERNMENT COUNCIL.

CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
RECEIPT:	3	8,855,925.00	12,888,750.00
Internally Generated revenue			
Grant Subvention	4		
VAT	5	860,052,358.46	563,257,753.36
Statutory Allocation	6	1,630,498,003.09	2,426,751,788.14
Miscellaneous	7		
Total Receipt		2,499,406,286.55	3,002,898,291.50
PAYMENT:	8	781,592,521.63	788,747,833.39
Personal Emolument			
Education Services		510,715,652.34	366,408,610.00
Transport Services		5,469,494.82	2,500,000.00
Health Services		43,710,811.44	413,508,811.44
Mining & Petrol Chemical Services			
Agricultural Service		31,848,333.33	13,450,000.00
Other General Nature	9	1,103,783,962.61	1,732,956,907.28
Total Payment		2,447,120,776.17	2,945,414,082.31
Net Cash Flow From Operating Activities		22,285,510.38	57,484,129.19
Cash Flow from Investing			

Activities

Purchase/Construction Assets	10		
Purchase of Financial Market Instruments		(37,142,804.14)	(51,539,999.67)
Proceeds from sale of assets			
Net Cash Flow from Investing Activities		14,857,293.76	5,944,129.19
Proceeds from loan & Other Borrowing	11		
Dividend Received	12	568,425.00	481,250.00
Repayment of loans	13		
Net Cash Flow from investing Activities			
Net Increase/Decrease in Cash & its equivalent		(14,288,868.76)	6,425,379.52
Cash & its equivalent at 01/01/2020		14,397,142.53	7,971,763.01
Cash its equivalent at 31/01/2020		108,273.77	14,397,142.53

DANKO WASAGU LOCAL GOVERNMENT COUNCIL.
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER 2021

REVENUE	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
Cash and Bank Balances	14	108,273.77	14,397,142.53
Investment	15	37,142,857.14	51,539,999.67
Advances	16		
Others	17		
Total		37,251,130.91	51,539,999.67
LIABILITIES			
Deposit	18		
Loans	19		
General Revenue	20	37,251,130.91	51,539,999.67
Total		37,251,130.91	51,539,999.67

**RE: AUDIT FINDINGS IN RESPECT OF DANKO/WASAGU LOCAL
GOVERNMENT COUNCIL'S MAIN, SALARY AND REVENUE FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

2. CASHBOOK:

In order to ascertain the actual receipt and payment of funds entrusted to your care by the Kebbi State Joint Local Governments Account, the need for maintenance and updating of cash book becomes paramount, but to my dismay, the cashbook presented to me for inspection is characterized by non-posting of payment vouchers against the month the expenditure was incurred, alteration and cancellation of figures is also been observed without initial, monthly balancing would not appear to have been done. Similarly, quoting of cheques numbers against payment vouchers in the cashbook was also neglected and abused. In essence, the upkeep of the cashbook does not conformed to the provision of Financial Memoranda chapter 19 in its entirety.

3. BANK RECONCILIATION STATEMENT

Since it has become a law that most local government payments now are to be made electronically, the need for bank reconciliation becomes eminent and imperative; this is to ensure that all payments that reflect in the Bank statement are taken into account in the cashbook. Unfortunately, throughout the period covered by my report, your local government council was unable to produce a comprehensive month by month Bank reconciliation statement. This further signifies that Financial Memoranda provision number 19:25 was intentionally violated.

4. ABSTRACT BOOK OF EXPENDITURE

These are treasury subsidiary books of accounts where all expenditure committed are recorded and balance, the proceeds of which are transferred to vote serviceable ledger for easy extraction of actual expenditure committed being it recurrent or capital in nature and recording to heads and subheads. While examining the records made available to me, it was discovered that, this important treasury subsidiary book of account was never maintained by your local government council throughout the year 2021. Refer to chapter 21 of the local government financial memoranda detailing how these abstracts should be maintained.

5. DEPARTMENTAL VOTE EXPENDITURE ACCOUNT BOOK

In an attempt to reconcile between actual expenditure committed and the budgetary provision according to heads and subheads, it was learnt that, throughout the period of my reporting, emphasis was not given by your local government council to maintain the vote book, despite huge expenditure committed departmentally. Also, the non-maintenance of the vote book clearly indicates that expenditure are incurred without recourse to budgetary provision and therefore, liabilities are not recorded under appropriate head to give clearance in the event of exhausting the vote. Posting of expenditures into departmental vote book and liability taken cannot be over emphasized as enshrine under F.M 13:13.

6. INTERNAL AUDITOR COUNTER SIGNATURE

It was observed in my previous report that, I always emphasized that your local government council have not identified or rather recognized the office of the Internal Auditor in that, payment vouchers raised and paid

through the local government cashbook were not checked by the Internal Auditor. This is a gross violation of F.M 14:10 attached to this report as appendix "A" are a list of such payment voucher's amounting to the tune of ₦10,358,199.76 that have not been checked and passed for prepayment by the Internal Auditor.

7. UNVOUCHED EXPENDITURE

Appendix "B" of this report contains lists of such expenditure committed by your local government that were not made available to me for examination amounting to the tune of ₦211,022,449.31.

8. LIST OF PAYMENT VOUCHERS WITHOUT DIRECTOR'S VOTE CONTROL

In the course of sorting of payment vouchers according to department, payment vouchers would appear to have been paid without departmental Director's controlling the votes, amounting to the tune of ₦66,513,033.04. When contacted the Directors confirm that the counter sign was disallowed for reason best known to the local government treasury against the provision of F.M 14:8(1) and 14:9 respectively.

9a. On Payment Voucher no. 01/01/21 was a final payment made to SALMA WASAGU INTERNATIONAL LIMITED for completion of Ten Housing Unit to the tune of ₦10,891,864.82 out of the original contract sum of ₦24,324,294.25. Careful examination of the component of the payment voucher reveals that, no contractor's application for the final payment was attached; certificate of completion according to specification would not appear to have been attached. The approval granted by the Chairman was above his spending limit. Further examination reveals that 1% of

₦24,324,294.25 which is ₦243,242.94 being tender fee and Contract Registration fee would not appear to have been paid thereby depriving the local government its share of revenue against the provision of head 1003-94/95 in the budget.

9b. On Payment Voucher number 30/01/21, the sum of ₦1,309,523.82 would appear to have been paid to Chieftdom and others as allowances for attending a meeting with His Excellency, attachment to support the payments indicates that while the two Chieftdoms of Wasagu and Danko received the sum of ₦150,000.00 each as alleged. The amount in question would not appear to have been acknowledged by anyone of them, while the 8 District Heads received ₦100,000.00 each, was also not acknowledged totally ₦800,000.00. In addition, no single receipt would appear to have been attached to the purported ₦209,523.82 as contingency.

9c. On PV no. 29/01/21 was a payment of the sum of ₦1,214,285.71 to one Abubakar Dakingari as consultancy fee for the update of revenue indices. Examination of the payment in question reveals that the consultancy firm was not known and the consultancy work was not made available to me as to convince me that genuinely on the services rendered to the local government, the same payment was not acknowledged by the recipient.

9d. On Payment Voucher number 26/04/21 was the supply of 1000 bags of Millet to Danko/Wasagu Local Government to be shared during Ramadan period at the total cost of ₦23,800,000.00 by A.H.T AND SONS GENERAL MERCHANT. However, the spot examination of the payment procedure

indicates that 1% Tenders/Registration would appear not to have been deducted amounting to ₦238,000.00 thereby not remitting the same to the local government revenue account. Further examination reveals that the sum of ₦1,190,000.00 being Withholding Tax and 7.5% Value Added Tax of the sum of ₦1,785,000.00 would not appear to have been deducted. In all, the total unremitted taxes funds stood at ₦2,975,000.00, thereby releasing the whole contract sum to the contractor.

10a. INCOME AND EXPENDITURE TABLE

Since it has become a habit that your local government failed to its responsibility of balancing the cashbook either monthly or annually as enshrined in the financial memoranda, it therefore becomes imperative to draw the income and expenditure table in order to ascertain revenue inflow to the local government from the State Joint Local Government Accounts and the matching expenditure committed through the cash book. To this end, appendix "D" attached to this report is such comparison, it can be seen that while the sum of N1,955,806,026.04 was released to Danko/Wasagu Local Government as revenue within the period under review, the sum of ₦31,317,141.37 was accounted for in local government cashbook thereby leaving an unexpended balance recorded as per the table of income and expenditure attached to this report. The table does not include funds release for the payment of salary and allowances.

10b. SALARY AND ALLOWANCES

Attached to this report as appendix "E" is a table of income and expenditure which reveals the sum of ₦794,616,471.55 appears to have been received by Danko/Wasagu for payment of salary and allowances for

the period under review, while the sum of ₦789,803,842.17 was expended thereby leaving a balance of ₦4,812,629.38 unaccounted for in the cashbook.



**GWANDU LOCAL GOVERNMENT COUNCIL
OF KEBBI STATE**

AUDITED ANNUAL FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021

GWANDU LOCAL GOVERNMENT

P.M.B 156, GWANDU, KEBBI STATE



Our Ref: _____

Your Ref: _____

Date: _____

STATEMENTS OF FINANCIAL RESPONSIBILITY

We accept responsibility of this financial statement, the information contained and their compliance with the finance control and management Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Gwandu Local Government as at 31st December 2021, and its operation for the year ended on the date.

Handwritten signature of the Treasurer in black ink.

1/3/2022

TREASURER

Handwritten signature of the Chairman in black ink.

1/3/2022

CHAIRMAN



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Gwandu Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Gwandu Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

**GWANDU LOCAL GOVERNMENT COUNCIL
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST
DECEMBER 2021**

	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPT			
Internally Generated Revenue	3	19,592,310.00	18,345,500.00
Grants/Subventions	4		
VAT	5	337,083,238.97	450,873,564.63
Statutory Allocation	6	1,575,201,656.06	1,422,612,392.34
Miscellaneous	7		
<u>Total Receipt</u>		1,931,877,205.03	1,891,831,456.97
Personal Emolument	8	536,577,039.26	525,553,817.08
Education services		309,737,609.53	403,084,128.56
Transport security			
Health security		35,850,811.14	35,850,811.14
Mine & Petrol Chemicals Service			
Agricultural service		41,262,000.00	13,350,000.00
Other of General Nature	9	1,008,713,613.70	1,253,390,163.09
Total Payments		1,932,141,073.63	1,029,027,820.48
Net cash flow from operation activities		(263,868.60)	51,189,063.70

Cash flow from Investing activities

Purchase/construction of assets	10		
Purchase of Financial Market instruments		(17,142,857.15)	17,142,857.15
Proceed from sales of assets			
Net cash flow from investing activities		(17,406,725.75)	

Cash flow from financing activities

Proceed from Loan and other borrowing	11		
Dividends received	12	568,425.00	481,250.00
Repayment of loans	13		

Net cash flow from investing activities

Net increase/Decrease in cash and it's equivalent		(16,838,300.75)	
Cash & its equivalent 1/1/2021		16,927,189.25	32,544,511.24
Cash & its equivalent 31/12/2021		88,888.50	16,927,189.25

**GWANDU LOCAL GOVERNMENT
STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED
31ST DECEMBER 2021**

	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH AND BANK BALANCE	14	88,888.50	16,927,189.25
INVESTMENTS	15	17,142,857.14	17,142,857.14
ADVANCES	16		
OTHERS	17		
TOTAL		17,231,745.64	34,070,046.39
LIABILITIES			
DEPOSITS	18		
LOANS	19		
GENERAL REVENUE	20	17,231,745.64	34,070,046.39
TOTAL		17,231,745.64	34,070,046.39

**RE GWANDU LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR
THE YEAR ENDED 31ST DECEMBER, 2021**

1. **INCOME AND EXPENDITURE:-** During the period covered by my report, examination of the available records reveals that the total sum of ₦2,116,370,849.61 was released to Gwandu Local Government Council while the sum of ₦1,761,758,793.56 would appear to have been expended leaving an apparent balance of ₦354,612,056.05 unaccounted for.

Table below:

S/N	MONTHS	INCOME	EXPENDITURE	DIFFERENCE
1.	JANUARY	233,237,588.34	123,100,250.42	110,137,337.92
2.	FEBRUARY	142,633,513.99	99,087,914.43	43,545,599.56
3.	MARCH	131,188,804.99	155,007,159.23	23,818,354.24
4.	APRIL	164,347,955.36	149,852,437.36	14,495,518.00
5.	MAY	122,387,433.34	117,399,305.47	4,988,127.87
6.	JUNE	154,683,774.47	118,197,460.64	36,486,313.83
7.	JULY	182,856,503.94	167,078,595.67	15,777,908.27
8.	AUGUST	267,788,857.39	142,037,973.53	125,750,883.86
9.	SEPTEMBER	218,189,356.94	177,871,657.62	40,317,699.32
10.	OCTOBER	165,069,880.81	217,263,153.42	52,193,272.61

11. NOVEMBER	161,805,740.05	158,293,707.26	3,512,032.79
12. DECEMBER	172,181,439.99	136,569,178.51	35,612,261.48
TOTAL	₦2,116,370,849.61	₦1,761,758,793.56	₦354,612,056.05

2. **UN-PRESENTED PAYMENT VOUCHERS:-** It was noted with displeasure that the sum of ₦77,485,585.51 appear to have been committed for various payments without been accompanied with even a single voucher. This is a serious contradiction of Financial Memoranda Chapter 14.

S/N	PV. No	Name of Payee	Details of Payment	Amount
1.	146/5/2021	Chairman Basket fund	Monthly basket fund	2,987,567.62
2.	147/5/2021	Prim. Pension Board	Gratuity saving	2,433,060.20
3.	105/6/2021	AbubakarZakiNakowa	Evacuation of drainage	1,914,955.39
4.	74/7/2021	DPM	Maint&purch of Stationaries	200,000
5.	75/7/2021	Director of Works	Duty tour allowances	300,000
6.	76/7/2021	Director of Finance	Duty tour allowances	200,000
7.	77/7/2021	AbubakarHaliru	Duty tour allowances	100,000
8.	79/7/2021	Office of the Chairman	Duty tour allowances	600,000
9.	80/7/2021	Bello AtikuKurya	Impress	700,000

10.	81/7/2021	Bello AtikuKurya	Purchase of office equipment	500,000
11.	82/7/2021	Secretary office	Maint. of vehicle	200,000
12.	83/7/2021	Secretary office	Purch. of office equipment	200,000
13.	72/8/2021	JamiluGarballo	Purch. of working material	200,000
14.	73/8/2021	Women Coordinator	Empowerment	300,000
15.	74/8/2021	AbubakarZakiNakowa	Duty tour allowance	300,000
16.	75/8/2021	Ibrahim Ahmed	Purch. of stationary	200,000
17.	76/8/2021	Muh'd Mode	Maint. of vehicle	400,000
18.	77/8/2021	Bello AtikuKurya	Impress	700,000
19.	78/8/2021	Bello AtikuKurya	Supply of stationeries	500,000
20.	79/8/2021	MandiyaAtiku Ahmad	Duty tour allowance	600,000
21.	80/8/2021	AbubakarHaliru	Duty tour allowance	100,000
22.	139/4/2021	UmaruSarkilllela	Purchase of grains	23,800,000
23.	146/9/2021	Chair Vigilante Group	Security challenges	20,000,000
24.	147/9/2021	UsmanGarba	Purch of Insecticide	20,000,000
25.	03/12/2021	Muh'd Mode	Distribution of flood	50,000,000

₦77,485,583.21

3. RECONCILIATION STATEMENT:-

It should be noted that Financial Memoranda provision number 19.23 mandated treasurer to obtain detailed statement from bank in order to prepare Bank Reconciliation Statement. Yet the Director of Finance & Supply JamiluGarbaIllo does not attach much importance on this aspect of accounting.

In yet another related development, on PV No. 123/03/2021 and PV No. 139/03/2021 allegedly said to have been paid to Mustapha Abdullahi & others and Usman Aliyu & others, in respect of allowances for the participation at the Nigeria National Rice Festival at Zauro amounting to the tune of ₦1,400,000.00 and ₦1,400,000.00 respectively.

Furthermore, it was observed that reference letter No. MLGCA/LGF/40/VOL.III dated 02/03/2021 as a conveyance approval for the participation at the Nigeria National Rice Festival at Zauro to the tune of ₦1,400,000.00 and also the same conveyance of approval was attached to another payment voucher No. 139/03/2021 and recorded into the main council cash book.

SALARY INCOME AND EXPENDITURE (SALARIES AND ALLOWANCES)

The sum of ₦536,577,639.24 was released to Gwandu Local Government Council from January to December, 2021 for the payment of staff salaries and allowances from the Local Government Joint Account. However the sum of ₦498,158,942.07 appears to have been expended,

leaving a resultant balances of ~~₦~~38,418,697.17 unaccounted for viz table below.

S/N	MONTHS	AMOUNT RECEIVED	AMOUNT PAID	DIFFERENCE
1.	JANUARY	44,459,345.54	41,401,897.16	3,057,446.38
2.	FEBRUARY	44,683,245.27	40,242,848.47	4,440,396.80
3.	MARCH	44,734,245.27	40,090,294.95	4,643,950.32
4.	APRIL	44,832,651.23	42,092,563.26	2,740,087.97
5.	MAY	44,968,651.23	39,783,239.90	5,185,411.33
6.	JUNE	45,018,500.62	41,209,408.68	3,809,091.94
7.	JULY	45,018,500.62	40,790,818.36	4,227,682.26
8.	AUGUST	45,130,292.84	42,008,240.00	3,122,652.84
9.	SEPTEMBER	45,220,194.62	43,270,991.84	1,949,202.78
10.	OCTOBER	45,775,563.95	44,211,313.15	1,564,250.80
11.	NOVEMBER	43,597,950.37	40,977,297.91	2,620,652.46
12.	DECEMBER	43,138,499.68	42,080,028.39	1,058,471.29
	TOTAL	₦536,577,639.24	₦498,158,942.07	₦38,418,697.17

On Appendix "A" attached to this report, the sum of ~~₦~~29,627,749.38 stands as unprepared payment vouchers and posted into the council main cashbook during the period under review excluding for the month of June, July and August. This clearly explained that payment was made before the

payment vouchers were raised contrary to the provision of financial memorandum 14.1, 14.2 and 14.3.

REVENUE

1. Locally generated revenue:- It was noted with dismay that only the sum of ₦17,805,775.00 would appear to have been generated as locally generated revenue collected including ₦15,045,000.00 said to have been generated with regard to allocation of plot at the new Central Market at Gwandu representing 0.5% of your approved budget 2021.

Furthermore, it has been observed that throughout the period covered by my report only revenue officer's cashbook was presented and was not properly updated. While other vital revenue books like daily abstract of revenue, distribution register were not kept and maintained contrary to the provision of financial memorandum chapter 6.1, 6.2, 6.3, 6.4, 6.5 and 6.6 respectively.

2. UN-ACCOUNTED CASH WITHDRAWALS:- It was observed with displeasure that the sum of ₦12,555,000.00 stands as cash withdrawals on Locally Generated Revenue Account for the period under review, without been posted into the main cashbook.



**FAKAI LOCAL GOVERNMENT COUNCIL
OF KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

**FOR THE
YEAR ENDED**

31ST DECEMBER 2021



FAKAI LOCAL GOVERNMENT COUNCIL

All correspondences be
addressed to the Hon. Chairman

Ref. No: _____

Date: _____

STATEMENT NO. 1

STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Treasurer of Fakai Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial resources by the Local Government Council. To the best of my knowledge, this statement of internal control has operated adequate throughout the reporting period.



Treasurer

28/3/2022
Date

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Local Government as at 31st December, 2021 and its operation for the year ended on that date.



Treasurer



Chairman

28/3/2022
Date

28/3/2022
Date



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Fakai Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Fakai Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

STATEMENT NO. 3

CASHFLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2021

S/N	PARTICULARS	NOTE	2021 (₦)	2020 (₦)
1.	Cash flow from operating expenses			
a.	<u>Receipts</u>			
	Internally generated revenue	3	10,590,000.00	8,720,171.00
	Grant and Subvention	4	-	-
	VAT	5	540,520,659.49	-
	Statutory allocation	6	943,575,414.77	421,536,123.82
	Miscellaneous	7	-	-
	Total		1,494,686,074.26	1,716,370,224.89
b.	<u>Payments</u>			
	Personnel Emoluments	8	483,168,940.71	492,285,226.20
	Education Service		320,581,370.64	339,637,024.32
	Transport Services		-	-
	Health Services		35,850,811.44	35,850,811.44
	Mining & Petrol, Chemical Services		-	-
	Agriculture service and general nature	-	636,923,071.04	822,216,637.95
	Total payment		1,476,524,193.83	1,689,989,699.91
	Net Cash Flow from operating activities		18,161,880.43	26,380,524.98
2.	Cash flow from investing activities			
	purchase/construction of assets	10	Nil	Nil
	Purchase of financial market instrument	-	(22,142,857.14)	(22,142,857.14)
	Proceed from sales of assets		-	-
	Net cash flow from investment activities		(3,980,976.71)	(4,437,607.84)
3.	Cash flow financing activities			
	Proceed from loan and other borrowing	11	-	-
	Dividend received	12	-	-
	Repayment of loans	13	-	-
	Net cash flow from financing activities		-	-
	Net increase or decrease in cash or cash equipment		(3,980,976.71)	-
	Cash and its equivalent as at 1/1/2021		4,237,667.84	4,237,667.84
	Cash and cash equivalent as at 31/12/2021		256,691.13	4,237,667.84

STATEMENT NO. 4

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	PARTICULARS	NOTE	2021	2020
A.	Assets			
1.	Cash on Hand/Bank	1	256,691.13	4,237,667.84
2.	Investment	3	22,142,857.14	22,142,857.14
3.	Advances	4	-	-
	TOTAL		22,399,548.27	26,380,524.98
B.	Liabilities			
1.	Deposit		175,713.57	5,925,134.53
2.	General Revenue Balance		22,223,834.70	20,455,390.45
	Total		22,399,548.27	26,380,524.98

**RE FAKAI LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

MAIN ACCOUNT

1. INCOME AND EXPENDITURE:-

During the period covered by my report, Fakai Local Government Council received the sum of ₦1,688,819,673.04 as share of revenue from the State Local Government Joint Account excluding salary overhead cost and security vote and women empowerment. While the sum of ₦1,679,556,337.49 would appear to have been expended leaving an apparent balance the of N9,263,335.55 unaccounted for. See appendix "A" for details.

2. THE COUNCIL CASH BOOK:- During the period under review, it was observed that the upkeep of this important book of account transactions were recorded both credit and debit side of cashbook. Further scrutiny disclosed that the main book of account would not appear to have been balanced monthly, contrary to Financial Memoranda provision number 19:20 and 19:34 respectively.

3. BANK RECONCILIATION STATEMENT:-

It is disheartening to note that the council treasury ignored and abused FM provision No. 19:23.

5. UNPRESENTED PAYMENT VOUCHERS (OTHER CHARGES)

Scrutiny of treasury records at my disposal shows that payment vouchers worth the sum of N18,375,437.93 were not made available to me during audit inspection contrary to FM 14.29.

6. PAYMENT WITHOUT AUTHORIZATION AND INTERNAL AUDITOR SIGN

Examination of accounting records available reveals that payment vouchers worth the sum of ₦17,316,796.00 paid without endorsement by officers controlling the vote and Internal Auditors contrary to FM 14.18 – 14.19 and chapter 40. See appendix "D" for more details.

8. IMPROPER DOCUMENTATION:-

Examination of accounting records revealed that payment vouchers to the tune of N39,006,188.35 were paid without attaching necessary or essential records.

9. OVERHEAD COST:- Your Local Government Council received the sum of ₦3,000,000.00 monthly totaling the sum of ₦36,000,000 per annum. It was further noted with displeasure that only ₦32,400,000.00 would appear to have been expended leaving the sum of ₦3,600,000.00 unaccounted for. See appendix "G" for details.

10 Voucher posted to the cash book without number but paid to Muhammed Muhammed worth the sum of ₦15,000,000.00 for the purchase of grains. On the spot examination revealed that the said purchase was not brought to store and other store regulations were ignored and abused.

ii. DVEA/STORE RECORDS/CONTRACT REGISTER

These are all important treasury books of accounts, yet your treasury ignored, neglected and abused all, contrary to Financial Memoranda provision 18.21, 22 and 23. In a venture of this magnitude, let me know

the action taking to guard against future reoccurrence else, appropriate surcharge would be applied against the treasurer Mu'awuya Usman.

B. SALARY

1. **INCOME AND EXPENDITURE (SALARY):-** On the spot scrutiny of accounting records at my disposal revealed that your Local Government Council would appear to have received the sum of ₦495,774,258.84 as share of revenue from State Joint Account for the settlement of personnel cost for the year under review, while the sum of ₦490,474,258.84 would appear to have been expended leaving the resultant balance of ₦4,800,000.00 unaccounted for. Appendix "H" refers.

2. **UNPREPARED PAYMENT VOUCHERS (SALARY):-** Scrutiny of treasury records at my disposal shows that payment voucher worth the sum of ₦13,424,449.11 were not made available to me during audit inspection contrary to FM 14.29. Further observation also confirms to me that these vouchers in question would appear not to have been prepared at all. Instead, only cheques are used to commit these expenditures.

3. **PAYMENT OF ALLOWANCES:-** Examination of salary records including allowances paid revealed that your Local Government has received the sum of ₦38,400,000.00 for the payment of allowances but surprisingly only the sum of ₦33,400,000.00 would appear to have been expended leaving the sum of ₦5,000,000.00 unaccounted for.

C. REVENUE

It is quite worrisome to note that your council only realized the sum of N678,501.00 as the total revenue for the year under review. Despite various sources in terms of mineral resources including gold, timber, clay soil, markets, cattle market, departmental receipt and others were all neglected by your Local Government. Your Local Government Council lacks internal control system of operation in the sense that your Local Government Council shows a blind eye on revenue generation due to over dependence on statutory allocation.

Mass communication:

MTN 2 communication mask at N 40,000.00	=	N 80,000.00
AIRTEL 1 communication mask at N 30,000.00		N 30,000.00
	=	N110,000.00

The details above show total revenue declared by Fakai Local Government as regards to mass communication, however, none of the Local Government official provided tentative explanation on how the amount was expended.



JEGA LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



JEGA LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN
KEBBI STATE OF NIGERIA

Our Ref: _____

Your Ref: _____

Date: _____

STATEMENT NO.1

JEGA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITIES

We accept responsibility for the integrity of these Financial Statement, the information they contain and their compliance with the finance (Control and Management) Acct. 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2021 and its operations for the year ended on that date.

Treasurer

Date

Chairman

Date



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Jega Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Jega Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

JEGA LOCAL GOVERNMENT COUNCIL
STATEMENTS OF CASHFLOW FOR THE YEAR ENDED

31ST DECEMBER, 2021

CASHFLOW FROM OPERATION ACTIVITIES	NOTE	YEAR 2021	YEAR 2020
RECEIPT			
Internally generated revenue	3	15,478,135.00	6,392,797.00
Grant Subvention	4		
Value added tax (VAT)	5	489,226,125.22	487,269,104.99
Statutory Allocation	6	1,532,246,794.77	1,465,673,301.72
Miscellaneous	7		
Total Receipts		2,036,951,054.99	1,959,335,203.71
<u>PAYMENT</u>			
Personal Emolument	8	658,294,315.60	666,698,029.44
Education & social services		285,373,280.40	264,567,586.00
Transport Services			
Health Services		35,838,711.44	35,858,811.44
Mining & petro-chemical services			
Agricultural Service		31,410,000.00	21,396,450.00
Other General Nature	9	1,027,627,789.96	936,521,335.89
<u>TOTAL PAYMENT</u>		2,038,544,097.40	1,925,842,212.77
Net cash flow from operating activities		(1,593,042.41)	34,292,990.94
<u>Cash Flow From Investing Activities</u>			
Purchase/construction of asset	10		

Purchase of financial market instrument	(19,703,657.14)	(19,703,657.14)
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Proceeds from sales of Assets

Net cash flow from investing activities

Cash Flow From Finance Activities

Proceeds from loan & other borrowing	11	
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Dividend Received	12	
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Payment of Loan	13	
-----------------	----	--

Net Cash Flow From Investing Activities	(21,296,699.55)	14,589,333.80
---	------------------	---------------

Net Increase/Decrease in Cash & its Equivalent

Cash & its Equivalent at 1/1/2021	21,892,909.32	7,303,575.52
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Cash & its Equivalent at 31/12/2021	596,209.77	21,892,909.32
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JEGA LOCAL GOVERNMENT COUNCIL

STATEMENTS OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

ASSETS	NOTE	YEAR 2021	YEAR 2020
CASH AT HAND	14		
CASH AT BANK	15	596,209.77	21,892,909.32
INVESTMENT ACCOUNT	16	19,703,657.14	19,703,657.14
ADVANCE	17		
TOTAL		20,299,866.91	41,596,566.46
LIABILITIES			
BANK OVERDRAFT	18		
DEPOSITS	19		
GENERAL REVENUE	20	20,299,866.91	41,596,566.46
TOTAL		20,299,866.91	41,596,566.46

**JEGA LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE YEAR
ENDED 31ST DECEMBER, 2021**

1. **INCOME AND EXPENDITURE:-** Examination of the available records revealed that the named Local Government Council received the sum of ₦1,361,323,083.49 from State Joint Account for the payment of statutory allocation, capital and other grant, while the sum of ₦1,337,600,233.01 would appear to have been expended leaving the sum of ₦23,722,850.48 unaccounted for, see details below:-

S/N	MONTHS	INCOME	EXPENDITURE	DIFFERENCE
13.	JANUARY	107,867,152.65	105,330,001.93	2,537,150.72
14.	FEBRUARY	119,164,507.03	117,495,759.41	1,668,747.62
15.	MARCH	133,506,570.74	132,681,670.60	824,900.14
16.	APRIL	124,511,747.52	122,292,942.07	2,218,805.45
17.	MAY	150,937,717.55	149,763,186.20	1,174,531.35
18.	JUNE	96,180,487.07	93,480,487.07	2,700,000.00
19.	JULY	108,846,386.47	107,404,482.13	1,411,904.34
20.	AUGUST	93,339,260.51	92,589,697.63	749,562.88
21.	SEPTEMBER	153,569,618.32	150,829,395.42	2,740,222.90
22.	OCTOBER	97,264,656.71	93,463,008.57	3,801,648.14
23.	NOVEMBER	95,407,094.30	92,941,855.16	2,465,239.14
24.	DECEMBER	80,727,884.62	79,327,746.82	1,400,137.80
	TOTAL	₦1,361,323,083.49	₦1,337,600,233.01	₦23,722,850.48

2. On payment voucher Number 03/05/2021, Faruku Abubakar Dangowa would appear to have been paid the sum of ₦3,656,940.60 in respect of Direct Labor for the construction of Animals loading bill in Jega New Ultra-Modern Market worth ₦3,656,940.60. Observation revealed that neither the recipient counter signed nor receipts of the items purported to be attached to the payment voucher. Moreover, the work done seems to be poorly constructed, sub standard and very expensive.

3. In another instance, on payment voucher No. 2/05/2021, Sa'adatu Muhammad Jodi Jega would appear to have been paid the sum of ₦5,880,250.00 for the purchase of equipment and materials to women centre. Further observations revealed that receipts of these items purported to be purchased are not attached to the payment voucher. Moreover, spot verification and verbal discussion made with Sa'adatu Muhammad Jodi Jega, confirmed to me that, she was given only the sum of ₦1,630,000.00 for the items purchased and placed in the women centre, while the sum of ₦4,250,250.00 still remained unaccounted for.

4. On payment voucher number 2/03/2021 Alh. Faruku Abubakar Dangowa Jega would appear to have been paid the sum of ₦8,184,760.00 for Direct Labour for the renovation of Dangamaji District Head's house. Observation made through the payment voucher revealed that the sum of ₦1,023,095.00 being withholding and Value Added Taxes would not appear to have been settled up to the time of compiling this report.

5. On payment voucher No. 3/03/2021 is a payment to Hon. Adamu Ishaku Kimba (Vice Chairman) and others for direct labour in respect of renovation of Kimba District Head's House worth

₦10,101,010.75. Observation reveals that, neither council's secretary nor internal auditor or the recipient endorsed the paid voucher in question. However, the spot verification of the said project revealed that taxes would not appear to have been deducted from the payment voucher thereby leaving an apparent balance of ₦1,262,626.24 unaccounted for.



**KALGO LOCAL GOVERNMENT
COUNCIL
OF KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR

ENDED 31ST DECEMBER 2021



KEBBI STATE OF NIGERIA
OFFICE OF THE HON. CHAIRMAN

KALGO LOCAL GOVERNMENT COUNCIL

All correspondences should be
addressed to the Hon. Chairman

Ref. No. _____

Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept the responsibility for the integrity of these Financial Statement the information they contain and their compliance with the financial (Control and Management) Act 1958 as amended.

In our opinion these financial statement fairly reflects the financial position of Local Government as 31st December, 2021 and its operations for the year ended on the date.

Treasurer

Chairman

11/2/2022

Date

11/2/2022

Date



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Kalgo Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Kalgo Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

KALGO LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR
ENDED 31ST DECEMBER, 2021

	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
ASSETS			
Cash and Bank Balance	14	1,577,153.30	1,000,000.00
Investments	15	18,325,624.31	17,142,857.14
Advances	16	-	
Other	17	-	
TOTAL		19,702,777.61	18,142,857.14
LIABILITIES			
Deposit	18	(379,897.01)	266,600.00
Loans	19		
General Revenue	20	20,082,674.62	17,876,257.14
TOTAL		19,702,777.61	18,142,857.14

**RE KALGO LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

1. **INCOME AND EXPENDITURE:-** In the course of audit inspection within the period, it was observed that the sum of ₦1,603,092,031.28 was released to Kalgo Local Government council from the State Local Government Joint Account, in which the sum of ₦1,601,270,699.30 would appear to have been expended, leaving an apparent balance of ₦1,821,331.98 unaccounted for.

2. **CASH BOOK:**

The council main cashbook which is primary book of accounts was not properly maintained in accordance with the provision of F.M 19.1 it was characterized by in complete postings of transaction. There by making extraction of opening and closing balances impossible and cheques numbers are not quoted.

4. **OVERHEAD COST:-** Examination of the available records posted in the council cash book reveals that Kalgo Local Government Council received ₦36,000,000.00 as total overhead cost in the year 2021 from the Ministry for Local Government and Chieftaincy Affairs. However, it was discovered that only ₦33,854,580.00 appear to have been expended as per paid vouchers posted into the cashbook. This further clearly shows an apparent balance of ₦2,145,420.00 unaccounted for. Further scrutiny also confirms that expenditure is been committed without payment voucher.

UN-RECEIPTED PAYMENT VOUCHER

S/N	PV. No	Payee	Details of Payment	Amount
1.				
2.	191/1/21	Malam Alu Sani	Purchase of cement and fine chipping	800,000.00
3.				
4.				
5.	185/6/21	Muh'd Lawal A.	Ent. of participate at MCH out rich	360,000.00
6.				
7.	188/6/21	Faruku Bello	Feeding of NYSC Doctors	225,000.00
				₦1,385,000.00

Above is a comprehensive list of un-receipted payment vouchers or otherwise undocumented vouchers, yet the treasurer went ahead and authorized the payment. In some cases even the recipient could not be allowed to append his signature.

INTERNAL AUDIT UNIT

It has been observed with displeasure that payments made to the tune of ₦5,684,092.54 without the consent of the Local Government's Internal Auditor contrary to FM provision No. 14.10 and the Internal Auditor who is there to guard against misclassification, alteration and fraud. Furthermore, your council has no right whatsoever to disregard the

unit in question, to the extent of completely abandoned and disallowed it to function throughout the financial year.

PAYMENT VOUCHER

SALARY ACCOUNT

Records available to me shows that the sum of ~~₦~~19,068,700.77 was released to Kalgo Local Government for payment of Salary during the period. The spot scrutiny further disclosed that only the sum of ~~₦~~14,905,231.29 appears to have been expended thereby leaving an apparent balance of ~~₦~~4,163,469.34 unaccounted for.

INTERNALLY GENERATED REVENUE

Observation of the Internally Generated Revenue (IGR) reveals a total sum of ~~₦~~1,880,040.00 alleged to have been realized during the year under review. Examination of the revenue records further revealed that out of ~~₦~~1,880,040.00 only ~~₦~~1,770,040.00 was remitted into the revenue account leaving a balance of ~~₦~~110,000.00 unaccounted for.

LUCK-UP SHOP:- It has been observed from the available records that Kalgo Local Government has 42 number luck-up shops. as per details below:-

S/N	Area of Shop	No. of Shops	Amount Per Shop	Total	Remark
1.	Kalgo Town	28	10,000	280,000	Issue for Accommodation
2.	Kalgo Town	8	-	-	Burn during fire incidence

3. Kalgo Town	6	-	-
---------------	---	---	---

From the above table the sum of ₦280,000.00 appear to have been the amount supposed to have been collected annually, to my displeasure only the sum of ₦203,500.00 was collected during the period leaving an apparent balance of ₦76,500.00 unaccounted for. In addition, the 8 shops in the market are given out for accommodation to the Local Government Staff, NYSC, HISBA and NURTW without a written agreement or the time limit.

HARAJI ACCOUNT

The Haraji account maintained during the year under review have been examined, further scrutiny revealed that only the sum of ₦1,701,060.00 would appear to have been remitted to the council revenue account instead of ₦3,765,200.00 from the four Districts.

S/N	Name of Districts	Head Count	Amount Payable	Amount Paid	Balance
1.	Kalgo	8,500	1,700,000	619,000.00	1,081,000
2.	Diggi	3,366	673,200	335,000.00	338,200
3.	Kuka	3,310	662,000	250,000.00	409,940
4.	Nayelwa	3,650	730,000	495,000.00	235,000
		18,826	₦3,765,200	₦1,701,060.00	₦2,064,140

From the above table shown an unacceptable discrepancies which in my view the districts should be compelled to refund the balance of ₦2,064,140.00 or else be deducted from their monthly salaries with immediate effect and furnish me with the details.



**KOKO/BESSE LOCAL GOVERNMENT COUNCIL
OF KEBBI STATE**

AUDITED ANNUAL FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



OFFICE OF THE EXECUTIVE CHAIRMAN

KOKO/BESSE LOCAL GOVERNMENT

Secretariate Complex Besse, Kebbi State.

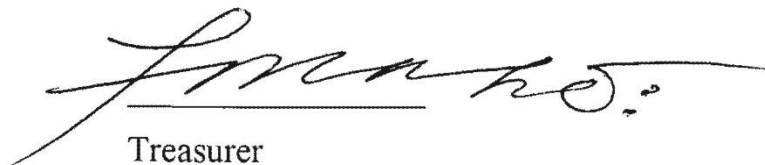
Our Ref:..... Your Ref Date.....

STATEMENT NO. 1

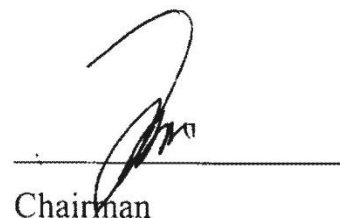
STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the finance (control and management) act 1958 as amended.

In our opinion these financial statement, fairly reflect the financial position of Local Government as at 31st December 2021 and its operation for the year ended on the date.



Treasurer



Chairman

Date: 25/02/2022

Date: 25/02/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Bagudo Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Koko/Besse Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

**KOKO BESSE LOCAL GOVERNMENT
STATEMENT NO.3**

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH DECEMBER 2021

S/N	PARTICULARS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
	RECEIPTS			
	Internally Generated Revenue	3	19,071,180.28	24,552,000.00
	Grant/Subvention	4		
	VAT	5	449,750,496.15	454,411,041.76
	Statutory Allocations	6	1,486,173,893.96	1,347,515,027.76
	Miscellaneous	7	-	-
	TOTAL RECEIPTS		1,954,995,570.49	1,826,478,068.77
	PAYMENTS			
	Personal Emoluments	8	303,099,861.99	308,659,769.76
	Education Services		283,336,670.00	294,422,972.28
	Transport Services		41,723,411.73	36,000,000.00
	Health Services		68,528,600.82	51,837,902.44
	Mining and Petro-Chemical Services			
	Agricultural Services		42,046,646.40	47,150,753.22
	Others of general nature	9	1,198,196,597.72	1,108,593,562.91
	TOTAL PAYMENTS		1,936,931,788.66	1,392,838,186.38
	Net Cash Flow from Operating activities		18,064,781.83	20,186,891.84
	CASHFLOW FROM INVESTING ACTIVITIES			
	Purchase/Construction of Assets	10	-	-
	Purchase of Finance Market Instrument		(18,525,000.00)	(18,525,000.00)
	Rent on Local Government Property		-	-
	Proceeds from Sales of Assets		-	-
	Net Cash flow from Investing Activities		-	-
	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds From Loan and Borrowing	11	-	-
	Divided Received	12	-	862,037.00
	Repayment of Loan	13	-	-
	Net Cash Flow from Financial Activities			
	Net Increase/Decrease in Cash & Its Equivalent		(460,218.17)	1,661,891.84
	Cash & Its Equivalent 1 st January 2021		2,459,134.39	797,242.55
	Cash & Its Equivalent 31 st December, 2021		1,998,916.22	2,459,134.39

KOKO BESSE LOCAL GOVERNMENT

STATEMENT NO.4 STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	PARTICULARS	NOTE	YEAR 2021	YEAR 2020
	ASSETS			
	Cash at Hand	14	-	-
	Cash at Bank	14	1,998,916.22	445,749.08
	Investment	15	18,525,000.00	18,525,000.00
	Advances	16	-	-
	Others	17	-	-
			20,523,916.22	18,970,749.08
	LIABILITIES			
	Bank Overdrafts		-	-
	Deposits	18	-	-
	Loans	19	-	-
	General Revenue Reserve	20	20,523,916.22	18,970,749.08
			20,523,916.22	18,970,749.08

**RE KOKO/BESSE LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR
THE YEAR ENDED 31ST DECEMBER, 2021**

2. MAIN ACCOUNT

INCOME AND EXPENDITURE ACCOUNT:- During the examination of the available records covered by my report the sum of ₦1,981,578,290.81 would appear to have been received from the Joint Local Government account. Further scrutiny of the records also revealed that only the sum of ₦1,974,431,660.68 have been recorded in the cash book, leaving an apparent balance of ₦7,146,630.13 un-accounted for.

RECEIPTS AND PAYMENTS

During the examination of the available financial records revealed that the sum of ₦1,733,598,603.39 was realized as the total income of the Local Government Council within the period under review, to my surprise only the sum of ₦1,725,813,933.22 was spent in the cash book which brings the different of ₦7,784,670.17 un-accounted.

REVENUE ACCOUNT

HARAJI:- The Local Government has the total assessment of tax payers within the period under review of 28,585 for 2020/2021, as a result, the total amount of Haraji collection of ₦2,858,500.00 was expected. Surprisingly, only the sum of ₦1,400,000.00 would appear to have been remitted leaving an apparent balance of ₦1,458,500.00 unaccounted for.

OTHER REVENUE:- Examination of other sources of revenue generation in the Local Government during the period under review revealed that the only sum of ₦2,990,000.00 have been generated. Further observation revealed that only the total sum of ₦965,260.00 would appear to have

been lodged in the revenue account leaving a total balance of
N2,024,740.00 un-accounted for.



MAIYAMA LOCAL GOVERNMENT COUNCIL

OF

KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



MAIYAMA LOCAL GOVERNMENT

KEBBI STATE OF NIGERIA

OFFICE OF THE EXECUTIVE CHAIRMAN

All correspondence shall be addressed to the Office of the Executive Chairman

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

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Maiyama Local Government as at 31 December, 2021 and its operations for the year ended on that date.

Treasurer

Date 5/4/2022

Chairman

Date 5/4/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Maiyama Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Maiyama Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

MAIYAMA LOCAL GOVERNMENT COUNCIL

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

	NOTES	CURRENT 2021	PREVIOUS 2020
<u>Cash Flows from Operating Activities</u>			
RECIEPTS			
• Internal General Revenue	3	27,473,718.15	25,782,611.09
• Grants/Subventions	4	Nil	Nil
• V.A.T	5	487,640,878.12	474,235,520.88
• Statutory/Allocation	6	1,351,844,635.71	1,302,705,480.04
• Miscellaneous	7	Nil	Nil
Total Receipts		1,866,959,231.98	1,802,723,612.01
PAYMENTS			
• Personal Emoluments	8	439,501,346.57	418,216,103.62
• Education Services		268,743,115.27	268,776,415.36
• Transport Services		140,116,311.00	130,611,420.00
• Health Services		42,773,820.18	35,850,811.47
• Mining & Petro-Chemical Services		Nil	Nil
• Agricultural Services		178,922,614.00	96,711,460.00
• Others General Nature	9	793,791,014.65	828,516,213.40
Total Payments		1,863,848,221.67	1,778,682,423.85
<i>Net Cash Flow from Operation Activities</i>		3,111,010.31	24,041,188.16

Cash Flow from Investing Activities

Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments		(22,850,390.00)	(22,850,390.00)
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		(19,739,379.69)	1,190,798.16

Cash Flow from Financing Activities

Proceeds from Loans & Other Borrowing	11	Nil	Nil
Dividends Received	12	Nil	Nil
Repayments of Loans	13	Nil	Nil
Net Cash Flow From Financial Activities			
<i>Net Increase/Decrease in Cash & Its Equivalent</i>		(19,739,379.69)	1,190,798.16
Cash & Its equivalent at 1/1/2020		103,404,197.65	102,213,399.49
Cash & Its equivalent at 31/12/2020		83,664,817.96	103,404,197.65

MAIYAMA LOCAL GOVERNMENT

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED
31ST DECEMBER 2021**

ASSETS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
CASH AND CASH AT BANK BALANCE	14	83,664,817.96	103,404,197.65
INVESTMENT	15	22,850,390.00	22,850,390.00
ADVANCES	16	10,900,000.00	10,900,000.00
TOTAL		117,415,207.96	137,154,587.65
OTHERS	17	Nil	Nil
LIABILITY		Nil	Nil
DEPOSIT	18	3,086,100.51	3,086,100.51
LOANS	19	Nil	Nil
SUPLUS/DEFICIT ACCOUNTS		114,329,107.45	134,068,487.14
TOTAL		117,415,207.96	137,154,587.65

**RE MAIYAMA LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR
THE YEAR ENDED 31ST DECEMBER, 2021**

1. **INCOME AND EXPENDITURE ACCOUNT:-** Maiyama Local Government Council would appear to have received the total sum of ₦1,326,412,874.54 from the State Joint Local Government Account as statutory allocation, including capital and other grants, out of which the sum of ₦1,321,935,716.14 would appear to have been expended thereby leaving an apparent balance of ₦4,477,158.40 unaccounted for.

2. **UNACCOUNTED CASH WITHDRAWALS:**

During the posting of cheques into the cash book, it was observed that cheques worth ₦2,663,000.00 would appear to have been withdrawn through the Local Government Council accounts by the Local Government Council's cashier Jibrin Hamza Attahiru for transaction which has not been reflected in the council's cash book.

S/N	PAYEE	DATE	CHEQUE NO.	AMOUNT
1.	Jibrin Hamza Attahiru	26/02/2021	00156282	68,000.00
2.	Jibrin Hamza Attahiru	30/03/2021	156289	192,000.00
3.	Jibrin Hamza Attahiru	30/03/2021	156291	600,000.00
4.	Jibrin Hamza Attahiru	08/06/2021	-	1,500,000.00
5.	Jibrin Hamza Attahiru	11/10/2021	-	202,000.00
6.	Jibrin Hamza Attahiru	29/11/2021	00156335	101,000.00
				₦2,663,000.00

3. UNACCOUNTED WITHDRAWALS (REVENUE):- It has been observed that withdrawals worth ₦1,027,000.00 would appear to have been realized through Maiyama Local Government Council's revenue account during the period under review. Further scrutiny reveals that payment vouchers for such withdrawals made are not prepared at all nor posted in the cash book. The officers charged with these responsibilities failed to give any satisfactory explanations.

7. See details below:-

S/N	PAYEE	DATE	AMOUNT
1.	Jibrin Hamza Attahiru	13/01/2021	95,000.00
2.	Jibrin Hamza Attahiru	03/03/2021	170,000.00
3.	Jibrin Hamza Attahiru	07/04/2021	137,000.00
4.	Jibrin Hamza Attahiru	21/06/2021	100,000.00
5.	Jibrin Hamza Attahiru	22/06/2021	40,000.00
6.	Jibrin Hamza Attahiru	17/08/2021	85,000.00
7.	Jibrin Hamza Attahiru	30/09/2021	150,000.00
8.	Jibrin Hamza Attahiru	23/11/2021	100,000.00
9.	Jibrin Hamza Attahiru	31/12/2021	150,000.00
			₦1,027,000.00

NGASKI LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER 2021



OFFICE OF THE EXECUTIVE CHAIRMAN
NGASKI LOCAL GOVERNMENT
SECRETARIAT COMPLEX, WARRA

Our Ref. _____

Date _____

STATEMENT OF FINANCIAL RESPONSIBILITY

These Financial Statement have been prepared by the Treasurer of Ngaski Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The Financial Statements comply with general accepted according practice.

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

Sign

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the finance (Control and Management Act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December 2021 and its operations for the year ended on that date.

15/2/2022

Treasurer

15/2/2022

Chairman



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Ngaski Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Ngaski Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

NGASKI LOCAL GOVERNMENT
STATEMENTS OF CASHFLOW FOR THE YEAR ENDED
31ST DECEMBER, 2021

CASHFLOW FROM OPERATION ACTIVITIES	NOTE	YEAR 2021	YEAR 2020
RECEIPT			
Internally generated revenue	3	3,205,375.00	1,186,500.00
Grant Subvention	4		
Value added tax (VAT)	5	507,636,347.00	425,034,374.35
Statutory Allocation	6	1,522,694,294.10	1,436,648,568.11
Miscellaneous	7		
Total Receipts		2,033,536,016.10	1,862,869,442.46
<u>PAYMENT</u>			
Personal Emolument	8	599,759,765.43	602,181,000.11
Education & social services		343,041,588.24	324,602,680.11
Transport Services		-	-
Health Services		35,850,811.44	35,850,811.44
Mining & petro-chemical services		-	-
Agricultural Service		22,757,233.11	20,526,952.75
Others of General Nature	9	1,007,734,677.65	880,902,952.75
<u>TOTAL PAYMENT</u>			
Net cash flow from operating activities		<i>24,391,940.22</i>	<i>(1,194,938.07)</i>
<u>Cash Flow From Investing Activities</u>			

Purchase/construction of asset	10		-
Purchase of financial market instrument		(25,000,000.00)	(25,000,000.00)
Proceeds from sales of Assets		-	1,501,000.00
Net cash flow from investing activities		(25,000,000.00)	(23,499,000.00)
<u>Cash Flow From Finance Activities</u>			
Proceeds from loan & other borrowing	11		
Dividend Received	12	568,425.00	481,250.00
Payment of Loan	13		
Net Cash Flow From Investing Activities		568,425.00	481,250.00
Net Increase/Decrease in Cash & its Equivalent		(39,634.77)	(24,212,688.07)
Cash & its Equivalent at 1/1/2021		56,103.28	24,268,791.35
Cash & its Equivalent at 31/12/2021		16,468.51	56,13.28

NGASKI LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

ASSETS	NOTE	YEAR 2021	YEAR 2020
CASH AND BANK BALANCES	14	16,468.51	56,103.28
INVESTMENT	15	25,000,000	25,000,000.00
ADVANCE	16	-	-
OTHERS	17	-	-
TOTAL		25,016,468.51	25,056,103.28
LIABILITIES			
BANK OVERDRAFT	18		
DEPOSITS	19		
GENERAL REVENUE	20	25,016,468.51	25,056,103.28
TOTAL		25,016,468.51	25,056,103.28

**RE NGASKI LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

A TREASURY MAIN ACCOUNT

1. INCOME AND EXPENDITURE (OTHER GRANT)

It has been observed that the named Local Government council received the sum of ₦1,416,595,080.40 as share of revenue from State Joint Account, while the sum of ₦1,413,666,515.68 would appear to have expended leaving the sum of ₦2,928,564.72 unaccounted for. See appendix "A" for details.

2. THE COUNCIL CASHBOOK

During the period under review, examination of the available revealed that, the upkeep of this important main book of account was not encouraging, although most of the accounting transactions were recorded both credit and debit side of the cashbook. Yet, daily and monthly balances would appear not to have been done in accordance with provision of FM 19:3:4.

3. BANK RECONCILIATION STATEMENT

In a similar development, these important aspects of accounting procedure have been neglected by your Local Government Council. Reconciliation of accounts assists management to ascertain and determine the extent of fraud or error that occurs during transaction in accordance with provision of FM 19:23.

4. UNAUTHORIZED PAYMENT VOUCHER

Scrutiny of treasury records revealed that, payment vouchers worth the sum of ₦87,600,000.00 were paid without authorization by officer

controlling the vote contrary to provision of FM 14:18 and 14:19 respectively. Appendix "B" refers for details.

5. OVERHEAD COST: Ngaski Local Government Council received the sum of ₦3,000,000.00 on monthly basis totaling to the sum of ₦36,000,000 per annum as overhead cost but surprisingly only the sum of ₦32,400,000.00 would appear to have been expended leaving the sum of ₦3,600,000.00 unaccounted for. See appendix "F" attached to this report.

6. DVEA, STORE RECORDS, CONTRACT, REGISTER, MONTHLY ABSTRACT OF REVENUE EXPENDITURE, DEPOSIT AND ADVANCE LEDGERS

These are all important treasury records, but to my surprise none would appear to have been maintained. Contrary to Financial Memoranda provision chapters 13 & 23.

B. SALARY

1. INCOME AND EXPENDITURE:- Scrutiny of salary payment voucher revealed that, the sum of ₦578,591,287 was received by your Local Government Council as share of revenue for payment of personal cost including security vote and women empowerment, but to my dismay only the sum of ₦575,571,787.92 would appear to have been expended leaving the sum of ₦3,000,000.00 unaccounted for. Appendix "G" refers.

C. REVENUE

1. It is noted with great displeasure that the council alleged to have collected only the sum of ₦2,979,050.00 during the period under review. This is a very negligible amount which even a department

could realized even more than that in a year, talk less of the whole Council.

HARAJI

2. During the period cover by my report the Haraji assessment revealed 14211 tax payers for the 2020/2021 assessment year. That means the sum of ₦1,422,100.00 was expected as the total collection. To my dismay, only the sum of ₦1,000,000.00 would appear to have been collected as per the Council's Revenue Account. While the sum of ₦422,100.00 is still unaccounted for. See appendix "1" for details.

3. Mass Communication (GSM).

MTN 4 Communication mass x 30,000	= 120,000.00
AIRTEL 3 Communication mass x 30,000	= 90,000.00
GLO 3 Communication mass x 30,000	= 90,000.00
	₦300,000.00

The information above shows the total revenue collections by Ngaski Local Government on GSM. Further scrutiny also disclosed that records on how the funds were utilized or expended could not be seen in any of the council financial records.

4. **MARKET/MOTOR PARK/CATTLE MARKET:** These are among the main sources of Internally Generated Revenue of the above mentioned council. Despite the enormous importance of these sources only the sum of ₦136,950.00 was alleged to have been collected during the year review. However, this amount was too meager and therefore unacceptable.

5. **INDIGENE LETTER:** It is noted with disheartening of mind that the council abused and neglected this source to the extent that even a penny is not realized from the source in question. This is so because the internal control system is very weak with little or no effort to improve upon the existing weaknesses.
6. **ANNUAL COLLECTIONS ON:** Filling station, sachet & bottle water, bakery, medicine store, private schools, private hospital, commercial riders (kabukabu), viewing Centre, computer business Centre, restaurant and barbing salon. In all these sources only the sum of ₦300,000.00 was collected during the period. In each of the named source the council could generates morethan the total amount alleged to have been tapped from all the aforementioned sources.

Investment:-

Kebbi Home Saving & Loan	–	17,000,000.00
Micro Finance Bank	–	10,000,000.00
Bua Cement Company	–	5,000,000.00

₦32,000,000.00

It has been observed that the council revenue Cashbook shows that the sum of ~~₦481,250.00~~ would appear to have been the dividend from Bua Cement Company Sokoto. In fact, this a wakeup call for the council to invest more, particularly in this company. Moreover, the council should write to other companies where it invested heavily for its annual dividend and bonus.

7. **MINING COMPANY:**

In a similar instance, just as last year, the business involved only 82 persons and were charge the sum of ₦10,000.00 (Ten Thousand Naira Only) each as revenue with total collection ₦820,000.00. Surprisingly, not a single kobo remitted to the Local Government Council revenue account.

8. **TOMATO COMPANY:** The company was established in 2019 and has started partial production uptill now did not reach full operational capacity production level. Moreover, the agreement between the company and the State Government was to allow the company five years tax free.

9. **FERRY SHIP:** The ferry ship was grounded throughout the period under review. Indeed, this attitude is uncalled for; the ferry ship was one of the important sources of revenue in the council. Yet, this source is abused and neglected and its value is deteriorating on daily basis.



**SAKABA LOCAL GOVERNMENT COUNCIL
OF
KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

**FOR THE
YEAR ENDED**

31ST DECEMBER 2021



SAKABA LOCAL GOVERNMENT COUNCIL
KEBBI STATE OF NIGERIA

Local Government Secretariat
Sakaba Road
P.M.B 001, Dirin Daji
Kebbi State

Our Ref:.....

Your Ref:.....

Date:.....

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information they contained and their compliance with finance act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Sakaba Local Government as at 31st December, 2021 and its operations for the year ended on that date.

.....
Finance

.....
3/2/2022

.....
Date

.....
Chairman

.....
3/2/2022

.....
Date



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Sakaba Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Sakaba Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

SAKABA LOCAL GOVERNMENT
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR	PREVIOUS YEAR
Receipt			
Internally generated Revenue	3	6,600,035.00	5,000,123.00
Grant Subvention	4		
VAT	5	554,407,090.73	390,754,362.15
Statutory Allocation	6	787,876,019.56	926,271,442.18
Miscellaneous	7	439,316,530.02	237,807,159.35
Total Receipts		1,788,199,675.31	1,559,833,086.68
PAYMENT			
Personal Emoluments	8	481,354,129.92	445,145,587.56
Education Services		280,325,538.15	288,960,000.00
Transport Services		8,000,000.00	10,759,257.71
Health Services		56,800,000.00	45,850,811.32
Mining & Petrol Chemical Services		-	-
Agricultural Services		36,240,000.00	-
Other General Nature	9	912,631,441.05	792,587,574.86
TOTAL PAYMENT		1,775,351,109.12	1,583,303,231.85
NET CASH FLOW FROM OPERATING ACTIVITIES		12,848,566.19	23,470,145.17

Cash flow from investing Activities

Purchase/Construction Assets	10	-	-
Purchase of Financial Market Instruments		(17,142,857.14)	(17,142,857.14)
Proceeds from sales of Assets		-	
Net cash flow from investing Activities		(4,294,290.95)	(40,613,002.31)
Cash flow from Financial Activities			
Proceeds from loan and other borrowing	11	-	-
Dividends received	12	480,000.00	500,000.00
Repayment of Loans	13	Nil	-
Net Cash flow from investing Activities		Nil	-
Net increase/Decrease in cash and its equivalent		(3,814,290.95)	(40,113,002.31)
Cash and its equivalent at 01 st January 2021		3,889,182.16	44,002,184.47
Cash and its equivalent at December 2021		74,891.21	3,889,182.16

SAKABA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER
2021

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH ON HAND			
CASH AT BANK	14	74,891.21	3,889,182.16
INVESTMENT ACCOUNT	15	17,142,857.14	17,142,857.14
ADVANCES	16	-	-
OTHERS	17	-	-
TOTAL		17,217,748.35	21,032,039.30
LIABILITIES			
DEPOSIT		-	-
LOAN	18	-	-
GENERAL REVENUE	20	17,217,748.35	-
TOTAL		17,217,748.35	21,032,039.30

**RE SAKABA LOCAL GOVERNMENT COUNCIL'S FINDINGS FOR THE
YEAR ENDED 31ST DECEMBER, 2021**

3. UNVOUCHED EXPENDITURE

Appendix "A" attached to this report is a list of such unvouched expenditure that were not available to me for inspection and examination amounting to a tune of ₦20,956,604.00. Even though not prepared the same were posted into the local government cashbook.

4. UNVOUCHED PAYMENT VOUCHERS VOTES

S/N	PV NO	NAMES	DETAIL OF PAYMENT	AMOUNT
1.	45/01/21	LawalUsmanGwalhi	Vehicle Maintenance	120,000.00
2.	55/01/21	TambayaDikko	Allowances	50,000.00
3.	25/01/21	O/C Malmitrition	Child support allowance	390,000.00
4.	15/01/21	Ex. Sec. SPHCDA	Basket fund	2,987,567.00
5.	81/01/21	Dan Asabe Musa	Allowances	164,000.00
6.	03/02/21	O/C Civil Defense	Patrol Allowances	1,200,000.00
7.	04/02/21	D.P.O	Patrol Allowances	1,300,000.00
		Total		₦6,211,567.00

Above table is a list of such payment vouchers paid through the Local Government cashbook that the votes were not control by their respective Departmental Directors, when asked the Directors alleges that the payment vouchers were not brought before them to control the votes.

5. UN-RECEIPTED FUND DISBURSEMENT

Attached to this report as appendix "B" is a total sum of ₦817,373,298.31 being funds released to various government agencies by the above mentioned Local Government without a single evidence of acknowledgement or receipt from the benefitting organizations throughout the period under review. This disbursement are for the payments of salary and other expenditure, thus payment to Pension Board, statutory and non-statutory deduction, payments to Emirate Councils, Staff training rural infrastructure, and social security funds. This attitude does go down well with the provision of F.M as that official receipt is the only official document recognized by law.

6.

S/N	PV NO	NAMES	DETAIL OF PAYMENT	CONTRACT SUM	7.5% VAT
1.	05/04/21	A.H. I & Sons	Supply of Grains	16,240,000.00	1,218,000.00
2.	12/05/21	Mushanfat	Repairs of Gully Erosion	15,700,000.00	1,177,500.00
3.	03/05/21	FATA Die Inter	Supply of Machine	14,000,000.00	1,050,000.00
Total				₦45,940,000.00	₦3,445,500.00

Above table is a list of contracts issued by named Local Government to individual contractors at various cost and specification. Examination of the payment vouchers indicates that VAT deducted as shown on each

payment voucher would not appear to have been remitted to the appropriate government agencies.

7. EXPENDITURE WITHOUT INTERNAL AUDITOR'S SIGNATURE

It was observed that your Local Government has not attached importance to the provision of F.M 14:10 which forbid treasurer from effecting payments not counter sign by the Internal Auditor, I have always emphasized on the above quoted F.M. in my previous report but your Local Government have turned a deaf ear. Appendix "C" attaches to the report is a list of such committed expenditure without Internal checking and counter signing amounting to a tune of ~~₦~~8,249,000.00.

8. The sum of ~~₦~~10,700,000.00 would appear to have expended for various expenditure of the Local Government in the month of December 2021. Examination of the payment procedure reveals that funds were expended on repairs of vehicle without replace parts as evidence, purchase of food stuff for IDP's and vigilante running cost of all these expenditure, effort to get those that undertaken the job to acknowledge payment proves negative, the IDP's are not mentioned in the submission thus:-

S/N	PV NO	NAMES	DETAILS	AMOUNT
1.	01/12/21	GanabunGabas	Maintenance of patrol Van	1,265,000.00
2.	02/12/21	Bashar Isyaka	Purchase of food Stuff	1,065,000.00
3.	03/12/21	BakoJanbirni	Purchase of cartridge	600,000.00
4.	04/12/21	Umar Sale & Others	Running cost	7,770,000.00
				₦10,700,000.00

10. CASHBOOK

Examination of this main book of account is not in line with the provision of chapter 19 of the financial memoranda, in that, monthly balancing of the cashbook would not appear to have been done, throughout the period of my reporting. Further examination reveals that cheque numbers are not quoted against payment vouchers; contract entry appears not to have been done. While in some cases payments were done by cash.

11. SUBSIDIARY BOOKS OF ACCOUNTS

It could be seen that throughout the period of 2021 no effort was made by your Local Government to maintain any of the subsidiary books of accounts while various sum of expenditure is committed through the Local Government cashbook i.e. abstract books of accounts, Departmental vote books, deposits and advance ledgers. This attitude does not portray a good accounting book keeping.

12a. On PV no. 03/02/21 was the release of ₦1,200,000.00 to O/C Civil Defense Corps of Sakaba Local Government as part of the measures to tackle security challenges. Examination of the payment in question reveals that, the payment voucher would not appear to have been charge from the vote book in that, the payment voucher was not signed by the Departmental Director, the alleged council resolution attached to the payment vouchers was not addressed to anybody. Further examination reveals that the payment was also not acknowledged by the recipient.

12B. On PV no. 04/02/21 was the payment of the sum of ₦1,350,000.00 to Divisional Police Officer as security support. Examination of the supporting documents attached to the payment voucher reveals that the vote of the payment voucher was not sign by the Department Director nor has the recipient acknowledged the payment even though, both the Internal Auditor and the Secretary counter signed the payment voucher. It was also observed that the council extract attached appears not to have been addressed or was it sign by the Local Government Secretary.

12C. On PV no. 06/02/21 was a payment made to the Chief Security Adviser to the Local Government Chairman to the tune of ₦1,102,847.61 for frilling and maintenance of vehicles for security patrol during Bandit incursion of Sakaba Local Government. Component of the payment voucher indicates that only engine oil worth ₦52,000.00 appears to have been supply vide receipt attached thereby showing fuel purchase and consumed worth ₦1,050,847.61 was not actually receipted and the recipient appears not to have acknowledged the payment.

12d. On payment voucher no. 08/02/21 was a payment of Medical Assistance to Muhammad Auwal Umar to a tune of ₦5,000,000.00 Examination of the payment voucher components indicates that no single Medical receipts or prescription form would appear to have been attached to support this payment.

13. SALARY, ALLOWANCES AND OVERHEAD COST

From the records made available to me for examination, it was discovered that the sum of ₦525,308,174.12 would appear to have been

released to Sakaba Local Government by the Kebbi State Joint Account Local Government for the payment of salary, allowances and overhead cost. However, casting and posting of payment vouchers into the cashbook reveals that the sum of ₦345,177,131.78 would appear to have been expended, thereby leaving a balance of ₦180,131,042.34 unaccounted for. This was as a result of non-posting of payment vouchers into cashbook, or alteration of salary figures, or withdrawal of cash from bank without corresponding entry.

14. REVENUE

After series of request and appeal and up to the time of writing this report not a single revenue record was made available to me for inspection. Similarly, annual Haraji collection, revenue drive and market collections even if collected would not appear to have reflected the Local Government treasury receipt or revenue cashbook.



**SHANGA LOCAL GOVERNMENT COUNCIL
OF
KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

**FOR THE
YEAR ENDED**

31ST DECEMBER 2021



OFFICE OF THE EXECUTIVE CHAIRMAN
SHANGA LOCAL GOVERNMENT
KEBBI STATE

Our Ref: _____

Your Ref: _____

Date: _____

STATEMENT OF RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management act 1958 as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2021 and its operations for the year ended on that date.

TREASURER

CHAIRMAN

Date: 24/2/2022

Date: 24/2/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Shanga Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Shanga Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

SHANGA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ASSETS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
<u>Receipt</u>			
Internally General Revenue	3	48,670,000.00	33,406,588.73
Grant Subvention	4		
VAT	5	575,438,876.47	437,370,183.94
Statutory Allocation	6	1,180,228,752.34	1,171,386,950.01
Miscellaneous	7		
<u>Total Receipts</u>		1,804,337,628.81	1,642,163,722.68
<u>PAYMENT</u>			
Personal Emolument	8	532,212,112.10	530,412,036.38
Education Services	9	276,892,148.28	277,533,850.92
Transport Service	10	10,800,000.00	10,200,000.00
Agric Services	11	38,495,000.00	2,940,500.00
Health Services		55,850,811.44	38,350,811.24
Mining & Petrol Chemical Service			8,235,000.00
Other General Nature		901,567,500.57	766,837,067.00
<u>TOTAL Payment</u>		1,815,817,572.39	1,634,508,765.54
<i>Net Cash flow from operation activity</i>		11,479,943.58	7,654,957.14
<u>Cash Flow from Investing</u>			
<u>Activities</u>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments		(18,041,808.16)	(17,142,857.14)
Proceeds from Sales of Assets		(6,561,854.58)	(9,487,900.00)
Net Cash flow from Investing Activities			
<u>Cash flow from Financing Activities</u>			
Proceeds from Loan & Other Borrowing	11		
Dividends Received	12		
Payment of Loan	13		
Net Cash Flow from Investing Activities			
Net Increase/Decrease in Cash & it's equivalent		(6,561,854.58)	(9,487,900.00)
Cash and it's equivalent at 1/1/2021		6,733,869.92	16,221,769.92
Cash and it's equivalent at 31/12/2021		898,951.02	6,733,869.92

SHANGA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

ASSETS	NOTE	CURRENT YEAR 2021	PREVIOUS YEAR 2020
CASH AT HAND	1		
CASH AT BANK	2	898,951.02	6,733,869.92
INVESTMENT ACCOUNT ADVANCES	3 4	17,142,857.14	17,142,857.14
TOTAL		18,041,808.16	23,876,727.06
LIABILITIES			
BANK OVERDRAFT	5		
DEPOSITS	6		
GENERAL REVENUE		18,041,808.16	23,876,727.06
TOTAL		18,041,808.16	23,876,727.06

**RE AUDIT FINDINGS IN RESPECT OF SHANGA LOCAL
GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER,
2021**

MAIN ACCOUNT

2. INCOME AND EXPENDITURE

During the examination of the available financial records, it has been observed that the total sum of ₦1,761,432,261.09 would appear to be the total income within the period under review. Further scrutiny of the records also revealed that only the total sum of ₦1,753,973,960.93 appear to have been expended leaving the sum of ₦7,458,300.16 unaccounted for.

3. UN-RECEIPTED PAYMENT VOUCHERS:- In another instance, and on Appendix "C" attached is the list of payment vouchers paid without being receipted amounting ₦17,522,064.93. It is further noted with dismay how your council treasury is contravening relevant provision of Financial Memoranda especially chapter 14. Your council is committing series of expenditure without proper documentation.

4. PERSONNEL COST DEDUCTION:- Examination of the financial documents available revealed that the total sum of ₦26,906,751.05 was deducted from the personnel cost of the Local Government. Further scrutiny of the paid vouchers also revealed that only the sum of ₦26,646,368.35 have been remitted leaving an apparent balance of ₦260,382.70 unaccounted for.

REVENUE

HARAJI:- The Local Government Council tax assessment for the year 2020/2021 stands at 20,150 eligible tax payers. Consequence upon the above, the sum of ₦2,015,000.00 is to be collected, surprisingly, only the

sum of ~~₦~~277,500.00 would appear to have been remitted leaving an apparent balance of N1,737,500.00 unaccounted for.

OTHER SOURCES:- Examination of other sources of revenue during the period under review revealed that the total sum of ~~₦~~1,181,121.00 have been generated. Further examination of the available revenue records revealed that only the total sum of ~~₦~~947,100.00 would appear to have been lodged. While the sum of ~~₦~~234,021.00 is not accounted for.



**SURU LOCAL GOVERNMENT COUNCIL
OF
KEBBI STATE**

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER, 2021



OFFICE OF THE CHAIRMAN
SURU LOCAL GOVERNMENT COUNCIL
DAKINGARI, KEBBI STATE OF NIGERIA

Local Government Secretariat,
Headquarters - Dakingari,
Kebbi State, Nigeria

Our Ref. _____

Your Ref. _____

Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information contains and their compliance with the financial (Control and management) act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of the local government as at 31st December, 2021 and its operations for the year ended on that date.

Treasurer

Date: 3/3/2022

Chairman

Date: 3/3/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Suru Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Suru Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

STATEMENT NO. 3

SURU LOCAL GOVERNMENT COUNCIL

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

S/N	Cash flow from operating Activities	Notes	Current year(2021)	Previous Year (2020) NM
	<u>Receipts</u>			
1	Internal Generated Revenue	3	23H,300,000=	23,062,300=
2	Grants/Subventions	4		
3	VAT	5	580,234,222:28	465,932,837:19
4	Statutory Allocations	6	1,608,705,718:49	1,548,248,055:58
5	Miscellaneous	7		
	Total Receipts		2,212,239,940:77	2,037,243,192:77
	<u>Payments</u>			
	Personal Emoluments	8	535,833,016:48	581,587,720:44
	Education Services		316,548,598:54	286,458,804,:84
	Transport Service		340,759,877:79	390,460,231:66
	Health Service		35,850,751:44	35,850,811:44
	Mining and Petrol-Chemical Services			
	Agricultural Services		41,200,000	32,424,305:16
	Other of General Nature	9	926,976,898:19	686,763,651:93
	Total Payments		2,197,169,142:44	2,013,545,525:92
	Net Cash flow from Operation Activities		15,070,798:33	23,697,666:85
	<u>Cash Flow from Investing Activities</u>			
	Purchase/Construction of Assets	10		
	Purchase of Finance market Instrument		(20,417,857:14)	(20,417,857:14)
	Proceeds from sales of Assets			
	Net Cash Flow from Investing Activities		(5,347,058:81)	3,279,809:71
	<u>Cash Flow from Financing Activities</u>			
	Proceeds from Loan & Borrowing	11	NIL	
	Dividends Received	12	NIL	962,500=
	Repayment of Loan	13	NIL	
	Net Cash Flow from Investment			

	Activities			
	Net Increase/Decrease in Cash & its Equivalent		(5,347,058:81)	3,279,809:71
	Cash & its equivalent at 1/1/2021		8,575,512:26	4,333,202:55
	Cash & its equivalent 31/12/2021		3,228,453:45	8,575,512:26

STATEMENT NO. 4

SURU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR
ENDED 31ST DECEMBER, 2021

S/N	Cash flow from operating Activities	Notes	Current year (2021)	Previous Year (2020) NM
	<u>ASSETS</u>			
1	Cash and Bank Balance	14	1,603,241:26	8,702,989:50
2	Investment	15	20,417,857:14	20,417,857:14
3	Advances	16	NIL	NIL
4	Others	19	NIL	NIL
	Total Receipts		22,021,098:40	29,120,846:64
	<u>LIABILITIES</u>			
	Deposit	18		
	Loan	19		
	General Revenue	20	22,021,098:40	29,120,846:64
	TOTAL		22,021,098:40	29120,846:04

**RE: AUDIT FINDINGS IN RESPECT OF SURU LOCAL GOVERNMENT
COUNCIL'S ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER, 2021**

During the period covered by my report, it was observed that batches of paid vouchers for the month of June, July and August 2021 were not presented to my office for verification. When contacted Director Finance and Supply alleged that the records are still with Ministry for Local Government and Chieftaincy Affairs up to the time of writing this report the records are yet to be submitted to my office for re-inspection.

1. INCOME AND EXPENDITURE

An audit examination of relevant accounting records revealed that income and expenditure reflecting the amount received by the named Local Government Council to the tune of ₦2,207,206,140.99 from Joint Account Committee (JAC). Further scrutiny also revealed that the sum of ₦2,205,643,653.31 would appear to have been expended by the above mentioned Local Government Council leaving an apparent balance of ₦1,562,487.68 unaccounted for.

2. STORE RECORDS

Examination of the payment vouchers revealed that the named Local Government Council deliberately failed to maintain credible store records during the year under review. All security documents were kept under the custody of the treasurer who personally control the issuance of the records in question. Further observation also disclosed that accounting records such as Stores Receipt Voucher, Stores Issued Vouchers, Store ledger etc, were not maintained by the Local Government Council throughout the period of 2021. However, this undoubtedly shows that the treasurer should

be held accountable for losses or theft in the treasury stores. It is also a clear indication that the council is operating a very weak system of internal control.

INTERNALLY GENERATED REVENUE

It has been noted with disheartening of mind that examination of revenue account records revealed that the sum of ₦1,590,000.00 was generated mainly from market, motor parks and indigene certificate. While other sources of revenue such as filing stations, bakeries, sachet water factories, medicine stores, grinding machines, private schools and clinics would appear not to have generated even a penny from these sources.

Further examination revealed that the sum of ₦1,590,000.00 collected only appear in the revenue statement of account but not reflected in the council cashbook.

HARAJI ACCOUNT

Examination of the Haraji records revealed that the total tax assessment for 2020/2021 of eligible tax payers is 31,851. However, with the overall total number of tax payers quoted above as at 31st December, 2021, the sum of ₦3,185,100.00 is to be collected from the eligible tax payers. The details of which could be seen below:

**TAX ASSESSMENT OF SURU LOCAL GOVERNMENT COUNCIL FOR
THE YEAR ENDED 2021**

S/N	DISTRICTS	NO. OF TAX PAYERS	AMOUNT
10.	Dakin-Gari	7407	740,700.00
11.	Barboreji	3910	391,000.00
12.	Suru	7106	710,600.00
13.	Giro	3860	386,000.00
14.	Aljannare	4502	450,200.00
15.	Bakuwai	5066	506,600.00
		31,851	N3,185,100.00

Examination of Haraji Account revealed that only the sum of ~~N~~1,118,000.00 was collected thereby leaving an apparent balance of ~~N~~2,067,100.00 still unaccounted for.



YAURI LOCAL GOVERNMENT COUNCIL

OF

KEBBI STATE

AUDITED FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER 2021



Office of the Executive Chairman
YURI LOCAL GOVERNMENT COUNCIL

YELWA-YAURI, KEBBI STATE OF NIGERIA

SECRET

Local Government Council
Yelwa-Yauri, Kebbi State

Our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statement, the information they contain and their compliances with the finance (Control and management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December 2021 its operations for the year ended on that date.

Treasurer: _____

Chairman: _____

Date: _____

3/3/2022

Date: _____

3/3/2022



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Yauri Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Yauri Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

**YAURI LOCAL GOVERNMENT COUNCIL
CASH FLOWS STATEMENT FOR THE YEAR ENDED
31ST DECEMBER 2021**

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR	PREVIOUS YEAR
RECIPT			
Internally Generated Revenue	3	25,900,000	24,000,000.00
Grant Subvention	4	--	
VAT	5	478,253,718.00	376,439,260.39
Statutory Allocation	6	1,481,090,574.23	1,393,296,411.53
Miscellaneous	7	--	--
TOTAL RECEIPTS		1,985,244.292.23	1,794,635,672.25
PAYMENT			
Personal Enrolment	8	462,332,176.54	459,459,008.04
Education Services		372,265,640.87	352,299,319.36
Transport Services		32,065,231.12	22,551,321.17
Health Services		35,850,811.44	38,850,811.44
Mining & Petrol Chemical Services		--	--
Agricultural Services		24,602,111.17	24,502,771.11
Other General Nature	9	1,061,503,055.85	877,728,135.46
TOTAL PAYMENTS		1,988,619,026.39	1,774,391,366.46
Net cash flow from operating activities		(3,374,734.16)	20,244,305.79
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase/Construction of asset	10	--	--
Purchase of financial market instrument		(17,000,000.00)	(7,000,000.00)
Proceed from sale of asset		3,220,000.00	75,000.00
Net cash flow from investing activities		(17,154,734.16)	3,319,305.79
CASH FLOW FROM FINANCING ACTIVITIES			
Proceed from loan & other borrowing	11	--	--
Divides received	12	--	--
Repayment of loan	13	--	--
Net cash flow from investing activities		--	--
Net increase/decrease in cash & it equivalent		(17,154,734.16)	3,319,305.79
Cash & its equivalent at 1/1/2021		18,573,724.97	15,254,419.18
Cash & its equivalent @ 21/12/2021		1,418,990,81	18,573,724.97

STATEMENT NO. 4

YAURI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH ANDBANK BALANCES	14	1,418,990.81	374,588.57
INVESTMENT	15	17,000,000.00	17,000,000.00
ADVANCES	16	--	--
OTHERS	17	--	--
TOTAL		18,418,990.81	17,374,588.57
LIABILITIES			
DEPOSIT	18	--	--
LOANS	19	--	--
GENERAL REVENUE	20	18,418,990.81	17,374,588.57
TOTAL		18,418,990.81	17,374,588.57

**RE YAURI LOCAL GOVERNMENT COUNCIL AUDIT FINDINGS FOR
THE YEAR ENDED 31ST DECEMBER, 2021**

2. INCOME AND EXPENDITURE

Examination of the treasury main account revealed that the sum of ₦1,897,877,255.55 would appear to have been received as statutory allocations, Valued Added Tax (VAT) and Internally Generated Revenue (IGR) during the period.

Further scrutiny reveals that the sum of ₦1,891,159,696.51 was actually expended leaving an apparent balance of N6,717,559.04 unaccounted for. Appendix "A" attached refers.

3. STATE OF THE BOOKS OF ACCOUNTS AND RECORDS

It has been noted with displeasure that contrary to Financial Memoranda chapter 21 and 23 treasury books such as DVEA's, Daily Abstracts of Revenue and Expenditures, Deposit and Advance ledgers, , store ledgers etc, would not appear to have been maintained by your treasury.

In a similar instance, the table below shows quite a number of payments without officer controlling the vote and Internal Auditor's appended their signatures:

S/N	PV. No	Payee	Details of Payment	Amount
1.	73/11/21	Women Coordinator	Monthly Allowances	300,000.00
2.	75/12/21	Women Coordinator	Monthly Allowances	300,000.00
3.	89/6/21	Chairman YauriL.G	Monthly Security Vote	400,000.00
4.	94/6/21	L.G Service Commission	Contributions	3,246,655.88

5.	93/6/21	JAC Rural infrastructure Account	JAC Infrs. Account Put	29,291,399.23
6.	97/4/21	Pri. Staff Pension Board	Contribution	6,102,528.65
7.	119/3/21	Chairman Yauri L.G & others	Security Vote	400,000.00
8.	20/3/21	Women Group Yauri	Women empowerment	300,000.00
9.	30/3/21	PPC NL – PPL – RE Contribution & others	Statutory deduction	50,485,086.42
				₦90,825,670.18

This is a deliberate contradiction of Financial Memoranda provision number 13.12, 14.8 and 14.9.

LOCALLY GENERATED REVENUE:- Examination of the revenue records reveals even though the Local Government Council is blessed with many sources of revenue, it was noted with dismay that your council’s treasury could not maintained any revenue record. Further observation reveals that the revenue matters was handled by the schedule officers. However, from the council 2021 Annual Estimate the revenue forecast is shown below:

S/N	Subhead	Details of Payment	Amount
1.	1001	Taxes	25,000,000
2.	1002	Rates	36,115,000
3.	1003	Local licenses fees 8 times	87,000,000
4.	1004	Earning from commercial undertaking	53,375,000
5.	1005	Rent on Local Govt. property	48,510,000
			₦250,000,000.00

From the above table, the sum of ₦250,000,000.00 was proposed by the council as revenue (locally) in a summary form. In the absence of the revenue records the revenue officer should be compelled to pay proposed revenue.

1. **PAYMENT OF SALARIES AND ALLOWANCES:-** The figures below represent salaries allowances paid to staff of Yauri Local Government Council in the year 2021.

S/N	PAYEE	AMOUNT
25.	January 2021	41,261,787.43
26.	February 2021	42,616,926.83
27.	March 2021	41,020,311.10
28.	April 2021	41,043,598.44
29.	May 2021	42,276,435.04
30.	June 2021	41,390,880.42
31.	July 2021	42,648,156.04
32.	August 2021	41,288,250.29
33.	September 2021	41,291,815.35
34.	October 2021	41,291,164.81
35.	November 2021	38,937,578.09
36.	December 2021	39,248,760.16

Above figures represented the salaries bank and cash payments, allowances, security votes, empowerment and including the overhead cost of three million monthly. It has been noted that the salaries figures was fluctuating upward and downward without tentative reason for such inconsistency. It rises from Forty One Million to Forty two and even Thirty Eight in the month of November; however your treasury could not explained the reason for the fluctuations, despite repeated requests. Please comment or recover the differences from the treasurer.

12. INVESTMENTS RECORDS AND DIVIDENDS:- Also records available to me revealed that, there was increase in the volume of investment, these are:-

1.	Kebbi Home Savings	-	N 725,000.00
2.	Gamji Bank	-	₦2,275,000.00
3.	Sokoto Cement	-	₦1,000,000.00
4.	Yauri Community Bank	-	₦1,000,000.00
5.	Kebbi Home Savings & Loans	-	₦17,142,857.15
		-	₦22,142,857.15

It noted with dismay that despite huge investment by your council for many years, the council has never enjoy the fruits of its labor, in that these investments are not yielding any dividend to the Local Government Council, due to your lackadaisical attitude to the investment. In that, the Director of Finance LawaliAlh. Manu has never shown interest on the dividend and bonuses.



ZURU LOCAL GOVERNMENT COUNCIL

OF KEBBI STATE

AUDITED ANNUAL FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31ST DECEMBER 2021



ZURU LOCAL GOVERNMENT
 OFFICE OF THE HON. CHAIRMAN
 KEBBI STATE.


OFFICE ADDRESS:
 ZURU LOCAL GOVERNMENT
 SECRETARIAT, P. O BOX 1001
 KEBBI STATE

Our Ref: Your Ref: Date:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

This Financial Statement has been prepared by the treasurer of **Zuru Local Government Council** in accordance with the Financial (Council and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting practice.

The Treasurer is responsible for Establishing and Maintaining a System of Internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial resources by the Local Government Council. To the best of my knowledge, this statement of internal control has operated adequate through the reporting period.



TREASURER

DATE

We accept responsibility for the integrity of these Financial Statements, the information they contain and compliance with the Financial (Control and Management) Act 1958 as amended.

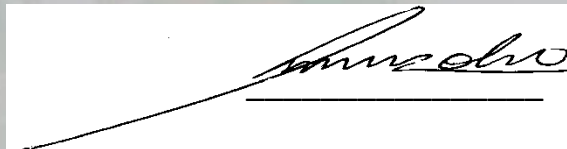
In our opinion, these Financial Statements fairly reflect the financial position of Local Government **as at 31st December, 2021** and its operation for the year ended on that date.



TREASURER

22/3/2022

DATE



CHAIRMAN

22/3/2022

DATE



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
P.M.B. 1059, BIRNIN-KEBBI, KEBBI STATE

Our Ref: _____

Date: _____

STATEMENT OF OPINION OF AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

The Financial Statements of Zuru Local Government Council have been examined in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, Section 146 Sub Section 1-4 of the Kebbi State Local Government Law 2008 and Section 15 Sub section 7 and 8 {a-d} of the Local Government Auditor General Law NO 021 of 2021. I have obtained all the information and explanations required for my audit and certify that the accounts subjects to the observation made in some cases, that in my opinion, the Financial Statements are free from misstatement and give a true and fair view of the state of affairs of Zuru Local Government Council for the year ended 31st December, 2021.

Basharu Bala Bashar

Ag. Auditor General for Local Government
Kebbi state

ZURU LOCAL GOVERNMENT COUNCIL

CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

<u>CASH FLOWS FROM OPERATING</u>	NOTE	YEAR 2021	YEAR 2020
<u>ACTIVITIES</u>		₦	₦
<u>Receipts</u>			
• Internally Generated revenue	3	14,413,680.00	14,725,957.00
• Grant Subvention	4	Nil	Nil
• VAT	5	660,126,720.62	465,172,568.82
• Statutory Allocation	6	1,815,237,447.15	1,861,471,500.95
• Miscellaneous	7	Nil	Nil
Total Receipts		2,489,777,847.77	2,341,370,026.77
<u>PAYMENTS</u>			
• Personal Emoluments	8	664,963,697.24	666,073,539.65
• Education Services	10	509,346,327.59	511,239,403.97
• Transport Services		-	-
• Health Services		35,850,811.44	35,850,811.44
• Mining & Petrol Chemical Service		-	-
• Agricultural Services		-	-
• Other General Nature	9	1,281,415,216.47	1,108,046,616.37

TOTAL Payments		2,491,576,052.74	2,321,210,371.43
Net Cash Flow From Operating activities		(1,798,204.97)	20,159,655.34
<u>Cash flow from Investing Activities</u>			
Purchase/Construction Assets		Nil	Nil
Purchase of Financial Market instruments		(18,055,857.14)	(18,055,857.14)
Rent on Local Government Property		Nil	Nil
Proceeds from Sales of Assets			Nil
Net Cash Flow from Investing Activities		Nil	Nil
<u>Cash Flow From Financial Activities:</u>			
Proceeds From Loan and Other Borrowings	11	Nil	Nil
Dividends Received	12	Nil	481,250.00
Repayment of Loans	13	Nil	Nil
Net Cash Flow From Financial Activities			
Net Increase/Decrease In Cash & Its Equivalent		(19,854,062.11)	2,103,798.20
Cash and Its Equivalent at 1 st January, 2021		24,668,614.15	22,564,815.95
Cash and Its Equivalent at 31 st December, 2021		4,814,552.04	24,668,614.15

ZURU LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR
ENDED 31ST DECEMBER, 2021

ASSET	NOTES	YEAR 2021	YEAR 2020
		₦	₦
Cash at Hand	14	Nil	Nil
Cash at Bank	14	4,814,552.04	2,103,798.20
Cash in Transits		Nil	Nil
Investments	15	18,055,857.14	18,055,857.14
Advances	16	Nil	Nil
Others	17	Nil	Nil
TOTAL		22,870,409.18	20,159,655.34
<u>LIABILITIES</u>			
Bank Overdraft		Nil	Nil
Deposits	18	Nil	Nil
Loans	19	Nil	Nil
General Revenue Reserve	20	22,870,409.18	20,159,655.34
TOTAL		22,870,409.18	20,159,655.34

**RE: AUDIT FINDINGS IN RESPECT OF ZURU LOCAL GOVERNMENT
COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2021**

MAIN ACCOUNT

1. **INCOME AND EXPENDITURE:-** During the period covered by my report the named Local Government Council received the sum of ₦1,933,073,080.32 as share of revenue from State Joint Account excluding salary, overhead cost, women empowerment, security vote and allowances. Further scrutiny also reveals that the sum of ₦1,925,073,080.32 would appear to have been expended leaving the sum of ₦3,500,000.00 unaccounted for.
2. **THE COUNCIL CASHBOOK** Examination of the main book of account reveals that the upkeep of this important book of account was not encouraging, in that some important columns were not updated, monthly balancing was ignored throughout the period under review. Again, this is a clear indication of your council negligence in the maintenance of treasury records.
3. **BANK RECONCILIATION STATEMENT:-** It is noted with disheartening of mind that the council treasury ignored and abused provision of F.M No. 19.23. In that not even a single month reconciliation statement is prepared throughout the period under review.
6. **UNCLAIMED PAYMENT VOUCHERS:-** In another instance, the spot examination of the available records revealed that the sum of ₦3,430,000.00 was allegedly paid to sundry persons as monthly allowances. Surprisingly, further scrutiny disclosed that none of the beneficiaries appended their signatures.

7. **OVERHEAD COST:-** Your Local Government Council received the sum of N3,000,000.00 monthly basis and totaling the sum of ~~N~~36,000,000.00 per annum. It was further noted that only the sum of ~~N~~34,740,000.00 was expended leaving the difference of ~~N~~1,260,000.00 unaccounted for.

STORE RECORDS, CONTRACT REGISTER/MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE AND DEPOSIT LEDGER

These are all important treasury books of accounts, yet treasurer ignored, neglected and abused all the above quoted books. Despite the fact that such negative action was taken contrary to F.M provision chapter 18, 21, 22 and 23. In a venture of this magnitude, let me know the action you intend to take else, appropriate surcharge would be applied against treasurer.

SALARY

1. **INCOME AND EXPENDITURE:-** In an effort to determine the actual receipts and payments it has been observed that your Local Government received the sum of ~~N~~587,195,908.58 as share of revenue from the State Joint Account for settlement of personnel cost for the period under review, while the sum of ~~N~~584,795,908.56 would appear to have been expended leaving the sum of ~~N~~400,000.00 unaccounted for.

INTERNALLY GENERATED REVENUE

Haraji:-

On the spot examination of revenue account revealed that the above named Local Government Council collected the sum of ~~N~~2,500,000.00 as

Haraji for 2020/2021 assessment, surprisingly, only the sum of ₦2,000,000.00 would appear to have been lodged into the revenue account leaving an apparent balance of ₦500,000.00 unaccounted for.

ANNUAL COLLECTION FROM OTHER SOURCES

Examination of other sources which includes; shops, filling station, sale of bottle water or sachet water, PHCN poles, medicine stores, private schools, private hospitals, commercial riders (Kabu-Kabu) viewing centers, computer business centers, barbing saloons and restaurants etc reveals that only the sum of ₦800,000.00 would appear to have been gotten from these sources. Surprisingly, none of the officials furnish me with the receipts counterfoils to enable me ascertain the accurate collections or explanations on how the amount was realized from these sources.

MOTOR PARK/MARKET PARK/CATTLE MARKET/DEPARTMENTAL RECEIPTS

These sources of revenue collections are basically on daily and weekly basis. However the sum of ₦661,366.00 would appear to have been collected. Despite the lowest collections, no documentary evidence was tendered before me to authenticate the validity of the alleged revenue.

Investment:

The Local Government Council invested so much in the following organization or companies:-

i.	Kebbi Home Savings	-	17,142,857.15
ii.	Sokoto Cement Company in Nigeria	-	1,113,000.00
iii.	UDB	-	8,000,000.00

- **26,256,857.15**

The spot scrutiny reveals that dividend worth the sum of ₦909,480.00 would appear to have been collected. Further observation reveals that the council is adamant and reluctant on investment from KHS&L and UDB as no any tangible effort is made to retrieve the dividend due to the council.

MASS COMMUNICATION

MTN 8 communication mask	-	₦40,000	=	320,000.00
AIRTEL 3 communication mask	-	₦30,000	=	90,000.00
GLO 2 communication mask	-	₦30,000	=	60,000.00
ETISALAT 1 communication mask	-	₦30,000	=	30,000.00
				₦590,000.00

The details above show total revenue alleged to have been collected by your council regarding mass communication is indeed not materialistic, in view of the hazardous nature of their generators and antennas as well as their immense contribution to climate change. After all they are not even discharging their duties of developing the communities in terms of social welfare services.

INDIGENE LETTER CERTIFICATE

Examination of this records shows that nothing would appear to have been generated from this source which is deeply an unacceptable claims. However, let me know what you intent to do to actually determined what transferred between the schedule officer and the revenue officer else a special team will be assigned to dig the root course of the problem.

GENERAL RECOMMENDATIONS ON THE 21 LOCAL GOVERNMENT COUNCILS FINDINGS FOR THE ENDED 31ST DECEMBER 2021

Basically, it is deeply unacceptable and worrisome to note that despite repeatedly observing and reporting on certain burning issues which requires immediate overhauling in many Local Government Councils in Kebbi State. It is believe that some treasurers are not ready to change within or rather embrace the migration to International Public Sector Accounting Standards {IPSAS} ie; from Cash Basis to Accruals Basis. This is further aimed at increasing uniformity in the standards guiding financial statements with comprehensive details to all potential users of the accounting information across the globe. Otherwise no issue should have to be reported even twice without adhering to the financial legislations and the professional etiquette.

It is a matter of concern that all the 21 Local Government Councils in the State have defied consistent call to allow Internal Auditors to discharge their obligation in the Unified Local Government Service without hitches. Consequently, they all denied them access to the financial records; they are indirectly unscheduled staff in the Local Government service.

2. **Internal Audit Unit:-**it is against this background that I am recommending that the Kebbi State Local Government Service

Commission should compelled all the treasurers that henceforth they should either work with Internal Auditors or be sanctioned or replaced with law abiding Director Finance and Supply who is ready to play the game according to the rule. They should be allowed to work freely like any other sectional head and be copying their monthly report to the Auditor General for Local Governments.

3. **Internally Generated Revenue** suffered decades of neglects and abuses by both the treasury and the Council as a result over dependence on the Statutory Allocation and Value Added Tax from Federation Account Allocation Committee {FAAC}. In view of the foregoing, I wish to recommend that a targeted figure should be proposed for each Local Government Council on quarterly basis with an attractive incentive for the first five best performing Councils. In terms of diversifying the economy, expanding the existing sources, initiating and creating additional sources, increasing the level of investment both domestic and foreign which will ultimately create more job and opportunities for the teeming graduates in the State. In addition, Local Government Councils should invest heavily on Agriculture, especially dry season farming considering the abundant fertile land across the State.

Prior to the above, remittances of both Withholding and Value Added Taxes which is not done in many Local Government Councils, henceforth be done as at when due and on monthly basis. That any Local Government found misplacing or diverting these funds should be sanctioned inaccordance with the financial offences provisions.

Payment of Local revenue should be centralized where payment to the bank by the revenue officer or his representative and handling of the receipted pay in slip to the treasury cashier and that the receipt must be obtained. In a situation where the revenue collectors are inadequate the Council may appoint a person other than its employee and his payment may be on his collections on agreed percentage. Similarly, remittances of deductions such as Union Dues, Loans, Advances, Pay As You Earn, Withholding Tax and Value Added Tax should be done immediately after payment to the appropriate Agencies.

4. **Subsidiary ledgers:-** throughout the period of 2021 no effort was made by many Local Governments to maintain any of the subsidiary books of accounts, as a result, any Local Government that failed to maintain subsidiary books such as abstract books of accounts, Departmental vote books, revenue cash book, record of

contract and order, investment ledger, capital expenditure ledger, personal emoluments register, deposits and advance ledgers etc should not be allowed to enjoy any privileges like its counterpart in the State. This attitude does not portray a good and proper accounting record.

5. **Officer Controlling the Vote:-**all Account officers of the 21 Local Government Councils in the State should respect Financial Memoranda provision number 13.11 (1-3) and 14.8 (1-2). That they should be allowed to discharge their duties of authorizing each payment voucher by signing it there by accepting responsibility for all departmental transactions, funds expended and the financial position for an approved probable expenditure.
6. **Personal Emolument Register** should be maintained by all the Local Government Councils in accordance with Financial Memoranda provision 15.11 and be updated to record prescribed information on the number of the established staff in each Local Government Council.
7. **Bank Reconciliation Statement:-**Kebbi State Local Government Councils should respect the Financial Memoranda provision number 19.23 by preparing Bank Reconciliation Statement at the end of each month after obtaining a detail month transaction on the Local Government Accounts from the Bank. Unlike about a decade tradition where none of the Local

Government Council prepared even a month Statement, henceforth any Council that failed to discharge this obligation should be surcharged in accordance with the law.

8. **Investment:-** due to perennial reliance on Statutory Allocation and Value Added Tax receipts monthly from the Federation Account Allocation Committee, most of the Local Governments have little or no interest on their Investments for morethan a decade. I therefore recommend that all Local Government Councils should be mandated to submit Annual details of their Investment to both the Executives and Legislatures to ascertain any significant improvement or otherwise.

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
INCOME AND EXPENDITURE ACCOUNT FOR THE
YEAR ENDED 2021

₦

Opening Balance	242,154,342.33
Total Income	<u>221,705,734.66</u>
	₦463,860,076.99

Deduct Expenses:

Seminars/Workshops	2	138,921,950.00
Staff on Course Allow	3	29,390,000.00
D.T.A	4	40,670,000.00
Renovation & Replacement of the Office equipment's	5	7,319,795.00
Entertainment (meetings)	6	4,320,000.00
Purchase of Equipments	7	4,650,000.00
Repairs of vehicles	8	1,600,000.00
Stationaries	9	1,220,000.00
Miscellaneous	10	13,320,000.00
Bank Charges	11	19,305.50
Total Expenses		₦241,431,050.50
Closing Bank Balance 31/12/21		₦221,508,563.34
Unaccounted Balance		₦880,458.25

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
SCHEDULE OF MONTHLY INCOME FOR THE YEAR ENDED 2021

NOTE: 1

S/N	Month	Amount (₦)	Remarks
	Opening Balance	242,154,342.32	
1.	January	16,169,314.84	
2.	February	10,586,658.53	
3.	March	21,043,750.21	
4.	April	4,813,775.21	
5.	May	21,892,380.88	
6.	June	6,422,817.37	
7.	July	31,320,069.56	
8.	August	16,495,834.32	
9.	September	10,258,243.09	
10.	October	22,734,055.54	
11.	November	37,077,291.21	
12.	December	22,891,543.90	
	Total	₦463,860,076.98	

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION (TRAINING FUNDS)
SCHEDULE OF TRAINING AND WORKSHOPS FOR THE YEAR ENDED 2021

NOTE: 2

S/N	PV. No	Payee	Consultants	Detail of Payment	Amount	Remarks
					₦	
1.	6/1/21	Executive Chairman	Sauma Cons. Ltd	Trans. Speech & Report writing	4,500,000	
2.	10/2/21	Executive Chairman	D.T Tech Ltd	Train on Computer App.	6,000,000	
3.	12/2/21	Executive Chairman	Kalam Cons. Ltd	Train on Auditing & Investigation	5,040,000	
4.	14/2/21	Executive Chairman	Rahad Cons. Ltd	Train on Ethics & transparency	45,000,000	
5.	20/3/21	Executive Chairman	A.G's Office	Train on IPSAS	2,100,000	
6.	21/4/21	Executive Chairman	Behavioural Health Forum	Train on Drug Abuse	5,250,000	
7.	22/4/21	Executive Chairman	Harith Global Res. Ltd	Train on Conflict Management	6,180,000	
8.	34/5/21	Executive Chairman	Kamal Cons. Ltd	Train on Admin Prin. Mgt.	3,150,000	
9.	38/6/21	Executive Chairman	KECHES	Train on Contributing Health Care	4,080,000	

10.	42/7/21	Executive Chairman	Sauma Cons. Ltd	Train on Sustainable R. Dev.	6,720,000
11.	46/7/21	Executive Chairman	IMAN Cons. Ltd	Train on Emotional Int.	5,970,000
12.	49/8/21	Executive Chairman	Mainasara Cons. Ltd	Train on Budget & Budgetary Control	7,500,000
13.	53/9/21	Executive Chairman	Mainasara Cons. Ltd	Train on Comp. App.	4,410,000
14.	58/9/21	Executive Chairman	Fed. Min of S/Duties	SDG Economic Summary	1,600,000
15.	61/9/21	Executive Chairman	Al-Amin Global Service	SDG Effective Per. Cond.	3,290,000
16.	68/10/21	Executive Chairman	RMFC	Sensitization Workshop	1,490,000
17.	69/10/21	Executive Chairman	ANAN	MCPD Program	3,331,950.00
18.	72/10/21	Executive Chairman	Maina Cons. Service	Government Sustainable Dev.	7,560,000
19.	86/11/21	Executive Chairman	Maina Cons. Service	Budget & Budgetary Control	9,030,000
20.	87/11/21	Executive Chairman	NSFA	Animal Gen. Meeting	1,680,000
21.	89/11/21	Executive Chairman	USD Global Service	Workshop Final Account	2,940,000
22.	93/12/21	Executive Chairman	USD Global Service	Workshop Final Account	2,100,000
Total					₦138,921,950

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
STAFF/STUDENT ON COURSE PAYMENT FOR THE YEAR
2019/2020

NOTE: 3

S/N	PV No	Payee	Details of Payment	Amount ₦
1.	026	Executive Chairman	Student on Course	7,800,000.00
2.	027	Executive Chairman	Student on Course	7,000,000.00
3.	041	Executive Chairman	Student on Course	7,090,000.00
4.	040	Executive Chairman	Student on Course	7,500,000.00
	Total			₦29,390,000.00

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
OFFICIAL DUTY 2021

NOTE: 4

S/N	PV No	Payee	Details of Payment	Amount ₦
1.	09612/21	Executive Chairman	Duty to Abuja	600,000.00
2.	078/11/21	Executive Chairman	Official Duty Abuja	400,000.00
3.	095/12/21	Executive Chairman	Official Duty Abuja	500,000.00
4.	092/12/21	Executive Chairman	Official Duty Abuja	1,625,000.00
5.	09/12/21	Executive Chairman	Official Duty Abuja	1,500,000.00
6.	090/12/21	Executive Chairman	Official Duty Abuja	700,000.00
7.	088/11/21	Executive Chairman	Official Duty Abuja	800,000.00
8.	085/11/21	Executive Chairman	Official Duty Abuja	1,200,000.00
9.	084/11/21	Executive Chairman	Official Duty Abuja	600,000.00
10.	083/11/21	Executive Chairman	Official Duty Abuja	500,000.00
11.	082/321	Executive Chairman	Official Duty Abuja	500,000.00
12.	081/11/21	Executive Chairman	Official Duty Abuja	600,000.00
13.	082/11/21	Executive Chairman	Official Duty Abuja	750,000.00
14.	077/11/21	Executive Chairman	Official Duty Abuja	750,000.00
15.	075/11/21	Executive Chairman	Official Duty Abuja	500,000.00
16.	071/10/21	Executive Chairman	Official Duty Abuja	1,500,000.00

17.	066/10/21	Executive Chairman	Official Duty Abuja	1,200,000.00
18.	065/10/21	Executive Chairman	Official Duty Abuja	900,000.00
19.	065/10/21	Executive Chairman	Official Duty Abuja	900,000.00
20.	064/10/21	Executive Chairman	Official Duty Abuja	700,000.00
21.	062/9/21	Executive Chairman	Official Duty Abuja	750,000.00
22.	065/9/21	Executive Chairman	Official Duty Abuja	475,000.00
23.	055/9/21	Executive Chairman	Official Duty Abuja	800,000.00
24.	054/9/21	Executive Chairman	Official Duty Abuja	500,000.00
25.	051/8/21	Executive Chairman	Official Duty Abuja	1,300,000.00
26.	050/8/21	Executive Chairman	Official Duty Abuja	800,000.00
27.	045/7/21	Executive Chairman	Official Duty Abuja	500,000.00
28.	044/7/21	Executive Chairman	Official Duty Abuja	1,500,000.00
29.	043/7/21	Executive Chairman	Official Duty Abuja	900,000.00
30.	037/6/21	Executive Chairman	Official Duty Abuja	1,200,000.00
31.	036/7/21	Executive Chairman	Official Duty Abuja	1,200,000.00
32.	032/5/21	Executive Chairman	Official Duty Abuja	800,000.00
33.	031/5/21	Executive Chairman	Official Duty Abuja	800,000.00
34.	030/5/21	Executive Chairman	Official Duty Abuja	1,550,000.00
35.	029/5/21	Executive Chairman	Official Duty Abuja	1,000,000.00
36.	028/5/21	Executive Chairman	Official Duty Abuja	700,000.00

37.	025/4/21	Executive Chairman	Official Duty Abuja	800,000.00
38.	009/3/21	Executive Chairman	Official Duty Abuja	1,400,000.00
39.	018/3/21	Executive Chairman	Official Duty Abuja	400,000.00
40.	017/3/21	Executive Chairman	Official Duty Abuja	1,600,000.00
41.	083	Executive Chairman	Official Duty Abuja	550,000.00
42.	007/2/21	Executive Chairman	Official Duty Abuja	700,000.00
43.	004/1/21	Executive Chairman	Official Duty Abuja	1,200,000.00
44.	003/1/21	Executive Chairman	Official Duty Abuja	1,400,000.00
45.	002/1/21	Executive Chairman	Official Duty Abuja	420,000.00
46.	001/11/21	Executive Chairman	Official Duty Abuja	700,000.00
	Total			₦40,670,000.00

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
(TRAINING FUNDS)
SCHEDULE OF RENOVATION AND REPLACEMENT OF OFFICE
EQUIPMENTS FOR THE YEAR ENDED 2021

NOTE: 5

S/N	PV No	Payee	Particulars	Amount
				₦
1.	52/9/21	Executive Chairman	Rev. of Charm. P.S Office	4,216,795.00
2.	22/10/21	Executive Chairman	Replacement Air Condition	350,000.00
3.	73/10/21	Executive Chairman	Purchase of Cable	620,000.00
4.	94/12/21	Executive Chairman	Rev. Comm. Office	2,133,000.00
	Total			₦7,319,795.00

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
(TRAINING FUNDS)
SCHEDULE OF MEETINGS FOR THE YEAR ENDED 2021

NOTE: 6

S/N	PV No	Payee	Details of Payment	Amount
				N
1.	074/11/21	Executive Chairman	Meeting with the Directors of all L/Govt.	850,000.00
2.	079/11/21	Executive Chairman	Meeting of all L/G Secretary	300,000.00
3.	048/8/21	Executive Chairman	Three(3) days meeting in the office	200,000.00
4.	057/9/21	Executive Chairman	One(1) day meeting with all Directors/Secretary	2,970,000.00
	Total			N4,320,000.00

LOCAL GOVERNMENT SERVICE COMMISSION
(TRAINING FUNDS)
SCHEDULE OF PURCHASE OFFICE EQUIPMENTS AND APPLIANCES FOR
THE YEAR ENDED 2021

NOTE: 7

S/N	PV No	Payee	Details of Payment	Amount N
1.	008/2/21	Executive Chairman	Fridge & Sterblizer of Office Comm. 1	200,000
2.	013/3/21	Executive Chairman	Executive Cushions	400,000
3.	015/3/21	Executive Chairman	Replacement of office features	300,000
4.	023/4/21	Executive Chairman	Office duty to some L/Govt.	600,000
5.	024/4/21	Executive Chairman	Replacement of office features	
6.	035/6/21	Executive Chairman	Replacement of office features	800,000
7.	039/6/21	Executive Chairman	Replacement of office features	600,000
8.	067/10/21	Executive Chairman	Seven (7) Laptop to some student on course	1,200,000
9.	005/1/21	Executive Chairman	Office assignment to various L/Govt.	550,000
Total				N4,650,000

LOCAL GOVERNMENT SERVICE COMMISSION
(TRAINING FUNDS)
PURCHASE OF OFFICE STATIONARIES FOR THE
YEAR ENDED 2021

NOTE: 9

S/N	PV No	Payee	Details of Payment	Amount
1.	063/9/21	Executive Chairman	Printing of Apers	350,000.00
2.	032/5/21	Executive Chairman	Printing and other materials	620,000.00
3.	059/9/21	Executive Chairman	Fuelling maintenance of official car	250,000.00
	Total			₦1,220,000.00

LOCAL GOVERNMENT SERVICE COMMISSION
(TRAINING FUNDS)
SCHEDULES OF PAYMENTS WITHOUT APPROVALS FOR THE
YEAR ENDED 2021

NOTE: 10

S/N	PV No	Payee	Details of Payment	Amount
				₦
1.	097/12/21	Executive Chairman	-	8,820,000.00
2.	060/9/21	Executive Chairman	-	4,500,000.00
	Total			₦13,320,000.00

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
SCHEDULE OF BANK CHARGES

NOTE: 11

S/N	Date	SMS	VAT	Stamp Duty	Statement Charges	Cheque Book
1.	02/01/21			500		
2.	24/01/21	88				
3.	30/01/21			1,050		
4.	04/02/21		43			
5.	12/02/21				238.50	
6.	21/02/21	108				
7.	27/02/21			700		
8.	03/03/21		53.75			
9.	06/03/21		53.75	450		
10.	18/03/21		53.75	450		2,687.50
11.	28/03/21	132	53.75	900		
12.	03/04/21	132	53.75	150		
13.	10/04/21	132	53.75	50		
14.	01/05/21	132	53.75	1,000		
15.	08/05/21	132	53.75			
16.	18/05/21	132	88			
17.	29/05/21	132	88	100		
18.	29/05/21	132	88	400		
19.	30/05/21	156	88			

20.	07/06/21	156	88	700
21.	27/06/21	60	88	
22.	03/07/21	60	88	300
23.	10/07/21	60	88	750
24.	17/02/21	60	88	350
25.	27/07/21	60	88	650
26.	27/07/21	184	88	
27.	27/07/21	184	88	50
28.	31/07/21	184	88	550
29.	28/08/21	184	88	
30.	29/08/21	76	88	
31.	04/09/21	76	88	550
32.	07/09/21	76	88	
33.	26/09/21	84	150.50	
34.	02/10/21	84	150.50	100
35.	09/10/21	84	150.50	950
36.	24/10/21	124	150.50	
37.	27/10/21	124	150.50	
38.	27/10/21	124	215	
39.	08/11/21	124	215	1,050
40.	11/11/21	124	215	1,050
41.	27/11/21	124	215	250
42.	28/11/21	184	215	
43.	04/12/21	184	215	750

44.	11/12/21	184	215	50		
45.	14/12/21	184	215			
46.	18/12/21	184	258			
47.	25/12/21	184	258	300		
48.	27/12/21	184	258	700		
		1,020.75	958.75	14,400	238.50	2,687.50

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION (TRAINING FUNDS)
SCHEDULE OF DTA TO SEMINAR/WORKSHOP PARTICIPANTS FOR THE YEAR ENDED 2021

APPENDIX "A"

S/N	PV. No	Payee	Particulars Seminar/Workshop	Total Seminar Cost	DTA to Participants	
					Amount/Participant	Total N
1.	1/3/2021	Executive Chairman	Auditing & Investigation	3,331,950.00	20,000 x 63	1,260,000
2.	15/4/2021	Executive Chairman	Conflict Management	6,180,000	20,000 x 84	1,680,000
3.	31/5/2021	Executive Chairman	Administration Principle	3,150,000	20,000 x 42	840,000
4.	5/7/2021	Executive Chairman	Accelerated Sust. R. Dev.	6,720,000	20,000 x 84	1,680,000
5.	46/7/21	Executive Chairman	Emotional Intelligent	5,970,000	20,000 x 63	1,260,000
6.	49/8/21	Executive Chairman	Budget & Budgetary Control	7,500,000	20,000 x 84	1,680,000
7.	61/9/21	Executive Chairman	Effective Personal Cmd.	3,290,000	20,000 x 47	940,000
Total						N9,340,000.00

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION

**SCHEDULE OF VAT AND WHT DEDUCTION IN RESPECT OF CONSISTENCY FIRMS
FOR THE YEAR ENDED 2021**

APPENDIX "B"

S/N	PV. No	Payee	Company	Contract Sum (Paid) ₦	10% WHT ₦	7.5% ₦
1.	6/1/21	Executive Chairman	Sauma Construction	4,500,000	450,000	337,500
2.	10/2/21	Executive Chairman	DT Team Ltd	6,000,000	600,000	450,000
3.	12/2/21	Executive Chairman	Kalan Construction	5,040,000	504,000	378,000
4.	22/4/21	Executive Chairman	Herith Global Ltd	6,180,000	618,000	463,500
5.	34/5/21	Executive Chairman	Kanal Construction	3,150,000	315,000	236,250
6.	42/7/21	Executive Chairman	Sauma Construction	6,720,000	672,000	504,000
7.	46/7/21	Executive Chairman	Iman Construction Ltd	5,970,000	597,000	447,750
8.	49/9/21	Executive Chairman	Mainasara Construction	7,500,000	750,000	562,500

9.	53/9/21	Executive Chairman	Mainasara Construction	4,410,000	441,000	330,750
10.	61/9/21	Executive Chairman	Al-Amin Global	3,290,000	329,000	246,750
11.	72/10/21	Executive Chairman	Mainasara Construction	7,560,000	756,000	567,000
12.	86/11/21	Executive Chairman	Mainasara Construction	9,030,000	903,000	677,250
13.	89/11/21	Executive Chairman	USD Global	2,940,000	294,000	220,500
14.	93/12/21	Executive Chairman	USD Global	2,100,000	210,000	157,500
Total				N74,390,000	N7,439,000	N5,575,250.00

KEBBI STATE LOCAL GOVERNMENT SERVICE COMMISSION
PAYMENT OF CONTINUOUS STUDENT ON COURSE FOR THE YEAR AND 2019

APPENDIX "C"

S/N	Payees Name	L/Gov't	Institution	Course	Year of Completion	Amount ₦
1.	SamailaSanyina	Gwandu	UDUTH Sokoto	AMD/AIM	2019	50,000.00
2.	Merry Yakubu	Shanga	M.O.U	BSCP/Acct	2019	90,000.00
3.	TazuruTanko	Zuru	Polytechnic Sokoto	D/Mass/Co	2019	50,000.00
4.	Jamila Abubakar Nadama	B/kebbi	SHT Jega	ABR D. Gement	2019	40,000.00
5.	Ibrahim IsahKambo	D/Wasagu	CAS Zuru	D/Computer	2019	40,000.00
6.	Aminu Umar Magaji	LGSC B/K	CTI B/Kebbi	D/Mass/Co	2019	40,000.00
7.	Zaidu Dauda	Gwandu	SHT Jega	EHT	2019	50,000.00
8.	Safiya Aliyu	Yauri	B.U.K	PGD Hausa	2019	50,000.00
9.	Muh'dDalhatu Aminu	Argungu	UDU Sokoto	D/Animal	2019	50,000.00
10.	Nura Bello Argungu	Argungu	A.B.U Zaria	D/Hausa	2019	50,000.00

11.	Zaidu Dauda	Gwandu	SHT Jega	EHT	2019	50,000.00
12.	Safiya Aliyu	Yauri	B.U.K	PGD Hausa	2019	50,000.00
13.	Muh'dDalhatu Aminu	Argungu	UDU Sokoto	D/Animal	2019	50,000.00
14.	Nura Bako Argungu	Argungu	M.O.U	Msc Bus. Admin	2019	100,000.00
15.	SamailaSanyina	Gwandu	UDUTH Sokoto	HND/AIM	2019	50,000.00
16.	Merry Yakubu	Shanga	M.O.U	BSCP/Acct	2019	20,000.00
17.	Tazuru Tanka	Zuru	Polytechnic Sokoto	D/ Mass/Com	2019	50,000.00
						₦950,000.00

LOCAL GOVERNMENT SERVICE COMMISSION
SCHEDULE OF IRREGULAR PAYMENT OF STUDENT ON COURSE 2021

APPENDIX“D”

S/N	Payee Name	L/Gov't	Institution	Course	Year of Completion	Amount
						N
1.	Musa Danjumma	Ngaski	NSF Kaduna	4 days/F	2019	50,000.00
2.	Garba Ahmed	Yauri	NSF Kaduna	4 days/F	2019	50,000.00
3.	FarukuMuh'd Giro	B/Kebbi	NSF Kaduna	4 days/F	2019	50,000.00
4.	Aliyu Umar Dangoma	B/Kebbi	NSF Kaduna	4 days/F	2019	50,000.00
5.	Rilwanu Muhammad	B/Kebbi	NSF Kaduna	4 days/F	2019	50,000.00
6.	Bala Aminu Rade	Zuru	NSF Kaduna	4 days/F	2019	50,000.00
7.	Abubakar Zaki Abdullahi	B/Kebbi	NSF Kaduna	4 days/F	2019	50,000.00
8.	Garba Abdullahi	Sakaba	NSF Kaduna	4 days/F	2019	50,000.00
9.	Muh'd Ibrahim Usman	Zuru	NSF Kaduna	4 days/F	2019	50,000.00
						N450,000.00

LOCAL GOVERNMENT SERVICE COMMISSION
SCHEDULE OF PAYMENTS WITHOUT RECIPIENT SIGNATURE/
ACKNOWLEDGEMENT FOR THE YEAR ENDED 2021

APPENDIX "F"

S/N	PV No	Payee	Details of Payment	Amount
				₦
1.	10/2/21	Chairman LGSC	Workshop	6,000,000.00
2.	06/2/21	Chairman LGSC	Workshop	4,500,000.00
3.	58/9/21	Chairman LGSC	Workshop	1,600,000.00
4.	97/12/21	Chairman LGSC	Workshop	8,820,000.00
5.	60/09/21	Chairman LGSC	Workshop	4,500,000.00
6.	28/5/21	Chairman LGSC	Official Duty to Kaduna	700,000.00
7.	96/12/21	Chairman LGSC	Official Duty to Kaduna	600,000.00
8.	64/10/21	Chairman LGSC	Official Duty to Kaduna	700,000.00
9.	62/9/21	Chairman LGSC	Official Duty to Kaduna	750,000.00
				₦28,150,000.00

**RE AUDIT FINDINGS IN RESPECT OF KEBBI STATE
LOCAL GOVERNMENT SERVICE COMMISSION FOR THE
YEAR ENDED**

31ST DECEMBER 2021

2. CASH BOOK

Examination of this vital accounting book revealed that the format of this book contravened what is obtained in the Financial Memoranda provision number 19.3. This resulted in missing vital column known as "PARTICULARS". However, the resultant effect is that reason and purpose of receiving funds and incurring a particular expenditure remains unknown.

Again, "The Executive Chairman" was the only name repeatedly used throughout the financial year as the payee all expenditures incurred which is another separate gross violation and contradiction of provision number 14.4(1) of the financial memoranda.

3. INCOME AND EXPENDITURE

The commission started its financial year (2021) with an opening balance of ₦242,154,342.33 and received the sum of ₦221,705,734.66 as 21 Local Governments contribution to the training funds totaling to the tune of ₦463,860,076.99 (as annual income). Similarly, the commission expended the total sum of ₦242,311,508.75. And the total sum of ₦221,508,563.34 remained in the commission's account (No. 1010902023, Zenith Bank) as closing balance as at 31st December, 2021 while the sum of ₦880,458.25 appear to be unaccounted for.

Likewise, it is disheartening to discover an unacceptable behavior of cashing money before paying the beneficiaries, despite the fact that most of the beneficiaries are commercial companies (i.e consultants) this act is capable of changing the purposes or objectives of the transactions.

4. SEMINARS/WORKSHOPS

It was observed that the commission host and/or sponsor seminars/workshops to the tune of ₦138,921,950.00. While examining the related paid payment vouchers we discover:-

i. DTA or Travelling Allowances to Participants.

The total sum of ₦9,340,000.00 were amount earmarked for the purposes. To my displeasure, the beneficiaries remain unknown not to talk of acknowledging the receipt of the said sum.

ii. Taxes Deduction

In another instance, contracts awarded in respect of consultancy and professional services attracts 10% Withholding Tax and 7.5% Value Added Tax, payable to State Board of Internal Revenue and Federal Inland Revenue Services respectively. See circular No. CAG/241/VOL.II of 18th August 2016 (Kebbi State Ministry of Finance) and Finance Act 2020.

In same vein, contracts amounting to ₦74,390,000.00 were awarded to different consultancy firms without deducting ₦7,439,000.00 With Holding Tax and ₦5,575,250.00 Value Added Tax talkless of remitting to the appropriate agencies.

5. STUDENTS ON COURSE

Local Governments staff training and development is one of the key responsibilities of establishing the commission. In the course of discharging this onerous task, the sum of ~~₦~~29,390,000.00 would appear to have been expended. Further scrutiny reveals that:-

- a. The total sum of ~~₦~~950,000.00 paid to employees that already completed their studies in the year 2019. Appendix "C" refers.
- b. An over payment of ~~₦~~720,000.00 from payment vouchers Nos. 026/7/2021 and 027/7/2021.
- c. Another payment of ~~₦~~450,000.00 to employees for Seminar titled "4 days forum" at A.B.U Zaria (also with 2019 as completion year). Furthermore, none of the recipients signed these payment vouchers or sent acknowledgment letter for the receipt of the alleged sum. See appendix "D".

6. PAYMENT WITHOUT APPROVAL

During the period covered by my report scrutiny of the available payment vouchers reveals that vouchers to the tune of ~~₦~~13,320,000.00 were raised and alleged to have been paid to the Executive Chairman without approvals. The purposes and acknowledgement for the receipt of this money is still invisible.

7. PAYMENTS WITHOUT RECIPIENT SIGNATURE OR ACKNOWLEDGEMENT

Payment vouchers to the tune of ~~₦~~28,150,000.00 have been paid to the payees in respect of various activities. Examination of these payment vouchers reveals that none of the payees acknowledged the

receipt of the amount or sent printed receipt confirming the payment and none of the beneficiaries appended his signature, contrary to the financial memoranda provision number 14.16 – 17.

8. RENOVATION AND REPLACEMENT OF OFFICE EQUIPMENT

The sum of ₦7,319,795.00 was intentionally diverted from the core mandate, funds meant for Training and Development to the execution of capital expenditure without prior approval of His Excellency the Executive Governor of Kebbi State.

RECOMMENDATIONS

The management of the Commission is fully cognizant of Laws establishing it, the financial discipline and spending limitation, therefore on no account should the commission release funds without prior approval from the His Excellency the Executive Governor.

That the treasury staff be warned that in case of any losses incurred as a result of their negligence, they should be compelled to refund the total sum and appropriate surcharge should be applied.

That contracts taxes to the tune of ₦7,439,000.00 W.H.T and ₦5,575,250.00 VAT must be paid to State Board of Internal Revenue and Federal Inland Revenue Service respectively and furnish me with the details.

That diversion of funds and misplacement of priority will not be condoned any longer, especially usage of training funds for the execution of capital projects without authority to incur expenditure.

That recipient acknowledgement and signatures are very vital in confirming and actualizing that the payment was done in accordance with the financial regulations. In view of the foregoing, henceforth any Commission's payment that contravened this should be rejected out rightly and the Account officer sanctioned.

**RE: AUDIT FINDINGS IN RESPECT OF KEBBI STATE LOCAL GOVERNMENTS
STAFF PENSION BOARD FOR THE YEAR ENDED 31ST DECEMBER 2021**

RECORDS MAINTENANCE

Chapters 17 and 18 is very clear and extensively explained the necessary accounting books, forms and manners in which Local Governments and its co-funded institutions are to keep and/or maintained. To my displeasure, the Board resorted in using electronic means of data storage. It is astonished to note that the Boards data base is deficient to cover Cash Book and other vital subsidiary books files thereby causing unnecessary delay in the discharge of my responsibility.

3. INCOME AND EXPENDITURE STATEMENT

Examination of the available records revealed that Kebbi State Local Governments Staff Pension Board received the total sum of ~~₦~~1,414,463,430.40 as pension contributions from the 21 local governments in the state for the payment of local government retirees monthly pensions. The total sum of ~~₦~~1,412,676,566.58 appeared to be expended during the same period, while sum of N179,536.31 appeared to be the credit balance as at 31/12/2021. And the sum of ~~₦~~1,607,318.67 remain unaccounted for as at the time of writing this report.

4. INTERNAL AUDIT UNIT

Observation on the Board's records disclosed that provision number 14.10 of the Financial Memoranda authorized the Internal Auditor to carry out prepayment audit on every payment by the Board. To my disbelieve, this vital provision seems to be abused and neglected by you

in view of the fact that payment vouchers made available to me were signed by the officer in question.

5. UNRECEPTED PAYMENT VOUCHERS

Provision number 14.17 of the Financial Memoranda enshrined that “An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm”. Examination of payment vouchers nos. 15/2/2021 ₦1,155,662.92, 18/6/2021 ₦1,179,410.78, 19/7/2021 ₦1,183,549.83, 21/9/2021 ₦1,190,081.37 and 23/11/2021 ₦1,200,460.88 reveals the above quoted vouchers were raised and paid to Nigeria Union of Pensioners Kebbi State Chapter without any receipt or acknowledgement confirming the receipts of funds by the Union .

6. PAYMENT OF GRATUITY

The Local Staff Pension Board paid the sum of ₦152,823,682.41 as death benefits to 353 beneficiaries and ₦240,305,277.14 as gratuity to 533 pensioners vide e-payment mandate no. LGPB/ADM/05/VOL.II dated 11/1/2021, amounting to ₦393,128,959.55.

KEBBI STATE LOCAL GOVERNMENTS STAFF PENSION BOARD

SCHEDULE OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 2021

S/N	MONTH	INCOME (N)	EXPENDITURE (N)	DIFFERENCE (N)
	Opening Balance	1,786,854.99	-----	1,786,854.99
1	January	114,266,402.81	114,266,402.81	Nil
2	February	115,191,463.67	115,191,463.67	Nil
3	March	115,566,291.09	115,566,291.09	Nil
4	April	115,990,204.90	115,990,204.91	0.01
5	May	117,055,598.50	117,055,589.51	0.01
6	June	117,941,077.28	117,941,077.30	(0.02)
7	July	118,354,981.76	118,354,981.79	(0.03)
8	August	118,753,931.59	118,753,931.61	0.02
9	September	119,008,135.62	119,008,135.64	0.02
10	October	119,846,743.66	119,846,743.68	0.02
11	November	120,046,087.07	120,046,087.09	(0.02)
12	December	120,655,657.46	120,655,657.48	(0.02)
	Total	N1,414,463,430.40	N1,412,676,566.58	N1,786,863.82
	Bank bal. as at 31/12/2021			(N179,536.31)
	<i>Unaccounted bal.</i>			<i>N1,607,327.51</i>

**RE: AUDIT FINDINGS IN RESPECT OF KEBBI STATE PRIMARY SCHOOL
STAFF PENSION BOARD FOR THE YEAR ENDED 31ST DECEMBER 2021.**

INCOME AND EXPENDITURE STATEMENT

Examination of the available records revealed that Kebbi State Primary School Staff Pension Board received the total sum of N1,705,146,329.92 as pension contributions from the 21 local governments in the state for the payment of local government retirees monthly pensions. The total sum of N1,704,882,371.20 appeared to be expended during the period, while sum of N4.18 appeared to be the credit balance as at 31/12/2021 and the sum of N18,490.53 was paid as bank charges for the period under review. And the sum of N245,464.07 remain unaccounted for as at the time of writing this report.

2. RECORDS MAINTENANCE

It is worthy to note that Financial Memoranda Chapters 17 and 18 extensively explain the necessary accounting books, forms and manners in which Local Governments and its co-funded institutions on how to keep and/or maintained financial records. To my displeasure, the Board resorted in using electronic data storage device as the only means of keeping records. Consequently, this causes unnecessary delay in the discharge of my responsibility in view of the fact that the Board has not created enough files in the data base.

3. PAYMENT PROCEDURE:

Primary School Staff Pension Board received its fund from the monthly statutory contributions by the 21 Local Governments in the state. The fund

would first enter into the Board's main account; thereafter instructed their bankers to transfer the needed amount into the Board's virtual account for onward payments to various LGEA pensioners within the state. It is disheartening to report that records relating to virtual account were not presented to me up to the time of writing this report. This makes it impossible to assess the true and fair view of that account.

4. UNAUTHORISED PAYMENT VOUCHERS

In other words, provision number 14.8 stipulates that payment vouchers must be authorized by the Officer Controlling the Vote or the person to whom an A.I.E has been issued. In the cause of examining the available financial records, I discovered that payment vouchers to the tune of ₦140,303,542.67 were raised and paid to various beneficiaries without the authorization of the above quoted officer.

7. PAYMENT OF GRATUITY

It was observed that the sum of ₦603,300,000.00 was received for the payment of gratuity to retirees and death benefit to the next of kin of the deceased in the state as follows. The total sum of ₦246,134,501.83 was paid as death benefit to 260 families vide payment vouchers nos. 3/1/2021 76,276,900.60 and 4/1/2021 ₦169,857,601.14 respectively. And another sum of ₦357,165,498.26 were paid as gratuity to 657 pensioners vide payment vouchers nos. 1/1/2021 163,930,512.79 and 2/1/2021 ₦193,234,985.47.

5. PAYMENTS WITHOUT INTERNAL AUDITOR'S ENDORSEMENT

In a separate contradiction of provision no. 14.10 of the Financial Memoranda, Payment vouchers to the tune of ₦5,871,641.76 were raised and paid to the beneficiaries without prior endorsement by the Internal Auditor.

KEBBI STATE PRIMARY SCHOOL STAFF PENSION BOARD

**SCHEDULE OF UNAUTHORISED PAYMENT VOUCHERS FOR THE YEAR ENDED
2021**

S/N	PV NO.	PAYEE	PARTICULARS	AMOUNT
				₦
1	5/1/21	Argungu LGEA and others	Monthly Pension	134,820,229.93
2	09/2/21	Chairman Union of Pensioners	Union Dues	1,195,339.96
3	15/5/21	Chairman Union of Pensioners	Union Dues	185,000.00
4	24/7/21	Chairman Union of Pensioners	Union Dues	1,224,546.48
5	30/7/21	Chairman Union of Pensioners	Union Dues	1,449,011.12
		Total		₦140,303,542.67

KEBBI STATE PRIMARY SCHOOL STAFF PENSION BOARD
SCHEDULE OF PAYMENTS WITHOUT INTERNAL AUDITOR'S ENDORSEMENT
FOR THE YEAR ENDED 2021

S/N	PV NO.	PAYEE	PARTICULARS	AMOUNT
				₦
1	10/2/21	Chairman Union of Pensioners	Union Dues	185,000.00
2	6/5/21	Chairman Union of Pensioners	Union Dues	185,000.00
3	15/5/21	Chairman Union of Pensioners	Union Dues	1,224,546.48
4	21/7/21	Chairman Union of Pensioners	Union Dues	1,236,369.33
5	28/10/21	Chairman Union of Pensioners	Union Dues	1,446,414.83
6	30/11/21	Chairman Union of Pensioners	Union Dues	1,449,011.12
7	34/12/21	Chairman Union of Pensioners	Union Dues	1,455,300.00
		Total		₦5,871,641.76

REAUDIT FINDINGS IN RESPECT OF KEBBI STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

Despite a monthly contribution of ~~₦~~62,738,920.02, by the 21 Local Governments Councils of the State to the Agency, It is noted with disheartening of mind that I was denied my right of access to all material information after several attempt in view of the misinterpretation of the law establishing the Agency.

Similarly, even the table below emerges as a result of an extract from the monthly distribution table of the Joint Local Government Accounts. The table further shows that the 21 Local Government Councils contributed the total sum of ~~₦~~698,264,408.24 to the Agency for the year ended 31st December 2021. Consequence upon the above the amount would not appear to have been accounted for up to the time of filing this report. The table below shed more light.

2. UNJUSTIFIED WITHHOLDING OF PRIMARY HEALTH AUTHORITIES BY KBPHCDA:

In an effort to uplift the standard of primary health care and fulfill Sokoto declaration of Primary Health Care Under One Roof, the 21 Local Government Councils in the State agreed to remit the sum of N2,987,562.62 monthly to the Basket funds totaling N35,850,751.44 per Local Government annually. The funds are being transferred to various Local Government Health Authorities with a coordination and supervisory role by the Kebbi State Primary Health Care Development Agency.

Audit observed that:

- i. The sum of ~~₦~~752,865,780.24 appear to have been contributed by the 21 Local Government Councils during the year under review .
- ii. Only the total sum of **N462,924,000.00** was disbursed to the Local Government Health Authorities.
- iii. The balance of **N289,941,780.24** withheld by the Agency could not be found in basket funds account no. 1016370950 Zenith Bank Branch.

- iv. The KBPHCDA (being the custodian of Basket Funds) has no legal power to incur expenses directly from the Basket fund account.
- v. The KBPHCDA denied me access to the financial records to ascertain how the said balance of **N289,941,780.24** was expended.

RISK

- i. Possible diversion of public funds by the management KBSPHCDA
- ii. Misapplication of funds
- iii. Payment of jobs not executed

RECOMMENDATION

- I. The Executive Secretary should explain in details his reason for denying my right to account records.
- II. Be compelled to release the records and account for his misdeed.
- III. Be sanctioned appropriately.
- IV. Be transparent and accountable.
- V. Account for the above mentioned balance.
- VI. Forward the particulars of expenditure incurred with approvals to my office.
- VII. Otherwise, FM 39.39(a)(3,4,6 &16) be applied to erring officers

Table below refers.

S/N	LOCAL GOVT.	DISBURSEMENT TO BASKET FUNDS (JAN – DEC)	DISBURSEMENT TO HEALTH AUTHORITIES FROM BASKET FUNDS (JAN – DEC)	DIFFERENCE
1	ALEIRO	35,850,751:44	22,044,000.00	13,806,751.44
2	AREWA	35,850,751:44	22,044,000.00	13,806,751.44
3	ARGUNGU	35,850,751:44	22,044,000.00	13,806,751.44

4.	AUGIE	35,850,751:44	22,044,000.00	13,806,751.44
5	BAGUDO	35,850,751:44	22,044,000.00	13,806,751.44
6	BIRNIN KEBBI	35,850,751:44	22,044,000.00	13,806,751.44
7	BUNZA	35,850,751:44	22,044,000.00	13,806,751.44
8	DANDI	35,850,751:44	22,044,000.00	13,806,751.44
9	DANKO/WASAGU	35,850,751:44	22,044,000.00	13,806,751.44
10	FAKAI	35,850,751:44	22,044,000.00	13,806,751.44
11	GWANDU	35,850,751:44	22,044,000.00	13,806,751.44
12	JEGA	35,850,751:44	22,044,000.00	13,806,751.44
13	KALGO	35,850,751:44	22,044,000.00	13,806,751.44
14	KOKO/BESSE	35,850,751:44	22,044,000.00	13,806,751.44
15	MAIYAMA	35,850,751:44	22,044,000.00	13,806,751.44
16	NGASKI	35,850,751:44	22,044,000.00	13,806,751.44
17	SAKABA	35,850,751:44	22,044,000.00	13,806,751.44
18	SHANGA	35,850,751:44	22,044,000.00	13,806,751.44
19	SURU	35,850,751:44	22,044,000.00	13,806,751.44
20	YAURI	35,850,751:44	22,044,000.00	13,806,751.44
21	ZURU	35,850,751:44	22,044,000.00	13,806,751.44
	TOTAL	752,865,780.24	462,924,000.00	289,941,780.24

4. RECORD MAINTENANCE

Chapter 18 – 21 of the Financial Memoranda categorically specified the main and subsidiary books of accounts to be maintained by the Local Governments and their subsidiaries for proper accountability and transparency

Audit observed that:

Most of the Local Government Health Authorities did not attach the due diligence and concern towards maintaining and/or updating the necessary account records. See table below for details.

RISK

- i. Negligence of duty from the Finance Officer.
- ii. Possible misstatement or misapplication of funds

RECOMMENDATION

- i. The Finance Officers should be serious in discharging his responsibility.
- ii. Value for money spent should be sacrosanct.
- iii. Otherwise, FM 39.3(a-b) should appropriately be applied to the erring officers.
- iv. Account records should be made available to the Office of the Auditor General for Local Governments constantly.

S/N	LOCAL GOVT.	AVAILABLE RECORDS	REMARK
1	ALEIRO		Original records are with KBSPHCDA
2	AREWA	Cash book only	Original records are with KBSPHCDA
3	ARGUNGU	Cash book only	Original records are with KBSPHCDA
4.	AUGIE	Receipts (Photocopies)	Original records are with KBSPHCDA

5	BAGUDO	Receipts (Photocopies)	Original records are with KBSPHCDA
6	BIRNIN KEBBI		Original records are with KBSPHCDA
7	BUNZA	Cash book and receipt (photocopy)	Original records are with KBSPHCDA
8	DANDI	Receipts (Photocopies)	Original records are with KBSPHCDA
9	DANKO/WASAGU	Cash book and receipt (photocopy)	Original records are with KBSPHCDA
10	FAKAI	Cash book and receipts (photocopies)	Original records are with KBSPHCDA
11	GWANDU		Original records are with KBSPHCDA
12	JEGA	Receipts (photocopies)	Original records are with KBSPHCDA
13	KALGO	Cash book, Payment voucher and Bank Statement	Original records are with KBSPHCDA
14	KOKO/BESSE	Cash book and Payment vouchers	Original records are with KBSPHCDA
15	MAIYAMA	Receipts (Photocopies)	Original records are with KBSPHCDA
16	NGASKI	Cash book and payment vouchers	Original records are with KBSPHCDA
17	SAKABA	Cash book and receipt (photocopy)	Original records are with KBSPHCDA
18	SHANGA	Cash book and payment vouchers	Original records are with KBSPHCDA
19	SURU	Cash book and payment vouchers	Original records are with KBSPHCDA
20	YAURI	Cash book and payment vouchers	Original records are with

			KBSPHCDA
21	ZURU	Cash book and receipt (photocopy)	Original records are with KBSPHCDA

4. ABUSING THE SANCTITY OF CONSTITUTION, LEGISLATOR, LOCAL GOVERNMENT LAW AND FINANACIAL MEMORANDA:

In a bid to uphold the principle of separation of powers, the 1999 constitution (as amended) empowers the legislators "State" in S.4(7) "To make laws for the peace, order and good government of the state or any part thereof...". The fourth schedule outline the functions of a local government council, among which is in (2) (c) "provision and maintenance of Health services". Similarly, chapter 1 of the Financial Memoranda identified Local Government Health Authorities (Primary Health Care Department) as an integral part or unit of the Local Government.

Furthermore, section 15(1) of the Local Government Auditor General Law 2021 passed by the State House of Assembly and assented by His Excellency, the Executive Governor of Kebbi State Sen. Abubakar Atiku Bagudu (MatawallenGwandu) on 30th June 2021, empowers the Auditor General for Local Governments to audit "the Public Accounts of the Local Government Councils and of all offices of the Local Governments, the Local Government Education Authorities, the Local Government Service Commission, Joint Accounts Allocation Committee, the Emirate Councils, Local Government Pension Board and other offices or Departments of the Local Governments Councils, shall be audited by the Auditor General annually.....shall have access to books, records, returns and other documents relating to those accounts."

Audit observed that:

Despite the above quoted provision, Kebbi State Primary Health Care Development Agency connived with the State Auditor General by compelling the Directors of Local Government

Health Authorities into retiring their expenditure to its Headquarters and assigned his staff to perform the legitimate duties of the Auditor General for Local Governments.

Risk

- i. Deliberate undermining the constitutional powers of State Legislators.
- ii. Violation of entire chapter 14 of the Financial Memoranda.
- iii. Possible fraud and misstatement of Basket Funds account.
- iv. State Auditor General Interference despite separation of powers.
- v. Violation of Audit Law 2021.

RECOMMENDATION

- i. Both KBSPHCDA and Local Government Health Authorities should strictly adhere to the constitution, Financial Memoranda, Local Government and Audit Laws provisions.
- ii. The office of the State Auditor General should be compelled to respect the Audit Law 2021, Local Government Law 2008 and the Financial Memoranda.
- iii. The records in question should be made available to my office for proper audit examination.

**CONTRIBUTION TO SPHCDA 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	SPHCD Health Contribution	62,738,920.02
2.	FEBRUARY	SPHCD Health Contribution	62,738,920.02
3.	MARCH	SPHCD Health Contribution	62,738,920.02
4.	APRIL	SPHCD Health Contribution	62,738,920.02
5.	MAY	SPHCD Health Contribution	62,738,920.02
6.	JUNE	SPHCD Health Contribution	62,738,920.02
7.	JULY	SPHCD Health Contribution	62,738,920.02
8.	AUGUST	SPHCD Health Contribution	67,640,824.10
9.	SEPTEMBER	SPHCD Health Contribution	65,973,303.96
10.	OCTOBER	SPHCD Health Contribution	
11.	NOVEMBER	SPHCD Health Contribution	62,738,920.02
12.	DECEMBER	SPHCD Health Contribution	62,738,920.02
	TOTAL		₦698,264,408.24

RE AUDIT FINDINGS IN RESPECT OF 0.25% SOCIAL SECURITY WELFARE FUND FOR THE YEAR ENDED 31ST DECEMBER 2021

Examination of the Joint distribution table shows that the sum of ~~₦~~**67,374,565.36** would appear to have been contributed to the welfare fund by the 21 Local Government Councils. In a strange development, social security welfare fund denied me access to all material information. Consequently, the total sum involved could not be accounted for up to the time of writing this report.

Risk:

Possible diversion of public funds.

Payment for work not done.

Recommendation:

- i. Executive Secretary should explain why the records are not released.
- ii. Explain why contravening financial regulations.
- iii. He should have respect for the financial legislations.
- iv. Account for the funds receipts.
- v. Should henceforth be transparent.

Hence, the table below shows the total contribution of the 21 Local Governments Councils to the Social Security Welfare Funds for the year ended 31st December 2021:

**0.25% SOCIAL SECURITY WELFARE FUND 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	0.25% Social Security Welfare Fund	4,755,715.02
2.	FEBRUARY	0.25% Social Security Welfare Fund	4,734,654.74
3.	MARCH	0.25% Social Security Welfare Fund	5,501,228.01
4.	APRIL	0.25% Social Security Welfare Fund	3,965,632.08
5.	MAY	0.25% Social Security Welfare Fund	4,480,030.11
6.	JUNE	0.25% Social Security Welfare Fund	5,056,294.60
7.	JULY	0.25% Social Security Welfare Fund	4,223,995.84
8.	AUGUST	0.25% Social Security Welfare Fund	6,988,712.29
9.	SEPTEMBER	0.25% Social Security Welfare Fund	7,441,688.66
10.	OCTOBER	0.25% Social Security Welfare Fund	
11.	NOVEMBER	0.25% Social Security Welfare Fund	7,124,135.36
12.	DECEMBER	0.25% Social Security Welfare Fund	13,102,478.65

	TOTAL	₦67,374,565.36
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**RE: AUDIT FINDINGS IN RESPECT OF GWANDU EMIRATE
COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2021.**

INCOME AND EXPENDITURE

During the period under review, the above Emirate Council received the total sum of ₦365,462,313.01 as 3% contribution from the ten Local Governments under its jurisdiction. Moreover, the total sum of ₦323,822,670.78 appear to have been expended thereby leaving an apparent balance of ₦41,639,642.23 while the sum of ₦19,912,549.97 was the Council Accounts closing balance as at 31st December 2021. Therefore, the remaining balance of ₦21,727,092.26 is unaccounted for.

VOIATION OF PAYMENT PROCEDURE

a. Paid Vouchers not endorsed by the Officer Controlling the Vote:

The duties of Officer Controlling the Vote is clearly stated in section 13.1-5 of the Financial Memoranda, where section 13.2 thereof categorically states that the OCV should “Authorized each payment voucher by signing it, thereby accepting responsibility of its accuracy”. Furthermore, section 1.14(9) of the same Financial Memoranda warned that “no payment should

be made unless properly authorized and funds are available”. To my displeasure payment to the tune of ₦11,897,400.00 would appear to have been fully paid without adhering to the above provision.

B. Payments without Recipient Signature/Acknowledgement:

Equally, FM 14.16 states that “Payment vouchers shall be receipted by the payee or his authorized agent, and the receipt must state clearly in words and figures the actual amount received.....” and FM 14.17 stated “An official receipt must be obtained and attached to payment vouchers in respect of payment to a Government or Commercial firm”. Yet, during examination of the available records, payment vouchers to the tune of ₦14,135,400.00 would appear to have been raised and paid to various individual and organizations thereby neglecting the above quoted provisions.

c. Payments without endorsement by the Internal Auditor:

Section 14.10 of the Financial Memoranda state that “All Payment Vouchers shall be submitted to the Internal Auditor for prepayment audit. Such vouchers shall not be paid by the Treasurer until the Internal Auditor has audited the payment

voucher”. However, it is noted with great dismay that payment vouchers to the tune of ₦14,743,484.00 appear to have been paid without the Internal Auditor signature.

d. Falsification of Documents:

In order to ensure financial prudence and proper accountability, various control mechanisms were put in place, among whom is Section 14.4(1) of the FM which states that “Payment voucher must be made out in favor of the person or persons to whom the money is actually due”. However, scrutiny of the available records revealed that payments to tune of ₦9,750,000.00 were alleged to have been made to individuals who neither wrote/signed nor have the knowledge of the payments. Further observations also reveals that the submission and/or applications wrote/typed, (in most cases) checked and passed by the then Cashier ZayyanuBaguduLoko and received the money without written approvals from the then Secretary or Senior Councilor.

e. Payments not supported without genuine documents:

In another instance, paid vouchers to the tune of ₦5,809,200.00 was paid to one Haruna Muhammad for purchase of various household materials without any genuine receipt/invoice, SRV,

SIV, OCV, or any other document that could authenticate the validity of the payment.

4. PURCHASE OF CLOTHING MATERIALS

Examination of the available records revealed that the Council has the mandate to supply clothes worth ₦11,435,000.00 to the Palace. The records as presented lack material information/supporting documents to authenticate the expenditure, among which are:

- i. The attached receipt appears to be fake and duplicate could not be found from the alleged dealers.
- ii. The items were not taken charge to stores for record purposes and accountability.
- iii. SRV and SIV attached were not signed by any of the store officials.
- iv. Date of receipt and issued remain unknown.
- v. None of the purported beneficiaries acknowledged the receipt of these materials.

That action contradicted provisions of chapters 14, 17 and 34 of the Financial Memoranda and therefore not be admitted as proper charges against the public funds. See appendix "G"

5. SUPPLY OF FUEL FOR LOCAL RUNNING:

Scrutiny of the available records revealed that costs of fuelling vehicles were always taken care of in every journey covering 25km outside Birnin Kebbi metropolis. Further scrutiny also disclosed another monthly payments ranging from ~~N~~300,000.00 to ~~N~~800,000.00 in respect of fuelling vehicles for local transit . In an effort to ensure value for money spent, I interviewed stakeholders to justify the consumption. All explanations offered were not satisfactory.

6. COST OF ENERGY

a. Supply of Diesel:

Diesel supply figures of this Emirate Council are highly outrageous and unjustifiable considering the alternative sources of energy in the palace. I discovered that a total sum of ~~N~~1,106,000.00 was spent in a single month for diesel. Yet, despite payment of more than one million naira to KAEDCO for the supply of electricity to the same palace. To my dismay, this diesel was not taken charge to store, the operators of the Generator failed to give accurate daily consumption and duplicate of the attached receipt could not be found or related to any filling station.

Appendix “I” attached contains details of diesel consumed during the period under review amounting to ₦13,035,250.00, which would not be admitted as proper charges against public funds.

ii. Payment to KAEDCO (Electricity Bill):

The total sum of ₦12,132,000.00 was allegedly said to have been expended in settling Council Electricity Bills. It was further observed that monthly bill cost the Palace up to ₦2,115,000.00. This is too high side considering the load-shading method of power supply adopted by the KAEDCO. See appendix “J”

iii. Solar power:

Also discovered a voucher of ₦850,000.00 paid to Haruna Muhammad in respect of supply of power panel to the palace. Further scrutiny disclosed that the purported power panel has not been seen.

7. OFFICIAL TRIPS

Examination of the available records revealed that Council Members and officials alleged to have travelled to various locations (by air) for various official engagements at different

time. The journey cost the Council to total sum of ₦2,945,900.00. To my surprise, neither flight ticket receipts nor that of accommodation were attached to the payment vouchers or presented to me examination.

8. EVACUATION OF REFUSE AND SANITATION

The spot scrutiny of the available records revealed that a payment of ~~₦~~404,000.00 would appear to have been made to Kebbi Urban Development Authority (KUDA) for refuse evacuation on the 27/10/2021. To my displeasure, why should it have paid to perform its primary responsibility? And if paid why both the Council and KUDA neglected the payment procedure due to the failure of been paid through the Authority's Account and present official receipts thereafter or acknowledged the receipt of the payment.

9. PAYMENT TO MEDIA OUTLETS

During the period under review, the sum of ~~₦~~600,000.00 was approved for the payment (Transfer) to Leadership News Paper. Examinations of the available records reveals that the money was actually transferred to one Kabiru A. Wurma vide Account No. 0007460610 Unity Bank. And the payee as per paid voucher is Atiku Shehu Usman not the Leadership or Kabiru A. Wurma. Similarly, another sum of ~~₦~~674,388.00 was approved for the settlement of Media Trust, but the money was actually transferred to one Abubakar Auwallmam with Account No. 3029288594 First Bank.

10. STAFF LOAN

The sum of ₦3,400,000.00 was paid to IyanGwandu and others as loan vide Payment Voucher no. 5/11/2021 and another sum of ₦3,770,000.00 was paid to WazirinGwandu and others on payment voucher number 20/9/2021 for the same purpose. However, it is disheartening to note that these loans have no repayment period and two District Heads whose salary is not within the Council's payroll but granted the same loan. Moreover, advance ledger in respect of these loan appear not have been updated and made readily available for my inspection.

11. INTERNALLY GENERATED REVENUE:

Despite numerous sources of Internally Generated Revenue of the Council such as four number houses at Aliero Housing Estate, 54 number of luck up shops at UnguwarSarki Kaduna and 10 luck up shops at Ahmadu Bello Way Birnin Kebbi, yet the Council claimed not to have generated even a single kobo.

**RE: AUDIT FINDINGS IN RESPECT OF ARGUNGU EMIRATE COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2021.**

INCOME AND EXPENDITRE

During the period under review, the above Emirate Council received the total sum of ₦197,656,416.58 as 4% contribution from the four Local Governments under its jurisdiction. Moreover, the total sum of ₦190,134,076.10 appear to have been expended. While the balance of ₦7,522,340.48 happened to be the difference, among which the sum of N4,716,096.89 appear to be the Council's accounts closing balance as at 31st December 2021. Accordingly, an apparent balance of ₦2,806,243.59 is unaccounted for.

3. BANK RECONCILIATION STATEMENT

Financial Memoranda provision number 19.23-25 makes it mandatory to all treasuries under Unified Local Government Service to reconcile their Books of Accounts with that of their bankers, for transparency and accountability. It is disheartening to report that Argungu Emirate Council treasury abused the above provisions.

4. INTERNAL AUDIT UNIT

On Financial Memoranda provision number 14.10 the Internal Auditor is responsible for prepayment audit on every payment made by and no account should the treasurer effects payments

unendorsed by the Internal Auditor. To ensure and maintained strong internal control with financial discipline in the council. On the contrary, none of these payment vouchers appears to have passed, checked by endorsed by the officer in question.

5. PURCHASE OF PLUMBING MATERIALS

On appendix B attached to this report, paid vouchers amounting to ~~₦~~1,759,260.00 were raised in respect of one Labbo Plumber for the purchase of plumbing materials. It is worthy of note that the rate at which these materials are (constantly) being replaced is unacceptable. In fact, this has shown a clear collaborative mismanagement and mishandling of these equipments. The Council therefore needs to Maintenance officer to order and formally be warned in strong terms to be serious in discharging his responsibility or be replaced with a more competent and dedicated person.

Similarly, same majors should be applied to electrical appliances in the Palace. In view of the observation on payment vouchers to the tune of ~~₦~~2,877,620.00 for the purchase of electrical materials alone.

6. FUELLING OF VEHICLES AND SUPPLY OF DIESEL

It is noted with displeasure that paid vouchers to tune of ~~₦~~8,722,460.00 were raised and paid to different individuals in respect of fuel consumption. In the same vein, another sum of

~~₦~~9,092,200.00 were paid to one IsahKunduda for the supply of diesel to the palace generator during the period under review. While examining this array of payment vouchers, not even single receipt was attached to any of these vouchers to authenticate the validity of these payments, quality and quantity supplied. This is another deliberate and gross contradiction of the Financial Memoranda provision number 14.17. See appendix "D &E" attached for more details.

RE: AUDIT FINDINGS IN RESPECT OF ZURU EMIRATE COUNCIL ACCOUNTS FOR THE YEAR ENDED 2021

2. BANK RECONCILIATION STATEMENT

It has been noted with displeasure that contrary to Financial Memoranda provisions number 19.23 – 25 your council failed to prepare monthly Bank reconciliation Statement throughout the period under review.

I shall be grateful for your comment and confirmation that January to December reconciliations have been done and ready for re-inspection.

3. INTERNAL AUDIT UNIT

Observation on the Council's management revealed that the unit in question does not exist, contrary to the Financial Memoranda 14.10. It is indeed high time for your council to create the Unit in compliance with the law and to further establish strong internal control system.

4. UNAUTHORISED PAYMENTS

It is quite clear that provision number 13.1-5 of the Financial Memoranda spelt out the responsibilities of Officer Controlling the Vote, while provision number 13.2 thereof categorically states that the OCV should "Authorized each payment voucher by signing it. Furthermore, provision number 1.14(9) of the same Financial Memoranda warned that "no payment should be made unless and until properly authorized with available funds". To our dismay, paid vouchers to the tune of ~~₦~~1,862,000.00 appear to have been raised and fully paid without adhering to the above quoted provisions.

5. PAYMENTS WITHOUT HIS ROYAL HIGHNESS APPROVALS

It has been noted with disheartening of mind that the spot scrutiny of the Council records disclosed that paid vouchers worth ₦1,606,955.47 would appear to have been raised and paid to various individuals without the written consent of His Royal Highness.

6. PERSONNEL COST

In the cause of examining the available records it has been noted that the council would appear to have 31 non-council members who were employed on permanent and pensionable basis. It is further noted with displeasure that the salary package is the least compared to their counterparts at the other Emirate Councils in the state. The highest salary earner on that payroll is N28,644.30 when other Emirates are paying N30,000.00 as minimum wage. Again, the salary currently being paid is not in agreement with any approved Harmonized Public Service Salary Scale by the Kebbi State Government.

In another development, monthly payment of allowances to casual staff at Kaduna House amounting to the tune of N340,000.00, and another monthly payment to the tune of N255,500.00 (appendix " C2 " refers) in respect of additional casual staff at Kaduna House could not be ascertained. When contacted, the official of this Council could not give what I termed and considered satisfactory explanation on what necessitated the need for fifteen additional staff at Kaduna House alone when Pensionable staff that are rendering the most essential services could not be adequately paid. Furthermore, explain why none of the beneficiaries (in respect of additional

casual staff at Kaduna) failed to acknowledge the receipts of ₦1,885,000.00 or appended his/her signature on the voucher.

7a. Supply of Diesel:

During the period covered by my report, the sum of ₦1,800,000.00 would appear to have been earmarked monthly for the above purpose which is equivalent to 260.87 liters/day and 7826.09 liters/month. Surprisingly, additional diesel was also supplied to the tune of N112,000.00 i.e. 16.23ltr/day and 486.96 liters/month, with this analysis the Emirs Palace is spending N63,733.43 for the consumption of 277.10ltrs/day , N1,912,003.00/month and N22,944,036.00/year. This is highly outrageous considering the amount paid to KAEDCO for same energy provision. Moreover, none of the payment voucher was accompanied with official receipt of the supplier to justify the expenditure, which is contrary to Financial Memoranda provision 14.17.

b. PAYMENT OF KAEDCO BILLS

In a similar instance, the sum of N400,000.00 (monthly) would appear to have been spent in respect of settling “PHCN” bills for Emirs Palace alone. See appendix “ E ”.

8. IRREGULAR PAYMENTS

i. Purchase of Grains/Goods:

On payment vouchers nos. 75/11/21 Ibrahim D.Sani was paid ₦710,000.00, 68/11/21 MajidadinZuru was paid ₦2,300,000.00, 57/10/21 Zuru Emirate Council ₦1,741,000.00, 58/10/21 Zuru Emirate Council ₦1,990,000.00 and 34/1/21 Secretary Zuru Emirate Council N710,000.00 in respect of purchase of these essential commodities. Further examination of these vouchers revealed

that none would appear to have been supported with vital documents such as approval, receipts/invoice, local purchase order and list of beneficiaries to justify the expenditure and the items were not taken charge to stores.

ii. **Planting of Trees**

On payment voucher no. 63/10/21, Zonal Forestry Office was alleged to have been paid the sum of N710,000.00 in respect of tree planting at an unknown location, the type and quantity of trees also remains unknown and the officer allegedly paid failed to acknowledge the receipts of the money.

iii. **Purchase of Building materials:**

Again, on payment vouchers nos. 69/11/21 MagajinGarinZuru N1,650,000.00, 75/9/21 Arc. Umar Rumu N319,000.00 and 86/9/21 Arc. Umar Rumu N1,770,000.00 were paid for the purchase of building materials. To my dismay none of the schedule officers could tentatively gives an account of the materials and their where about.

9. **PAYMENTS INTO UHOLA ACCOUNT**

Examination of the available records reveals that Zuru Emirate Council maintained Uhola Account in which the sum of ~~N~~100,000.00 was deposited on monthly basis. Effort so far made to ascertain the amount accrued during the period has not yielded any positive result, as a result of failure of the account officers to furnish me with the details information of the Account in question. It is worrisome to note that even the Bank Statement was not released to me up to the time of writing this report.

**RE: AUDIT FINDINGS IN RESPECT OF YAURI EMIRATE COUNCIL
FOR THE YEAR ENDED 31 ST DECEMBER 2021**

2. INCOME AND EXPENDITURE

Examination of the available records within period covered by my report revealed that the above named Emirate Council received the total sum of ₦148,709,557.30 being 4% contribution from the three Local Governments that constituted the Emirate. Moreover, the total sum of N146,585,428.20 appear to have been expended leaving an apparent balance of ₦2,124,129.13 out of which the sum of ₦1,343,930.56 appears to be the Council's closing balance as at 31st December 2021 and the balance of N780,198.57 is unaccounted for.

3. BANK RECONCILIATION STATEMENT

It has been observed that Bank Reconciliation Statement would not appear to have been prepared on month by month basis contrary to the Financial Memoranda 19.23 – 25 that mandated every Local Government and its co-funded institutions to reconcile its books of accounts for accountability and transparency. However, it is disheartening to note that the Council treasury would appear not to have complied or rather adhered with the provision of the law quoted above.

4. INTERNAL AUDIT UNIT

In another instance, Financial Memoranda provision 14.10 empowers the Internal Auditor to carry out prepayment audit on every payment of the council and deter the Treasurer from effecting payments that were not endorsed by the Internal Auditor. To my dismay, this vital provision would appear not to have been recognized by your council, in view of the fact that none of the payment vouchers presented to me appear to have been endorsed by the officer or rather passed through the Internal Audit Unit.

5. LOAN FACILITY

It has been noted with disheartening of mind that despite restrictions to public offices not to resort to bank loan without approvals by His Excellency the Executive Governor of Kebbi State Senator Abubakar Atiku Bagudu {MatawallenGwandu}. His Royal Highness obtained a loan facility to the tune of N15,000,000.00 (fifteen million naira), from Union Bank, Yauri Branch, on the 14/12/2021. It was further noted with displeasure that the Council have not even attempted to seek for permission before acquiring the loan. Again, it is evidently clear that this amount is beyond the Council's powers and limitations.

Moreover, the terms and conditions of the loan was not made known to me, these include; purpose, interest rate chargeable, repayment period and the amount to be deducted from the Council fund on monthly basis thereby making the whole transaction cumbersome, vague and ambiguous. Further to that the multiplier effect would surely endangered other daily activities of the Council especially salary. The

Council embarked on deal beyond the confines of the law instead of limiting its spending within the available resources and/or followed due process before untimely mortgaging the Council's resources to the bank.

6. BANK WAVER

Examination of the records presented to me revealed that the sum of N1,500,000.00 was alleged to have been paid to Manager Union Bank in respect of "Waver" vide payment voucher no. 67/11/2021. Further scrutiny revealed that the fund was actually paid to an unknown Account no. 0032310190 on 2/12/2021. However, nobody acknowledged or claimed the receipts of neither the money nor ascertained the Account name up to the time of writing this report.

7. SAVINGS ACCOUNT DEPOSIT

Observation on the Emirate Council records disclosed that a savings account no. 0032893037 appear to have been opened with the total deposit of N1,454,000.00 vide payment vouchers nos. 42/1/2021 and 33/7/2021. Further examination of the records at my disposal revealed that details Statement of Account, Tellers, Cheques (Draft) and the depositors were not made available during the inspection period.

8. RENOVATION OF GUEST HOUSE

Examination of the records presented to me revealed that, SAG Engineering Ltd would appear to have been paid the sum of N15,000,000.00 vide payment voucher no. 71/11/2021 for the renovation

of Guest House near Government Lodge Yauri. Further scrutiny of the payment voucher also revealed that the contractor was paid without neither progress nor completion certificates from the Maintenance Officer of the Council and retention money would appear not to have been deducted from the contract sum.

In another development, duplication has been observed in that the same Guest House which was previously renovated in 2020 and paid for via payment vouchers nos. 62/2/2020 N3,952,943.80 and 46/9/2020 N4,015,800.00 respectively.

9. TAX REMITTANCE

Observation on contract undertaken by SAG Engineering Ltd to the tune of N15,000,000.00 attracting a deduction of 7.5% Value Added Tax of N1,125,000.00 and 5% Withholding Tax of N750,000.00 . To my dismay, the amount was not even deducted nor remitted to the appropriate authorities.

10. PURCHASE OF CLOTHING MATERIALS

Examination of the available records revealed that Palace Guard clothes worth N3,246,000.00 was alleged to have been supplied. Further scrutiny also revealed that vital supporting documents such as Store Receipt Voucher, Store Issue Voucher, Store Ledger and details on how the clothes were distributed to the beneficiaries would not appear to have been attached to the payment vouchers. In fact, this action is contrary to Financial Memoranda provisions chapters 14, 17 and 34 and therefore

would not be admitted as proper charges against the council funds. See appendix "B" attached.

KEBBI STATE 0.55% JOINT LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

The spot examination of the 0.55% Joint account records kept and maintained by the committee during the period covered by my report revealed that the total sum of ₦231,642,031.05 appears to have been received as 0.55% share of the total Statutory Allocation from the Federation Account Allocation committee of the Twenty One Local Government Councils of Kebbi State. Similarly, it is noted with displeasure that the sum of ₦ 213,457,151.00 would appear to have been expended thereby overdrawing the account by ₦ 18,184,880.05 contrary to Financial Memoranda provision chapter 13. It is further worthy to note that public entities needs to demonstrate compliance with budget provisions which constitute the legal authority in ensuring the availability of funds before any expenditure is committed and Cash Flow rendered must be strictly adhered to. If in any year that expenditure is deemed necessary and desirable for a specified purpose and there was no provision or insufficient funds, a supplementary estimate should be submitted to His Excellency the Executive Governor for approval.

Surprisingly, the Permanent Secretary Alh. Sani Umar failed to furnish me with the approved 2021Budget. In view of this, it is deeply noted with disheartening of mind that the same Permanent Secretary approves expenditures to the tune of 7,838,250.00 for the maintenance of Mikano Generator of the Ministry, 16,201,800.00 for Office Furniture and Equipments, 18,682,000.00 for Monitoring and Evaluation etc. Consequence upon the above, it is very difficult to ascertain and distinguish between Ministry for Local Government and Chieftaincy Affairs Budget with that of the 0.55% Joint Local Government Accounts due to unethical misplacement of public funds.

Further scrutiny of the Account in question reveals non compliance with the extant regulations, deliberate contravention of the payment procedures, misplacement of priority and inconsistency in the management of public funds by the Accounting officer, the Permanent

Secretary, Ministry for Local Government and Chieftaincy Affairs Alh. Sani Umar Yeldu.

Further audit observation also disclosed that:

- a. Non differentials between Joint Account Committee and Ministry for Local Government and Chieftaincy Affairs Funds with regards to application and utilization of funds in conformity with the approved Appropriation Bill 2021. In that, the Permanent Secretary, Alh. Sani Umar Yeldu releases funds beyond His Excellency's approved standing order.
- b. Non compliance with the provisions of fiscal responsibility Act in the preparation of 0.55% and Main Joint Local Government Accounts. In addition, the Permanent Secretary Alh. Sani Umar Yeldu has not even attempted to prepare and present 0.55% Joint Account Committee Annual Financial Statement.
- c. Non preparation/submission of Annual Financial Statements and Consolidated Annual Financial Statements is attributable to current weaknesses experienced in the internal control system.
- d. Non compliance with the extant regulations, to the extent of incurring expenditure beyond His Excellency's approval.
- e. Untimely releases and in some cases deliberate denial of my accessibility to financial records by the Permanent Secretary Alh. Sani Umar Yeldu.
- f. Non releases of vital financial records as at when due, relevant and adequate accounting books are not secured and updated in respect of 0.55% of the Joint Local Government Accounts not to talk of regular posting of the subsidiary ledgers.
- g. This unhealthy development requires immediate enforcement of strict adherence to budgetary provisions in the management of these funds with enforcement of sanctions once deviation is observed.
- h. Misclassification of items and improper documentation of certain payment vouchers prepared and paid by the Permanent Secretary, Alh. Sani Umar Yeldu, yet remain adamant to improve and migrate from the unethical self tradition to the Global Accounting Standards.
- i. Non valuation of Assets at market value and recognition of depreciation due to impairment.
- j. Involvement of unprofessional in the monitoring and evaluation team.

STANDING ORDER 2021

Examination of 0.55% Joint Local Government Accounts revealed that His Excellency the Executive Governor of Kebbi State Senator Abubakar Atiku Bagudu Matawallen Gwandu approved the sum of N10,115,015.01 monthly, in addition to other expenditure being incurred on the same quoted account. Despite his Excellency's magnanimous gesture to the management of the Accounts, the Honourable Commissioner and Permanent Secretary's separate approvals whose limitation is yet to be ascertained in spite of a letter with reference number LGA/OAG/R/037VOL.11 dated 24 May 2021 requesting for that authority, without been responded to date.

Further scrutiny also disclosed that instead of spending N121,380,180.12 during the year under review, the sum of N223,739,721.00 would appear to have been expended with an apparent over expenditure of N105,878,555.89 with yet His Excellency's approval attached.

UNDOCUMENTED PAYMENT VOUCHERS

Examination of the Joint Account's financial records revealed with displeasure that expenditure to the tune of N41,823,965.00 was alleged to have been incurred without adherence to Financial Memoranda provision chapter 14. Again, the accounting officers neglected and abused provision number 14.4(2) of the above quoted

Chapter, in view of the fact that none of these paid vouchers is capable of being checked without reference to another document. It is further surprising to note that despite previous queries stating categorically the implication of such action yet the Hon. Commissioner and the Permanent Secretary are reluctant to adjust, comply and be subjected to financial procedures. Accounting officers are expected as required to be responsible and exercise due economy while incurring any expenditure and not spent money merely because it has been voted for.

MAINTENANCE OF MINISTRY'S OFFICES

Observation on how the 0.55% funds are being expended reveals that the funds were unjustly used by the two accounting officers in maintaining their Ministry offices which are distinct from the Joint Local Government Accounts offices. The Ministry has its own budgetary provisions and allocations annually, but in an effort to misplace funds Hon. Commissioner Hassan Muhammad Shallah and Permanent Secretary Alh. Sani Umar Yeldu diverted the sum of N8,9777,750.00 for the maintenance Ministry's offices and equipments despite its vote in the approved budget for the ended 31st December 2021. It has been observed that the request for the approval for utilization of funds is specifically on Joint Accounts commitments. In a more clear term, the Permanent Secretary requested that "...to ensure effective discharge of the Joint Account Committee (JAC) functions and responsibilities..... In view of strategic importance of this request towards ensuring optimal performance of the Joint Account Committee (JAC)..." In the same vein, " ...by extension the Ministry....." This statement's interpretation does not mean almost total overdependence on Joint Account Funds like Ministry's overhead cost throughout the year under review.

**0.55% JOINT ACCOUNT COMMITTEE FUND 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	0.55% Joint Account Committee Fund	16,938,097.94
2.	FEBRUARY	0.55% Joint Account Committee Fund	17,841,312.45
3.	MARCH	0.55% Joint Account Committee Fund	18,119,243.91
4.	APRIL	0.55% Joint Account Committee Fund	15,673,116.44
5.	MAY	0.55% Joint Account Committee Fund	16,925,447.39
6.	JUNE	0.55% Joint Account Committee Fund	18,645,382.23
7.	JULY	0.55% Joint Account Committee Fund	18,702,337.52
8.	AUGUST	0.55% Joint Account Committee Fund	21,571,928.19
9.	SEPTEMBER	0.55% Joint Account Committee Fund	22,234,446.31
10.	OCTOBER	0.55% Joint Account Committee Fund	21,257,235.37
11.	NOVEMBER	0.55% Joint Account Committee Fund	22,429,990.01
12.	DECEMBER	0.55% Joint Account Committee Fund	21,303,493.29
	TOTAL		₦231,642,031.05

KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNTS {MAIN} FOR THE YEAR ENDED 31ST DECEMBER 2021

In a deliberate effort to determine and ascertain what actually transferred between the Joint Account Committee and the 21 Local Government Councils for the disbursement of both Recurrent and Capital Expenditure for the year ended 31st December 2021.

Audit observed that:

Disbursement in respect of:	N
Gross Salary {21 L/Govts}	12,081,806,347.68
Primary Staff Salary	6,674,315,989.07
Local Govt. Staff Pension Board	1,292,829,831.99
Primary School Staff Pension Board	1,559,989,682.28
Emirate Councils	828,947,642.39
0.55% Joint L/Govt. Account	210,384,795.68
0.85% Contribution to L/Govt. Service Commission	201,249,889.32
25% Rural Infrastructure Funds	5,897,456,535.44
0.25% Social Security Welfare Fund	67,374,565.36
Over Head Cost	63,000,000.00
Women Empowerment	6,300,000.00
LGEA Gratuity Provision	714,056,029.26
L/Govt. Staff Gratuity Provision	601,090,245.88
Joint Army/Police Patrol Team	277,200,000.00

LGEA Over Head Cost

127,200,000.00

KBSPHCDA

698,264,408.24

Total

₱ 31,238,465,962.59

LOCAL GOVERNMENT GROSS SALARIES 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Local Government Gross Salaries	1,019,638,228.21
2.	FEBRUARY	Local Government Gross Salaries	1,019,638,228.21
3.	MARCH	Local Government Gross Salaries	1,019,638,228.21
4.	APRIL	Local Government Gross Salaries	1,019,638,228.21
5.	MAY	Local Government Gross Salaries	1,019,687,119.96
6.	JUNE	Local Government Gross Salaries	1,019,687,119.91
7.	JULY	Local Government Gross Salaries	1,019,687,119.91
8.	AUGUST	Local Government Gross Salaries	1,019,687,119.91
9.	SEPTEMBER	Local Government Gross Salaries	1,019,687,119.91
10.	OCTOBER	Local Government Gross Salaries	1,019,773,292.60
11.	NOVEMBER	Local Government Gross Salaries	942,522,271.32
12.	DECEMBER	Local Government Gross Salaries	942,522,271.32
	TOTAL		₦12,081,806,347.68

PRIMARY STAFF NET SALARIES 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Primary Staff Salaries	606,802,779.70
2.	FEBRUARY	Primary Staff Salaries	606,802,779.70
3.	MARCH	Primary Staff Salaries	606,802,779.70
4.	APRIL	Primary Staff Salaries	606,802,779.70
5.	MAY	Primary Staff Salaries	606,753,887.95
6.	JUNE	Primary Staff Salaries	606,753,887.95
7.	JULY	Primary Staff Salaries	606,753,887.95
8.	AUGUST	Primary Staff Salaries	606,753,887.95
9.	SEPTEMBER	Primary Staff Salaries	606,753,887.95
10.	OCTOBER	Primary Staff Salaries	606,667,715.26
11.	NOVEMBER	Primary Staff Salaries	606,667,715.26
12.	DECEMBER	Primary Staff Salaries	606,667,715.26
	TOTAL		₦6,674,315,989.07

**LOCAL GOVERNMENT STAFF PENSION BOARD 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Local Government Staff Pension Board	114,266,402.81
2.	FEBRUARY	Local Government Staff Pension Board	115,191,463.67
3.	MARCH	Local Government Staff Pension Board	115,566,291.09
4.	APRIL	Local Government Staff Pension Board	115,990,204.90
5.	MAY	Local Government Staff Pension Board	117,055,598.51
6.	JUNE	Local Government Staff Pension Board	117,941,077.30
7.	JULY	Local Government Staff Pension Board	118,354,981.95
8.	AUGUST	Local Government Staff Pension Board	118,753,931.61
9.	SEPTEMBER	Local Government Staff Pension Board	119,008,135.62
10.	OCTOBER	Local Government Staff Pension Board	119,846,743.66
11.	NOVEMBER	Local Government Staff Pension Board	120,046,087.07
12.	DECEMBER	Local Government Staff Pension Board	120,655,657.46
	TOTAL		₦1,292,829,831.99

PRIMARY STAFF PENSION BOARD 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Primary Staff Pension Board	136,182,050.43
2.	FEBRUARY	Primary Staff Pension Board	138,033,995.83
3.	MARCH	Primary Staff Pension Board	139,115,856.05
4.	APRIL	Primary Staff Pension Board	140,954,954.05
5.	MAY	Primary Staff Pension Board	141,434,520.08
6.	JUNE	Primary Staff Pension Board	142,136,932.87
7.	JULY	Primary Staff Pension Board	142,941,517.68
8.	AUGUST	Primary Staff Pension Board	143,821,777.27
9.	SEPTEMBER	Primary Staff Pension Board	144,641,483.33
10.	OCTOBER	Primary Staff Pension Board	144,901,112.43
11.	NOVEMBER	Primary Staff Pension Board	145,192,669.04
12.	DECEMBER	Primary Staff Pension Board	145,533,925.65
	TOTAL		₦1,559,989,682.28

EMIRATE COUNCIL 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Emirate Council	66,843,986.05
2.	FEBRUARY	Emirate Council	66,547,802.89
3.	MARCH	Emirate Council	77,337,336.18
4.	APRIL	Emirate Council	55,723,835.63
5.	MAY	Emirate Council	62,958,234.90
6.	JUNE	Emirate Council	71,069,485.33
7.	JULY	Emirate Council	59,368,849.97
8.	AUGUST	Emirate Council	98,235,829.90
9.	SEPTEMBER	Emirate Council	104,603,868.21
10.	OCTOBER	Emirate Council	81,679,899.27
11.	NOVEMBER	Emirate Council	100,150,067.97
12.	DECEMBER	Emirate Council	66,108,345.36
	TOTAL		₦828,947,642.39

**0.55% JOINT ACCOUNT COMMITTEE FUND 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
13.	JANUARY	0.55% Joint Account Committee Fund	16,938,097.94
14.	FEBRUARY	0.55% Joint Account Committee Fund	17,841,312.45
15.	MARCH	0.55% Joint Account Committee Fund	18,119,243.91
16.	APRIL	0.55% Joint Account Committee Fund	15,673,116.44
17.	MAY	0.55% Joint Account Committee Fund	16,925,447.39
18.	JUNE	0.55% Joint Account Committee Fund	18,645,382.23
19.	JULY	0.55% Joint Account Committee Fund	18,702,337.52
20.	AUGUST	0.55% Joint Account Committee Fund	21,571,928.19
21.	SEPTEMBER	0.55% Joint Account Committee Fund	22,234,446.31
22.	OCTOBER	0.55% Joint Account Committee Fund	21,257,235.37
23.	NOVEMBER	0.55% Joint Account Committee Fund	22,429,990.01
24.	DECEMBER	0.55% Joint Account Committee Fund	21,303,493.29
	TOTAL		₦231,642,031.05

**0.85% LOCAL GOVERNMENT SERVICE COMMISSION FUND
2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	0.85% Local Gov't Service Commission Fund	16,169,431.06
2.	FEBRUARY	0.85% Local Gov't Service Commission Fund	16,097,826.11
3.	MARCH	0.85% Local Gov't Service Commission Fund	18,704,175.25
4.	APRIL	0.85% Local Gov't Service Commission Fund	13,483,149.08
5.	MAY	0.85% Local Gov't Service Commission Fund	15,232,102.36
6.	JUNE	0.85% Local Gov't Service Commission Fund	17,191,401.62
7.	JULY	0.85% Local Gov't Service Commission Fund	14,361,585.85
8.	AUGUST	0.85% Local Gov't Service Commission Fund	23,761,621.79
9.	SEPTEMBER	0.85% Local Gov't Service Commission Fund	25,301,741.42
10.	OCTOBER	0.85% Local Gov't Service Commission Fund	19,757,545.75
11.	NOVEMBER	0.85% Local Gov't Service Commission Fund	24,958,427.39
12.	DECEMBER	0.85% Local Gov't Service Commission Fund	15,988,427.39
	TOTAL		₦221,007,435.07

**25% RURAL INFRASTRUCTURE FUND 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	25% Rural Infrastructure Fund	475,571,501.71
2.	FEBRUARY	25% Rural Infrastructure Fund	473,465,473.95
3.	MARCH	25% Rural Infrastructure Fund	550,122,801.34
4.	APRIL	25% Rural Infrastructure Fund	396,563,208.16
5.	MAY	25% Rural Infrastructure Fund	448,003,010.62
6.	JUNE	25% Rural Infrastructure Fund	505,629,459.59
7.	JULY	25% Rural Infrastructure Fund	422,399,583.88
8.	AUGUST	25% Rural Infrastructure Fund	698,871,229.94
9.	SEPTEMBER	25% Rural Infrastructure Fund	744,168,865.39
10.	OCTOBER	25% Rural Infrastructure Fund	581,104,286.79
11.	NOVEMBER	25% Rural Infrastructure Fund	712,413,536.36
12.	DECEMBER	25% Rural Infrastructure Fund	470,247,864.50
	TOTAL		₦6,478,560,822.23

**0.25% SOCIAL SECURITY WELFARE FUND 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
13.	JANUARY	0.25% Social Security Welfare Fund	4,755,715.02
14.	FEBRUARY	0.25% Social Security Welfare Fund	4,734,654.74
15.	MARCH	0.25% Social Security Welfare Fund	5,501,228.01
16.	APRIL	0.25% Social Security Welfare Fund	3,965,632.08
17.	MAY	0.25% Social Security Welfare Fund	4,480,030.11
18.	JUNE	0.25% Social Security Welfare Fund	5,056,294.60
19.	JULY	0.25% Social Security Welfare Fund	4,223,995.84
20.	AUGUST	0.25% Social Security Welfare Fund	6,988,712.29
21.	SEPTEMBER	0.25% Social Security Welfare Fund	7,441,688.66
22.	OCTOBER	0.25% Social Security Welfare Fund	5,811,042.87
23.	NOVEMBER	0.25% Social Security Welfare Fund	7,124,135.36
24.	DECEMBER	0.25% Social Security Welfare Fund	13,102,478.65
	TOTAL		₦73,185,608.23

LOCAL GOVERNMENT OVERHEAD COST 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JULY	Local Government Overhead Cost	Nil
2.	AUGUST	Local Government Overhead Cost	63,000,000
3.	SEPTEMBER	Local Government Overhead Cost	Nil
4.	OCTOBER	Local Government Overhead Cost	Nil
5.	NOVEMBER	Local Government Overhead Cost	Nil
6.	DECEMBER	Local Government Overhead Cost	Nil
	TOTAL		₦63,000,000

WOMEN EMPOWERMENT 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JULY	Women Empowerment	Nil
2.	AUGUST	Women Empowerment	6,300,000
3.	SEPTEMBER	Women Empowerment	Nil
4.	OCTOBER	Women Empowerment	Nil
5.	NOVEMBER	Women Empowerment	Nil
6.	DECEMBER	Women Empowerment	Nil
		TOTAL	₦6,300,000

LGEA STAFF GRATUITY PROVISION 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	LGEA Gratuity Provision	137,754,469.34
2.	FEBRUARY	LGEA Gratuity Provision	108,410,681.50
3.	MARCH	LGEA Gratuity Provision	75,991,490.44
4.	APRIL	LGEA Gratuity Provision	110,140,337.12
5.	MAY	LGEA Gratuity Provision	31,991,029.49
6.	JUNE	LGEA Gratuity Provision	63,762,210.29
7.	JULY	LGEA Gratuity Provision	20,690,605.16
8.	AUGUST	LGEA Gratuity Provision	44,447,388.04
9.	SEPTEMBER	LGEA Gratuity Provision	65,973,303.96
10.	OCTOBER	LGEA Gratuity Provision	26,615,918.55
11.	NOVEMBER	LGEA Gratuity Provision	30,774,903.03
12.	DECEMBER	LGEA Gratuity Provision	24,119,610.89
		TOTAL	₦740,672,947.81

**LOCAL GOVERNMENT STAFF GRATUITY PROVISION 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Local Government Staff Gratuity Provision	46,243,112.23
2.	FEBRUARY	Local Government Staff Gratuity Provision	87,321,513.77
3.	MARCH	Local Government Staff Gratuity Provision	75,991,490.44
4.	APRIL	Local Government Staff Gratuity Provision	80,482,859.46
5.	MAY	Local Government Staff Gratuity Provision	64,789,543.10
6.	JUNE	Local Government Staff Gratuity Provision	52,132,952.59
7.	JULY	Local Government Staff Gratuity Provision	37,043,414.00
8.	AUGUST	Local Government Staff Gratuity Provision	44,447,388.04
9.	SEPTEMBER	Local Government Staff Gratuity Provision	42,470,701.81
10.	OCTOBER	Local Government Staff Gratuity Provision	67,796,440.69
11.	NOVEMBER	Local Government Staff Gratuity Provision	29,576,759.35
12.	DECEMBER	Local Government Staff Gratuity Provision	40,590,511.09
		TOTAL	₦668,886,686.57

JOINT ARMY/POLICE PATROL 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JANUARY	Joint Army/Police Patrol	6,300,000.00
2.	FEBRUARY	Joint Army/Police Patrol	6,300,000.00
3.	MARCH	Joint Army/Police Patrol	6,300,000.00
4.	APRIL	Joint Army/Police Patrol	6,300,000.00
5.	MAY	Joint Army/Police Patrol	6,300,000.00
6.	JUNE	Joint Army/Police Patrol	6,300,000.00
7.	JULY	Joint Army/Police Patrol	6,300,000.00
8.	AUGUST	Joint Army/Police Patrol	6,300,000.00
9.	SEPTEMBER	Joint Army/Police Patrol	75,600,000.00
10.	OCTOBER	Joint Army/Police Patrol	75,600,000.00
11.	NOVEMBER	Joint Army/Police Patrol	75,600,000.00
12.	DECEMBER	Joint Army/Police Patrol	75,600,000.00
	TOTAL		₦352,800,000.00

**LOCAL GOVERNMENT EDUCATION AUTHORITY 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
1.	JULY	L.G.E.A	Nil
2.	AUGUST	L.G.E.A	31,800,000.00
3.	SEPTEMBER	L.G.E.A	31,800,000.00
4.	OCTOBER	L.G.E.A	31,800,000.00
5.	NOVEMBER	L.G.E.A	31,800,000.00
6.	DECEMBER	L.G.E.A	31,800,000.00
	TOTAL		₦159,000,000.00

**CONTRIBUTION TO SPHCDA 2021
KEBBI STATE JOINT LOCAL GOVERNMENT ACCOUNT**

S/N	MONTHS	DETAILED OF PAYMENT	AMOUNT (₦)
13.	JANUARY	SPHCD Health Contribution	62,738,920.02
14.	FEBRUARY	SPHCD Health Contribution	62,738,920.02
15.	MARCH	SPHCD Health Contribution	62,738,920.02
16.	APRIL	SPHCD Health Contribution	62,738,920.02
17.	MAY	SPHCD Health Contribution	62,738,920.02
18.	JUNE	SPHCD Health Contribution	62,738,920.02
19.	JULY	SPHCD Health Contribution	62,738,920.02
20.	AUGUST	SPHCD Health Contribution	67,640,824.10
21.	SEPTEMBER	SPHCD Health Contribution	65,973,303.96
22.	OCTOBER	SPHCD Health Contribution	62,738,920.02
23.	NOVEMBER	SPHCD Health Contribution	62,738,920.02
24.	DECEMBER	SPHCD Health Contribution	62,738,920.02
	TOTAL		₦761,003,328.26

**STATEMENT OF INCOME AND EXPENDITURE IN RESEPECT OF 21 LOCAL
GOVERNMENT EDUCATION AUTHORITIES FOR THE YEAR ENDED 31ST DECEMBER
2021**

CONPLIANCE WITH FINANCIAL MEMORANDA PROVISIONS

Despite Financial Memoranda provision number 1.14(1,3&9) which states that there should be strict compliance with Financial Memoranda in all financial dealings. "All instructions relating to expenditure of public funds by the accounting officer are in writing". And "No payments are made unless properly authorized and funds are available". Also **14.4(1)** states "it must be made in favor of person or persons to whom the money is actually due". The following contradictions and violations of the above quoted provision is observed on:-

1. SALARIES

Audit observed that:

The 21 Local Governments Education Authorities received the total sum of **N7,269,234,982.79** during the year for the payment of staff salaries and expended the total sum of **N7,155,896,321.04** leaving the balance of **N113,338,661.75** unaccounted for.

Risks

- i. Diversion of public funds.
- ii. Payment for works not done.

Recommendations

The Education Secretaries and their Directors of Finance are requested to:

- i. Explain in an unequivocal terms why the above quoted provisions was contradicted .
- ii. Recover the sum of **N113,338,661.75** and remit same to Treasury;
- iii. Forward evidence of remittance to my office for confirmation.
- iv. Otherwise, the principal officers would be sanctioned in accordance with FM 39.3(a)(6 &16).

Details below refers:

S/N	LOCAL GOVT.	INCOME (JAN – DEC)	EXPENDITURE (JAN – DEC)	DIFFERENCE
1	ALEIRO	141,675,965.58	139,314,332.14	2,361,633.44
2	AREWA	548,055,062.50	546,818,903.96	1,236,158.54
3	ARGUNGU	428,400,426.31	427,521,438.41	878,987.90
4.	AUGIE	334,769,405.99	333,595,451.70	1,173,954.29
5	BAGUDO	420,263,355.83	412,922,821.01	7,340,534.82
6	BIRNIN KEBBI	651,867,606.13	647,601,031.19	4,266,574.94
7	BUNZA	389,017,807.53	388,544,327.47	473,680.06
8	DANDI	327,228,539.94	326,650,612.51	577,927.43
9	DANKO/WASAGU	360,788,634.07	357,309,193.40	3,479,440.67
10	FAKAI	320,393,470.34	310,020,833.84	10,371,636.50
11	GWANDU	326,464,041.40	318,069,832.31	8,394,209.09
12	JEGA	297,299,458.28	296,811,961.80	487,496.48
13	KALGO	257,836,226.30	254,968,997.27	2,867,229.03
14	KOKO/BESSE	275,751,592.00	275,483,165.13	168,426.87
15	MAIYAMA	267,248,766.86	259,961,984.23	7,286,782.63
16	NGASKI	268,745,442.34	267,531,010.85	1,214,431.49
17	SAKABA	267,784,073.45	261,814,421.15	5,969,652.30
18	SHANGA	257,312,710.82	257,259,779.24	52,931.58
19	SURU	281,851,562.47	280,290,789.78	1,560,772.69
20	YAURI	372,209,384.15	321,372,184.95	837,199.20
21	ZURU	474,271,450.50	472,033,248.70	2,238,201.96
	TOTAL	7,269,234,982.79	7,155,896,321.04	113,338,661.75

2.OVERHEAD COST

Audit observed that:

The 21 Local Government Education Authorities received the total sum of **N128,395,500.00** during the year for the above subject matter and expended the total sum of **N122,547,309.45** leaving an apparent balance of **N5,848,190.55** unaccounted for.

Risks

- i. Diversion of public funds.
- ii. Payment for work not done.

Recommendations

The Education Secretaries and their Directors of Finance are requested to:

- i. Explain in an unequivocal terms why the above FM provision was abused.
- ii. Recover the sum of **N5,848,190.55** and remit same to Treasury;
- iii. Forward evidence of such remittances to my office for confirmation.
- iv. Otherwise, the principal officers would be sanctioned in accordance with FM 39.3(a)(6 &16).

Below details refers:

S/N	LOCAL GOVT.	INCOME (JAN – DEC)	EXPENDITURE (JAN – DEC)	DIFFERENCE
1	ALEIRO	3,420,000.00	2,938,327.92	481,672.08
2	AREWA	5,760,000.00	5,760,000.00	--
3	ARGUNGU	8,220,000.00	8,220,000.00	--
4.	AUGIE	5,820,000.00	5,820,000.00	--
5	BAGUDO	8,820,000.00	7,985,020.00	834,980.00
6	BIRNIN KEBBI	5,820,000.00	5,820,000.00	
7	BUNZA	5,760,000.00	5,760,000.00	--

8	DANDI	5,820,000.00	5,820,000.00	--
9	DANKO/WASAGU	8,820,000.00	8,565,500.00	254,500.00
10	FAKAI	5,320,000.00	5,320,000.00	
11	GWANDU	5,810,000.00	2,293,000.00	3,517,000.00
12	JEGA	5,820,000.00	5,820,000.00	
13	KALGO	3,358,500.00	3,358,500.00	--
14	KOKO/BESSE	5,780,000.00	5,703,000.00	77,000.00
15	MAIYAMA	5,820,000.00	5,820,000.00	
16	NGASKI	5,820,000.00	5,773,193.00	46,807.00
17	SAKABA	5,820,000.00	5,378,500.00	441,500.00
18	SHANGA	8,947,000.00	8,955,148.53	(8,148.53)
19	SURU	6,000,000.00	6,000,000.00	--
20	YAURI	5,820,000.00	5,976,680.00	(156,680.00)
21	ZURU	5,820,000.00	5,460,440.00	359,560.00
	TOTAL	128,395,500.00	122,547,309.45	5,848,190.55

3. UNION LOAN REPAYMENTS

Chapter 16 of the Financial Memoranda extensively explain terms, condition and repayments staff loan.

Audit observed that:

The under listed Education Authorities secured loans of Cash, Grains and Motorcycle for staff through respective branches of the Nigerian Union of Teachers. The principal figures of the loan still remain unknown, so also interest rate, repayment period and other conditions associated with the loan facility.

RISK

- i. Possibility of defrauding personnel

- ii. Possibility of violating FM 16.3(2)a of limiting loan deduction to one-third of staff salary.

RECOMMENDATION

- i. Details of all loan agreements should be available to my office for scrutiny.
- ii. List of beneficiaries and amount involved should also be made available to my office.
- iii. Details of how the deducted of **N250,468,990.60** was arrived at should be presented to my office.

S/N	LOCAL GOVT.	PRINCIPAL (JAN – DEC.)	LOAN REPAYMENT (JAN – DEC)	DIFFERENCE
1	ALEIRO			
2	AREWA		42,385,402.00	
3	ARGUNGU		39,661,415.60	
4.	AUGIE			
5	BAGUDO		46,833,332.00	
6	BIRNIN KEBBI		15,643,500.00	
7	BUNZA		10,002,000.00	
8	DANDI			
9	DANKO/WASAGU			
10	FAKAI			
11	GWANDU			
12	JEGA		15,000,000.03	
13	KALGO		9,377,499.96V	
14	KOKO/BESSE			
15	MAIYAMA			
16	NGASKI		29,339,345.00	

17	SAKABA			
18	SHANGA			
19	SURU		51,603,996.00	
20	YAURI			
21	ZURU			
	TOTAL		N250,468,990.60	

4. UNION DUES

S/N	LOCAL GOVT.	AMOUNT DEDUCTED (JAN – DEC)	REMITTANCE (JAN – DEC)	DIFFERENCE
1	ALEIRO			
2	AREWA	7,004,789,.88	7,004,789.88	
3	ARGUNGU			
4.	AUGIE	4,697,496.96	4,697,496.96	
5	BAGUDO	7,904,199.72	7,904,199.72	
6	BIRNIN KEBBI	7,728,809.4	7,728,809.4	
7	BUNZA	5,348,110.32	5,348,110.32	
8	DANDI	4,836,000.00	4,836,000.00	
9	DANKO/WASAGU	5,652,336.00	5,652,336.00	
10	FAKAI	4,703,082.36	4,703,082.36	
11	GWANDU			
12	JEGA			
13	KALGO	3,872,961.00	3,872,961.00	
14	KOKO/BESSE			

15	MAIYAMA			
16	NGASKI	4,205,516.88	4,205,516.88	
17	SAKABA	5,022,363.60	5,022,363.60	
18	SHANGA			
19	SURU	4,560,000.00	4,560,000.00	
20	YAURI	5,378,834.00	5,378,834.00	
21	ZURU	6,571,365.24	6,571,365.24	
	TOTAL	77,485,865.36	77,485,865.36	

3. NATIONAL HOUSING FUNDS DEDUCTIONS

S/N	LOCAL GOVT.	AMOUNT DEDUCTED (JAN – DEC)	REMITTANCE (JAN – DEC)	DIFFERENCE
1	ALEIRO			
2	AREWA	5,148,000.00	5,148,000.00	
3	ARGUNGU	4,836,000.00	4,836,000.00	
4.	AUGIE	2,646,735.00	2,646,735.00	
5	BAGUDO	4,200,000.00	4,200,000.00	
6	BIRNIN KEBBI	7,458,599.27	7,458,599.27	
7	BUNZA	3,977,240.00	3,977,240.00	
8	DANDI	2,580,000.00	2,580,000.00	
9	DANKO/WASAGU	3,602,863.50	3,602,863.50	
10	FAKAI	6,144,000.00	6,144,000.00	
11	GWANDU			
12	JEGA	2,502,565.20	2,502,565.20	

13	KALGO	3,025,935.00	3,025,935.00	
14	KOKO/BESSE	1,592,032.50	1,592,032.50	
15	MAIYAMA	2,754,000.00	2,754,000.00	
16	NGASKI	2,764,282.56	2,764,282.56	
17	SAKABA	2,438,079.12	2,438,079.12	
18	SHANGA	2,341,775.92	2,339,382.92	2,393.00
19	SURU	3,300,000.00	3,300,000.00	
20	YAURI	3,543,746.00	3,543,746.00	
21	ZURU	4,944,000.00	4,944,000.00	
	TOTAL	69,799,854.07	69,797,461.07	2,393.00

3. BESDA FUNDS

An express approval was given by His Excellency the Executive Governor of Kebbi State that a percentage of local government monthly subvention should be paid to LGEA in respect of BESDA.

Audit observed that:

Only five LGEA out of twenty one were able to account for the funds transferred to them for the purpose and no explanation as to what happened to the activities of BESDA committees were made available to me.

RISK

Possible diversion of public funds for personal use.

RECOMMENDATION

All financial records of BESDA committee should be made available to my office for scrutiny, otherwise section 39.3(a)(6,10 &16) would be applied to the principal officers

S/N	LOCAL GOVT.	INCOME (JAN – DEC)	EXPENDITURE (JAN–	DIFFERENCE
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			DEC)	
1	ALEIRO	14,400,000.00	14,280,000.00	120,000.00
2	AREWA			
3	ARGUNGU			
4.	AUGIE			
5	BAGUDO			
6	BIRNIN KEBBI			
7	BUNZA	10,200,000.00	10,200,000.00	
8	DANDI			
9	DANKO/WASAGU			
10	FAKAI	6,960,000.00	6,960,000.00	
11	GWANDU	8,290,000.00	8,290,000.00	
12	JEGA			
13	KALGO			
14	KOKO/BESSE	10,890,000.00	10,890,000.00	
15	MAIYAMA			
16	NGASKI			
17	SAKABA			
18	SHANGA			
19	SURU			
20	YAURI			
21	ZURU			
	TOTAL	50,740,000.00	50,620,000.00	120,000.00

NOTES TO THE ACCOUNTS
SCHEDULE OF ALLOWANCES 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Muh'd D/Mai-Injin	January 2021	030	50,000.00
2.	Muh'd Saidu Kamba	January 2021	025	200,000.00
3.	Abubakar Magaji Koko	January 2021	012	57,000.00
4.	Ibrahim Umar	January 2021	007	200,000.00
5.	Bdlr Aliyu Hassan Kalgo	February 2021	051	200,000.00
6.	Shehu Muh'd Abdullahi	February 2021	050	2,000,000.00
7.	D.D.A MLGCA	March 2021	125	75,000.00
8.	Muh'd D/Mai-Injin	March 2021	120	50,000.00
9.	Ibrahim Umar (A.G)	March 2021	103	200,000.00
10.	Muh'd D/Mai-Injin	April 2021	183	50,000.00
11.	Haliru Liman Kimo	April 2021	182	50,000.00
12.	Alams and Imam	April 2021	157	100,000.00
13.	Kuba Bello	April 2021	160	2,000,000.00
14.	Abubakar Magaji Koko	May 2021	222	120,000.00
15.	Shehu Muh'd Abdullahi	May 2021	215	200,000.00
16.	Halilu Attahiru	May 2021	212	62,000.00
17.	Ibrahim Umar (A.G)	May 2021	214	200,000.00

18.	Shehu M. Abdullahi	May 2021	202	1,300,000.00
19.	Muh'd D/Mai-Injin	July 2021	339	50,000.00
20.	NYSC	July 2021	356	20,000.00
21.	Aminu Ibrahim & Others	July 2021	306	20,000.00
22.	Shehu Muh'd Abdullahi	August 2021	405	20,000.00
23.	Amina Ibrahim & Others	September 2021	472	25,000.00
24.	Amina Ibrahim & Others	November 2021	525	25,000.00
25.	Abdullahi Jamila Ardo & Others	November 2021	600	25,000.00
26.	Zaki Gwandu	December 2021	662	30,000.00
27.	Abdullahi Jamila Ardo & Others	December 2021	663	25,000.00
	Grand Total			₦7,354,000.00

SCHEDULE OF TRIPS 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Shehu Muh'd Abdullahi	May, 2021	239	14,000.00
2.	Abubakar Magaji Kalgo	May, 2021	201	65,000.00
3.	Bdir Aliyu Hassan Kalgo	May, 2021	216	100,000.00
4.	C.I.T of Nigeria	May, 2021	213	650,000.00
5.	Nigeria Postal Service Post Office	June, 2021	271	47,700.00
6.	Chairman Joint Committee	June, 2021	269	200,000.00
7.	Muktar Ahmed Gwandu	June, 2021	252	100,000.00
8.	Musa Garba Riba	June, 2021	276	300,000.00
9.	Ibrahim Umar	June, 2021	255	300,000.00
10.	Ibrahim Umar (A.G)	June, 2021	275	500,000.00
11.	Rilwanu Mustapha Illo	July, 2021		500,000.00
12.	H/Commissioner MLGCA	July, 2021	312	250,000.00
13.	Abdullahi Shehu Muh'd	July, 2021	323	1,000,000.00
14.	Kabiru Bako Koko	July, 2021	325	300,000.00
15.	Faruku M. B/Kebbi	August, 2021	370	100,000.00
16.	Abubakar Muh'd Ka'oje	August, 2021	367	10,000.00
17.	Abdullahi Shehu Muh'd	August, 2021	410	60,000.00
18.	Kabiru Bako Koko	April, 2021	169	1,000,000.00

19.	Shehu Muh'd Abdullahi (D.A)	Sept, 2021	462	14,000.00
20.	Hon. Commissioner	Sept, 2021	441	200,000.00
21.	House Committee on L/Govt.	Sept, 2021	440	570,000.00
22.	Alhasan Garba Dugu	Sept, 2021	439	200,000.00
23.	Muktar Gwandu	Sept, 2021	434	50,000.00
24.	Chairman JAC Committee & others	Sept, 2021	433	300,000.00
25.	Musa Garba Ribah	Sept, 2021	420	150,000.00
26.	Ibrahim Umar (A.G)	Sept, 2021	431	500,000.00
27.	DPHC MLGCA	October, 2021	474	25,000.00
28.	Muh'd Boyi Umar	October, 2021	496	480,000.00
29.	Kabiru Bako Koko	October, 2021	489	450,000.00
30.	Umar U.U Sambawa	October, 2021	479	200,000.00
31.	Bashar B. Bashar & Others	October, 2021	475	300,000.00
32.	Abubakar Magaji Koko	Nov, 2021	531	50,000.00
33.	Garba Ahmed Bagudo & Others	Nov, 2021	532	210,000.00
34.	Shehu abdullahi Muh'd	Nov, 2021	574	50,000.00
35.	Musa Garba Ribah	Nov, 2021	551	330,000.00
36.	Ibrahim Umar	Nov, 2021	560	250,000.00
37.	Ibrahim Umar (A.G)	Nov, 2021	559	250,000.00

38.	Shehu Muh'd Abdullahi	Dec, 2021	654	28,000.00
39.	Hauwa'u Abdullahi	Dec, 2021	633	80,000.00
40.	Ibrahim Umar (A.G)	Dec, 2021	627	250,000.00
41.	Ibrahim Umar (A.G)	Dec, 2021	626	250,000.00
42.	Ibrahim Umar (A.G)	October, 2021	497	500,000.00
	Grand Total			₦11,183,700.00

SCHEDULE OF OFFICE FURNITURE AND EQUIPMENT 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Kabiru Bako Koko	January, 2021	046	360,000.00
2.	Kabiru Bako	January, 2021	042	27,000.00
3.	Haliru Liman Kimo	January, 2021	028	292,000.00
4.	Haliru Liman Kimo	January, 2021	018	100,000.00
5.	Balkisu Musa	January, 2021	019	50,000.00
6.	Abubakar Magaji Koko	January, 2021	016	90,600.00
7.	Haliru Liman Kimo	January, 2021	008	100,000.00
8.	Aliyu Usman Abubakar	January, 2021	005	300,000.00
9.	Balkisu Musa	January, 2021	066	50,000.00
10.	Haliru Liman Kimo	February, 2021	065	100,000.00
11.	Abubakar Magaji Koko	February, 2021	063	90,600.00
12.	Haliru Liman Kimo	February, 2021	060	292,000.00
13.	Sa'adu Bello Janzomo	February, 2021	055	100,000.00
14.	Abdullah Shehu Muh'd	February, 2021	053	393,000.00
15.	Shehu Muh'd Abdullahi	February, 2021	049	200,000.00
16.	Haliru Liman Kimo	February, 2021	048	190,000.00
17.	Saminu & Others	February, 2021	045	15,000.00
18.	Abubakar Magaji Koko	March, 2021	111	58,000.00

19.	Shehu Muh'd Abdullahi	March, 2021	112	32,000.00
20.	Balkisu Musa	March, 2021	123	50,000.00
21.	Haliru Liman Kimo	March, 2021	122	100,000.00
22.	Abubakar Magaji Koko	March, 2021	120	90,600.00
23.	Haliru Liman Kimo	March, 2021	116	292,000.00
24.	Saminu Muh'd & Others	March, 2021	087	15,000.00
25.	Abdullahi Shehu Muh'd	March, 2021	099	10,000.00
26.	Abubakar Magaji Koko	March, 2021	100	22,000.00
27.	Aminu Aliyu (Computer Operator)	March, 2021	092	27,000.00
28.	Kabiru Bako Koko	March, 2021	147	380,000.00
29.	Mansur Abubakar	March, 2021	137	50,000.00
30.	Haliru Liman Kimo	April, 2021	172	100,000.00
31.	Abubakar Magaji Koko	April, 2021	170	90,600.00
32.	Abubakar Magaji Koko	April, 2021	167	300,000.00
33.	Haliru Liman Kimo	April, 2021	166	25,000.00
34.	Muh'd D/Mai-Injin	April, 2021	186	30,000.00
35.	Kabiru Bako Koko	May, 2021	206	90,000.00
36.	Abubakar Magaji Koko	May, 2021	203	15,000.00
37.	Abubakar Magaji Koko	May, 2021	199	22,000.00

38.	Abubakar Magaji Koko	May, 2021	198	10,000.00
39.	Shehu A. Abdullahi	May, 2021	197	30,000.00
40.	Haliru Liman Kimo	May, 2021	228	100,000.00
41.	Haliru Liman Kimo	May, 2021	235	292,000.00
42.	Shehu Muh'd Abdullahi	June, 2021	274	30,000.00
43.	Abubakar Magaji Koko	June, 2021	272	30,000.00
44.	Kabiru Bako Koko	June, 2021	270	100,000.00
45.	Haliru Liman Kimo	July, 2021	337	292,000.00
46.	Haliru Liman Kimo	July, 2021	329	100,000.00
47.	Abubakar Magaji Koko	July, 2021	327	140,600.00
48.	Haliru Liman Kimo	July, 2021	285	100,000.00
49.	Haliru Liman Kimo	August, 2021	386	100,000.00
50.	Abubakar Magaji Koko	August, 2021	384	140,000.00
51.	Haliru Liman Kimo	August, 2021	380	292,000.00
52.	Abubakar Magaji Koko	August, 2021	414	15,900.00
53.	Abdullahi Shehu	Sept, 2021	448	289,600.00
54.	Abubakar Magaji Koko	Sept, 2021	447	140,600.00
55.	Shehu Muh'd Abdullahi	October, 2021	492	578,500.00
56.	Abubakar Magaji Koko	Nov, 2021	577	140,600.00
57.	Haliru Liman Kimo	Nov, 2021	514	292,000.00

58.	Haliru Liman Kimo	Nov, 2021	505	100,000.00
59.	Haliru Liman Kimo	December, 2021	639	100,000.00
60.	Abubakar Magaji Koko	December, 2021	637	140,600.00
61.	Kabiru Bako Koko	December, 2021	634	100,000.00
62.	Shehu Muh'd Abdullahi	December, 2021	623	100,000.00
63.	Shehu Muh'd Abdullahi	December, 2021	007	480,000.00
64.	Bdir Hassan Aliyu Hassan	January, 2021	014	281,000.00
65.	B/K Local Government	July, 2021	321	5,000,000.00
	Grand Total			₦14,064,800.00

SCHEDULE OF MONITORING AND EVALUATION 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	D.A MLGCA	January, 2021	024	1,000,000.00
2.	Shehu Muh'd Abdullahi	February, 2021	061	1,000,000.00
3.	Shehu Muh'd Abdullahi	March, 2021	114	1,000,000.00
4.	Bdir Aliyu Hassan Kalgo	April, 2021	163	30,000.00
5.	Margerit Auta	April, 2021	163	19,000.00
6.	Shehu Muh'd Abdullahi	April, 2021	178	1,000,000.00
7.	Shehu Muh'd Abdullahi	May, 2021	225	1,000,000.00
8.	Shehu Muh'd Abdullahi	May, 2021	220	3,200,000.00
9.	Shehu Muh'd Abdullahi	July, 2021	326	1,000,000.00
10.	Shehu Muh'd Abdullahi	July, 2021	291	1,000,000.00
11.	Abdullahi Shehu Muh'd	August, 2021	391	1,000,000.00
12.	Builder Hassan Kalgo	August, 2021	383	73,000.00
13.	Shehu Muh'd Abdullahi	September, 2021	454	1,000,000.00
14.	Shehu Muh'd Abdullahi	November, 2021	585	1,000,000.00
15.	Abdullahi Shehu Muh'd	November, 2021	511	1,000,000.00
16.	Shehu Muh'd Abdullahi	December, 2021	645	1,000,000.00
17.	Kabiru Bako Koko	December, 2021	617	3,000,000.00
18.	Lagalo A. Lagalo	December, 2021	613	300,000.00

19.	Bdir Aliyu Kalgo	December, 2021	628	60,000.00
	Grand Total			N18,682,000.00

SCHEDULE OF DISPATCH 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Abubakar Muh'd Ka'oje	January, 2021	027	10,000.00
2.	Haliru Liman Kimo	February, 2021	071	35,000.00
3.	Abubakar Muh'd Ka'oje	February, 2021	072	10,000.00
4.	Abdullahi Isah Buma	February, 2021	056	20,000.00
5.	Abdullahi Isah Buma	February, 2021	044	20,000.00
6.	Abubakar Muh'd Ka'oje	March, 2021	128	45,000.00
7.	Abdullahi Isah Buma	March, 2021	090	20,000.00
8.	Abubakar Muh'd Ka'oje	April, 2021	180	45,000.00
9.	Abubakar Muh'd Ka'oje	May, 2021	234	45,000.00
10.	Shehu Muh'd Abdullahi	May, 2021	219	30,000.00
11.	Abubakar Muh'd Ka'oje	July, 2021	336	45,000.00
12.	Abdullahi Isah Buma	July, 2021	314	20,000.00
13.	Abubakar Muh'd Ka'oje	July, 2021		45,000.00
14.	Abdullahi Isah Buma	August, 2021	366	20,000.00
15.	Abubakar Muh'd Ka'oje	August, 2021	393	45,000.00
16.	Abubakar Muh'd Ka'oje	September, 2021	457	45,000.00
17.	Abdullahi Isah Buma	September, 2021	429	20,000.00
18.	Abdullahi Isah Buma	October, 2021	485	20,000.00

19.	Abubakar Muh'd Ka'oje	November, 2021	513	45,000.00
20.	Abdullahi Isah Buma	November, 2021	533	20,000.00
21.	Abubakar Muh'd Ka'oje	November, 2021	587	45,000.00
22.	Abdullahi Isah Buma	December, 2021	667	20,000.00
23.	Abdullahi Isah Buma	December, 2021	612	20,000.00
24.	Abubakar Muh'd Ka'oje	December, 2021	647	45,000.00
Grand Total				₦735,000.00

SCHEDULE OF VEHICLE MAINTENANCE 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Ibrahim Automobile Engineering	January, 2021	006	332,000.00
2.	Muh'd D/Mai-Injin	January, 2021	033	30,000.00
3.	Haliru Liman Kimo	January, 2021	037	55,000.00
4.	Muh'd D/Mai-Injin	February, 2021	076	30,000.00
5.	Haliru Liman Kimo	February, 2021	080	54,600.00
6.	Muh'd D/Mai-Injin	March, 2021	133	30,000.00
7.	Muh'd D/Mai-Injin	March, 2021	149	60,000.00
8.	Muh'd D/Mai-Injin	March, 2021	088	10,000.00
9.	Muh'd D/Mai-Injin	April, 2021	159	70,000.00
10.	Muh'd D/Mai-Injin	May, 2021	240	30,000.00
11.	Kabiru Bako Koko	June, 2021	253	157,000.00

12.	Muktar Sidi	June, 2021	263	150,000.00
13.	Muh'd D/Mai-Injin	July, 2021	299	30,000.00
14.	Kabir Bako Koko	July, 2021	310	30,000.00
15.	Muh'd D/Mai-Injin	July, 2021	342	30,000.00
16.	Kabir Bako Koko	July, 2021	357	250,000.00
17.	Muh'd D. Maigari	August, 2021	398	30,000.00
18.	Kabir Bako Koko	September, 2021	436	80,000.00
19.	Muntari Sadi	September, 2021	494	90,000.00
20.	Muh'd D/Mai-Injin	October, 2021	488	250,000.00
21.	Abdullahi Shehu Muh'd	November, 2021	528	400,000.00
22.	Kabiru Bako Koko	November, 2021	546	50,000.00
23.	Shehu Muh'd Abdullahi	November, 2021	555	420,000.00
24.	Shehu Muh'd Abdullahi	November, 2021	556	495,000.00
25.	Kabiru Bako Koko	November, 2021	572	100,000.00
26.	Kabiru Bako Koko	December, 2021	609	475,000.00
27.	Aliyu Dalijan	December, 2021	621	100,000.00
28.	Kabiru Bako Koko	December, 2021	625	166,000.00
29.	Muh'd D/Mai-Injin	Jan, 2021	001	30,000.00
	Grand Total			N4,034,600.00

SCHEDULE OF ENTERTAINMENT 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Haliru Liman Kimo	January, 2021	029	50,000.00
2.	Shehu Muh'd Abdullahi	March, 2021	106	330,000.00
3.	Abubakar Magaji Kalgo	March, 2021	109	65,000.00
4.	Haliru Liman Kimo	March, 2021	129	50,000.00
5.	Abubakar Magaji Kalgo	March, 2021	150	200,000.00
6.	Balkisu Musa	April, 2021	173	50,000.00
7.	Abdullahi Magaji Koko	May, 2021	205	150,000.00
8.	Balkisu Musa	May, 2021	229	50,000.00
9.	Abubakar Magaji Koko	May, 2021	262	70,000.00
10.	Balkisu Musa	July, 2021	286	50,000.00
11.	Abubakar Magaji Koko	July, 2021	322	300,000.00
12.	Balkisu Musa	July, 2021	330	50,000.00
13.	Abdullahi Shehu Muh'd Kamba	August, 2021		100,000.00
14.	Balkisu Musa	August, 2021	387	50,000.00
15.	Haliru Liman Kimo	August, 2021	394	50,000.00
16.	Kabiru Bako Koko	September, 2021	416	130,000.00
17.	Abubakar Magaji Koko	September, 2021	442	200,000.00
18.	Haliru Liman Koko	September, 2021	449	100,000.00

19.	Balkisu Musa	September, 2021	450	50,000.00
20.	Balkisu Musa	November, 2021	506	50,000.00
21.	Haliru Liman Koko	November, 2021	515	50,000.00
22.	Kabiru Bako Koko	November, 2021	542	500,000.00
23.	Kabiru Bako Koko	November, 2021	557	200,000.00
24.	Shehu Muh'd Abdullahi	November, 2021	563	450,000.00
25.	Abubakar Magaji Koko	November, 2021	575	250,000.00
26.	Balksu Musa	November, 2021	580	50,000.00
27.	Abubakar Magaji Koko	December, 2021	608	460,000.00
28.	Balkisu Musa	December, 2021	640	50,000.00
29.	Haliru Liman Kimo	December, 2021	649	50,000.00
30.	Abubakar Magaji Koko	December, 2021	670	200,000.00
31.	Abubakar Magaji Koko	December, 2021	673	150,000.00
	Grand Total			N4,555,000.00

SCHEDULE OF FINANCIAL ASSISTANCE 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Behavioural Health Foundation of Nigeria	April, 2021	154	100,000.00
2.	Sheikh Abdulrahman Isah Jega	April, 2021	156	50,000.00
3.	Muktar Sadi Muh'd	April, 2021	193	150,000.00
4.	Abdullahi Isah Buma	April, 2021	191	30,000.00
5.	Buhari Aliyu Kambaza	May, 2021	195	100,000.00
6.	Shehu Muh'd Abdullahi	May, 2021	230	195,000.00
7.	Muh'd Sani (Sarkin Makahi)	March, 2021	101	50,000.00
8.	Rilwanu Almustapha (Kebbi State House of Assembly)	July, 2021	319	500,000.00
9.	Shehu Muh'd Abdullahi	July, 2021	311	100,000.00
10.	Kabiru Bako Koko	July, 2021	315	500,000.00
11.	Aliyu Shayau Dalijan	August, 2021	364	100,000.00
12.	Abubakar Sha'aman (Committee Chairman C/School)	September, 2021	428	100,000.00
13.	Muktar Sidi	September, 2021	423	360,000.00
14.	Kabiru Bako Koko	September, 2021	424	120,000.00
15.	Basharu B. Bashar	September, 2021	411	500,000.00
16.	Comr. Bello Abdullahi Fakai	October, 2021	495	200,000.00
17.	Basharu Bala Bashar	October, 2021	486	300,000.00

18.	Abbas Abubakar	November, 2021	591	100,000.00
19.	Alh. Atiku Danbida G/Gaji	November, 2021	573	200,000.00
20.	Umar Hassan (Zonal Inspector)	November, 2021	566	150,000.00
21.	Aminu Muh'd Bawa	November, 2021	575	200,000.00
22.	Muh'd Boyi Umar	November, 2021	564	100,000.00
23.	Madarasatul Nurul Islamiyya	December, 2021	672	20,000.00
24.	Habibu A. Salihu Kangiwa	December, 2021	668	200,000.00
25.	Nusiba Abubakar & Others	December, 2021	631	60,000.00
26.	Haliru Liman Kimo	December, 2021	618	200,000.00
27.	Kabiru Bako	December, 2021	615	200,000.00
	Grand Total			N4,885,000.00

SCHEDULE OF STATIONARIES 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Yusuf S. Gobir	January, 2021	013	28,000.00
2.	D.A	January, 2021	032	14,000.00
3.	Shehu Muh'd Abdullahi Kamba	March, 2021	138	30,000.00
4.	Shehu Muh'd Abdullahi Kamba	March, 2021	139	7,000.00
5.	Ibrahim S. Kanya	March, 2021	145	27,500.00
6.	Abubakar Magaji Koko	March, 2021	143	20,000.00
7.	Kabiru Bako Koko	March, 2021	119	250,000.00
8.	D.A	March, 2021	132	14,000.00
9.	D.P.M	April, 2021	185	14,000.00
10.	D.P.M	April, 2021	190	30,000.00
11.	Abubakar Magaji Koko	May, 2021	211	14,000.00
12.	Aminu Aliyu (Computer Operator)	May, 2021	217	15,000.00
13.	Boyi Umar	May, 2021	233	200,000.00
14.	Shehu Muh'd Abdullahi	May, 2021	244	30,000.00
15.	Yahaya Isah Argungu	May, 2021	249	44,000.00
16.	Shehu Muh'd Abdullahi	May, 2021	250	39,000.00
17.	Shehu Muh'd Abdullahi	July, 2021	303	30,000.00
18.	Shehu Muh'd Abdullahi	July, 2021	307	41,000.00

19.	Shehu Muh'd Abdullahi	July, 2021	341	14,000.00
20.	Shehu Muh'd Abdullahi	July, 2021	347	30,000.00
21.	Aminu Aliyu	July, 2021	353	25,000.00
22.	Habibu A. Salihu	July, 2021	352	200,000.00
23.	Shehu Muh'd Abdullahi	July, 2021	358	620,800.00
24.	Mansur Abubakar	August, 2021	371	60,000.00
25.	Abdullahi Isah Buma	August, 2021	375	21,000.00
26.	Abdullahi Shehu Muh'd	August, 2021	382	15,000.00
27.	Abdullahi Shehu Muh'd	August, 2021	397	14,000.00
28.	Abdullahi Shehu Muh'd	August, 2021	403	30,000.00
29.	Abdullahi Shehu Muh'd	September, 2021	467	30,000.00
30.	Haliru Liman Kimo	September, 2021	443	350,000.00
31.	Abubakar Magaji Koko	October, 2021	473	25,000.00
32.	Suleiman Abdullahi	October, 2021	484	17,500.00
33.	D.A	February, 2021	075 ^B	14,000.00
34.	Sa'adu Bello	October, 2021	799	100,000.00
35.	Muh'd Boyi Umar	October, 2021	500	300,000.00
36.	Kabiru Bako Koko	October, 2021	480	150,000.00
37.	D.A MLGCA	November, 2021	540	24,000.00
38.	Muh'd Boyi Umar	November, 2021	512	200,000.00

39.	Abdullahi Shehu Muh'd	November, 2021	518	14,000.00
40.	Abdullahi Shehu Muh'd	November, 2021	523	30,000.00
41.	Abubakar Magaji Koko	October, 2021	530	250,000.00
42.	Shehu Abdullahi Muh'd	November, 2021	532	100,000.00
43.	Haliru Kimo	November, 2021	550	100,000.00
44.	Abubakar Magaji Koko	November, 2021	554	450,000.00
45.	Sa'adu Bello	November, 2021	565	85,000.00
46.	Muh'd Boyi Umar	November, 2021	586	200,000.00
47.	Shehu Muh'd Abdullahi	November, 2021	593	14,000.00
48.	Shehu Muh'd Abdullahi	November, 2021	598	30,000.00
49.	Sulaiman Ibrahim	December, 2021	624	40,000.00
50.	Sulaiman Ibrahim	December, 2021	636	300,000.00
51.	Haske Printing Press	December, 2021	652	390,000.00
52.	Shehu Muh'd Abdullahi	December, 2021	661	30,000.00
53.	Abdullahi Isah Bunza	December, 2021	680	20,000.00
54.	Abubakar Muh'd M.	December, 2021	629	50,000.00
55.	Kabiru Bako Koko	December, 2021	622	150,000.00
	Grand Total			₦5,340,800.00

SCHEDULE OF MEDICAL ASSISTANCE 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Sani Ladan	January, 2021	038	30,000.00
2.	Abdullahi Isah Buma	January, 2021	003	38,000.00
3.	Shehu Muh'd Abdullahi	January, 2021	004	100,000.00
4.	Kabiru Bako Koko	January, 2021	015	300,000.00
5.	Muh'd Sa'idu Kamba	February, 2021	070	200,000.00
6.	Muh'd Sa'idu Kamba	March, 2021	127	200,000.00
7.	Haliru Liman Kimo	March, 2021	097	500,000.00
8.	Haliru Bawa G/Gaji	March, 2021	094	30,000.00
9.	Muh'd Sa'idu Kamba	March, 2021	179	200,000.00
10.	Muh'd Jibo Kanya	April, 2021	165	30,000.00
11.	Kabiru Bako Koko	April, 2021	260	210,000.00
12.	Mansur Abubakar	May, 2021	248	50,000.00
13.	Kabiru Bako Koko	May, 2021	207	200,000.00
14.	Kabiru Bako Koko	May, 2021	223	300,000.00
15.	Nasiru Abubakar (Cashier MLGCA)	May, 2021	196	100,000.00
16.	Haliru Manu Gwandangaji	June, 2021	278	60,000.00
17.	Jafar Ibrahim Illo	June, 2021	256	100,000.00

18.	Haliru Liman Kimo	July, 2021	320	25,000.00
19.	Muh'd Sa'idu Kamba	July, 2021	335	200,000.00
20.	Usman Muh'd	July, 2021	318	30,000.00
21.	Muh'd Sa'idu Kamba	July, 2021	292	200,000.00
22.	Ahmad Bello (Messenger)	August, 2021	406	60,000.00
23.	Aliyu Shayau Dalijan	August, 2021	373	100,000.00
24.	Abubakar Magaji Koko	August, 2021	374	50,000.00
25.	Sa'idu Muh'd Kamba	August, 2021	392	200,000.00
26.	Muh'd Shehu	September, 2021	456	200,000.00
27.	Aminu Muh'd (Computer Operator)	September, 2021	425	50,000.00
28.	Kabiru Bako Koko	September, 2021	426	120,000.00
29.	Mai Kwando (Watchman)	September, 2021	432	50,000.00
30.	Kabiru Bako Koko	September, 2021	438	350,000.00
31.	Shehu Muh'd Abdullahi	October, 2021	481	200,000.00
32.	Abdullahi Shehu Muh'd	November, 2021	529	336,415.00
33.	D.A MLGCA	November, 2021	541	150,000.00
34.	Umar Jega	November, 2021	549	100,000.00
35.	Yahuza Zaki Gwandu	November, 2021	599	30,000.00
36.	Abubakar Magaji Koko	November, 2021	605	100,000.00

37.	Kabiru Bako Koko	December, 2021	677	70,000.00
38.	Zalihatun Ibrahim	December, 2021	620	35,000.00
	Grand Total			N5,304,415.00

SCHEDULE OF SECURITY 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	D.D.A	25/01/2021	021	75,000.00
2.	Shehu M. Abdullahi	26/01/2021	039	2,900,000.00
3.	Shehu M. Abdullahi	26/01/2021	040	2,000,000.00
4.	Abdullahi M. Shehu	25/02/2021	058	2,600,000.00
5.	Abdullahi M. Shehu	25/02/2021	059	2,300,000.00
6.	Bldr Aliyu Hassan Kalgo	01/04/2021	148	200,000.00
7.	Shehu M. Abdullahi	25/03/2021	117	2,400,000.00
8.	Shehu M. Abdullahi	25/03/2021	118	2,500,000.00
9.	Shehu M. Abdullahi	28/04/2021	168	4,900,000.00
10.	D.D.P.M	28/04/2021	175	75,000.00
11.	Shehu M. Abdullahi	28/05/2021	224	1,700,000.00
12.	Shehu M. Abdullahi	28/05/2021	231	75,000.00
13.	Shehu M. Abdullahi	01/07/2021	282	2,400,000.00
14.	Shehu M. Abdullahi	01/07/2021	281	2,500,000.00
15.	Shehu M. Abdullahi	01/07/2021	285	75,000.00
16.	D.D.P.M	22/07/2021	332	75,000.00
17.	Shehu M. Abdullahi	22/07/2021	350	2,200,000.00
18.	Shehu M. Abdullahi	22/07/2021	349	2,700,000.00

19.	Abdullahi Sahabi	26/08/2021	327	2,200,000.00
20.	Abdullahi Sahabi	26/08/2021	389	75,000.00
21.	Abdullahi Sahabi	03/09/2021	417	690,000.00
22.	Shehu M. Abdullahi	30/09/2021	445	4,900,000.00
23.	Usman Muh'd (D.D.M)	30/09/2021	452	75,000.00
24.	Sulaiman Sahabi	12/10/2021	490	500,000.00
25.	Abdullahi Sahabi	01/11/2021	502	4,900,000.00
26.	Abdullahi Sahabi	01/11/2021	508	95,000.00
27.	Shehu M. Abdullahi	26/11/2021	582	95,000.00
28.	Shehu M. Abdullahi	26/11/2021	603	4,900,000.00
29.	Shehu M. Abdullahi	03/12/2021	616	435,000.00
30.	Abdullahi Sahabi	21/12/2021	494	95,000.00
31.	Abdullahi Shehu Muh'd	21/12/2021	651	4,900,000.00
32.	Ngaski Local Government	22/12/2021	609	3,000,000.00
33.	Jafar Ibrahim Illo	29/12/2021	679	300,000.00
34.	Shehu Muh'd Abdullahi	25/02/2021	068	75,000.00
	Grand Total			₦53,410,000.00

SCHEDULE OF JAC MEETING 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	DFS JAL	25/01/2021	041	2,692,000.00
2.	Kabiru Bako Koko	28/01/2021	043	250,000.00
3.	Abubakar Magaji Koko	19/01/2021	011	50,000.00
4.	D.A	25/01/2021	022	50,000.00
5.	Haluri Kimo	25/01/2021	023	963,000.00
6.	Jafar A. Taye	25/01/2021	036	150,000.00
7.	Shehu M. Abdullahi	25/02/2021	069	50,000.00
8.	Haliru Kimo	25/02/2021	062	963,000.00
9.	Jafar Ibrahim	28/02/2021	082	2,692,000.00
10.	DFS JAL	25/03/2021	140	2,692,000.00
11.	Kabiru Bako Koko	30/03/2021	144	167,500.00
12.	Kabiru Bako Koko	02/03/2021	089	250,000.00
13.	Haliru Kimo	28/03/2021	115	963,000.00
14.	Kabiru Bako Koko	08/03/2021	093	70,000.00
15.	D.A MLGCA	25/03/2021	126	50,000.00
16.	Auditor	11/03/2021	102	350,000.00
17.	Kabiru Bako Koko	06/04/2021	151	250,000.00
18.	Abubakar Idris Kuka	06/04/2021	152	200,000.00

19.	Ibrahim Umar	22/04/2021	164	200,000.00
20.	D.P.M	28/04/2021	176	50,000.00
21.	Haliru Kimo	28/04/2021	171	963,000.00
22.	Haliru Kimo	28/04/2021	181	292,000.00
23.	DFS JAL	28/04/2021	192	2,692,000.00
24.	Abubakar Idris Kuka	19/05/2021	208	200,000.00
25.	Kabiru Bako Koko	19/05/2021	209	250,000.00
26.	Haliru Kimo	26/05/2021	218	130,000.00
27.	Haliru Kimo	28/05/2021	221	963,000.00
28.	Shehu M. Abdullahi	28/05/2021	232	50,000.00
29.	Haliru Kimo	28/05/2021	236	50,000.00
30.	Muh'd D/Mai-Injin	28/05/2021	237	50,000.00
31.	Abubakar Idris Kuka	28/05/2021	245	200,000.00
32.	Jafar Ibrahim Illo	28/05/2021	246	250,000.00
33.	Ibrahim Umar	28/05/2021	247	200,000.00
34.	Jafar Ibrahim Illo	28/05/2021	251	2,742,000.00
35.	B/Kebbi Local Government	12/07/2021	324	500,000.00
36.	Abubakar Magaji Koko	01/07/2021	283	140,600.00
37.	Shehu Muh'd Abdullahi	01/07/2021	289	50,000.00
38.	Haliru Kimo	01/07/2021	290	963,000.00

39.	Haliru Kimo	01/07/2021	294	292,000.00
40.	Haliru Kimo	01/07/2021	295	50,000.00
41.	Abubakar Idris Kuka	01/07/2021	304	200,000.00
42.	Jafar Ibrahim Illo	01/07/2021	305	2,992,000.00
43.	Shehu M. Abdullahi	22/07/2021	333	50,000.00
44.	Haliru Kimo	22/02/2021	334	963,000.00
45.	Haliru Kimo	22/07/2021	338	50,000.00
46.	Jafar Ibrahim Illo	22/07/2021	399	2,992,000.00
47.	Abubakar Idris Kuka	22/07/2021	348	200,000.00
48.	Ibrahim Umar (A.G)	22/07/2021	351	500,000.00
49.	Haliru Kimo	17/08/2021	362	200,300.00
50.	Haliru Kimo	17/08/2021	363	203,000.00
51.	Ibrahim Umar (A.G)	19/08/2021	365	500,000.00
52.	Haliru Kimo	26/08/2021	377	963,000.00
53.	Abdullahi Shehu Muh'd	26/08/2021	390	50,000.00
54.	Jafar Ibrahim Illo	26/08/2021	400	2,992,000.00
55.	Abubakar Idris Kuka	26/08/2021	404	200,000.00
56.	Abdullahi Shehu Muh'd	30/09/2021	453	50,000.00
57.	Haliru Kimo	30/09/2021	458	292,000.00
58.	Haliru Kimo	30/09/2021	459	50,000.00

59.	Abubakar Idris Kuka	30/09/2021	470	200,000.00
60.	Jafar Ibrahim Illo	30/09/2021	471	2,992,000.00
61.	Haliru Kimo	30/09/2021	444	963,000.00
62.	Abubakar Magaji Koko	01/11/2021	503	140,600.00
63.	Abdullahi Shehu Muh'd	01/11/2021	509	50,000.00
64.	Haliru Kimo	01/11/2021	510	963,000.00
65.	Barr. Shehu Marshal & 20 Others	08/11/2021	539	1,050,000.00
66.	Shehu Abdullahi Muh'd	11/11/2021	552	75,000.00
67.	Shehu Muh'd Abdullahi	26/11/2021	583	50,000.00
68.	Haliru Kimo	26/11/2021	589	963,000.00
69.	Haliru Kimo	26/11/2021	588	292,000.00
70.	Haliru Kimo	26/11/2021	589	50,000.00
71.	Jafar Ibrahim Illo	29/11/2021	604	300,000.00
72.	Tukur Bako Koko	07/12/2021	619	50,000.00
73.	Abdullahi Shehu Muh'd	21/12/2021	643	50,000.00
74.	Haliru Kimo	21/12/2021	644	963,000.00
75.	Muh'd Boyi Umar	21/12/2021	646	200,000.00
76.	Haliru Kimo	21/12/2021	648	292,000.00
77.	Jafar Ibrahim Illo	21/12/2021	658	2,992,000.00

78.	Abubakar Idris Kuka	21/12/2021	665	200,000.00
79.	Kabir Bako Koko	20/12/2021	666	200,000.00
80.	Kabir Bako Koko	15/12/2021	629	1,000,000.00
81.	Haliru Kimo	25/02/2021	073	50,000.00
	Grand Total			₦51,663,000.00

SCHEDULE OF MAINTENANCE OF PUBLIC TOILET 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	D.A	25/01/2021	031	28,000.00
2.	D.A	25/01/2021	075	28,000.00
3.	D.A	25/01/2021	130	28,000.00
4.	Kabiru Bello Koko	02/04/2021	155	150,000.00
5.	D.P.M	28/04/2021	184	28,000.00
6.	Shehu Muh'd Abdullahi	28/04/2021	238	28,000.00
7.	Shehu Muh'd Abdullahi	22/07/2021	340	28,000.00
8.	Shehu Muh'd Abdullahi	01/07/2021	297	28,000.00
9.	Abdullahi Shehu Muh'd	27/08/2021	378	2,700,000.00
10.	Abdullahi Shehu Muh'd	26/08/2021	396	28,000.00
11.	Shehu Muh'd Abdullahi	30/09/2021	461	28,000.00
12.	Shehu Muh'd Abdullahi	01/11/2021	517	28,000.00
13.	Shehu Muh'd Abdullahi	26/11/2021	592	28,000.00
14.	Shehu Muh'd Abdullahi	21/12/2021	655	14,000.00
15.	D.A	25/02/2021	081	30,000.00
	Grand Total			₦3,202,000.00

SCHEDULE OF ADHOC STAFF 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	D.D.A MLGLA	28/03/2021	124	195,000.00
2.	D.D.P.M	28/04/2021	174	195,000.00
3.	D.D.P.M	22/07/2021	331	195,000.00
4.	Shehu Muh'd Abdullahi	01/07/2021	287	195,000.00
5.	Abdullahi Shehu Muh'd	26/08/2021	388	195,000.00
6.	Usmanu Muh'd (DDA)	30/09/2021	451	195,000.00
7.	Abdullahi Shehu Muh'd	01/11/2021	507	195,000.00
8.	Shehu Muh'd Abdullahi	26/11/2021	581	195,000.00
9.	Abdullahi Shehu Muh'd	21/12/2021	041	195,000.00
10.	D.D.A	25/01/2021	202	195,000.00
11.	Shehu Muh'd Abubakar	28/10/2021	067	195,000.00
	Grand Total			₦2,145,000.00

SCHEDULE OF MAINTENANCE OF MOSQUE 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Haliru Liman Kimo	25/01/2021	034	15,000.00
2.	Haliru Liman Kimo	25/02/2021	077	15,000.00
3.	Haliru Liman Kimo	25/03/2021	134	15,000.00
4.	Haliru Liman Kimo	28/04/2021	187	15,000.00
5.	Haliru Liman Kimo	28/03/2021	241	15,000.00
6.	Haliru Liman Kimo	01/07/2021	300	15,000.00
7.	Haliru Liman Kimo	22/07/2021	343	15,000.00
8.	Haliru Liman Kimo	26/08/2021	399	15,000.00
9.	Haliru Liman Kimo	30/09/2021	464	15,000.00
10.	Kabiru Bello Koko	13/10/2021	493	200,000.00
11.	Haliru Liman Kimo	01/11/2021	520	15,000.00
12.	Haliru Liman Kimo	26/11/2021	595	15,000.00
13.	Haliru Liman Kimo	21/12/2021	657	15,000.00
	Grand Total			₦380,000.00

SCHEDULE OF LAND CONFLICT 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Lagalo Dan Lagalo	29/12/2021	674	200,000.00
2.	Shehu M. Abdullahi	13/08/2021	365	330,000.00
3.	Kabiru Bello Koko	11/08/2021	366	320,000.00
4.	Shehu Muh'd Abdullahi	09/08/2021	364	250,000.00
5.	Shehu Muh'd Abdullahi	10/08/2021	-	300,000.00
6.	Abdullahi Shehu M.	06/08/2021	418	28,000.00
	Grand Total			₦1,428,000.00

SCHEDULE OF MEDIA COVERAGE 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Abubakar Magaji Koko	19/01/2021	009	45,000.00
2.	NTA B/Kebbi	09/02/2021	052	50,000.00
3.	Press	25/02/2021	079	150,000.00
4.	Jafar Muh'd Jega	25/03/2021	136	150,000.00
5.	Kabiru Bako Koko	17/03/2021	107	370,000.00
6.	NAN's	16/03/2021	104	250,000.00
7.	Jafar A. Jega	12/04/2021	158	300,000.00
8.	Abubakar Magaji Koko	07/04/2021	153	20,000.00
9.	Kabiru Bako Koko	30/04/2021	194	150,000.00
10.	Jafar Muh'd Jega	28/04/2021	189	150,000.00
11.	Mainasara Kalgo	26/05/2021	222	20,000.00
12.	Abubakar Magaji Koko	28/05/2021	226	90,600.00
13.	Jafar A. Jega	28/05/2021	243	150,000.00
14.	Jafar A. Jega	11/06/2021	267	250,000.00
15.	Hamza Galadima Zuru	03/06/2021	258	500,000.00
16.	Hamza Galadima Zuru	10/06/2021	264	180,000.00
17.	Jafar A. Jega	01/07/2021	280	300,000.00
18.	Jafar A. Jega	01/07/2021	302	150,000.00

19.	Halilu Attahiru	07/07/2021	317	62,000.00
20.	Jafar A. Jega	22/07/2021	346	150,000.00
21.	Bodinga Malan Abdullahi	17/08/2021	361	2,700.00
22.	Mainasara Kalgo A.	12/08/2021	-	20,000.00
23.	Kunle Tajudeen	25/08/2021	368	120,000.00
24.	The Guardian	26/08/2021	381	120,000.00
25.	Jafar A. Jega	26/08/2021	402	150,000.00
26.	Yahuza Zaki Gwandu	30/08/2021	407	30,000.00
27.	Gloria Airohi	31/08/2021	403	130,000.00
28.	Jafar A. Jega	30/09/2021	466	150,000.00
29.	Halilu Attahiru (NTA)	01/09/2021	412	60,000.00
30.	Mustapha Abdullahi	09/09/2021	422	120,000.00
31.	Gloria Airohi	21/09/2021	435	120,000.00
32.	Abubakar Ma'azu DKG	20/10/2021	498	100,000.00
33.	Kabiru Bako Koko	29/10/2021	501	300,000.00
34.	Yahuza Zaki Gwandu	01/11/2021	529	30,000.00
35.	Jafar A. Jega	01/11/2021	522	150,000.00
36.	Emir Argungu	03/11/2021	536	250,000.00
37.	Emir Argungu	03/11/2021	535	250,000.00
38.	Halilu Attahiru	02/11/2021	534	62,000.00

39.	S.A Media	08/11/2021	543	150,000.00
40.	Muktar Ahmed Gwandu	08/11/2021	548	100,000.00
41.	Kabiru Bako Koko	24/11/2021	576	100,000.00
42.	Jafar A. Jega	26/11/2021	597	150,000.00
43.	S.A Media	16/12/2021	635	130,000.00
44.	Jafar A. Jega	21/12/2021	660	150,000.00
45.	Jafar A. Jega	08/11/2021	062	200,000.00
	Grand Total			N6,632,300.00

SCHEDULE OF MAINTENANCE OF MIKANO GENERATOR 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Abdullahi Sahabi	25/01/2021	017	220,000.00
2.	Abdullahi Sahabi	25/02/2021	064	220,000.00
3.	Abdullahi Sahabi	04/03/2021	091	20,000.00
4.	Abdullahi Sahabi	09/03/2021	098	88,000.00
5.	Abdullahi Sahabi	25/03/2021	121	250,000.00
6.	Abdullahi Sahabi	24/03/2021	113	50,000.00
7.	Abdullahi Sahabi	28/04/2021	171	250,000.00
8.	Abdullahi Sahabi	14/04/2021	161	120,000.00
9.	Abdullahi Sahabi	05/05/2021	200	20,000.00
10.	Abdullahi Sahabi	28/05/2021	227	250,000.00
11.	Abdullahi Sahabi	20/05/2021	210	56,250.00
12.	Kabiru Bako Koko	31/05/2021	259	320,000.00
13.	Abdullahi Sahabi	03/06/2021	254	67,000.00
14.	Shehu M. Abubakar	29/06/2021	279	67,000.00
15.	Kabiru Bako Koko	11/06/2021	268	130,000.00
16.	Shehu M. Abubakar	10/06/2021	265	67,000.00
17.	Abdullahi Sahabi	02/07/2021	316	367,500.00
18.	Abdullahi Sahabi	06/07/2021	313	126,500.00

19.	Abdullahi Sahabi	01/07/2021	284	289,600.00
20.	Abdullahi Sahabi	22/07/2021	328	289,600.00
21.	Abdullahi Sahabi	27/07/2021	259	138,000.00
22.	Abdullahi Sahabi	27/07/2021	359	138,000.00
23.	Abdullahi Sahabi	31/08/2021	409	10,000.00
24.	Abdullahi Sahabi	26/08/2021	385	289,600.00
25.	Kabiru Bako Koko	26/08/2021	376	300,000.00
26.	Muh'd D/Mai-Injin	21/09/2021	437	188,000.00
27.	Abdullahi Sahabi	01/09/2021	413	150,000.00
28.	Abdullahi Sahabi	30/09/2021	469	144,000.00
29.	Kabiru Bako Koko	29/09/2021	446	300,000.00
30.	Abdullahi Sahabi	11/10/2021	483	20,000.00
31.	Abdullahi Sahabi	05/10/2021	477	50,000.00
32.	Abdullahi Sahabi	06/10/2021	478	300,000.00
33.	Abdullahi Sahabi	25/11/2021	578	348,000.00
34.	Abdullahi Sahabi	24/11/2021	570	86,200.00
35.	Kabiru Bako Koko	12/11/2021	558	150,000.00
36.	Shehu Muh'd Abdullahi	08/11/2021	547	250,000.00
37.	Shehu Muh'd	01/11/2021	526	154,000.00
38.	Abdullahi Sahabi	01/11/2021	564	348,000.00

39.	Abdullahi Sahabi	26/11/2021	601	154,000.00
40.	Kabiru Bako Koko	30/11/2021	606	150,000.00
41.	Kabiru Bako Koko	30/12/2021	678	150,000.00
42.	Abdullahi Sahabi	21/12/2021	664	154,000.00
43.	Abdullahi Sahabi	21/12/2021	634	348,000.00
44.	Abdullahi Sahabi	01/12/2021	611	250,000.00
	Grand Total			₦7,838,250.00

SCHEDULE OF NEPA BILL 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Nepa Bill	25/01/2021	035	160,000.00
2.	Nepa Bill	25/02/2021	078	102,000.00
3.	Nepa Bill	25/03/2021	135	97,489.00
4.	Nepa Bill	28/04/2021	188	129,376.00
5.	Nepa Bill	28/03/2021	242	223,391.00
6.	Nepa Bill	22/07/2021	345	224,000.00
7.	Nepa Bill	01/07/2021	301	224,000.00
8.	Nepa Bill	26/08/2021	401	224,000.00
9.	Nepa Bill	30/09/2021	465	224,000.00
10.	Nepa Bill	01/11/2021	521	224,000.00
11.	Nepa Bill	26/11/2021	596	224,000.00
12.	Nepa Bill	21/11/2021	659	224,000.00
	Grand Total			N2,280,256.00

SCHEDULE OF OFFICE EQUIPMENT 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Abubakar Magaji Koko	03/06/2021	261	161,000.00
2.	Shehu Muh'd Abdullahi	05/07/2021	308	150,000.00
3.	Sa'adu Bello	15/09/2021	430	100,000.00
4.	Haliru Kimo	06/09/2021	419	150,000.00
5.	Abubakar Magaji Koko	13/09/2021	427	40,000.00
6.	Abubakar Magaji Koko	12/10/2021	491	200,000.00
7.	Hauwa'u Abdullahi	05/10/2021	476	370,000.00
8.	Jafar Ibrahim Illo	12/11/2021	553	435,000.00
9.	Shehu Muh'd Abdullahi	15/11/2021	561	300,000.00
10.	Sulaiman Ibrahim	19/11/2021	567	55,000.00
11.	Mansur Abubakar	19/11/2021	568	100,000.00
12.	Abubakar Magaji Koko	02/12/2021	614	46,000.00
13.	Abubakar Magaji Koko	27/07/2021	360	30,000.00
	Grand Total			₦2,137,000.00

**SCHEDULE OF REVENUE MOBILIZATION ALLOCATION AND
FISCAL COMMISSION 2021**

S/N	Details of Payment	Date	P.V No	Amount
1.	Tukur Bello Koko	16/03/2021	105	300,000.00
2.	Tukur Bello Koko	03/07/2021	309	200,000.00
	Grand Total			₦500,000.00

SCHEDULE OF WORKING MATERIALS 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Abubakar Shehu Muh'd	09/03/2021	096	120,000.00
2.	Abubakar Magaji Koko	09/03/2021	095	18,000.00
3.	Abubakar Magaji Koko	29/03/2021	141	38,000.00
4.	Bashir Bala Bashar	03/06/2021	257	500,000.00
5.	Abdullahi Shehu Muh'd	26/03/2021	372	13,000.00
6.	Abdullahi Shehu Muh'd	07/09/2021	421	25,000.00
7.	Internal Auditor	15/12/2021	630	100,000.00
8.	Abubakar Magaji Koko	04/11/2021	538	30,000.00
9.	Abubakar Abba	21/12/2021	653	50,000.00
	Grand Total			N894,000.00

SCHEDULE OF BUDGET MEETING 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Mukhtar Muh'd Gwandu	19/01/2021	010	450,000.00
2.	Kabiru Bako Koko	28/01/2021	047	450,000.00
3.	Almustapha Labbo	16/02/2021	054	200,000.00
4.	Kabiru Bako Koko	26/02/2021	083	350,000.00
5.	Kabiru Bako Koko	26/02/2021	085	395,000.00
6.	Kabiru Bako Koko	02/03/2021	086	340,000.00
7.	Muktar Muh'd Gwandu	01/04/2021	146	260,000.00
8.	Abubakar Magaji Koko	22/11/2021	569	250,000.00
9.	Muktar Ahmed Gwandu	01/12/2021	610	335,000.00
10.	Jafar Ibrahim Illo	25/12/2021	632	260,000.00
	Grand Total			₦3,290,000.00

SCHEDULE OF EXPENDITURE ON A/C CIRCUITS 2021

S/N	Details of Payment	Date	P.V No	Amount
1.	Abubakar Magaji Koko	24/02/2021	057	20,000.00
2.	Muh'd D/Mai-Injin	25/02/2021	074	50,000.00
3.	Abubakar Magaji Koko	01/03/2021	084	35,000.00
4.	Abubakar Magaji Koko	22/03/2021	110	20,000.00
5.	Muh'd D/Mai-Injin	01/07/2021	296	50,000.00
6.	Shehu Muh'd Abdullahi	01/07/2021	298	14,000.00
7.	Aliyu Hassan Kalgo	24/08/2021	369	19,000.00
8.	Muh'd D/Mai-Injin	26/08/2021	395	50,000.00
9.	Muh'd D/Mai-Injin	30/09/2021	460	50,000.00
10.	Muh'd D/Mai-Injin	30/09/2021	463	30,000.00
11.	Yahuza Zaki Gwandu	30/09/2021	468	30,000.00
12.	Shehu Abdullahi Muh'd	11/10/2021	482	70,000.00
13.	Muh'd D/Mai-Injin	01/11/2021	516	50,000.00
14.	Muh'd D/Mai-Injin	01/11/2021	519	30,000.00
15.	Abubakar Idris Kukah	01/11/2021	527	200,000.00
16.	Haliru Kimo	26/11/2021	579	100,000.00
17.	Muh'd D/Mai-Injin	26/11/2021	590	50,000.00
18.	Muh'd D/Mai-Injin	26/11/2021	594	30,000.00

19.	Abubakar Idris Kukah	26/11/2021	602	200,000.00
20.	Muh'd D/Mai-Injin	21/12/2021	650	50,000.00
21.	Muh'd D/Mai-Injin	21/12/2021	656	30,000.00
22.	Garba Musa Yauri	30/12/2021	681	100,000.00
23.	Abubakar Magaji Koko	30/12/2021	682	240,000.00
	Grand Total			N1,518,000.00

