

GWARAM

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL
on the**

**ACCOUNTS OF GWARAM
LOCAL GOVERNMENT COUNCIL**
FOR THE YEAR ENDED 31ST DECEMBER, 2022



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

Contents

Contents	Pages
Cover Page	1
Table of Contents	2
The Executive Chairman, Gwaram Local Government Councils	3
Responsibilities for Financial Statement	4
Statement of Accounting Policies	5
Cash Flow Statement	10
Statement of Assets and Liabilities	11
Statement of Consolidated Revenue Fund	12
Statement of Capital Development Fund	13
Summary of Note to the Accounts	14
Details of Notes to the Accounts	15
Audit Certification	22
Disclosures and General Observations	23
Report of the Auditor General on the Accounts of Gwaram Local Government Councils	25
Audit Queries and Response by Gwaram Local Government Councils	26



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



HON. ZAHRADDEEN ABUBAKAR
The Executive Chairman
Gwaram Local Government Council



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



GWARAM LOCAL GOVERNMENT

GWARAM, Jigawa State - Nigeria

In case of reply; please quote ref:

No.....GRLG/FIN/VOL.I/249.....

02-February-2023

Date: _____

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

..... 02/2023

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

In our opinion, these financial statements fairly reflect the financial position of Gwaram Local Government as at 31st December 2022 and its operation for the year ended on the date.

KABIRU ISAH
Treasurer

..... 2/2/23

HON. ZAHARADDEN ABUBAKAR
Executive Chairman



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022
(IPSAS CASH)

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Gwaram Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Gwaram Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Gwaram Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Gwaram Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Gwaram Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.3. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.5. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.6. Cash receipts are cash inflows.7. Cash payments are cash outflows.8. Cash Controlled by Gwaram Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Gwaram Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government.10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Gwaram Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Gwaram Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Gwaram Local Government Council, Jigawa State: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Gwaram Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts <ol style="list-style-type: none">These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance <ol style="list-style-type: none">Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants& Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments <ol style="list-style-type: none">These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: <ol style="list-style-type: none">Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases <ol style="list-style-type: none">Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and paymentsOperating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022 GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,917,448,460.00	Statutory Allocation	1	3,018,242,888.48	2,408,989,483.96
	Independent Revenue			
500,000.00	Taxes	2a	0.00	0.00
2,000,000.00	Rate	2b	490,000.00	570,000.00
10,248,000.00	Local Licenses and Fees	2c	14,823,459.13	6,232,573.16
3,700,000.00	Commercial Undertaking	2d	7,292,561.20	4,049,950.00
750,000.00	Rent of LGA Properties	2e	1,448,800.00	0.00
600,000.00	Interest and dividend	2f	0.00	0.00
1,800,000.00	Miscellaneous	2g	0.00	2,593,261.12
19,598,000.00	Total Independent Revenue		24,054,820.33	13,445,784.28
2,937,046,460.00	Total Receipt from Operating Activities		3,042,297,708.81	2,422,435,268.24
	PAYMENTS			
59,794,952.00	Office Of The Chairman	3a	75,197,536.11	42,746,772.61
32,539,701.00	Planning, Research and Statistics	3b	32,314,891.80	28,018,165.50
42,255,864.00	The Council	3c	38,472,890.38	34,050,581.20
115,710,293.00	Personal Management	3d	136,376,154.46	114,615,301.09
346,862,522.00	Finance And Supply	3e	295,489,886.08	284,058,452.72
1,069,814,204.00	Education	3f	1,066,499,577.91	1,051,838,715.81
488,500,933.00	Medical And Health	3g	648,206,122.95	489,458,804.95
46,594,579.00	Agriculture &Natural Resources	3h	44,953,630.20	38,248,721.20
105,104,138.00	Works And Housing	3i	246,367,095.89	150,258,293.76
90,000,000.00	Traditional Office Holders	3j	132,325,228.95	102,691,942.96
83,909,178.00	Social And Community Dev.	3k	95,872,913.10	78,675,527.17
2,481,086,364.00	Total Payment		2,812,075,927.83	2,414,661,278.97
	Net Cash Flow From Operating Activities		230,221,780.90	7,773,989.27
	CASHFLOWS FROM INVESTING ACTIVITIES:			
591,257,142.00	Capital Expenditure	4	312,351,367.88	131,315,874.92
	Net Cash Flow From Investing Activities		312,351,367.88	(131,315,874.92)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	1,090,366.21	1,302,022.00
	Other Noncurrent liabilities	5b	5,805,853.00	(5,160,586.00)
132,000,000.00	Other Capital Receipt	5c	76,735,281.09	115,657,723.06
	Net Cash Flow From Financing Activities		83,631,500.30	111,799,159.06
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		1,501,913.40	(11,742,726.59)
	Cash & Cash Equivalent as at 1st January,2022		8,709,487.41	20,452,214.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2022		10,211,400.81	8,709,487.41

The accompanying notes form part of these statements

KABIRU ISAH

Treasurer

Gwaram Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021	
		N	N	
ASSETS				
LIQUID ASSETS:				
CASH BY LOCAL GOVERNMENT TREASURY				
CRF Cash & Bank Balance	6	10,211,400.81	8,709,487.41	
Other Bank of the Treasury				
Cash Balance of Trust and Other Fund				
TOTAL LIQUID ASSETS		10,211,400.81	8,709,487.41	
INVESTMENT AND OTHER CASH ASSETS:				
Impress				
Advance	7	25,480,561.79 25,280,561.79	26,570,928.00	
Revolving Loans				
Intangible Assets				
TOTAL INVESTMENTS AND OTHER CASH ASSETS			26,570,928.00	
TOTAL ASSETS		35,691,962.60	35,280,415.41	
LIABILITIES:				
PUBLIC FUNDS				
Accumulated Fund	8	(85,037,579.40)	- 79,643,273.59	
Non- Current Liabilities	9	120,729,542.00	114,923,689.00	
Other Public Fund		0.00		
TOTAL LIABILITIES		35,691,962.60	35,280,415.41	

The accompanying notes form part of these statements

KABIRU ISAH

Treasurer

Gwaram Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
2,408,989,483.96	STATUTORY ALLOCATIONS:	1	3,018,242,888.48	2,917,448,460.00
	Independent Revenue			
0.00	Taxes	2a	0.00	500,000.00
570,000.00	Rate	2b	490,000.00	2,000,000.00
6,232,573.16	Local Licenses and Fees	2c	14,823,459.13	10,248,000.00
4,049,950.00	Commercial Undertaking	2d	7,292,561.20	3,700,000.00
0.00	Rent of LGA Properties	2e	1,448,800.00	750,000.00
0.00	Interest and dividend	2f	0.00	600,000.00
2,593,261.12	Miscellaneous	2g	0.00	1,800,000.00
13,445,784.28	SUB TOTAL INDEPENDENT REVENUE		24,054,820.33	19,598,000.00
2,422,435,268.24	TOTAL REVENUE		3,042,297,708.81	2,937,046,460.00
	LESS:EXPENDITURE			
42,746,772.61	Office Of The Chairman	3a	75,197,536.11	59,794,952.00
28,018,165.50	Planning, Research and Statistics	3b	32,314,891.80	32,539,701.00
34,050,581.20	The Council	3c	38,472,890.38	42,255,864.00
114,615,301.09	Personal Management	3d	136,376,154.46	115,710,293.00
284,058,452.72	Finance And Supply	3e	295,489,886.08	346,862,522.00
1,051,838,715.81	Education	3f	1,066,499,577.91	1,069,814,204.00
489,458,804.95	Medical And Health	3g	648,206,122.95	488,500,933.00
38,248,721.20	Agriculture &Natural Resources	3h	44,953,630.20	46,594,579.00
150,258,293.76	Works And Housing	3i	246,367,095.89	105,104,138.00
102,691,942.96	Traditional Office Holders	3j	132,325,228.95	90,000,000.00
78,675,527.17	Social And Community Dev.	3k	95,872,913.10	83,909,178.00
2,414,661,278.97	TOTAL EXPENDITURE		2,812,075,927.83	2,481,086,364.00
	Operating Balance		230,221,780.90	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		230,221,780.90	

The accompanying notes form part of these statements

KABIRU ISAH

Treasurer

Gwaram Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		230,221,780.90	
490,000,000.00	AID AND GRANTS	10	76,735,281.09	540,000,000.00
	TOTAL REVENUE AVAILABLE		306,957,061.99	
	LESS: CAPITAL EXPENDITURE			
1,154,974,636.00	Capital Expenditure	11	312,351,367.88	591,257,142.00
1,154,974,636.00	TOTAL CAPITAL EXPENDITURE		312,351,367.88	591,257,142.00
	INTANGIBLE ASSETS		(5,394,305.81)	
(7,884,162.59)	CLOSING BALANCE		(5,394,305.81)	

The accompanying notes form part of these statements

KABIRU ISAH

Treasurer

Gwaram Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022			
GWARAM LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	3,018,242,888.48	2,408,989,483.96
2a	Taxes	0.00	
2b	Rate	490,000.00	570,000.00
2c	Local Licenses and Fees	14,823,459.13	6,232,573.16
2d	Commercial Undertaking	7,292,561.12	4,049,950.00
2e	Rent of LGA Properties	1,448,800.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	2,593,261.12
3a	Office Of The Chairman	75,197,536.11	42,746,772.61
3b	Planning, Research and Statistics	32,314,891.80	28,018,165.50
3c	The Council	38,472,890.38	34,050,581.20
3d	Personal Management	136,376,154.46	114,615,301.09
3e	Finance And Supply	295,489,886.08	284,058,452.72
3f	Education	1,066,499,577.91	1,051,838,715.81
3g	Medical And Health	648,206,122.95	489,458,804.95
3h	Agriculture &Natural Resources	44,953,630.20	38,248,721.20
3i	Works And Housing	246,367,095.89	150,258,293.76
3j	Traditional Office Holders	132,325,228.95	102,691,942.96
3k	Social And Community Dev.	95,872,913.10	78,675,527.17
4	Capital Expenditure	312,351,367.88	131,315,874.92
5a	Proceed From Loan	1,090,366.21	1,302,022.00
5b	Other Noncurrent liabilities	5,805,853.00	(5,160,586.00)
5c	Other Capital Receipt	76,735,281.09	115,657,723.06
6	CASH AND BANK BALANCES	10,211,400.81	8,709,487.41
7	ADVANCES	25,480,561.79	26,570,928.00
8	ACCUMULATED FUND	(85,037,579.40)	(79,643,273.59)
9	NON CURRENT LIABILITIES	120,729,542.00	114,923,689.00
10	AID AND GRANTS	76,735,281.09	115,657,723.06
11	Capital Expenditure	312,351,367.88	131,315,874.92

The accompanying notes form part of these statements

2/12/2023

KABIRU ISAH

Treasurer

Gwaram Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022**

**DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS**

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS	ECOLOGICAL / SURE-P-	TOTAL
JANUARY	143,770,329.49	84,921,623.25	1,421,607.71	0.00	230,113,560.45
FEBRUARY	70,907,315.47	79,478,705.67	31,841,106.00	0.00	182,227,127.14
MARCH	95,456,662.43	73,132,536.06	26,620,902.19	0.00	195,210,100.68
APRIL	141,031,389.73	90,370,570.06	0.00	0.00	231,401,959.79
MAY	125,589,919.10	74,218,517.76	8,791,933.68	0.00	208,600,370.54
JUNE	106,980,271.45	88,043,167.74	43,139,485.44	53,313,548.60	291,476,473.23
JULY	169,130,191.09	85,028,162.12	0.00	0.00	254,158,353.21
AUGUST	219,530,371.68	78,514,693.55	0.00	0.00	298,045,065.23
SEPTEMBER	125,244,850.01	94,837,791.45	0.00		220,082,641.46
OCTOBER	134,548,981.42	83,859,569.98	26,528,230.04	130,730,899.96	375,667,681.40
NOVEMBER	119,330,304.60	95,376,534.59	21,301,738.54	0.00	236,008,577.73
DECEMBER	186,637,963.30	91,131,227.37	17,481,786.95	0.00	295,250,977.62
TOTAL	1,638,158,549.77	1,018,913,099.60	177,126,790.55	184,044,448.56	3,018,242,888.48

DETAILS OF NOTE 2a -2g

NOTE 2a: TAXES

TOTAL	0.00
--------------	-------------

NOTE 2b: RATE

Tenement rate (Service Provider)	490,000.00
----------------------------------	-------------------

TOTAL	490,000.00
--------------	-------------------

NOTE 2c: LOCAL LICENSES AND FEES

1003/3 Bicycle License fee	5,000.00
1003/6 Cart Truck License fee	40,000.00
1003/7 Motorcycle license fee	34,000.00
1003/9 Bus/Commercial vehicle/Taxi permit Fee	30,000.00
1003/15 Squatter/Hawkers permit fees	228,550.00
1003/18 Slaughter Fee	181,350.00
1003/20 Eating/Bathing House License Fee	33,000.00
1003/21 Kiosk License Fee	10,000.00
1003/22 Bakery House License Fee	20,000.00
1003/24 Cattle Dealers License Fee	59,000.00
1003/26 Cold room License Fee	5,000.00
1003/27 Butchers License Fees	10,000.00
1003/28 Auctioneers License Fee	5,000.00
1003/29 Goldsmith and Gold sellers license fee	5,000.00
1003/34 Control of Noise Permit fee	18,500.00
1003/35 Cinematography license fee	53,000.00
1003/37 Mobile sale promotion license fee	15,000.00
1003/40 Radio/Television permit fees	3,000.00
1003/46 Impounding of Animal Fee	160,000.00
1003/48 Birth and Death registration fees	1,703,200.00
1003/53 Earning from environmental sanitation	30,000.00
1003/54 General Contractor	145,000.00
1003/55 Tender Fees	3,868,349.13
1003/56 Sand Digging Fees	524,000.00
1003/57 Minor Industry License Fees	10,000.00
1003/58 Trade License Fees	30,000.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

1003/59 Petty traders license fees	35,000.00
1003/63 Feeling of Trees fees	49,000.00
1003/65 Produce buying license fees	5,269,010.00
1003/66 Rice/ Millet/Cassava mill grinding fee	121,000.00
1003/67 Ingredient grinding license fees	20,000.00
1003/68 Corn grinding machine license fees	10,000.00
1003/71 Photo Studio license fee	10,000.00
1003/72 Ingredient machine license fee	7,000.00
1003/73 Electronic Radio/Workshop license fee	3,000.00
1003/75 Woodworking/Carpentry workshop License fee	12,000.00
1003/76 Battery chargers License Fee	3,000.00
1003/78 Penal Beaters License Fee	7,000.00
1003/79 Vulganizer License fee	3,000.00
1003/80 Vehicle spare parts license fee	15,000.00
1003/84 Motor mechanic and Carwash depot fee	20,000.00
1003/85 Building materials License Fees	10,000.00
1003/86 Surface tank kerosene license fee	10,000.00
1003/87 Photostat Typing Institute license fee	5,000.00
1003/88 Block making machine fees	26,000.00
1003/89 Sewing Institute license fees	2,000.00
1003/90 Hairdressing/Barbing Saloon	5,000.00
1003/94 Sale of Serviceable stores	1,371,000.00
1003/95 Hire Charges (T.H.S)	20,000.00
1003/96 Sales of Attires	20,000.00
1003/97 Survey Fee	31,500.00
1003/98 Approval of Building Plan Fee	10,000.00
1003/100 Customary right of Occupancy fee	503,000.00
TOTAL	14,823,459.13
NOTE 2d: COMMERCIAL UNDERTAKING	
1004/1 Market	2,707,276.12
1004/2 Motor park	1,310,285.00
1004/3 Shop and Shopping Centre	2,298,000.00
1004/4 Cattle Market (Livestock)	977,000.00
TOTAL	7,292,561.20
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
1005/3 Rent on Other Local Government Building	1,448,800.00
TOTAL	1,448,800.00
NOTE 2g: MISCELANEOUS	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
TOTAL	0.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	10,831,478.11
2001/2	Traveling & Transport	5,340,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	1,500,000.00
2001/11	Entertainment & Hospitality	560,000.00
2001/12	Miscellaneous expenses	44,246,058.00
2001/13	Provision of service material	720,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	75,197,536.11
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	21,031,591.80
2002/2	Traveling & Transport	400,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	475,000.00
2002/8	Consultancy service & special committee	9,908,300.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	500,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	32,314,891.80
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,472,890.38
2003/2	Traveling & Transport	0.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	18,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	0.00
2003/11	Entertainment & Hospitality	0.00
2003/12	Miscellaneous expenses	0.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	38,472,890.38



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	81,989,598.90
2004/2	Traveling & Transport	2,782,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	35,035,925.93
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	3,251,000.00
2004/11	Entertainment & Hospitality	13,167,629.63
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	150,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	136,376,154.46
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	38,774,543.19
2005/2	Traveling & Transport	1,145,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	3,915,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	28,585,055.78
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	28,235,055.76
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	142,178,193.09
2005/13	Provision of service material	130,000.08
2005/14	Contribution to pension fund	52,527,038.18
	TOTAL	295,489,886.08
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	982,118,963.69
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	9,188,750.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	75,191,864.22
	TOTAL	1,066,499,577.91



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

NOTE 3g: WASH		
2007/1	Personnel Cost	407,443,969.79
2007/2	Traveling & Transport	10,425,000.00
2007/3	Utility Service	1,000,000.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	164,437,526.25
2007/8	Consultancy Service & Special Committee	3,570,000.00
2007/9	Grand Contribution and Subvention	29,989,084.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	0.00
2007/13	Provision of service material	7,175,980.00
2007/14	Contribution to pension fund	24,164,562.91
	TOTAL	648,206,122.95
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	36,889,630.20
2008/2	Traveling & Transport	0.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	490,000.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	7,244,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	44,953,630.20
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	42,814,917.20
2009/2	Traveling & Transport	6,499,999.50
2009/3	Utility Service	0.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	193,798,074.19
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	3,254,105.00
2009/14	Contribution to pension fund	
	TOTAL	246,367,095.89



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

NOTE 3j: TRADITIONAL OFFICE HOLDERS		0.00
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	132,325,228.95
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	132,325,228.95
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	54,747,046.46
2011/2	Traveling & Transport	860,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	12,166,666.40
2011/9	Grand contribution and subvention	8,084,000.24
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	20,015,200.00
2011/14	Contribution to pension fund	0.00
	TOTAL	95,872,913.10



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022**

NOTE 4: CAPITAL EXPENDITURE, 2022		AMOUNT	
HEAD	PURPOSE		
4003/2	Demarcation of Grazing Reserve & cattle Route	3,750,000.00	
4008/2	Spreading of literite filling at sara, haya, basirka market, sabon/gwaram, gwani market	5,037,450.00	
SUB TOTAL		8,787,450.00	
5001/2	2% Contribution to state university	34,405,483.17	
5002/15	Renovation of basic health post at maruta, jikas, yarffi, s/gwaram, jaryanta and salmande	3,553,974.08	
5003/1	Maintenance of FM station of basirka village	2,000,000.00	
5004/10	Purchase of relief material	7,003,000.00	
5004/16	Social intervention programme (covid 19 response)	500,000.00	
SUB TOTAL		47,462,457.25	
6001/1	Purchase of hand pumps across the L.G	35,625,042.08	
6002/2	Erosion control to all affected Area with L.G	49,806,696.71	
6004/4	Community development programme project (COVID 19 Res)	17,700,000.00	
6004/9	Well zango nagogo grave yard	3,371,200.00	
SUB TOTAL		106,502,938.79	
7001/1	Land compensation	3,700,000.00	
7001/2	Settlement of liabilities	10,300,000.00	
7001/3	Contribution to state and local government joint project	128,190,019.23	
7001/8	Repairs within the L.G Secretariat building (on going)	7,408,502.61	
SUB TOTAL		149,598,521.84	
TOTAL		312,351,367.88	
NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance		26,570,928.00	
Current Year Advance		25,480,561.71	
MARGINS		1,090,366.21	
NOTE 5b : (Other Non Current Liabilities)			
Current Year NCL		120,729,542.00	
Previous Year NCL		114,923,689.00	
MARGINS		5,805,853.00	
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE I.G.R	AUGMENTATION	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	18,367,349.76	18,531,975.31
APRIL	164,625.55	2,776,058.14	2,940,683.69
MAY	164,625.55	11,390,469.92	11,555,095.47
JUNE	164,625.55	8,609,208.64	8,773,834.19
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	4,500,000.00	4,664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	14,848,627.34	15,013,252.89
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	3,268,060.69	3,432,686.24
TOTAL	1,975,506.60	74,759,774.49	76,735,281.09



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2020			
ZENITH BANK PLC (MAIN A/C)		168,384.89	
ZENITH BANK PLC (OVERHEAD A/C)		1,241,502.12	
ZENITH BANK PLC PROJECT A/C		5,871,392.04	
ZENITH BANK PLC (SALARY A/C)		1,505,683.27	
UNITY PLC (REVENUE A/C)		1,368,475.49	
UNITY BANK PLC DOMANT A/C		55,963.00	
TOTAL		10,211,400.81	
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE		6,880,561.79	
OTHER ADVANCES		18,600,000.00	
TOTAL		25,480,561.79	
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F		(79,643,273.51)	
Closing Balance		(5,394,305.89)	
Accumulated Fund C/D		(85,037,579.40)	
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE		62,818,829.12	
FEDERAL		28,622,396.92	
OTHER DEPOSITS		29,288,315.96	
TOTAL		120,729,542.00	
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I.G.R	AUGMENTATION	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	18,367,349.76	18,531,975.31
APRIL	164,625.55	2,776,058.14	2,940,683.69
MAY	164,625.55	11,390,469.92	11,555,095.47
JUNE	164,625.55	8,609,208.64	8,773,834.19
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	4,500,000.00	4,664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	14,848,627.34	15,013,252.89
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	3,268,060.69	3,432,686.24
TOTAL	1,975,506.60	74,759,774.49	76,735,281.09



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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

SCOPE

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

We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

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

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

24/06/2023
4/28/2023 06-2023

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



GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2022

- 1. STATUTORY ALLOCATION:** The account of Gwaram Local Government Council revealed that, the Sum of Three Billion Eighteen Million Two -Hundred and Forty-Two Thousand Eight Hundred and Eighty-Eight-Naira Forty-Eight Kobo (N3,018,242,888.48) only was received from the Federation Account as Statutory Allocation. The amount represents 103.4% of the approved budgeted amount of N2,917,448,460.00.
- 2. CAPITAL RECEIPT:** The Sum of Seventy-Six Million Seven Hundred and Thirty-Five Thousand Two Hundred and Eighty-One Naira Nine Kobo (N76,735,281.09) only was receipt as Capital Receipt which represent only 58% of the approved estimated amount of N132,000,000.00.
- 3. INTERNALLY GENERATED REVENUE:** The Revenue Section of the Local Government Received Sum of Twenty-Four Million Fifty-Four Thousand Eight Hundred and Twenty Naira Twenty-Five Kobo (N24,054,820.25) as Internally Generated Revenue during the year 2022. This represent 122.7% of approved budgeted amount of N19,598,000.00.
- 4. BANK RECONCILIATION STATEMENTS:** The Five Bank account operated by the Local Government have been duly reconciled as at 31st –December 2022.
- 5. BUDGET PERFORMANCE:** The overall budget performance of Gwaram Local Government

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,917,448,460.00	3,018,242,888.48	100,794,428.48	103.4%
CAPITAL RECEIPT	132,000,000.00	76,735,281.09	55,264,718.91	58%
INTERNALLY GENERATED REVENUE	19,598,000.00	24,054,820.25	(4,456,202.25)	122%
TOTAL REVENUE	3,069,046,460.00	3,119,032,989.82	(49,986,529.82)	101.6%
EXPENDITURE				
RECURRENT EXPENDITURE	2,481,086,364.00	2,812,075,927.83	(330,989,563.83)	113%
CAPITAL EXPENDITURE	591,257,142.00	312,351,367.88	278,905,774.12	52.8%
TOTAL EXPENDITURE	3,072,343,506.00	3,124,427,295.71	52,083,789.71	101%



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE:** The Sum of Three Billion One Hundred and Nineteen Million Thirty-Two Thousand Nine Hundred and Eighty-Nine Naira Eighty-Two Kobo (N3,119,032,989.82) Only was received by the Local Government as Statutory Allocation from the Federation Account and internally Generated Revenue which represent 101.6% of the approved estimated amount of N3,069,046,460.00.
2. **RECURRENT EXPENDITURE:** Recurrent expenditure amounting to Two Billion Eight Hundred and Twelve Million Seventy Five Thousand Nine Hundred and Twenty Seven Naira Eighty Three Kobo (N2,812,075,927.83) was incurred on personnel and Over head Cost represent 113% of the approved budgeted amount of N2,481,086,364.00.
3. **CAPITAL EXPENDITURE:** The Sum of Three Hundred and Twelve Million Three Hundred and Fifty-One Thousand Three Hundred and Sixty-Seven Naira Eighty Eight Kobo (N312,351,367.88) only was incurred as Capital expenditure for the period of January – December 2022 representing only 52.8% of the approved estimated amount of N591,257,142.00.

4. RECOMMENDATION

1. Effort should be made to reduce over spending on recurrent expenditure and shift the same to capital expenditure in order to improve the wellbeing of the populace
2. It is recommended that; the Local Government should find additional sources of Revenue Generation in order to boost the internal revenue of the council.

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2022

Queries to the tune of One Hundred and Eighty Million Five Hundred and Thirty Three Thousand Nine Hundred and Seventeen Naira (N180,533,917.00) was issued to Gwaram Local Government Council in which the sum of One Hundred and Sixty Eight Million Four Hundred and Fifty Five Thousand Four Hundred and Sixty Seven Naira (N168,455,467.00) was verified and resolved, while the sum of Twelve Million Seventy Eight Thousand Four Hundred and Fifty Naira (N12,078,450.00) remain unresolved. Below is the

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/AUD/BKZ/GRM/LQ4/22	5,211,500.00	4,814,500.00	397,000.00
2	ALG/AUD/BKZ/GRM/LQ5/22	7,292,500.00	6,792,500.00	500,000.00
3	ALG/AUD/BKZ/GRM/LQ8/22	3,583,000.00	3,583,000.00	0.00
4	ALG/AUD/BKZ/GRM/LQ9/22	151,308,816.00	141,403,816.00	9,905,000.00
5	ALG/AUD/BKZ/GRM/LQ10/22	13,138,101.00	11,861,651.00	1,276,450.00
TOTAL		180,533,917.00	168,455,467.00	12,078,450.00

SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

- (I) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Gwaram Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth One Hundred and Eighty Million, Five Hundred and Thirty Three Thousand Nine Hundred and Seventeen Naira (N180,533,917.00) only were raised and issued to the Local Government.

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of One Hundred and Sixty Eight Million, Four Hundred and Fifty Five Thousand Four Hundred and Sixty Seven Naira (N168,455,467.00) only, thus leaving a balance of Twelve Million, Seventy Eight Thousand Four Hundred and Fifty Naira (N12,078,450.00) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gwaram Local Government staff and Local Education Authorities. To this effect, a sum of Eighty Three (83) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred and Seventy Three Million, Two Hundred and Seventy Two Thousand, Seven Hundred and Thirty Two Naira (N173,272,732.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Forty Seven (47) numbers of staff retired and deceased owed Gwaram Local Government Council, the sum of Nine Million, Seven Hundred and Sixty Eight Thousand , Eight Hundred and Sixty Six Naira (N9,768,866.00) only which has to been deducted and remitted back by the pension administration.

28th - 06 - 2023

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



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

Local Querry No. ALG/LG/AUD/BKZ/GRM/LQ10/22
The Hon. Chairman
Gwaram Local Government

Audit Form I
Station: Gwaram
Pv. No.: CC Date: July-Dec
Head CC Sub Head: CC
Amount N: 13,138,101.15
Payee: Sundry Person
Nature of Payment: Services yet to be
Rendered
Date: 20th May, 2023

AUDIT QUERRY

SERVICES YET TO BE RENDERED

Various payment vouchers amounting to Thirteen Million One Hundred and Thirty Eight Thousand One Hundred and One Naira Fifteen Kobo (₦13,138,101.15) were paid to the attached payees for purchase/Supplies to the Local Government which inspection reveal that, the purchase are yet to be rendered.

In view of the above the officer concerned should render the services or the whole amount be recovered.

Same is copied to the Auditor General Local Government Councils and the Zonal Director Audit Birnin kudu for their information and necessary action.

Aminu Umar
Area Auditor
Gwaram Local Government
Jigawa State

(Handwritten signatures and initials)
ASCA
pls deal pls deal
ACF 14/6/23
DCA 14/6/23
AG 14/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/LG/AUD/BKZ/GRM/LQ4/22

The, Chairman

Gwaram

Local Government

Audit Form 1

Station: **GWARAM**

Pn. No.: **CC** Date: **15/NOV/2022**

Head **CC** Sub Head: **CC**

Amount N: **4,607,500**

Payee: **Sundry Persons**

Nature of Payment: **Services not**

Rendered

Date: **15/NOV/2022**

AUDIT QUERRY

SERVICES NOT RENDRED

Various payment vouchers amounting to Four Million Six Hundred and Seven Thousand Five Hundred Naira (N4,607,500) were paid for various services rendered to the gwaram local government as per attached schedule.

During an audit examination it was observed that the stores and items was not supply to the local government as at writing this quarries.

In view of the above the officer concerned should return the whole amount fraudulently withdrawn from the public treasury and this office be inform for audit verification.

Same is copied to the Auditor General Local Government Councils and Zonal Director Audit for their information and necessary action.

Aminu Umar

Area Auditor

Gwaram Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/LG/AUD/BKZ/GRM/LQ5//22

The, **Chairman**
Gwaram Local Government

Audit Form 1
Station: **Gwaram**
Pv. No.: **CC** Date: **Jan-jun/2022**
Head **CC** Sub Head: **CC**
Amount N: **7,292,500**
Payee: **Sundry persons**
Nature of Payment: **Unpresente**
Payment Vouchers
Date: **30/Sept/2022**

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

The Sum of Seven Million Two Hundred and Ninety Two Thousand Five Hundred Naira(₦7,292,500) were paid to the various payees as per attached schedule.

During an audit Examination it was observed that the payment vouchers were not presented which is contrary to the provision of financial memorandum chapter 14.3

In view of the above therefore the officer concern should either produce a properly authorized payment vouchers to cover the amount or refund the whole amount involved and this office be informed for further verification.

Same is copied to The General Local Government Councils and the Zonal Director Audit for their information and necessary action.

Aminu Umar

Area Auditor

Gwaram Local Government.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/LG/AUD/BKZ/GRM/LQ8/22

The, Chairman

Gwaram

Local Government

Audit Form 1

Station: GWARAM

Pv. No.: CC Date: 15/NOV/2022

Head CC Sub Head: CC

Amount N: 3,583,000

Payee: Sundry Persons

Nature of Payment: Un-approved

Expenditure

Date: 15/NOV/2022

AUDIT QUERRY

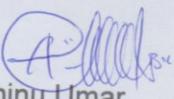
UN-APPROVED EXPENDITURES

Various payment vouchers amounting to Three Million Five Hundered and Eighty Three Thousand Naira (N3,583,000) were paid for various services rendered to the gwaram local government as per attached schedule.

During an audit examination it was observed that the payment was made without approval by the chief accounting officer (Hon. Chairman).

In view of the above the officer concerned should return the whole amount fraudulently withdrawn from the public treasury and this office be inform for audit verification.

Same is copied to the Auditor General Local Government Councils and Zonal Director Audit for their information and necessary action.


Aminu Umar

Area Auditor

Gwaram Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/LG/AUD/BKZ/GRM/LQ9/22
The Hon. Chairman
Gwaram Local Government

Audit Form 1
Station: Gwaram
Pv. No.: CC Date: July-Dec
Head CC Sub Head: CC
Amount N: 151,308,816.00
Payee: Sundry Person
Nature of Payment: Un-presented
Payment Vouchers
Date: 20th May, 2023

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

The sum of One Hundred and Fifty One Million Three Hundred and Eight Thousand, Eight Hundred and Sixteen Naira (₦151,308,816.00) only were paid to the attached payees.

This action contradict the provision for financial memorandum chapter 14.3 and financial regulation chapter 6 each payment must to be supported by a properly authorized payment vouchers

In view of the above therefore, the concern officers should either produce a properly authorized payment vouchers to cover the amount or refund the whole amount involved and this office be informed for further verification

Same is copied to the Auditor General Local Government Councils and the Zonal Director Audit Birnin Kudu for their information and necessary action.

Aminu Umar
Area Auditor
Gwaram Local Government
Jigawa State

A
DDCP
Deat P/C
ACW
DCA
14/6/23
DCA
Pls Deat
Enclosed
14/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022

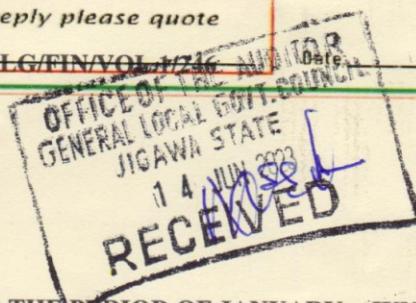


GWARAM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of reply please quote

Ref. No.: GRLG/FIN/VOL 1/246 Date: 04/03/2023



The Auditor General
Local Government Audit Dutse
Jigawa State.

RE – AUDIT INSPECTION FOR THE PERIOD OF JANUARY – JUNE 2022

Reference to the Audit Inspection report for the period of January – June 2022, I am pleased to write and forward the response to the quarries as follows

ALG/LG/AUD/BKZ/GRM/LQ4/22 is for services not rendered amounting to the tune of Four Million Six Hundred and Seven Thousand Five Hundred Naira Only (₦4,607,500:00) the items were supply S.R.V & receipt was attached to the payment vouchers and ready for verification.

ALG/LG/AUD/BKZ/GRM/LQ5/22 is for un – presented payment vouchers amounting to the tune of Seven Million Two Hundred and Ninety Two Thousand Five Hundred Naira Only (₦7,292,500) payment voucher is now presented and ready for verification.
ALG/LG/AUD/BKZ/GRM/LQ8/22 is for un approved expenditure amounting to the tune of Three Million Five Hundred and Eighty Three Thousand Naira only (₦3,583,000.00) the payment vouchers is now presented and ready for verification.

2. Thank for your inspection and best regard.

ZAHARADDEEN ABUBAKAR
HON. ZAHARADDEEN ABUBAKAR
EXECUTIVE CHAIRMAN
GWARAM LOCAL GOVERNMENT

A
DDCA
Deal pls
Hew
DCA
14/6/23

Dea
pls deal
supersigned AG 14/6/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Council for the Year Ended 31st December, 2022



GWARAM LOCAL GOVERNMENT COUNCIL

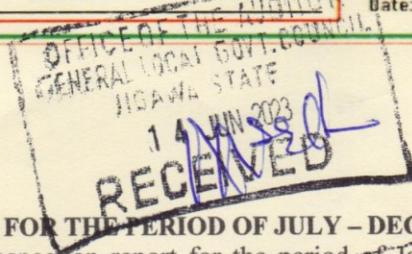
JIGAWA STATE NIGERIA

In case of reply please quote
GRLG/FIN/VOL.1/2467

Ref. No:

Date: 04/03/2023

The Auditor General
Local Government Audit Dutse
Jigawa State.



RE – AUDIT INSPECTION FOR THE PERIOD OF JULY – DECEMBER 2022

Reference to the Audit Inspection report for the period of January – December 2022, I am pleased to write and forward the response to the quarries as follows

ALG/LG/AUD/BKZ/GRM/LQ9/22 is for unpresented payment vouchers amounting to the tune of One Hundred and Fifty One Million Three Hundred and Eight Thousand Eight Hundred Sixteen Naira only (₦151,308,816.00) is now presented and ready for verification.

ALG/LG/AUD/BKZ/GRM/LQ11/22 is for services yet to be rendered amounting to the tune of Thirteen Million One Hundred and Thirty Eight Thousand One Hundred and One Naira Fifteen Kobo only (₦13,138,101.15) service were rendered and ready for verification.

Best regard.

ZAHARADDEEN ABUBAKAR
EXECUTIVE CHAIRMAN
GWARAM LOCAL GOVERNMENT

A
DCA
pls deal.
HMM
ACA
14/6/23

DCA
pls deal
20/06/23 AG 14/6/23