

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



JIGAWA STATE

**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON
THE ACCOUNTS OF 27 LOCAL GOVERNMENT COUNCILS
FOR THE ENDED 31ST December, 2020.**

CONSOLIDATED REPORTS OF THE AUDITOR GENERAL ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2020.

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OFFICE OF THE AUDITOR GENERAL

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

AUDITOR GENERAL'S CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2020

We have examined the financial Statements which have been prepared by the Management of Twenty Seven Local Government 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 judgement 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, 2020 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 required 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 assurances 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 Statements 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, 2020 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

Adamu Idris Wurno, 13/7/21
ADAMU IDRIS WURNO, ACMA, FCAI, FCIFC
Ag. Auditor General (Local Governments)
Jigawa State.

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2020
(IPSAS CASH)

List of Abbreviations/Acronyms

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

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a 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 27 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 27 Local Government Council, Jigawa State.

These policies shall form part of the universally agreed framework for financial reporting in 27 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 focuses in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in 27 Local Government Council, JigawaState.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ul style="list-style-type: none">I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the 27 Local Government Council, JigawaState Government in preparing and presenting Financial Statements.II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.III. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.VI. Cash receipts are cash inflows.VII. Cash payments are cash outflows.VIII. Cash Controlled by 27 Local Government Council, JigawaState Government: Cash is deemed to be controlled by 27 Local Government Council, JigawaState Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated

S/N	Accounting Policies:
	<p>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.</p> <p>IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a business; ➤ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. <p>C. 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</p>
2	<p>General Purpose Financial Statements (GPFS)</p> <p>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 27 Local Government Council, Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In 27 Local Government Council, Jigawa State, the GPFS Accounting Policy include the following:</p> <ul style="list-style-type: none"> I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ separately identifies payments made by third parties on behalf of the State government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	<p>Basis of Preparation and Legal Provisions</p> <p>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</p>

S/N	Accounting Policies: 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 27 Local Government Council, Jigawa State: <ul style="list-style-type: none"> • Cash Basis of Accounting; • Understability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
5	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st December, 2020. 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 <ul style="list-style-type: none"> • The Consolidation of the GPFS are based on the Cash transactions of all Department of 27 Local Government Council, Jigawa State Government except Government Business Enterprises (GBEs).
8	Comparative Information <ul style="list-style-type: none"> • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	Budget Figures <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10	Receipts <ul 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 Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	External Assistance <ul style="list-style-type: none"> • Receipts from Loans are Funds received from external sources to be paid back at an

S/N	Accounting Policies:
	<p>agreed period of time. They are categorised either as Bilateral or Multilateral.</p> <ul style="list-style-type: none"> External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	<p>Other Borrowings / Grants& Aid Received</p> <ul style="list-style-type: none"> 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	<p>Interest Received</p> <ul style="list-style-type: none"> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</p> <p>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.</p> <p>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.</p>
15	<p>Payments</p> <ul 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.
16	<p>Loans Granted:</p> <ul style="list-style-type: none"> 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	<p>Loan Repayments</p> <p>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.</p>
18	<p>Interest on Loans:</p> <ul style="list-style-type: none"> 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:

S/N	Accounting Policies:
	<ul 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	<p>Prepayments</p> <ul style="list-style-type: none"> • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none"> • 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	<p>Leases</p> <ul 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 payments • Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	<p>Cash Balances</p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances</p> <p>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.</p>

STATEMENT NO.1				
CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2020				
JIGAWA STATE LOCAL GOVERNMENT COUNCIL				
ANNUAL BUDGET 2020	DESCRIPTION	NOTES	ACTUAL 2020	ACTUAL YEAR 2019
	CASH FLOW FROM OPERATING ACTIVITIES		#	#
	RECEIPTS:			
45,234,852,432.00	Statutory Allocation	1	44,050,947,828.00	49,612,677,929.00
	Independent Revenue			
4,570,000.00	Taxes	2a	200,000.00	0.00
38,270,000.00	Rate	2b	14,710,788.00	18,165,129.00
283,184,500.00	Local Licenses and Fees	2c	74,900,697.00	143,503,778.00
116,392,500.00	Commercial Undertaking	2d	56,506,695.00	59,542,334.00
35,090,000.00	Rent of LGA Properties	2e	8,723,195.00	9,349,329.00
8,920,000.00	Interest and dividend	2f	257,800.00	0.00
26,580,000.00	Miscellaneous	2g	33,728,634.00	31,658,278.00
513,007,000.00	Total Independent Revenue		189,027,809.00	262,218,848.00
	Total Receipt from Operating Activities		44,239,975,637.00	49,874,896,777.00
	PAYMENTS			
1,576,732,037.00	Office Of The Chairman	3a	1,363,900,728.00	1,240,981,910.00
1,171,197,839.00	Planning , Research and Statistics	3b	1,187,208,415.00	970,221,950.00
1,119,316,810.00	The Council	3c	1,038,089,804.00	1,099,833,111.00
2,241,035,295.00	Personal Management	3d	2,842,860,657.00	2,846,663,060.00
4,951,278,887.00	Finance And Supply	3e	5,998,151,211.00	4,902,413,902.00
20,122,620,515.00	Education	3f	19,575,097,165.00	17,124,675,246.00
7,144,208,601.00	Medical And Health	3g	8,439,887,721.00	6,244,778,433.00
1,378,772,133.00	Agriculture &Natural Resources	3h	1,379,440,173.00	1,235,555,570.00
1,940,840,905.00	Works And Housing	3i	2,629,798,889.00	2,738,539,760.00
1,267,257,700.00	Traditional Office Holders	3j	2,413,188,029.00	2,421,765,009.00
1,795,169,622.00	Social And Community Dev.	3k	1,938,321,100.00	2,029,408,504.00
44,708,430,344.00	Total Payment		48,803,943,892.00	42,854,836,455.00
	Net CashFlow From Operating Activities		(4,563,968,255.00)	7,020,060,322.00
	CASHFLOWS FROM INVESTING ACTIVITIES:			
12,183,143,057.00	Capital Expenditure	4	(2,740,443,897.00)	(10,501,018,797.00)
	Net CashFlow From Investing Activities		(2,740,443,897.00)	(10,501,018,797.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	(79,689,115.00)	6,700,079.00
	Other Non Current Liabilities	5b	18,211,589.00	7,451,698.00
9,162,621,375.00	Other Capital Receipt	5c	6,932,355,570.00	3,296,232,380.00
	Net CashFlow From Financing Activities		6,870,878,044.00	3,310,384,157.00
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase / (Decrease) in other cash Equivalent		0.00	0.00
	Total Cashflow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year	-	433,534,108.00	170,574,318.00
	Cash & Cash Equivalent as at 1st January,2020		1,348,121,609.00	1,518,695,927.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2020		914,587,501.00	1,348,121,609.00

Adamu Idris Wurno 13/7/21

Name: Adamu Idris Wurno ACMA, FCAI ,FCIFC
 Ag., Auditor General Local Government
 Jigawa State

STATEMENT NO. 2			
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER,2020			
JIGAWA STATE LOCAL GOVERNMENT COUNCILS			
DESCRIPTION	NOTES	CURRENT YEAR 2020	PREVIOUS YEAR
		#	#
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	914,587,501.00	1,348,121,609.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		914,587,501.00	1,348,121,609.00
INVESTMENT AND OTHER CASH ASSETS:			
Imprest			
Advance	7	670,379,040.00	590,689,925.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		670,379,040.00	590,689,925.00
TOTAL ASSETS		1,584,966,541.00	1,938,811,534.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	260,275,383.00	632,331,965.00
Non Current Liabilities	9	1,324,691,158.00	1,306,479,569.00
Other Public Fund			
TOTAL LIABILITIES		1,584,966,541.00	1,938,811,534.00

The accompanying notes form part of these statements

Adamu Idris Wurno, 13/7/21

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC

Ag.Auditor General ,Local Goveernment

Jigawa State

STATEMENT NO.3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER ,2020				
ACTUAL YEAR 2019	DESCRIPTION	NOTES	ACTUAL 2020	FINAL BUDGET 2020
#			#	#
	OPENING BALANCE			
	ADD: REVENUE			
49,612,677,929.00	STATUTORY ALLOCATIONS:	1	44,050,947,828.00	45,234,852,432.00
	Independent Revenue			
0.00	Taxes	2a	200,000.00	4,570,000.00
18,165,129.00	Rate	2b	14,710,788.00	38,270,000.00
143,503,778.00	Local Licenses and Fees	2c	74,900,697.00	283,184,500.00
59,542,334.00	Commercial Undertaking	2d	56,506,695.00	116,392,500.00
9,349,329.00	Rent of LGA Properties	2e	8,723,195.00	35,090,000.00
0.00	Interest and dividend	2f	257,800.00	8,920,000.00
31,658,278.00	Miscellaneous	2g	33,728,634.00	26,580,000.00
262,218,848.00	SUB TOTAL INDEPENDENT REVENUE		189,027,809.00	513,007,000.00
49,874,896,777.00	TOTAL REVENUE		44,239,975,637.00	45,747,859,432.00
	LESS:EXPENDITURE			
1,240,981,910.00	Office Of The Chairman	3a	1,363,900,728.00	1,576,732,037.00
970,221,950.00	Planning , Research and Statistics	3b	1,187,208,415.00	1,171,197,839.00
1,099,833,111.00	The Council	3c	1,038,089,804.00	1,119,316,810.00
2,846,663,060.00	Personal Management	3d	2,842,860,657.00	2,241,035,295.00
4,902,413,902.00	Finance And Supply	3e	5,998,151,211.00	4,951,278,887.00
17,124,675,246.00	Education	3f	19,575,097,165.00	20,122,620,515.00
6,244,778,433.00	Medical And Health	3g	8,439,887,721.00	7,144,208,601.00
1,235,555,570.00	Agriculture &Natural Resources	3h	1,379,440,173.00	1,378,772,133.00
2,738,539,760.00	Works And Housing	3i	2,629,798,889.00	1,940,840,905.00
2,421,765,009.00	Traditional Office Holders	3j	2,413,188,029.00	1,267,257,700.00
2,029,408,504.00	Social And Community Dev.	3k	1,936,321,100.00	1,795,169,622.00
42,854,836,455.00			48,803,943,892.00	44,708,430,344.00
	TOTAL EXPENDITURE			
7,020,060,322.00	Operating Balance		(4,563,968,255.00)	
	APPROPRIATIONS/TRANSFERS:			
7,020,060,322.00	Transfer to Capital Development Fund		(4,563,968,255.00)	

The accompanying notes form part of these statements

Adamu Idris Wurno, 13/7/21

Name , Adamu Idris Wurno, ACMA,FCAI,FCIFC
 Ag Auditor General , Local Government
 Jigawa State

STATEMENT NO.4				
STATEMENT OF CONSOLIDATED CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER ,2020				
JIGAWA STATE LOCAL GOVERNMENT COUNCILS				
ACTUAL PREVIOUS YEAR (2019)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020
#			#	#
	OPENING BALANCE			
	ADD: REVENUE			
7,020,060,322.00	Transfer from CRF		(4,563,968,255.00)	
3,296,232,380.00	AID AND GRANTS	10	6,932,355,570.00	9,162,621,375.00
10,316,292,702.00	TOTAL REVENUE AVAILABLE		2,368,387,315.00	
	LESS: CAPITAL EXPENDITURE			
10,501,018,797.00	Capital Expenditure	11	2,740,443,897.00	12,183,143,057.00
10,501,018,797.00	TOTAL CAPITAL EXPENDITURE		2,740,443,897.00	12,183,143,057.00
	INTANGIBLE ASSETS			
(184,726,095.00)	CLOSING BALANCE		(372,056,582.00)	

The accompanying notes form part of these statements

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC
 Ag. Auditor General , Local Government
 Jigawa State

SUMMARY OF CONSOLIDATED NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2020

JIGAWA STATE LOCAL GOVERNMENT COUNCIL

NOTES	DESCRIPTION	Current Year 2020 #	Previous Year 2019 #
1	Statutory Allocation	44,050,947,828.00	49,612,677,929.00
2a	Taxes	200,000.00	0.00
2b	Rate	14,710,788.00	18,165,129.00
2c	Local Licenses and Fees	74,900,697.00	143,503,778.00
2d	Commercial Undertaking	56,506,695.00	59,542,334.00
2e	Rent of LGA Properties	8,723,195.00	9,349,329.00
2f	Interest and dividend	257,800.00	0.00
2g	Miscellaneous	33,728,634.00	31,658,278.00
3a	Office Of The Chairman	1,363,900,728.00	1,240,981,910.00
3b	Planning ,Research and Statistic	1,187,208,415.00	970,221,950.00
3c	The Council	1,038,089,804.00	1,099,833,111.00
3d	Personal Management	2,842,860,657.00	2,846,663,060.00
3e	Finance And Supply	5,998,151,211.00	4,902,413,902.00
3f	Education	19,575,097,165.00	17,124,675,246.00
3g	Medical And Health	8,439,887,721.00	6,244,778,433.00
3h	Agriculture &Natural Resources	1,379,440,173.00	1,235,555,570.00
3i	Works And Housing	2,629,798,889.00	2,738,539,760.00
3j	Traditional Office Holders	2,413,188,029.00	2,421,765,009.00
3k	Social And Community Dev.	1,936,321,100.00	2,029,408,504.00
4	Capital Expenditure	2,740,443,897.00	10,501,018,797.00
5a	Proceed From Loan	(79,689,115.00)	6,700,079.00
5b	Other Non Current Liabilities	18,211,589.00	7,451,698.00
5c	Other Capital Receipt	6,932,355,570.00	3,296,232,380.00
6	CASH AND BANK BALANCES	914,587,501.00	1,348,121,609.00
7	ADVANCES	670,379,040.00	590,689,925.00
8	ACCUMULATED FUND	260,275,383.00	632,331,965.00
9	NON CURRENT LIABILITIES	1,324,691,158.00	1,306,479,569.00
10	AID AND GRANTS	6,932,355,570.00	3,296,232,380.00
11	Capital Expenditure	2,740,443,897.00	10,501,018,797.00

The accompanying notes form part of these statements

Adamu Idris Wurno 13/7/21

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC
 Ag. Auditor General , Local Government
 Jigawa State

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE 2020

NOTE 1 : STATUTORY ALLOCATIONS FOR THE YEAR 2020

S/NO.	LOCAL GOVT	STATUTORY ALLOCATION	VALUE ADDED TAX	STATUTORY ALLOCATION FROM STATE	TOTAL
1	AUYO	1,037,393,990	454,653,770	1,975,507	1,494,023,266.00
2	BABURA	1,231,780,897	532,936,658	1,975,507	1,766,693,062.00
3	BIRNIN KUDU	1,535,062,918	641,228,330	1,975,507	2,178,266,755.00
4	BIRNIWA	1,154,637,773	465,278,023	1,975,507	1,621,891,302.00
5	BUJI	967,734,145	419,030,426	1,975,507	1,388,740,078.00
6	DUTSE	1,369,135,149	572,069,873	1,975,507	1,943,180,529.00
7	GAGARAWA	987,018,061	401,566,450	1,975,507	1,390,560,018.00
8	GARKI	1,144,811,981	475,466,114	1,975,507	1,622,253,601.00
9	GUMEL	999,490,529	429,101,247	1,975,507	1,430,567,282.00
10	GURI	1,057,403,617	437,183,621	1,975,507	1,496,562,745.00
11	GWARAM	1,481,276,081	599,267,262	1,975,507	2,082,518,849.00
12	GWIWA	1,088,292,498	446,955,095	1,975,507	1,537,223,099.00
13	HADEJIA	914,565,285	427,524,274	1,975,507	1,344,065,065.00
14	JAHUN	1,266,967,323	554,531,832	1,975,507	1,823,474,662.00
15	KAFIN HAUSA	1,428,320,646	597,699,547	1,975,507	2,027,995,700.00
16	KAUGAMA	1,039,741,218	450,492,741	1,975,508	1,492,209,467.00
17	KAZAURE	1,101,785,811	484,992,761	1,975,507	1,588,754,079.00
18	KIRI-KASAMMA	1,150,282,735	515,883,127	1,975,507	1,668,141,369.00
19	KIYAWA	1,189,289,348	496,739,309	1,975,507	1,688,004,163.00
20	MAIGATARI	1,199,801,968	503,736,421	1,975,507	1,705,513,895.00
21	MALLAM MADORI	1,122,298,530	484,909,437	1,975,507	1,609,183,474.00
22	MIGA	1,027,245,238	450,974,165	1,975,507	1,480,194,910.00
23	RINGIM	1,266,677,542	516,398,498	1,975,507	1,785,051,546.00
24	RONI	929,813,551	398,917,587	1,975,507	1,330,706,645.00
25	SULE- TANKARKAR	1,173,789,837	453,468,725	1,975,507	1,629,234,069.00
26	TAURA	1,065,156,769	454,402,771	1,975,507	1,521,535,046.00
27	YANKWASHI	985,055,458	417,372,187	1,975,507	1,404,403,152.00
	TOTAL	30,914,828,896	13,082,780,250	53,338,680	44,050,947,828.00

NOE 6 : CASH AND BANK BALANCES

S/N	LOCAL GOVERNMENT	YEAR 2020	YEAR 2019
1	AUYO	40,174,186.00	49,483,752.00
2	BABURA	29,788,989.00	37,711,155.00
3	BIRNIN KUDU	50,352,814.00	91,949,769.00
4	BIRNIWA	48,513,694.00	74,615,614.00
5	BUJI	46,465,949.00	75,171,807.00
6	DUTSE	14,931,171.00	40,170,966.00
7	GAGARAWA	46,532,387.00	67,327,029.00
8	GARKI	49,210,505.00	53,684,198.00
9	GUMEL	31,327,274.00	60,316,653.00
10	GURI	37,109,683.00	74,854,246.00
11	GWARAM	20,452,214.00	48,725,959.00
12	GWIWA	26,024,758.00	64,433,222.00
13	HADEJIA	39,971,999.00	8,991,835.00
14	JAHUN	34,209,744.00	66,290,349.00
15	KAFIN HAUSA	21,700,009.00	60,794,148.00
16	KAUGAMA	36,394,872.00	33,258,816.00
17	KAZAURE	25,100,856.00	28,937,637.00
18	KIRI-KASAMMA	25,436,280.00	37,341,213.00
19	KIYAWA	45,824,623.00	52,956,457.00
20	MAIGATARI	44,332,378.00	52,101,029.00
21	MALLAM MADORI	612,199.00	18,125,228.00
22	MIGA	19,736,148.00	87,991,584.00
23	RINGIM	49,562,109.00	28,084,108.00
24	RONI	21,221,104.00	29,388,571.00
25	SULE- TANKARKAR	30,022,000.00	22,409,400.00
26	TAURA	44,567,331.00	21,802,092.00
27	YANKWASHI	35,012,225.00	61,204,772.00
	TOTAL	914,587,501.00	1,348,121,609.00

NOTE 7: ADVANCES

S/N	LOCAL GOVERNMENT	YEAR 2020	YEAR 2019
1	AUYO	12,506,610.00	9,615,207.00
2	BABURA	10,821,126.00	6,892,297.00
3	BIRNIN KUDU	16,815,607.00	13,977,534.00
4	BIRNIWA	9,238,130.00	5,383,055.00
5	BUJI	20,015,117.00	17,010,214.00
6	DUTSE	67,352,993.00	67,352,993.00
7	GAGARAWA	63,322,242.00	60,858,752.00
8	GARKI	12,485,387.00	9,938,920.00
9	GUMEL	13,915,140.00	9,370,454.00
10	GURI	51,227,704.00	47,365,817.00
11	GWARAM	27,872,951.00	24,910,614.00
12	GWIWA	17,408,361.00	14,662,831.00
13	HADEJIA	16,945,613.00	19,503,527.00
14	JAHUN	39,921,157.00	35,839,801.00
15	KAFIN HAUSA	24,787,858.00	21,175,745.00
16	KAUGAMA	16,604,998.00	12,458,286.00
17	KAZAURE	9,826,716.00	5,324,500.00
18	KIRI-KASAMMA	16,257,760.00	12,137,760.00
19	KIYAWA	48,028,206.00	46,679,237.00
20	MAIGATARI	22,531,937.00	20,531,937.00
21	MALLAM MADORI	8,901,358.00	6,393,686.00
22	MIGA	44,589,739.00	41,030,062.00
23	RINGIM	12,235,380.00	9,463,185.00
24	RONI	14,411,914.00	11,710,017.00
25	SULE- TANKARKAR	42,362,359.00	38,934,774.00
26	TAURA	9,026,870.00	4,635,384.00
27	YANKWASHI	20,965,807.00	17,533,336.00
	TOTAL	670,379,040.00	590,689,925.00

NOTE 9: NON CURRENT LIABILITIES

S/N	LOCAL GOVERNMENT	YEAR 2020	YEAR 2019
1	AUYO	26,730,430.00	26,730,430.00
2	BABURA	72,185,180.00	72,185,180.00
3	BIRNIN KUDU	155,950,896.00	156,234,596.00
4	BIRNIWA	25,340,505.00	24,117,194.00
5	BUJI	31,231,622.00	30,804,805.00
6	DUTSE	56,003,090.00	56,003,090.00
7	GAGARAWA	61,254,456.00	56,027,928.00
8	GARKI	40,434,004.00	40,434,004.00
9	GUMEL	39,761,207.00	39,761,207.00
10	GURI	53,912,071.00	53,912,071.00
11	GWARAM	120,084,276.00	110,485,027.00
12	GWIWA	14,396,007.00	14,396,007.00
13	HADEJIA	17,645,511.00	17,563,587.00
14	JAHUN	62,194,411.00	63,051,981.00
15	KAFIN HAUSA	51,976,125.00	46,307,831.00
16	KAUGAMA	21,615,057.00	21,615,057.00
17	KAZAURE	44,557,313.00	44,483,996.00
18	KIRI-KASAMMA	51,579,450.00	53,132,236.00
19	KIYAWA	78,611,984.00	79,352,503.00
20	MAIGATARI	59,791,744.00	65,757,014.00
21	MALLAM MADORI	45,538,764.00	45,576,959.00
22	MIGA	19,898,843.00	19,830,176.00
23	RINGIM	30,021,180.00	30,650,339.00
24	RONI	42,679,730.00	47,233,672.00
25	SULE- TANKARKAR	27,464,135.00	27,464,135.00
26	TAURA	32,168,381.00	32,168,381.00
27	YANKWASHI	41,664,786.00	31,200,163.00
	TOTAL	1,324,691,158.00	1,306,479,569.00

NOTE 10. AIDS AND GRANTS FOR THE YEAR 2020

S/N	LOCAL GOVT	OTHER CAPITAL RECEIPTS	AUGMENTATION	ADD AUGMENTATIONS	TOTAL
1	AUYO	126,285,159	5,000,000	6,466,000	137,751,159
2	BABURA	146,244,140	131,831,268	10,392,189	288,467,597
3	BIRNIN KUDU	177,384,097	-	17,191,321	194,575,418
4	BIRNIWA	138,323,348	-	14,095,500	152,418,848
5	BUJI	119,132,725	-	18,032,030	137,164,755
6	DUTSE	160,347,203	66,184,759	39,433,351	265,965,313
7	GAGARAWA	121,112,731	-	9,169,917	130,282,649
8	GARKI	137,314,470	100,706,331	36,718,976	274,739,777
9	GUMEL	122,393,362	281,531,631	11,997,561	415,922,554
10	GURI	128,339,679	-	9,678,332	138,018,011
11	GWARAM	171,861,449	146,258,595	12,475,000	330,595,045
12	GWIWA	131,511,243		9,637,782	141,149,025
13	HADEJIA	113,673,529	491,908,334	50,147,437	655,729,299
14	JAHUN	149,856,961	-	16,331,858	166,188,819
15	KAFIN HAUSA	166,424,167	48,275,155	3,589,000	218,288,322
16	KAUGAMA	126,526,164	129,109,977	13,197,040	268,833,181
17	KAZAURE	132,896,690	233,093,945	31,374,054	397,364,689
18	KIRI-KASAMMA	137,876,188	82,594,272	11,158,934	231,629,395
19	KIYAWA	141,881,253	-	10,064,953	151,946,206
20	MAIGATARI	142,960,653	39,452,738	-	182,413,390
21	MALLAM MADOR	135,002,866	381,109,602	10,557,782	526,670,250
22	MIGA	125,243,120	-	9,097,339	134,340,459
23	RINGIM	149,827,208	108,137,142	21,838,092	279,802,442
24	RONI	115,239,175	132,267,843	50,398,816	297,905,834
25	SULE- TANKARKA	140,289,817	230,615,007	8,533,569	379,438,393
26	TAURA	129,180,746	159,769,019	9,906,813	298,856,578
27	YANKWASHI	120,911,218	-	14,986,944	135,898,162
	TOTAL	3,708,039,361	2,767,845,620	456,470,591	6,932,355,570

COMPARATIVE STATEMENT OF CONSOLIDATED STATUTORY ALLOCATIONS BUDGETED AND ACTUAL FOR THE YEAR 2020

S/N	LOCAL GOVERNMENT	BUDGETED 2020	ACTUAL 2020	VARIANCE
1	AUYO	1,493,100,000.00	1,494,023,266.00	-923,266.00
2	BABURA	1,855,400,000.00	1,766,693,062.00	88,706,938.00
3	BIRNIN KUDU	2,078,848,120.00	2,178,266,755.00	-99,418,635.00
4	BIRNIWA	1,531,500,000.00	1,621,891,302.00	-90,391,302.00
5	BUJI	1,362,300,000.00	1,388,740,078.00	-26,440,078.00
6	DUTSE	1,829,300,000.00	1,943,180,529.00	-113,880,529.00
7	GAGARAWA	1,312,700,000.00	1,390,560,018.00	-77,860,018.00
8	GARKI	1,692,700,000.00	1,622,253,601.00	70,446,399.00
9	GUMEL	1,644,100,000.00	1,430,567,282.00	213,532,718.00
10	GURI	1,420,800,000.00	1,496,562,745.00	-75,762,745.00
11	GWARAM	1,988,471,490.00	2,082,518,849.00	-94,047,359.00
12	GWIWA	1,782,200,000.00	1,537,223,099.00	244,976,901.00
13	HADEJIA	1,577,400,000.00	1,344,065,065.00	233,334,935.00
14	JAHUN	1,748,700,000.00	1,823,474,662.00	-74,774,662.00
15	KAFIN HAUSA	2,071,200,000.00	2,027,995,700.00	43,204,300.00
16	KAUGAMA	1,612,100,000.00	1,492,209,467.00	119,890,533.00
17	KAZAURE	1,851,800,000.00	1,588,754,079.00	263,045,921.00
18	KIRI-KASAMMA	1,637,460,000.00	1,668,141,369.00	-30,681,369.00
19	KIYAWA	2,193,451,250.00	1,688,004,163.00	505,447,087.00
20	MAIGATARI	1,496,300,000.00	1,705,513,895.00	-209,213,895.00
21	MALLAM MADORI	1,696,400,000.00	1,609,183,474.00	87,216,526.00
22	MIGA	1,516,875,572.00	1,480,194,910.00	36,680,662.00
23	RINGIM	1,805,300,000.00	1,785,051,546.00	20,248,454.00
24	RONI	1,259,230,000.00	1,330,706,645.00	-71,476,645.00
25	SULE- TANKARKAR	1,722,216,000.00	1,629,234,069.00	92,981,931.00
26	TAURA	1,620,100,000.00	1,521,535,046.00	98,564,954.00
27	YANKWASHI	1,434,900,000.00	1,404,403,152.00	30,496,848.00
	TOTAL	45,234,852,432.00	44,050,947,828.00	1,183,904,604.00

The accompanying notes form part of these statements

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC
 Ag. Auditor General , Local Government
 Jigawa State

COMPARATIVE STATEMENT OF CONSOLIDATED INDEPENDENT REVENUE BUDGETED AND ACTUAL FOR THE YEAR 2020

S/N	LOCAL GOVERNMENT	BUDGETED	ACTUAL	VARIANCE	PERFORMANCE (%)
1	AUYO	9,540,000.00	2,432,123.00	7,107,877.00	25%
2	BABURA	24,085,000.00	9,472,451.00	14,612,549.00	39%
3	BIRNIN KUDU	25,815,000.00	12,867,244.00	12,947,756.00	50%
4	BIRNIWA	43,660,000.00	10,016,822.00	33,643,178.00	23%
5	BUJI	20,034,500.00	3,651,767.00	16,382,733.00	18%
6	DUTSE	20,130,000.00	4,715,000.00	15,415,000.00	23%
7	GAGARAWA	24,591,000.00	5,549,804.00	19,041,196.00	23%
8	GARKI	10,538,000.00	1,376,500.00	9,161,500.00	13%
9	GUMEL	12,270,000.00	1,597,239.00	10,672,761.00	13%
10	GURI	19,006,000.00	9,817,140.00	9,188,860.00	52%
11	GWARAM	16,917,000.00	8,396,888.00	8,520,112.00	50%
12	GWIWA	12,879,000.00	8,531,117.00	4,347,883.00	66%
13	HADEJIA	19,840,000.00	12,305,044.00	7,534,956.00	62%
14	JAHUN	19,135,000.00	11,697,388.00	7,437,612.00	61%
15	KAFIN HAUSA	14,706,000.00	5,712,371.00	8,993,629.00	39%
16	KAUGAMA	12,017,000.00	6,786,960.00	5,230,040.00	56%
17	KAZAURE	24,714,500.00	7,937,160.00	16,777,340.00	32%
18	KIRI-KASAMMA	10,605,000.00	4,255,370.00	6,349,630.00	40%
19	KIYAWA	19,205,000.00	8,370,990.00	10,834,010.00	44%
20	MAIGATARI	31,295,000.00	22,194,659.00	9,100,341.00	71%
21	MALLAM MADORI	16,775,000.00	7,277,160.00	9,497,840.00	43%
22	MIGA	19,705,000.00	2,098,450.00	17,606,550.00	11%
23	RINGIM	16,895,000.00	8,307,216.00	8,587,784.00	49%
24	RONI	9,495,000.00	1,268,000.00	8,227,000.00	13%
25	SULE-TANKARKAR	15,051,000.00	2,885,376.00	12,165,624.00	19%
26	TAURA	23,102,000.00	6,084,713.00	17,017,287.00	26%
27	YANKWASHI	21,001,000.00	3,422,857.00	17,578,143.00	16%
	TOTAL	513,007,000.00	189,027,809.00	323,979,191.00	37%

The accompanying notes form part of these statements

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC
Ag. Auditor General , Local Government

COMPARATIVE STATEMENT OF CONSOLIDATED RECURRENT EXPENDITURE BUDGETED AND ACTUAL FOR THE YEAR 2020

S/N	LOCAL GOVT	BUDGETED	ACTUAL	VARIANCE
1	AUYO	1,455,922,106.00	1,587,924,251.00	-132,002,145.00
2	BABURA	1,815,027,396.00	2,029,314,836.00	-214,287,440.00
3	BIRNIN KUDU	2,053,787,541.00	2,306,156,409.00	-252,368,868.00
4	BIRNIWA	1,460,143,941.00	1,676,508,136.00	-216,364,195.00
5	BUJI	1,314,081,654.00	1,401,805,814.00	-87,724,160.00
6	DUTSE	1,883,395,817.00	2,165,609,203.00	-282,213,386.00
7	GAGARAWA	1,294,640,163.00	1,366,349,629.00	-71,709,466.00
8	GARKI	1,762,101,624.00	1,807,509,041.00	-45,407,417.00
9	GUMEL	1,745,492,469.00	1,820,719,686.00	-75,227,217.00
10	GURI	1,210,217,244.00	1,402,458,181.00	-192,240,937.00
11	GWARAM	2,178,922,845.00	2,402,618,094.00	-223,695,249.00
12	GWIWA	1,239,838,366.00	1,398,333,704.00	-158,495,338.00
13	HADEJIA	1,757,421,841.00	1,895,328,428.00	-137,906,587.00
14	JAHUN	1,732,816,181.00	1,910,860,153.00	-178,043,972.00
15	KAFIN HAUSA	2,094,055,197.00	2,224,211,291.00	-130,156,094.00
16	KAUGAMA	1,710,776,911.00	1,703,445,126.00	7,331,785.00
17	KAZAURE	1,824,046,162.00	1,950,627,122.00	-126,580,960.00
18	KIRI-KASAMMA	1,739,998,608.00	1,822,528,929.00	-82,530,321.00
19	KIYAWA	1,590,990,968.00	1,735,650,602.00	-144,659,634.00
20	MAIGATARI	1,550,602,170.00	1,864,053,519.00	-313,451,349.00
21	MALLAM MADORI	1,902,192,919.00	2,094,149,100.00	-191,956,181.00
22	MIGA	1,328,297,386.00	1,533,273,475.00	-204,976,089.00
23	RINGIM	1,842,471,933.00	1,998,285,792.00	-155,813,859.00
24	RONI	1,385,223,894.00	1,561,189,955.00	-175,966,061.00
25	SULE- TANKARKAR	1,687,166,745.00	1,928,619,026.00	-241,452,281.00
26	TAURA	1,776,534,054.00	1,742,240,038.00	34,294,016.00
27	YANKWASHI	1,372,264,209.00	1,474,174,352.00	-101,910,143.00
	TOTAL	44,708,430,344.00	48,803,943,892.00	-4,095,513,548.00

The accompanying notes form part of these statements

Adamu Idris Wurno, 13/7/21

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC
 Ag. Auditor General , Local Government
 Jigawa State

COMPARATIVE STATEMENT OF CONSOLIDATED CAPITAL EXPENDITURE BUDGETED AND ACTUAL FOR THE YEAR 2020

S/N	LOCAL GOVT	BUDGETED	ACTUAL	VARIANCE
1	AUYO	507,058,407	52,700,460.00	454,357,947.00
2	BABURA	508,953,456	39,311,611.00	469,641,845.00
3	BIRNIN KUDU	407,885,610	118,028,190.00	289,857,420.00
4	BIRNIWA	601,978,089	131,288,992.00	470,689,097.00
5	BUJI	700,858,197	153,878,558.00	546,979,639.00
6	DUTSE	255,815,441	73,491,434.00	182,324,007.00
7	GAGARAWA	512,465,882	183,600,522.00	328,865,360.00
8	GARKI	387,778,076	92,788,063.00	294,990,013.00
9	GUMEL	365,351,729	51,812,082.00	313,539,647.00
10	GURI	543,632,324	275,822,391.00	267,809,933.00
11	GWARAM	425,022,572	53,803,345.00	371,219,227.00
12	GWIWA	867,002,449	324,232,471.00	542,769,978.00
13	HADJIA	289,488,791	88,430,654.00	201,058,137.00
14	JAHUN	404,292,818	117,642,395.00	286,650,423.00
15	KAFIN HAUSA	331,079,974	68,935,422.00	262,144,552.00
16	KAUGAMA	418,587,431	57,101,714.00	361,485,717.00
17	KAZAURE	370,545,803	42,836,688.00	327,709,115.00
18	KIRI-KASAMMA	373,535,373	87,729,352.00	285,806,021.00
19	KIYAWA	895,691,120	117,713,103.00	777,978,017.00
20	MAIGATARI	274,750,343	45,871,806.00	228,878,537.00
21	MALLAM MADORI	289,407,777	63,948,936.00	225,458,841.00
22	MIGA	577,346,786	148,124,780.00	429,222,006.00
23	RINGIM	390,099,853	49,996,057.00	340,103,796.00
24	RONI	327,115,283	69,602,152.00	257,513,131.00
25	SULE-TANKARKAR	303,315,147	71,898,627.00	231,416,520.00
26	TAURA	362,669,206	57,079,574.00	305,589,632.00
27	YANKWASHI	491,415,120	102,774,518.00	388,640,602.00
	TOTAL	12,183,143,057	2,740,443,897.00	9,442,699,160.00

The accompanying notes form part of these statements

*Adamu Idris Wurno ACMA, FCAI, FCIFC
13/7/21*

Name: Adamu Idris Wurno ACMA, FCAI, FCIFC

Ag. Auditor General , Local Government

Jigawa State

COMPARATIVE STATEMENT OF CONSOLIDATED CAPITAL RECEIPTS BUDGETED AND ACTUAL FOR THE YEAR 2020

S/N	LOCAL	BUDGETED 2020	ACTUAL 2020	VARIANCE
#	AUYO	369,500,000	137,751,159	231,748,841.00
#	BABURA	365,000,000	288,467,597	76,532,403.00
#	BIRNIN KUDU	324,187,500	194,575,418	129,612,082.00
#	BIRNIWA	392,500,000	152,418,848	240,081,152.00
#	BUJI	476,500,000	137,164,755	339,335,245.00
#	DUTSE	240,000,000	265,965,313	-25,965,313.00
#	GAGARAWA	381,050,000	130,282,649	250,767,351.00
#	GARKI	375,000,000	274,739,777	100,260,223.00
#	GUMEL	376,250,000	415,922,554	-39,672,554.00
10	GURI	214,500,000	138,018,011	76,481,989.00
11	GWARAM	500,350,000	330,595,045	169,754,955.00
12	GWIWA	277,000,000	141,149,025	135,850,975.00
13	HADEJIA	364,500,000	655,729,299	-291,229,299.00
14	JAHUN	272,500,000	166,188,819	106,311,181.00
15	KAFIN HAUSA	335,000,000	218,288,322	116,711,678.00
16	KAUGAMA	457,500,000	268,833,181	188,666,819.00
17	KAZAURE	305,000,000	397,364,689	-92,364,689.00
18	KIRI-KASAMMA	383,743,750	231,629,395	152,114,355.00
19	KIYAWA	183,000,000	151,946,206	31,053,794.00
20	MAIGATARI	180,637,500	182,413,390	-1,775,890.00
21	MALLAM MADORI	422,500,000	526,670,250	-104,170,250.00
22	MIGA	236,250,000	134,340,459	101,909,541.00
23	RINGIM	407,500,000	279,802,442	127,697,558.00
24	RONI	377,750,000	297,905,834	79,844,166.00
25	SULE- TANKARKAR	186,250,000	379,438,393	-193,188,393.00
26	TAURA	441,152,625	298,856,578	142,296,047.00
27	YANKWASHI	317,500,000	135,898,162	181,601,838.00
	TOTAL	9,162,621,375.00	6,932,355,570	2,230,265,805.00

Adamu Idris Wurno 13/7/21

Name: Adamu Idris Wurno ACMA, FCAI ,FCIFC
 Ag., Auditor General Local Government
 Jigawa State



OFFICE OF THE AUDITOR GENERAL

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

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER 2020

2.0. INTRODUCTION

In compliance with the provisions of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended), I have examined the Accounts and Financial Statements of the twenty-seven (27) Local Government Councils of the State for the year ended 31ST December, 2020 in accordance with Public Finance (Control Management Act 1958), Model Financial Memoranda and Circular Guidance.

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

2.1. GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING

The pattern and manner of rendering accounting books and records as observed in most of the

Local Government Councils were inadequate as highlighted below:

- (i) The main cashbooks and other Accounting books were not timely prepared.
- (ii) Bank Reconciliation Statements were in most cases not prepared by the Councils
- (iii) Most payment vouchers raised during the period were not having necessary documentary evidences to justify payments said to have been made.
- (iv) Some contracts/items said to have been supplied or executed could not be traced by the Audit in many cases.
- (v) Advances for the execution of works granted to some officers of the Councils were for sometimes not retired.
- (vi) Most payment vouchers presented were not checked by the Treasury checking officers and / or the Internal Auditors.
- (vii) All the Local Government Councils were not maintaining Fixed assets and Investment registers.

- (viii) Contrary to the policy of the present administration of having only one bank account by all tiers of Government (Treasury Single Account), all the Councils in the State are maintaining at least four to five different bank Accounts.

2.2 AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection Reports and Local Queries were issued to the councils on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December 2020, queries worth four Billions, Nine hundred and Thirty Six million Eight hundred and ninety one thousand, three hundred and forty nine naira Fifty Two Kobo (N4,936,891,349.52) only were raised and issued to the Local Government Councils accordingly.

The councils responded to same queries issued to them, while we were able to resolve the sum of Four Billion, Nine Hundred and Twenty Eight Million, Nine Hundred and Ninety Nine Thousand, Eight Hundred and Forty Naira, Sixty Three Kobo (N4,928,999,840.63) only, thus leaving a balance of Seven Million, Eight Hundred and Ninety One Thousand, Five Hundred and Eight Naira, Eighty Nine Kobo (N7,891,508.89)only, which is yet to be cleared. Summary of the Queries and responses is hereby given below:

JIGAWA STATE LOCAL GOVERNMENT COUNCIL
SUMMARY OF REPORTS AND QUERIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	LOCAL GOVT	NO. OF QUERIES ISSUED	AMOUNT	VERIFIED & RESOLVED		NOT RESOLVED	
				AMOUNT	%	AMOUNT	%
1.	AUYO	14	292,435,783.28	291,925,783.28	99.83	510,000.00	0.17
2.	BABURA	7	72,937,808.75	72,480,808.75	99.37	457,000.00	0.63
3.	BIRNIN KUDU	4	13,715,125.00	13,232,125.00	96.5	483,000.00	3.5
4.	BIRNIWA	26	1,137,444,653.73	1,136,965,153.73	99.5	479,500.00	0.04
5.	BUJI	8	73,076,843.86	72,595,843.86	99.96	481,000.00	0.66
6.	DUTSE	17	96,656,699.50	96,156,699.50	99.34	500,000.00	0.52
7.	GAGARAWA	6	99,745,556.46	99,545,556.46	99.48	200,000.00	0.2
8.	GARKI	10	77,186,709.98	77,086,709.98	99.8	100,000.00	0.13
9.	GUMEL	6	101,144,774.29	101,009,774.29	99.87	135,000.00	0.13
10.	GURI	12	120,159,421.51	119,759,421.51	99.87	400,000.00	0.33
11.	GWARAM	6	34,695,282.20	34,455,282.20	99.67	240,000.00	0.69
12.	GWIWA	13	510,829,959.18	510,641,201.81	99.31	188,757.37	0.04
13.	HADEJIA	13	434,930,306.00	434,780,306.00	99.96	150,000.00	0.03
14.	JAHUN	8	96,879,843.39	96,603,843.39	99.72	276,000.00	0.28
15.	KAFIN HAUSA	10	51,125,230.99	50,735,230.99	99.22	390,000.00	0.78
16.	KAUGAMA	12	37,198,971.09	36,906,971.09	99.22	292,000.00	0.78
17.	KAZAURE	9	1,043,386,937.06	1,043,277,685.54	99.99	109,251.52	0.01
18.	KIRIKASAMMA	8	84,993,670.00	84,693,670.00	99.65	300,000.00	0.35
19.	KIYAWA	11	61,811,983.00	61,511,983.00	99.51	300,000.00	0.49
20.	MAIGATARI	5	51,965,127.40	51,815,127.40	99.71	150,000.00	0.29
21.	MALAMMADORI	11	42,383,329.19	42,183,329.19	99.53	200,000.00	0.47
22.	MIGA	9	57,782,028.00	57,542,028.00	99.58	240,000.00	0.42
23.	RINGIM	5	31,666,295.73	31,336,295.73	98.96	330,000.00	1.04
24.	RONI	11	165,947,709.45	165,647,709.45	99.82	300,000.00	0.18
25.	SULE TANKARKAR	4	15,937,407.30	15,807,407.30	99.18	130,000.00	0.82
26.	TAURA	8	80,079,821.07	79,749,821.07	99.59	330,000.00	0.41
27.	YANKWASHI	9	50,774,072.11	50,554,072.11	99.57	220,000.00	0.43
	TOTAL	262	4,936,891,349.52	4,928,999,840.63	2,685.71	7,891,508.89	13.82

2.3(i). COMPUTATION OF TERMINAL BENEFITS

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authorities and Five Emirate Councils of the State. To this effect, a total sum of One thousand Seven Hundred and Ninety Six (1796) number of files were received from the Directorate of Salary and Pension Administration, treated and returned for payment accordingly, total amount payable as gratuities and death pensions tuned to Two Billion, Eight Hundred and Sixty One Million, One Hundred and Eighty Two Thousand, Nine Hundred and Seventy Eight Naira Only (2,861,182,798). Below are the details :

**SUMMARY ANALYSIS OF GRATUITIES AND DEATH BENEFIT CLAIMS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

S/NO	LOCAL GOVT.	NO. OF RETIRED STAFF	NO. OF DECEASED STAFF	TOTAL	GRATUITY	DEDUCTIONS	GRATUITY PAYABLE	DEATH PENSION	NET AMOUNT PAYABLE
					N	N	N	N	N
1	AUYO	40	6	46	87,697,652	4,143,229	83,554,423	3,084,049	86,638,472
2	BABURA	90	14	104	149,958,598	7,331,491	142,627,107	9,003,958	151,631,065
3	BIRNIN-KUDU	39	11	50	71,371,981	3,815,843	67,556,138	10,628,424	78,184,562
4	BIRNIWA	47	12	59	86,881,215	3,630,845	83,250,370	8,733,768	91,984,138
5	BUJI	27	8	35	37,602,126	3,475,386	34,126,740	5,403,630	39,530,370
6	DUTSE	102	17	119	167,305,652	5,226,125	162,079,527	20,400,004	182,479,531
7	GAGARAWA	19	4	23	34,368,665	2,740,867	31,627,798	2,995,805	34,623,603
8	GARKI	99	17	116	185,771,433	4,812,624	180,958,809	25,685,918	206,644,727
9	GUMEL	75	15	90	119,250,622	6,671,909	112,578,713	11,997,941	124,576,654
10	GURI	28	11	39	47,427,463	5,224,327	42,203,136	12,033,819	54,236,955
11	GWARAM	64	14	78	129,233,878	6,929,176	122,304,702	14,217,658	136,522,360
12	GWIWA	65	6	71	92,245,914	8,622,246	83,623,668	8,503,101	92,126,769
13	HADEJIA	46	11	57	94,759,159	2,507,763	92,251,396	13,543,583	105,794,979
14	JAHUN	72	9	81	134,052,533	9,136,388	124,916,145	13,725,169	138,641,314
15	KAFIN HAUSA	70	8	78	129,199,949	6,025,691	123,174,258	11,571,514	134,745,772
16	KAUGAMA	53	14	67	96,763,481	4,873,707	91,889,774	28,392,175	120,281,949
17	KAZAURE	58	6	64	100,219,502	3,931,288	96,288,214	10,088,815	106,377,029
18	KIRIKASAMMA	48	7	55	81,586,712	2,850,781	78,735,931	4,407,077	83,143,008
19	KIYAWA	48	5	53	99,513,088	1,407,455	98,105,633	5,416,310	103,521,943
20	MAIGATARI	50	10	60	71,996,700	8,027,232	63,969,468	7,537,307	71,506,775
21	MALLAM MADURI	47	15	62	90,473,439	2,832,336	87,641,103	20,366,835	108,007,938
22	MIGA	34	11	46	68,319,438	3,204,996	65,114,472	10,232,597	75,347,069
23	RINGIM	66	11	77	117,514,860	5,185,279	112,329,581	16,424,780	128,754,361
24	RONI	52	7	59	69,494,290	5,035,749	64,458,541	8,673,805	73,132,346
25	SULE TANKARKAR	67	14	81	118,781,396	4,980,816	113,800,580	18,500,036	132,300,616
26	TAURA	66	11	77	112,912,255	6,730,853	106,181,402	11,845,701	118,027,103
27	YANKWASHI	41	8	49	74,886,496	1,320,267	73,566,229	8,855,341	82,421,570
	TOTAL	1513	282	1796	2,669,588,497	130,674,669	2,538,913,858	322,269,120	2,861,182,978

2.3 (ii). DEDUCTIONS FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, overstay or loan as the case may be. To this effect, Audit uncovered eight hundred and eighty eight (888) number of staff retired and deceased owed their respective Local Government, the sum of one hundred and thirty two million, seven hundred and eighteen thousand, six hundred and eighty Naira only (N132,718.680)which has to be deducted and remitted back by the pension Authorities. Below are the details.

**SUMMARY OF LOAN, OVER-PAYMENT /OVER-STAY DEDUCTED
FROM RETIREES/DECEASED OFFICERS**
IN RESPECT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE PERIOD JANUARY-DECEMBER, 2020

TABLE I

S/N	LOCAL GOVT	NO OF STAFF		NO. OF STAFF		AMOUNT	
		LOANED	OVER P/S	INVOLVED	LOANED	OVER P/S	TOTAL
1.	AUYO	-	18	18	-	4,143,219	4,143,219
2.	BABURA	2	51	53	56,319	7,275,167	7,331,486
3.	BIRNIN KUDU	-	23	23	-	3,815,846	3,815,846
4.	BIRNIWA	1	21	22	4,738	3,626107	3,630,845
5.	BUJI	-	26	26	-	3,474,386	3,474,386
6.	DUTSE	-	51	51	-	4,889,799	4,889,799
7.	GAGARAWA	3	10	13	186,565	2,683,702	2,870,267
8.	GARKI	2	46	48	16,889	4,513,137	4,530,026
9.	GUMEL	1	54	55	4,006	6,461,324	6,465,330
10.	GURI	-	32	32	-	5,648,903	5,648,903
11.	GWARAM	2	40	42	19,703	6,959,465	6,979,168
12.	GWIWA	-	41	41	-	8,422,438	8,422,438
13.	HADEJIA	1	19	20	1,522	2,556,144	2,557,666
14.	JAHUN	-	54	54	-	10,578,758	10,578,758
15.	KAFIN HAUSA	-	47	47	-	6,020,823	6,020,823
16.	KAUGAMA	-	35	35	-	4,873,710	4,873,710
17.	KAZAURE	-	26	26	-	3,931,287	3,931,287
18.	KIRI KASAMMA	-	23	23	-	2,850,778	2,850,778
18.	KIYAWA	-	14	14	-	1,618,067	1,618,067
20.	MAIGATARI	2	42	44	803,489	7,611,479	8,414,968
21.	MALAMMADORI	-	21	21	-	2,629,055	2,629,055
22.	MIGA	-	19	19	-	3,204,966	3,204,966
23.	RINGIM	30	33	33	624,594	5,185,899	5,810,493
24.	RONI	-	30	30	-	5,035,758	5,035,758
25.	SULE TANKARKAR	1	51	51	10,300	4,980,816	4,991,116
26.	TAURA	3	27	27	373,059	6,342,228	6,715,287
27.	YANKWASHI	-	24	20	-	1,284,235	1,284,235
	TOTAL	21	867	888	2,101,184	130,617,496	132,718,680

2.4. LOCAL GOVERNMENT STATUTORY FUNDS

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

- (I) Local Government Service Commission - 1% Local Government staff Training funds.
- (ii) Directorate of Salaries and Pension Administration - Local Government contributions to old Pension Scheme
- (iii) Office of the Auditor General (Local Governments) 0.5% Local Government contributions
- (iv) Five (5) number Emirate Councils

- a. Hadejia Emirate Council
- b. Kazaure Emirate Council
- c. Gumel Emirate Council
- d. Ringim Emirate Council
- e. Dutse Emirate Council

2.5. INVESTMENTS

In our previous year Report, we were made to understand that, all the twenty seven (27) Local Government Councils of the State are having shares of Unity Bank PLC and Jigawa Saving and Loans Limited.

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

2.6 RECOMMENDATIONS

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

2.6. CONCLUSION

I wish to conclude by expressing my appreciation to the Chairmen and Treasurers of the twenty seven (27) Local Government Councils for the cooperation given to us in carrying out our Statutory Responsibilities. My profound gratitude also goes to this Honorable House especially the Public Accounts Committee for their immeasurable support and good working relationship.

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

ADAMU IDRIS WURNO, ACMA, FCAI, FCIFC
Ag. Auditor-General (Local Governments)
Jigawa State.



LG/AUD/ADM/079/119

OFFICE OF THE AUDITOR - GENERAL

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

119

25 Dhul - Hijjah 1442 A.H

13th July 2021

The Honorable Speaker,

Jigawa State House of Assembly

Gidan Bello Bashir

Dutse

Jigawa State.



RENDITION REPORT OF THE AUDITOR - GENERAL (LOCAL GOVERNMENTS) ON THE AUDITED ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER 2020.

Sir,

In compliance with section 125 (4) & (5) of the constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State Law No. 7 of 2007 (as amended), I wish to forward the following for your further Legislative action.

1. Fifty (50) copies of the Report of the Auditor - General on the consolidated financial Statements of the 27 Local Government Councils for the year ended 31st December, 2020.
2. Five (5) copies each of the Audited financial Statements with Management Reports of the five (5) Emirate Councils of the State for the Year ended 31st December 2020.
3. Two (2) copies of Audited Financial Statement of 0.5% Statutory Allocation to office of the Auditor General Local Government Councils for the year ended 31st December 2020.



JIGAWA STATE HOUSE OF ASSEMBLY

BELLO BASHIR HOUSE P.M.B. 7007 DUTSE

JIGAWA STATE, NIGERIA

Email: clerkdutse@yahoo.com

JHA/ADM-S/59/V.I/57

Call: 08035709474

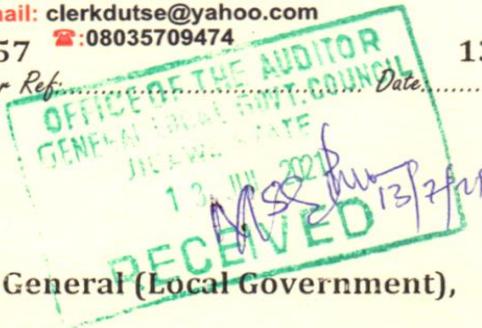
Our Ref:

Your Ref:

13th July, 2021



Auditor General,
Office of the Auditor General (Local Government),
Jigawa State.



ACKNOWLEDGEMENT LETTER

This is to acknowledge the receipt of your letter NO.LG/AUD/ADM/079/119 dated 13th July 2021 in respect of the Auditor General, Local Government on the Audited Accounts of the twenty seven (27) Local Government Councils of the State for the year ended 31st December, 2020.

Best regards.

HABIBU A. BABURA
STAFF OFFICER
For: Clerk to the House

LG/AUD/ADM/209/V. I /111



13TH JULY, 2021
2ND DHUL-HIJJAH 1442 A.H

The Permanent Secretary
Office of the Executive Governor
Jigawa State
Dutse

**FORWARDING OF RENDITION REPORT OF THE AUDITOR GENERAL – LOCAL GOVERNMENT ON
THE ACCOUNTS OF THE TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

In compliance with Section 125 (4) and (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State Law No. 7 of 2007 (as amended), I wish to write and forward as directed No.2 copies (Hard) and a Soft copy of the Audited accounts of 27 Local Government Councils for your consumption and record.

Please find attached.

Accept our highest sincere regards.


Suleiman Umar
Director Admin & Finance
For Auditor General – Local Government



Government House Dutse

JIGAWA STATE

P.M.B. 7001

DUTSE - NIGERIA

Reference: GHS/A/37/VOL.III/112

14th July, 2021
Date:
4 Zhul Hajj 1442 AH

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



RE: FORWARDING OF RE-EDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT ON THE ACCOUNT OF THE 27 LOCAL GOVERNMENT COUNCILS JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020

Your letter no. LG/AUD/ADM/209/VOL.I/III on the above subject matter dated 13th July, 2021 (3 Zhul Hajj 1442 AH) is under reference. And to acknowledged the receipt of soft and hard copy of the Audited Account in respect of the 27 Local Government Councils for our retention and record purpose, please.

2. Best regard.

Sani Ibrahim Aliyu,
Principal Executive Officer I (Admin),
For: PERMANENT SECRETARY