

# KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

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

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



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

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



**HON. TUKUR USMAN ISAH**  
The Ag. Executive Chairman  
Kazaure Local Government Council



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



# KAZAURE LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE

*In case of reply please Quote*

Reference No: LGA/ADM/FIN/TR/3/VOL.IV/4.....

30th-March-2023

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.

30/03/23

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 144 of 1990 as amended.

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

MUSA ADAMU  
Treasurer  
30/03/23

TUKUR USMAN ISAH  
Executive Chairman  
Ag. CM  
30/03/23



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Kazaure 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 Kazaure 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 Kazaure Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Kazaure 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 Kazaure 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



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

S/N	Accounting Policies:
1	<p><b>Accounting Terminologies / Definitions</b></p> <ol style="list-style-type: none"><li>1. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by the Kazaure Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.</li><li>2. <b>Cash</b>: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li><li>3. <b>Cash equivalents</b> 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.</li><li>4. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li><li>5. <b>Cash flows</b> 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.</li><li>6. <b>Cash receipts</b> are cash inflows.</li><li>7. <b>Cash payments</b> are cash outflows.</li><li>8. <b>Cash Controlled by Kazaure Local Government Council, Jigawa State Government</b>: Cash is deemed to be controlled by, Kazaure 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.</li><li>9. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics:<ol style="list-style-type: none"><li>a. Is an entity with the power to contract in its own name;</li><li>b. Has been assigned the financial and operational authority to carry on a business;</li><li>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;</li><li>d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li><li>e. Is controlled by a public sector management or the government.</li></ol></li><li>10. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li></ol>



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

2.	<b>General Purpose Financial Statements (GPFS)</b> 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 Kazaure Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Kazaure Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none"><li>1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none"><li>a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li><li>b. separately identifies payments made by third parties on behalf of the State government.</li></ol></li><li>2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li><li>3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li><li>4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li><li>5. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li><li>6. Accounting Policies and Explanatory Notes.</li></ol>
3.	<b>Basis of Preparation and Legal Provisions</b> 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.	<b>Fundamental Accounting Concepts</b> The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kazaure Local Government Council, Jigawa State: <ol style="list-style-type: none"><li>a. Cash Basis of Accounting;</li><li>b. Understandability;</li><li>c. Materiality,</li><li>d. Relevance;</li><li>e. Going Concern Concept;</li><li>f. Consistency Concept</li><li>g. Prudence</li><li>h. Completeness, etc.</li></ol>
5.	<b>Accounting Period</b> The accounting year (fiscal year) is from 1 <sup>st</sup> January to 31 <sup>st</sup> December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	<b>Reporting Currency</b> The General Purpose GPFS are prepared in Nigerian Naira.
7.	<b>Department for Consolidation</b> The Consolidation of the GPFS are based on the Cash transactions of all Department of Kazaure Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

8.	<b>Comparative Information</b> The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	<b>Budget Figures</b> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	<b>Receipts</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
11.	<b>External Assistance</b> <ol style="list-style-type: none"><li>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.</li><li>External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li></ol>
12.	<b>Other Borrowings / Grants&amp; Aid Received</b> 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.	<b>Interest Received</b> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	<b>Government Business Activities</b> 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.	<b>Payments</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>



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

16.	<b>Loans Granted:</b> 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.	<b>Loan Repayments</b> 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.	<b>Interest on Loans:</b> 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.	<b>Foreign Currency Transactions:</b> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
20.	<b>Prepayments</b> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	<b>Investments:</b> 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.	<b>Leases</b> <ol style="list-style-type: none"><li>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</li><li>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.</li></ol>
23.	<b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	<b>Advances</b> 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  
Kazaure Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1				
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022				
KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,560,000,000.00	Statutory Allocation	1	2,363,948,616.00	1,839,492,611.55
	Independent Revenue			
200,000.00	Taxes	2a	0.00	0.00
400,000.00	Rate	2b	750,000.00	1,575,000.00
12,218,000.00	Local Licenses and Fees	2c	21,851,872.47	1,505,749.00
8,400,000.00	Commercial Undertaking	2d	2,422,411.00	3,367,973.00
3,100,000.00	Rent of LGA Properties	2e	30,613,000.00	1,645,500.00
50,000.00	Interest and dividend	2f	0.00	0.00
1,150,000.00	Miscellaneous	2g	13,780,659.69	0.00
25,518,000.00	Total Independent Revenue		69,417,943.16	8,094,222.00
2,585,518,000.00	Total Receipt from Operating Activities		2,433,366,559.16	1,847,586,833.55
	PAYMENTS			
62,267,373.00	Office Of The Chairman	3a	70,677,736.00	39,305,961.00
75,382,244.00	Planning, Research and Statistics	3b	80,391,446.00	70,482,858.00
42,400,220.00	The Council	3c	56,982,048.00	32,752,841.00
100,773,875.00	Personal Management	3d	132,821,453.00	105,174,182.00
282,864,920.00	Finance And Supply	3e	338,900,800.20	229,142,100.00
882,237,312.00	Education	3f	794,929,942.00	800,538,321.00
365,024,012.00	Medical And Health	3g	343,176,198.00	361,387,444.00
39,394,332.00	Agriculture & Natural Resources	3h	34,006,731.00	37,554,449.00
97,507,934.00	Works And Housing	3i	265,686,279.00	142,691,394.00
60,000,000.00	Traditional Office Holders	3j	99,047,910.00	84,472,631.00
68,773,128.00	Social And Community Dev.	3k	80,698,558.00	72,190,247.00
2,076,625,350.00	Total Payment		2,297,319,101.20	1,975,692,428.00
	Net Cash Flow From Operating Activities		136,047,457.96	
	CASHFLOWS FROM INVESTING ACTIVITIES:			
776,810,958.00	Capital Expenditure	4	295,769,799.00	127,372,572.00
	Net Cash Flow From Investing Activities		295,769,799.00	(127,372,572.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	(623,968.00)	1,569,752.00
	Other Noncurrent liabilities	5b	22,850,245.31	(102,611.00)
202,000,000.00	Other Capital Receipt	5c	158,430,380.73	232,699,661.45
	Net Cash Flow From Financing Activities		180,656,658.04	234,166,802.45
	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		20,934,317.00	(21,311,364.00)
	Cash & Cash Equivalent as at 1st January,2022		3,789,492.00	25,100,856.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2022		24,723,809.00	3,789,492.00

The accompanying notes form part of these statements

*Musa Adamu*  
MUSA ADAMU

Treasurer

Kazaure Local Government, Jigawa State



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

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

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
<b>ASSETS</b>			
<b>LIQUID ASSETS:</b>			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	24,723,809.00	3,789,492.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
<b>TOTAL LIQUID ASSETS</b>			
<b>INVESTMENT AND OTHER CASH ASSETS:</b>			
Impress			
Advance	7	8,880,932.00	8,256,964.00
Revolving Loans			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>			
<b>TOTAL ASSETS</b>		<b>33,604,741.00</b>	<b>12,046,456.00</b>
<b>LIABILITIES:</b>			
<b>PUBLIC FUNDS</b>			
Accumulated Fund	8	(33,700,206.31)	(32,408,246.00)
Non- Current Liabilities	9	67,304,947.31	44,454,702.00
Other Public Fund		0.00	
<b>TOTAL LIABILITIES</b>		<b>33,604,741.00</b>	<b>12,046,456.00</b>

The accompanying notes form part of these statements

MUSA ADAMU

Treasurer

Kazaure Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Kazaure 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				
KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
1,839,492,611.55	STATUTORY ALLOCATIONS:	1	2,363,948,616.00	2,560,000,000.00
	<b>Independent Revenue</b>			
0.00	Taxes	2a	0.00	200,000.00
1,575,000.00	Rate	2b	750,000.00	400,000.00
1,505,749.00	Local Licenses and Fees	2c	21,851,872.47	12,218,000.00
3,367,973.00	Commercial Undertaking	2d	2,422,411.00	8,400,000.00
1,645,500.00	Rent of LGA Properties	2e	30,613,000.00	3,100,000.00
0.00	Interest and dividend	2f	0.00	50,000.00
0.00	Miscellaneous	2g	13,780,659.69	1,150,000.00
<b>8,094,222.00</b>	<b>SUB TOTAL INDEPENDENT REVENUE</b>		<b>69,417,943.16</b>	<b>25,518,000.00</b>
<b>1,847,586,833.55</b>	<b>TOTAL REVENUE</b>		<b>2,433,366,559.16</b>	<b>2,765,518,000.00</b>
	<b>LESS:EXPENDITURE</b>			
39,305,961.00	Office Of The Chairman	3a	70,677,736.00	62,267,373.00
70,482,858.00	Planning, Research and Statistics	3b	80,391,446.00	75,382,244.00
32,752,841.00	The Council	3c	56,982,048.00	42,400,220.00
105,174,182.00	Personal Management	3d	132,821,453.00	100,773,875.00
229,142,100.00	Finance And Supply	3e	338,900,800.20	282,864,920.00
800,538,321.00	Education	3f	794,929,942.00	882,237,312.00
361,387,444.00	Medical And Health	3g	343,176,198.00	365,024,012.00
37,554,449.00	Agriculture &Natural Resources	3h	34,006,731.00	39,394,332.00
142,691,394.00	Works And Housing	3i	265,686,279.00	97,507,934.00
84,472,631.00	Traditional Office Holders	3j	99,047,910.00	60,000,000.00
72,190,247.00	Social And Community Dev.	3k	80,698,558.00	68,773,128.00
<b>1,975,692,428.00</b>	<b>TOTAL EXPENDITURE</b>		<b>2,297,319,101.20</b>	<b>2,076,625,350.00</b>
	<b>Operating Balance</b>		<b>136,047,457.96</b>	
	<b>APPROPRIATIONS/TRANSFERS:</b>			
	Transfer to Capital Development Fund		<b>136,047,457.96</b>	

The accompanying notes form part of these statements

MUSA ADAMU

Treasurer

Kazaure Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Kazaure 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**  
**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
	Transfer from CRF		<b>136,047,457.96</b>	
232,699,661.45	<b>AID AND GRANTS</b>	<b>10</b>	158,430,380.73	22,000,000.00
	<b>TOTAL REVENUE AVAILABLE</b>		<b>294,477,838.69</b>	
	<b>LESS: CAPITAL EXPENDITURE</b>			
127,372,572.00	Capital Expenditure	<b>11</b>	295,769,799.00	776,810,958.00
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>295,769,799.00</b>	
	<b>INTANGIBLE ASSETS</b>		(1,291,960.31)	
(22,778,505.00)	<b>CLOSING BALANCE</b>		(1,291,960.31)	

The accompanying notes form part of these statements

**MUSA ADAMU**

Treasurer  
Kazaure Local Government, Jigawa State



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

**SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022**  
**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,363,948,616.00	1,839,492,611.55
2a	Taxes	0.00	0.00
2b	Rate	750,000.00	1,575,000.00
2c	Local Licenses and Fees	21,851,872.47	1,505,749.00
2d	Commercial Undertaking	2,422,411.00	3,367,973.00
2e	Rent of LGA Properties	30,613,000.00	1,645,500.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	13,780,659.69	0.00
3a	Office Of The Chairman	70,677,736.00	39,305,961.00
3b	Planning, Research and Statistics	80,391,446.00	70,482,858.00
3c	The Council	56,982,048.00	32,752,841.00
3d	Personal Management	132,821,453.00	105,174,182.00
3e	Finance And Supply	338,900,800.20	229,142,100.00
3f	Education	794,929,942.00	800,538,321.00
3g	Medical And Health	343,176,198.00	361,387,444.00
3h	Agriculture &Natural Resources	34,006,731.00	37,554,449.00
3i	Works And Housing	265,686,279.00	142,691,394.00
3j	Traditional Office Holders	99,047,910.00	84,472,631.00
3k	Social And Community Dev.	80,698,558.00	72,190,247.00
4	Capital Expenditure	295,769,799.00	127,372,572.00
5a	Proceed From Loan		
5b	Other Noncurrent liabilities		
5c	Other Capital Receipt	158,430,380.73	232,699,661.45
6	<b>CASH AND BANK BALANCES</b>	24,723,809.00	<b>3,789,492.00</b>
7	<b>ADVANCES</b>	8,880,932.00	<b>8,256,964.00</b>
8	<b>ACCUMULATED FUND</b>	(33,700,206.31)	<b>(32,408,246.00)</b>
9	<b>NON CURRENT LIABILITIES</b>	67,304,947.31	<b>44,454,702.00</b>
10	AID AND GRANTS	158,430,380.73	232,699,661.45
11	Capital Expenditure	295,769,799.00	127,372,572.00

The accompanying notes form part of these statements

**MUSA ADAMU**

Kazaure Local Government, Jigawa State



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

<b>DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022</b> <b>KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE</b> <b>NOTE 1 : STATUTORY ALLOCATIONS</b>					
<b>MONTHS</b>	<b>STATUTORY ALLOCATIONS</b>	<b>VAT</b>	<b>SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS</b>	<b>ECOLOGICAL / SURE-P</b>	<b>TOTAL</b>
JANUARY	107,585,155.69	69,304,503.08	1,063,807.02	0.00	177,953,465.79
FEBRUARY	53,060,840.87	64,640,178.88	23,827,102.28	0.00	141,528,122.03
MARCH	71,431,427.65	59,329,874.03	19,920,757.76	0.00	150,682,059.44
APRIL	105,201,028.19	73,337,358.17	0.00	0.00	178,538,386.36
MAY	93,980,524.68	60,341,954.35	6,579,115.16	0.00	160,901,594.19
JUNE	80,054,690.01	71,500,794.31	35,034,035.62	44,017,709.30	230,607,229.24
JULY	126,562,260.83	68,876,219.30	0.00	0.00	195,438,480.13
AUGUST	164,277,353.33	63,751,091.68	0.00	0.00	228,028,445.01
SEPTEMBER	93,722,305.12	76,899,234.87	0.00	0.00	170,621,539.99
OCTOBER	100,684,704.32	68,032,513.52	20,079,889.26	130,730,899.96	319,528,007.06
NOVEMBER	89,296,375.99	77,603,301.22	15,940,360.33	0.00	182,840,037.54
DECEMBER	139,663,548.18	74,228,278.54	13,389,422.50	0.00	227,281,249.22
<b>TOTAL</b>	<b>1,225,520,214.86</b>	<b>827,845,301.95</b>	<b>135,834,489.93</b>	<b>174,748,609.26</b>	<b>2,363,948,616.00</b>

<b>DETAILS OF NOTE 2a-2g</b>	
NOTE 2a: TAXES	
	0.00
<b>NOTE 2b: RATE</b>	
Tenement rate	750,000.00
<b>TOTAL</b>	<b>750,000.00</b>
<b>NOTE 2c: LOCAL LICENSES AND FEES</b>	
Dog license fees	40,000.00
Motor cycle license fees	54,020.00
Birth and death registration fees	480,757.00
Dispensary and maternity test fees	35,000.00
General contractor registration fees	335,348.67
Tender fees	1,082,728.80
Trade license fees	100,000.00
Felling of trees fees	46,000.00
Photostat and typing institute license fees	50,000.00
Sales of unservisable materials	19,593,018.00
Sales of store	30,000.00
<b>TOTAL</b>	<b>21,846,872.47</b>
<b>NOTE 2d: COMMERCIAL UNDERTAKING</b>	
Market	956,790.00
Motor park	638,301.00
Lock of shops	235,000.00
Cattle market	508,025.00
Slaughter house	84,295.00
<b>TOTAL</b>	<b>2,422,411.00</b>
<b>NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES</b>	
Rent on Other Local Government Building	10,000.00
Rent on Other Local Government Building	30,603,000.00
<b>TOTAL</b>	<b>30,613,000.00</b>
<b>NOTE 2g: MISCELANGEUS</b>	
Recovery of losses and overpayment	13,780,659.69
Payment in lieu of resignations notice	
<b>TOTAL</b>	<b>13,780,659.00</b>



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

<b>NOTE 3a: OFFICE OF THE CHAIRMAN</b>		
2001/1	Personnel Cost	5,578,524.00
2001/2	Traveling & Transport	5,800,000.00
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	14,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	7,990,000.00
2001/11	Entertainment & Hospitality	3,727,000.00
2001/12	Miscellaneous expenses	33,582,212.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>70,677,736.00</b>
<b>NOTE 3b: PLANNING, RESEARCH AND STATISTICS</b>		
2002/1	Personnel Cost	66,358,446.00
2002/2	Traveling & Transport	430,000.00
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	0.00
2002/8	Consultancy service & special committee	12,103,000.00
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	1,500,000.00
2002/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>80,391,446.00</b>
<b>NOTE 3c: THE COUNCILS</b>		
2003/1	Personnel Cost	22,400,000.00
2003/2	Traveling & Transport	805,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,554,400.00
2003/6	Maintenance of furniture & equipment	1,379,984.00
2003/7	Maintenance of Vehicle and capital assets	1,278,000.00
2003/8	Consultancy service & special committee	16,500,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	900,220.00
2003/11	Entertainment & Hospitality	1,705,000.00
2003/12	Miscellaneous expenses	0.00
2003/13	Provision of service material	10,459,444.00
2003/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>56,982,048.00</b>



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

<b>NOTE 3d: PERSONAL MANAGEMENT</b>		
2004/1	Personnel Cost	73,899,043.00
2004/2	Traveling & Transport	3,845,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	190,000.00
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	32,719,410.00
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	12,112,000.00
2004/11	Entertainment & Hospitality	10,056,000.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>132,821,453.00</b>
<b>NOTE 3e: FINANCE AND SUPPLY</b>		
2005/1	Personnel Cost	39,320,372.00
2005/2	Traveling & Transport	1,194,879.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	4,744,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	23,186,264.00
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	22,511,984.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	88,848,121.20
2005/13	Provision of service material	97,519,091.00
2005/14	Contribution to pension fund	61,576,089.00
	<b>TOTAL</b>	<b>338,900,800.20</b>
<b>NOTE 3f: EDUCATION</b>		
2006/1	Personnel Cost	726,300,833.00
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	8,270,000.00
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	60,359,109.00
	<b>TOTAL</b>	<b>794,929,942.00</b>



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

<b>NOTE 3g: WASH</b>		
2007/1	Personnel Cost	293,951,143.00
2007/2	Traveling & Transport	1,308,700.00
2007/3	Utility Service	0.00
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	22,417,348.00
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	7,540,000.00
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	3,398,000.00
2007/14	Contribution to pension fund	14,561,007.00
	<b>TOTAL</b>	<b>343,176,198.00</b>
<b>NOTE 3h: AGRIC AND NATURAL RESOURCES</b>		
2008/1	Personnel Cost	31,121,731.00
2008/2	Traveling & Transport	560,000.00
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	600,000.00
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	1,725,000.00
2008/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>34,006,731.00</b>
<b>NOTE 3i: WORKS AND HOUSING</b>		
2009/1	Personnel Cost	33,144,768.00
2009/2	Traveling & Transport	4,725,000.00
2009/3	Utility Service	426,869.00
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	227,389,642.00
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	0.00
2009/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>265,686,279.00</b>



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

<b>NOTE 3j: TRADITIONAL OFFICE HOLDERS</b>		
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	99,047,910.00
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
	<b>TOTAL</b>	<b>99,047,910.00</b>
<b>NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT</b>		
2011/1	Personnel Cost	40,614,891.00
2011/2	Traveling & Transport	1,600,000.00
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	23,975,001.00
2011/8	Consultancy service & special committee	9,326,667.00
2011/9	Grand contribution and subvention	23,999.00
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	5,158,000.00
2011/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>80,698,558.00</b>



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

<b>NOTE 4: CAPITAL EXPENDITURE, 2022</b>		<b>AMOUNT</b>
<b>HEAD</b>	<b>PURPOSE</b>	
4001/2	30% water subsidy to farmers	1,200,000.00
4001/3	River Embankment	1,920,000.00
4003/2	Demarcation of Grazing reserves	14,478,000.00
	<b>SUB TOTAL</b>	<b>17,598,000.00</b>
5001/1	2% contribution to Jigawa state university	54,162,943.00
5004/1	Youth & Women Empowerment	29,420,000.00
6001/2	purchase of hand pump materials	19,490,000.00
6001/6	Construction of new solar scheme project at various communities	37,320,837.00
6001/11	Drilling of new hand pump at 5 communities	24,428,000.00
6004/3	Construction of additional 5 Roof prayer Mosques	0.00
	<b>SUB TOTAL</b>	<b>164,821,780.00</b>
7001/1	Contribution to state and LGA joint project	108,190,019.00
7001/2	Payment of land compensation	1,160,000.00
7001/3	Settlement of outstanding liabilities	4,000,000.00
7001/4	Purchase of additional furniture to LGA office	0.00
7001/5	Purchase of Utility Motor vehicles	0.00
	<b>SUB TOTAL</b>	<b>113,350,019.00</b>
	<b>TOTAL</b>	<b>295,769,799.00</b>
<b>NOTE 5a : (PROCEED FROM LOAN)</b>		
Previous Year Advance		8,256,964.00
Current Year Advance		8,880,932.00
<b>MARGIN</b>		<b>(623,968.00)</b>
<b>NOTE 5b : (Other Non Current Liabilities)</b>		
Current year NCL		67,304,947.31
Previous year NCL		44,454,702.00
<b>MARGIN</b>		<b>22,850,245.31</b>
<b>NOTE 5c : (OTHER CAPITAL RECEIPTS)</b>		
<b>MONTHS</b>	<b>STATE I.G.R</b>	<b>AUGMENTATION / STABILIZATION</b>
JANUARY	164,625.55	6,101,571.88
FEBRUARY	164,625.55	22,546,483.60
MARCH	164,625.55	18,955,698.57
APRIL	164,625.55	5,500,000.00
MAY	164,625.55	14,354,772.06
JUNE	164,625.55	14,818,195.80
JULY	164,625.55	19,649,508.21
AUGUST	164,625.55	5,000,000.00
SEPTEMBER	164,625.55	27,048,097.59
OCTOBER	164,625.55	10,000,000.00
NOVEMBER	164,625.55	12,480,546.42
DECEMBER	164,625.55	0.00
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>156,454,874.13</b>
		<b>158,430,380.73</b>



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

<b>NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022</b>			
UNITY BANK PLC (MAIN A/C)		6,206,103.00	
UNITY BANK PLC (OVERHEAD A/C)		2,333,581.00	
UNITY BANK PLC (SALARY A/C)		1,737,957.00	
POLARIS BANK PLC (PROJECT A/C)		14,402,224.00	
UBA PLC (REVENUE A/C)		43,944.00	
<b>TOTAL</b>		<b>24,723,809.00</b>	
<b>NOTE 7: ADVANCES FOR THE YEAR 2022</b>			
PERSONAL ADVANCE		8,880,932.00	
OTHER ADVANCES		0.00	
<b>TOTAL</b>		<b>8,880,932.00</b>	
<b>NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022</b>			
Accumulated Fund B/F		(32,408,246.00)	
Closing Balance		(1,291,960.31)	
Accumulated Fund C/D		<b>(33,700,206.31)</b>	
<b>NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022</b>			
STATE		31,265,121.00	
FEDERAL		24,942,666.00	
OTHER DEPOSITS		11,097,160.31	
<b>TOTAL</b>		<b>67,304,947.31</b>	
<b>NOTE 10 : OTHER CAPITAL RECEIPT</b>			
MONTHS	STATE I.G.R	AUGMENTATION/STABILIZATION	TOTAL
JANUARY	164,625.55	6,101,571.88	6,266,197.43
FEBRUARY	164,625.55	22,546,483.60	22,711,109.15
MARCH	164,625.55	18,955,698.57	19,120,324.12
APRIL	164,625.55	5,500,000.00	5,664,625.55
MAY	164,625.55	14,354,772.06	14,519,397.61
JUNE	164,625.55	14,818,195.80	14,982,821.35
JULY	164,625.55	19,649,508.21	19,814,133.76
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	27,048,097.59	27,212,723.14
OCTOBER	164,625.55	10,000,000.00	10,164,625.55
NOVEMBER	164,625.55	12,480,546.42	12,645,171.97
DECEMBER	164,625.55	0.00	164,625.55
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>156,454,874.13</b>	<b>158,430,380.73</b>



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Kazaure 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 SECRETARIAT 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 Kazaure 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.

28/06/2023  
SHEHU A. KAILA, CNA, ACMA, FCIFC  
FRC/2023/PRO/ANAN/004/231669  
Auditor General (Local Governments)  
Jigawa state.



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

1. **STATUTORY ALLOCATIONS:** Kazaure Local Government Council received the sum of Two Billion, Three hundred and Sixty-Three Million, Nine Hundred and Forty-Eight Thousand, Six Hundred and Sixteen Naira only (N2,363,948,616.00) as statutory allocation from the federation accounts for the year 2022, representing 92% of the estimated amount of Two Billion, Five Hundred and Sixty Million, Naira Only (N2,560,000,000.00).
2. **CAPITAL RECEIPT:** The Sum of One Hundred and Fifty-Eight Million, Four Hundred and Thirty Thousand, Three Hundred and Eighty Naira, Seventy-Three kobo Only (N158,430,380.73) was received as capital receipt for the financial year 2022, which represents 78% only of the budgeted amount of (N202,000,000.00).
3. **INTERNAL GENERATED REVENUE:** The sum of Sixty-Nine Million, Four Hundred and Seventeen Thousand, Nine Hundred and Forty-Three Naira Sixteen Kobo Only (N69,417,943.16) was generated as internally generated revenue, which represent a mere 272% of the budgeted amount of Twenty-Five Million, Five Hundred and Eighteen Thousand Naira only (N25,518,000.00).
4. **BANK RECONCILIATION STATEMENTS:** All the accounts maintained by the Local Government Council have been properly reconciled.
5. **BUDGET PERFORMANCE:** The budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATE	ACTUAL	VARIENCE	PERCENTAGE
STATUTORY ALLOCATION	2,560,000,000.00	2,363,948,616.00	196,058,384.00	92%
CAPITAL RECEIPT	202,000,000.00	158,430,380.73	(43,569,619.27)	78%
INTERNAL GENERATED REVENUE	25,518,000.00	69,417,943.16	196,063,060.11	272 %
<b>TOTAL REVEVNUE</b>	<b>2,787,518,000.00</b>	<b>2,591,796,939.89</b>	<b>391,791,120.22</b>	<b>93%</b>
<b>EXPENDITURE</b>				
RECURRENT EXPENDITURE	2,076,625,350.00	2,297,319,101.20	(220,695,751.20)	111%
CAPITAL EXPENDITURE	776,810,958.00	295,769,799.00	481,041,159.00	38%
<b>TOTAL EXPENDITURE</b>	<b>2,853,436,308.00</b>	<b>2,593,088,900.20</b>	<b>260,347,407.80</b>	<b>91%</b>



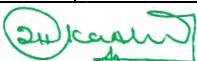
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Kazaure Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE :** From the table above, the sum of Two Billion, Five Hundred and Ninety-One Million, Seven Hundred and Ninety-Six Thousand, Nine Hundred and Thirty-Nine Naira Eighty-Nine Kobo only (N2,591,796,939.89) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 93% of the estimated amount of N2,787,518,000.00.
2. **RECURRENT EXPENDITURE :** The Sum of Two Billion, Two Hundred and Ninety-Seven Million, Three Hundred and Nineteen Thousand, One Hundred and One Naira, Twenty Kobo Only (N2,297,319,101.20) was expended on recurrent items, representing 111% of the budgeted amount of (N2,076,625,350.00).
3. **CAPITAL EXPENDITURE :** Capital projects engulf the sum of Two Hundred and Ninety-Five Million, Seven Hundred and Sixty-Nine Thousand, Seven Hundred and Ninety-Nine Naira only (N295,769,799.00) indicating 38% of the estimated amount of N776,810,958.00.
4. **RECOMMENDATIONS**
  - a. New avenues to be exploited in view of improving the Local Government Council's internal revenue.
  - b. More spending on recurrent items to be drastically reduced.
  - c. The Local Government should direct more resources on capital projects.

**QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31<sup>ST</sup> DECEMBER 2022**

Queries amounting to Eighty Million Three Hundred and Thirty Two Thousand Seven Hundred and Fifteen Naira (N80,332,715.00) was issued to the Kazaure Local Government Council upon which the sum of Seventy Two Million Four Hundred and Thirty Nine Thousand Six Hundred and Seventy Three Naira(N72,439,673.00) was verified and resolved were the sum of Seven Million Eight Hundred and Ninety Three Thousand Forty Two Naira (N7,893,042.00) remain unresolved. Below is the table for the Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	LG/AUD/KZR/LQ.1/2022	500,000.00	500,000.00	0.00
2	LG/AUD/KZR/LQ.2/2022	2,750,000.00	2,750,000.00	0.00
3	LG/AUD/KZR/LQ.3/2022	700,000.00	700,000.00	0.00
4	LG/AUD/KZR/LQ.4/2022	7,000,000.00	7,000,000.00	0.00
5	LG/AUD/KZR/LQ.5/2022	59,965,846.00	57,519,673.00	2,446,173.00
6	LG/AUD/KZR/LQ.6/2022	9,416,869.00	3,970,000.00	5,446,869.00
<b>TOTAL</b>		<b>80,332,715.00</b>	<b>72,439,673.00</b>	<b>7,893,042.00</b>



28-06-2023

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  
Kazaure Local Government Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
FOR THE YEAR ENDED 31<sup>ST</sup> 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 Kazaure 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 31<sup>st</sup> December, 2022, queries worth Eighty Million, Three Hundred and Thirty Two Thousand, Seven Hundred and Fifteen Naira (N80,332,715.00) 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 Seventy Two Million, Four Hundred and Thirty Nine Thousand Six Hundred and Seventy Three Naira (N72,439,673.00) only, thus leaving a balance of Seven Million, Eight Hundred Ninety Three Thousand Forty Two Naira (N7,893,042.00) 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 Kazaure Local Government staff and Local Education Authorities. To this effect, a sum of Sixty Seven (67) 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 Six Million, Two Hundred and Thirty Three Thousand, Five Hundred and Forty One Naira (106,233,541.00).

**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 Thirty Six (36) numbers of staff retired and deceased owed Kazaure Local Government Council, the sum of Three Million, Eight Hundred and Sixty Five Thousand , Five Hundred and Ninety Four Naira (N3,865,594.00) only which has to been deducted and remitted back by the pension administration.

*SHEHU A. KAILA*  
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  
Kazaure Local Government Council for the Year Ended 31st December, 2022



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Local Querry MG/AUD/KZ/LQ/1/22

The, Hon. Chairman  
Kazaure Local Government

*Audit Form 1*

Station:	Kazaure		
Pv. No.:	38	Date:	01/2022
Head	2007C	Sub Head:	7
Amount ₦:	500,000.00		
Payee:	S/Head Water		
Nature of Payment:	Repairs of Hand pumps		

## AUDIT QUERRY IRREGULAR PAYMENTS

The sum of Five Hundred Thousand Naira (N500,000.00) was expended for the repairs of various Non-functional Hand pumps across the Local Government Area. While the sum Two Million Seven and Fifty Thousand Naira (N2,750,000) was paid to 11 Councillors to repairs the hand pumps vide pvs No. 54 – 64 of the same month.

The payment voucher was raised in the Name of Sectional Head water not the Name of the payee and none of the payees sign for his allowance.

Therefore the concerned officers should explain or the amount involved be refunded.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

Mansur Abulkadir  
Area Auditor  
Kazaure Local Govt.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT KAZAURE ZONE, JIGAWA STATE

Local Querry N<sup>o</sup>G/AUD/KZ/LQ/5/22

The, Hon. Chairman  
Kazaure Local Government

## Audit Form I

Station: Kazaure  
Pv. No.: 54-64 Date: 01/2022  
Head 2007 Gb Head: 7  
Amount #: 2,750,000.00  
Payee: Sundry  
Nature of Payment: Hand pumps  
Repairs

## AUDIT QUERRY

### IRREGULAR PAYMENTS

The sum of Two Million Seven Hundred and Fifty Thousand Naira (N2,750,000.00) was paid to the elected councilors vide Pvs No: 54 – 64 of January 2022 to repair various Non-functional Hand pumps within their wards. However, it was observed that, some of the claims issued by the council members for the release of the funds were different from the narration of the payment vouchers, irrelevant receipts or invoice were also attached to the PV's. All the items purchased were not taken to store neither the replaced parts to authenticate the work done. Refer to attached for details.

Therefore the payees be call upon to explain for the anomalies observed or to recover the amount involved.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

Mansur Abdulkadir  
Area Auditor  
Kazaure Local Govt.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Local Querry No. LG/AUD/KZ/LQ/4/22

The, Hon. Chairman  
Kazaure Local Government

#### Audit Form I

Station: Kazaure  
Pv. No.: 50 Date: 20/4/2022  
Head 2005 Sub Head: 10  
Amount #: 700,000.00  
Payee: Aminu Maje  
Nature of Payment: Committee Allowance

## AUDIT QUERRY

### IRREGULAR PAYMENTS

The sum of Seven Hundred Thousand Naira (N700,000.00) was settled to Aminu Maje for the settlement of 1 month allowance to task force committee on Revenue it was observed that only the sum of Eight Hundred and Fifty Six Thousand Seven Hundred and Thirty (N856,730) was generated by the committee while the sum of Seven Hundred Thousand Naira (N700,000.00) was paid to them as 1 month allowance.

However, it was observed that none of the committee member sign for the collection of his allowance, the payment voucher was raised and paid up in the name of Aminu Maje not the committee members, the claim was raised on 20<sup>th</sup> April 2022 while approval was given on 19<sup>th</sup> April 2022.

Therefore, the payee should explain for the anomalies observed or the amount paid to him be refunded.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

Mansur Abdulkadir  
Area Auditor  
Kazaure Local Govt.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT KAZAURE ZONE, JIGAWA STATE

Local Querry LG/AUD/KZ/LQ/4/22

The, Hon. Chairman

Kazaure Local Government

*Audit Form I*

Station: Kazaure

Pv. No.: CC Date: cc

Head CC Sub Head: cc

Amount #: 7,000,000.00

Payee: Iliya Ado DPRS

Nature of Payment: Sundry

## AUDIT QUERRY

### IRREGULAR PAYMENTS

THe attached listed payment vouchers amounted to Seven Million Naira (N7,000,000) was paid to ILIYA ADO DPRS for the supply of mattresses, enumerator, supervisors, Local Government Team allowances and hiring of vehicles for enumeration exercise at Kazaure Local Government Council. To my surprise the expenditure was incurred without any of the following.

- No covering letter from the population commission or Ministry for Local Government to authenticate the exercise and actual No. of the Enumerator/Supervisors posted to the Local Government for the exercise.
- None of the visitors from the NPC sign for the collection of the incentive given to them.
- No amount paid to each of the Vehicle Hired and no Driver's signature.
- No SRV for the mattresses purchased and the invoice was written by the claimant.
- The payment voucher was raised in favour of 3<sup>rd</sup> party not the payees.

Therefore the officer concerned should explain or appropriate measure be taken again him.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

Mansur Abdulkadir  
Area Auditor  
Kazaure Local Govt.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT KAZAURE ZONE, JIGAWA STATE

Local Querry No. LGIAUD/KZR/LQ/5/22  
The, Hon. Chairman  
Kazaure Local Government

#### Audit Form I

Station: Kazaure  
Pv. No.: CC Date: CC  
Head CC Sub Head: CC  
Amount #: 59,965,846.00  
Payee: Sundry  
Nature of Payment: Sundry

### AUDIT QUERRY

### UNPRESENTED PAYMENT VOUCHERS

The attached listed payment vouchers amounted to Fifty Nine Million Nine Hundred and Sixty Five Thousand Eight Hundred and Forty Six Naira (**N59,965,846**) have not been presented for Audit during the last Audit Exercise, all effort were made by this office for the payment vouchers to be presented but finally failed.

Therefore the officers concerned are hereby call upon to produce the payment vouchers or appropriate action taken against them.

This is copied to Auditor General Local Government Councils and the Zonal Director Audit, Kazaure Zone for their information.

Mansur Abdulkadir  
AREA AUDITOR  
Kazaure Local Govt.

*(Signature)* A  
DCA  
Pls deal  
Hai  
DCA  
25/5/23 *(Signature)* AG 23/5/23



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Local Querry No. LGIAUD/KZ/LQ/6/22

The, Hon. Chairman  
Kazaure Local Government

Audit Form I

Station: Kazaure  
Pv. No.: CC Date: CC  
Head CC Sub Head CC  
Amount #: 9,416,869.00  
Payee: Sundry  
Nature of Payment: Sundry

## AUDIT QUERRY IRREGULAR PAYMENTS

The sum of Nine Million Four Hundred and Sixteen Thousand Eight Hundred and Sixty Nine Naira (**N9,416,869.00**) was expended without attaching proper supporting documents to support the expenditure.

Therefore, the attention of the concerned officers is hereby drawn to produce and attach the requested documents and pass same to this office for verification. Refer to attached for details.

This is copied to Auditor General Local Government Councils and the Zonal Director Audit, Kazaure Zone for their information.

Mansur Abdulkadir  
AREA AUDITOR  
Kazaure Local Govt.

*[Handwritten signatures and initials A, DCA, etc.]*  
25/5/23 [Signature] AG 23/05/2023



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



## KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

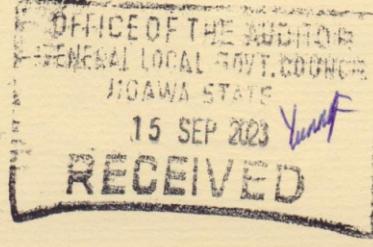
In Case of reply Please quote Reference  
KZLG/TRE/FIN/VOL.II/105

14/9/2023

No:.....

Date:.....

The Auditor General,  
Local Government Audit,  
Jigawa State.



### RESPOND TO AUDIT QUERRY

Reference to Audit Querry No. LG/AUD/KZ/LQ/1/22, amounting to Seven Hundred Thousand Naira (N700,000.00), which stated irregular payment of committee members allowance.

Therefore all necessary corrections in being done and forward to you for further action please.

Kind regards,

Tukur Isa Usman  
Hon. Chairman  
Kazaure Local Govt.

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



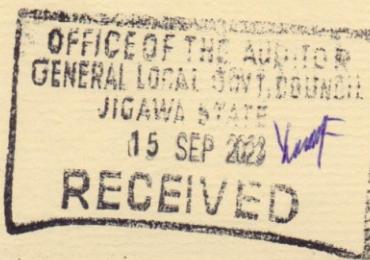
## KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In Case of reply Please quote Reference  
**KZLC/TRE/FIN/VCLG/166**

14/9/2023

No:..... Date:.....

The Auditor General,  
Local Government Audit,  
Jigawa State.



### RESPOND TO AUDIT QUERRY

Reference to Audit Querry No. LG/AUD/KZ/LQ/2/22 of January, 2022, amounting to Two Million Seven Hundred and Fifty Thousand Naira (N2,750,000.00) that paid to elect Councillors to repair various Non – functional Hand Pumps.

Therefore all necessary corrections in being done and forward to you for further action please.

Kind regards,

**Tukur Isa Usman**  
Hon. Chairman  
Kazaure Local Government

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*DCA 15/9/23*  
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*[initials] AG 15/9/23*



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



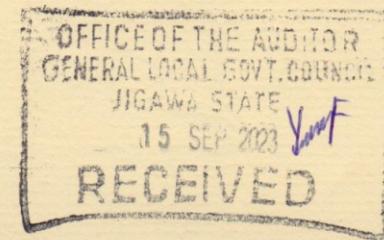
## KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In Case of reply Please quote Reference  
KZLG/TRE/FIN/VOL.II/137

14/9/2023

No:..... Date:.....

The Auditor General,  
Local Government Audit,  
Jigawa State.



### RESPOND TO AUDIT QUERRY

Reference to Audit Querry No. LG/AUD/KZ/LQ/4/22, amounting to Seven Million Naira (N7,000,000.00) for the supply of mattresses and all allowances to the team of Enumerators.

Therefore all necessary corrections in being done and forward to you for further action please.

Kind regards,

Tukur Isa Usman  
Hon. Chairman  
Kazaure Local Government

DCA  
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@KazalGAG 15/9/23



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



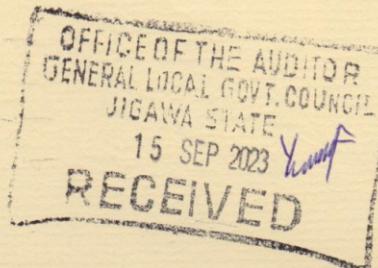
## KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In Case of reply Please quote Reference  
**KZLG/TRE/FIN/VOL.II/106**

14/9/2023

No:..... Date:.....

The Auditor General,  
Local Government Audit,  
Jigawa State.



### RESPOND TO AUDIT QUERRY

Reference to Audit Querry No. LG/AUD/KZ/LQ/8/22 of January, 2022, amounting to Five Hundred Thousand Naira (N500,000.00) for the repair of various Non - functional Hand Pumps across the Local Government.

Therefore all necessary corrections in being done, forward to you for further action please.

Kind regards,

DCA  
Deat Pls

Tukur Isa Usman  
Hon. Chairman  
Kazaure Local Government

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pls treat  
encl assn AC 15/9/23