

# GWIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

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

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

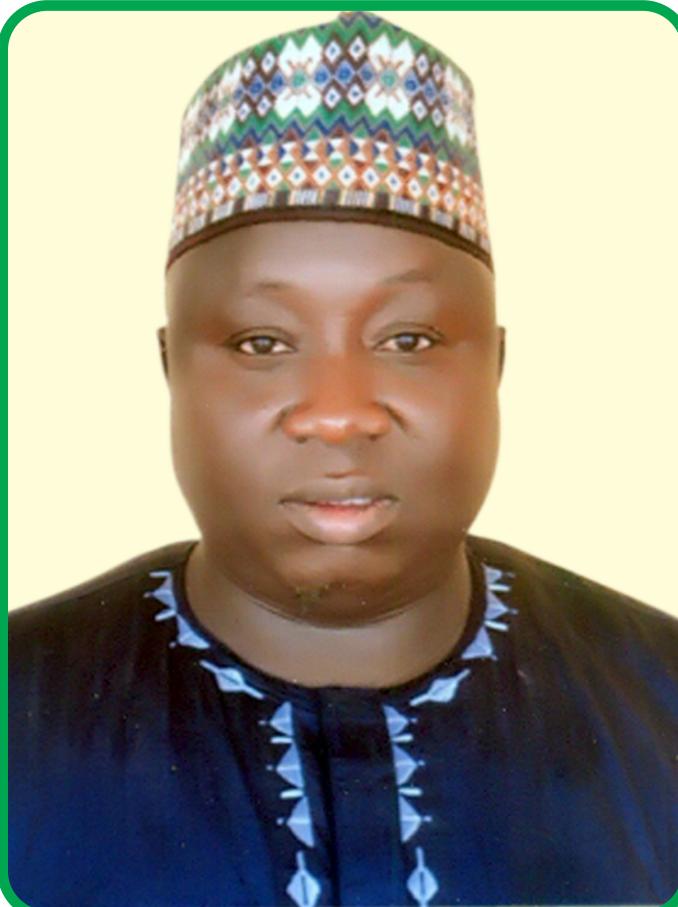


# Contents

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



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



**HON. SALEH AHMED ZAUMA**  
The Executive Chairman  
Gwiwa Local Government Council



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



# GWIWA LOCAL GOVERNMENT

JIGAWA STATE

Incase of reply, please quote

Ref No..... Date: \_\_\_\_\_

10th-Feubuary-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.

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

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

YAHAYA IBRAHIM  
Treasurer

HON. SALEH AHMED ZAUNA  
Executive Chairman



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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the



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 Gwiwa 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 Gwiwa Local Government Council, Jigawa State Government</b>: Cash is deemed to be controlled by, Gwiwa 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</b> shall 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  
Gwiwa 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 Gwiwa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Gwiwa 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 Gwiwa 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 Gwiwa Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

<b>STATEMENT NO. 1</b> <b>CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022</b> <b>GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE</b>				
<b>ANNUAL BUDGET 2022</b>	<b>DESCRIPTION</b>	<b>NOTES</b>	<b>ACTUAL 2022</b>	<b>ACTUAL YEAR 2021</b>
<b>N</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>N</b>	<b>N</b>
<b>RECEIPTS:</b>				
2,255,917,890.00	Statutory Allocation	1	2,276,076,310.25	1,772,150,956.53
<b>Independent Revenue</b>				
200,000.00	Taxes	2a	0.00	1,000.00
1,000,000.00	Rate	2b	901,730.41	160,000.00
8,853,500.00	Local Licenses and Fees	2c	22,958,304.02	8,237,245.00
1,005,000.00	Commercial Undertaking	2d	2,809,825.00	1,245,215.00
560,000.00	Rent of LGA Properties	2e	5,175,000.00	421,420.00
240,000.00	Interest and dividend	2f	0.00	0.00
760,000.00	Miscellaneous	2g	0.00	0.00
<b>12,618,500.00</b>	<b>Total Independent Revenue</b>		<b>31,844,859.43</b>	<b>10,064,880.00</b>
<b>2,268,536,390.00</b>	<b>Total Receipt from Operating Activities</b>		<b>2,307,921,169.68</b>	<b>1,782,215,836.53</b>
<b>PAYMENTS</b>				
64,765,184.00	Office Of The Chairman	3a	35,489,662.72	40,058,544.00
38,437,726.00	Planning, Research and Statistics	3b	39,453,544.82	26,196,961.00
42,200,202.00	The Council	3c	84,795,263.22	38,128,946.00
185,383,107.00	Personal Management	3d	170,714,042.27	184,657,946.00
336,366,569.00	Finance And Supply	3e	239,277,726.61	216,320,807.00
383,470,232.00	Education	3f	367,676,958.59	344,510,440.00
276,793,005.00	Medical And Health	3g	338,384,575.52	264,518,786.00
53,857,316.00	Agriculture &Natural Resources	3h	57,556,156.23	58,009,557.00
74,792,431.00	Works And Housing	3i	136,949,921.32	148,518,423.00
60,000,000.00	Traditional Office Holders	3j	104,181,452.70	87,962,052.00
76,418,362.00	Social And Community Dev.	3k	81,398,266.02	69,283,048.00
<b>1,592,484,134.00</b>	<b>Total Payment</b>		<b>1,655,877,570.02</b>	<b>1,478,165,510.00</b>
	Net Cash Flow From Operating Activities		<b>652,043,599.66</b>	<b>304,050,326.53</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>				
848,674,158.00	Capital Expenditure	4	661,816,014.10	364,158,253.00
	Net Cash Flow From Investing Activities		<b>661,816,014.10</b>	<b>(364,458,253.00)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>				
	Proceed From Loan	5a	0.00	1,603,180.00
	Other Noncurrent liabilities	5b	0.00	1,015,278.00
182,000,000.00	Other Capital Receipt	5c	13,925,506.60	33,271,288.47
	Net Cash Flow From Financing Activities		<b>13,925,506.60</b>	<b>35,889,746.47</b>
<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS</b>				
	(Increase)/Decrease in Investment		0.00	<b>0.00</b>
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	<b>Total Cash flow from other Cash Equivalent</b>		<b>0.00</b>	0.00
	<b>Net Cash for the Year</b>		4,153,092.16	<b>(24,218,180.00)</b>
	Cash & Cash Equivalent as at 1st January, 2022		1,806,577.00	26,024,757.00
	<b>CASH &amp; CASH EQUIVALENT AS AT 31ST DECEMBER , 2022</b>		<b>5,959,669.16</b>	1,806,577.00

The accompanying notes form part of these statements

*YAHAYA IBRAHIM*

Treasurer

Gwiwa Local Government, Jigawa State



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

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022**  
**GWIWA 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	5,959,669.16	1,806,577.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
<b>TOTAL LIQUID ASSETS</b>		<b>5,959,669.16</b>	<b>1,806,577.00</b>
<b>INVESTMENT AND OTHER CASH ASSETS:</b>			
Impress			
Advance	7	16,460,503.00	16,460,503.00
Revolving Loans			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>16,460,503.00</b>	<b>16,460,503.00</b>
<b>TOTAL ASSETS</b>		<b>22,420,172.16</b>	<b>18,267,080.00</b>
<b>LIABILITIES:</b>			
<b>PUBLIC FUNDS</b>			
Accumulated Fund	8	6,353,566.16	2,200,474.00
Non- Current Liabilities	9	16,066,606.00	16,066,606.00
Other Public Fund		0.00	0.00
<b>TOTAL LIABILITIES</b>		<b>22,420,172.16</b>	<b>18,267,080.00</b>

The accompanying notes form part of these statements

**YAHAYA IBRAHIM**

Treasurer

Gwiwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Gwiwa 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 GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2021
N			N	N
	<b>OPENING BALANCE</b>			
	<b>ADD: REVENUE</b>			
1,772,150,956.53	STATUTORY ALLOCATIONS:	1	2,276,076,310.25	2,255,917,890.00
	<b>Independent Revenue</b>			
1,000.00	Taxes	2a	0.00	200,000.00
160,000.00	Rate	2b	901,730.41	1,000,000.00
8,237,245.00	Local Licenses and Fees	2c	22,958,304.02	8,853,500.00
1,245,215.00	Commercial Undertaking	2d	2,809,825.00	1,005,000.00
421,420.00	Rent of LGA Properties	2e	5,175,000.00	560,000.00
0.00	Interest and dividend	2f	0.00	240,000.00
0.00	Miscellaneous	2g	0.00	760,000.00
<b>10,064,880.00</b>	<b>SUB TOTAL INDEPENDENT REVENUE</b>		<b>31,844,859.43</b>	<b>12,618,500.00</b>
<b>1,782,215,836.53</b>	<b>TOTAL REVENUE</b>		<b>2,307,921,169.68</b>	<b>2,268,536,390.00</b>
	<b>LESS:EXPENDITURE</b>			
40,058,544.00	Office Of The Chairman	3a	35,489,662.72	64,765,184.00
26,196,961.00	Planning, Research and Statistics	3b	39,453,544.82	38,437,726.00
38,128,946.00	The Council	3c	84,795,263.22	42,200,202.00
184,657,946.00	Personal Management	3d	170,714,042.27	185,383,107.00
216,320,807.00	Finance And Supply	3e	239,277,726.61	336,366,569.00
344,510,440.00	Education	3f	367,676,958.59	383,470,232.00
264,518,786.00	Medical And Health	3g	338,384,575.52	276,793,005.00
58,009,557.00	Agriculture &Natural Resources	3h	57,556,156.23	53,857,316.00
148,518,423.00	Works And Housing	3i	136,949,921.32	74,792,431.00
87,962,052.00	Traditional Office Holders	3j	104,181,452.70	60,000,000.00
69,283,048.00	Social And Community Dev.	3k	81,398,266.02	76,418,362.00
<b>1,478,165,510.00</b>	<b>TOTAL EXPENDITURE</b>		<b>1,655,877,570.02</b>	<b>1,592,484,134.00</b>
	<b>Operating Balance</b>		<b>652,043,599.66</b>	
	<b>APPROPRIATIONS/TRANSFERS:</b>			
	Transfer to Capital Development Fund		<b>652,043,599.66</b>	

The accompanying notes form part of these statements

*YAHAYA IBRAHIM*

Treasurer

Gwiwa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Gwiwa 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				
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>652,043,599.66</b>	
33,271,288.47	<b>AID AND GRANTS</b>	<b>10</b>	13,925,506.60	182,000,000.00
	<b>TOTAL REVENUE AVAILABLE</b>		<b>665,969,106.26</b>	
	<b>LESS: CAPITAL EXPENDITURE</b>			
	Capital Expenditure	<b>11</b>	661,816,014.10	848,674,158.00
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>661,816,014.10</b>	
	<b>INTANGIBLE ASSETS</b>			
(26,836,638.00)	<b>CLOSING BALANCE</b>		<b>4,153,092.16</b>	

The accompanying notes form part of these statements

*Yahaya Ibrahim*  
**YAHAYA IBRAHIM**

Treasurer

Gwiwa Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 GWIWA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,276,076,310.25	1,772,150,956.53
2a	Taxes	0.00	1,000.00
2b	Rate	901,730.41	160,000.00
2c	Local Licenses and Fees	22,958,304.02	8,237,245.00
2d	Commercial Undertaking	2,809,825.00	1,245,215.00
2e	Rent of LGA Properties	5,175,000.00	421,420.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	0.00
3a	Office Of The Chairman	35,489,662.72	40,058,544.00
3b	Planning, Research and Statistics	39,453,544.82	26,196,961.00
3c	The Council	84,795,263.22	38,128,946.00
3d	Personal Management	170,714,042.27	184,657,946.00
3e	Finance And Supply	239,277,726.61	216,320,807.00
3f	Education	367,676,958.59	344,510,440.00
3g	Medical And Health	338,384,575.52	264,518,786.00
3h	Agriculture &Natural Resources	57,556,156.23	58,009,557.00
3i	Works And Housing	136,949,921.32	148,518,423.00
3j	Traditional Office Holders	104,181,452.70	87,962,052.00
3k	Social And Community Dev.	81,398,266.02	69,283,048.00
4	Capital Expenditure	661,816,014.10	364,158,253.00
5a	Proceed From Loan	0.00	1,603,180.00
5b	Other Noncurrent liabilities	0.00	1,015,278.00
5c	Other Capital Receipt	13,925,506.60	33,271,288.47
6	<b>CASH AND BANK BALANCES</b>	5,959,669.16	<b>1,806,577.00</b>
7	<b>ADVANCES</b>	16,460,503.00	<b>16,460,503.00</b>
8	<b>ACCUMULATED FUND</b>	6,353,566.16	<b>2,200,474.00</b>
9	<b>NON CURRENT LIABILITIES</b>	16,066,606.00	<b>16,066,606.00</b>
10	AID AND GRANTS	13,925,506.60	33,271,288.47
11	Capital Expenditure	661,816,014.10	364,158,253.00

The accompanying notes form part of these statements

**YAHAYA IBRAHIM**

Treasurer

Gwiwa Local Government, Jigawa State



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

<b>DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022</b> <b>GWIWA 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</b>	<b>SURE-P AND ECOLOGICAL</b>	<b>TOTAL</b>
JANUARY	106,298,540.66	64,106,153.55	1,051,084.92		171,455,779.13
FEBRUARY	52,426,284.22	59,700,993.69	23,542,153.05		135,669,430.96
MARCH	70,577,176.45	54,735,489.10	19,682,524.65		144,995,190.20
APRIL	103,927,029.01	67,667,645.18	0.00		171,594,674.19
MAY	92,856,607.96	55,722,970.44	6,500,435.27		155,080,013.67
JUNE	79,097,312.88	65,994,462.91	32,336,037.48	38,768,872.00	216,196,685.27
JULY	125,048,697.87	63,499,847.51	0.00		188,548,545.38
AUGUST	162,312,754.12	58,836,846.16	0.00		221,149,600.28
SEPTEMBER	92,601,476.45	70,928,166.83			163,529,643.28
OCTOBER	99,480,612.05	62,764,284.12	19,648,150.36	130,730,899.96	312,623,946.49
NOVEMBER	88,228,477.18	71,687,263.03	15,749,728.95		175,665,469.16
DECEMBER	137,993,306.42	68,601,925.20	12,972,100.62		219,567,332.24
<b>TOTAL</b>	<b>1,210,848,275.27</b>	<b>764,246,047.72</b>	<b>131,482,215.30</b>	<b>169,499,771.96</b>	<b>2,276,076,310.25</b>

<b>DETAILS OF NOTE 2a-2g</b>	
NOTE 2a: TAXES	
<b>TOTAL</b>	<b>0.00</b>
<b>NOTE 2b: RATE</b>	
Tenement rate	901,730.41
<b>TOTAL</b>	<b>901,730.41</b>
<b>NOTE 2c: LOCAL LICENSES AND FEES</b>	
Birth and Death Reg	264,292.80
Tender fee	16,946,567.62
1003/96	5,747,443.60
<b>TOTAL</b>	<b>22,958,304.02</b>
<b>NOTE 2d: COMMERCIAL UNDERTAKING</b>	
Market	1,092,835.00
Motor park	294,430.00
Shorp & Shopping Centre	298,330.00
Cattle Market	1,124,230.00
<b>TOTAL</b>	<b>2,809,825.00</b>
<b>NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES</b>	
Rent on Other Local Government Building	5,175,000.00
<b>TOTAL</b>	<b>5,175,000.00</b>
<b>NOTE 2g: MISCELANGEous</b>	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
<b>TOTAL</b>	<b>31,844,859.43</b>



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

<b>NOTE 3a: OFFICE OF THE CHAIRMAN</b>		
2001/1	Personnel Cost	9,947,282.72
2001/2	Traveling & Transport	3,456,000.00
2001/3	Utility Service	
2001/4	Telephone and Postal service	
2001/5	Stationary and printing	
2001/6	Maintenance of furniture & equipment	
2001/7	Maintenance of Vehicle and capital assets	
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	
2001/10	Training staff development & welfare	4,498,100.00
2001/11	Entertainment & Hospitality	1,865,000.00
2001/12	Miscellaneous expenses	3,580,280.00
2001/13	Provision of service material	143,000.00
2001/14	Contribution to pension fund	
	<b>TOTAL</b>	<b>35,489,662.72</b>
<b>NOTE 3b: PLANNING, RESEARCH AND STATISTICS</b>		
2002/1	Personnel Cost	24,278,094.82
2002/2	Traveling & Transport	240,000.00
2002/3	Utility Service	
2002/4	Telephone and Postal service	
2002/5	Stationary and printing	1,030,000.00
2002/6	maintenance of furniture & equipment	2,200,000.00
2002/7	Maintenance of Vehicle and capital assets	
2002/8	Consultancy service & special committee	11,381,000.00
2002/9	Grand contribution and subvention	
2002/10	Training staff development & welfare	
2002/11	Entertainment & Hospitality	
2002/12	Miscellaneous expenses	
2002/13	Provision of service material	324,450.00
2002/14	Contribution to pension fund	
	<b>TOTAL</b>	<b>39,453,544.82</b>
<b>NOTE 3c: THE COUNCILS</b>		
2003/1	Personnel Cost	20,654,641.22
2003/2	Traveling & Transport	602,000.00
2003/3	Utility Service	
2003/4	Telephone and Postal service	
2003/5	Stationary and printing	
2003/6	maintenance of furniture & equipment	
2003/7	Maintenance of Vehicle and capital assets	2,450,000.00
2003/8	Consultancy service & special committee	
2003/9	Grand contribution and subvention	
2003/10	Training staff development & welfare	1,500,000.00
2003/11	Entertainment & Hospitality	4,880,000.00
2003/12	Miscellaneous expenses	54,708,622.00
2003/13	Provision of service material	
2003/14	Contribution to pension fund	
	<b>TOTAL</b>	<b>84,795,263.22</b>



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

<b>NOTE 3d: PERSONAL MANAGEMENT</b>		
2004/1	Personnel Cost	71,533,509.75
2004/2	Traveling & Transport	130,000.00
2004/3	Utility Service	
2004/4	Telephone and Postal service	
2004/5	Stationary and printing	
2004/6	maintenance of furniture & equipment	
2004/7	Maintenance of Vehicle and capital assets	
2004/8	Consultancy service & special committee	65,298,288.71
2004/9	Grand contribution and subvention	
2004/10	Training staff development & welfare	19,511,243.81
2004/11	Entertainment & Hospitality	13,956,000.00
2004/12	Miscellaneous expenses	
2004/13	Provision of service material	285,000.00
2004/14	Contribution to pension fund	0.00
	<b>TOTAL</b>	<b>170,714,042.27</b>
<b>NOTE 3e: FINANCE AND SUPPLY</b>		
2005/1	Personnel Cost	21,356,450.94
2005/2	Traveling & Transport	1,099,000.00
2005/3	Utility Service	
2005/4	Telephone and Postal service	
2005/5	Stationary and printing	5,791,609.00
2005/6	maintenance of furniture & equipment	
2005/7	Maintenance of Vehicle and capital assets	
2005/8	Consultancy service & special committee	20,946,700.26
2005/9	Grand contribution and subvention	
2005/10	Training staff development & welfare	18,287,803.87
2005/11	Entertainment & Hospitality	
2005/12	Miscellaneous expenses	84,776,952.54
2005/13	Provision of service material	
2005/14	Contribution to pension fund	87,019,210.00
	<b>TOTAL</b>	<b>239,277,726.61</b>
<b>NOTE 3f: EDUCATION</b>		
2006/1	Personnel Cost	336,186,571.93
2006/2	Traveling & Transport	
2006/3	Utility Service	
2006/4	Telephone and Postal service	
2006/5	Stationary and printing	
2006/6	maintenance of furniture & equipment	
2006/7	Maintenance of Vehicle and capital assets	
2006/8	Consultancy service & special committee	
2006/9	Grand contribution and subvention	16,894,930.24
2006/10	Training staff development & welfare	
2006/11	Entertainment & Hospitality	
2006/12	Miscellaneous expenses	
2006/13	Provision of service material	
2006/14	Contribution to pension fund	14,595,456.42
	<b>TOTAL</b>	<b>367,676,958.59</b>



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

<b>NOTE 3g: WASH</b>		
2007/1	Personnel Cost	186,671,140.14
2007/2	Traveling & Transport	15,057,300.00
2007/3	Utility Service	
2007/4	Telephone and Postal Service	
2007/5	Stationary and Printing	
2007/6	Maintenance of Furniture & Equipment	
2007/7	Maintenance of Vehicle and Capital Assets	93,247,720.69
2007/8	Consultancy Service & Special Committee	11,184,484.00
2007/9	Grand Contribution and Subvention	10,732,340.00
2007/10	Training staff Development & Welfare	
2007/11	Entertainment & Hospitality	
2007/12	Miscellaneous Expenses	4,781,584.00
2007/13	Provision of service material	7,903,590.00
2007/14	Contribution to pension fund	8,806,416.69
	<b>TOTAL</b>	<b>338,384,575.52</b>
<b>NOTE 3h: AGRIC AND NATURAL RESOURCES</b>		
2008/1	Personnel Cost	47,316,156.23
2008/2	Traveling & Transport	400,000.00
2008/3	Utility Service	
2008/4	Telephone and Postal service	
2008/5	Stationary and printing	
2008/6	maintenance of furniture & equipment	
2008/7	Maintenance of Vehicle and capital assets	285,000.00
2008/8	Consultancy service & special committee	
2008/9	Grand contribution and subvention	
2008/10	Training staff development & welfare	
2008/11	Entertainment & Hospitality	
2008/12	Miscellaneous expenses	
2008/13	Provision of service material	9,555,000.00
2008/14	Contribution to pension fund	
	<b>TOTAL</b>	<b>57,556,156.23</b>
<b>NOTE 3i: WORKS AND HOUSING</b>		
2009/1	Personnel Cost	27,368,889.33
2009/2	Traveling & Transport	16,126,800.00
2009/3	Utility Service	1,345,000.00
2009/4	Telephone and Postal service	
2009/5	Stationary and printing	
2009/6	maintenance of furniture & equipment	
2009/7	Maintenance of Vehicle and capital assets	90,771,945.99
2009/8	Consultancy service & special committee	
2009/9	Grand contribution and subvention	
2009/10	Training staff development & welfare	
2009/11	Entertainment & Hospitality	
2009/12	Miscellaneous expenses	
2009/13	Provision of service material	1,337,286.00
2009/14	Contribution to pension fund	
	<b>TOTAL</b>	<b>136,949,921.32</b>



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

<b>NOTE 3j: TRADITIONAL OFFICE HOLDERS</b>		
2010/1	Personnel Cost	
2010/2	Traveling & Transport	
2010/3	Utility Service	
2010/4	Telephone and Postal service	
2010/5	Stationary and printing	
2010/6	maintenance of furniture & equipment	
2010/7	Maintenance of Vehicle and capital assets	
2010/8	Consultancy service & special committee	
2010/9	Grand contribution and subvention	104,181,452.70
2010/10	Training staff development & welfare	
2010/11	Entertainment & Hospitality	
2010/12	Miscellaneous expenses	
2010/13	Provision of service material	
2010/14	Contribution to pension fund	
	<b>TOTAL</b>	<b>104,181,452.70</b>
<b>NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT</b>		
2011/1	Personnel Cost	36,374,825.55
2011/2	Traveling & Transport	2,295,810.81
2011/3	Utility Service	
2011/4	Telephone and Postal service	
2011/5	Stationary and printing	
2011/6	maintenance of furniture & equipment	
2011/7	Maintenance of Vehicle and capital assets	
2011/8	Consultancy service & special committee	7,706,666.66
2011/9	Grand contribution and subvention	9,169,963.00
2011/10	Training staff development & welfare	1,295,000.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	
2011/13	Provision of service material	
2011/14	Contribution to pension fund	24,556,000.00
	<b>TOTAL</b>	<b>81,398,266.02</b>



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Gwiwa 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>	
4001/1	Purchase of Grains	1,500,000.00
4001/2	Purchase of irrigation pump to farmers	995,000.00
4001/3	Drilling Tube wells	980,000.00
4002/1	Construction of Slaughter House	1,483,000.00
4003/1	Development of grazing reserve	500,000.00
4003/2	Purchase of seedling and Baskets	1,150,000.00
4003/4	Demarcation of grazing reserve and cattle route	1,769,500.00
4006/2	Maintenance of electricity Equipment across the L.G.A	11,919,161.70
4007/4	Construction of Market stall at Unguwa Maraganta Ganji tinkisa	1,626,527.56
40008/1	Rehabilitation of feeder road within Eleven Wards	5,944,000.00
4008/4	Consultancy of Tares road from Gwiwa to kwanar Badori 14.5 KM PHASE 1&2	228,459,326.18
4008/5	Consultancy services for const. of tares road from Gwiwa to Kwanar Badori	18,950,000.00
	<b>SUB TOTAL</b>	<b>275,276,515.44</b>
5001/1	2% contribution to Jigawa state university	32,880,884.48
5001/3	Construction of Islamiyya Schools	3,935,221.00
5001/9	Contribution for the construction of Saleh Ahmed Zauma Model Boarding Primary/Junior Sec. Sch At Gwiwa	13,262,362.00
5004/3	Sport Development Athletics and others	2,000,000.00
5004/4	construction of 5 daily prayers Mosque at 11 wards	3,306,818.00
5004/5	construction of toilet, fencing and interlock at Friday prayer Mosque at kaba Danga and others	2,264,291.93
5004/6	social protection program ( intervention program)	1,295,000.00
5004/9	wall fencing of Jumaat Mosque in 11 wards	2,397,786.80
	<b>SUB TOTAL</b>	<b>61,342,364.21</b>
6001/3	purchase of hand pump materials	53,501,494.01
6001/9	Construction of new solar scheme project at various communities	1,748,884.00
6001/10	Drilling of new hand pump at 5 communities	4,201,692.73
6001/11	Construction of additional 5 Roof prayer Mosques	26,521,084.45
6001/13	control erosion at Gwiwa L.G.	26,733,340.00
6004/1	Youth Economic Empowerment	16,475,000.00
6004/2	contribution to community development project	15,143,254.43
6004/3	Women Empowerment programme	4,980,000.00
	<b>SUB TOTAL</b>	<b>149,304,749.62</b>
7001/1	Contribution to state and LGA joint project	128,190,019.00
7001/2	Payment of land compensation	13,155,402.00
7001/3	Settlement of outstanding liabilities	7,058,401.00
7001/4	Purchase of additional furniture to LGA office	50,000.00
7002/1	contribution for wall fencing at SAZ Model primary And Jun.	12,892,185.00
7002/2	Furnishing of PHC office complex	949,560.00
7002/3	Renovation of L.G Secretariat complex	2,817,479.00
7002/4	Renovation of CHM duplex house	6,900,857.83
7002/8	purchase of additional furniture to LGA office and staff quarters	3,878,481.00
	<b>SUB TOTAL</b>	<b>175,892,384.83</b>
	<b>GRAND TOTAL</b>	<b>661,816,014.10</b>

**NOTE 5a : (PROCEED FROM LOAN)**

Previous Year Advance	16,460,503.00
Current Year Advance	16,460,503.00
<b>MARGINS</b>	<b>0.00</b>

**NOTE 5b : (Other Non Current Liabilities)**

Current year NCL	16,066,606.00
Previous year NCL	16,066,606.00
<b>MARGINS</b>	<b>0.00</b>



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

NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE I.G.R.	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	1,000,000.00	1,164,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	0.00	164,625.55
OCTOBER	164,625.55	950,000.00	1,114,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>11,950,000.00</b>	<b>13,925,506.60</b>

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			1,160,545.77
UNITY BANK PLC (OVERHEAD A/C)			225,532.73
UNITY BANK PLC (SALARY A/C)			1,505,616.78
POLARIS BANK PLC (PROJECT A/C)			1,096,401.15
UBA PLC (REVENUE A/C)			171,695.70
LOAN A/C			1,799,877.03
<b>TOTAL</b>			<b>5,959,669.16</b>

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			0.00
OTHER ADVANCES			0.00
<b>TOTAL</b>			<b>16,460,503.00</b>

NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			2,200,474.00
Closing Balance			4,153,092.16
Accumulated Fund C/D			<b>6,353,566.16</b>

NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			0.00
<b>TOTAL</b>			<b>16,066,606.00</b>

NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I.G.R.	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	1,000,000.00	1,164,625.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55		164,625.55
OCTOBER	164,625.55	950,000.00	1,114,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55		164,625.55
<b>TOTAL</b>	<b>1,975,506.60</b>	<b>11,950,000.00</b>	<b>13,925,506.60</b>



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



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

We have examined the financial statements which have been prepared by the Management of Gwiwa 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.

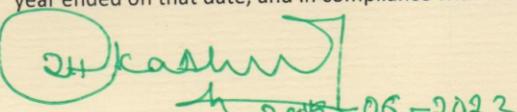
We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation required for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

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

  
06 - 2023



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

1. **STATUTORY ALLOCATIONS :** Gwiwa Local Government council received the sum Two Billion, Two Hundred and Seventy-Six Million, Seventy-Six Thousand, Three Hundred and Ten Naira Twenty-Five Kobo Only (2,276,076,310.25) as statutory allocation from the federation accounts for the year 2022, representing 101% of the estimated amount of Two Billion, Two Hundred and Fifty-Five Million, Nine Hundred and Seventeen Thousand, Eight Hundred and Ninety Naira Only (2,255,917,890.00).
2. **CAPITAL RECEIPT :** Thirteen Million, Nine Hundred and Twenty-Five Thousand Five Hundred and Six Naira Sixty Kobo only (N13,925,506.60) was received as capital receipt for the financial year 2022, which represents 8% only of the budgeted amount of (N182,000,000.00).
3. **INTERNALY GENERATED REVENUE :** Thirty-One Million, Eight Hundred and Forty-Four Thousand, Eight Hundred and Fifty-Nine Naira Forty-Three Kobo Only (N31,844,859.43) was generated as internally generated revenue, which represent a mere 252% of the budgeted amount of Twenty Million, Seven Hundred and Twenty Thousand Naira Only (N12,618,500.00).
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	2,255,917,890.00	2,276,076,310.25	(20,158,420.25)	101%
CAPITAL RECEIPT	182,000,000.00	13,925,506.60	168,074,493.40	8%
INTERNALY GENERATED REVENUE	12,618,500.00	31,844,859.43	(19,226,359.43)	252%
<b>TOTAL REVEVNUE</b>	<b>2,450,536,390.00</b>	<b>2,321,846,676.28</b>	<b>128,689,713.72</b>	<b>95%</b>
EXPENDITURE				
RECURRENT EXPENDITURE	1,592,484,134.00	1,655,877,570.02	(63,393,436.02)	104%
CAPITAL EXPENDITURE	848,674,158.00	661,816,014.10	186,858,143.90	78%
<b>TOTAL EXPENDITURE</b>	<b>2,441,158,292.00</b>	<b>2,317,693,584.12</b>	<b>123,464,707.88</b>	<b>95%</b>



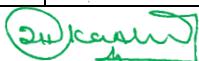
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Gwiwa Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE:** From the table above, the sum of Two Billion, Three Hundred and Twenty-One Million, Eight Hundred and Forty-Six Thousand, Six Hundred and Seventy-Six Naira Twenty-Eight Kobo Only (N2,321,846,676.28) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represent 95% of the estimated amount of N2,450,536,390.00
2. **RECURRENT EXPENDITURE:** One Billion, Six Hundred and Fifty-Five Million, Eight Hundred and Seventy-Seven Thousand, Five Hundred and Seventy Naira Two Kobo Only (N1,655,877,570.02) was expended on recurrent items, representing 104% of the budgeted amount of N1,592,484,134.00.
3. **CAPITAL EXPENDITURE:** Capital projects engulf the sum of Six Hundred and Sixty-One Million, Eight Hundred and Sixteen Thousand, One Hundred and Fifty-Eight Ten Kobo Naira Only (N661,816,014.10) indicating 78% of the estimated amount of N848,674,158.00.
4. **RECOMMENDATIONS**
  - a. New avenues be exploited in view of improving the Local Government council's internal revenue.
  - b. More spending on recurrent items 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 One Hundred and Thirty Million One Hundred and Fifty Seven Thousand Six Hundred and Five Naira (N130,157,605.00) was issued to Gwiwa Local Government Council for the year 2022 upon which the sum of One Hundred and Twenty Nine Million Five Hundredand Sixty Three Thousand Six Hundred and Five Naira (N129,563,605.00) was verified and resolved were Five Hundred and Ninety Four Thousand Naira (N594,000.00) are un resolved. Below is the table for the Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	LG/AUD/KZO/GWW/LQ.2/2022	11,863,872.00	11,269,872.00	594,000.00
2	LG/AUD/KZO/GWW/LQ.3/2022	74,076,066.00	74,076,066.00	0.00
3	LG/AUD/KZO/GWW/LQ.3/2022	20,113,874.00	20,113,874.00	0.00
4	LG/AUD/KZO/GWW/LQ.4/2022	24,103,793.00	24,103,793.00	0.00
f	<b>TOTAL</b>	<b>130,157,605.00</b>	<b>129,563,605.00</b>	<b>594,000.00</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  
Gwiwa Local Government Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
GWIWA 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 Gwiwa 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 One Hundred and Thirty Million, One Hundred and Fifty Seven Thousand Six Hundred and Five Naira (N130,157,605.00) only were raised and issued to the Local Government.

The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of One Hundred and Twenty Nine Million, Five Hundred and Sixty Three Thousand Six Hundred and Five Naira (N129,563,605.00) only, thus leaving a balance of Five Hundred and Ninety Four Thousand Naira (N594,000.00) 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 Gwiwa Local Government staff and Local Education Authorities. To this effect, a sum of Fifty Three (53) 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 Seventy One Million, Nine Hundred and Twenty Five Thousand, Three Hundred and Eighteen Naira (N71,925,318.00).

**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 Five (35) numbers of staff retired and deceased owed Gwiwa Local Government Council, the sum of Four Million, Six Hundred and Thirty Four Thousand , Four Hundred and Seventy Naira (N4,634,470.00) only which has to been deducted and remitted back by the pension administration.

28th - 06 - 2023

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

Auditor-General (Local Governments)  
Jigawa State.



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



# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. AUD/KZO/GWW/Q4/22  
Hon. Chairman  
The,  
Gwiwa Local Government

*Audit Form 1*  
Station: Gwiwa  
Pv. No.: Various Date: Various  
Head Various Sub Head Various  
Amount N: 24,103,792.60  
Payee: Sundry persons  
Nature of Payment: Outstanding  
payment  
Date: \_\_\_\_\_

## AUDIT QUERRY

### OUTSTANDING PAYMENT VOUCHERS OCTOBER – DECEMBER 2022

During our audit routine work, we observed that payment vouchers amounting to Twenty Four Million One Hundred & Three Thousand seven Hundred and Ninety Two Naira Sixty Kobo (**N24,103,792.60**) were paid without raising payment vouchers for the expenditure.

The action contradict chapter 14:3 of the financial Memoranda and Chapter (6) of financial regulation. Refer attached schedule for details.

Therefore the concerned officers should be ask to produce the said payment vouchers or appropriate measures be taken against them.

Copied to Auditor General Local Government and Zonal Director Kazaure Zone for their necessary action.

*DCA*  
pls deal.  
2nd reason  
AG 23/05/23  
A  
you are dealing  
with him  
DCA Farouk Umar Muhs.  
25/5/22  
Farouk Umar Muhs.  
AREA AUDITOR  
Gwiwa Local Govt.



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



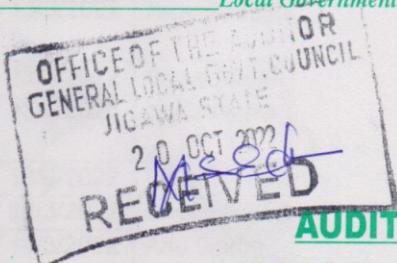
# OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

KAZAURE ZONE, JIGAWA STATE

Local Query No. LG/AUD/KZO/GWW/LQ2/22

The, Hon. Chairman

Gwiwa Local Government



## AUDIT QUERRY

### IRREGULAR PAYMENTS

Payment vouchers amounting to Eleven Million, Eight Hundred and Sixty – Three Thousand Eight Hundred & Seventy – Two Naira were paid to the attached payees.

During audit examination of the payment vouchers, it was observed that, the vouchers were not supported by the necessary supporting documents such as cash invoice, SRV, LPO and bill of quantity etc.

Therefore the concerned officers should rectify the anomalies and forward the same to this office for re-examination.

ADCA

Treat accordingly

Han  
As. # 24/10/22

Farouk Umar Muhammad  
Area Auditor

Gwiwa Local Government



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



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

Local Querry No. AUD/KZO/GWW/Q3/22  
Hon. Chairman  
The, \_\_\_\_\_  
Gwiwa Local Government

*Audit Form 1*  
Station: Gwiwa  
Pv. No.: Various Date: Various  
Head Various Sub Head: Various  
Amount N: 74,076,066.00  
Payee: Sundry persons  
Nature of Payment: Irregular payment  
Date: \_\_\_\_\_

### AUDIT QUERRY

#### IRREGULAR PAYMENT VOUCHERS JULY – DEC. 2022

Examination of paid payment vouchers of Gwiwa Local Government Councils, for the period of July – December 2022, revealed with dismay that payment vouchers worth Seventy Four Million Seventy Six Thousand Sixty Six Naira (**N74,076,066.00**) only were made without proper documentation, such as receipt, SRV B.Q and others.

In view of the above, may this office know the effort the authority concern is making to correct the anomalies.

Copied to the Auditor General Local Government and Zonal Director Kazaure Zone for their necessary action.

*A  
DCA  
you are dealt with  
25/5/23*  
*Farouk Umar Muhd.  
AREA AUDITOR  
Gwiwa Local Govt.*  
*DCA  
pls deal*  
*(Signature) AG 23/05/2023*

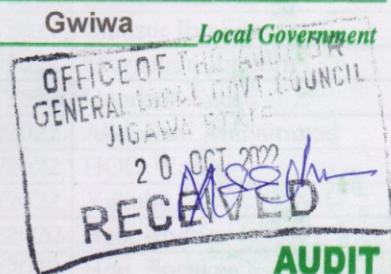


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Gwiwa Local Government Council for the Year Ended 31st December, 2022



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

Local Querry No. LG/AUD/KZO/GW/LQ/22  
The, Hon. Chairman



## Audit Form 1

Station: Gwiwa  
Pv. No.: Various Date: Various  
Head Various Sub Head: Various  
Amount #: 20,113,874.00  
Payee: Various  
Nature of Payment: payment without internal audit checking

## AUDIT QUERRY

### PAYMENT WITHOUT INTERNAL AUDITOR CHECKING

Payment vouchers worth Twenty Million, One Hundred and Thirteen Thousand, Eight Hundred and Seventy Four Naira (**N20,113,874.00**) were paid for various purposes without internal Auditor's checking and certification for the period stated.

This action contradicts the provision of Financial Memoranda FM Chapter 14.1 refer details attached.

Therefore, the Treasurer should pass the affected payment vouchers to the Internal Auditor for certification, and this office be inform for further verification.

The same is copied to the Auditor General Local Government and the Zonal Director.

DDCA  
Treat accordingly  
Farouk Umar Muhd.  
24/10/22

Farouk Umar Muhd.  
AREA AUDITOR  
Gwiwa Local Govt.



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

GWIWA LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE

In case of reply please quote  
GWW/TRE/PBO/2/R.3/P29

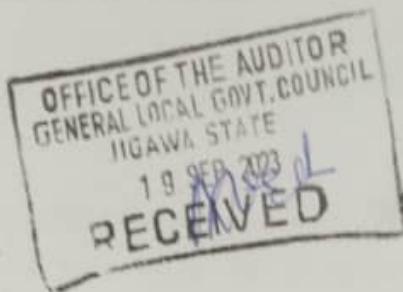
Ref No: .....

18<sup>th</sup> /09/2023

Date: \_\_\_\_\_

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

Re Adult Query



**RE: AUDIT QUERRY RESPONSE FOR THE LOCAL AUDIT  
QUERY FOR THE YEAR 2022**

- With Reference NO L.G /AUD/GWW/LG/22, With regard to payment without Internal Audit checking for the tune of Twenty Million One Hundred and Thirteen Thousand, Eight Hundred Seventy-Four Naira (**N20,113,874.00**) only.

**Response:** - As per above, now the PVS is duly property checked by the internal Auditor ready to forward to your good office for further examination pls.

- Reference to the letter is AUD/K20/GWW/Q/1/22 with regard to irregular payment vouchers January- may 2022 to the tune of Eleven Million Eight Hundred and Sixty-Three Thousand Eight Hundred and Seventy-Two Naira Fourty Kobo (**N11,863,872.40**) only.

**Response:** - PVS is attached with the necessary attachment is ready for your further examination please.



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

3. References to letter and AUD/K20/GWW/Q3/22 with regard to irregular payment vouchers July date 2022 to the tune of Seventy-Four Million Seventy-Six Thousand Sixty-Six Naira. *(₦74,076,066 = ₦0)*

**Response:** - Document is now properly documented with relevant attachment.

4. References to the letter on AUD/K20/GWW/04/22 for the subject on standing payment vouchers October, to December 2022 to the tune of Twenty-Four Million One Hundred and Three Thousand Seven Hundred and Ninety-Two Naira Sixty Kobo (₦24,103,792.60) only.

**Response:** - During the exercise Payment vouchers, is with another inspection bodies for verification, and is now ready for yours further examination please.

In conclusion we shall remain law abiding and adhere with financial rules and avoid further occurrences, please.

Best regards.

Saleh Ahmed Zauma  
Hon. Chairman