

KAFIN HAUSA

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

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



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



HON. MOHAMMED SAMINU YAHAYA
The Executive Chairman
Kafin Hausa Local Government Council



KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

*In case of reply, please quote
Ref. No.....*

28-February-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.

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28/02/23

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 of 1990) as amended.

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

.....
28/02/23

USMAN UMAR
Treasurer

.....
28/02/23

HON. MOHAMMED SAMINU YAHAYA
Executive Chairman



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
FRCON	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

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

The standardised COA and the GPFS is hereby adopted by Kafin Hausa 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 Kafin Hausa Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Kafin Hausa 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 Kafin Hausa 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
Kafin Hausa Local Government Council for the Year Ended 31st December, 2022

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Kafin Hausa Local Government Council, Jigawa State Government in preparing and presenting Financial Statements. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. Cash receipts are cash inflows. Cash payments are cash outflows. Cash Controlled by Kafin Hausa Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Kafin Hausa 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. Government Business Enterprise means a department or agency that has all the following characteristics: - Is an entity with the power to contract in its own name; - Has been assigned the financial and operational authority to carry on a Business; - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and - Is controlled by a public sector management or the government. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Kafin Hausa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Kafin Hausa Local Government Council, Jigawa State the GPFS Accounting Policy include the following: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. separately identifies payments made by third parties on behalf of the State government. 2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); 3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); 4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); 5. Notes to the Accounts: Additional disclosures to explain the GPFS; and 6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kafin Hausa Local Government Council, Jigawa State: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence h. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Kafin Hausa Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts a. 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. b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance a. 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. b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants & Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments a. 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. b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



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

16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: a. 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. b. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases a. 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 b. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N			N	N
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
2,733,459,044.00	Statutory Allocation	1	2,950,779,445.71	2,349,450,122.27
	Independent Revenue			
150,000.00	Taxes	2a	0.00	0.00
1,200,000.00	Rate	2b	0.00	210,000.00
12,163,000.00	Local Licenses and Fees	2c	4,236,485.00	5,565,830.00
5,100,000.00	Commercial Undertaking	2d	3,258,320.00	2,953,550.00
550,000.00	Rent of LGA Properties	2e	0.00	0.00
650,000.00	Interest and dividend	2f	0.00	0.00
800,000.00	Miscellaneous	2g	400,000.00	173,662.00
20,613,000.00	Total Independent Revenue		7,894,805.00	8,903,042.00
2,754,072,044.00	Total Receipt from Operating Activities		2,958,674,250.71	2,358,353,164.27
	PAYMENTS			
54,673,744.00	Office Of The Chairman	3a	54,322,944.06	33,536,693.00
52,195,762.00	Planning, Research and Statistics	3b	40,233,245.00	53,340,054.00
41,342,192.00	The Council	3c	56,664,052.20	35,040,345.00
67,743,202.00	Personal Management	3d	166,459,242.99	112,667,151.00
300,756,883.00	Finance And Supply	3e	326,521,210.42	251,283,994.00
1,160,733,677.00	Education	3f	1,135,183,560.00	1,171,975,126.00
339,750,440.00	Medical And Health	3g	369,213,563.00	310,371,927.00
47,170,256.00	Agriculture & Natural Resources	3h	71,613,015.98	80,729,380.00
70,859,852.00	Works And Housing	3i	191,830,095.00	93,422,041.00
70,000,000.00	Traditional Office Holders	3j	136,527,746.25	128,084,451.00
67,864,474.00	Social And Community Dev.	3k	79,805,062.00	88,107,048.00
2,273,090,482.00	Total Payment		2,628,373,736.90	2,358,558,210.00
	Net Cash Flow From Operating Activities		330,300,513.81	(205,045.73)
	CASHFLOWS FROM INVESTING ACTIVITIES:			
697,325,501.00	Capital Expenditure	4	326,582,729.00	197,108,149.00
	Net Cash Flow From Investing Activities		326,582,729.00	(197,108,949.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	(3,101,864.00)	6,731,296.27
	Other Noncurrent liabilities	5b	6,978,560.00	(3,785,085.00)
192,000,000.00	Other Capital Receipt	5c	11,975,506.60	191,073,945.73
	Net Cash Flow From Financing Activities		15,852,202.60	194,020,157.00
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		19,569,987.41	(3,293,038.00)
	Cash & Cash Equivalent as at 1st January, 2020		18,406,971.00	21,700,009.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2020		37,976,958.41	18,406,971.00

The accompanying notes form part of these statements

28/02/23
USMAN UMAR

Treasurer

Kafin Hausa Local Government, Jigawa State



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

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	37,976,958.41	18,406,971.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS			
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	21,158,426.00	18,056,562.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		59,135,384.41	36,463,533.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	3,965,784.41	(11,727,507.00)
Non- Current Liabilities	9	55,169,600.00	48,191,040.00
Other Public Fund		0.00	
TOTAL LIABILITIES		59,135,384.41	36,463,533.00

The accompanying notes form part of these statements

28/02/23
USMAN UMAR
Treasurer

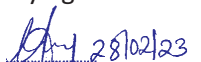
Kafin Hausa Local Government, Jigawa State



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

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND F OR THE YEAR ENDED 31ST DECEMBER, 2022				
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
2,349,450,122.27	STATUTORY ALLOCATIONS:	1	2,950,779,445.71	2,733,459,044.00
	Independent Revenue			
0.00	Taxes	2a	0.00	150,000.00
210,000.00	Rate	2b	0.00	1,200,000.00
5,565,830.00	Local Licenses and Fees	2c	4,236,485.00	12,163,000.00
2,953,550.00	Commercial Undertaking	2d	3,258,320.00	5,100,000.00
0.00	Rent of LGA Properties	2e	0.00	550,000.00
0.00	Interest and dividend	2f	400,000.00	650,000.00
173,662.00	Miscellaneous	2g	0.00	800,000.00
8,903,042.00	SUB TOTAL INDEPENDENT REVENUE		7,894,805.00	20,613,000.00
2,358,353,164.27	TOTAL REVENUE		2,958,674,250.71	2,754,072,044.00
	LESS:EXPENDITURE			
33,536,693.00	Office Of The Chairman	3a	54,322,944.06	54,673,744.00
53,340,054.00	Planning, Research and Statistics	3b	40,233,245.00	52,195,762.00
35,040,345.00	The Council	3c	56,664,052.20	41,342,192.00
112,667,151.00	Personal Management	3d	166,459,242.99	67,743,202.00
251,283,994.00	Finance And Supply	3e	326,521,210.42	300,756,883.00
1,171,975,126.00	Education	3f	1,135,183,560.00	1,160,733,677.00
310,371,927.00	Medical And Health	3g	369,213,563.00	339,750,440.00
80,729,380.00	Agriculture & Natural Resources	3h	71,613,015.98	47,170,256.00
93,422,041.00	Works And Housing	3i	191,830,095.00	70,859,852.00
128,084,451.00	Traditional Office Holders	3j	136,527,746.25	70,000,000.00
88,107,048.00	Social And Community Dev.	3k	79,805,062.00	67,864,474.00
2,358,558,210.00	TOTAL EXPENDITURE		2,628,373,736.90	2,273,090,482.00
	Operating Balance		330,300,513.81	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		330,300,513.81	

The accompanying notes form part of these statements


USMAN UMAR
 Treasurer

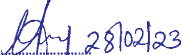
Kafin Hausa Local Government, Jigawa State



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

STATEMENT NO.4				
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		330,300,513.81	
191,073,945.73	AID AND GRANTS	10	11,975,506.60	192,000,000.00
	TOTAL REVENUE AVAILABLE		342,276,020.41	
	LESS: CAPITAL EXPENDITURE			
197,108,149.00	Capital Expenditure	11	326,582,729.00	697,325,501.00
	TOTAL CAPITAL EXPENDITURE		326,582,729.00	
	INTANGIBLE ASSETS		15,693,291.41	
(6,239,249.00)	CLOSING BALANCE		15,693,291.41	

The accompanying notes form part of these statements


USMAN UMAR

Treasurer

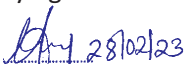
Kafin Hausa Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022 KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,950,779,445.71	2,349,450,122.27
2a	Taxes	0.00	0.00
2b	Rate	0.00	210,000.00
2c	Local Licenses and Fees	4,236,485.00	5,565,830.00
2d	Commercial Undertaking	3,258,320.00	2,953,550.00
2e	Rent of LGA Properties	0.00	0.00
2f	Interest and dividend	400,000.00	0.00
2g	Miscellaneous	0.00	173,662.00
3a	Office Of The Chairman	54,322,944.06	33,536,693.00
3b	Planning, Research and Statistics	40,233,245.00	53,340,054.00
3c	The Council	56,664,052.20	35,040,345.00
3d	Personal Management	166,459,242.99	112,667,151.00
3e	Finance And Supply	326,521,210.42	251,283,994.00
3f	Education	1,135,183,560.00	1,171,975,126.00
3g	Medical And Health	369,213,563.00	310,371,927.00
3h	Agriculture & Natural Resources	71,613,015.98	80,729,380.00
3i	Works And Housing	191,830,095.00	93,422,041.00
3j	Traditional Office Holders	136,527,746.25	128,084,451.00
3k	Social And Community Dev.	79,805,062.00	88,107,048.00
4	Capital Expenditure	326,582,729.00	197,108,149.00
5a	Proceed From Loan		
5b	Other Noncurrent liabilities		
5c	Other Capital Receipt	11,975,506.60	191,073,945.73
6	CASH AND BANK BALANCES	37,976,958.41	18,406,971.00
7	ADVANCES	21,158,426.00	18,056,562.00
8	ACCUMULATED FUND	3,965,784.41	(11,727,507.00)
9	NON CURRENT LIABILITIES	55,169,600.00	48,191,040.00
10	AID AND GRANTS	11,975,506.60	191,073,945.73
11	Capital Expenditure	326,582,729.00	197,108,149.00

The accompanying notes form part of these statements


USMAN UMAR
Treasurer

Kafin Hausa Local Government, Jigawa State



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

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

MONTHS	STATUTORY ALLOCATIONS	VAT	STATUTORY ALLOCATION FROM STATE	ECOLOGICAL / SURE-P	TOTAL
JANUARY	138,720,920.45	84,707,374.27	1,371,678.91		224,799,973.63
FEBRUARY	68,416,954.35	79,275,138.10	30,722,803.16		178,414,895.61
MARCH	92,104,094.93	72,943,179.36	25,685,939.98		190,733,214.27
APRIL	136,031,492.47	90,136,893.92			226,168,386.39
MAY	121,179,030.74	74,028,147.22	8,483,149.04		203,690,327.00
JUNE	103,222,979.16	87,816,225.34	43,028,287.96	50,593,861.95	284,661,354.41
JULY	163,190,109.30	84,806,575.98			247,996,685.28
AUGUST	211,820,167.16	78,312,153.74			290,132,320.90
SEPTEMBER	120,846,080.94	94,591,695.02			215,437,775.96
OCTOBER	129,823,438.63	83,642,440.91	25,714,089.42	130,730,899.96	369,910,868.92
NOVEMBER	115,139,262.39	95,132,706.20	20,553,592.58		230,825,561.17
DECEMBER	180,082,984.80	90,899,338.29	17,025,759.08		288,008,082.17
TOTAL	1,580,577,515.32	1,016,291,868.35	172,585,300.13	181,324,761.91	2,950,779,445.71

DETAILS OF NOTE 2a -2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	0.00
TOTAL	0.00
NOTE 2c: LOCAL LICENSES AND FEES	
Motor cycle fees (Ahaba)	82,070.00
Squatters/ hawkers permit	47,700.00
Slaughter fees	86,600.00
Bakery House	33,000.00
Cattle Dealers	3,000.00
Dried fish / meat	700,000.00
Birth & Death registration	502,000.00
General Contractor	70,195.00
Tender	319,220.00
Produce buying	789,700.00
Sale of stores	1,600,000.00
Customary right of occupancy	3,000.00
TOTAL	4,236,485.00
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	768,750.00
Motor park	554,670.00
Shop and Shopping Centre	487,000.00
Cattle Market	1,358,000.00
Abattoir / Slaughter House	89,900.00
TOTAL	3,258,320.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	
TOTAL	0.00
NOTE 2f: INTEREST AND DIVIDENT	
Dividend	400,000.00
TOTAL	400,000.00
NOTE 2g: MISCELANEOUS	
Recovery of losses and overpayment	0.00
Payment in lieu of resignations notice	0.00
TOTAL	0.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	8,930,402.06
2001/2	Traveling & Transport	745,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	1,600,000.00
2001/11	Entertainment & Hospitality	0.00
2001/12	Miscellaneous expenses	30,892,542.00
2001/13	Provision of service material	155,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	54,322,944.06
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	32,060,245.00
2002/2	Traveling & Transport	2,080,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	52,000.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	2,250,000.00
2002/8	Consultancy service & special committee	3,291,000.00
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	500,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	40,233,245.00
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	21,360,536.20
2003/2	Traveling & Transport	2,100,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,500,000.00
2003/6	maintenance of furniture & equipment	1,100,000.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	6,270,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	5,500,000.00
2003/11	Entertainment & Hospitality	5,480,000.00
2003/12	Miscellaneous expenses	13,353,516.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	56,664,052.20



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	35,578,102.56
2004/2	Traveling & Transport	0.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	775,000.00
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	93,843,190.43
2004/9	Grand contribution and subvention	
2004/10	Training staff development & welfare	6,608,000.00
2004/11	Entertainment & Hospitality	28,925,950.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	729,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	166,459,242.99
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	37,338,867.00
2005/2	Traveling & Transport	1,210,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	5,634,250.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	29,817,374.00
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	27,591,374.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	169,067,741.42
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	55,861,604.00
	TOTAL	326,521,210.42
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	1,029,506,838.00
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	17,905,391.00
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	87,771,131.00
	TOTAL	1,135,185,560.00



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

NOTE 3g: WASH		
2007/1	Personnel Cost	211,281,848.00
2007/2	Traveling & Transport	3,533,500.00
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	124,326,231.00
2007/8	Consultancy Service & Special Committee	5,001,879.00
2007/9	Grand Contribution and Subvention	8,082,121.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	1,551,360.00
2007/13	Provision of service material	6,714,000.00
2007/14	Contribution to pension fund	8,722,624.00
	TOTAL	369,213,563.00
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	47,344,115.98
2008/2	Traveling & Transport	290,000.00
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	1,500,000.00
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	22,478,900.00
2008/14	Contribution to pension fund	0.00
	TOTAL	71,613,015.98
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	24,018,971.81
2009/2	Traveling & Transport	6,690,500.00
2009/3	Utility Service	0.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	150,815,580.00
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	9,723,043.19
2009/13	Provision of service material	582,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	191,830,095.00



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
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	136,527,746.25
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	136,527,746.25
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	16,476,896.00
2011/2	Traveling & Transport	1,477,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	9,731,666.00
2011/9	Grand contribution and subvention	19,893,000.00
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	32,226,500.00
2011/14	Contribution to pension fund	0.00
	TOTAL	79,805,062.00



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4001/1	Purchase of fertilizer/ Transport	1,150,000.00
4003/1	Road side tree planting	800,000.00
4006/4	Rehabilitation of electricity line from cross, kwatalo, bujaye, kullimi, ruba, kazalewa, & kwaringarawa	3,500,000.00
4006/8	Purchase and installation of 200kv transformer at U/maikwalabe K/Hausa	3,375,000.00
	SUB TOTAL	8,825,000.00
5001/1	2% contribution to Jigawa state university	43,231,887.00
5001/2	purchase / Repairs of school furniture	2,720,776.00
5002/2	Construction of Health post at Aduwa & kwazalewa	400,000.00
5004/2	Youth Empowerment	1,000,000.00
5004/3	Purchase of Relief materials	23,634,918.00
5004/5	Purchase of sport materials	1,000,000.00
	SUB TOTAL	71,987,581.00
6001/2	Purchase of Hand pump material	54,282,422.00
6001/3	Purchase of water pump Generator	7,200,000.00
6001/7	Conversion of motorize water scheme to solar power	50,000.00
602/1	Construction of Drainage at Hago, Dawasa, hyout, Aushara kandahar & kwatalo	4,960,000.00
6002/3	Control of Erosion at K/Hausa L.G	20,463,472.00
6004/8	Construction of Daily prayer mosque at various villages	140,000.00
	SUB TOTAL	87,545,895.00
7001/1	Settlement of outstanding liabilities	7,200,000.00
7001/2	Contribution to state & L.G joint project	128,440,019.00
7001/3	Land Compensation	1,800,000.00
7001/4	Purchase of 4NO vehicle to CM, VCM, SEC, Council leader and DAGs	3,600,000.00
7002/1	Renovation of District Head House at BLG, Kafin Hausa	2,000,000.00
7002/2	General Revision of 4NO Staff Qrts & 3000 Boys Qrts	2,896,000.00
7002/3	Renovation of Duplex House at , Kafin Hausa	7,788,235.00
7002/9	Re-Construction of NYSC lodge at s/gida	2,500,000.00
7002/13	Construction of lodge at sarawa	2,000,000.00
	SUB TOTAL	158,224,254.00
	TOTAL	326,582,729.00
NOTE 5a : (PROCEED FROM LOAN)		
Previous Year Advance		18,056,562.00
Current Year Advance		21,158,426.00
MARGIN		(3,101,864.00)
NOTE 5b : (Other Non Current Liabilities)		
Current Year NCL		55,169,600.00
Previous Year NCL		48,191,040.00
MARGIN		6,978,560.00



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

NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	0.00	164,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	0.00	164,625.55
JUNE	164,625.55	0.00	164,625.55
JULY	164,625.55	0.00	164,625.55
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	0.00	164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	10,000,000.00	11,975,506.60
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			30,223,535.31
UNITY BANK PLC (OVERHEAD A/C)			20,761.04
UNITY BANK PLC (SALARY A/C)			3,997,104.39
POLARIS BANK PLC (PROJECT A/C)			2,226,109.00
UBA PLC (REVENUE A/C)			145,415.54
LOAN A/C			1,364,033.13
TOTAL			37,976,958.41
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			6,763,027.00
OTHER ADVANCES			14,395,399.00
TOTAL			21,158,426.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(11,727,507.00)
Closing Balance			15,693,291.41
Accumulated Fund C/D			3,965,784.41
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			55,169,600.00



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

NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,000,000.00	5,164,625.55
FEBRUARY	164,625.55	0.00	164,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	0.00	164,625.55
MAY	164,625.55	0.00	164,625.55
JUNE	164,625.55	0.00	164,625.55
JULY	164,625.55	0.00	164,625.55
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	0.00	164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	10,000,000.00	11,975,506.60



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa 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 Kafin Hausa Local Government Councils under the accounting policies set out therein.

SCOPE

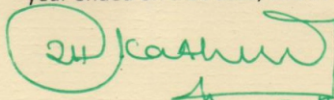
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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



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

- 1. STATUTORY ALLOCATIONS:** Kafin Hausa local government council received the sum of Two Billion, Nine Hundred and Fifty Million, Seven Hundred and Seventy-Nine Thousand, Four Hundred and Forty-Five Naira, Seventy-One Kobo only (N2,950,779,445.71) as statutory allocation from the federation accounts for the year 2022, representing 108% of the estimated amount of Two Billion, Seven Hundred and Thirty-Three Million, Four Hundred and Fifty-Nine Thousand, Forty-Four Naira only (N2,733,459,044.00).
- 2. CAPITAL RECEIPT:** The sum of Eleven Million, Nine Hundred Seventy-Five Thousand, Five Hundred and Six Naira Sixty kobo only (N11,975,506.60) was received as capital receipt for the financial year 2022, which represents 62% only of the budgeted amount of (N192,000,000.00).
- 3. INTERNALLY GENERATED REVENUE:** The sum of Seven Million, Eight Hundred and Ninety-Four Thousand, Eight Hundred and Five Naira only (N7,894,805.00) was generated as internally generated revenue, which represent a mere 38% of the budgeted amount of Twenty Million, Six Hundred and Thirteen Thousand Naira only (N20,613,000.00).
- 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	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,733,459,044.00	2,950,779,445.71	(217,320,401.71)	108%
CAPITAL RECEIPT	192,000,000.00	11,975,506.60	180,024,493.40	62%
INTERNALLY GENERATED REVENUE	20,613,000.00	7,894,805.00	12,718,195.00	38%
TOTAL REVEVNUE	2,946,072,044.00	2,970,649,757.31	24,687,713.31	101%
EXPENDITURE				
RECURRENT EXPENDITURE	2,273,090,482.00	2,628,373,736.90	(335,283,254.90)	117%
CAPITAL EXPENDITURE	697,325,501.00	326,582,729.00	370,742,772.00	47%
TOTAL EXPENDITURE	3,394,945,983.00	2,954,956,465.90	439,989,517.10	87%



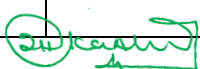
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE:** From the table above, the sum of Two Billion, Nine Hundred and Seventy Million, Six Hundred and Forty-Nine Thousand, Seven Hundred and Fifty-Seven Naira Thirty-One Kobo only (2,970,649,757.31) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 101% of the estimated amount of N2,946,072,044.00.
2. **RECURRENT EXPENDITURE:** Two Billion, Six Hundred and Twenty-Eight Million, Three Hundred and Seventy-Three Thousand, Seven Hundred and Thirty-Six Naira Ninety Kobo only (N2,628,373,736.90) was expended on recurrent items, representing 97% of the budgeted amount of (N2,273,090,482.00).
3. **CAPITAL EXPENDITURE:** Capital projects engulf the sum of Three Hundred and Twenty-Six Million, Five Hundred and Eighty-Two Thousand, Seven Hundred and Twenty-Nine Naira only (326,582,729.00) indicating 47% of the estimated amount of N697,325,501.00.
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 31ST DECEMBER 2022

Queries amounting to One Hundred and Seven Million Nine Hundred and Twenty Eight Thousand Three Hundred and Forty Six Naira (N107,928,346.00) was issued to Kafin-Hausa Local Government Council were the sum of One Hundred and Seven Million Nine Hundred and Twenty Eight Thousand Three Hundred and Forty Six Naira (N107,928,346.00) was verified and resolved. Below is the table for the Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVEED	NOT RESOLVED
1	ALG/MMZO/KHS/LQ1/2022	5,224,300.00	5,224,300.00	0.00
2	ALG/MMZO/KHS/LQ2/2022	36,444,631.00	36,444,631.00	0.00
3	ALG/MMZO/KHS/LQ3/2022	15,284,915.00	15,284,915.00	0.00
4	ALG/MMZO/KHS/LQ4/2022	33,682,530.00	33,682,530.00	0.00
5	ALG/MMZO/KHS/LQ5/2022	17,291,970.00	17,291,970.00	0.00
	TOTAL	107,928,346.00	107,928,346.00	0.00


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

Auditor-General (Local Governments)
Jigawa State.



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

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth One Hundred and Seven Million, Nine Hundred and Twenty Eight Thousand Three Hundred and Forty Six Naira (N107,928,346.00) only were raised and issued to the Local Government .

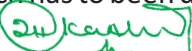
All the queries issued to Local Government Council were responded and resolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kafin Hausa Local Government staff and Local Education Authorities. To this effect, a sum of One Hundred and Two (102) 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 Two Hundred and Seventeen Million, Nine Hundred and Thirty Seven Thousand, Four Hundred and Seventy Seven Naira (N217,937,477.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Forty One (41) numbers of staff retired and deceased owed Kafin Hausa Local Government Council, the sum of Five Million, Six Hundred and Forty Seven Thousand , Five Hundred and Twelve Naira (N5,647,512.00) 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
Kafin Hausa Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MMZO/KHS/LQ/5/2022

The, CHAIRMAN

KAFIN HAUSA Local Government

Audit Form 1

KAFIN HAUSA LOCAL GOVERNMENT

Station:

Pv. No.: VARIOUS Date: JULY-DEC 22

Head CC Sub Head: CC

Amount N: 17,291,970.00

Payee: SUNDRY PERSON

Nature of Payment: PAYMENT

WITHOUT VOUCHERS

Date: 28/02/2023

AUDIT QUERY

The observation revealed that, the sum of Seventeen Million Two Hundred and Ninety One Thousand Nine Hundred & Seventy Naira Only (17,291,970.00) were observed paid without preparing payment voucher to support the payment.

This action contradicts the provision of the model financial memoranda chapter 14:5 refers of the payment procedures.

In views of the above, therefore those concerned should be asked to explain on this shoddy deals or else to refund the whole amount involved. And this office is informed. Same is copied to Auditor General Local Government Audit and Zonal Director Malam Madori Zonal Office for the information and record purpose.

Best regard.

A
AA CA
Local RA
Hm
ACA
15/6/23

Dea
Pls deal.

24/06/23 *AG* *15/6/23*

mmfi
Sale Isyaku Gamafoi
AA K/Hausa



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MMZO/KHS/LQ4/2022

The, CHAIRMAN

KAFIN HAUSA *Local Government*

Audit Form I

KAFIN HAUSA LOCAL GOVERNMENT

Station:

VARIOUS

Date: JULY-AUG 22

Pv. No.:

CC

Sub Head: CC

Head

Amount N:

33,682,530.00

Payee:

SUNDRY PERSON

Nature of Payment:

ITEM NOT

TAKEN TO STORE

Date:

28/02/2023

AUDIT QUERY

It was observed that the sum of Thirty Three Million Six Hundred and Eighty Two Thousand Five Hundred and Thirty Naira Only (N 33,682,530:00) were observed paid for the period of July – August 2022 for the purchase of some working material without taken to store on charge.

Therefore this action contradict the provision of financial memoranda chapter 14:10 refers or the sum of the said amount be recovered.

This is copied to the Auditor General L.G Audit, Zonal audit Director M/Madori Zone for their information and record purpose please.

Best Regards.

DCA
Pls deal

AG 15/6/23

A
DCA
Pls deal
ACA
15/6/23

Sale Isyaku Gumafoi
AA K/Hausa



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



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

Local Query No. ALG/AUD/MMZO/KHS/LQ/2022
The, CHAIRMAN
KAFIN HAUSA *Local Government*

Audit Form 1
KAFIN HAUSA LOCAL GOVERNMENT
Station: VARIOUS *Date:* JULY-DEC 22
Pv. No.: CC *Sub Head:* CC
Head *Amount N:* 15,284,914.90
Payee: SUNDRY PERSON
Nature of Payment: IRREGULAR
PAYMENT VOUCHERS
Date: 28/02/2023

AUDIT QUERY

During the examination of the paid payment voucher for the period of July – December, 2022, the sum of Fifteen Million Two Hundred and Eighty Four, Nine Hundred & Fourteen And Ninety Kobo Only (15,284,914.90) were observed paid without attaching the necessary supporting document to support the payment. This action contradicts the provision of model financial memorandum: chapter. 14 refer.

Therefore the officer concerned should be asked to explain or else to refund the whole amount involved and furnish the office with satisfy treasury receipt for further action.

The same is copied to Auditor General L.G Audit and Zonal Director Malam Madori zone for information and record purpose.

Best regard.

SCA
Pls deal

(24/02/23) [Signature] 15/6/23

ADCA
Pls deal
thw

ADCA

15/6/23

Sale Isyaku Gamaloi

AA K/Hausa



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/MMZO/KHS/LQ/2/2022
The, Hon. Chairman
Kafin Hausa **Local Government**

Audit Form 1
Station: Kafin Hausa
Pv. No.: SUNDRY **Date:** JAN-JUNE
Head CC **Sub Head:** CC
Amount N: 36,444,631.22
Payee: Sundry Persons
Nature of Payment: Irregular payment
vouchers
Date: 25/10/2022

AUDIT QUERY

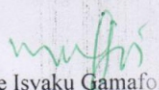
IRREGULAR PAYMENT VOUCHERS

During the examination of the paid payment vouchers for the period of January – June 2022, the sum of Thirty Six Million Four Hundred and Fourty Four Thousand Six Hundred and Thirty One Naira Twenty Two Kobo only (36,444,631.22) were observed paid without attaching the necessary supporting document.

This action contradicts the provision of FM chapter 14.4 (3) refer.

Therefore, the officers concerned should be asked to explain or refund the whole amount involved and furnished this office with treasury receipt for further action.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam Madori Zone for their information and guidance.


Sale Isyaku Gamafoi

Area Auditor

Kafin Hausa Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/MMZO/KHS/LQ/1/2022

The, Hon. Chairman
Kafin Hausa Local Government

Audit Form 1
Station: Kafin Hausa

Pv. No.: Sundry Date: Jan – June, 2022

Head Sundry Sub Head: Sundry

Amount N: 5,224,300.00

Payee: Sundry Persons

Nature of Payment: Items not taken in

to store.

Date: 23/10/2022

AUDIT QUERY

UNSUPPLIED STORES

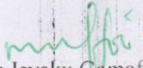
During the examination of the payment vouchers for the month of January – June, 2022 we observed that the total sum of Five Million Two Hundred and Four Thousand Three Hundred Naira only (5,204,300.00) was paid to various payees for the supplies of various materials to the local government.

In our verification to the effected stores we discovered that the materials supplied stated were not taken into stores.

This action contradict the provision of model financial memoranda for the Local Government which stated that, all purchases made must be taken to store before payment.

Therefore the concerned officer should be asked to supply the items or to refund the amount involved and inform this office for further verification.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam Madori Zone for their information and guidance.


Sale Isyaku Gamafoi

Area Auditor

Kafin Hausa Local Government



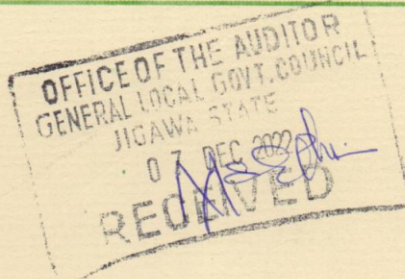
KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

Incase of reply please quote

Ref. No: HLG/ADM/22/VOL.II/216....

Date: 28/11/2022

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



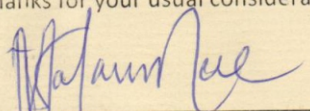
RE-AUDIT RESPOND

Reference to the Audit queries issued No. LG/MMZO/KHS/LQ/1/2022 dated 23/10/2022 and all necessary correction has been effected these are:-

1. ALG/MMZO/KHS/LQ/1/2022 the query observed that the sum of Five Million Two Hundred and Four Thousand, Three Hundred Naira (N5, 204,300.00) were not taken charge to store for valuation and distribution. The store / goods have been supplied to the local Government and store receipt vouchers (SRV) acknowledging the receipts of the store attached to the payment vouchers ready for audit verification.
2. ALG/MMZO/KHS/LQ/2/2022: The query examines that the sum of Thirty Six Million, Four Hundred and Fourty Thousand, Six Hundred and Thirty One Naira, Twenty Two kobo only (N36, 444,631.22) was paid without proper documentation. This was also noted and all the affected payment vouchers mentioned on the list were traced. All the irregularities were identified, the attention of all concerned head of department (HODs) were drawn to attached all the necessary supporting documents (SRV) SIV, invoice e.t.c. on every payment vouchers mentioned above and can now be presented for audit verification.

Finally, we consider all your queries very important to us and means of correction of our errors.

Thanks for your usual consideration and understanding.


Muhammad S. Yahaya
Hon. Chairman

(A) DCA
Pls treat as Usual
(Signature)
AG 8/12/2022



KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

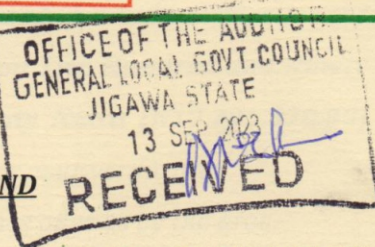
Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote
KHLG/TRE/73/VOL.III/63
Ref. No.....

12/04/2023

Date: _____

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



RE: AUDIT RESPONSE

Reference to the Audit Query Issued No. ALG/AUD/MM/20KHS/LQ4/2022
28/02/2023 and all necessary correction has been affected these are: -

1. ALG/AUD mm20/KHSL4/2022 The query observed that the sum of **Thirty Three Million Six Hundred and Eighty Two Thousand Five Hundred and Thirty Naira (N33,682,530.00)** were observed paid for the period of July-August, 2022 for the purchase of some relief material without taken to store on change.

The relief material were on charged to Store ready for Store verification.

2. ALG/AUD/MM20/KHS/LQ4/2022 the query observed that the sum of **Fifteen Million Two Hundred and Eighty Four, Nine Hundred and Fourteen and Ninety kobo (N15,284,914.90)** only July - December, 2022 paid without attaching the necessary supporting document to support the payment.

All the affected payment vouchers were fully documented for Audit Verification.

DCA
Deal.
Hew
DCA
14/9/23

DCA
Pls deal
(Zurkashu)
AG 13/9/23

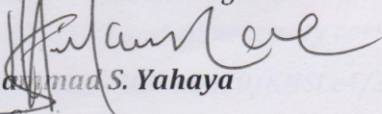


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa Local Government Council for the Year Ended 31st December, 2022

3. The un-presented payment vouchers stated in the Audit query No. ALG/AUD/MMZO/KHS/LQ5/2022 are now ready for Audit verification the query observed the sum of **Seventeen Million Two Hundred and Ninety One Thousand Nine Hundred and Seventy Naira (N17,291,970,00)** un-presented are now ready and available for your verification.

We also appreciated the connection and guidance gave us by the area.

Auditor Warmest regards.

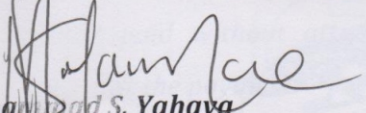

Muhammad S. Yahaya
Hon. Chairman

C/c

Zonal Audit,
Mallam Madori Zone,

Area Audit,
Kafin Hausa Local Government.

Above for confirmation and notice, please.


Muhammad S. Yahaya
Hon. Chairman