

**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
KEBBI STATE**

**ANNUAL AUDIT REPORT FOR
THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2020**

**IN RESPECT OF THE 21 LOCAL GOVERNMENT
COUNCILS IN KEBBI STATE**

BY

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AG. AUDITOR GENERAL FOR
LOCAL GOVERNMENTS**

KEBBI STATE.

AUDIT CERTIFICATION

The account records kept and maintained by the twenty one (21) Local Governments councils, for the period under review have been examined. I have obtained all the necessary information and explanation necessary for the purpose of my audit, except on the contrary as indicated in this report. The Audit examination have been done in compliance with the provision of section 125 sub section 2 of the 1999 constitutions of the Federal Republic of Nigeria and section 146 sub section 1 - 4 of Kebbi State Local Government Law of 2008, and in accordance with generally accepted Auditing Standard.

In my opinion the general purpose financial statement reflects the financial position, operation and cashflow of the 21 Local Government Councils, Local Government Service Commission, Local Government Staff Pension Board, Primary School Staff Pension Board, and Joint Local Government Accounts give a true and fair view of the state of affairs of the 21 Local Government Council of Kebbi State.



Basharu Bala Bashar
Ag. Auditor General for
Local Governments
Kebbi State.

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2. FINANCIAL HIGHLIGHTS:-

2.1. Twenty one (21) Local Government Councils Revenue Summary Reports: During the period under review, it has been observed that the total sum of ~~₦~~42,615,699,462.20 was received by the 21 Local Government Councils, which is about 5.84% shortfall over that of the year 2019. The total amount of receipts for the year 2019 from Federation Account, also includes, Statutory Allocation, Value Added Tax (VAT) Internally Generated Revenue, others and the 10% share of States Internally Generated Revenue as per the details below:-

SN	REVENUE SOURCE	2019 (₦)	2020 (₦)
1	Statutory Revenue Allocation	33,228,665,991.10	27,223,891,943.60
2	Value Added Tax (VAT)	8,252,910,892.15	9,534,514,168.55
3	Internally Generated Rev. (IGR)	420,341,583.61	424,356,941.78
4	Others	1, 131,122,579.25	2,944,703,699.24
5	10% share of State Int. Gen. Rev.	NIL	NIL
	TOTAL	42,615,699,462.20	40,127,466,753.17

The above table shows detailed analysis of Statutory Allocation of ₦27,223,891,943.60, Value Added Tax (VAT) amounting to the tune of ₦9,534,514,168.55, Internally Generated Revenue of ₦424,356,941.78 and Revenue from other Federation Allocation Account Committee (FAAC) Sources amounting to the tune of ₦2,944,703,699.24.

It is further glaring to note that the Nation was bedeviled with economics challenges such as the recent recession, economic meltdown and COVID 19 pandemic which is being experienced currently and a danger signal to the 21 Local Government Councils to strengthen the existing Internal Generated Revenue Sources. Inview of the current trend, they are also expected to diversify and explore their respective councils economy in other to harness additional sources with a view of reducing the economic hardship experience nation wide.

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	88,326,325.32
2.	AREWA	144,321,717.89
3.	ARGUNGU	121,560,992.97
4.	AUGIE	100,369,071.35
5.	BAGUDO	133,672,037.62
6.	BIRNIN-KEBBI	163,539,651.88
7.	BUNZA	111,415,039.16
8.	DANDI	118,362,297.84
9.	DANKO WASAGU	147,043,128.51
10.	FAKAI	102,387,212.96
11.	GWANDU	108,147,618.40
12.	JEGA	119,310,330.43
13.	KALGO	99,292,256.10
14.	KOKO BESSE	113,944,352.92
15.	MAIYAMA	131,822,827.18
16.	NGASKI	105,615,630.54
17.	SAKABA	104,080,910.34
18.	SHANGA	108,009,891.57
19.	SURU	130,677,519.36
20.	YAURI	100,416,639.35
21.	ZURU	119,942,440.73
TOTAL		2,472,257,892.42

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	104,099,956.93
2.	AREWA	170,095,207.33
3.	ARGUNGU	143,269,790.59
4.	AUGIE	118,293,339.70
5.	BAGUDO	157,543,669.00
6.	BIRNIN-KEBBI	192,745,148.80
7.	BUNZA	131,311,936.03
8.	DANDI	139,499,861.04
9.	DANKO WASAGU	173,302,617.20
10.	FAKAI	120,671,888.26
11.	GWANDU	127,461,007.55
12.	JEGA	140,617,196.68
13.	KALGO	117,024,222.92
14.	KOKO BESSE	134,292,943.69
15.	MAIYAMA	155,364,219.93
16.	NGASKI	124,476,848.22
17.	SAKABA	122,668,052.19
18.	SHANGA	127,298,684.96
19.	SURU	154,014,378.94
20.	YAURI	118,349,402.56
21.	ZURU	141,362,191.50
TOTAL		2,913,762,564.03

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	93,357,079.24
2.	AREWA	152,541,770.60
3.	ARGUNGU	128,484,675.57
4.	AUGIE	106,085,737.35
5.	BAGUDO	141,285,522.34
6.	BIRNIN-KEBBI	172,854,289.89
7.	BUNZA	117,760,844.27
8.	DANDI	125,103,794.14
9.	DANKO WASAGU	155,418,183.09
10.	FAKAI	108,218,825.13
11.	GWANDU	114,307,322.82
12.	JEGA	126,105,823.31
13.	KALGO	104,947,590.52
14.	KOKO BESSE	120,434,218.75
15.	MAIYAMA	139,330,987.44
16.	NGASKI	111,631,121.91
17.	SAKABA	110,088,989.49
18.	SHANGA	114,161,751.55
19.	SURU	138,120,446.94
20.	YAURI	106,136,014.64
21.	ZURU	126,773,936.34
TOTAL		2,613,068,925.30

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	82,445,849.13
2.	AREWA	134,713,2525.68
3.	ARGUNGU	113,467,861.94
4.	AUGIE	93,686,828.75
5.	BAGUDO	124,772,593.10
6.	BIRNIN-KEBBI	152,651,719.75
7.	BUNZA	103,997,392.37
8.	DANDI	110,482,125.44
9.	DANKO WASAGU	137,253,480.73
10.	FAKAI	95,570,609.12
11.	GWANDU	100,947,505.74
12.	JEGA	111,367,041.12
13.	KALGO	92,681,704.32
14.	KOKO BESSE	106,358,312.73
15.	MAIYAMA	123,046,497.01
16.	NGASKI	98,584,089.29
17.	SAKABA	97,151,545.72
18.	SHANGA	100,818,948.30
19.	SURU	121,977,440.01
20.	YAURI	93,731,229.84
21.	ZURU	111,957,067.58
TOTAL		2,307,663,094.74

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	83,542,057.83
2.	AREWA	136,504,414.27
3.	ARGUNGU	114,986,542.58
4.	AUGIE	94,932,498.70
5.	BAGUDO	126,431,582.62
6.	BIRNIN-KEBBI	154,681,393.18
7.	BUNZA	105,380,152.65
8.	DANDI	111,951,107.40
9.	DANKO WASAGU	139,078,417.46
10.	FAKAI	96,841,326.02
11.	GWANDU	102,289,714.40
12.	JEGA	112,847,789.02
13.	KALGO	93,914,010.02
14.	KOKO BESSE	107,772,464.06
15.	MAIYAMA	124,682,536.17
16.	NGASKI	99,894,873.73
17.	SAKABA	98,443,282.90
18.	SHANGA	102,159,447.65
19.	SURU	123,599,264.89
20.	YAURI	94,967,490.13
21.	ZURU	113,445,660.55
TOTAL		2,338,346,026.23

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	65,150,726.20
2.	AREWA	106,453,706.69
3.	ARGUNGU	89,665,079.37
4.	AUGIE	74,033,623.21
5.	BAGUDO	98,598,354.38
6.	BIRNIN-KEBBI	120,629,122.13
7.	BUNZA	82,181,282.72
8.	DANDI	87,305,677.34
9.	DANKO WASAGU	108,461,057.01
10.	FAKAI	75,522,232.52
11.	GWANDU	79,771,187.71
12.	JEGA	88,004,959.38
13.	KALGO	73,239,949.30
14.	KOKO BESSE	84,046,939.73
15.	MAIYAMA	97,234,351.02
16.	NGASKI	77,905,558.24
17.	SAKABA	76,771,527.29
18.	SHANGA	79,669,598.47
19.	SURU	96,389,556.04
20.	YAURI	74,068,710.02
21.	ZURU	88,471,212.71
TOTAL		1,823,571,811.50

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	73,494,263.16
2.	AREWA	120,086,715.67
3.	ARGUNGU	101,148,050.42
4.	AUGIE	83,514,749.61
5.	BAGUDO	111,225,366.56
6.	BIRNIN-KEBBI	136,077,507.69
7.	BUNZA	92,705,840.30
8.	DANDI	98,486,491.26
9.	DANKO WASAGU	122,351,137.60
10.	FAKAI	85,193,997.90
11.	GWANDU	89,987,096.13
12.	JEGA	99,275,326.93
13.	KALGO	82,618,756.90
14.	KOKO BESSE	94,810,422.93
15.	MAIYAMA	109,686,681.93
16.	NGASKI	87,880,288.43
17.	SAKABA	86,603,283.76
18.	SHANGA	89,872,496.86
19.	SURU	108,733,698.17
20.	YAURI	83,554,329.83
21.	ZURU	99,801,291.08
TOTAL		2,057,107,793.14

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	77,201,714.18
2.	AREWA	126,144,543.82
3.	ARGUNGU	106,250,509.13
4.	AUGIE	87,727,688.56
5.	BAGUDO	116,836,179.99
6.	BIRNIN-KEBBI	142,941,998.51
7.	BUNZA	97,382,427.93
8.	DANDI	103,454,686.42
9.	DANKO WASAGU	128,523,195.53
10.	FAKAI	89,491,647.28
11.	GWANDU	94,526,635.50
12.	JEGA	104,283,315.26
13.	KALGO	86,786,497.10
14.	KOKO BESSE	99,593,177.18
15.	MAIYAMA	115,219,875.73
16.	NGASKI	92,313,448.94
17.	SAKABA	90,972,025.19
18.	SHANGA	94,406,155.22
19.	SURU	114,218,818.27
20.	YAURI	87,769,265.42
21.	ZURU	104,835,811.90
TOTAL		2,160,879,517.06

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	97,704,058.93
2.	AREWA	159,644,563.26
3.	ARGUNGU	134,467,299.27
4.	AUGIE	111,025,400.71
5.	BAGUDO	147,864,191.04
6.	BIRNIN-KEBBI	180,902,893.07
7.	BUNZA	123,244,134.90
8.	DANDI	130,928,994.07
9.	DANKO WASAGU	162,654,909.97
10.	FAKAI	113,257,811.33
11.	GWANDU	119,629,807.35
12.	JEGA	131,977,680.65
13.	KALGO	109,834,258.43
14.	KOKO BESSE	126,041,989.55
15.	MAIYAMA	145,818,647.25
16.	NGASKI	116,828,994.68
17.	SAKABA	115,131,331.01
18.	SHANGA	119,477,407.86
19.	SURU	144,551,740.45
20.	YAURI	111,078,019.07
21.	ZURU	132,676,903.00
TOTAL		2,734,741,085.84

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	90,025,555.75
2.	AREWA	151,299,501.58
3.	ARGUNGU	126,393,176.93
4.	AUGIE	103,203,542.98
5.	BAGUDO	139,645,901.13
6.	BIRNIN-KEBBI	172,329,064.76
7.	BUNZA	115,290,788.06
8.	DANDI	122,892,948.39
9.	DANKO WASAGU	154,277,453.14
10.	FAKAI	105,411,930.02
11.	GWANDU	111,715,355.27
12.	JEGA	123,930,349.77
13.	KALGO	102,025,218.89
14.	KOKO BESSE	118,058,534.24
15.	MAIYAMA	137,622,369.99
16.	NGASKI	108,944,682.90
17.	SAKABA	107,265,288.25
18.	SHANGA	111,564,645.25
19.	SURU	136,369,096.71
20.	YAURI	103,255,595.09
21.	ZURU	124,622,047.60
TOTAL		2,566,143,046.69

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	55,186,029.01
2.	AREWA	94,373,094.52
3.	ARGUNGU	78,444,533.64
4.	AUGIE	63,613,863.09
5.	BAGUDO	86,920,164.94
6.	BIRNIN-KEBBI	107,822,316.02
7.	BUNZA	71,344,125.25
8.	DANDI	76,206,001.72
9.	DANKO WASAGU	96,277,610.07
10.	FAKAI	65,026,212.28
11.	GWANDU	69,057,497.27
12.	JEGA	76,869,460.14
13.	KALGO	62,860,279.14
14.	KOKO BESSE	73,114,206.31
15.	MAIYAMA	85,626,038.26
16.	NGASKI	67,285,544.81
17.	SAKABA	66,211,506.77
18.	SHANGA	68,961,112.37
19.	SURU	84,824,521.39
20.	YAURI	63,647,152.45
21.	ZURU	77,311,827.74
TOTAL		1,590,983,097.12

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	57,129,005.21
2.	AREWA	97,547,840.69
3.	ARGUNGU	81,118,596.17
4.	AUGIE	65,821,752.60
5.	BAGUDO	89,860,642.00
6.	BIRNIN-KEBBI	111,419,812.58
7.	BUNZA	73,795,000.10
8.	DANDI	78,809,700.29
9.	DANKO WASAGU	99,512,221.02
10.	FAKAI	67,278,495.70
11.	GWANDU	71,436,496.36
12.	JEGA	79,494,013.26
13.	KALGO	65,044,480.59
14.	KOKO BESSE	75,620,720.25
15.	MAIYAMA	88,525,837.55
16.	NGASKI	69,608,845.99
17.	SAKABA	68,501,047.64
18.	SHANGA	71,337,081.79
19.	SURU	87,699,126.53
20.	YAURI	65,856,087.77
21.	ZURU	79,950,285.83
TOTAL		1,645,367,089.93

**SCHEDULE OF SUMMARY OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT
COUNCIL FOR THE MONTH DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	2,472,257,892.42
2.	February	2,913,762,564.03
3.	March	2,613,068,925.30
4.	April	2,307,663,094.74
5.	May	2,338,346,026.23
6.	June	1,823,571,811.50
7.	July	2,057,107,793.14
8.	August	2,160,879,517.06
9.	September	2,734,741,085.84
10.	October	2,566,143,046.69
11.	November	1,590,983,097.12
12.	December	1,645,367,089.93
TOTAL		27,223,891,943.60

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	24,194,612.45
2.	AREWA	31,860,320.44
3.	ARGUNGU	32,604,054.56
4.	AUGIE	27,526,546.51
5.	BAGUDO	35,352,831.99
6.	BIRNIN-KEBBI	37,339,953.99
7.	BUNZA	27,797,573.77
8.	DANDI	29,278,808.52
9.	DANKO WASAGU	37,131,066.90
10.	FAKAI	27,781,405.64
11.	GWANDU	29,716,841.56
12.	JEGA	32,465,618.98
13.	KALGO	25,456,246.29
14.	KOKO BESSE	29,949,688.65
15.	MAIYAMA	31,318,525.65
16.	NGASKI	28,012,174.90
17.	SAKABA	25,750,649.16
18.	SHANGA	28,166,713.68
19.	SURU	29,665,610.00
20.	YAURI	26,389,582.61
21.	ZURU	30,660,177.45
TOTAL		628,419,003.67

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,666,701.05
2.	AREWA	39,122,121.79
3.	ARGUNGU	40,039,495.50
4.	AUGIE	33,776,541.72
5.	BAGUDO	43,430,029.96
6.	BIRNIN-KEBBI	45,881,085.30
7.	BUNZA	34,110,845.71
8.	DANDI	35,937,904.31
9.	DANKO WASAGU	45,623,429.35
10.	FAKAI	34,090,902.80
11.	GWANDU	36,478,204.92
12.	JEGA	39,868,739.37
13.	KALGO	31,222,888.53
14.	KOKO BESSE	36,765,414.81
15.	MAIYAMA	38,453,834.17
16.	NGASKI	34,375,549.75
17.	SAKABA	31,586,025.64
18.	SHANGA	34,566,168.70
19.	SURU	36,415,012.33
20.	YAURI	32,374,130.87
21.	ZURU	37,641,781.43
TOTAL		771,426,808.09

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	27,470,714.03
2.	AREWA	36,098,646.43
3.	ARGUNGU	36,935,736.47
4.	AUGIE	31,220,883.21
5.	BAGUDO	40,029,549.31
6.	BIRNIN-KEBBI	42,266,101.27
7.	BUNZA	31,525,930.69
8.	DANDI	33,193,094.01
9.	DANKO WASAGU	42,030,994.01
10.	FAKAI	31,507,733.08
11.	GWANDU	33,686,111.16
12.	JEGA	36,779,924.00
13.	KALGO	28,890,712.22
14.	KOKO BESSE	33,948,185.97
15.	MAIYAMA	35,488,843.81
16.	NGASKI	31,767,469.24
17.	SAKABA	29,222,069.49
18.	SHANGA	31,941,406.23
19.	SURU	33,628,448.86
20.	YAURI	26,941,203.94
21.	ZURU	34,747,857.62
TOTAL		712,321,615.85

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	25,931,431.81
2.	AREWA	34,130,580.23
3.	ARGUNGU	34,926,069.24
4.	AUGIE	29,495,228.28
5.	BAGUDO	37,866,128.28
6.	BIRNIN-KEBBI	39,991,529.90
7.	BUNZA	29,785,115.00
8.	DANDI	31,369,426.35
9.	DANKO WASAGU	39,768,106.80
10.	FAKAI	29,767,822.36
11.	GWANDU	31,837,941.18
12.	JEGA	34,778,000.22
13.	KALGO	27,280,860.08
14.	KOKO BESSE	32,086,991.60
15.	MAIYAMA	33,551,083.08
16.	NGASKI	30,014,650.36
17.	SAKABA	27,595,749.83
18.	SHANGA	30,179,943.17
19.	SURU	31,783,144.53
20.	YAURI	28,279,145.31
21.	ZURU	32,846,921.82
TOTAL		673,265,869.91

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	31,339,156.10
2.	AREWA	41,244,516.63
3.	ARGUNGU	42,205,543.92
4.	AUGIE	35,644,565.10
5.	BAGUDO	45,757,418.25
6.	BIRNIN-KEBBI	48,325,108.00
7.	BUNZA	35,994,777.07
8.	DANDI	37,908,776.95
9.	DANKO WASAGU	48,055,191.39
10.	FAKAI	35,973,885.17
11.	GWANDU	38,474,787.97
12.	JEGA	42,026,662.29
13.	KALGO	32,969,395.35
14.	KOKO BESSE	38,775,664.86
15.	MAIYAMA	40,544,428.29
16.	NGASKI	36,272,077.16
17.	SAKABA	33,349,812.47
18.	SHANGA	36,471,766.78
19.	SURU	38,408,588.34
20.	YAURI	34,175,420.00
21.	ZURU	39,693,733.71
TOTAL		813,611,275.79

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	24,590,287.71
2.	AREWA	32,373,007.90
3.	ARGUNGU	33,128,094.66
4.	AUGIE	27,973,081.65
5.	BAGUDO	35,918,830.44
6.	BIRNIN-KEBBI	37,936,284.60
7.	BUNZA	28,248,245.97
8.	DANDI	29,752,090.83
9.	DANKO WASAGU	37,724,208.99
10.	FAKAI	28,231,831.04
11.	GWANDU	30,196,810.17
12.	JEGA	32,987,545.95
13.	KALGO	25,871,179.60
14.	KOKO BESSE	30,433,211.52
15.	MAIYAMA	31,822,942.96
16.	NGASKI	28,466,122.84
17.	SAKABA	26,170,076.34
18.	SHANGA	28,623,020.56
19.	SURU	30,144,796.59
20.	YAURI	26,818,762.71
21.	ZURU	31,154,545.49
TOTAL		638,564,978.47

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	26,806,800.63
2.	AREWA	35,357,811.01
3.	ARGUNGU	36,187,826.08
4.	AUGIE	30,521,273.93
5.	BAGUDO	39,255,490.46
6.	BIRNIN-KEBBI	41,473,139.42
7.	BUNZA	30,823,743.17
8.	DANDI	32,476,816.68
9.	DANKO WASAGU	41,240,019.24
10.	FAKAI	30,805,699.38
11.	GWANDU	32,965,666.13
12.	JEGA	36,033,330.52
13.	KALGO	28,210,797.20
14.	KOKO BESSE	33,225,525.92
15.	MAIYAMA	34,753,162.35
16.	NGASKI	31,063,240.29
17.	SAKABA	28,539,353.89
18.	SHANGA	31,235,707.19
19.	SURU	32,908,491.18
20.	YAURI	29,252,410.32
21.	ZURU	34,018,438.87
TOTAL		697,150,743.91

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	33,141,707.23
2.	AREWA	43,751,886.16
3.	ARGUNGU	44,781,295.59
4.	AUGIE	37,753,468.68
5.	BAGUDO	48,585,904.42
6.	BIRNIN-KEBBI	51,336,298.77
7.	BUNZA	38,128,600.08
8.	DANDI	40,178,791.10
9.	DANKO WASAGU	51,047,176.18
10.	FAKAI	38,106,221.61
11.	GWANDU	40,785,076.77
12.	JEGA	44,589,685.60
13.	KALGO	34,887,946.56
14.	KOKO BESSE	41,107,362.63
15.	MAIYAMA	43,001,982.87
16.	NGASKI	38,425,631.52
17.	SAKABA	35,295,432.36
18.	SHANGA	38,639,530.11
19.	SURU	40,714,166.69
20.	YAURI	36,179,786.20
21.	ZURU	42,090,756.90
TOTAL		862,528,707.97

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	34,560,986.96
2.	AREWA	45,483,573.46
3.	ARGUNGU	46,543,292.97
4.	AUGIE	39,308,537.75
5.	BAGUDO	50,459,925.22
6.	BIRNIN-KEBBI	53,291,302.56
7.	BUNZA	39,694,714.57
8.	DANDI	41,805,271.70
9.	DANKO WASAGU	52,993,667.00
10.	FAKAI	39,671,677.19
11.	GWANDU	42,429,468.92
12.	JEGA	46,346,041.18
13.	KALGO	36,358,642.81
14.	KOKO BESSE	42,761,184.21
15.	MAIYAMA	44,711,589.91
16.	NGASKI	40,000,491.85
17.	SAKABA	36,778,126.67
18.	SHANGA	40,220,688.50
19.	SURU	42,356,410.96
20.	YAURI	37,688,519.54
21.	ZURU	43,773,533.68
TOTAL		897,237,587.60

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	39,631,292.32
2.	AREWA	52,004,296.71
3.	ARGUNGU	53,204,737.11
4.	AUGIE	45,009,273.69
5.	BAGUDO	57,641,461.70
6.	BIRNIN-KEBBI	60,848,819.62
7.	BUNZA	45,446,731.20
8.	DANDI	47,837,550.68
9.	DANKO WASAGU	60,511,660.83
10.	FAKAI	45,420,660.67
11.	GWANDU	48,544,567.53
12.	JEGA	52,981,292.12
13.	KALGO	41,667,660.13
14.	KOKO BESSE	48,920,399.49
15.	MAIYAMA	51,129,800.93
16.	NGASKI	45,793,112.85
17.	SAKABA	42,142,847.56
18.	SHANGA	46,042,549.57
19.	SURU	48,461,876.11
20.	YAURI	43,174,132.14
21.	ZURU	50,067,179.55
TOTAL		1,026,481,876.53

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	39,846,004.49
2.	AREWA	48,529,516.61
3.	ARGUNGU	49,663,061.83
4.	AUGIE	41,924,294.99
5.	BAGUDO	53,852,547.57
6.	BIRNIN-KEBBI	56,881,173.76
7.	BUNZA	42,337,374.94
8.	DANDI	56,562,803.32
9.	DANKO WASAGU	56,562,803.32
10.	FAKAI	42,312,732.65
11.	GWANDU	45,262,582.68
12.	JEGA	49,452,068.43
13.	KALGO	38,768,894.63
14.	KOKO BESSE	617,471.21
15.	MAIYAMA	47,703,752.57
16.	NGASKI	42,664,454.29
17.	SAKABA	39,217,601.98
18.	SHANGA	42,899,991.02
19.	SURU	45,184,499.29
20.	YAURI	40,191,417.67
21.	ZURU	46,700,340.34
TOTAL		957,167,555.00

**SCHEDULE OF VALUE ADDED TAX (VAT) TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	32,992,397.01
2.	AREWA	43,407,955.43
3.	ARGUNGU	44,418,482.61
4.	AUGIE	37,519,565.79
5.	BAGUDO	48,153,304.22
6.	BIRNIN-KEBBI	50,853,248.60
7.	BUNZA	37,887,816.22
8.	DANDI	39,900,400.98
9.	DANKO WASAGU	50,569,429.33
10.	FAKAI	37,865,848.24
11.	GWANDU	40,495,565.66
12.	JEGA	44,230,387.27
13.	KALGO	34,706,605.40
14.	KOKO BESSE	40,811,939.89
15.	MAIYAMA	42,671,807.48
16.	NGASKI	38,179,399.27
17.	SAKABA	35,106,616.77
18.	SHANGA	38,389,374.36
19.	SURU	40,425,956.27
20.	YAURI	35,974,749.07
21.	ZURU	41,777,295.95
TOTAL		856,338,145.76

**SCHEDULE OF SUMMARY OF VALUE ADDE TAX (VAT) TO LOCAL GOVERNMENT
COUNCIL FOR THE MONTH DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	628,419,003.67
2.	February	771,426,808.09
3.	March	712,321,615.85
4.	April	673,265,869.91
5.	May	813,611,275.79
6.	June	638,564,978.47
7.	July	697,150,743.91
8.	August	862,528,707.97
9.	September	897,237,587.60
10.	October	1,026,481,876.53
11.	November	957,167,555.00
12.	December	856,338,145.76
TOTAL		9,534,514,168.55

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,377,213.97	
2.	AREWA	2,303,580.17	
3.	ARGUNGU	2,060,046.39	
4.	AUGIE	1,645,124.47	
5.	BAGUDO	2,334,007.58	
6.	BIRNIN KEBBI	2,783,812.47	
7.	BUNZA	1,823,826.45	
8.	DANDI/KAMBA	2,097,296.59	
9.	DANKO/WASAGU	2,160,172.62	
10.	FAKAI	1,562,016.57	
11.	GWANDU	1,730,858.47	
12.	JEGA	2,368,053.82	
13.	KALGO	1,637,019.46	
14.	KOKO/BESSE	1,877,650.00	
15.	MAIYAMA	2,066,531.92	
16.	NGASKI	1,630,339.36	
17.	SAKABA	1,547,433.10	
18.	SHANGA	1,715,971.74	
19.	SURU	2,262,944.69	
20.	YAURI	1,707,718.27	
21.	ZURU	1,717,894.48	
	TOTAL	40,409,506.51	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,331,869.12	
2.	AREWA	2,191,852.22	
3.	ARGUNGU	1,987,590.33	
4.	AUGIE	1,589,144.77	
5.	BAGUDO	2,250,682.24	
6.	BIRNIN KEBBI	2,682,631.85	
7.	BUNZA	1,760,753.06	
8.	DANDI/KAMBA	2,034,367.64	
9.	DANKO/WASAGU	2,083,747.77	
10.	FAKAI	1,509,335.90	
11.	GWANDU	1,669,475.51	
12.	JEGA	2,283,376.99	
13.	KALGO	1,581,361.48	
14.	KOKO/BESSE	1,812,440.05	
15.	MAIYAMA	1,993,844.20	
16.	NGASKI	1,574,946.56	
17.	SAKABA	1,495,531.22	
18.	SHANGA	1,657,179.72	
19.	SURU	2,182,440.23	
20.	YAURI	1,649,253.88	
21.	ZURU	1,494,821.71	
	TOTAL	38,805, 426.36	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,293,127.53	
2.	AREWA	2,133,982.33	
3.	ARGUNGU	1,934,263.76	
4.	AUGIE	1,544,680.68	
5.	BAGUDO	2,191,503.80	
6.	BIRNIN KEBBI	2,613,845.71	
7.	BUNZA	1,712,471.95	
8.	DANDI/KAMBA	1,969,245.29	
9.	DANKO/WASAGU	2,028,282.46	
10.	FAKAI	1,466,646.96	
11.	GWANDU	1,625,180.17	
12.	JEGA	2,223,471.33	
13.	KALGO	1,537,070.51	
14.	KOKO/BESSE	1,763,009.29	
15.	MAIYAMA	1,940,358.96	
16.	NGASKI	1,530,798.28	
17.	SAKABA	1,452,953.81	
18.	SHANGA	1,611,202.34	
19.	SURU	2,124,779.67	
20.	YAURI	1,603,452.79	
21.	ZURU	1,641,963.13	
	TOTAL	37,942,290.66	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,453,547.30	
2.	AREWA	2,479,913.50	
3.	ARGUNGU	2,236,373.72	
4.	AUGIE	1,921,457.80	
5.	BAGUDO	2,510,340.91	
6.	BIRNIN KEBBI	2,960,145.81	
7.	BUNZA	2,000,159.78	
8.	DANDI/KAMBA	2,243,829.92	
9.	DANKO/WASAGU	2,316,505.95	
10.	FAKAI	1,698,349.90	
11.	GWANDU	1,877,191.80	
12.	JEGA	2,542,384.15	
13.	KALGO	1,783,352.59	
14.	KOKO/BESSE	2,033,983.33	
15.	MAIYAMA	2,217,865.25	
16.	NGASKI	1,809,672.69	
17.	SAKABA	1,699,067.33	
18.	SHANGA	1,802,364.57	
19.	SURU	2,379,298.62	
20.	YAURI	1,804,059.60	
21.	ZURU	1,798,308.65	
	TOTAL	43,567,973.25	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	5,052,048.87	
2.	AREWA	7,519,729.28	
3.	ARGUNGU	7,397,827.25	
4.	AUGIE	5,992,693.74	
5.	BAGUDO	7,572,946.44	
6.	BIRNIN KEBBI	8,163,770.79	
7.	BUNZA	6,443,058.01	
8.	DANDI/KAMBA	6,721,380.45	
9.	DANKO/WASAGU	7,197,147.15	
10.	FAKAI	6,131,695.68	
11.	GWANDU	6,164,413.17	
12.	JEGA	6,249,458.38	
13.	KALGO	6,118,800.16	
14.	KOKO/BESSE	6,232,194.87	
15.	MAIYAMA	6,408,381.41	
16.	NGASKI	5,416,094.80	
17.	SAKABA	5,875,451.70	
18.	SHANGA	5,915,367.43	
19.	SURU	6,439,836.67	
20.	YAURI	6,314,232.15	
21.	ZURU	6,244,634.36	
	TOTAL	135,570,562.81	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1557,593.27	
2.	AREWA	2,583,959.47	
3.	ARGUNGU	2,340,419.69	
4.	AUGIE	2,025,503.77	
5.	BAGUDO	2,614,386.88	
6.	BIRNIN KEBBI	3,064,191.78	
7.	BUNZA	2,104,205.78	
8.	DANDI/KAMBA	2,347,675.89	
9.	DANKO/WASAGU	2,420,551.92	
10.	FAKAI	1,802,395.87	
11.	GWANDU	1,981,237.77	
12.	JEGA	2,646,430.12	
13.	KALGO	1,887,398.56	
14.	KOKO/BESSE	2,138,029.30	
15.	MAIYAMA	2,321,911.22	
16.	NGASKI	1,913,718.66	
17.	SAKABA	1,803,113.30	
18.	SHANGA	1,906,410.54	
19.	SURU	2,483,344.59	
20.	YAURI	1,908,105.57	
21.	ZURU	1,902,354.62	
	TOTAL	45,752,938.57	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,384,703.23	
2.	AREWA	2,311,069.43	
3.	ARGUNGU	2,067,529.65	
4.	AUGIE	1,652,613.73	
5.	BAGUDO	2,341,496.84	
6.	BIRNIN KEBBI	2,791,301.74	
7.	BUNZA	1,831,315.71	
8.	DANDI/KAMBA	2,104,785.85	
9.	DANKO/WASAGU	2,167,061.88	
10.	FAKAI	1,579,505.83	
11.	GWANDU	1,738,347.73	
12.	JEGA	2,374,453.08	
13.	KALGO	1,644,508.72	
14.	KOKO/BESSE	1,885,139.26	
15.	MAIYAMA	2,074,021.18	
16.	NGASKI	1,637,828.62	
17.	SAKABA	1,554,922.26	
18.	SHANGA	1,723,641.00	
19.	SURU	2,270,433.95	
20.	YAURI	1,715,207.53	
21.	ZURU	1,725,383.74	
	TOTAL	40,566,780.96	

**SCHEDULE OF DISTRIBUTION OF INTERNALLY GENERATED REVENUE TO LOCAL
GOVERNMENT COUNCILS
FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,428,079.42	
2.	AREWA	2,454,445.62	
3.	ARGUNGU	2,110,905.84	
4.	AUGIE	1,795,989.92	
5.	BAGUDO	2,384,873.03	
6.	BIRNIN KEBBI	2,832,677.93	
7.	BUNZA	1,874,691.90	
8.	DANDI/KAMBA	2,148,162.04	
9.	DANKO/WASAGU	2,211,038.07	
10.	FAKAI	1,612,882.02	
11.	GWANDU	1,781,723.92	
12.	JEGA	2,418,919.27	
13.	KALGO	1,757,884.91	
14.	KOKO/BESSE	1,928,515.45	
15.	MAIYAMA	2,117,397.37	
16.	NGASKI	1,681,204.81	
17.	SAKABA	1,598,298.45	
18.	SHANGA	1,766,837.19	
19.	SURU	2,313,810.14	
20.	YAURI	1,758,583.72	
21.	ZURU	1,764,541.63	
	TOTAL	41,741,462.66	

**SCHEDULE OF SUMMARY OF INTERNALLY GENERATED REVENUE (IGR) TO LOCAL
GOVERNMENT COUNCIL FOR THE MONTH DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	NIL
2.	February	NIL
3.	March	NIL
4.	April	NIL
5.	May	40,409,506.51
6.	June	38,805,426.36
7.	July	37,492,290.66
8.	August	43,567,973.25
9.	September	135,570,562.81
10.	October	45,752,938.57
11.	November	40,566,780.96
12.	December	41,741,462.66
TOTAL		856,338,145.76

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	212,206.61
2.	AREWA	346,737.20
3.	ARGUNGU	292,053.88
4.	AUGIE	241,139.66
5.	BAGUDO	321,151.02
6.	BIRNIN-KEBBI	392,908.85
7.	BUNZA	267,677.93
8.	DANDI	284,368.92
9.	DANKO WASAGU	353,275.47
10.	FAKAI	245,988.31
11.	GWANDU	259,827.85
12.	JEGA	286,646.60
13.	KALGO	238,552.58
14.	KOKO BESSE	273,754.68
15.	MAIYAMA	316,708.24
16.	NGASKI	253,744.68
17.	SAKABA	250,057.47
18.	SHANGA	259,496.96
19.	SURU	313,956.61
20.	YAURI	241,253.95
21.	ZURU	288,165.26
TOTAL		5,939,672.72

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	186,349.35
2.	AREWA	304,487.46
3.	ARGUNGU	256,467.28
4.	AUGIE	211,756.93
5.	BAGUDO	282,018.95
6.	BIRNIN-KEBBI	345,033.12
7.	BUNZA	235,061.52
8.	DANDI	249,718.73
9.	DANKO WASAGU	310,229.05
10.	FAKAI	216,014.77
11.	GWANDU	228,167.97
12.	JEGA	251,718.87
13.	KALGO	209,485.08
14.	KOKO BESSE	240,397.82
15.	MAIYAMA	278,117.52
16.	NGASKI	222,826.03
17.	SAKABA	219,588.10
18.	SHANGA	227,877.40
19.	SURU	275,701.17
20.	YAURI	211,857.29
21.	ZURU	253,052.48
TOTAL		5,215,926.87

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	134,469.92
2.	AREWA	219,718.52
3.	ARGUNGU	185,067.10
4.	AUGIE	152,804.06
5.	BAGUDO	203,505.22
6.	BIRNIN-KEBBI	248,976.33
7.	BUNZA	169,620.68
8.	DANDI	180,197/34
9.	DANKO WASAGU	223,861.66
10.	FAKAI	155,876/52
11.	GWANDU	164,646.29
12.	JEGA	181,640.29
13.	KALGO	151,164.69
14.	KOKO BESSE	173,471/36
15.	MAIYAMA	200,689.94
16.	NGASKI	160,791.53
17.	SAKABA	158,455.05
18.	SHANGA	164,436.62
19.	SURU	198,946.31
20.	YAURI	152,876.48
21.	ZURU	182,602.99
TOTAL		3,763,819.23

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	11,424,510.36
2.	AREWA	18,667,197.53
3.	ARGUNGU	15,723,226.55
4.	AUGIE	12,982,171.41
5.	BAGUDO	17,289,721.64
6.	BIRNIN-KEBBI	21,152,928.54
7.	BUNZA	14,410,904.44
8.	DANDI	15,309,493.44
9.	DANKO WASAGU	19,019,196.59
10.	FAKAI	13,243,116.09
11.	GWANDU	13,988,282.46
12.	JEGA	15,432,116.09
13.	KALGO	12,842,891.45
14.	KOKO BESSE	14,738,057.27
15.	MAIYAMA	17,050,536.74
16.	NGASKI	13,660,784.16
17.	SAKABA	13,462,276.78
18.	SHANGA	13,970,468.27
19.	SURU	16,902,397.66
20.	YAURI	12,988,324.07
21.	ZURU	15,513,875.98
TOTAL		319,772,568.45

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,844,386.77
2.	AREWA	7,915,536.17
3.	ARGUNGU	6,667,190.87
4.	AUGIE	5,504,888.86
5.	BAGUDO	7,331,438.87
6.	BIRNIN-KEBBI	8,969,571.93
7.	BUNZA	6,110,721.14
8.	DANDI	6,491,753.75
9.	DANKO WASAGU	8,064,795.95
10.	FAKAI	5,615,576.80
11.	GWANDU	5,931,514.64
12.	JEGA	6,543,749.93
13.	KALGO	5,445,829.32
14.	KOKO BESSE	6,249,445.06
15.	MAIYAMA	7,230,016.20
16.	NGASKI	5,792,644.06
17.	SAKABA	5,708,470.11
18.	SHANGA	5,923,960.85
19.	SURU	5,507,497.77
20.	YAURI	6,578,419.77
21.	ZURU	6,578,419.02
TOTAL		135,594,608.26

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	5,061,823.30
2.	AREWA	8,270,818.82
3.	ARGUNGU	6,966,442.50
4.	AUGIE	5,751,971.47
5.	BAGUDO	7,660,504.75
6.	BIRNIN-KEBBI	9,372,164.15
7.	BUNZA	6,384,996.08
8.	DANDI	6,783,131.02
9.	DANKO WASAGU	8,426,777.98
10.	FAKAI	5,867,627.55
11.	GWANDU	6,197,746.06
12.	JEGA	6,837,461.06
13.	KALGO	5,690,261.12
14.	KOKO BESSE	6,529,946.52
15.	MAIYAMA	7,554,529.81
16.	NGASKI	6,052,642.37
17.	SAKABA	5,964,690.31
18.	SHANGA	6,189,853.18
19.	SURU	7,488,894.27
20.	YAURI	5,754,697.51
21.	ZURU	6,873,686.17
TOTAL		141,,680,666.01

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	7,893,417.16
2.	AREWA	12,897,531.06
3.	ARGUNGU	10,863,4848.06
4.	AUGIE	8,969,635.57
5.	BAGUDO	11,945,806.09
6.	BIRNIN-KEBBI	14,614,971.12
7.	BUNZA	9,956,775.38
8.	DANDI	10,577,627.78
9.	DANKO WASAGU	13,140,734.08
10.	FAKAI	9,149,989.89
11.	GWANDU	9,664,777.33
12.	JEGA	10,662,350.16
13.	KALGO	8,873,4040.33
14.	KOKO BESSE	10,182,811.38
15.	MAIYAMA	11,780,548.57
16.	NGASKI	9,438,502.36
17.	SAKABA	9,301,349.74
18.	SHANGA	9,652,469.16
19.	SURU	11,678,196.39
20.	YAURI	8,973,886.56
21.	ZURU	10,718,839.67
TOTAL		220,937,107.84

**SCHEDULE OF DISTRIBUTION OF SHARE OF INTERVENTION TO LOCAL GOVERNMENT
COUNCIL FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	12,659,051.42
2.	AREWA	20,684,388.72
3.	ARGUNGU	17,422,290.07
4.	AUGIE	14,385,034.48
5.	BAGUDO	19,158,061.78
6.	BIRNIN-KEBBI	23,438,729.67
7.	BUNZA	15,968,157.90
8.	DANDI	16,963,848.65
9.	DANKO WASAGU	21,074,425.07
10.	FAKAI	14,674,277.33
11.	GWANDU	15,499,866.63
12.	JEGA	17,099,721.99
13.	KALGO	14,230,703.82
14.	KOKO BESSE	16,330,662.65
15.	MAIYAMA	18,893,030.37
16.	NGASKI	15,136,978.61
17.	SAKABA	14,917,020.39
18.	SHANGA	15,480,127.42
19.	SURU	18,728,883.27
20.	YAURI	14,391,851.99
21.	ZURU	17,190,316.92
TOTAL		354,327,429.14

**SCHEDULE OF EXCESS BANK CHARGES TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	133,194.27
2.	AREWA	217,634.16
3.	ARGUNGU	183,311.46
4.	AUGIE	151,354.48
5.	BAGUDO	201,574.67
6.	BIRNIN-KEBBI	246,614.41
7.	BUNZA	168,011.57
8.	DANDI	178,487.90
9.	DANKO WASAGU	221,737.99
10.	FAKAI	154,397.80
11.	GWANDU	163,084.37
12.	JEGA	179,917.51
13.	KALGO	149,730.67
14.	KOKO BESSE	171,825.73
15.	MAIYAMA	198,786.09
16.	NGASKI	159,266.18
17.	SAKABA	156,951.86
18.	SHANGA	162,876.68
19.	SURU	197,058.99
20.	YAURI	151,426.21
21.	ZURU	180,870.72
TOTAL		3,728,113.72

**SCHEDULE OF EXCESS BANK CHARGES TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	226,768.43
2.	AREWA	370,530.64
3.	ARGUNGU	312,094.90
4.	AUGIE	257,686.90
5.	BAGUDO	343,188.72
6.	BIRNIN-KEBBI	419,870.64
7.	BUNZA	286,046.25
8.	DANDI	303,882.53
9.	DANKO WASAGU	377,517.57
10.	FAKAI	262,868.26
11.	GWANDU	277,657.49
12.	JEGA	306,316.56
13.	KALGO	254,922.29
14.	KOKO BESSE	292,539.99
15.	MAIYAMA	338,441.07
16.	NGASKI	271,156.88
17.	SAKABA	267,216.65
18.	SHANGA	277,303.89
19.	SURU	335,500.61
20.	YAURI	257,809.03
21.	ZURU	307,939.44
TOTAL		6,347,258.80

**SCHEDULE OF EXCESS BANK CHARGES TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	10,104,606.81
2.	AREWA	16,510,527.40
3.	ARGUNGU	13,906,681.09
4.	AUGIE	11,482,307.21
5.	BAGUDO	15,292,194.91
6.	BIRNIN-KEBBI	18,709,075.41
7.	BUNZA	12,745,975.34
8.	DANDI	13,540,747.64
9.	DANKO WASAGU	16,821,859.09
10.	FAKAI	11,713,184.33
11.	GWANDU	12,372,179.62
12.	JEGA	13,649,203.38
13.	KALGO	11,359,118.63
14.	KOKO BESSE	13,035,330.98
15.	MAIYAMA	15,080,643.66
16.	NGASKI	12,082,518.05
17.	SAKABA	11,906,944.75
18.	SHANGA	12,356,423.55
19.	SURU	14,949,619.47
20.	YAURI	11,487,749.03
21.	ZURU	13,721,517.33
TOTAL		282,828,407.68

**SCHEDULE OF SOLID MINERALS TO LOCAL GOVERNMENT COUNCIL FOR THE MONTH
OF JUNE 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,562,532.98
2.	AREWA	2,553,117.01
3.	ARGUNGU	2,150,469.46
4.	AUGIE	1,775,574.65
5.	BAGUDO	2,364,719.31
6.	BIRNIN-KEBBI	2,893,091.03
7.	BUNZA	1,970,982.85
8.	DANDI	2,093,883.03
9.	DANKO WASAGU	2,601,260.00
10.	FAKAI	1,811,276.49
11.	GWANDU	1,913,180.69
12.	JEGA	2,110,654.16
13.	KALGO	1,756,525.29
14.	KOKO BESSE	2,015,727.57
15.	MAIYAMA	2,332,005.93
16.	NGASKI	1,868,388.67
17.	SAKABA	1,841,238.77
18.	SHANGA	1,910,744.91
19.	SURU	2,311,744.91
20.	YAURI	1,776,416.15
21.	ZURU	2,121,836.45
TOTAL		43,735,369.61

**SCHEDULE OF OIL REVENUE TO LOCAL GOVERNMENT COUNCIL FOR THE MONTH OF
JUNE 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	21,010,508.95
2.	AREWA	34,330,339.62
3.	ARGUNGU	28,916,161.98
4.	AUGIE	23,875,161.39
5.	BAGUDO	31,797,060.87
6.	BIRNIN-KEBBI	38,901,780.49
7.	BUNZA	26,502,706.52
8.	DANDI	28,155,276.57
9.	DANKO WASAGU	34,977,691.60
10.	FAKAI	24,355,224.18
11.	GWANDU	25,725,473.08
12.	JEGA	28,380,788.58
13.	KALGO	23,619,015.37
14.	KOKO BESSE	27,104,363.71
15.	MAIYAMA	31,357,182.36
16.	NGASKI	25,123,179.78
17.	SAKABA	31,357,182.36
18.	SHANGA	25,692,711.49
19.	SURU	31,084,743.76
20.	YAURI	23,886,476.56
21.	ZURU	28,531,150.99
TOTAL		588,085,108.09

**SCHEDULE OF EXCESS PPT REVENUE TO LOCAL GOVERNMENT COUNCIL FOR THE
MONTH OF FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	212,206.61
2.	AREWA	346,737.20
3.	ARGUNGU	292,053.88
4.	AUGIE	241,139.66
5.	BAGUDO	321,151.02
6.	BIRNIN-KEBBI	392,908.85
7.	BUNZA	267,677.93
8.	DANDI	284,368.92
9.	DANKO WASAGU	353,275.47
10.	FAKAI	245,988.31
11.	GWANDU	259,827.85
12.	JEGA	286,646.60
13.	KALGO	238,552.58
14.	KOKO BESSE	273,754.68
15.	MAIYAMA	316,708.24
16.	NGASKI	253,744.68
17.	SAKABA	250,057.47
18.	SHANGA	259,496.96
19.	SURU	313,956.61
20.	YAURI	241,253.95
21.	ZURU	288,165.26
TOTAL		5,939,672.72

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	3,698,376.73
2.	AREWA	6,043,001.12
3.	ARGUNGU	5,089,970.02
4.	AUGIE	4,202,627.43
5.	BAGUDO	5,597,080.50
6.	BIRNIN-KEBBI	6,847,689.42
7.	BUNZA	4,665,141.30
8.	DANDI	4,956,035.10
9.	DANKO WASAGU	6,156,951.31
10.	FAKAI	4,287,130.53
11.	GWANDU	4,528,328.72
12.	JEGA	4,995,730.87
13.	KALGO	4,157,539.32
14.	KOKO BESSE	4,771,048.06
15.	MAIYAMA	5,519,650.85
16.	NGASKI	4,422,309.98
17.	SAKABA	4,358,048.58
18.	SHANGA	4,522,561.85
19.	SURU	5,471,694.82
20.	YAURI	4,204,619.19
21.	ZURU	5,022,198.42
TOTAL		103,517,734.13

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	3,019,351.30
2.	AREWA	4,933,500.46
3.	ARGUNGU	4,155,446.76
4.	AUGIE	3,431,021.10
5.	BAGUDO	4,569,451.29
6.	BIRNIN-KEBBI	5,590,447.23
7.	BUNZA	3,808,616.99
8.	DANDI	4,046,102.41
9.	DANKO WASAGU	5,026,529.29
10.	FAKAI	3,500,009.35
11.	GWANDU	3,696,923.33
12.	JEGA	4,078,510.00
13.	KALGO	3,394,211.20
14.	KOKO BESSE	3,895,079.17
15.	MAIYAMA	4,506,237.79
16.	NGASKI	3,610,369.73
17.	SAKABA	3,557,906.78
18.	SHANGA	3,692,215.27
19.	SURU	4,467,086.53
20.	YAURI	3,432,647.17
21.	ZURU	4,100,118.09
TOTAL		84,511,781.26

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	2,600,740.37
2.	AREWA	4,249,506.78
3.	ARGUNGU	3,579,324.52
4.	AUGIE	2,955,335.17
5.	BAGUDO	3,935,930.35
6.	BIRNIN-KEBBI	4,815,372.69
7.	BUNZA	3,280,580.16
8.	DANDI	3,485,139.97
9.	DANKO WASAGU	4,329,637.84
10.	FAKAI	3,014,758.71
11.	GWANDU	3,184,372.01
12.	JEGA	3,513,054.48
13.	KALGO	2,923,628.69
14.	KOKO BESSE	3,355,054.99
15.	MAIYAMA	3,881,480.94
16.	NGASKI	3,109,818.43
17.	SAKABA	3,064,629.08
18.	SHANGA	3,180,316.68
19.	SURU	3,847,757.72
20.	YAURI	2,956,735.80
21.	ZURU	3,531,666.77
TOTAL		72,794,842.18

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	2,672,252.24
2.	AREWA	4,366,354.34
3.	ARGUNGU	3,677,744.26
4.	AUGIE	3,036,597.24
5.	BAGUDO	4,044,155.59
6.	BIRNIN-KEBBI	4,717,779.72
7.	BUNZA	3,370,785.40
8.	DANDI	3,580,969.94
9.	DANKO WASAGU	4,448,688.75
10.	FAKAI	3,097,654.73
11.	GWANDU	3,271,931.84
12.	JEGA	3,609,652.01
13.	KALGO	3,004,018.94
14.	KOKO BESSE	3,447,308.05
15.	MAIYAMA	3,988,209.00
16.	NGASKI	3,195,328.28
17.	SAKABA	3,148,896.38
18.	SHANGA	3,267,765.00
19.	SURU	3,953,558.50
20.	YAURI	3,038,036.38
21.	ZURU	3,628,776.07
TOTAL		74,796,462.67

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	9,094,146.13
2.	AREWA	14,859,474.66
3.	ARGUNGU	12,516,012.98
4.	AUGIE	10,334,076.49
5.	BAGUDO	13,762,975.42
6.	BIRNIN-KEBBI	16,838,167.87
7.	BUNZA	11,471,377.80
8.	DANDI	12,186,672.88
9.	DANKO WASAGU	15,139,673.18
10.	FAKAI	10,541,865.90
11.	GWANDU	11,134,961.66
12.	JEGA	12,284,283.04
13.	KALGO	10,223,206.77
14.	KOKO BESSE	11,731,797.88
15.	MAIYAMA	13,572,579.29
16.	NGASKI	10,874,266.25
17.	SAKABA	10,716,250.28
18.	SHANGA	11,120,781.20
19.	SURU	13,454,657.52
20.	YAURI	10,338,974.13
21.	ZURU	12,349,965.60
TOTAL		254,545,566.91

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	6,952,287.66
2.	AREWA	11,359,762.73
3.	ARGUNGU	9,588,234.48
4.	AUGIE	7,900,188.92
5.	BAGUDO	10,501,511.62
6.	BIRNIN-KEBBI	12,872,432.99
7.	BUNZA	8,769,632.38
8.	DANDI	9,316,460.75
9.	DANKO WASAGU	11,573,968.74
10.	FAKAI	8,059,039.64
11.	GWANDU	8,512,449.15
12.	JEGA	9,391,081.71
13.	KALGO	7,815,431.29
14.	KOKO BESSE	8,968,718.17
15.	MAIYAMA	10,375,957.70
16.	NGASKI	8,313,152.87
17.	SAKABA	8,192,352.87
18.	SHANGA	8,501,608.48
19.	SURU	10,285,808.93
20.	YAURI	7,903,933.06
21.	ZURU	9,440,835.99
TOTAL		194,594,850.19

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,299,806.03
2.	AREWA	2,123,831.59
3.	ARGUNGU	1,788,885.83
4.	AUGIE	1,477,026.52
5.	BAGUDO	1,967,111.40
6.	BIRNIN-KEBBI	2,406,641.80
7.	BUNZA	1,639,578.46
8.	DANDI	1,741,813.99
9.	DANKO WASAGU	2,163,879.74
10.	FAKAI	1,506,725.39
11.	GWANDU	1,591,495.25
12.	JEGA	1,755,765.19
13.	KALGO	1,461,180.15
14.	KOKO BESSE	1,676,799.72
15.	MAIYAMA	1,939,898.50
16.	NGASKI	1,554,234.62
17.	SAKABA	1,531,649.76
18.	SHANGA	1,589,468.47
19.	SURU	1,923,044.21
20.	YAURI	1,477,726.52
21.	ZURU	1,765,067.30
TOTAL		36,381,630.44

**SCHEDULE OF SHARE OF FOREX EQUALISATION TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	202,361.31
2.	AREWA	330,650.37
3.	ARGUNGU	278,504.08
4.	AUGIE	229,952.02
5.	BAGUDO	306,251.26
6.	BIRNIN-KEBBI	374,679.89
7.	BUNZA	255,259.04
8.	DANDI	271,175.66
9.	DANKO WASAGU	336,885.29
10.	FAKAI	234,575.71
11.	GWANDU	247,773.17
12.	JEGA	273,347.66
13.	KALGO	227,484.96
14.	KOKO BESSE	261,053.86
15.	MAIYAMA	302,014.60
16.	NGASKI	241,972.22
17.	SAKABA	238,456.08
18.	SHANGA	247,457.63
19.	SURU	299,390.63
20.	YAURI	230,061.00
21.	ZURU	274,795.87
TOTAL		5,664,102.32

**SCHEDULE OF SUMMARY OF OTHERS SOURCES TO LOCAL GOVERNMENT COUNCIL FOR
THE MONTH JANUARY TO DECEMBER, 2020**

S/N	OTHER SOURCES	AMOUNT (₦)
1.	Oil Revenue	588,085,108.09
2.	Solid Mineral	43,735,369.61
3.	Share Of Intervention	354,327,429.14
4.	Excess PPT Revenue	5,939,672.72
5.	Forex Equalisation	826,806,970.10
6.	Exceess Bank charges	292,903,780.20
7.	Exchange gain	832,904,369.38
TOTAL		2,944,702,699.24

2.2 **Statutory and Non Statutory Deductions:-** During the year ended 31st December, 2020 the sum of ₦9,700,692,657.51 has been recorded as statutory deductions and the sum of ₦20,399,364,984.71 was also recorded as non-statutory deductions as per the details below:-

**SCHEDULE OF SUMMARY OF STATUTORY AND NON STATUTORY DEDUCTIONS FOR THE PERIOD UNDER REVIEW
1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	AGENCIES	STATUTORY (₦)	NON STATUTORY (₦)
1.	LGSPB	1,305,940,607.55	
2.	PSSPB	410,539,009.40	
3.	LGSC	364,987,881.49	
4.	EMIRATE COUNCILS	956,759,712.55	
5.	0.55% JAC	239,646,753.99	
6.	SSWF	68,079,729.87	
7.	RURAL PROJECT	6,354,738,962.66	
8.	LGC. SALARY		11,274,890,493.97
9.	SUBEB SALARY		7,283,689,154.57
10.	ADHOC COMMITTEE		1,144,385,208.53
11.	SPHCDA		696,400,127.64
	TOTAL	9,700,692,657.51	20,399,364,984.71

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
0.55% JOINT ACCOUNT COMMITTEE FUNDS FOR THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2020**

In compliance with the provision of section 146 and subsection 1- 4 of the Kebbi State Local Government Administration Law of 2008. The accounts and other financial records maintained by the above named committee have been audited. The account presented showed true and fair position of the public fund entrusted to the committee during the period under review. However, audit examination of the records revealed that the sum of ₦239,646,753.996 have been disbursed to 0.55% Joint Local Government Account Committee funds.

**SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	670,888.73	
2.	AREWA	1,054,005.66	
3.	ARGUNGU	919,506.31	
4.	AUGIE	762,542.56	
5.	BAGUDO	1,008,368.65	
6.	BIRNIN-KEBBI	1,201,161.51	
7.	BUNZA	831,292.03	
8.	DANDI	881,740.62	
9.	DANKO/WASAGU	1,099,565.42	
10.	FAKAI	776,232.73	
11.	GWANDU	821,952.70	
12.	JEGA	905,040.65	
13.	KALGO	744,599.19	
14.	KOKO/BESSE	858,529.63	
15.	MAIYAMA	974,920.13	
16.	NGASKI	797,159.77	
17.	SAKABA	775,376.48	
18.	SHANGA	812,588.38	
19.	SURU	956,578.90	
20.	YAURI	898,959.63	
21.	ZURU	18,509,864.99	
	TOTAL	35,486,274.46	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
FEBRUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	736,883.76	
2.	AREWA	1,152,602.36	
3.	ARGUNGU	1,009,807.37	
4.	AUGIE	837,710.62	
5.	BAGUDO	1,107,121.67	
6.	BIRNIN-KEBBI	1,314,605.29	
7.	BUNZA	911,290.03	
8.	DANDI	966,471.74	
9.	DANKO/WASAGU	1,206,036.27	
10.	FAKAI	852,548.29	
11.	GWANDU	903,094.72	
12.	JEGA	994,249.20	
13.	KALGO	816,571.15	
14.	KOKO/BESSE	942,326.62	
15.	MAIYAMA	1,067,741.19	
16.	NGASKI	875,083.78	
17.	SAKABA	849,772.74	
18.	SHANGA	891,683.93	
19.	SURU	1,049,088.41	
20.	YAURI	830,306.33	
21.	ZURU	986,106.76	
	TOTAL	20,301,209.75	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
MARCH, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	666,310.35	
2.	AREWA	1,040,393.96	
3.	ARGUNGU	912,231.05	
4.	AUGIE	757,183.53	
5.	BAGUDO	999,892.66	
6.	BIRNIN-KEBBI	1,186,416.21	
7.	BUNZA	823,294.16	
8.	DANDI	872,988.03	
9.	DANKO/WASAGU	1,088,896.29	
10.	FAKAI	770,533/34	
11.	GWANDU	816,115.77	
12.	JEGA	898,246.61	
13.	KALGO	738,086.36	
14.	KOKO/BESSE	851,370.46	
15.	MAIYAMA	964,132.04	
16.	NGASKI	790,793.76	
17.	SAKABA	767,841.79	
18.	SHANGA	805,716.52	
19.	SURU	947,219.11	
20.	YAURI	750,422.76	
21.	ZURU	890,755.44	
	TOTAL	18,338,840.20	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
APRIL, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	611,512.02	
2.	AREWA	953,864.48	
3.	ARGUNGU	837,412.08	
4.	AUGIE	695,043.02	
5.	BAGUDO	917,875.10	
6.	BIRNIN-KEBBI	1,088,120.03	
7.	BUNZA	755,276.03	
8.	DANDI	800,859.03	
9.	DANKO/WASAGU	999,317.76	
10.	FAKAI	707,355.80	
11.	GWANDU	749,221.14	
12.	JEGA	824,649.84	
13.	KALGO	677,147.61	
14.	KOKO/BESSE	781,363.46	
15.	MAIYAMA	884,325.63	
16.	NGASKI	725,751.73	
17.	SAKABA	704,300.56	
18.	SHANGA	739,371.01	
19.	SURU	868,521.99	
20.	YAURI	688,607.08	
21.	ZURU	817,384.53	
	TOTAL	16,827,190.86	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
MAY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	702,256.16	
2.	AREWA	1,092,958.40	
3.	ARGUNGU	962,864.44	
4.	AUGIE	798,623.98	
5.	BAGUDO	1,054,970.02	
6.	BIRNIN-KEBBI	1,248,187.83	
7.	BUNZA	866,853.14	
8.	DANDI	919,966.71	
9.	DANKO/WASAGU	1,145,721.38	
10.	FAKAI	811,912.39	
11.	GWANDU	860,660.04	
12.	JEGA	949,710.42	
13.	KALGO	777,498.24	
14.	KOKO/BESSE	897,401.10	
15.	MAIYAMA	1,013,892.18	
16.	NGASKI	833,019.41	
17.	SAKABA	807,415.43	
18.	SHANGA	848,747.10	
19.	SURU	996,452.58	
20.	YAURI	791,114.24	
21.	ZURU	937,041.41	
	TOTAL	19,316,766.57	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
JUNE, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	652,943.94	
2.	AREWA	1,024,034.50	
3.	ARGUNGU	895,546.75	
4.	AUGIE	742,550.39	
5.	BAGUDO	982,323.51	
6.	BIRNIN-KEBBI	1,168,377.94	
7.	BUNZA	808,834.06	
8.	DANDI	858,092.62	
9.	DANKO/WASAGU	1,068,596.53	
10.	FAKAI	755,195.90	
11.	GWANDU	800,169.15	
12.	JEGA	883,395.65	
13.	KALGO	724,725.00	
14.	KOKO/BESSE	835,750.67	
15.	MAIYAMA	947,698.20	
16.	NGASKI	775,499.98	
17.	SAKABA	753,565.84	
18.	SHANGA	790,649.86	
19.	SURU	932,887.90	
20.	YAURI	736,807.09	
21.	ZURU	872,629/59	
	TOTAL	18,010,875.09	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
JULY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	587,713.00	
2.	AREWA	914,012.65	
3.	ARGUNGU	805,852.15	
4.	AUGIE	668,610.29	
5.	BAGUDO	883,536.23	
6.	BIRNIN-KEBBI	1,044,538.15	
7.	BUNZA	725,370.28	
8.	DANDI	769,946.40	
9.	DANKO/WASAGU	959,130.26	
10.	FAKAI	679,643.16	
11.	GWANDU	720,646.10	
12.	JEGA	795,554.98	
13.	KALGO	650,579.70	
14.	KOKO/BESSE	751,262.75	
15.	MAIYAMA	848,322.91	
16.	NGASKI	697,245.84	
17.	SAKABA	675,409.48	
18.	SHANGA	710,378.98	
19.	SURU	833,574.51	
20.	YAURI	662,188.07	
21.	ZURU	784,374.88	
	TOTAL	16,167,890.76	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
AUGUST, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	713,872.46	
2.	AREWA	1,109,814.21	
3.	ARGUNGU	979,210.89	
4.	AUGIE	813,200.07	
5.	BAGUDO	1,073,437.34	
6.	BIRNIN-KEBBI	1,268,093.69	
7.	BUNZA	881,176.66	
8.	DANDI	934,975.16	
9.	DANKO/WASAGU	1,165,172.09	
10.	FAKAI	825,876.66	
11.	GWANDU	875,741.69	
12.	JEGA	966,498.16	
13.	KALGO	790,296.76	
14.	KOKO/BESSE	912,739.60	
15.	MAIYAMA	1,030,155.04	
16.	NGASKI	847,383.75	
17.	SAKABA	820,461.51	
18.	SHANGA	862,713.18	
19.	SURU	1,011,670.55	
20.	YAURI	804,1818.11	
21.	ZURU	952,408.79	
	TOTAL	19,639,079.43	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
SEPTEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	755,244.02	
2.	AREWA	1,169,563.26	
3.	ARGUNGU	1,036,246.31	
4.	AUGIE	859,796.48	
5.	BAGUDO	1,132,433.84	
6.	BIRNIN-KEBBI	1,332,968.82	
7.	BUNZA	931,600.49	
8.	DANDI	987,600.49	
9.	DANKO/WASAGU	1,225,651.48	
10.	FAKAI	874,836.51	
11.	GWANDU	925,229.96	
12.	JEGA	1,015,152.49	
13.	KALGO	837,714.36	
14.	KOKO/BESSE	962,694.53	
15.	MAIYAMA	1,083,162.40	
16.	NGASKI	892,350.70	
17.	SAKABA	867,817.00	
18.	SHANGA	910,874.33	
19.	SURU	1,063,413.93	
20.	YAURI	852,944.24	
21.	ZURU	1,004,819.59	
	TOTAL	20,721,520.80	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
OCTOBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	721,679.43	
2.	AREWA	1,132,382.67	
3.	ARGUNGU	1,000,660.84	
4.	AUGIE	826,310.76	
5.	BAGUDO	1,099,459.62	
6.	BIRNIN-KEBBI	1,299,331.42	
7.	BUNZA	895,629.96	
8.	DANDI	95,929.49	
9.	DANKO/WASAGU	1,194,653.16	
10.	FAKAI	839,492.28	
11.	GWANDU	892,326.38	
12.	JEGA	987,569.40	
13.	KALGO	800,691.53	
14.	KOKO/BESSE	930,143.30	
15.	MAIYAMA	1,050,907.45	
16.	NGASKI	861,583.33	
17.	SAKABA	831,661.87	
18.	SHANGA	877,324.83	
19.	SURU	1,030,228.75	
20.	YAURI	815,858.08	
21.	ZURU	971,253.70	
	TOTAL	20,011,078.24	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
NOVEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	671,672.22	
2.	AREWA	1,056,645.19	
3.	ARGUNGU	933,359.14	
4.	AUGIE	768,955.39	
5.	BAGUDO	1,025,952.17	
6.	BIRNIN-KEBBI	1,213,542.67	
7.	BUNZA	834,470.91	
8.	DANDI	887,550.04	
9.	DANKO/WASAGU	1,115,378.78	
10.	FAKAI	782,009.98	
11.	GWANDU	831,631.38	
12.	JEGA	921,096.87	
13.	KALGO	745,486.63	
14.	KOKO/BESSE	867,063.98	
15.	MAIYAMA	980,349.59	
16.	NGASKI	802,517.24	
17.	SAKABA	774,453.10	
18.	SHANGA	817,778.95	
19.	SURU	961,118.42	
20.	YAURI	760,036.95	
21.	ZURU	905,949.42	
	TOTAL	18,657,019.04	

SCHEDULE OF CONTRIBUTION TO JOINT ACCOUNT
DECEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	581,408.85	
2.	AREWA	916,020.12	
3.	ARGUNGU	809,257.16	
4.	AUGIE	666,761.26	
5.	BAGUDO	890,066.34	
6.	BIRNIN-KEBBI	1,052,291.85	
7.	BUNZA	722,812.77	
8.	DANDI	769,093.06	
9.	DANKO/WASAGU	967,273.33	
10.	FAKAI	677,450.42	
11.	GWANDU	720,791.07	
12.	JEGA	798,996.85	
13.	KALGO	645,855.87	
14.	KOKO/BESSE	751,463.30	
15.	MAIYAMA	849,474.92	
16.	NGASKI	695,214.50	
17.	SAKABA	670,411.99	
18.	SHANGA	708,456.91	
19.	SURU	832,646.16	
20.	YAURI	658,289.83	
21.	ZURU	784,972.67	
	TOTAL	16,169,009.23	

**SCHEDULE OF SUMMARY OF CONTRIBUTION TO JOINT ACCOUNT (0.55%) OF THE 21
LOCAL GOVERNMENT COUNCILS OF KEBBI STATE FOR THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	35,486,274.046
2.	February	20,301,209.75
3.	March	18,338,840.20
4.	April	16,827,190.86
5.	May	19,316,766.57
6.	June	18,010,875.09
7.	July	16,167,890.76
8.	August	19,639,079.43
9.	September	20,721,520.80
10.	October	20,011,078.22
11.	November	18,657,019.04
12.	December	16,169,009.23
TOTAL		239,646,753.99

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
KEBBI STATE EMIRATE COUNCILS FOR THE PERIOD OF
1ST JANUARY TO 31ST DECEMBER, 2020**

During the period covered by my report it has been observed that the sum of ₦978,280,222.03 was the total allocation received by the four Emirate Councils. However, the sum of ₦965,856,243.91 appear to have been expended leaving an apparent balance of ₦11,623,978.12. viz

SN	EMIRATE COUNCIL	ALLOCATION ₦	EXPENDITURE ₦	BALANCES ₦
1	Gwandu Emirate	435,797,652.41	428,843,716.24	6,953,936.17
2	Argungu Emirate	213,294,155.54	210,131,770.20	3,162,385.34
3	Yauri Emirate	131,156,703.38	129,161,603.39	1,995,099.99
4	Zuru Emirate	198,031,710.70	197,719,154.08	312,556.62
	TOTAL	978,280,222.03	965,856,243.91	11,623,978.12

Again, it has been noted with displeasure that observations made on the expenditure of the Emirate Councils remain almost constant despite frequent Audit Queries forwarded to them. The 2020 Annual Report on the Emirate Councils remain almost an exact replica of some of the mis placement of public funds observed in 2019. Consequently, none adherences to the respect of Financial Memoranda still remains unencouraging.

(a) **Internal Control System:-** It is quiet noted with greate displeasure that the four Emirate councils in the state have no budget displine in that less adherence to estimate provisions was observed. Still, as a result of weak systems of internal control.

(b) **Payment vouchers:-** In the same vein, the aftermath of the audit inspection of these council's payment vouchers during the period covered by my report disclosed that many of these paid vocuhers was not endorsed by the officer controlling the vote contrary to Financial Memoranda No. 13.12 (1-6), 14.8, 14.9 (11-10). While other paid vouchers lacks necessary supporting documents as enshrined in Financial Memoranda chapter 14.

(c) **Cashbook/Bank Reconciliation:-** It has been noted with displeasure that the upkeep of Emirate Councils Accounting records, is characterized with arithmetical inaccuracy and unnecessary cancellation to the extent that the genuiety of certain

transactions could not be ascertained. However, Bank Reconciliation Statement has never been prepared in all the Emirate Councils during the period of 1st January to 31st December, 2020.

**SCHEDULE OF CONTRIBUTION TO EMIRATE
JANUARY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,649,789.76	
2.	AREWA	5,772,869.72	
3.	ARGUNGU	4,862,439.72	
4.	AUGIE	4,014,762.85	
5.	BAGUDO	4,010,161.13	
6.	BIRNIN KEBBI	4,906,189.66	
7.	BUNZA	3,342,451.17	
8.	DANDI/KAMBA	4,734,491.91	
9.	DANKO/WASAGU	5,881,725.14	
10.	FAKAI	4,095,488.52	
11.	GWANDU	3,244,828.55	
12.	JEGA	3,579,309.91	
13.	KALGO	2,978,767.68	
14.	KOKO/BESSE	3,418,330.59	
15.	MAIYAMA	3,954,684.82	
16.	NGASKI	4,224,625.22	
17.	SAKABA	4,163,236.41	
18.	SHANGA	4,920,395.66	
19.	SURU	3,920,325.58	
20.	YAURI	4,016,665.57	
21.	ZURU	4,797,697.63	
	TOTAL	86,888,836.11	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
FEBRUARY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,122,998.71	
2.	AREWA	6,803,808.29	
3.	ARGUNGU	5,730,791.62	
4.	AUGIE	4,731,733.59	
5.	BAGUDO	4,726,310.07	
6.	BIRNIN KEBBI	5,782,354.46	
7.	BUNZA	3,939,358.08	
8.	DANDI/KAMBA	5,579,994.44	
9.	DANKO/WASAGU	6,932,104.69	
10.	FAKAI	4,826,875.53	
11.	GWANDU	3,823,830.23	
12.	JEGA	4,218,515.90	
13.	KALGO	3,510,726.69	
14.	KOKO/BESSE	4,028,788.31	
15.	MAIYAMA	4,660,926.60	
16.	NGASKI	4,979,073.93	
17.	SAKABA	4,906,722.69	
18.	SHANGA	5,091,947.40	
19.	SURU	4,620,431.37	
20.	YAURI	4,733,976.10	
21.	ZURU	5,654,487.66	
	TOTAL	102,405,755.76	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
MARCH, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,808,712.38	
2.	AREWA	6,101,670.82	
3.	ARGUNGU	5,139,387.02	
4.	AUGIE	4,243,429.49	
5.	BAGUDO	4,238,565.67	
6.	BIRNIN KEBBI	5,185,628.70	
7.	BUNZA	3,532,825.33	
8.	DANDI/KAMBA	5,004,151.77	
9.	DANKO/WASAGU	6,216,727.32	
10.	FAKAI	4,328,753.01	
11.	GWANDU	3,429,219.68	
12.	JEGA	3,783,174.70	
13.	KALGO	3,148,427.72	
14.	KOKO/BESSE	3,613,026.56	
15.	MAIYAMA	4,179,929.62	
16.	NGASKI	4,465,244.88	
17.	SAKABA	4,400,359.58	
18.	SHANGA	4,568,470.06	
19.	SURU	4,143,613.41	
20.	YAURI	4,245,440.59	
21.	ZURU	5,070,957.45	
	TOTAL	91,837,715.76	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
APRIL, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,473,375.47	
2.	AREWA	5,388,530.11	
3.	ARGUNGU	4,538,714.48	
4.	AUGIE	3,747,473.15	
5.	BAGUDO	3,743,177.79	
6.	BIRNIN KEBBI	4,579,651.59	
7.	BUNZA	3,119,921.77	
8.	DANDI/KAMBA	4,419,285.02	
9.	DANKO/WASAGU	5,490,139.23	
10.	FAKAI	3,822,824.36	
11.	GWANDU	3,028,425.17	
12.	JEGA	3,341,011.23	
13.	KALGO	2,780,451.13	
14.	KOKO/BESSE	3,190,749.38	
15.	MAIYAMA	3,691,394.91	
16.	NGASKI	3,943,363.57	
17.	SAKABA	3,886,061.83	
18.	SHANGA	4,032,757.93	
19.	SURU	3,659,323.20	
20.	YAURI	3,749,249.19	
21.	ZURU	4,478,282.70	
	TOTAL	81,104,063.24	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
MAY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,506,261.73	
2.	AREWA	5,460,176.57	
3.	ARGUNGU	4,599,461.70	
4.	AUGIE	3,797,299.95	
5.	BAGUDO	3,797,947.48	
6.	BIRNIN KEBBI	4,640,441.86	
7.	BUNZA	3,161,404.56	
8.	DANDI/KAMBA	4,478,044.30	
9.	DANKO/WASAGU	5,563,236.70	
10.	FAKAI	3,873,663.04	
11.	GWANDU	3,068,691.43	
12.	JEGA	3,385,433.67	
13.	KALGO	2,817,420.30	
14.	KOKO/BESSE	3,233,173.92	
15.	MAIYAMA	3,740,476.09	
16.	NGASKI	3,995,794.95	
17.	SAKABA	3,937,731.32	
18.	SHANGA	4,086,377.91	
19.	SURU	3,707,977.95	
20.	YAURI	3,798,699.61	
21.	ZURU	4,537,826.42	
	TOTAL	82,182,431.40	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
JUNE, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,954,521.79	
2.	AREWA	4,258,148.27	
3.	ARGUNGU	3,586,603.17	
4.	AUGIE	2,961,344.93	
5.	BAGUDO	2,957,950.63	
6.	BIRNIN KEBBI	3,618,373.66	
7.	BUNZA	2,465,438.48	
8.	DANDI/KAMBA	3,492,227.09	
9.	DANKO/WASAGU	4,338,442.28	
10.	FAKAI	3,020,889.30	
11.	GWANDU	2,393,135.63	
12.	JEGA	2,640,148.78	
13.	KALGO	2,197,180.48	
14.	KOKO/BESSE	2,521,408.19	
15.	MAIYAMA	2,917,030.53	
16.	NGASKI	3,116,142.33	
17.	SAKABA	3,070,861.09	
18.	SHANGA	3,186,783.94	
19.	SURU	2,891,686.68	
20.	YAURI	2,962,748.40	
21.	ZURU	3,538,848.51	
	TOTAL	64,090,414.17	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
JULY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,204,827.89	
2.	AREWA	4,803,468.63	
3.	ARGUNGU	4,045,922.02	
4.	AUGIE	3,340,589.98	
5.	BAGUDO	3,336,761.00	
6.	BIRNIN KEBBI	4,082,325.23	
7.	BUNZA	2,781,175.21	
8.	DANDI/KAMBA	3,939,459.65	
9.	DANKO/WASAGU	4,894,045.50	
10.	FAKAI	3,407,759.92	
11.	GWANDU	2,699,612.88	
12.	JEGA	2,978,259.81	
13.	KALGO	2,478,562.71	
14.	KOKO/BESSE	2,844,312.69	
15.	MAIYAMA	3,290,600.46	
16.	NGASKI	3,515,211.64	
17.	SAKABA	3,464,131.35	
18.	SHANGA	3,594,899.87	
19.	SURU	3,262,010.94	
20.	YAURI	3,342,173.19	
21.	ZURU	3,992,051.64	
	TOTAL	72,298,162.12	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
AUGUST, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,316,051.43	
2.	AREWA	5,045,781.75	
3.	ARGUNGU	4,250,020.37	
4.	AUGIE	3,509,107.54	
5.	BAGUDO	3,505,085.40	
6.	BIRNIN KEBBI	4,288,259.96	
7.	BUNZA	2,921,472.84	
8.	DANDI/KAMBA	4,138,187.46	
9.	DANKO/WASAGU	5,140,927.82	
10.	FAKAI	3,579,665.89	
11.	GWANDU	2,835,796.07	
12.	JEGA	3,128,499.46	
13.	KALGO	2,603,594.91	
14.	KOKO/BESSE	2,987,795.32	
15.	MAIYAMA	3,456,596.27	
16.	NGASKI	3,692,537.96	
17.	SAKABA	3,638,881.01	
18.	SHANGA	3,776,246.21	
19.	SURU	3,426,564.55	
20.	YAURI	3,510,770.62	
21.	ZURU	4,193,432.48	
	TOTAL	75,945,275.29	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
SEPTEMBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,931,121.77	
2.	AREWA	6,385,782.53	
3.	ARGUNGU	5,378,691.97	
4.	AUGIE	4,441,016.03	
5.	BAGUDO	4,435,925.73	
6.	BIRNIN KEBBI	5,427,086.79	
7.	BUNZA	3,697,324.05	
8.	DANDI/KAMBA	5,237,159.76	
9.	DANKO/WASAGU	6,506,196.40	
10.	FAKAI	4,530,312.45	
11.	GWANDU	3,588,894.22	
12.	JEGA	3,959,330.42	
13.	KALGO	3,295,027.75	
14.	KOKO/BESSE	3,781,259.69	
15.	MAIYAMA	4,374,559.42	
16.	NGASKI	4,673,159.79	
17.	SAKABA	4,605,253.24	
18.	SHANGA	4,779,098.31	
19.	SURU	4,336,552.21	
20.	YAURI	4,443,120.76	
21.	ZURU	5,301,076.12	
	TOTAL	96,113,949.42	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
OCTOBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,700,766.67	
2.	AREWA	6,051,980.06	
3.	ARGUNGU	5,055,727.08	
4.	AUGIE	4,128,141.72	
5.	BAGUDO	4,189,377.03	
6.	BIRNIN KEBBI	5,319,871.94	
7.	BUNZA	3,458,723.64	
8.	DANDI/KAMBA	4,915,717.94	
9.	DANKO/WASAGU	6,171,098.13	
10.	FAKAI	4,216,477.20	
11.	GWANDU	3,351,460.66	
12.	JEGA	3,717,910.49	
13.	KALGO	3,060,756.57	
14.	KOKO/BESSE	3,541,756.03	
15.	MAIYAMA	4,128,671.10	
16.	NGASKI	4,357,787.32	
17.	SAKABA	4,290,611.53	
18.	SHANGA	4,462,585.81	
19.	SURU	4,031,072.90	
20.	YAURI	4,130,223.80	
21.	ZURU	4,984,881.90	
	TOTAL	90,175,599.52	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
NOVEMBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,655,580.87	
2.	AREWA	3,774,923.78	
3.	ARGUNGU	3,137,781.35	
4.	AUGIE	2,544,554.52	
5.	BAGUDO	2,607,604.95	
6.	BIRNIN KEBBI	3,234,669.48	
7.	BUNZA	2,140,323.76	
8.	DANDI/KAMBA	3,048,240.07	
9.	DANKO/WASAGU	3,851,104.40	
10.	FAKAI	2,601,048.49	
11.	GWANDU	2,071,724.92	
12.	JEGA	2,306,083.80	
13.	KALGO	1,885,808.37	
14.	KOKO/BESSE	2,193,426.19	
15.	MAIYAMA	2,568,781.15	
16.	NGASKI	2,691,421.79	
17.	SAKABA	2,648,460.27	
18.	SHANGA	2,758,444.49	
19.	SURU	2,544,735.64	
20.	YAURI	2,545,886.10	
21.	ZURU	3,092,473.11	
	TOTAL	55,903,077.51	

**SCHEDULE OF CONTRIBUTION TO EMIRATE
DECEMBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,713,870.16	
2.	AREWA	3,901,913.63	
3.	ARGUNGU	3,244,743.85	
4.	AUGIE	2,632,870.08	
5.	BAGUDO	2,695,819.28	
6.	BIRNIN KEBBI	3,342,594.38	
7.	BUNZA	2,213,850.00	
8.	DANDI/KAMBA	3,152,388.01	
9.	DANKO/WASAGU	3,980,488.84	
10.	FAKAI	2,691,139.83	
11.	GWANDU	2,143,094.89	
12.	JEGA	2,384,820.40	
13.	KALGO	1,951,334.42	
14.	KOKO/BESSE	2,268,021.61	
15.	MAIYAMA	2,655,775.13	
16.	NGASKI	2,784,353.84	
17.	SAKABA	2,740,041.91	
18.	SHANGA	2,853,483.27	
19.	SURU	2,630,973.80	
20.	YAURI	2,634,243.51	
21.	ZURU	3,198,011.43	
	TOTAL	57,814,432.25	

**SCHEDULE OF SUMMARY OF EMIRATE COUNCIL TO LOCAL GOVERNMENT COUNCIL FOR
THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	86,888,836.11
2.	February	102,405,755.76
3.	March	91,837,715.76
4.	April	81,104,063.24
5.	May	82,182,431.40
6.	June	64,090,414.17
7.	July	72,298,162.12
8.	August	75,945,275.29
9.	September	96,113,949.42
10.	October	90,175,599.52
11.	November	55,903,077.51
12.	December	57,814,432.25
TOTAL		956,759,712.55

COMMENTS: It is gratifying to note that the above aforementioned summary of Local Government Councils Contributions to the Emirate Councils of ₦956,759,712.55 stands as the net balances received as 3% and 4% during the period of 1st January to 31st December, 2020.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
LOCAL GOVERNMENT SERVICE COMMISSION 0.85% LOCAL GOVERNMENT COUNCILS
CONTRIBUTIONS FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020**

In compliance with the provision of section 146 sub section 1-4 of the Kebbi State Local Government Administration law of 2008. The account and other allied records maintained by the Local Government Service Commission have been examined.

The Audit Observations of the financial records available during the period under review, the Commission would appear to have received the sum of ₦364,987,881.49 from Joint Local Government Accounts (JAC). Further scrutiny of the commission's transactions disclosed that the sum of ₦122,833,356.61 was said to have been expended leaving a balance of ₦242,155,524.88 unaccounted for.

**SCHEDULE OF CONTRIBUTION TO LGSC
JANUARY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	750,773.77	
2.	AREWA	1,226,734.60	
3.	ARGUNGU	1,033,268.44	
4.	AUGIE	853,137.11	
5.	BAGUDO	1,136,212.32	
6.	BIRNIN KEBBI	1,390,087.04	
7.	BUNZA	947,027.83	
8.	DANDI/KAMBA	1,006,079.53	
9.	DANKO/WASAGU	1,249,866.59	
10.	FAKAI	870,291.31	
11.	GWANDU	919,254.76	
12.	JEGA	1,014,137.81	
13.	KALGO	843,984.18	
14.	KOKO/BESSE	968,527.00	
15.	MAIYAMA	1,120,494.03	
16.	NGASKI	897,732.86	
17.	SAKABA	884,687.74	
18.	SHANGA	918,084.08	
19.	SURU	1,110,758.91	
20.	YAURI	853,541.43	
21.	ZURU	1,019,510.75	
	TOTAL	21,014,192.09	

**SCHEDULE OF CONTRIBUTION TO LGSC
FEBRUARY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	884,849.63	
2.	AREWA	1,445,809.26	
3.	ARGUNGU	1,217,793.22	
4.	AUGIE	1,005,493.39	
5.	BAGUDO	1,339,121.19	
6.	BIRNIN KEBBI	1,638,333.76	
7.	BUNZA	1,116,151.46	
8.	DANDI/KAMBA	1,185,748.82	
9.	DANKO/WASAGU	1,473,072.25	
10.	FAKAI	1,025,711.05	
11.	GWANDU	1,083,418.56	
12.	JEGA	1,195,246.17	
13.	KALGO	994,705.89	
14.	KOKO/BESSE	1,141,490.62	
15.	MAIYAMA	1,320,595.87	
16.	NGASKI	1,058,053.21	
17.	SAKABA	1,042,678.44	
18.	SHANGA	1,082,038.82	
19.	SURU	1,309,122.22	
20.	YAURI	1,005,969.92	
21.	ZURU	1,201,578.63	
	TOTAL	24,766,982.38	

**SCHEDULE OF CONTRIBUTION TO LGSC
MARCH, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	793,636.17	
2.	AREWA	1,296,605.05	
3.	ARGUNGU	1,092,119.74	
4.	AUGIE	901,728.77	
5.	BAGUDO	1,200,926.94	
6.	BIRNIN KEBBI	1,469,261.46	
7.	BUNZA	1,000,967.18	
8.	DANDI/KAMBA	1,063,382.25	
9.	DANKO/WASAGU	1,321,054.56	
10.	FAKAI	919,860.01	
11.	GWANDU	971,612.24	
12.	JEGA	1,071,899.50	
13.	KALGO	892,054.52	
14.	KOKO/BESSE	1,023,690.86	
15.	MAIYAMA	1,184,313.38	
16.	NGASKI	948,864.54	
17.	SAKABA	935,076.41	
18.	SHANGA	970,374.89	
19.	SURU	1,174,023.80	
20.	YAURI	902,156.12	
21.	ZURU	1,077,578.46	
	TOTAL	22,211,185.85	

**SCHEDULE OF CONTRIBUTION TO LGSC
APRIL, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	700,789.72	
2.	AREWA	1,145,062.65	
3.	ARGUNGU	964,476.83	
4.	AUGIE	796,338.04	
5.	BAGUDO	1,060,567.04	
6.	BIRNIN KEBBI	1,297,539.62	
7.	BUNZA	883,977.84	
8.	DANDI/KAMBA	939,098.07	
9.	DANKO/WASAGU	1,166,654.59	
10.	FAKAI	812,350.18	
11.	GWANDU	858,053.80	
12.	JEGA	946,619.85	
13.	KALGO	787,794.49	
14.	KOKO/BESSE	904,045.66	
15.	MAIYAMA	1,045,895.22	
16.	NGASKI	837,964.76	
17.	SAKABA	825,788.14	
18.	SHANGA	856,961.06	
19.	SURU	1,036,808.24	
20.	YAURI	796,715.45	
21.	ZURU	951,635.07	
	TOTAL	19,615,136.32	

**SCHEDULE OF CONTRIBUTION TO LGSC
MAY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	710,107.49	
2.	AREWA	1,160,287.52	
3.	ARGUNGU	977,385.61	
4.	AUGIE	806,926.24	
5.	BAGUDO	1,074,668.45	
6.	BIRNIN KEBBI	1,314,791.84	
7.	BUNZA	895,731.30	
8.	DANDI/KAMBA	951,584.41	
9.	DANKO/WASAGU	1,182,166.55	
10.	FAKAI	823,151.27	
11.	GWANDU	869,462.57	
12.	JEGA	959,206.09	
13.	KALGO	798,269.09	
14.	KOKO/BESSE	916,065.95	
15.	MAIYAMA	1,059,801.56	
16.	NGASKI	849,106.43	
17.	SAKABA	836,767.90	
18.	SHANGA	868,355.31	
19.	SURU	1,050,593.75	
20.	YAURI	807,223.67	
21.	ZURU	964,288.11	
	TOTAL	19,875,941.11	

**SCHEDULE OF CONTRIBUTION TO LGSC
JUNE, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	553,781.17	
2.	AREWA	904,856.51	
3.	ARGUNGU	762,153.17	
4.	AUGIE	629,285.80	
5.	BAGUDO	838,086.01	
6.	BIRNIN KEBBI	1,025,347.54	
7.	BUNZA	698,540.90	
8.	DANDI/KAMBA	742,098.26	
9.	DANKO/WASAGU	921,918.98	
10.	FAKAI	641,938.98	
11.	GWANDU	678,055.10	
12.	JEGA	748,042.15	
13.	KALGO	622,534.47	
14.	KOKO/BESSE	714,398.99	
15.	MAIYAMA	826,491.98	
16.	NGASKI	622,180.25	
17.	SAKABA	652,557.98	
18.	SHANGA	677,191.59	
19.	SURU	819,311.23	
20.	YAURI	629,584.04	
21.	ZURU	752,005.31	
	TOTAL	15,500,360.40	

**SCHEDULE OF CONTRIBUTION TO LGSC
JULY, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	624,701.24	
2.	AREWA	1,020,737.08	
3.	ARGUNGU	859,758.43	
4.	AUGIE	709,875.37	
5.	BAGUDO	945,415.62	
6.	BIRNIN KEBBI	1,156,658.82	
7.	BUNZA	787,999.64	
8.	DANDI/KAMBA	837,135.18	
9.	DANKO/WASAGU	1,039,984.67	
10.	FAKAI	724,148.98	
11.	GWANDU	764,890.32	
12.	JEGA	843,840.28	
13.	KALGO	702,259.43	
14.	KOKO/BESSE	805,888.59	
15.	MAIYAMA	932,336.80	
16.	NGASKI	746,982.45	
17.	SAKABA	736,127.91	
18.	SHANGA	763,916.22	
19.	SURU	924,236.43	
20.	YAURI	710,211.80	
21.	ZURU	848,310.97	
	TOTAL	17,485,416.24	

**SCHEDULE OF CONTRIBUTION TO LGSC
AUGUST, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	656,214.57	
2.	AREWA	1,072,228.62	
3.	ARGUNGU	903,129.33	
4.	AUGIE	745,685.35	
5.	BAGUDO	993,107.53	
6.	BIRNIN KEBBI	1,215,006.99	
7.	BUNZA	827,750.64	
8.	DANDI/KAMBA	879,364.83	
9.	DANKO/WASAGU	1,092,447.16	
10.	FAKAI	760,679.00	
11.	GWANDU	803,475.55	
12.	JEGA	886,408.18	
13.	KALGO	737,685.23	
14.	KOKO/BESSE	846,542.01	
15.	MAIYAMA	979,368.94	
16.	NGASKI	784,664.32	
17.	SAKABA	773,262.21	
18.	SHANGA	802,452.32	
19.	SURU	970,859.96	
20.	YAURI	746,038.76	
21.	ZURU	891,104.40	
	TOTAL	18,367,475.90	

**SCHEDULE OF CONTRIBUTION TO LGSC
SEPTEMBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	830,484.50	
2.	AREWA	1,356,978.79	
3.	ARGUNGU	1,142,972.04	
4.	AUGIE	943,715.91	
5.	BAGUDO	1,256,845.62	
6.	BIRNIN KEBBI	1,537,674.59	
7.	BUNZA	1,047,575.15	
8.	DANDI/KAMBA	1,112,896.45	
9.	DANKO/WASAGU	1,382,566.73	
10.	FAKAI	962,691.40	
11.	GWANDU	1,016,853.36	
12.	JEGA	1,121,810.29	
13.	KALGO	933,591.20	
14.	KOKO/BESSE	1,071,356.91	
15.	MAIYAMA	1,239,458.50	
16.	NGASKI	993,046.45	
17.	SAKABA	978,616.31	
18.	SHANGA	1,015,558.39	
19.	SURU	1,228,689.79	
20.	YAURI	944,163.16	
21.	ZURU	1,127,753.68	
	TOTAL	23,245,299.22	

**SCHEDULE OF CONTRIBUTION TO LGSC
OCTOBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	765,217.23	
2.	AREWA	1,288,045.76	
3.	ARGUNGU	1,074,342.00	
4.	AUGIE	877,230.12	
5.	BAGUDO	1,186,990.16	
6.	BIRNIN KEBBI	1,464,797.05	
7.	BUNZA	979,971.70	
8.	DANDI/KAMBA	1,044,590.06	
9.	DANKO/WASAGU	1,311,358.35	
10.	FAKAI	896,001.41	
11.	GWANDU	949,530.52	
12.	JEGA	1,053,407.97	
13.	KALGO	867,214.36	
14.	KOKO/BESSE	1,003,497.54	
15.	MAIYAMA	1,169,790.14	
16.	NGASKI	926,029.80	
17.	SAKABA	911,754.95	
18.	SHANGA	948,299.48	
19.	SURU	1,159,137.32	
20.	YAURI	877,672.56	
21.	ZURU	1,059,287.40	
	TOTAL	21,812,215.90	

**SCHEDULE OF CONTRIBUTION TO LGSC
NOVEMBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	469,081.25	
2.	AREWA	802,171.30	
3.	ARGUNGU	666,778.54	
4.	AUGIE	540,717.84	
5.	BAGUDO	738,821.40	
6.	BIRNIN KEBBI	916,489.69	
7.	BUNZA	606,425.06	
8.	DANDI/KAMBA	647,751.01	
9.	DANKO/WASAGU	818,359.69	
10.	FAKAI	552,722.80	
11.	GWANDU	586,988.73	
12.	JEGA	653,390.41	
13.	KALGO	534,312.37	
14.	KOKO/BESSE	621,470.75	
15.	MAIYAMA	727,821.33	
16.	NGASKI	571,927.13	
17.	SAKABA	562,797.81	
18.	SHANGA	586,169.46	
19.	SURU	721,008.43	
20.	YAURI	541,000.80	
21.	ZURU	657,150.54	
	TOTAL	13,523,356.34	

**SCHEDULE OF CONTRIBUTION TO LGSC
DECEMBER, 2020**

S/N	LOCAL GOVERNEMNT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	485,596.54	
2.	AREWA	829,156.65	
3.	ARGUNGU	689,508.07	
4.	AUGIE	559,484.89	
5.	BAGUDO	763,815.46	
6.	BIRNIN KEBBI	947,068.41	
7.	BUNZA	627,257.50	
8.	DANDI/KAMBA	669,882.45	
9.	DANKO/WASAGU	845,853.88	
10.	FAKAI	571,867.21	
11.	GWANDU	607,210.22	
12.	JEGA	675,699.11	
13.	KALGO	552,878.09	
14.	KOKO/BESSE	642,776.12	
15.	MAIYAMA	752,469.62	
16.	NGASKI	591,675.19	
17.	SAKABA	582,258.90	
18.	SHANGA	606,365.20	
19.	SURU	745,442.58	
20.	YAURI	559,776.75	
21.	ZURU	679,577.43	
	TOTAL	13,985,620.26	

**SCHEDULE OF SUMMARY OF LOCAL GOVERNMENT SERVICE COMMISSION (0.85%) FOR
THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	Oporning Balance as at 1/1/2020	131,248,680.42
2.	January	21,014,192.09
3.	February	24,766,982.38
4.	March	22,211,185.85
5.	April	19,615,136.32
6.	May	19,875,941.11
7.	June	15,500,360.40
8.	July	17,485,416.24
9.	August	18,367,475.90
10.	September	23,245,299.22
11.	October	21,812,215.90
12.	November	13,523,356.34
13.	December	13,985,620.26
TOTAL		364,987,881.49

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
LOCAL GOVERNMENT STAFF PENSION BOARD AS FOR THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2020**

In compliance with the provision of section 146 sub section 1-4 of the Local Government Administration law of 2008. The accounts records of Kebbi State Local Government Staff Pension Board has been audited. The accounts as presented to us showed true and fair position of the public funds entrusted to the pension Board for the year under review.

Audit examination of the Local Government Staff Pension Board revealed that the sum of ₦1,305,940,607.55 was said to have been disbursed for the payment of retirement Gratuity /Pension and Death benefits for the year 2020.

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,153,431.05
2.	AREWA	4,640,013.28
3.	ARGUNGU	7,065,037.93
4.	AUGIE	3,458,230.92
5.	BAGUDO	8,836,347.90
6.	BIRNIN-KEBBI	8,455,529.47
7.	BUNZA	5,919,727.28
8.	DANDI	4,267,817.44
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,442,233.18
11.	GWANDU	5,997,069.87
12.	JEGA	6,547,879.69
13.	KALGO	5,447,879.68
14.	KOKO BESSE	5,594,561.69
15.	MAIYAMA	6,464,714.10
16.	NGASKI	3,493,265.67
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,650,094.51
20.	YAURI	2,967,492.74
21.	ZURU	4,868,173.37
TOTAL		105,670,969.20

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,174,041.08
2.	AREWA	4,771,014.23
3.	ARGUNGU	7,035,429.75
4.	AUGIE	3,458,230.92
5.	BAGUDO	8,797,522.21
6.	BIRNIN-KEBBI	8,532,828.06
7.	BUNZA	5,928,044.02
8.	DANDI	4,338,087.94
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,507,519.81
11.	GWANDU	6,048,297.91
12.	JEGA	6,579,870.29
13.	KALGO	5,600,765.75
14.	KOKO BESSE	5,615,686.49
15.	MAIYAMA	6,494,317.11
16.	NGASKI	3,403,265.67
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,632,948.80
20.	YAURI	2,967,492.74
21.	ZURU	4,868,173.37
TOTAL		106,245,319.31

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,161,824.48
2.	AREWA	4,771,014.23
3.	ARGUNGU	7,070,306.06
4.	AUGIE	3,467,554.17
5.	BAGUDO	8,797,522.21
6.	BIRNIN-KEBBI	8,549,201.09
7.	BUNZA	5,959,130.54
8.	DANDI	4,374,594.42
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,507,519.81
11.	GWANDU	6,037,637.73
12.	JEGA	6,633,380.30
13.	KALGO	5,600,765.75
14.	KOKO BESSE	5,667,984.18
15.	MAIYAMA	6,479,868.81
16.	NGASKI	3,432,670.14
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,632,948.80
20.	YAURI	2,967,492.74
21.	ZURU	4,900,265.14
TOTAL		106,503,463.74

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,161,824.48
2.	AREWA	4,781,153.20
3.	ARGUNGU	7,109,445.74
4.	AUGIE	3,486,934.45
5.	BAGUDO	8,797,522.21
6.	BIRNIN-KEBBI	8,605,734.11
7.	BUNZA	5,959,130.54
8.	DANDI	4,396,492.57
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,507,519.81
11.	GWANDU	6,213,401.47
12.	JEGA	6,633,380.30
13.	KALGO	5,600,765.75
14.	KOKO BESSE	5,685,628.55
15.	MAIYAMA	6,479,868.81
16.	NGASKI	3,432,670.14
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,632,948.80
20.	YAURI	2,967,492.74
21.	ZURU	4,900,265.14
TOTAL		106,843,966.95

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,211,500.16
2.	AREWA	4,781,153.20
3.	ARGUNGU	7,144,884.86
4.	AUGIE	3,486,934.45
5.	BAGUDO	8,959,409.86
6.	BIRNIN-KEBBI	8,561,763.21
7.	BUNZA	5,959,130.54
8.	DANDI	4,396,492.57
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,507,519.81
11.	GWANDU	6,213,401.47
12.	JEGA	6,673,102.81
13.	KALGO	5,600,765.75
14.	KOKO BESSE	5,774,637.85
15.	MAIYAMA	6,649,2929.76
16.	NGASKI	3,541,298.98
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,654,846.95
20.	YAURI	2,994,627.80
21.	ZURU	5,012,627.15
TOTAL		107,615,073.33

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,211,500.16
2.	AREWA	4,781,153.20
3.	ARGUNGU	7,144,884.86
4.	AUGIE	3,486,934.45
5.	BAGUDO	8,959,409.86
6.	BIRNIN-KEBBI	8,569,874.39
7.	BUNZA	5,959,130.54
8.	DANDI	4,396,492.57
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,507,519.81
11.	GWANDU	6,335,745.71
12.	JEGA	6,734,080.62
13.	KALGO	5,638,321.80
14.	KOKO BESSE	5,774,637.85
15.	MAIYAMA	6,708,336.57
16.	NGASKI	3,554,682.39
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,638,090.84
20.	YAURI	2,994,627.80
21.	ZURU	5,139,668.16
TOTAL		108,026,874.73

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,211,500.16
2.	AREWA	4,781,153.20
3.	ARGUNGU	7,144,884.86
4.	AUGIE	3,486,934.45
5.	BAGUDO	8,959,409.86
6.	BIRNIN-KEBBI	8,561,763.21
7.	BUNZA	5,959,130.54
8.	DANDI	4,396,492.57
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,507,519.81
11.	GWANDU	6,213,401.47
12.	JEGA	6,673,102.81
13.	KALGO	5,600,765.75
14.	KOKO BESSE	5,774,637.85
15.	MAIYAMA	6,649,292.76
16.	NGASKI	3,541,298.98
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,654,846.95
20.	YAURI	2,994,627.80
21.	ZURU	5,012,527.15
TOTAL		107,615,073.33

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,211,500.16
2.	AREWA	4,781,153.20
3.	ARGUNGU	7,144,884.86
4.	AUGIE	3,473,355.75
5.	BAGUDO	9,110,789.80
6.	BIRNIN-KEBBI	8,780,927.48
7.	BUNZA	5,995,093.45
8.	DANDI	4,513,591.89
9.	DANKO WASAGU	5,290,657.26
10.	FAKAI	1,639,050.00
11.	GWANDU	6,560,277.85
12.	JEGA	6,775,649.97
13.	KALGO	5,765,272.97
14.	KOKO BESSE	5,780,097.15
15.	MAIYAMA	6,830,223.76
16.	NGASKI	3,574,648.39
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,856,327.83
20.	YAURI	2,994,627.80
21.	ZURU	5,345,249.56
TOTAL		109,624,505.77

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,211,500.16
2.	AREWA	4,809,436.74
3.	ARGUNGU	7,202,243.68
4.	AUGIE	3,473,355.75
5.	BAGUDO	9,319,687.54
6.	BIRNIN-KEBBI	8,795,440.44
7.	BUNZA	5,995,093.45
8.	DANDI	4,513,591.89
9.	DANKO WASAGU	5,289,316.79
10.	FAKAI	1,639,050.75
11.	GWANDU	6,560,277.85
12.	JEGA	6,878,719.16
13.	KALGO	5,727,716.91
14.	KOKO BESSE	5,814,804.10
15.	MAIYAMA	6,875,667.67
16.	NGASKI	3,574,648.39
17.	SAKABA	2,123,205.28
18.	SHANGA	3,077,920.62
19.	SURU	5,856,327.83
20.	YAURI	2,994,627.80
21.	ZURU	5,345,249.56
TOTAL		110,077,885.36

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,278,576.51
2.	AREWA	4,809,436.74
3.	ARGUNGU	7,202,243.68
4.	AUGIE	3,473,355.75
5.	BAGUDO	9,319,687.54
6.	BIRNIN-KEBBI	8,795,440.44
7.	BUNZA	6,007,615.26
8.	DANDI	4,669,741.53
9.	DANKO WASAGU	5,289,316.79
10.	FAKAI	1,743,360.70
11.	GWANDU	6,654,386.03
12.	JEGA	6,875,143.65
13.	KALGO	5,738,223.00
14.	KOKO BESSE	5,847,860.31
15.	MAIYAMA	7,070,109.39
16.	NGASKI	3,596,570.45
17.	SAKABA	2,146,818.54
18.	SHANGA	3,077,920.62
19.	SURU	6,011,433.88
20.	YAURI	2,994,627.80
21.	ZURU	5,391,013.11
TOTAL		110,992,884.71

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,278,576.51
2.	AREWA	4,867,086.49
3.	ARGUNGU	7,173,093.45
4.	AUGIE	3,473,355.75
5.	BAGUDO	9,378,377.16
6.	BIRNIN-KEBBI	9,253,505.66
7.	BUNZA	6,214,087.57
8.	DANDI	5,017,500.77
9.	DANKO WASAGU	5,488,898.16
10.	FAKAI	1,743,360.70
11.	GWANDU	6,654,386.03
12.	JEGA	6,900,539.07
13.	KALGO	5,738,223.00
14.	KOKO BESSE	5,925,052.25
15.	MAIYAMA	7,394,979.56
16.	NGASKI	3,596,570.45
17.	SAKABA	2,239,967.37
18.	SHANGA	3,077,920.62
19.	SURU	6,046,826.77
20.	YAURI	2,979,355.08
21.	ZURU	5,391,013.11
TOTAL		112,832,675.53

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	4,278,576.51
2.	AREWA	4,935,402.82
3.	ARGUNGU	7,358,107.92
4.	AUGIE	3,539,012.13
5.	BAGUDO	9,416,283.02
6.	BIRNIN-KEBBI	9,348,512.82
7.	BUNZA	6,426,749.37
8.	DANDI	4,993,692.58
9.	DANKO WASAGU	5,523,747.21
10.	FAKAI	1,743,360.70
11.	GWANDU	6,654,386.03
12.	JEGA	6,900,539.07
13.	KALGO	6,042,605.83
14.	KOKO BESSE	5,938,042.67
15.	MAIYAMA	7,394,979.56
16.	NGASKI	3,596,570.45
17.	SAKABA	2,239,967.37
18.	SHANGA	3,077,920.62
19.	SURU	6,113,090.72
20.	YAURI	2,979,355.08
21.	ZURU	5,391,013.11
TOTAL		113,891,915.59

**SCHEDULE OF SUMMARY OF LOCAL GOVERNMENT STAFF PENSION BOARD FOR THE
PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	105,670,969.20
2.	February	106,425,319.31
3.	March	106,503,463.74
4.	April	106,843,966.95
5.	May	107,615,073.33
6.	June	108,026,874.73
7.	July	107,615,073.33
8.	August	109,624,505.77
9.	September	110,077,885.36
10.	October	110,992,884.71
11.	November	112,832,675.53
12.	December	113,891,915.59
TOTAL		1,305,940,607.55

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
KEBBI STATE PRIMARY SCHOOL STAFF PENSION BOARD AS AT THE YEAR
ENDED 31ST DECEMBER, 2020**

In compliance with the provision of section 146 sub section 1-4 of the Local Government Administration law of 2008. The accounts and other financial records maintained by the Primary Schools Staff Pension Board has been audited. The accounts as presented to us shows true and fair position of the public funds entrusted to the Board for the period under review. However, audit examination of the Pension Board revealed that the sum of ~~₦~~410,539,009.40 was said to have been disbursed for the payment of Primary School Staff Retiring Pension/Gratuity and Death Benefits for the year ended 31st December, 2020.

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,324,894.88
2.	AREWA	2,164,835.77
3.	ARGUNGU	1,823,414.89
4.	AUGIE	1,505,536.07
5.	BAGUDO	2,005,080.56
6.	BIRNIN-KEBBI	2,453,094.78
7.	BUNZA	1,671,225.59
8.	DANDI	1,775,434.47
9.	DANKO WASAGU	2,205,646.93
10.	FAKAI	1,535,808.19
11.	GWANDU	1,622,214.28
12.	JEGA	1,789,654.96
13.	KALGO	1,489,383.84
14.	KOKO BESSE	1,709,165.29
15.	MAIYAMA	1,977,342.41
16.	NGASKI	1,584,234.46
17.	SAKABA	1,561,213.66
18.	SHANGA	1,620,148.37
19.	SURU	1,960,162.79
20.	YAURI	1,506,249.59
21.	ZURU	1,799,136.61
TOTAL		37,083,868.39

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,561,499.35
2.	AREWA	2,551,428.11
3.	ARGUNGU	2,149,046.86
4.	AUGIE	1,774,400.10
5.	BAGUDO	2,363,155.04
6.	BIRNIN-KEBBI	2,891,177.23
7.	BUNZA	1,969,679.04
8.	DANDI	2,092,497.92
9.	DANKO WASAGU	2,092,497.92
10.	FAKAI	1,810,078.32
11.	GWANDU	1,911,915.11
12.	JEGA	2,109,257.95
13.	KALGO	1,755,363.34
14.	KOKO BESSE	2,014,394.16
15.	MAIYAMA	2,330,463.30
16.	NGASKI	1,867,152.72
17.	SAKABA	2,310,215.68
18.	SHANGA	1,909,480.27
19.	SURU	2,310,215.68
20.	YAURI	1,775,241.04
21.	ZURU	2,120,432.87
TOTAL		43,706,438.46

**SCHEDULE OF P.S.S.P. B
FOR THE MONTH OF MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,400,356.19
2.	AREWA	2,288,126.66
3.	ARGUNGU	1,927,270.13
4.	AUGIE	1,591,786.05
5.	BAGUDO	2,119,282.84
6.	BIRNIN-KEBBI	2,592,814.36
7.	BUNZA	1,766,412.66
8.	DANDI	1,876,556.91
9.	DANKO WASAGU	2,331,272.76
10.	FAKAI	1,623,282.38
11.	GWANDU	1,714,609.84
12.	JEGA	1,891,587.35
13.	KALGO	1,574,213.86
14.	KOKO BESSE	1,806,513.28
15.	MAIYAMA	2,089,964.81
16.	NGASKI	1,674,466.83
17.	SAKABA	1,881,269.53
18.	SHANGA	1,712,426.27
19.	SURU	2,071,806.70
20.	YAURI	1,592,040.22
21.	ZURU	1,901,009.05
TOTAL		39,196,033.88

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,236,687.74
2.	AREWA	2,020,698.79
3.	ARGUNGU	1,702,017.93
4.	AUGIE	1,405,302.43
5.	BAGUDO	1,871,588.90
6.	BIRNIN-KEBBI	2,289,775.80
7.	BUNZA	1,559,960.89
8.	DANDI	1,657,231.88
9.	DANKO WASAGU	2,058,802.21
10.	FAKAI	1,433,559.14
11.	GWANDU	1,514,212.59
12.	JEGA	1,670,505.62
13.	KALGO	1,390,225.56
14.	KOKO BESSE	1,595,374.69
15.	MAIYAMA	1,845,697.46
16.	NGASKI	1,478,761.34
17.	SAKABA	1,881,269.53
18.	SHANGA	1,512,284.22
19.	SURU	1,829,661.60
20.	YAURI	1,405,968.45
21.	ZURU	1,679,356.01
TOTAL		35,038,942.77

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,253,130.87
2.	AREWA	2,47,566.21
3.	ARGUNGU	1,724,798.14
4.	AUGIE	1,423,987.48
5.	BAGUDO	1,896,473.74
6.	BIRNIN-KEBBI	2,320,220.90
7.	BUNZA	1,580,702.29
8.	DANDI	1,679,266.61
9.	DANKO WASAGU	2,036,176.26
10.	FAKAI	1,452,619.39
11.	GWANDU	1,534,345.72
12.	JEGA	1,692,716.84
13.	KALGO	1,408,710.15
14.	KOKO BESSE	1,616,586.96
15.	MAIYAMA	1,870,238.04
16.	NGASKI	1,498,423.11
17.	SAKABA	1,476,649.24
18.	SHANGA	1,532,391.71
19.	SURU	1,853,988.97
20.	YAURI	1,424,512.35
21.	ZURU	1,701,684.91
TOTAL		35,075,190.39

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	977,260.89
2.	AREWA	1,596,805.60
3.	ARGUNGU	1,344,976.19
4.	AUGIE	1,110,504.35
5.	BAGUDO	1,478,975.32
6.	BIRNIN-KEBBI	1,809,436.83
7.	BUNZA	1,232,719.24
8.	DANDI	1,309,585.16
9.	DANKO WASAGU	1,626,915.86
10.	FAKAI	1,132,833.49
11.	GWANDU	1,196,567.82
12.	JEGA	1,320,074.39
13.	KALGO	1,098,590.24
14.	KOKO BESSE	1,260,704.10
15.	MAIYAMA	1,458,515.27
16.	NGASKI	1,168,553.37
17.	SAKABA	1,151,572.91
18.	SHANGA	1,195,043.98
19.	SURU	1,445,843.34
20.	YAURI	1,111,030.65
21.	ZURU	1,327,068.19
TOTAL		27,353,577.17

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,102,413.95
2.	AREWA	1,801,300.74
3.	ARGUNGU	1,517,220.76
4.	AUGIE	1,252,721.24
5.	BAGUDO	1,668,380.50
6.	BIRNIN-KEBBI	2,041,162.62
7.	BUNZA	1,390,587.60
8.	DANDI	1,477,297.37
9.	DANKO WASAGU	1,835,267.06
10.	FAKAI	1,277,909.97
11.	GWANDU	1,349,806.44
12.	JEGA	1,489,129.90
13.	KALGO	1,239,281.35
14.	KOKO BESSE	1,422,156.34
15.	MAIYAMA	1,645,300.23
16.	NGASKI	1,318,204.33
17.	SAKABA	1,881,269.53
18.	SHANGA	1,348,087.45
19.	SURU	1,631,005.47
20.	YAURI	1,253,314.95
21.	ZURU	1,497,019.37
TOTAL		31,438,837.17

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,158,025.71
2.	AREWA	1,892,168.16
3.	ARGUNGU	1,593,757.64
4.	AUGIE	1,315,915.33
5.	BAGUDO	1,753,542.70
6.	BIRNIN-KEBBI	2,144,129.98
7.	BUNZA	1,460,736.42
8.	DANDI	1,551,820.30
9.	DANKO WASAGU	1,927,847.93
10.	FAKAI	1,342,374.71
11.	GWANDU	1,417,898.03
12.	JEGA	1,564,249.73
13.	KALGO	1,301,797.46
14.	KOKO BESSE	1,493,897.46
15.	MAIYAMA	1,728,298.14
16.	NGASKI	1,384,701.73
17.	SAKABA	1,881,269.53
18.	SHANGA	1,416,092.33
19.	SURU	1,713,282.27
20.	YAURI	1,316,538.98
21.	ZURU	1,572,537.18
TOTAL		32,929,881.91

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,465,560.88
2.	AREWA	2,394,668.45
3.	ARGUNGU	2,017,009.49
4.	AUGIE	1,665,381.01
5.	BAGUDO	2,217,962.87
6.	BIRNIN-KEBBI	2,713,543.40
7.	BUNZA	1,848,662.02
8.	DANDI	1,963,934.91
9.	DANKO WASAGU	2,439,823.65
10.	FAKAI	1,698,867.17
11.	GWANDU	1,794,447.11
12.	JEGA	1,979,665.21
13.	KALGO	1,647,513.88
14.	KOKO BESSE	1,890,629.84
15.	MAIYAMA	2,187,279.71
16.	NGASKI	1,752,434.92
17.	SAKABA	1,881,269.53
18.	SHANGA	1,792,1616.87
19.	SURU	2,168,276.11
20.	YAURI	1,666,170.29
21.	ZURU	1,990,153.54
TOTAL		41,175,415.85

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	1,350,383.34
2.	AREWA	2,269,492.52
3.	ARGUNGU	1,895,897.65
4.	AUGIE	1,548,053.14
5.	BAGUDO	2,094,688.52
6.	BIRNIN-KEBBI	2,584,935.97
7.	BUNZA	1,729,361.82
8.	DANDI	1,843,394.23
9.	DANKO WASAGU	2,314,161.80
10.	FAKAI	1,581,178.95
11.	GWANDU	1,675,730.33
12.	JEGA	1,858,955.25
13.	KALGO	1,530,378.28
14.	KOKO BESSE	1,770,878.01
15.	MAIYAMA	2,064,335.55
16.	NGASKI	1,634,170.24
17.	SAKABA	1,881,269.53
18.	SHANGA	1,673,469.68
19.	SURU	2,045,536.45
20.	YAURI	1,548,833.93
21.	ZURU	1,869,330.71
TOTAL		38,764,435.90

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	827,790.44
2.	AREWA	1,415,596.42
3.	ARGUNGU	1,176,668.00
4.	AUGIE	954,207.95
5.	BAGUDO	1,303,802.47
6.	BIRNIN-KEBBI	1,617,334.74
7.	BUNZA	1,070,161.88
8.	DANDI	1,143,090.03
9.	DANKO WASAGU	1,444,164.15
10.	FAKAI	975,393.18
11.	GWANDU	1,035,862.46
12.	JEGA	1,153,041.90
13.	KALGO	942,904.19
14.	KOKO BESSE	1,096,713.09
15.	MAIYAMA	1,284,390.57
16.	NGASKI	1,009,283.17
17.	SAKABA	993,172.60
18.	SHANGA	1,034,416.69
19.	SURU	1,272,367.82
20.	YAURI	954,707.29
21.	ZURU	1,159,677.42
TOTAL		23,864,746.46

**SCHEDULE OF P.S.S.P.B
FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	856,935.08
2.	AREWA	1,463,217.61
3.	ARGUNGU	1,216,778.94
4.	AUGIE	987,326.28
5.	BAGUDO	1,347,909.64
6.	BIRNIN-KEBBI	1,671,297.19
7.	BUNZA	1,106,925.00
8.	DANDI	1,182,145.50
9.	DANKO WASAGU	1,492,683.32
10.	FAKAI	1,009,177.44
11.	GWANDU	1,071,547.45
12.	JEGA	1,192,410.20
13.	KALGO	975,667.21
14.	KOKO BESSE	1,134,310.80
15.	MAIYAMA	1,327,887.56
16.	NGASKI	1,044,132.69
17.	SAKABA	1,027,515.71
18.	SHANGA	1,070,056.23
19.	SURU	1,315,486.90
20.	YAURI	987,841.32
21.	ZURU	1,199,254.29
TOTAL		24,680,506.36

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
JANUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	1,234,459.40
2.	AREWA	7,814,595.16
3.	ARGUNGU	10,961,688.69
4.	AUGIE	3,965,280.21
5.	BAGUDO	4,944,766.09
6.	BIRNIN-KEBBI	8,256,399.84
7.	BUNZA	3,927,615.62
8.	DANDI/KAMBA	4,954,533.83
9.	DANKO/WASAGU	4,090,921.30
10.	FAKAI	1,731,362.87
11.	GWANDU	3,561,402.67
12.	JEGA	4,537,930.51
13.	KALGO	1,882,599.95
14.	KOKO/BESSE	5,044,593.40
15.	MAIYAMA	4,677,374.70
16.	NGASKI	2,712,002.69
17.	SAKABA	
18.	SHANGA	2,547,761.74
19.	SURU	2,877,233.84
20.	YAURI	3,827,661.23
21.	ZURU	6,631,515.23
	TOTAL	90,181,698.96

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
FEBRUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	997,854.93
2.	AREWA	7,482,597.43
3.	ARGUNGU	10,623,556.71
4.	AUGIE	3,756,869.07
5.	BAGUDO	4,581,691.61
6.	BIRNIN-KEBBI	7,848,035.62
7.	BUNZA	618,141.04
8.	DANDI/KAMBA	4,594,566.62
9.	DANKO/WASAGU	3,697,028.97
10.	FAKAI	1,509,234.91
11.	GWANDU	3,271,701.84
12.	JEGA	4,218,327.52
13.	KALGO	1,625,363.34
14.	KOKO/BESSE	4,651,863.08
15.	MAIYAMA	4,375,985.73
16.	NGASKI	2,474,560.12
17.	SAKABA	
18.	SHANGA	2,258,429.84
19.	SURU	2,527,180.95
20.	YAURI	3,574,298.89
21.	ZURU	6,359,010.72
	TOTAL	84,044,664.84

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
MARCH, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	1,158,998.09
2.	AREWA	7,758,370.77
3.	ARGUNGU	11,094,060.24
4.	AUGIE	3,939,987.11
5.	BAGUDO	4,826,563.81
6.	BIRNIN-KEBBI	8,146,398.50
7.	BUNZA	3,797,927.60
8.	DANDI/KAMBA	4,809,507.63
9.	DANKO/WASAGU	3,940,456.59
10.	FAKAI	1,696,030.85
11.	GWANDU	3,469,067.11
12.	JEGA	4,436,998.12
13.	KALGO	1,806,878.73
14.	KOKO/BESSE	4,813,631.61
15.	MAIYAMA	4,662,446.03
16.	NGASKI	2,692,242.15
17.	SAKABA	
18.	SHANGA	2,455,483.84
19.	SURU	2,766,589.93
20.	YAURI	3,756,499.71
21.	ZURU	6,759,971.23
	TOTAL	88,804,945.64

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
APRIL, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,322,666.54	
2.	AREWA	8,035,745.92	
3.	ARGUNGU	11,365,488.06	
4.	AUGIE	4,125,966.74	
5.	BAGUDO	5,073,257.75	
6.	BIRNIN-KEBBI	8,480,210.97	
7.	BUNZA	4,004,379.37	
8.	DANDI/KAMBA	5,068,242.01	
9.	DANKO/WASAGU	4,090,342.62	
10.	FAKAI	1,885,754.09	
11.	GWANDU	3,669,404.36	
12.	JEGA	4,657,079.85	
13.	KALGO	2,009,838.43	
14.	KOKO/BESSE	5,024,670.20	
15.	MAIYAMA	4,925,713.38	
16.	NGASKI	2,887,947.64	
17.	SAKABA		
18.	SHANGA	2,655,625.89	
19.	SURU	3,007,735.03	
20.	YAURI	3,942,571.48	
21.	ZURU	6,982,224.27	
	TOTAL	93,215,854.61	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
MAY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,306,223.41	
2.	AREWA	8,056,408.65	
3.	ARGUNGU	11,412,391.46	
4.	AUGIE	4,107,281.69	
5.	BAGUDO	5,048,372.91	
6.	BIRNIN-KEBBI	8,434,282.00	
7.	BUNZA	3,971,014.72	
8.	DANDI/KAMBA	4,996,193.66	
9.	DANKO/WASAGU	4,062,968.57	
10.	FAKAI	1,866,693.34	
11.	GWANDU	3,649,271.23	
12.	JEGA	4,629,641.13	
13.	KALGO	1,991,353.84	
14.	KOKO/BESSE	5,003,457.93	
15.	MAIYAMA	4,857,215.89	
16.	NGASKI	2,703,127.77	
17.	SAKABA		
18.	SHANGA	2,635,518.40	
19.	SURU	2,983,407.66	
20.	YAURI	3,977,741.40	
21.	ZURU	6,982,752.12	
	TOTAL	92,675,317.78	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
JUNE, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,582,093.39	
2.	AREWA	8,518,840.93	
3.	ARGUNGU	11,824,119.84	
4.	AUGIE	4,420,764.82	
5.	BAGUDO	5,465,871.33	
6.	BIRNIN-KEBBI	8,985,439.09	
7.	BUNZA	4,294,502.49	
8.	DANDI/KAMBA	5,365,875.11	
9.	DANKO/WASAGU	4,643,020.15	
10.	FAKAI	2,208,574.83	
11.	GWANDU	4,014,927.50	
12.	JEGA	4,920,922.07	
13.	KALGO	2,301,473.75	
14.	KOKO/BESSE	5,359,340.79	
15.	MAIYAMA	5,346,013.53	
16.	NGASKI	3,086,789.50	
17.	SAKABA		
18.	SHANGA	2,975,128.34	
19.	SURU	3,363,250.02	
20.	YAURI	4,260,911.55	
21.	ZURU	7,382,549.31	
	TOTAL	100,320,408.39	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
JULY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,473,359.81	
2.	AREWA	8,322,944.49	
3.	ARGUNGU	11,709,948.57	
4.	AUGIE	4,278,547.93	
5.	BAGUDO	5,349,897.60	
6.	BIRNIN-KEBBI	8,784,497.49	
7.	BUNZA	4,136,634.13	
8.	DANDI/KAMBA	5,198,162.90	
9.	DANKO/WASAGU	4,512,474.55	
10.	FAKAI	2,063,498.39	
11.	GWANDU	3,943,058.64	
12.	JEGA	4,768,953.31	
13.	KALGO	2,149,167.35	
14.	KOKO/BESSE	5,231,951.27	
15.	MAIYAMA	5,178,614.37	
16.	NGASKI	3,006,570.99	
17.	SAKABA		
18.	SHANGA	2,822,084.87	
19.	SURU	3,227,000.29	
20.	YAURI	4,186,371.10	
21.	ZURU	7,290,393.08	
	TOTAL	97,634,131.13	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
AUGUST, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,432,768.56	
2.	AREWA	8,232,077.07	
3.	ARGUNGU	11,641,093.04	
4.	AUGIE	4,243,160.76	
5.	BAGUDO	5,338,883.62	
6.	BIRNIN-KEBBI	8,766,280.93	
7.	BUNZA	4,066,485.31	
8.	DANDI/KAMBA	5,166,743.95	
9.	DANKO/WASAGU	4,482,543.08	
10.	FAKAI	1,999,033.65	
11.	GWANDU	3,932,248.36	
12.	JEGA	4,782,961.92	
13.	KALGO	2,123,397.82	
14.	KOKO/BESSE	5,179,595.80	
15.	MAIYAMA	5,134,797.12	
16.	NGASKI	2,940,073.59	
17.	SAKABA		
18.	SHANGA	2,754,079.99	
19.	SURU	3,218,821.11	
20.	YAURI	4,123,147.07	
21.	ZURU	7,299,660.64	
	TOTAL	96,857,853.40	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
SEPTEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,125,233.39	
2.	AREWA	7,781,070.11	
3.	ARGUNGU	11,217,841.19	
4.	AUGIE	3,893,695.08	
5.	BAGUDO	4,914,324.62	
6.	BIRNIN-KEBBI	8,481,350.92	
7.	BUNZA	3,678,559.71	
8.	DANDI/KAMBA	4,866,815.64	
9.	DANKO/WASAGU	4,029,867.36	
10.	FAKAI	1,656,786.41	
11.	GWANDU	3,728,919.23	
12.	JEGA	4,463,604.88	
13.	KALGO	1,777,681.46	
14.	KOKO/BESSE	4,799,220.39	
15.	MAIYAMA	4,694,920.28	
16.	NGASKI	2,607,045.49	
17.	SAKABA		
18.	SHANGA	2,378,010.45	
19.	SURU	2,802,610.39	
20.	YAURI	3,773,515.76	
21.	ZURU	6,998,816.91	
	TOTAL	89,669,889.62	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
OCTOBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,240,410.93	
2.	AREWA	8,014,361.20	
3.	ARGUNGU	11,421,512.76	
4.	AUGIE	4,064,719.35	
5.	BAGUDO	5,028,006.95	
6.	BIRNIN-KEBBI	8,632,514.04	
7.	BUNZA	3,797,859.91	
8.	DANDI/KAMBA	5,032,674.98	
9.	DANKO/WASAGU	4,179,829.09	
10.	FAKAI	1,841,032.10	
11.	GWANDU	4,052,050.19	
12.	JEGA	4,584,314.84	
13.	KALGO	1,990,512.04	
14.	KOKO/BESSE	4,918,972.22	
15.	MAIYAMA	4,817,864.44	
16.	NGASKI	2,855,544.79	
17.	SAKABA		
18.	SHANGA	2,484,030.87	
19.	SURU	2,925,350.05	
20.	YAURI	3,989,389.47	
21.	ZURU	7,245,126.67	
	TOTAL	93,115,076.89	

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
NOVEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	1,763,003.83
2.	AREWA	9,020,559.54
3.	ARGUNGU	12,208,486.26
4.	AUGIE	4,710,238.43
5.	BAGUDO	5,731,391.95
6.	BIRNIN-KEBBI	9,539,815.24
7.	BUNZA	4,508,397.00
8.	DANDI/KAMBA	5,732,979.18
9.	DANKO/WASAGU	5,003,005.58
10.	FAKAI	2,446,817.87
11.	GWANDU	4,824,926.14
12.	JEGA	5,264,040.35
13.	KALGO	2,577,986.13
14.	KOKO/BESSE	5,743,186.70
15.	MAIYAMA	5,545,667.26
16.	NGASKI	3,503,236.24
17.	SAKABA	899,575.35
18.	SHANGA	3,140,133.35
19.	SURU	3,698,518.68
20.	YAURI	4,642,533.69
21.	ZURU	8,036,653.28
	TOTAL	108,541,152.05

SCHEDULE OF CONTRIBUTION TO ADHOC COMMITTEE
DECEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,733,859.19	
2.	AREWA	9,090,673.87	
3.	ARGUNGU	12,308,989.24	
4.	AUGIE	4,677,120.10	
5.	BAGUDO	5,687,284.78	
6.	BIRNIN-KEBBI	9,592,703.26	
7.	BUNZA	4,685,678.02	
8.	DANDI/KAMBA	5,699,459.09	
9.	DANKO/WASAGU	5,025,607.45	
10.	FAKAI	2,484,155.37	
11.	GWANDU	4,768,073.03	
12.	JEGA	5,261,159.11	
13.	KALGO	2,650,396.28	
14.	KOKO/BESSE	5,748,386.57	
15.	MAIYAMA	5,507,987.79	
16.	NGASKI	3,496,811.93	
17.	SAKABA	865,232.24	
18.	SHANGA	3,175,614.85	
19.	SURU	3,694,647.40	
20.	YAURI	4,655,647.50	
21.	ZURU	8,520,728.15	
	TOTAL	109,324,215.22	

**SCHEDULE OF SUMMARY PRIMARY SCHOOL STAFF PENSION BOARD FOR THE PERIOD
FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	PSSPB (₦)	ADHOC COMMITTEE (₦)	TOTAL (₦)
1.	January	37,083,868.39	90,181,698.96	127,265,567.35
2.	February	43,706,438.46	84,044,664.84	127,751,103.30
3.	March	39,196,033.88	88,804,945.64	128,000,979.52
4.	April	35,038,942.77	93,215,854.61	128,254,797.38
5.	May	35,075,190.39	92,675,317.78	127,750,508.17
6.	June	27,353,577.17	100,320,408.39	127,673,985.56
7.	July	31,438,837.17	97,634,131.13	129,072,968.30
8.	August	32,929,881.91	96,857,853.40	129,787,735.31
9.	September	41,175,415.85	89,669,889.62	130,845,305.47
10.	October	38,764,435.90	93,115,076.89	131,879,512.79
11.	November	23,864,746.46	108,541,152.05	132,405,898.51
12.	December	24,680,506.36	109,324,215.22	134,004,721.58
TOTAL		410,539,009.40	1,144,385,208.53	1,554,924,217.93

SOCIAL SECURITY WELFARE FUNDS

During the period covered by my report, it has been observed that the sum of ₦68,079,729.87 has been received for Social Security Welfare. Further observations also revealed that the same amount has been expended.

SCHEDULE OF CONTRIBUTION TO SSWF JANUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	220,815.81
2.	AREWA	360,804.29
3.	ARGUNGU	303,902.48
4.	AUGIE	250,922.68
5.	BAGUDO	334,180.09
6.	BIRNIN-KEBBI	408,849.13
7.	BUNZA	278,537.60
8.	DANDI/KAMBA	295,905.74
9.	DANKO/WASAGU	367,607.82
10.	FAKAI	255,968.03
11.	GWANDU	270,369.05
12.	JEGA	298,275.83
13.	KALGO	248,230.64
14.	KOKO/BESSE	284,860.88
15.	MAIYAMA	329,557.07
16.	NGASKI	264,039.08
17.	SAKABA	260,202.28
18.	SHANGA	270,024.73
19.	SURU	326,693.80
20.	YAURI	251,041.60
21.	ZURU	299,856.10
	TOTAL	6,180,644.73

SCHEDULE OF CONTRIBUTION TO SSWF
FEBRUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	260,249.89
2.	AREWA	425,238.02
3.	ARGUNGU	358,174.48
4.	AUGIE	295,733.35
5.	BAGUDO	393,859.17
6.	BIRNIN-KEBBI	481,862.87
7.	BUNZA	328,279.84
8.	DANDI/KAMBA	348,749.65
9.	DANKO/WASAGU	433,256.54
10.	FAKAI	301,679.72
11.	GWANDU	318,652.52
12.	JEGA	351,544.99
13.	KALGO	292,560.56
14.	KOKO/BESSE	335,732.36
15.	MAIYAMA	388,410.55
16.	NGASKI	311,192.12
17.	SAKABA	306,670.13
18.	SHANGA	381,246.71
19.	SURU	385,035.85
20.	YAURI	295,873.51
21.	ZURU	353,405.48
	TOTAL	7,284,406.41

SCHEDULE OF CONTRIBUTION TO SSWF
MARCH, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	233,392.70
2.	AREWA	381,364.43
3.	ARGUNGU	321,211.69
4.	AUGIE	265,214.34
5.	BAGUDO	353,213.81
6.	BIRNIN-KEBBI	432,136.72
7.	BUNZA	294,402.11
8.	DANDI/KAMBA	312,759.49
9.	DANKO/WASAGU	388,647.06
10.	FAKAI	270,646.46
11.	GWANDU	285,768.31
12.	JEGA	315,264.56
13.	KALGO	262,368.98
14.	KOKO/BESSE	301,086.55
15.	MAIYAMA	348,327.47
16.	NGASKI	279,077.80
17.	SAKABA	275,022.47
18.	SHANGA	285,404.38
19.	SURU	345,301.12
20.	YAURI	265,340.40
21.	ZURU	316,934.84
	TOTAL	6,532,672.31

SCHEDULE OF CONTRIBUTION TO SSWF
APRIL, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	206,114.62
2.	AREWA	336,783.13
3.	ARGUNGU	283,669.65
4.	AUGIE	234,217.07
5.	BAGUDO	311,931.48
6.	BIRNIN-KEBBI	381,629.30
7.	BUNZA	259,993.48
8.	DANDI/KAMBA	276,205.31
9.	DANKO/WASAGU	343,133.70
10.	FAKAI	238,926.52
11.	GWANDU	252,368.76
12.	JEGA	278,417.60
13.	KALGO	231,704.26
14.	KOKO/BESSE	265,895.24
15.	MAIYAMA	307,616.24
16.	NGASKI	246,460.22
17.	SAKABA	242,878.86
18.	SHANGA	252,047.37
19.	SURU	304,943.60
20.	YAURI	234,328.07
21.	ZURU	279,892.67
	TOTAL	5,769,157.74

SCHEDULE OF CONTRIBUTION TO SSWF
MAY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	208,855.14
2.	AREWA	341,261.04
3.	ARGUNGU	287,466.36
4.	AUGIE	237,331.25
5.	BAGUDO	316,078.96
6.	BIRNIN-KEBBI	386,703.48
7.	BUNZA	263,450.38
8.	DANDI/KAMBA	279,877.77
9.	DANKO/WASAGU	347,696.04
10.	FAKAI	242,103.32
11.	GWANDU	255,724.29
12.	JEGA	282,119.47
13.	KALGO	234,785.03
14.	KOKO/BESSE	269,431.16
15.	MAIYAMA	311,706.34
16.	NGASKI	249,737.18
17.	SAKABA	246,108.21
18.	SHANGA	255,398.62
19.	SURU	308,998.16
20.	YAURI	237,418.73
21.	ZURU	283,614.15
	TOTAL	5,845,865.07

SCHEDULE OF CONTRIBUTION TO SSWF
JUNE, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	162,876.82
2.	AREWA	266,134.27
3.	ARGUNGU	224,162.70
4.	AUGIE	185,084.06
5.	BAGUDO	246,495.89
6.	BIRNIN-KEBBI	301,572.81
7.	BUNZA	205,453.21
8.	DANDI/KAMBA	218,264.19
9.	DANKO/WASAGU	271,152.64
10.	FAKAI	188,805.58
11.	GWANDU	199,427.97
12.	JEGA	220,012.40
13.	KALGO	183,098.37
14.	KOKO/BESSE	210,117.35
15.	MAIYAMA	243,085.88
16.	NGASKI	194,758.90
17.	SAKABA	191,928.82
18.	SHANGA	199,174.00
19.	SURU	240,973.89
20.	YAURI	185,171.78
21.	ZURU	221,178.03
	TOTAL	4,558,929.53

SCHEDULE OF CONTRIBUTION TO SSWF
JULY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	183,735.66
2.	AREWA	300,216.79
3.	ARGUNGU	252,870.13
4.	AUGIE	208,786.87
5.	BAGUDO	278,063.42
6.	BIRNIN-KEBBI	340,193.77
7.	BUNZA	231,764.60
8.	DANDI/KAMBA	246,216.23
9.	DANKO/WASAGU	305,877.84
10.	FAKAI	212,984.99
11.	GWANDU	224,967.74
12.	JEGA	248,188.32
13.	KALGO	206,546.89
14.	KOKO/BESSE	237,026.06
15.	MAIYAMA	274,216.70
16.	NGASKI	219,700.72
17.	SAKABA	216,508.21
18.	SHANGA	224,681.24
19.	SURU	271,834.25
20.	YAURI	208,885.82
21.	ZURU	249,503.23
	TOTAL	5,142,769.48

SCHEDULE OF CONTRIBUTION TO SSWF
AUGUST, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	193,004.29
2.	AREWA	315,361.36
3.	ARGUNGU	265,626.27
4.	AUGIE	219,319.22
5.	BAGUDO	292,090.45
6.	BIRNIN-KEBBI	357,355.00
7.	BUNZA	243,456.07
8.	DANDI/KAMBA	258,636.72
9.	DANKO/WASAGU	321,307.99
10.	FAKAI	223,729.12
11.	GWANDU	236,316.34
12.	JEGA	260,708.29
13.	KALGO	216,966.24
14.	KOKO/BESSE	248,982.94
15.	MAIYAMA	288,049.69
16.	NGASKI	230,783.62
17.	SAKABA	227,430.06
18.	SHANGA	236,015.39
19.	SURU	285,547.05
20.	YAURI	219,423.16
21.	ZURU	262,089.53
	TOTAL	5,402,198.79

SCHEDULE OF CONTRIBUTION TO SSWF
SEPTEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	244,260.15
2.	AREWA	399,111.41
3.	ARGUNGU	336,168.25
4.	AUGIE	277,563.50
5.	BAGUDO	369,660.48
6.	BIRNIN-KEBBI	452,257.23
7.	BUNZA	308,110.34
8.	DANDI/KAMBA	327,322.49
9.	DANKO/WASAGU	406,637.27
10.	FAKAI	283,144.53
11.	GWANDU	299,074.52
12.	JEGA	329,944.20
13.	KALGO	274,585.65
14.	KOKO/BESSE	315,104.97
15.	MAIYAMA	364,546.62
16.	NGASKI	292,072.49
17.	SAKABA	287,828.33
18.	SHANGA	298,694.64
19.	SURU	361,379.35
20.	YAURI	277,695.05
21.	ZURU	331,692.26
	TOTAL	6,836,852.73

SCHEDULE OF CONTRIBUTION TO SSWF
OCTOBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	225,063.89
2.	AREWA	378,248.75
3.	ARGUNGU	315,982.94
4.	AUGIE	258,008.86
5.	BAGUDO	349,114.75
6.	BIRNIN-KEBBI	430,822.66
7.	BUNZA	288,226.97
8.	DANDI/KAMBA	307,232.37
9.	DANKO/WASAGU	385,694.63
10.	FAKAI	263,529.83
11.	GWANDU	279,288.39
12.	JEGA	309,825.87
13.	KALGO	255,063.05
14.	KOKO/BESSE	295,146.34
15.	MAIYAMA	344,055.92
16.	NGASKI	272,361.71
17.	SAKABA	268,163.22
18.	SHANGA	278,911.61
19.	SURU	340,922.74
20.	YAURI	258,138.99
21.	ZURU	311,555.12
	TOTAL	6,415,357.62

SCHEDULE OF CONTRIBUTION TO SSWF
NOVEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	137,965.07
2.	AREWA	235,932.74
3.	ARGUNGU	196,111.33
4.	AUGIE	159,034.66
5.	BAGUDO	217,300.41
6.	BIRNIN-KEBBI	269,555.79
7.	BUNZA	178,360.31
8.	DANDI/KAMBA	190,515.00
9.	DANKO/WASAGU	240,694.03
10.	FAKAI	162,565.53
11.	GWANDU	172,643.74
12.	JEGA	192,173.65
13.	KALGO	157,150.70
14.	KOKO/BESSE	182,785.52
15.	MAIYAMA	214,068.10
16.	NGASKI	168,213.86
17.	SAKABA	165,528.77
18.	SHANGA	172,402.78
19.	SURU	212,061.30
20.	YAURI	159,117.88
21.	ZURU	193,279.57
	TOTAL	3,977,457.74

SCHEDULE OF CONTRIBUTION TO SSWF
DECEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K
1.	ALIERO	142,822.51
2.	AREWA	243,869.60
3.	ARGUNGU	202,796.49
4.	AUGIE	164,554.38
5.	BAGUDO	224,651.61
6.	BIRNIN-KEBBI	278,549.53
7.	BUNZA	184,487.50
8.	DANDI/KAMBA	197,024.25
9.	DANKO/WASAGU	248,780.55
10.	FAKAI	168,196.24
11.	GWANDU	178,591.24
12.	JEGA	198,735.03
13.	KALGO	162,611.20
14.	KOKO/BESSE	189,051.80
15.	MAIYAMA	221,314.59
16.	NGASKI	174,022.11
17.	SAKABA	171,252.62
18.	SHANGA	178,342.70
19.	SURU	219,247.82
20.	YAURI	160,640.22
21.	ZURU	199,875.71
	TOTAL	4,133,417.72

**SCHEDULE OF SUMMARY OF SOCIAL SECURITY WELFARE FUNDS (SSWF) FOR THE
PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	6,180,644.73
2.	February	7,284,406.41
3.	March	6,532,672.31
4.	April	5,769,157.74
5.	May	5,845,865.07
6.	June	4,558,929.53
7.	July	5,142,769.48
8.	August	5,402,198.79
9.	September	6,836,852.73
10.	October	6,415,357.62
11.	November	3,977,457.74
12.	December	4,133,417.72
TOTAL		68,079,729.87

STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY (SPHCDA)

In a similar instance, it has been noted that, the sum of ₦696,400,127.64 would appear to have been disbursed to the above named agency. However, the sum of would appear to have been expended during the period under review.

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)

JANUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
FEBRUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.32	
2.	AREWA	2,987,567.32	
3.	ARGUNGU	2,987,567.32	
4.	AUGIE	2,987,567.32	
5.	BAGUDO	2,987,567.32	
6.	BIRNIN-KEBBI	2,987,567.32	
7.	BUNZA	2,987,567.32	
8.	DANDI/KAMBA	2,987,567.32	
9.	DANKO/WASAGU	2,987,567.32	
10.	FAKAI	2,987,567.32	
11.	GWANDU	2,987,567.32	
12.	JEGA	2,987,567.32	
13.	KALGO	2,987,567.32	
14.	KOKO/BESSE	2,987,567.32	
15.	MAIYAMA	2,987,567.32	
16.	NGASKI	2,987,567.32	
17.	SAKABA	2,987,567.32	
18.	SHANGA	2,987,567.32	
19.	SURU	2,987,567.32	
20.	YAURI	2,987,567.32	
21.	ZURU	2,987,567.32	
	TOTAL	62,738,913.72	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
MARCH, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	298,667.62	
2.	AREWA	298,667.62	
3.	ARGUNGU	298,667.62	
4.	AUGIE	298,667.62	
5.	BAGUDO	298,667.62	
6.	BIRNIN-KEBBI	298,667.62	
7.	BUNZA	298,667.62	
8.	DANDI/KAMBA	298,667.62	
9.	DANKO/WASAGU	298,667.62	
10.	FAKAI	298,667.62	
11.	GWANDU	298,667.62	
12.	JEGA	298,667.62	
13.	KALGO	298,667.62	
14.	KOKO/BESSE	298,667.62	
15.	MAIYAMA	298,667.62	
16.	NGASKI	298,667.62	
17.	SAKABA	298,667.62	
18.	SHANGA	298,667.62	
19.	SURU	298,667.62	
20.	YAURI	298,667.62	
21.	ZURU	298,667.62	
	TOTAL	913,594,856.70	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
APRIL, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
MAY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,913.72	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
JUNE, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
JULY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
AUGUST, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
SEPTEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
OCTOBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
NOVEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

SCHEDULE OF CONTRIBUTION TO SPHCDA (HEALTH)
DECEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,987,567.62	
2.	AREWA	2,987,567.62	
3.	ARGUNGU	2,987,567.62	
4.	AUGIE	2,987,567.62	
5.	BAGUDO	2,987,567.62	
6.	BIRNIN-KEBBI	2,987,567.62	
7.	BUNZA	2,987,567.62	
8.	DANDI/KAMBA	2,987,567.62	
9.	DANKO/WASAGU	2,987,567.62	
10.	FAKAI	2,987,567.62	
11.	GWANDU	2,987,567.62	
12.	JEGA	2,987,567.62	
13.	KALGO	2,987,567.62	
14.	KOKO/BESSE	2,987,567.62	
15.	MAIYAMA	2,987,567.62	
16.	NGASKI	2,987,567.62	
17.	SAKABA	2,987,567.62	
18.	SHANGA	2,987,567.62	
19.	SURU	2,987,567.62	
20.	YAURI	2,987,567.62	
21.	ZURU	2,987,567.62	
	TOTAL	62,738,920.02	

**SCHEDULE OF SUMMARY OF SPHCDA (HEALTH) FOR THE PERIOD
FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	62,738,920.02
2.	February	62,738,913.72
3.	March	6,272,020.02
4.	April	62,738,920.02
5.	May	62,738,913.72
6.	June	62,738,920.02
7.	July	62,738,920.02
8.	August	62,738,920.02
9.	September	62,738,920.02
10.	October	62,738,920.02
11.	November	62,738,920.02
12.	December	62,738,920.02
TOTAL		696,400,127.64

JOINT RURAL PROJECT

In an effort to ensure that, infrastructural development is on the door steps of the rural populace, the Joint Local Government Account disbursed the sum of ₦6,354,738,962.66 to Local Government Councils state wide. In addition, this has contributed positively in lifting the living standard of the Rural Dwellers and also reduced the rural urban migration to the bearest minimum.

SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25% JANUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1	ALIERO	22,081,581.33	
2	AREWA	36,080,429.47	
3	ARGUNGU	30,390,248.24	
4	AUGIE	25,092,267.84	
5	BAGUDO	33,418,009.40	
6	BIRNIN KEBBI	40,884,912.97	
7	BUNZA	27,853,759.79	
8	DANDI/KAMBA	29,590,574.46	
9	DANKO/WASAGU	36,760,782.13	
10	FAKAI	25,596,803.24	
11	GWANDU	27,036,904.60	
12	JEGA	29,827,582.61	
13	KALGO	24,823,064.03	
14	KOKO/BESSE	28,486,088.23	
15	MAIYAMA	32,955,706.79	
16	NGASKI	26,403,907.63	
17	SAKABA	26,020,277.58	
18	SHANGA	27,002,472.89	
19	SURU	32,669,379.84	
20	YAURI	25,104,159.84	
21	ZURU	29,985,610.18	
	TOTAL	618,064,473.10	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	26,024,989.23	
2.	AREWA	42,523,801.83	
3.	ARGUNGU	35,817,447.65	
4.	AUGIE	29,573,334.93	
5.	BAGUDO	39,385,917.25	
6.	BIRNIN KEBBI	48,186,287.20	
7.	BUNZA	32,827,984.01	
8.	DANDI/KAMBA	34,874,965.26	
9.	DANKO/WASAGU	43,325,654.30	
10.	FAKAI	30,167,972.07	
11.	GWANDU	31,865,251.89	
12.	JEGA	35,154,299.17	
13.	KALGO	29,256,055.73	
14.	KOKO/BESSE	33,573,235.92	
15.	MAIYAMA	38,841,054.98	
16.	NGASKI	31,119,212.06	
17.	SAKABA	30,667,013.05	
18.	SHANGA	31,824,671.24	
19.	SURU	38,503,594.73	
20.	YAURI	29,587,350.64	
21.	ZURU	35,340,547.87	
	TOTAL	728,440,641.01	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	23,339,269.81	
2.	AREWA	38,135,442.65	
3.	ARGUNGU	32,121,168.89	
4.	AUGIE	26,521,434.34	
5.	BAGUDO	35,321,380.59	
6.	BIRNIN KEBBI	43,213,572.47	
7.	BUNZA	29,440,211.07	
8.	DANDI/KAMBA	31,275,948.54	
9.	DANKO/WASAGU	38,854,545.77	
10.	FAKAI	27,054,706.28	
11.	GWANDU	28,576,830.70	
12.	JEGA	31,526,455.83	
13.	KALGO	26,236,897.63	
14.	KOKO/BESSE	30,108,544.69	
15.	MAIYAMA	34,832,746.86	
16.	NGASKI	27,907,780.48	
17.	SAKABA	27,502,247.37	
18.	SHANGA	28,540,437.89	
19.	SURU	34,530,111.74	
20.	YAURI	26,534,003.66	
21.	ZURU	31,693,484.08	
	TOTAL	653,267,231.33	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	20,611,462.28	
2.	AREWA	33,687,313.17	
3.	ARGUNGU	28,366,965.49	
4.	AUGIE	23,421,707.19	
5.	BAGUDO	31,193,148.28	
6.	BIRNIN KEBBI	38,162,929.94	
7.	BUNZA	25,909,348.09	
8.	DANDI/KAMBA	27,620,531.36	
9.	DANKO/WASAGU	34,313,370.18	
10.	FAKAI	23,892,652.28	
11.	GWANDU	25,236,876.44	
12.	JEGA	27,841,760.28	
13.	KALGO	23,170,426.08	
14.	KOKO/BESSE	26,589,578.18	
15.	MAIYAMA	30,761,624.25	
16.	NGASKI	24,646,022.32	
17.	SAKABA	24,287,886.43	
18.	SHANGA	25,204,737.08	
19.	SURU	30,494,360.00	
20.	YAURI	23,432,807.46	
21.	ZURU	27,989,266.90	
	TOTAL	576,915,773.68	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	20,885,514.46	
2.	AREWA	34,126,103.57	
3.	ARGUNGU	28,746,635.65	
4.	AUGIE	23,733,124.68	
5.	BAGUDO	31,607,895.66	
6.	BIRNIN KEBBI	38,670,348.36	
7.	BUNZA	26,345,038.16	
8.	DANDI/KAMBA	27,987,776.85	
9.	DANKO/WASAGU	34,769,604.36	
10.	FAKAI	24,210,331.51	
11.	GWANDU	25,572,428.60	
12.	JEGA	28,211,947.26	
13.	KALGO	23,478,502.51	
14.	KOKO/BESSE	26,943,116.02	
15.	MAIYAMA	31,170,634.04	
16.	NGASKI	24,973,718.43	
17.	SAKABA	24,610,820.73	
18.	SHANGA	25,539,861.91	
19.	SURU	30,899,816.22	
20.	YAURI	23,741,872.55	
21.	ZURU	28,361,415.14	
	TOTAL	584,586,506.56	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	162,876.32	
2.	AREWA	266,134.27	
3.	ARGUNGU	224,162.70	
4.	AUGIE	185,084.06	
5.	BAGUDO	246,495.89	
6.	BIRNIN KEBBI	301,572.81	
7.	BUNZA	205,453.21	
8.	DANDI/KAMBA	218,264.19	
9.	DANKO/WASAGU	271,152.64	
10.	FAKAI	188,805.58	
11.	GWANDU	199,427.97	
12.	JEGA	220,012.40	
13.	KALGO	183,098.37	
14.	KOKO/BESSE	210,117.35	
15.	MAIYAMA	243,085.88	
16.	NGASKI	194,758.90	
17.	SAKABA	191,928.82	
18.	SHANGA	199,174.00	
19.	SURU	240,973.89	
20.	YAURI	185,171.78	
21.	ZURU	221,178.03	
	TOTAL	4,558,929.53	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	18,373,565.79	
2.	AREWA	30,021,678.92	
3.	ARGUNGU	25,287,012.61	
4.	AUGIE	20,878,687.40	
5.	BAGUDO	27,806,341.64	
6.	BIRNIN KEBBI	34,019,376.92	
7.	BUNZA	23,176,460.08	
8.	DANDI/KAMBA	24,621,622.82	
9.	DANKO/WASAGU	30,587,784.40	
10.	FAKAI	21,298,499.48	
11.	GWANDU	22,496,774.03	
12.	JEGA	24,818,831.73	
13.	KALGO	20,654,689.23	
14.	KOKO/BESSE	23,702,605.73	
15.	MAIYAMA	27,431,670.48	
16.	NGASKI	21,970,072.11	
17.	SAKABA	21,650,820.94	
18.	SHANGA	22,468,124.21	
19.	SURU	27,183,424.54	
20.	YAURI	20,888,582.46	
21.	ZURU	24,950,322.77	
	TOTAL	514,276,948.29	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	19,300,428.55	
2.	AREWA	31,536,135.95	
3.	ARGUNGU	26,562,627.28	
4.	AUGIE	21,936,922.14	
5.	BAGUDO	29,209,045.00	
6.	BIRNIN KEBBI	35,735,499.63	
7.	BUNZA	24,345,606.98	
8.	DANDI/KAMBA	25,863,671.60	
9.	DANKO/WASAGU	32,130,798.88	
10.	FAKAI	22,372,911.82	
11.	GWANDU	23,631,633.88	
12.	JEGA	26,070,828.28	
13.	KALGO	21,696,624.88	
14.	KOKO/BESSE	24,898,294.30	
15.	MAIYAMA	28,804,968.93	
16.	NGASKI	23,078,362.24	
17.	SAKABA	22,743,006.30	
18.	SHANGA	23,601,538.80	
19.	SURU	28,554,704.57	
20.	YAURI	21,942,316.35	
21.	ZURU	26,208,952.98	
	TOTAL	540,219,879.27	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	24,426,014.73	
2.	AREWA	39,911,140.82	
3.	ARGUNGU	33,616,824.82	
4.	AUGIE	27,756,350.18	
5.	BAGUDO	36,966,047.76	
6.	BIRNIN KEBBI	45,225,723.27	
7.	BUNZA	30,811,033.72	
8.	DANDI/KAMBA	32,732,248.52	
9.	DANKO/WASAGU	40,663,727.49	
10.	FAKAI	28,314,452.83	
11.	GWANDU	29,907,451.84	
12.	JEGA	32,994,420.16	
13.	KALGO	27,458,564.61	
14.	KOKO/BESSE	31,510,497.39	
15.	MAIYAMA	36,454,661.81	
16.	NGASKI	29,207,248.67	
17.	SAKABA	28,782,832.75	
18.	SHANGA	29,869,364.46	
19.	SURU	36,137,935.11	
20.	YAURI	27,769,504.77	
21.	ZURU	33,169,225.75	
	TOTAL	683,685,271.46	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	22,506,388.94	
2.	AREWA	37,824,875.40	
3.	ARGUNGU	31,598,294.23	
4.	AUGIE	25,800,885.74	
5.	BAGUDO	34,911,475.28	
6.	BIRNIN KEBBI	43,082,266.19	
7.	BUNZA	28,822,697.01	
8.	DANDI/KAMBA	30,723,237.10	
9.	DANKO/WASAGU	38,569,363.28	
10.	FAKAI	26,352,982.56	
11.	GWANDU	27,928,838.82	
12.	JEGA	30,982,587.44	
13.	KALGO	25,506,304.72	
14.	KOKO/BESSE	29,514,633.56	
15.	MAIYAMA	34,405,592.50	
16.	NGASKI	27,236,170.73	
17.	SAKABA	26,816,322.06	
18.	SHANGA	27,891,161.31	
19.	SURU	34,092,274.18	
20.	YAURI	25,813,898.77	
21.	ZURU	31,155,511.90	
	TOTAL	641,635,761.67	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	13,796,507.25	
2.	AREWA	23,593,273.63	
3.	ARGUNGU	19,611,133.41	
4.	AUGIE	15,903,465.77	
5.	BAGUDO	21,730,041.23	
6.	BIRNIN KEBBI	26,955,579.06	
7.	BUNZA	17,836,031.31	
8.	DANDI/KAMBA	19,351,500.43	
9.	DANKO/WASAGU	24,069,402.52	
10.	FAKAI	16,256,553.07	
11.	GWANDU	17,264,374.32	
12.	JEGA	19,217,365.03	
13.	KALGO	15,715,069.78	
14.	KOKO/BESSE	18,278,551.58	
15.	MAIYAMA	21,406,509.56	
16.	NGASKI	16,821,386.20	
17.	SAKABA	16,552,876.69	
18.	SHANGA	17,240,278.09	
19.	SURU	21,206,130.35	
20.	YAURI	15,911,788.11	
21.	ZURU	19,327,956.93	
	TOTAL	397,745,774.28	

**SCHEDULE OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	14,282,251.30	
2.	AREWA	24,386,960.17	
3.	ARGUNGU	20,279,649.02	
4.	AUGIE	16,455,438.01	
5.	BAGUDO	22,465,160.65	
6.	BIRNIN KEBBI	27,854,953.14	
7.	BUNZA	18,448,750.03	
8.	DANDI/KAMBA	19,702,425.07	
9.	DANKO/WASAGU	24,878,055.25	
10.	FAKAI	16,819,625.92	
11.	GWANDU	17,859,124.09	
12.	JEGA	19,873,503.31	
13.	KALGO	16,261,120.15	
14.	KOKO/BESSE	18,905,180.06	
15.	MAIYAMA	22,131,459.39	
16.	NGASKI	17,402,211.50	
17.	SAKABA	17,125,261.91	
18.	SHANGA	17,834,270.45	
19.	SURU	21,924,781.63	
20.	YAURI	16,464,021.94	
21.	ZURU	19,987,571.46	
	TOTAL	411,341,772.48	

**SCHEDULE OF SUMMARY OF CONTRIBUTION TO JOINT RURAL PROJECT 25%
FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	618,064,473.10
2.	February	728,440,641.01
3.	March	653,267,231.33
4.	April	576,915,773.68
5.	May	584,586,506.56
6.	June	4,558,929.53
7.	July	514,276,948.29
8.	August	540,219,879.27
9.	September	683,685,271.46
10.	October	641,635,761.67
11.	November	397,745,774.28
12.	December	411,341,772.48
TOTAL		6,354,738,962.66

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF OF LOCAL
GOVERNMENT EDUCATION AUTHORITY (LGEAS) FOR THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2020**

In compliance with the provision of Section 146 sub-section 1-4 of the Kebbi State Local Government Administration law of 2008. We have examined and audited the accounts and other financial records maintained by the 21 Local Government Educations Authorities. However, audit examination of their records revealed that, the sum of **₦6,766,196,005.89** was disbursed to Local Government Educations Authorities (LGEAS) out of which the sum of **₦6,739,400,228.42** have been expended leaving unaccounted balance of **₦26,795,777.47**. In a similar development, the Local Government Education Authorities received the sum of **₦122,488,960.44** as overhead cost and expended the same during the period under review.

**SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD
FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT EDUCATION AUTHORITY (LGEA)	RECEIPT FOR SALARY (₦)	OVER HEAD COST (₦)	TOTAL AMOUNT (₦)	EXPENDITURE (₦)	BALANCE (₦)
1	ALIERO	135,542,553.09	3,420,000.00	138,962,553.09	138,814,910.48	147,642.61
2	AUGIE	330,902,002.38	5,820,000.00	336,722,002.38	330,634,539.46	6,087,462.97
3	ARGUNGU	355,348,534.46	8,220,000.00	363,568,534.46	363,090,608.03	477,926.43
4	AREWA	481,175,672.83	5,760,000.00	486,935,672.83	486,122,777.19	812,895.64
5	BIRNIN-KEBBI	599,523,410.15	6,000,000.00	605,523,410.15	604,190,808.53	1,332,601.62
6	BAGUDO	345,404,624.74	8,820,000.00	354,224,624.74	353,443,500.72	781,124.02
7	BUNZA	387,370,556.10	5,760,000.00	393,130,556.10	392,218,877.63	911,678.47
8	DANDI/KAMBA	322,225,109.59	5,762,285.76	327,987,395.35	325,019,480.95	2,967,914.40
9	DANKO/WASAGU	269,286,708.97	6,000,000.00	275,286,708.97	274,356,642.42	930,066.55
10	FAKAI	357,683,618.00	5,760,000.00	363,444,608.97	363,054,339.27	390,278.73
11	GWANDU	269,754,684.31	5,040,000.00	274,791,684.31	274,791,415.05	3,269.26
12	JEGA	281,735,193.71	6,234,333.36	287,969,527.07	286,401,047.16	1,568,479.91
14	KOKO/BESSE	266,534,948.01	5,820,000.00	272,354,948.01	271,707,948.00	647,000.00

15	KALGO	262,041,356.42	3,360,000.00	265,401,356.42	264,513.483.14	887,873.28
15	MAIYAMA	237,154.522.56	5,820,000.00	242,973,522.56	242,111,727.28	861,795.28
16	NGASKI	199,229,879.55	5,672,300.00	204,902,179.55	204,437,749.45	464,430.10
17	SHANGA	251,861,027.21	5,903,000.00	257,764,027.21	257,343,893.77	420,133.44
18	SURU	286,268,377.58	5,990,000.00	292,258,377.58	289,540,223.24	2,718,154.34
19	SAKABA	267,025,407.35	5,762,041.32	272,787,448.67	271,969,773.84	817,674.83
20	YAURI	365,586,605.47	5,820,000.00	371,406,605.47	369,865,579.89	1,541,025.58
21	ZURU	494,541,213.41	5,745,000.00	500,286,213.41	498,259,863.38	2,026,449.03
	TOTAL	6,766,196,005.89	122,488,960.44	6,888,684,966.33	6,861,889,188.86	26,795,777.47

**SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD
JANUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,342,895.23	
2	AREWA	46,319,408.72	
3	ARGUNGU	36,495,255.75	
4	AUGIE	28,339,377.62	
5	BAGUDO	35,651,358.22	
6	BIRNIN KEBBI	46,950,636.80	
7	BUNZA	32,956,502.12	
8	DANDI/KAMBA	28,501,786.68	
9	DANKO/WASAGU	32,761,591.00	
10	FAKAI	27,406,234.17	
11	GWANDU	24,378,221.29	
12	JEGA	24,257,265.39	
13	KALGO	21,134,886.03	
14	KOKO/BESSE	23,381,520.07	
15	MAIYAMA	23,000,778.77	
16	NGASKI	23,385,019.17	
17	SAKABA	22,748,157.30	
18	SHANGA	22,050,415.72	
19	SURU	24,320,261.19	
20	YAURI	31,385,515.72	
21	ZURU	42,063,592.77	
	TOTAL	608,830,679.73	

**SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD
FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,223,143.14	
4	AUGIE	27,984,911.92	
5	BAGUDO	36,009,918.88	
6	BIRNIN KEBBI	53,583,175.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,246,996.17	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,550,764.48	
12	JEGA	24,085,316.00	
13	KALGO	21,441,326.45	
14	KOKO/BESSE	23,020,961.98	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,871,578.97	
20	YAURI	30,923,048.92	
21	ZURU	41,605,633.50	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

MARCH, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,223,143.14	
4	AUGIE	27,984,911.92	
5	BAGUDO	36,009,918.88	
6	BIRNIN KEBBI	53,583,175.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,246,996.17	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,550,764.48	
12	JEGA	24,085,316.00	
13	KALGO	21,441,326.45	
14	KOKO/BESSE	23,020,961.98	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,871,578.97	
20	YAURI	30,923,048.92	
21	ZURU	41,605,633.50	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

APRIL, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,223,143.14	
4	AUGIE	27,984,911.92	
5	BAGUDO	36,009,918.88	
6	BIRNIN KEBBI	53,583,175.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,246,996.17	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,550,764.48	
12	JEGA	24,085,316.00	
13	KALGO	21,441,326.45	
14	KOKO/BESSE	23,020,961.98	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,871,578.97	
20	YAURI	30,923,048.92	
21	ZURU	41,605,633.50	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

MAY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,223,143.14	
4	AUGIE	27,984,911.92	
5	BAGUDO	36,009,918.88	
6	BIRNIN KEBBI	53,583,175.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,246,996.17	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,550,764.48	
12	JEGA	24,085,316.00	
13	KALGO	21,418,725.67	
14	KOKO/BESSE	23,043,562.76	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,871,578.97	
20	YAUURI	30,923,048.92	
21	ZURU	41,605,633.50	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

JUNE, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,132,848.21	
4	AUGIE	27,984,911.92	
5	BAGUDO	35,991,398.88	
6	BIRNIN KEBBI	53,603,675.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,266,996.68	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,654,480.36	
12	JEGA	24,067,501.00	
13	KALGO	21,429,053.83	
14	KOKO/BESSE	23,043,562.76	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,371,578.97	
20	YAURI	30,945,399.10	
21	ZURU	41,555,369.21	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

JULY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,223,143.14	
4	AUGIE	27,984,911.92	
5	BAGUDO	36,009,918.88	
6	BIRNIN KEBBI	53,583,175.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,246,996.17	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,550,764.48	
12	JEGA	24,085,316.00	
13	KALGO	21,418,725.67	
14	KOKO/BESSE	23,043,562.76	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,871,578.97	
20	YAURI	30,923,048.92	
21	ZURU	41,605,633.50	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

AUGUST, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,290,701.32	
3	ARGUNGU	36,091,872.67	
4	AUGIE	28,014,911.92	
5	BAGUDO	36,008,398.88	
6	BIRNIN KEBBI	53,925,691.69	
7	BUNZA	32,905,913.98	
8	DANDI/KAMBA	27,234,763.17	
9	DANKO/WASAGU	30,446,804.29	
10	FAKAI	26,940,602.90	
11	GWANDU	25,711,724.09	
12	JEGA	24,001,501.00	
13	KALGO	21,429,053.83	
14	KOKO/BESSE	23,043,562.76	
15	MAIYAMA	22,321,683.55	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,818,558.99	
20	YAURI	30,945,399.10	
21	ZURU	41,529,311.21	
	TOTAL	606,802,778.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

SEPTEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,290,701.32	
3	ARGUNGU	36,091,872.67	
4	AUGIE	28,014,911.92	
5	BAGUDO	36,008,398.88	
6	BIRNIN KEBBI	53,965,787.72	
7	BUNZA	32,905,913.98	
8	DANDI/KAMBA	27,184,667.14	
9	DANKO/WASAGU	30,446,804.29	
10	FAKAI	26,940,602.90	
11	GWANDU	25,711,724.09	
12	JEGA	24,001,501.00	
13	KALGO	21,425,053.83	
14	KOKO/BESSE	23,043,562.76	
15	MAIYAMA	22,321,683.55	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,818,558.99	
20	YAURI	30,945,399.10	
21	ZURU	41,529,311.21	
	TOTAL	606,802,778.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

OCTOBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,247,657.14	
2	AREWA	46,224,170.63	
3	ARGUNGU	36,400,017.63	
4	AUGIE	28,244,139.53	
5	BAGUDO	35,566,120.13	
6	BIRNIN KEBBI	46,855,398.71	
7	BUNZA	32,861,264.03	
8	DANDI/KAMBA	28,406,548.59	
9	DANKO/WASAGU	32,666,352.91	
10	FAKAI	27,310,996.08	
11	GWANDU	24,282,983.20	
12	JEGA	24,162,027.30	
13	KALGO	21,039,647.94	
14	KOKO/BESSE	23,286,281.98	
15	MAIYAMA	22,905,540.68	
16	NGASKI	23,289,781.08	
17	SAKABA	22,652,919.21	
18	SHANGA	21,955,177.63	
19	SURU	24,225,023.10	
20	YAURI	31,290,277.63	
21	ZURU	41,968,354.68	
	TOTAL	606,830,679.84	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

NOVEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,711,657.12	
2	AREWA	44,246,801.82	
3	ARGUNGU	36,019,986.67	
4	AUGIE	27,940,454.92	
5	BAGUDO	36,248,779.18	
6	BIRNIN KEBBI	54,049,865.51	
7	BUNZA	32,945,599.57	
8	DANDI/KAMBA	27,196,277.38	
9	DANKO/WASAGU	30,546,804.29	
10	FAKAI	26,887,856.68	
11	GWANDU	25,580,197.12	
12	JEGA	24,001,501.00	
13	KALGO	21,373,253.17	
14	KOKO/BESSE	22,984,809.21	
15	MAIYAMA	22,389,986.80	
16	NGASKI	22,491,169.49	
17	SAKABA	22,351,084.72	
18	SHANGA	21,572,820.91	
19	SURU	23,838,313.91	
20	YAURI	30,896,249.02	
21	ZURU	41,529,311.21	
	TOTAL	606,802,779.70	

SCHEDULE OF CONTRIBUTION TO PRIMARY BOARD

DECEMBER, 2020

S/N	LOCAL GOVERNMENT	AMOUNT	REMARKS
1	ALIERO	11,622,757.12	
2	AREWA	44,275,701.32	
3	ARGUNGU	36,223,143.14	
4	AUGIE	27,984,911.92	
5	BAGUDO	36,009,918.88	
6	BIRNIN KEBBI	53,583,175.25	
7	BUNZA	32,848,975.68	
8	DANDI/KAMBA	27,246,996.17	
9	DANKO/WASAGU	30,575,106.07	
10	FAKAI	26,983,085.36	
11	GWANDU	25,550,764.48	
12	JEGA	24,085,316.00	
13	KALGO	21,441,326.45	
14	KOKO/BESSE	23,020,961.98	
15	MAIYAMA	22,430,811.26	
16	NGASKI	22,579,361.49	
17	SAKABA	22,372,384.83	
18	SHANGA	21,567,820.91	
19	SURU	23,871,578.97	
20	YAURI	30,923,048.92	
21	ZURU	41,605,633.50	
	TOTAL	606,802,779.70	

**SCHEDULE OF SUMMARY OF PRIMARY BOARD FOR THE PERIOD FROM
1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	608,330,679.73
2.	February	606,802,779.70
3.	March	606,802,779.70
4.	April	606,802,779.70
5.	May	606,802,779.70
6.	June	606,802,779.70
7.	July	606,802,779.70
8.	August	606,802,778.70
9.	September	606,802,778.70
10.	October	606,830,679.84
11.	November	606,802,779.70
12.	December	606,802,779.70
TOTAL		7,283,689,154.57

COMMENTS:- The above table summarized the total Amount disbursed to State Universal Basic Education the tune of ₦7,283,689,154.57 during the period of 1st January to 31st December, 2020. However, the spot scrutiny of the Financial Affairs of the individual Local Government Education authority state wide revealed that the sum of ₦6,861,889,188.86 would appear to have been expended. Thereby leaving an apparent balance of ₦421,799,965.71 unaccounted for.

21 LOCAL GOVERNMENT COUNCILS SALARY

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL FOR THE MONTH OF JANUARY, 2020

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
22.	ALIERO	30,298,751.96
23.	AREWA	49,570,457.89
24.	ARGUNGU	46,167,871.57
25.	AUGIE	41,502,981.68
26.	BAGUDO	41,448,988.74
27.	BIRNIN-KEBBI	66,857,353.42
28.	BUNZA	51,899,617.97
29.	DANDI	49,393,999.32
30.	DANKO WASAGU	72,816,459.96
31.	FAKAI	45,800,676.07
32.	GWANDU	48,422,796.81
33.	JEGA	61,905,702.15
34.	KALGO	43,488,386.81
35.	KOKO BESSE	42,353,293.58
36.	MAIYAMA	39,495,514.00
37.	NGASKI	54,925,939.86
38.	SAKABA	45,344,120.51
39.	SHANGA	42,818,428.54
40.	SURU	50,463,430.53
41.	YAURI	40,459,643.33
42.	ZURU	55,232,626.00
TOTAL		1,020,667,043.70

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF FEBRUARY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,958,839.01
2.	AREWA	51,404,359.68
3.	ARGUNGU	44,674,415.64
4.	AUGIE	41,935,760.93
5.	BAGUDO	41,295,463.56
6.	BIRNIN-KEBBI	69,910,633.83
7.	BUNZA	51,795,104.09
8.	DANDI	49,244,279.29
9.	DANKO WASAGU	71,570,458.78
10.	FAKAI	44,748,445.10
11.	GWANDU	48,331,845.43
12.	JEGA	61,855,929.19
13.	KALGO	42,269,937.98
14.	KOKO BESSE	41,072,048.51
15.	MAIYAMA	38,913,306.48
16.	NGASKI	54,709,270.90
17.	SAKABA	45,626,829.12
18.	SHANGA	42,381,377.25
19.	SURU	50,142,782.14
20.	YAURI	41,277,185.46
21.	ZURU	56,019,955.84
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF MARCH, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	30,742,464.12
2.	AREWA	49,894,405.13
3.	ARGUNGU	45,620,069.26
4.	AUGIE	41,767,678.73
5.	BAGUDO	41,207,154.77
6.	BIRNIN-KEBBI	68,092,129.40
7.	BUNZA	51,809,860.66
8.	DANDI	49,413,845.65
9.	DANKO WASAGU	72,422,334.63
10.	FAKAI	45,372,832.31
11.	GWANDU	48,189,222.23
12.	JEGA	61,870,981.00
13.	KALGO	41,924,474.68
14.	KOKO BESSE	42,074,316.61
15.	MAIYAMA	39,276,427.86
16.	NGASKI	55,206,210.86
17.	SAKABA	45,417,517.11
18.	SHANGA	42,267,710.89
19.	SURU	50,630,359.72
20.	YAURI	40,785,831.29
21.	ZURU	55,493,500.15
TOTAL		1,019,479,327.36

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF APRIL, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,945,639.01
2.	AREWA	51,422,147.45
3.	ARGUNGU	44,627,406.43
4.	AUGIE	41,945,760.93
5.	BAGUDO	41,325,463.56
6.	BIRNIN-KEBBI	69,960,740.53
7.	BUNZA	51,820,898.95
8.	DANDI	49,092,735.06
9.	DANKO WASAGU	71,579,458.78
10.	FAKAI	44,792,445.10
11.	GWANDU	48,190,114.43
12.	JEGA	61,867,929.19
13.	KALGO	42,822,937.98
14.	KOKO BESSE	41,132,295.00
15.	MAIYAMA	38,922,140.37
16.	NGASKI	54,736,015.87
17.	SAKABA	45,670,829.12
18.	SHANGA	42,413,377.25
19.	SURU	50,074,882.14
20.	YAURI	41,314,185.46
21.	ZURU	55,980,825.60
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF MAY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,903,665.28
2.	AREWA	51,500,147.45
3.	ARGUNGU	44,548,488.20
4.	AUGIE	42,029,760.93
5.	BAGUDO	41,288,841.56
6.	BIRNIN-KEBBI	70,049,740.53
7.	BUNZA	51,826,898.95
8.	DANDI	49,152,735.06
9.	DANKO WASAGU	71,603,938.53
10.	FAKAI	44,775,345.10
11.	GWANDU	48,229,114.43
12.	JEGA	61,840,918.19
13.	KALGO	42,840,937.98
14.	KOKO BESSE	41,065,475.00
15.	MAIYAMA	38,921,838.54
16.	NGASKI	54,736,015.87
17.	SAKABA	45,582,206.58
18.	SHANGA	42,437,377.25
19.	SURU	50,076,669.91
20.	YAURI	41,287,156.45
21.	ZURU	55,940,956.42
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF JUNE, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,875,005.97
2.	AREWA	51,517,935.28
3.	ARGUNGU	44,502,680.86
4.	AUGIE	42,005,291.49
5.	BAGUDO	41,330,341.56
6.	BIRNIN-KEBBI	70,184,740.53
7.	BUNZA	51,732,995.44
8.	DANDI	49,145,657.06
9.	DANKO WASAGU	71,611,938.53
10.	FAKAI	44,779,345.10
11.	GWANDU	48,167,719.30
12.	JEGA	61,893,365.27
13.	KALGO	42,883,839.68
14.	KOKO BESSE	41,043,495.60
15.	MAIYAMA	38,925,838.54
16.	NGASKI	54,731,885.54
17.	SAKABA	45,598,206.58
18.	SHANGA	42,452,377.25
19.	SURU	50,040,029.99
20.	YAURI	41,334,753.44
21.	ZURU	55,880,805.26
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF JULY, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,878,005.97
2.	AREWA	51,539,935.22
3.	ARGUNGU	44,519,680.86
4.	AUGIE	42,042,109.27
5.	BAGUDO	41,239,132.93
6.	BIRNIN-KEBBI	70,133,839.47
7.	BUNZA	51,708,044.64
8.	DANDI	49,124,411.01
9.	DANKO WASAGU	71,631,938.53
10.	FAKAI	44,779,345.10
11.	GWANDU	48,229,874.41
12.	JEGA	61,944,365.27
13.	KALGO	42,911,860.80
14.	KOKO BESSE	41,054,495.60
15.	MAIYAMA	38,981,338.54
16.	NGASKI	54,749,101.38
17.	SAKABA	45,598,206.58
18.	SHANGA	42,436,877.25
19.	SURU	49,880,510.44
20.	YAURI	41,391,553.78
21.	ZURU	55,863,601.16
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF AUGUST, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,878,005.97
2.	AREWA	51,539,935.22
3.	ARGUNGU	44,519,680.86
4.	AUGIE	42,059,109.27
5.	BAGUDO	41,241,228.41
6.	BIRNIN-KEBBI	70,040,806.24
7.	BUNZA	51,652,544.64
8.	DANDI	49,096,411.01
9.	DANKO WASAGU	71,709,938.53
10.	FAKAI	44,719,949.76
11.	GWANDU	48,279,874.41
12.	JEGA	61,836,677.77
13.	KALGO	42,943,439.11
14.	KOKO BESSE	41,040,374.37
15.	MAIYAMA	38,957,802.80
16.	NGASKI	54,767,101.38
17.	SAKABA	45,602,206.58
18.	SHANGA	42,486,877.25
19.	SURU	49,967,010.44
20.	YAURI	41,378,553.78
21.	ZURU	55,844,700.41
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF SEPTEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,878,005.97
2.	AREWA	51,599,935.22
3.	ARGUNGU	44,535,680.86
4.	AUGIE	42,059,109.27
5.	BAGUDO	41,241,228.41
6.	BIRNIN-KEBBI	70,040,806.24
7.	BUNZA	51,652,544.64
8.	DANDI	49,096,411.01
9.	DANKO WASAGU	71,709,938.53
10.	FAKAI	44,719,949.76
11.	GWANDU	48,279,874.41
12.	JEGA	61,836,677.77
13.	KALGO	42,943,439.11
14.	KOKO BESSE	41,040,374.37
15.	MAIYAMA	38,957,802.80
16.	NGASKI	54,767,101.38
17.	SAKABA	45,602,206.58
18.	SHANGA	42,486,877.25
19.	SURU	49,967,010.44
20.	YAURI	41,378,553.78
21.	ZURU	55,844,700.41
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF OCTOBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	30,369,203.17
2.	AREWA	50,035,322.49
3.	ARGUNGU	45,446,065.88
4.	AUGIE	41,604,740.82
5.	BAGUDO	41,158,346.89
6.	BIRNIN-KEBBI	68,314,262.75
7.	BUNZA	51,837,131.37
8.	DANDI	49,418,869.87
9.	DANKO WASAGU	72,173,443.31
10.	FAKAI	45,306,687.51
11.	GWANDU	48,596,243.00
12.	JEGA	62,227,644.87
13.	KALGO	42,125,673.65
14.	KOKO BESSE	41,939,737.13
15.	MAIYAMA	39,369,243.00
16.	NGASKI	55,051,750.56
17.	SAKABA	45,322,863.82
18.	SHANGA	42,129,360.69
19.	SURU	50,783,225.23
20.	YAURI	40,852,844.79
21.	ZURU	55,469,759.90
TOTAL		1,019,638,228.21

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF NOVEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	30,298,751.96
2.	AREWA	49,570,457.89
3.	ARGUNGU	46,167,871.57
4.	AUGIE	41,502,981.68
5.	BAGUDO	41,448,988.74
6.	BIRNIN-KEBBI	66,857,353.42
7.	BUNZA	51,899,617.97
8.	DANDI	49,393,999.32
9.	DANKO WASAGU	72,816,459.96
10.	FAKAI	45,800,679.81
11.	GWANDU	48,422,796.81
12.	JEGA	61,905,702.15
13.	KALGO	43,488,386.81
14.	KOKO BESSE	42,353,293.58
15.	MAIYAMA	39,495,939.86
16.	NGASKI	54,925,939.86
17.	SAKABA	45,344,120.51
18.	SHANGA	42,818,428.54
19.	SURU	50,463,430.53
20.	YAURI	40,459,643.33
21.	ZURU	55,232,626.33
TOTAL		1,020,667,043.70

**SCHEDULE OF SALARIES TO LOCAL GOVERNMENT COUNCIL
FOR THE MONTH OF DECEMBER, 2020**

S/N	LOCAL GOVERNMENT	AMOUNT (₦)
1.	ALIERO	29,915,280.07
2.	AREWA	51,798,805.32
3.	ARGUNGU	44,495,237.85
4.	AUGIE	42,051,733.30
5.	BAGUDO	41,018,006.04
6.	BIRNIN-KEBBI	70,239,635.76
7.	BUNZA	51,420,966.57
8.	DANDI	48,629,560.50
9.	DANKO WASAGU	71,725,688/07
10.	FAKAI	44,741,949.76
11.	GWANDU	48,786,658.25
12.	JEGA	61,968,277.22
13.	KALGO	42,835,560.65
14.	KOKO BESSE	41,073,326.55
15.	MAIYAMA	38,474,859.97
16.	NGASKI	54,701,423.00
17.	SAKABA	45,653,458.17
18.	SHANGA	42,804,336.68
19.	SURU	49,850,761.45
20.	YAURI	41,510,264.99
21.	ZURU	55,942,438.04
TOTAL		1,019,638,228.21

**SCHEDULE OF SUMMARY OF LOCAL GOVERNMENT COUNCIL'S SALARIES FOR THE
PERIOD FROM 1ST JANUARY TO 31ST DECEMBER, 2020**

S/N	MONTHS	AMOUNT (₦)
1.	January	1,020,667,043.70
2.	February	1,020,667,043.70
3.	March	1,019,479,327.36
4.	April	1,019,638,228.21
5.	May	1,019,638,228.21
6.	June	1,019,638,228.21
7.	July	1,019,638,228.21
8.	August	1,019,638,228.21
9.	September	1,019,638,228.21
10.	October	1,019,638,228.21
11.	November	1,020,667,043.70
12.	December	55,942,438.04
TOTAL		11,274,890,493.97

ALEIRO LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1- 4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. INCOME AND EXPENDITURE:- Examination reveals that, Aliero Local Government Councils has received the sum of ₦1,221,162,212.45 as share of revenue from the State Joint Account, while the sum of ₦1,216,817,292. 23 would appear to have been expended leaving the sum of ₦4,343,920.22 as unaccounted balance. See Appendix "A" attached this report for details.

2. OUTSTANDING PAYMENT VOUCHERS:- Examination of the available records reveals that, payment vouchers worth the sum of ₦2,013,500.00 were not presented for Audit examination which is contrary to FM. chapter 14 and shall therefore not be admitted as a proper charge against the Local Government Council funds.

Appendix "B" refers of this report.

3. OUTSTANDING PAYMENT VOUCHERS (SALARY):- Examination reveals that, payment vouchers worth sum of ₦20,240,495.00 were not presented for Audit Examination which is contrary to FM 14.29 and such shall not be admitted as a proper charge against the funds.

See attached Appendix C.

4. PAYMENT MADE WITHOUT INTERNAL AUDIT CHECKING:- Audit examination of payment vouchers, revealed that some payment vouchers were paid without prepayment internal audit, amounting to ₦54,551,362.28 contrary to FM provision F.M. 14.10. which stated that any payment shall not be made by the treasurer without the consent of Internal Auditor. Find details of the effected payment vouchers bellow as follows:-

SN	Name of payee	Pv numbers	Details of payments	Amount (₦)
1	Bello Haruna	173/07/20	Edel –Kabir and gifts	19,170,752.00
2	Bello Haruna	174/07/2020	Assistance the refugee	800,000.00
3	Abubakar Adamu	175/07/2020	Medical Asst.	70,000.00
4	Haruna Muh'd	176/07/20	Const. of market stall	700,000.00
5	Haruna Muh'd	177/12/2020	Const. of maker staff	898,000.00
6	Adamu Muh'd	180/12/2020	Rehabilitation Of Sarking Sabiyel house	8,000,000.00
7	Shada wanka Global Nig. Ltd	185/12/2020	Renovation of 5No. of Housing Unit Aleiro	6,849,424.99
8	Shagamu shada wanka	186/12/2020	Renovation of 5NO. housing unit at Aleiro	6,007,717.60
9	Shada wanka Global Nig. Ltd	184/12/2020	Renovation of 5NO. housing unit Aleiro	6,022,818.66
10	Shagamu Shada wanka Nig. Ltd	183/12/2020	Renovation of 5No. housing unit. Aleiro	6,032,649.03
	TOTAL			54,551,362.28

INTERNALLY GENERATED REVENUE

HARAJI COLLECTION 2020:-

The Haraji account maintained by Aleiro Local Government council, has been examined. Examination of Haraji record revealed that only the sum of ₦2,310,000.00 was collected instead of the total amount of ₦2,365,600.00 earmark as per the details.

SN	DISTRICT	HEAD COUNT	RATE	Amount (₦)
1	Aleiro District	7319	100	710,000.00
2	Sabiyel District	9292	100	900,000.00
3	Danwarai District	7055	100	700,000.00
	Total	23,666		2,310,000.00

But to my surprise only the sum of ₦2,310,000.00 was receipted and remitted into the Local Government Account Leaving an apparent balance of ₦56,600.00 un accounted for.

APPENDIX “A”

ALEIRO LOCAL GOVERNMENT COUCIL INCOME AND EXPENDITURE FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS	INCOME (₺)	EXPENDITURE (₺)	EXPENDITURE (₺)
1.	JANUARY	81,281,125.03	81,150,125.03	131,000.00
2.	FEBRUARY	85,632,530.33	85,135,450.56	497,079.77
3.	MARCH	129,630,808.80	128,885,938.88	744,869.92
4.	APRIL	86,028,060.60	85,555,065.60	472,995.00
5.	MAY	125,927,435.44	125,648,588.38	278,847.06
6.	JUNE	105,404,143.59	105,053,529.51	350,614.08
7.	JULY	100,049,012.54	99,787,764.23	261,248.31
8.	AUGUST	79,266,943.80	79,001,126/64	265,817.16
9.	SEPTEMBER	95,285,750.31	95,045,443.20	240,307.11
10.	OCTOBER	121,612,414.63	121,012,414.63	600,000.00
11.	NOVEMBER	72,994,682.25	72,753,010.38	241,671.87
12.	DECEMBER	138,049,305.13	137,789,835.19	259,469.94
	TOTAL	1,221,162,212.45	1,216,817,292.23	4,343,920.22

APPENDIX "B"

ALIERO LOCAL GOVERNMENT COUNCIL

SN	NAME OF PAYEES	PVS. NO	DETAILS OF PAYMENT	TOTAL (₦)
1.	Mukhtar Dalhatu	15/02/2020	Allowance	10,000.00
2.	Bashar M. Aliyu	16/02/2020	Allowance	50,000.00
3.	Hanafi Hassan	17/02/2020	Allowance	10,000.00
4.	Sha'aibu Umar A.	18/02/2020	Allowance	42,000.00
5.	Usman Samaila	20/02/2020	Allowance	10,000.00
6.	Haruna Muh'd	19/02/2020	Allowance	10,000.00
7.	Danjumma Possy	21/02/2020	Allowance	85,000.00
8.	Asma'u Muh'd	22/02/2020	Allowance	26,000.00
9.	Attahiru Bala A.	23/02/2020	Allowance	20,000.00
10.	Nura Bala A.	25/02/2020	Allowance	10,000.00
11.	Nasiru Muh'd	26/02/2020	Allowance	120,000.00
12.	Salihu Bakanike	27/02/2020	Allowance	60,000.00
13.	Liman Basiru Yusuf	28/02/2020	Allowance	113,000.00
14.	Nana Yahaya	29/02/2020	Allowance	20,000.00
15.	Abubakar Hassan	30/02/2020	Allowance	5,000.00
16.	Bello Haruna	32/02/2020	Allowance	70,000.00
17.	Michael Ribecca	47/02/2020	Allowance	70,000.00
18.	D/Ladi D/Ashibi	153/02/2020	Allowance	40,000.00
19.	Kabiru Katune	154/02/2020	Allowance	40,000.00
20.	Sani Muh'd	155/02/2020	Allowance	40,000.00
21.	Sa'adu Aliero	156/03/2020	Allowance	40,000.00
22.	Muh'd Ibrahim	176/03/2020	Rehabilitation of road Jiga	367,500.00
23.	Alhassan Haruna	164/05/2020	D.T.A.	80,000.00
24.	Abdulaziz Sani	165/05/2020	Suppliers of grains	675,000.00
	TOTAL			2,013,500.00

APPENDIX "C"

ALIERO LOCAL GOVERNMENT COUNCIL

OUTSTANDING PAYMENT VOUCHERS SALARY FOR THE END OF THE YEAR 1ST JANUARY TO 31ST DECEMBER, 2020

SN	NAME OF PAYEES	PVS. NO	DETAILS OF PAYMENT	TOTAL (₦)
1.	Abubakar Yahaya	102/01/2020	Salary	15,000.00
2.	Abubakar Bello Bunza	103/01/2020	Salary	155,814.50
3.	Jamilu Umar	104/01/2020	Salary	34,000.00
4.	Abdulrahman Abdullahi	105/01/2020	Salary	17,033.49
5.	Abdullahi Muh'd	106/01/2020	Salary	136,052.01
6.	Labbo S/Noma	107/01/2020	Salary	107,667.12
7.	Attahiru Sakke	108/01/2020	Salary	175,486.46
8.	Muh'd D/Katsina	109/01/2020	Salary	202,282.10
9.	Auwal Salihu	110/01/2020	Salary	313,821.84
10.	Sani Abdullahi	117/01/2020`	Salary	15,000.00
11.	Abubakar Adamu	01/02/2020	Salary	452,191.05
12.	Abubakar Hassan	02/02/2020	Salary	75,272.79
13.	Ummu Haruna	03/02/2020	Salary	20,001.11
14.	Hafsat Basiru	04/02/2020	Salary	14,649.23
15.	Buhari Haruna	05/02/2020	Salary	41,322.02
16.	Abdullahi Adamu	06/02/2020	Salary	115,000.00
17.	Yusuf Usman	07/02/2020	Salary	247,207.11
18.	Bello A. Ubah	08/02/2020	Salary	277,328.79
19.	Zulai Aminu Sauwa	09/02/2020	Salary	47,622.23
20.	Abbas Abubakar	10/02/2020	Salary	20,853.88
21.	Shehu Adamu	11/02/2020	Salary	55,310.68
22.	Kasimu Aliyu	12/02/2020	Salary	23,117.04
23.	Asiya Arzika	13/02/2020	Salary	16,857.39
24.	Jamila Haliru	14/02/2020	Salary	11,720.40
25.	Bala Na'akwa	48/02/2020	Salary	603,850.13
26.	Abdullahi Sahabi	49/02/2020	Salary	97,353.90
27.	Abdullahi Hakimi	50/02/2020	Salary	81,905.68
28.	Alh. Salihu Muh'd	51/02/2020	Salary	846,032.90
29.	Abubakar Sale	52/02/2020	Salary	223,522.78
30.	Kabiru Yakubu	53/02/2020	Salary	196,396.00
31.	Aminu Haliru	54/02/2020	Salary	210,410.80
32.	Kabiru Ibrahim	55/02/2020	Salary	197,968.00
33.	Kabiru Ibrahim	59/02/2020	Salary	29,713.90
34.	Musa A. Bello	65/02/2020	Salary	39,008.22
35.	Ahmed Arzika	23/03/2020	Salary	34,340.38

36.	Adamu Hakimi	24/03/2020	Salary	65,506.88
37.	Adamu Rabiu	110/03/2020	Salary	44,300.46
38.	Usman Haruna	112/03/2020	Salary	80,506.55
39.	Idris A. Dodo	130/03/2020	Salary	111,585.94
40.	Nafiur Hamidu	131/03/2020	Salary	115,000.00
41.	Ruwa Isah	132/03/2020	Salary	1,096,048.84
42.	Shafa'atu Abubakar	133/04/2020	Salary	17,993.17
43.	Sani Muh'd	134/04/2020	Salary	45,352.52
44.	Umar Sani K/Z	135/04/2020	Salary	88,592.89
45.	Dahiru A. Muh'd	136/04/2020	Salary	90,268.36
46.	Attahiru A. Muh'd	137/04/2020	Salary	270,576.58
47.	Abdulumuni A. Dare	138/04/2020	Salary	440,844.48
48.	Zayyanu Musa	91/05/2020	Salary	135,000.00
49.	Bilyaminu Abubakar	43/06/2020	Salary	269,262.37
50.	Abbas Umar Jiga	44/06/2020	Salary	283,182.32
51.	Haruna Sulaiman	62/06/2020	Salary	30,700.45
52.	Sani Ahmed	66/06/2020	Salary	2,200,813.64
53.	Hafsat Basiru	97/06/2020	Salary	14,649.23
54.	Abbas Abubakar	98/06/2020	Salary	21,153.80
55.	Kaslimu Aliyu	99/06/2020	Salary	18,117.04
56.	Yusuf Usman	100/06/2020	Salary	232,207.11
57.	Bello A. Isah	101/06/2020	Salary	248,274.49
58.	Buhari Haruna	102/06/2020	Salary	41,322.08
59.	Zulaim Aminu Sauwa	103/06/2020	Salary	47,622.73
60.	Shehu Adamu	104/06/2020	Salary	50,310.68
61.	Jamila Haliru	106/06/2020	Salary	11,720.49
62.	Murtala Sani	36/8/2020	Salary	101,651.73
63.	Asma'U Muh'd	70/11/2020	Salary	31,002.29
64.	Haruna Sulaiman	71//2020	Salary	30,700.65
65.	Muh'd Haliru	72/11/2020	Salary	57,984.00
66.	Aisha Abdullahi	73/11/2020	Salary	608,724.60
67.	Safina Salihu	74/11/2020	Salary	710,774.61
68.	Umma Buga	75/11/2020	Salary	18,103.27
69.	Sani Ahmed	76/11/2020	Salary	2,219,529.06
70.	Hajara Muh'd	77/11/2020	Salary	2,402,076.25
71.	Ayuba Bello	78/11/2020	Salary	2,837,921.49
	TOTAL			20,240,495.00

AREWA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

A. MAIN ACCOUNT:-

1. **INCOME AND EXPENDITURE:-** Audit inspection of available accounting records revealed that, Arewa Local Government Council has received the sum of ₦2,078,966,544.99 as share of revenue from the State Joint Account excluding salary, overhead cost and allowance while the sum of ₦2,036,276,850.84 would appear to have been expended leaving the sum of ₦42,689,694.10 unaccounted for. See Appendix "A" for details.

2. **THE COUNCIL CASHBOOK:-** During the period under review, it has been observed that, the upkeep of this important book of account was not encouraging, although most of accounting transactions were recorded both credit and debit side of the cash book. Still more effort should be made to ensure that, the cashbook has been balance off at the end of the accounting year in accordance with provision of F. M. 19:20 and 19:34 respectively.

3. **BANK RECONCILIATION STATEMENT:-** It is disheartening to note that, the council treasury ignored and abused F.M. provision No. 19.23.

4. **UN RECEIPTED PAYMENT VOUCHERS:-** In yet another development, examination of council records revealed that, the sum of ₦124,901,180.32 paid monthly was observed to have been transferred to various accounts as directed by Ministry for Local Government and Chieftaincy Affairs, but none of the beneficiaries acknowledged the receipt of payments made. See Appendix "B" for details.

5. **OUTSTANDING PAYMENT VOUCHERS:-** Scrutiny of treasury records at my disposal, shows that, payment vouchers worth the sum of ₦340,333,486.23 were not made available to me during audit inspection contrary to F.M. 14.29.

6. **UN CLAIMED PAYMENT VOUCHERS:-** Examination of records available for audit inspection revealed that, payment vouchers worth the sum of ₦32,209,047.62 paid to

sundry persons as allowances or assistances for Sallah celebration. Surprisingly, none of the beneficiaries signed across their names. See Appendix “D” for details.

7. **DEDUCTION AND REMITTANCES OF VAT AND WITHOLDING TAX:-** Examination of accounting records revealed that, your Local Government has remitted the sum of ₦1,600,000.00 to FIRS and BIR while the sum of ₦35,332,000.00 supposed to be paid leaving an apparent balance of ₦33,732,000.00 un accounted for. See Appendix “E”. Again, same balance would not appear to have been reflected in the deposit account of the Local Government Councils.

8. **OVERHEAD COST:-** Your Local Government Council has received the sum of ₦3,000,000.00 monthly basis and totaling the sum of ₦36,000,000.00 per annum. It was further noted with displeasure that, only the sum of ₦23,460,000.00 would appear to have been expended leaving the sum of ₦12,540,000.00 unaccounted for. See Appendix “F” for details.

9. **CONTROL OVER EXPENDITURE (D.V.E.A.):-** This is a very important book of account and a means of controlling expenditure in Local Government where all accounting transaction are recorded departmentally, control by officer controlling vote or his representative to ensure fund are sufficient to incur expenditure within the head and sub head. Nevertheless, this important book was neglected by your Local Government Council.

10. **STORE AND RECORDS (ITEMS NOT TAKING CHARGE):-** Payment vouchers worth the sum of ₦54,152,000.00 were items not charge to store. Surprisingly, these items were distributed by your Local Government Council. In addition, it is disheartening to note that, store has became a dumping ground of old book and unfortunately the store records were not maintained for the period under review. See Appendix “G” for details.

11. **CONTRACT REGISTER:-** This important book of account would not appear to have been maintained by your Local Government Council. This book includes all contract awarded by your Local Government Council and name of these registered contractors, location and state of completion. The non-maintenance of this register deprived the Local Government council its share of Revenue from contract registration and tender fee though captured in the budget.

12. **P.E. REGISTER, MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE AND DEPOSIT LEDGER:-** These are all important treasury books of account, yet the treasurer

ignored, neglected and abused all these above quoted books. Such negative action was taken contrary to FM provision chapter 18,21, 22, and 23. In a venture of this magnitude, let me know the action you intend to take else, appropriate surcharge would be applied to your treasurer Abubakar Muhammad.

B. SALARY

1. **INCOME AND EXPENDITURE (SALARY):-** The spot Scrutiny of accounting records at my disposal, and inspected revealed that, your Local Government Council has received the sum of ₦509,973,397.68 as share of revenue from State Joint Account for settlement of personnel cost of the year under review, while the sum of ₦504,546,359.28 would appear to have been expended leaving the sum of ₦5,427,038.40 un accounted for. See Appendix “H” for details.

2. **OVERSTAFFING:-** It is quite worrisome to note that your Local Government Council is spending about two over three of its statutory allocation in the payment of salary. In essence with proper personnel audit less than half of the total may be enough to discharge these obligations. In addition, about one thousand and can be placed on allowance thereby withdrawing their confirmation and permanent and pensionable appointment.

3. **ANALYSIS OF MONTHLY SALARY AND ALLOWANCES:-** Are all attached to Appendix for further necessary action.

4. **PAYMENT OF ALLOWANCES:-** Examination of available records at my disposal revealed that your Local Government Council has received the sum of ₦58,812,000.00 for the year under review for payment of allowances. Surprisingly, only the sum of ₦57,552,000.00 would appear to have been expended leaving the sum of ₦1,260,000.00 unaccounted for. See Appendix “J” for details.

REVENUE:-

1. **TOTAL INTERNALLY GENERATED REVENUE:-** The total revenue for the year under review stands at ₦5,050,800.00

2. **HARAJI:-** Examination of revenue records revealed that the sum of ₦2,570,800.00 was collected as HARAJI for the year under review. To my dismay, only the sum of ₦1,570,800.00 was remitted or lodged into Local Government Account leaving the sum of ₦1,000,000.00 unaccounted for. See Appendix “K” for details.

3. **MASS COMMUNICATION:-**
 - i. MTN 2 Antenna x 40,000.00 = 80,000.00
 - ii. Airtell Ntenna x 40,000.00 = 40,000.00
 - iii. Glo 1 antenna x 40,000.00 = 40,000.00

Total **₦ 160,000.00**

The details above shows total revenue declared by Arewa Local Government regards to Mass Communication, however, none of the Local Government Official either provided payment voucher to that effect or tentative explanation on how the amount was expended.

4. **ANNUAL COLLECTION:-** Shops, Filling Station, sale of bottle or sachet water, PHCN poles, Medicine store, Private Schools, Private Hospital, commercial riders (Kabu-Kabu), viewing center, Computer business centre and restaurant:- These sources of revenue are usually collected the first month of every year and is once in a year. The sum of ₦1,450,000.00 was realized from these sources. Surprisingly, none of the Local Government officials furnish me with the receipts voucher or any explanations on how the amount realized was expended nor evidence of lodgements.

5. **MOTOR PARK/MARKET/CATTLE MARKET:-** These sources of revenue were collected weekly. However, the sum of ₦770,000.00 was realized during the year, and none of the official furnish me with a payment voucher or any explanation on how the amount was expended.

6. **DEPARTMENTAL RECEIPT:-** The six directors of the Arewa Local Government Council explained to me that, all revenue according to the Local Government Council is centralized in Finance Department under responsibility of revenue officer. To displeasure, these revenue records are not updated or lodged as when due, thereby leaving a lot of leakages to the extent that lack of serious control mechanism, inadequacy of the revenue books of account, many sources remain untapped, weak internal control and ability to coordinate the activities of the revenue collectors etc.

7. **INDIGINE CERTIFICATE:-** The sum of ₦100,000.00 was realized as revenue for issuances of indigene letter but to my surprise, none of the official of the Local

Government furnish me with receipts vouchers payment voucher or explanation on how the revenue collected was expended.

8. **INVESTMENT:-** The Local Government Council has invested so much in the following organizations or companies

i.	Kebbi Home saving and Loans	=	₦12,500,000.00
ii.	Sokoto Cement company in Nigeria	=	₦500,000.00
iii.	UDB	=	<u>₦500,000.00</u>
	TOTAL		₦13,500,000.00

It is astonished to note that dividend has not been paid or if paid unaccounted for in the cashbook. Among the reasons for not paying was the inability of the Local Government council to follow up or used their lawyers to follow it to the conclusion.

APPENDIX "A"

AREWA LOCAL GOVERNMENT COUNCIL
COMPARISM INCOME AND EXPENDITURE (EXCLUSING SALARIES, ALLWOANCES
AND OVER HEAD COST) JANUARY, TO DECEMBER, 2020

SN	MONTHS OF ACCOUNT	INCOME	EXPENDITURE	DIFFERENCE ₦
1.	JANUARY	438,567,302.53	438,567,302.33	NIL
2.	FEBRUARY	145,701,071.33	142,701,071.33	300,000.00
3.	MARCH	126,570,764.27	124,070,764.27	2,500,000.00
4.	APRIL	129,729,480.45	129,729,480.4	NIL
5.	MAY	223,352,714.23	217,852,714.23	5,500,000.00
6.	JUNE	137,045,570.00	137,045,570.00	NIL
7.	JULY	137,018,797.80	127,018,797.80	10,000,000.00
8.	AUGUST	164,367,439.52	157,367,439.52	7,000,000.00
9.	SEPTEMBER	137,494,964.13	132,494,964.13	5,000,000.00
10.	OCTOBER	170,610,319.43	165,763,468.00	4,846,851.43
11.	NOVEMBER	121,348,763.35	118,848,763.35	2,500.00
12.	DECEMBER	147,159,157.95	144,810,315.28	2,342,242.67
	TOTAL	2,078,966,344.99	2,036,270,650.64	42,689,694.16

APPENDIX “B”

AREWA LOCAL GOVERNMENT COUNCIL
UN RECIEPTED PAYMENT VOUCHER FOR THE MONTH OF JANUARY TO
DECEMBER, 2020

SN	Payees	Details of payment	P.V. NUMBER	AMOUNT ₦
1.	ES Arewa L/G	Contri. To education	44/1/2020	44,275,701.32
2.	SEC. LGPB	Contri. To Pension	45/1/2020	4,640,013.28
3.	Sec. PSSPB	,,	46/1/2020	9,979,420.93
4.	Perm. Sec. MLG	Contr. Joint Acct	47/1/2020	1,054,005.60
5.	Chairman LGSC	Training fund	48/1/2020	1,226,734.10
6.	Emirate Council	Contr. To Emirate	49/1/2020	5,772,868.72
7.	Perm. Sec MLG	Joint project A/C	50/1/2020	36,080,429.42
8.	Perm. Sec Special Service	Joint Patrol logistics	51/1/2020	300,000.00
9.	Sec. SPHS	LG Backs fin contr.	52/1/2020	2,987,567.62
10.	The commi. Social welfare	Social security fund	52/1/2020	360,804.29
11.	Chairman APC	Political Holders	54/1/2020	117,027.10
12.	The chairman Board	Payment of PAYE	13/2/2020	2,201,196.40
13.	Chairman MHWA	Union dues	14/2/2020	739,526.90
14.	The chair. NULGE	,,	20/2/2020	250,593.90
15.	The manager water board	Water rate	2/2/2020	449,700.00
16.	BESDA	Assist to Educ. Commi	,,	1,920,000.00
17.	Chairman. Pension Board	Gratuity	,,	3,911,488.03
18.	,,	,,	,,	8,525,154.61
19.	FF. CNL re. contribution	Contribution	,,	972,3030.35
20.	Sec. JLG A/C	Contribution JAC	,,	1,056,649.19
	Total			124,901,180.32

APPENDIX "C"

AREWA LOCAL GOVERNMENT COUNCIL
OUTSTANDING PAYMENT VOUCHER FOR THE MONTH OF JANUARY TO
DECEMBER, 2020

SN	NAME OF PAYEES	DETAILS OF PAYMENT	PV NO.	AMOUNT ₦
1.	Garba Muh'd Yeldu	Allowances	57/1/2020	4,901,000.00
2.	BIR	PAYE	39/1/2020	2,215,553.65
3.	Manager Kebbi	Water rate	210/1/2020	450,000.00
4.	Chairman Medical	Union Dues	42/1/2020	250,829.50
5.	Secretary contributory pension	Pension contribution	43/1/2020	984,380.29
6.	E.S. LG PB	Contribution	44/1/2020	44,275,701.35
7.	Sec. PSPB	Contribution	45/1/2020	4,640,015.28
8.	Staff Pension	Contri Pension	46/1/2020	9,979,420.00
9.	MLGVT	Contri. JAC	47/1/2020	1,054,005.66
10.	Chairman LGSC	Training funds	48/1/2020	1,226,734.60
11.	Emirate council	Contri. Emirate	49/1/2020	5,772,868.72
12.	MLGVT	JAC	50/1/2020	36,086,429.47
13.	Special service	Joint patrol logistics	51/1/2020	300,000.00
14.	BIR	PAYE	13/2/2020	2,201,969.40
15.	The chairman MHU	Union Dues	14/2/2020	739,526.09
16.	Primary Pension Board	Pensioners	10/2/2020	10,034,025.32
17.	LGPB	Pensioners	17/2/2020	4,771,014.23
18.	Joint Account Committee	Contribution JAC	18/2/2020	1,152,602.36
19.	NULGE	Union Dues	20/2/2020	250,593.90
20.	The Manager Water Board	Water rate	21/2/2020	449,700.00
21.	Chairman LGSC	Training fund	22/2/2020	1,445,809.26
22.	The Sec. Emirate	Contribution Emirate	23/2/2020	6,803,808.29
23.	Perm. Sec. MLG	JAC	24/2/2020	42,528,801.63
24.	Perm. Sec Special	Joint patrol	25/2/2020	300,000.00
25.	Sec. SPHCD (LGA)	Basket find	26/2/2020	2,987,567.62
26.	Chairman APC	Political office	27/2/2020	117,027.10
27.	Social security welfare	Social welfare	28/2/2020	425,238.02
28.	Benin Republic	Benine probation	44/2/2020	3,000,000.0
29.	Garba Muh'd	Allowance	56/2/2020	4,901,000.00
30.	Perm. Sec. MLGVT	JAC	38/2/2020	38,135,442.85
31.	Kebbi primary Health Care	Basket fund	39/3/2020	2,987,567.62
32.	Prese special selie	Security JAC	40/3/2020	300,000.00

33.	Sec. JAC	Contri. JAC	41/3/2020	1,046/393/96
34.	Chairman NULGE	Union Dues	42/3/2020	250,593.90
35.	Chairman BIR	PAYE	43/3/2020	2,201,969.40
36.	AYUBA MUH'D	Outbreak	45/3/2020	2,500,000.00
37.	Argungu LG.	Fishing	49/3/2020	3,000,000.00
38.	Aliyu Ibrahim Jabbo	Budget discussion	92/3/2020	300,000.00
39.	Godol Isah & others	2019 LG	85/4/2020	239,325.32
40.	Samaila Umar & others	,,	86/4/2020	302,289.84
41.	The manager Micro finance	Additional capital	187/4/2020	10,000,000.00
42.	PSSPB	PSSPB	60/4/2020	75,743,118.26
43.	ALH. Abdullahi Kamba	Visitation/supervision	79/6/2020	510,000.00
44.	Hon. Garba Muh'd	Allowance	80/6/2020	4,901,000.00
45.	Bala Shehu	Fuloran/District	64/7/2020	20,000.00
46.	Garba Muh'd & others	Allowance	80/7/2020	4,901,000.00
	Total			340,333,486.28

AREWA LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TO 31ST DECEMBER, 2020

MONTHS OF ACCOUNT	RECEIPT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANTS (₦)	TOTALS (₦)	
JAN.TO DEC.	509,973,397.68	58,812,000.00	36,000,000.00	5,050,800.00	2,078,966,344.99	330,000.00	3,018,802,542.67	
MONTHS	PAYMENT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	OTHER GRANTS (₦)	CAPITAL PAYMENTS (₦)	I.G.R (₦)	TOTAL (₦)	DIFFERENCE
JAN.TO DEC	504,546,359.28	57,552,000.00	23,460,000.00	2,036,276,650.84	300,000,000.00	1,570,800.00	2,923,405,810.12	95,396,732.55

APPENDIX "E"

AREWA LOCAL GOVERNMENT COUNCIL
TAX DEDUCTION AND REMITTANCE OF VAT AND WITHHOLDING TAX
FOR THE MONTH OF JANUARY TO DECEMBER, 2020

NAME OF CONTRIBUTORS PAID THE TAX	BENEFICIARIES	AMOUNT PAID VAT	AMOUNT PAID VAT 5% ₦	AMOUNT PAID WITHHOLDING TAX	AMOUNT PAYABLE TAX 5%	DIFFERENCE ₦
BORARE ENG. LTD	FIRS AND BIR	800,000	10,500,000	800,000	16,500,000	31,400,000
USMAN UMAR YARD	FIRS AND BIR	NIL	1,966,000	NIL	1,966,000	3,932,500
		800,000.00	18,466,000.00	800,000.00	18,466,000.00	35,332,500

APPENDIX "F"

OVERHEAD COST FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS OF ACCOUNT	AMOUNT RECEIVED	EXPENDITURE ₦	DIFFERENCE ₦
1.	JANUARY	3,000,000.00	1,955,000.00	1,045,000.00
2.	FEBRUARY	3,000,000.00	1,955,000.00	1,045,000.00
3.	MARCH	3,000,000.00	1,955,000.00	1,045,000.00
4.	APRIL	3,000,000.00	1,955,000.00	1,045,000.00
5.	MAY	3,000,000.00	1,955,000.00	1,045,000.00
6.	JUNE	3,000,000.00	1,955,000.00	1,045,000.00
7.	JULY	3,000,000.00	1,955,000.00	1,045,000.00
8.	AUGUST	3,000,000.00	1,955,000.00	1,045,000.00
9.	SEPTEMBER	3,000,000.00	1,955,000.00	1,045,000.00
10	OCTOBER	3,000,000.00	1,955,000.00	1,045,000.00
11	NOVEMBER	3,000,000.00	1,955,000.00	1,045,000.00
12	DECEMBER	3,000,000.00	1,955,000.00	1,045,000.00
	TOTAL	1,427,105,553.74	23,460,000	12,540,000.00

APPENDIX "G"

UN RECEIPTED PAYMENT VOUCHERS FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PAYEE	PV. NO	MONTH #	
1.	USMAN UMAR YARO	Supply of two Hylux	78/8/2020	39,325,000.00
2.	AYUBA MUH'D	Purch. Covid materials	48/3/2020	2,500,000.00
3.	BALA SHEHU	Purchase of Millet	61/5/2020	9,300,000.00
4.	MUSTAPHA SULAIMAN	Purchase of covid 19 materials	90/4/2020	3,000,000.00
	TOTAL			54,125,000

APPENDIX "H"

AREWA LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FROM
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS OF ACCOUNT	INCOME RECEIVED (₦)	EXPENDITURE ₦	DIFFERENCE ₦
1.	JANUARY	42,497,783.14	42,045,529.94	452,253.00
2.	FEBRUARY	42,497,783.14	42,045,529.94	452,253.00
3.	MARCH	42,497,783.14	42,045,529.94	452,253.00
4.	APRIL	42,497,783.14	42,045,529.94	452,253.00
5.	MAY	42,497,783.14	42,045,529.94	452,253.00
6.	JUNE	42,497,783.14	42,045,529.94	452,253.00
7.	JULY	42,497,783.14	42,045,529.94	452,253.00
8.	AUGUST	42,497,783.14	42,045,529.94	452,253.00
9.	SEPTEMBER	42,497,783.14	42,045,529.94	452,253.00
10	OCTOBER	42,497,783.14	42,045,529.94	452,253.00
11	NOVEMBER	42,497,783.14	42,045,529.94	452,253.00
12	DECEMBER	42,497,783.14	42,045,529.94	452,253.00
	TOTAL	509,973,397.68	504,546,359.28	5,427,036.40

AREWA LOCAL GOVERNMENT COUNCIL
MONTHLY PAYMENT ANALYSIS DEPARTMENTAL
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PARTICULARS	DIFFERENCE ₦
1.	SOCIAL DEPARTMENT	4,867,104.11
2.	FIANNCE DEPARTMENT	3,585,410.03
3.	AGRIC DEPARTMENT	3,016,3030.95
4.	CENTRAL ADMINISTSRATION	9,349,196.08
5.	COUNCIL	2,344,196.08
6.	PHC DEPARTMENT	13,990.991.74
7.	WORK AND HOUSING DEPARTMENT	3,103,500.03
8.	BUDGET DEPARTMENT	1,543,000.00
9.	ALLOWANCES	4,901,000.00
	TOTALS	46,946,738.94

AREWA LOCAL GOVERNMENT COUNCIL
PAYMENT OF ALLOWANCE
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PARTICULARS	DIFFERENCE ₦
1.	Consultant	80,000.00
2.	TBA'S	224,000.00
3.	HEALTH TECH STUDENT JEGA	230,000.00
4.	SECURITY AGENTS	256,000.00
5.	NEPA BILLS	100,00.00
6.	VIGILANTE GROUP	100,000.00
7.	NYSC	216,000.00
8.	VIGILANTEE GROUP STAFF & KNOWN	240,000.00
9.	MALAMS	200,000.00
10	STUDENTS HEALTH TECH. GRADEN	125,000.00
11	SCHOOL OF NURSING BK	264,000.00
12	HARD CAPITAL	193,000.00
13	MIDWIFRY	180,000.00
14	PUMPS OPERATORS	226,000.00
15	YOUTH COUNCIL	300,000.00
16	OFFICE IMPREST	920,000.00
17	DISTRICT HEADS	492,000.00
18	YOUTH LEADER DISTRICT	90,000.00
19	IMAMS	260,000.00
20	SADAKAT & ZAKKAT	100,000.00
		4,796,000.00

APPENDIX "I"

AREWA LOCAL GOVERNMENT COUNCIL
COMPARISM BETWEEN AMOUNT DEDUCTED FROM SALARY
AS STATUTORY DEDUCTION
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PARTICULARS	AMOUNT CASH IN PVS ₦	REMITTANCE MADE	DIFFERENCE	DIFFERENCE AS PER ANNUM
1.	PAYE	2,239,536.55	2,199,536.55	40,000.00	480,000.00
2.	WATER RATE	467,600.00	447,600.00	20,000.00	240,000.00
3.	MHU	758,575.00	738,525	20,000.00	240,000.00
4.	NULGE	270,593.90	250,593.90	20,000.00	240,000.00
		3,736,305.45	3,636,255.45	100,000.00	1,200,000.00

APPENDIX "J"

AREWA LOCAL GOVERNMENT COUNCIL PAYMENT OF ALLOWANCE FOR THE YEAR ENDED 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS	AMOUNT RECEIVED FOR PAYMENT ALLOWANCE	ACTUAL AMOUNT PAID	DIFFERENCE
1.	JANUARY	4,901,000.00	4,796,000.00	105,000.00
2.	FEBRUARY	4,901,000.00	4,796,000.00	105,000.00
3.	MARCH	4,901,000.00	4,796,000.00	105,000.00
4.	APRIL	4,901,000.00	4,796,000.00	105,000.00
5.	MAY	4,901,000.00	4,796,000.00	105,000.00
6.	JUNE	4,901,000.00	4,796,000.00	105,000.00
7.	JULY	4,901,000.00	4,796,000.00	105,000.00
8.	AUGUST	4,901,000.00	4,796,000.00	105,000.00
9.	SEPTEMBER	4,901,000.00	4,796,000.00	105,000.00
10.	OCTOBER	4,901,000.00	4,796,000.00	105,000.00
11.	NOVEMBER	4,901,000.00	4,796,000.00	105,000.00
12.	DECEMBER	4,901,000.00	4,796,000.00	105,000.00
	TOTAL	58,812,000.00	57,552,000.00	1,260,000.00

APPENDIX "K"

AREWA LOCAL GOVERNMENT COUNCIL PAYMENT OF HARAJI FOR THE YEAR ENDED 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	DISTRICT	NUMBER OF TAX PAYERS	AMOUNT DUE FOR PAYMENT	AMOUNT REMITTED TO LOCAL GOVERNMENT	DIFFERENCE
1.	KANGIWA	1642	164,200.00	-	-
2.	YELDU	3763	376,300.00	-	-
3.	BUI	4068	406800.00	1,570,800.00	1,000,000.00
4.	JANTULLU	3588	358800.00	-	-
5.	LENO	2684	268400.00	-	-
6.	CHIBIKE	2170	217,000.00	-	-
7.	GUMUNDAI	2018	201,800.00	-	-
8.	BACHAKA	3737	373,700.00	-	-
9.	JAFFEJI	2038	203,800.00	-	-
	TOTAL	25708	2,570,800.00	1,570,800.00	1,000,000.00

AREWA LOCAL GOVERNMENT COUNCIL
1ST JANUARY, TO 31ST DECEMBER, 2020

TYPE	ASSETS	
	Numbers	
House	15	
Housing Unit	10 (New constructed 2021)
Local govt secretariat	1	
Workshops	1	

PLANT AND MACHINERY

PILDOZER	1	
GRADER	1	ALL GROUNDED
TIPPER	1	

MOTOR VEHICLES

Hilux	1	
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FUNITURE AND FITTINGS

DIRECTOR	6	Executive table and Chair and two visible chair
Deputies	6	Executive table and chair
Hon. Chairman;	1	Executive Chair and Table and Set of Cushion
Vice Chairman:	1	Executive table and chair and two visitor chair
Secretary to the Council:	1	Executive Table and Chair and two visitor chairs

ARGUNGU LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

A. MAIN ACCOUNT:-

1. **INCOME AND EXPENDITURE:-** During the audit examination of available records covered by my report revealed that, the named local government council would appear to have received the sum of ₦1,427,105,553.74 as the share of revenue from the State Joint Local Government Account excluding salaries, Overhead cost and allowance. However, the spot scrutiny also disclosed that the sum of ₦1,400,305,553.74 would appear to have been expended leaving an apparent balance the sum of ₦26,800,000.00 unaccounted for. See appendix "A" for refer.

2. **THE COUNCIL CASHBOOK:-** It is quite worrisome to note that, the up keep of this important book of account was not encouraging in that even monthly balancing is ignored by the cashier. Similarly, the cash book is characterized with serious of anomalies contrary to financial memoranda chapter 19.

3. **BANK RECONCILIATION STATEMENT:-** It is disheartening to note that, the council treasury deliberately ignored and abused F.M. provision No. 19.23 and 19.24.

SN	PAYEE	DETAILS OF PAYMENT	PV NO.	AMOUNT ₦
1.	DPHC	Evacuation of refuse	22/3/2020	2,500,000.00
2.	Chairman Committee	Boxing and wrestling during fishing	04/3/2020	1,195,000.00
3.	Social welfare	Purchase of material	02/3/2020	2,357,500.00
	TOTAL			6,052,500

It is noted with disheartening of mind that the above expenditure could not be justified on work done or materials allegedly supplied.

5. **OUTSTANDING PAYMENT VOUCHERS:-** Scrutiny of treasury records at my disposal, revealed that payment vouchers worth the sum of ₦196,532,578.65 were not made available to me during the just concluded audit inspection contrary to F.M. 14.29.

6. **UNAUTHORISED PAYMENT VOUCHERS:-** In a similar instance, payment vouchers worth the sum of ₦149,760,463.22 were paid without the signature of the officer controlling vote contrary to provision of F.M. 14.18 and 14.19 respectively. See Appendix “C” for refers.

7. **UN DOCUMENTED PAYMENT VOUCHERS:-** Here, payment vouchers worth the sum of ₦5,285,727.08 would appear to have been paid without attaching essential or relevant accounting documents. However, this has been observed to be a deliberate contradiction of Financial memoranda provision chapter 14. Please comment or if agree assured me that all these vouchers have been documented and readily available for reinspection.

8. **OVER HEAD COST:-** your Local Government Council has received the sum of ₦3,00,000.00 monthly with grand sum of ₦36,000,000.00 per annum. Surprisingly, only the sum of ₦20,160,000.00 would appear to have been expended leaving the sum of ₦15,840,000.00 unaccounted for. See Appendix “E” for refers.

9. **UN RECEIPTED PAYMENT VOUCHERS:-** The spot examination of council records revealed that, the sum of ₦100,823,891.01 appear to have been paid monthly. To my dismay, none of the beneficiaries appear to have signed the provision for the recipient signature nor acknowledged the receipt of these payments. See appendix “F” for details.

10. **DEDUCTION AND REMITTANCE OF VAT AND WITHDRAWALS TAX:-** Examination of available accounting records at my disposal. Revealed that, the sum of ₦2,774,345.50 was deducted in respect of VAT and withholding tax. The sum of ₦2,774,345.50 was also deducted as VAT but surprisingly not a single kobo was remitted to the relevant agencies. Appendix “G” for details.

11. **DEPARTMENTAL VOTE EXPENDITURE ACCOUT (DVEA):-** It is quiet noted with displeasure the way and manner upon which, this important book of account is kept and maintained during the period under review.

The treasurer has failed to attach the importance this book of account deserves. However, the schedule officers are not discharging their function in line with the FM provision of 13.13 to 13.15 (1-7). Most of which appear to have been neglected and abused this obligation. Please comment.

12. **STORES AND STORE RECORDS:-**

SN	PAYEE	DETAILS OF PAYMENT	PV NO.	AMOUNT
1	Chairman Committee	Purch. Of Materials	005/3/20	₦2,690,000

It has been noted that the procurement of the above quoted materials are contrary to the FM provision chapter. 35

13. **CONTRACT REGISTER:-** This important book of account would appear to have been maintained by your Local Government Council. Consequence upon the above, it becomes very difficult for me to ascertain the number of your registered contractors.

14. **P.E. REGISTER, MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE AND DEPOSIT LEDGER:-** It has been observed with disheartening of mind that these above listed treasury books of account have been neglected and abused for quiet a very long period of time. Thereby making the preparation of annual account impossible.

B. SALARY

1. **INCOME AND EXPENDITURE (SALARY):-** The spot scrutiny of accounting records at my disposal, reveals, that, your Local Government has received the sum of ₦429,314,966.40 as share of revenue from. State Joint Account for payment of personal cost during the year under review. Further observation also reveals that only the sum of ₦425,337,155.40 would appear to have been expended leaving an apparent balance of ₦3,977,811.00 un accounted for. Appendix "H" for details.

HARAJI

Observation on this source of revenue to the council disclosed the based on its assessment for the period under review, the council has 21540 eligible tax payers.

Further scrutiny also revealed that only the sum of ₦1,965,000.00 appear to have been collected leaving an apparent balance ₦189,000.00 still with some district heads. Appendix "J" enclosed refers.

RICE MILL:- It has been observed that WACCOT rice mill was able to lodge the sum of ₦1,000,000.00 to the council's revenue account. To my dismay, the total sum appear to have been withdrawn with no clear or tentative explanation on any meaningful utilization is done with the amount generated.

GLOBAL SYSTEM FOR MOBILE:- These Global system for mobile and number of their antenna below:-

INVESTMENT:- The Local Government appear to have invested in the following companies:-

- i. Home Savings:- ₦12,500,000.00
 - ii. OCC NNPC:- ₦400,000.00
 - iii. UDB:- ₦800,000.00
- ₦13,700,000.00**

Despite investment of over 13Million Naira, yet the could not received dividend from the investment. Further observation revealed that the council never shown any seriousness concerning the amount realized or effort to determine what is due for the council annually.

APPENDIX "A"

INCOME AND EXPENDITURE (EXCLUDING SALARY, ALLOWANCE AND OVERHEAD COST) OTE GRANTS JANUARY, TO DECEMBER, 2020

SN	MONTHS OF ACCOUNT	INCOME	EXPENDITURE	DIFFERENCE ₦
13	JANUARY	100,990,457.50	100,990,457.50	NIL
14	FEBRUARY	107,371,926.86	107,371,926.86	NIL
15	MARCH	134,871,926.86	117,371,926.86	17,500,000.00
16	APRIL	104,139,339.98	104,139,339.98	NIL
17	MAY	222,722,218.80	213,422,218.80	9,300,000.00
18	JUNE	93,346,514.72	93,346,514.72	NIL
19	JULY	96,729,081.25	96,729,081.26	NIL
20	AUGUST	100,295,408.01	100,295,408.01	NIL
21	SEPTEMBER	154,718,881.09	154,718,881.09	NIL
22	OCTOBER	110,844,670.22	110,844,670.22	NIL
23	NOVEMBER	93,663,349.17	93,663,349.17	NIL
24	DECEMBER	107,411,719.28	107,411,719.28	NIL
	TOTAL	1,427,105,553.74	1,400,305,553.74	26,800,000.00

APPENDIX “B”

ARGUNGU LOCAL GOVERNMENT COUNCIL
OUTSTANDING PAMENT VOUCHER FOR THE MONTH OF JANUARY TO
DECEMBER, 2020

SN	PAYMENTS	PV NO.	PARTICULARS	AMOUNT ₹
21.	B.I.R Arg. Zone	110/1/2020	Haraji payment	300,000.00
.22	Director works	27/2/2020	Imprest	45,000.00
.23	Director fuel & others	462/2020	Mothly imprest	330,000.00
.24	Arg. Local government	011/3/2020	Redgubd if wutg allowance	30,000.00
.25	Federal motorcycle Bule NHF	111/3/2020	Paymentof NHF	348,458.25
.26	Halisu Eng. & Const.	129/3/2020	Replacement of woredern	22,000,000.00
.27	Dir. Works	10/4/2020	Monthly imprest	45,000.00
.28	Hilux Umar	64/4/2020	Imprest	150,000.00
.29	Hai. Balki & others	80/4/2020	Women empower	300,000.00
.30	Vigilante Group	100/4/2020	Monthly allow	120,000.00
.31	Isha molio	122/4/2020	Monthly allow	99,023.00
.32	KBS Primary School Staff	07/5/2020	Gratuity payment	66,990.857.71
.33	KBS LG staff pension	8/5/2020	Gratuity payment	45,059,434.23
.34	Director works	16/5/2020	Imprest	45,000.00
.35	Liman Ibrahim	109/5/2020	Allowance	55,500.00
.36	Director works	09/6/2020	Imprest	45,000.00
.37	Amamu Muh'd (Zonal)	58/6/2020	Dalata Grave Prd. Extension	200,000.00
.38	NHF contribution	73/6/2020	Electrician	348,458.25
.39	Hon. Chairman & others	76/6/2020	Monthly impres	1,289,000.00
.40	Lawal Alwasa (secretary)	01/07/20	Furniture Allowance	2,427,000.00
.41	Director works & others	10/7/20	Imprest	45,000.00
.42	PSSPB	90/7/20	Deduction	13,227,169.33
.43	Director works & others	9/08/20	Imprest	45,000.00
.44	Director works & others	4/09/20	Imprest	45,000.00
.45	Abdulra'uf Auta	129/9/20	Imprest	2,440,000.0
.46	Tukur Burma D.	131/9/20		30,000.00

.47	Dir. Works and others	04/1020	imprest	45,000.00
.48	Muh'd D/Ango	Imprest	02/11/2020	30,000.00
.49	Director works	Nepa Bill	03/11/2020	110,000.00
.50	Bashar Nepa	Deduction	108/11/2020	2,440,0000.00
.51	Director social	Contribution	113/11/2020	45,000.00
.52	Bashar Nepa	NEPA Bill	03/11/2020	110,000.00
.53	PAYE	Deduction	108/11/2020	1,565,611.22
.54	Al. Progressive Congress	Contribution	113/11/2020	107,526.10
.55	Director finance & others	Impress	116/11/2020	315,000.00
.56	Abdulra'uf Auta	Empower	126/11/2020	2,440,000.00
.57	Price of works	Impress	09/12/2020	45,000.00
.58	Bashir NEPA	NEPA bill	10/12/2020	250,000.00
.59	Director social	Imprest	25/12/2020	30,000.00
.60	Director Health	Imprest	38/12/2020	30,000.00
.61	Abdulr'uf Auta	People empowerment	115/12/2020	2,440,000.00
	Total			196,532,578.65

APPENDIX “C”

ARGUNGU LOCAL GOVERNMENT COUNCIL
OUTSTANDING PAMENT VOUCHER FOR THE MONTH OF JULY TO
DECEMBER, 2020

SN	PAYMENTS	PV NO.	PARTICULARS	AMOUNT ₦
47.	Joint Account	Commit funds	10/8/2020	979,635.10
.48	Vigilante Group	Group imprest	104/11/2020	120,000.00
.49	BESDA	Pro. Rabi Muh'd Chairperson	103/11/2020	1,680,000.00
.50	Corpers (NYSC)	NYSC	086/9/2020	34,000.00
.51	Imrana Abdullahi	Monthly Allow	91/9/2020	520,000.00
.52	Vigilante Group	Monthly Alow	89/9/2020	120,000.00
.53	LGEA	LGEA	115/8/2020	36,091,872.67
.54	Kebbi State	Kebbi State Main Acct.	84/7/2020	336,800.00
.55	SPHCDA LGA	Baket funds	97/7/2020	2,987,567.62
.56	BESDA	BESDA Fund	97/7/2020	1,680,000.00
.57	APC	APC	87/7/2020	107,526.10
.58	JAC Rural	Rural Insfrac	95/7/2020	25,281,012.61
.59	L/G Service	LGSC	93/7/2020	859,758.43
.60	Joint Account	Committee Fund	92/7/2020	805,852.12
.61	Joint Account	Commi. Fund	92/7/2020	252,876.13
.62	SPCNL programme	PIRo Contri.	91/7/2020	1,212,350.80
.63	Kebbi State	Kebbi State A/C	102/8/2020	336,800.00
.64	NULGE	NULGE	100/8/2020	290,368.23
.65	FPCN PPL RE	FRCEPPL RECONTRI	104/8/2020	1,212,350.80
.66	MEDICAL HEALTH	HEALTH WORKERS	103/8/2020	553,061.29
.67	A PC	Progressive congress	106/8/2020	107,526.10
.68	BESDA	BESDA	114/8/2020	1,680,000.00
.69	LSPB	LSPB	105/8/2020	7,144,884.80

.70	SPHCDA LGA	LGA BASKET	113/8/2020	2,987,567.62
.71	Permanent	Perm. Sec	112/8/2020	300,000.00
.72	Permanent	Rural Elec.	110/8/2020	26,562,627.20
.73	Jal Rural	Commi. Trai	109/8/2020	903,129.33
.74	Social Security	Security Welfare	118/8/2020	265,626.27
.75	Primary staff	PSPB	107/7/2020	13,234,850.68
.76	Kebbi state	State Emirate	111/8/2020	4,250,020.37
.77	PAYE	PAYE	099/8/2020	1,570,905.01
.78	2CALcourt	LSPB	089/7/2020	7,144,884.86
.79	Sani Mak Katako	Printing of poles	078/2/2020	6,943,153.00
.80	Usman Garba	NO cheque	114/01/2020	1,561,000.00
.81	Sarkin Dunki Kabi	Supply of cloth	113/1/2020	1,552,500.00
	Total			149,760,463.22

ARGUNGU LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TO 31ST DECEMBER, 2020

MONTHS OF ACCOUNT	RECEIPT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANTS (₦)	TOTALS (₦)	
JAN.TO DEC.	429,314,966.40	59,748,000.00	36,000,000.00	9,397,000.00	1,427,105,553.74	55,486,891.50	2,017,052,411.64	
MONTHS	PAYMENT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	OTHER GRANTS (₦)	CAPITAL PAYMENTS (₦)	I.G.R (₦)	TOTAL (₦)	DIFFERENCE
JAN.TO DEC	425,337,155.40	59,748,000.00	20,160,000.00	1,400,305,553.74	35,486,891.50	1,328,000.00	1,942,365,600.64	74,686,811.00

APPENDIX “D”

ARGUNGU LOCAL GOVERNMENT COUNCIL
OUTSTANDING PAMENT VOUCHER FOR THE MONTH OF JULY TO
DECEMBER, 2020

SN	PAYMENTS	PV NO.	PARTICULARS	AMOUNT ₦
1.	Kebbi state	Emirate council	52/10/2020	5,055,727.08
2.	Director social	Social dept.	127/11/2020	30,000.00
3.	Director social	,,	130/9/2020	30,000.00
4.	Nepa bill	Bashir Nepa	062/9/2020	110,000.00
5.	Director Social	Social dept.	132/8/2020	30,000.00
6.	Director Budget	Muh'd D/Ango	130/8/2020	30,000.00
				5,285,727.08

APPENDIX "E"

OVERHEAD COST FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS OF ACCOUNT	AMOUNT RECEIVED	EXPENDITURE	DIFFERENCE ₦
1.	JANUARY	3,000,000.00	1,680,000.00	1,320,000.00
2.	FEBRUARY	3,000,000.00	1,680,000.00	1,320,000.00
3.	MARCH	3,000,000.00	1,680,000.00	1,320,000.00
4.	APRIL	3,000,000.00	1,680,000.00	1,320,000.00
5.	MAY	3,000,000.00	1,680,000.00	1,320,000.00
6.	JUNE	3,000,000.00	1,680,000.00	1,320,000.00
7.	JULY	3,000,000.00	1,680,000.00	1,320,000.00
8.	AUGUST	3,000,000.00	1,680,000.00	1,320,000.00
9.	SEPTEMBER	3,000,000.00	1,680,000.00	1,320,000.00
10	OCTOBER	3,000,000.00	1,680,000.00	1,320,000.00
11	NOVEMBER	3,000,000.00	1,680,000.00	1,320,000.00
12	DECEMBER	3,000,000.00	1,680,000.00	1,320,000.00
	TOTAL	1,427,105,553.74	20,160,000	15,840,000

APPENDIX "F"

UN RECIEPTED PAYMENT VOUCHERS FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PAYEE	PV. NO	MONTH ₦
1.	JAC Rural Inf.	015/01/20	30,246,728.92
2.	SP HCDA LGA	027/01/20	2,987,567.62
3.	Permanent Sec.	026/1/2020	300,000.00
4.	Kebbi State Emirate Council	024/01/2020	4,862,239.72
5.	Local Service Commission		1,033,268.44
6.	Joint Account Commission	022/01/2020	919,506.31
7.	Social Security	02/01/2020	3030,902.45
8.	PSPB	020/01/20	12,785,103.57
9.	LGSPB	19.01/20	7,265,037.93
10	LGEA	098/01/2020	36,223,143.14
11	APC	017/01/2020	107,526.10
12	EPC PPC RE- CONTRIBUTION	00/01/20	1,218,348.43
13	MEDICAL & HEALTH	05/01/20	553,223.88
14	NULGE	04/01/2020	292,712.68
15	KBS GOVT.	03/01/2020	338,400.00
16	PAYEE	012/01/2020	1,581,909.82
	TOTAL		100,823,891.01

APPENDIX "H"

COMPARISM BETWEEN INCOME AND EXPENDITURE FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS OF ACCOUNT	INCOME RECEIVED (₱)	EXPENDITURE ₱	DIFFERENCE ₱
1.	JANUARY	35,776,247.20	35,444,762.95	331,484.25
2.	FEBRUARY	35,776,247.20	35,444,762.95	331,484.25
3.	MARCH	35,776,247.20	35,444,762.95	331,484.25
4.	APRIL	35,776,247.20	35,444,762.95	331,484.25
5.	MAY	35,776,247.20	35,444,762.95	331,484.25
6.	JUNE	35,776,247.20	35,444,762.95	331,484.25
7.	JULY	35,776,247.20	35,444,762.95	331,484.25
8.	AUGUST	35,776,247.20	35,444,762.95	331,484.25
9.	SEPTEMBER	35,776,247.20	35,444,762.95	331,484.25
10.	OCTOBER	35,776,247.20	35,444,762.95	331,484.25
11.	NOVEMBER	35,776,247.20	35,444,762.95	331,484.25
12.	DECEMBER	35,776,247.20	35,444,762.95	331,484.25
	TOTAL	429,314,966.4	425,337,155.4	3,977,811

ARGUNGU LOCAL GOVERNMENT COUNCIL
MONTHLY PAYMENT OF SALARY DEPARTMENTAL
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PARTICULARS	DIFFERENCE ₦
1.	District Administration	2,102,555.29
2.	Works and Housing	2,542,527.51
3.	Budgetary Planing	1,076,628.63
4.	Social and Comm. Dev.	2,464,705.61
5.	MDG'S	1,435,062.00
6.	PHC	12,749,415.90
7.	AGRICULTURE & NATURAL RESOURCES	1,640,423.88
8.	CENTRAL ADMINISTRATION AND COUNCIL	6,664,680.30
9.	FINANCE AND SUPPLY	2,337,713.83
10	ALLOWANCES	4,979,000.00
11	WORD ASSESSMENT	2,440,000.00
	VERIFIED SALARY MONTHLY	40,423,762.95

ARGUNGU LOCAL GOVERNMENT COUNCIL
ALLOWANCE PAID MONTHLY
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PARTICULARS	DIFFERENCE ₦
1.	Copers allowance	28,000.00
2.	Hon. Chairman and others Imprest	1,761,000.00
3.	Vigilante group Allow	120,000.00
4.	Midwifery Allowance	100,000.00
5.	Alh. Mamuda Sama & Co	140,000.00
6.	Aminu Magaji Gri & others	35,000.00
7.	Aishat Sundry & others	20,000.00
8.	Zakat committee	50,000.00
9.	Malam Lawal & others	200,000.00
10	Sundry persons	180,000.00
11	Farida Idris & Co	270,000.00
12	Aishat Mus & Co	575,000.00
13	Ibrahim Umar (Imam allowance)	555,000.00
14	NCE holders	520,000.00
15	DFS and Co	330,000.00
16	Security and others	155,000.00
		4,979,000.00

~~₦~~4,979,000.00 X 12 = ~~₦~~59,748,000.00

APPENDIX "I"

ARGUNGU LOCAL GOVERNMENT COUNCIL
COMPARISM BETWEEN AMOUNT DEDUCTED FROM SALARY
AS STATUTORY DEDUCTION
1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PARTICULARS	AMOUNT CASH IN PVS ₦	REMITTANCE MADE	DIFFERENCE	DIFFERENCE AS PER ANNUM
1.	NULGE	310,368.28	290,368.28	20,000.00	240,000.00
2.	MUHW	578,061.29	553,061.29	25,000.00	300,000.00
3.	PAYE	1,600,905.10	1,570,905.01	30,000.00	360,000.00
4.	WATER RATE	346,800.00	336,800	10,000.00	120,000.00
5.	NHF	358,458.00	348,458.00	10,000.00	120,000.00
		3,194,592.67	3,099,592.58	95,000.00	1,140,000.08

APPENDIX “J”

ARGUNGU LOCAL GOVERNMENT COUNCIL PAYMENT OF HARAJI FOR THE YEAR ENDED 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	DISTRICT HEAD	TOTAL HARAJI	RATE	NO. OF TAX PAYERS	PAYMENT MADE	BALANCE PAID
1.	Argungu I	245,000.00	100	2050	220,00	25,000.00
2.	Argungu II	1616,000.00	100	1610	150,000.00	11,000.00
3.	Lailaba	383,000.00	100	3830	365,000.00	20,000.00
4.	Alwasa	460,000.00	100	4600	440,000.00	16,000.00
5.	Zazzagawa	385,000.00	100	3850	300,000.00	85,000.00
6.	Sauwa	300,000.00	100	2600	220,000.00	40,000.00
7.	Gulma	260,000.00	100	2600	220,000.00	40,000.00
		2,200,000.00		21540	1,965,000.00	47500.00

ARGUNGU LOCAL GOVERNMENT COUNCIL
1ST JANUARY, TO 31ST DECEMBER, 2020

TYPE	ASSETS Numbers
House	21
Secretariat	2
Workshops	1
Housing unit	10 (newly constructed)

PLANT AND MACHINERY

PILDOZER	1	
FRADER	1	ALL GROUNDED
TIPPER	1	

FUNITURE AND FITTINGS

DIRECTOR	6	Executive table and Chair and two visible chair
Deputies	6	Executive table and chair
Hon. Chairman;	1	Executive Chair and Table and Set of Cushion
Vice Chairman:	1	Executive table and chair and two visitor chair
Secretary to the Council:		Executive Table and Chair and two visitor chair

MOTOR VEHICLES

Hilux	1
Bus	1

AUGIE LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **MONTHLY CHECK OF CASH BOOK:-** Examination of the book of accounts for the period under review reveals that, daily and monthly balancing would not appear to have been done, and posting of payment vouchers would also not appear to have been done as at when due.

2. **BANK RECONCILIATION:-** It is disheartening to note that, Bank Reconciliation has never been prepared during the period under review contrary to FM provision 19.23 and 19.24.

3. **D.V.E.A. AND MONTHLY DAILY ABSTRACTS:-** In yet another development, examination of the available records reveals that, these significant books of account are not maintained by your Local Government Council. However, assure me that these books of accounts are now re-opened and ready for inspection.

4. **INTERNAL AUDIT:-** It is noted with great concern that, your Local Government Council does not accord great importance to the office of Internal Auditor, in that expenditure of various sums are committed without Internal Auditor's counter sign on payment vouchers which is termed a great violation of the provision of F.M. 14.10.

5. **INCOME AND EXPENDITURE ACCOUNTS:-** In trying to extract the income and expenditure from the Local Government cashbook, it was discovered that, Augie Local Government Council received the sum of ₦1,754,494,013.39 from the State Joint Local Government Account, of the sum of ₦1,251,706,494.47 was used to settle all expenses there by showing an apparent balance of ₦472,787,519.12 that was not brought into the Local Government cashbook, contrary to FM 14.1 and 14.2 respectively. Please comment, as to why such negligence or if you agree convince me why you should not be sanctioned in line with the provision of F.M. table below refers.

SN	MONTHS	INCOME AND EXPENDITURE (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1	JANUARY	132,891,811.27	109,664,556.00	23,155,255.27
2	FEBRUARY	121,641,746.44	115,752,860.32	5,888,886.12
3	MARCH	133,196,054.28	107,700,400.32	22,064,581.79
4	APRIL	130,956,479.43	107,700,400.32	23,256,234.88
5	MAY	240,407,374.06	110,570,139.18	93,837,234.88
6	JUNE	148,268,798.79	91,406,210.47	56,862,588.32
7	JULY	140,234,628.02	108,508,577.34	31,726,050.65
8	AUGUST	114,454,334.66	108,065,110.33	6,389,224.53
9	SEPTEMBER	153,707,462.75	113,732,542.57	39,974,920.18
10	OCTOBER	161,721,449.59	93,504,562.16	68,216,887.43
11	NOVEMBER	114,992,048.69	106,757,744.18	8,234,304.51
12	DECEMBER	162,109,825.61	104,912,369.11	57,107,456.50
	TOTAL	1,754,582,013.59	1,281,706,494.47	472,787,519.12

6. **INCOME AND EXPENDITURE SALARY ACCOUNT:-** Audit of the available records revealed that the sum of ₦498,582,346.33 was received as statutory allocation for the payment of salary and allowances during the year under review, while a total sum of ₦350,744,295.79, would appeared to have been expended, there by leaving a resultant balance of ₦148,749,042.39 unaccounted for in the cashbook.

INCOME AND EXPENDITURE SALARY ACCOUNT FOR JANUARY TO DECEMBER, 2020

SN	MONTHS	AMOUNT RECIEPT SALARY (₦)	AMOUNT SALARY PAID (₦)	DIFFERENCE (₦)
1	JANUARY	41,502,328.85	27,066,737.48	14,435,591.87
2	FEBRUARY	41,203,288.31	27,141,175.91	14,062,562.40
3	MARCH	41,503,738.31	26,541,933.13	14,961,805.18
4	APRIL	41,513,238.31	27,734,884.07	13,778,854.24
5	MAY	41,597.738.31	27,753,346.93	13,884,391.38
6	JUNE	41,526,920.53	27,579,919.81	14,997,000.00
7	JULY	41,613,738.31	30,188,465.37	11,425,272.94
8	AUGUST	41,630,738.31	32,467,538.00	9,163,200.31
9	SEPTEMBER	41,630,738.31	30,188,465.37	11,442,272.94

10	OCTOBER	41,614,331.79	31,651,153.12	9,963,178.67
11	NOVEMBER	41,619,906.64	31,111,844.40	10,508,062.24
12	DECEMBER	41,625,690.35	31,498,832.10	10,126,850.22
	TOTAL	498,582,346.33	350,744,295.79	148,749,042.39

7. **PAYMENT OF MONTHLY ALLOWANCES:-** It was observed with serious concern that Augie Local Government Council was said to have withdrawn the sum of ₦3,735,000.00 for the payments of monthly allowances for the period covered by my report. Examination of the payment vouchers made available to me reveals only the sum of ₦2,414,000.00 would appear to have been used to pay allowances leaving an unaccounted balance of ₦1,321,000.00.

SN	Name of payee	PV NO.	AMOUNT PAID WITHDRAWN	ACTUAL PAID	DIFFERENCE
1	Mikailu Sani & others	188/1/20	334,000.00	Nil	334,000.00
2	Sani isah Augie & others	178/1/20	595,000.00	100,000.00	495,000.00
3	Tamowa & midwives	184/1/20	140,000.00	20,000.00	120,000.00
4	Saidu Gidan Jodi & others	189/1/20	135,000.00		
5	Shittu Muh'd & others	117/1/20	266,000.00		NIL
6	Kabiru Karo & others	187/1/20	262,000.00	Nil	262,000.00
7	NEPA Bill & others	179/1/20	100,000.00	100,000.00	
8	Nasahe Augie & others	190/1/20	150,000.00	Nil	150,000.00
9	Vice/chairman & others	180/1/20	753,000.00	753,000.00	NIL
10	Isah Abdullahi & others	181/1/20	505,000.00	505,000.00	NIL
11	Director social & others	185/1/20	150,000.00	150,000.00	NIL
12	DPO Augie & others	186/1/20	355,000.00	355,000.00	NIL
13	Maryam Abubakar	183/1/20	15,000.00	15,000.00	NIL
14	Nasu Sani Bubu	182/1/20	15,000.00	15,000.00	NIL
	TOTAL		3,735,000.00	2,414,000.00	1,321,000.00

8. LIST OF PAYMENT VOUCHERS NOT SIGN BY THE INTERNAL AUDITOR

SN	PV NO.	NAME OF PAYEE	PURPOSE OF PAYMENT	AMOUNT
1	181/1/20	ISAH ABDULLAH & OTHERS	TREASURER FO STAFF A/C	505,000.00
2	180/1/20	ISAH ABDULLAHI & OTHERS	,,	505,000.00
3	166/4/20	SANI ISAH AUGURE & OTHERS	VIGILANTE ALLOW	595,000.00
4	171/4/20	MIDWIFES ALLOW & OTHERS	MIDWIFES ALLOW	141,000.00
5	173/4/20	ISAH ABDULLAHI & OTHERS	TREASURER STAFF ALLOW	505,000.00
6	176/4/20	MIKAILU SANI & OTHERS	NYSC ALLOWANCE	334,000.00
7	178/4/20	NASABE AUGIE	DISABLED ALLOW	156,000.00
8	175/4/20	ISAH ABDULLAHI & OTHERS	FICASURY ALLOW	505,000.00
9	174/4/20	ISAH ABDULLAHI & OTHERS	,,	505,000.00
10	175/4/20	KABIRU KARO & OTHERS	VIGILANTE ALLOWANCE	262,000.00
11	165/4/20	NEPA BILL & OTHERS	OTHER STAFF ALLOW	100,000.00
12	174/4/20	DPO & OTHERS ALL	SECURITY ALLOWANCE	353,000.00
13	174/4/20	DIRECTOR ALLOWANCE	DIRECTOR ALLOWANCE	150,000.00
14	155/6/20	V/CHAIRMAN A/C	COUNCIL ALLOWANCE	753,000.00
15	161/6/20	SAIDU GIDAN JODI & OTHERS	MONTHLY ALLOWANCE	135,000.00
	TOTAL			5,500,000.00

UNACCOUNTED CASH WITHDRAWALS:-

SN	DATE OF WITHDRAWALS	NAME OF PAYEE	AMOUNT
1	27/2/20	KEBBI STATE SUBEB TO ACURE LOCAL GOVT	4,014,762.85
2	27/2/20	NEPA PAYMENTS	300,000.00
3	11/5/20	DANDARE GULMA	274,000.00
4	25/6/20	MUSTAPHA ADAMU	3,500,000.00
5	25/6/20	MUSTAPHA ADAMU	1,560,000.00
6	25/6/20	MUSTAPHA ADAMU	3,200,000.00
7	25/6/20	MUSTAPHA ADAMU	1,170,000.00
	TOTAL		14,018,762.85

REVENUE RECORDS

Its disheartening to note that, throughout the period covered by my report, no effort was made by Augie Local Government to maintain any revenue records. The Director Finance and the Hon. Chairman should inform my office in details why revenue generation and collection was neglected by Augie Local Government Council.

AUGIE LOCAL GOVERNMENT COUCIL
INCOME AND EXPENDITURE INSPECTION OF SALARY AND ALLOWANCE, OVERHEAD COST AND OTHER GRANT
RECEIPTED FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

MONTHS	SALARY & ALLOWANCE (₺)	O/H COST (₺)	IGR (₺)	OTHER GRANTS (₺)	CAPITAL GRANTS (₺)	TOTALS (₺)
JANUARY	38,502,328.85	3,000,000.00	NIL	85,290.918.11	NIL	126,896,811.26
FEBRUARY	38,203,738.31	3,000,000.00	NIL	84,422,481.98	NIL	125,626,506.29
MARCH	38,503,738.31	3,000,000.00	NIL	94,692,315.97	NIL	136,196,054.28
APRIL	38,513,738.31	3,000,000.00	NIL	89,442,711.12	NIL	130,956,449.43
MAY	38,597,738.31	3,000,000.00	NIL	74,956,011.88	NIL	116,533,750.19
JUNE	38,576,920.53	3,000,000.00	NIL	106,691,878.26	NIL	148,268,798.79
JULY	38,613,788.31	3,000,000.00	NIL	98,620,889.71	NIL	140,234,628.02
AUGUST	38,630,738.31	3,000,000.00	NIL	72,613,596.35	NIL	114,244,334.66
SEPTEMBER	38,630,738.31	3,000,000.00	NIL	112,076,724.44	NIL	153,707,462.75
OCTOBER	38,614,331.79	3,000,000.00	NIL	122,670,172.68	NIL	164,284,504.47
NOVEMBER	38,619,906.64	3,000,000.00	NIL	73,372,142.05	NIL	114,992,048.69
DECEMBER	38,625,690.35	3,000,000.00	NIL	120,394,135.25	NIL	162,019,825.61
TOTAL	462,633,396.33	36,000,000		1,050,038,350.718		1,633,961,174.44

**AUGIE LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE PAID SALARY AND ALLOWANCES, AND OTHER GRANT FROM
1S JANUARY TO 31ST DECEMBER, 2020**

PAYMENTS

MONTHS	SALARY (₦)	ALLOWANCES (₦)	O/H COST (₦)	IGR (₦)	OTHER GRANTS (₦)	CAPITAL GRANTS (₦)	TOTAL (₦)	DIFFERENCE (₦)
JANUARY	27,066,737.48	3,775,000.00	NIL	NIL	69,709,238.11	NIL	100,550,975.59	26,345,835.67
FEBRUARY	27,141,175.19	3,775,000.00	NIL	NIL	80,408,005.13	NIL	111,324,180.32	14,302,325.97
MARCH	26,541,933.13	3,775,000.00	NIL	NIL	76,692,315.97	NIL	107,009,249.10	29,186,805.18
APRIL	27,734,844.07	3,775,000.00	NIL	NIL	72,917,484.25	NIL	104,427,360.32	26,529,089.11
MAY	27,753,346.93	3,775,000.00	NIL	NIL	74,956,011.88	NIL	106,484,358.81	10,069,391.38
JUNE	27,579,919.81	3,775,000.00	NIL	NIL	68,605,673.81	NIL	99,960,593.62	48,308,205.17
JULY	30,120,537.77	3,776,000.00	NIL	NIL	71,372,025.33	NIL	105,268,563.10	34,966,064.92
AUGUST	32,467,538.00	3,776,000.00	NIL	NIL	72,613,596.35	NIL	108,857,134.35	5,387,200.31
SEPTEMBER	30,204,818.46	3,776,000.00	NIL	NIL	79,901,724.44	NIL	113,882,542.90	39,824,919.85
OCTOBER	31,714,350.18	3,831,000.00	NIL	NIL	80,107,117.81	NIL	115,652,467.99	48,632,036.48
NOVEMBER	31,651,153.12	3,831,000.00	NIL	NIL	73,372,142.05	NIL	108,854,295.17	6,137,753.52
DECEMBER	31,111,844.40	3,876,000.00	NIL	NIL	71,417,474.54	NIL	106,405,318.94	55,614,506.67
TOTAL	351,088,274.77	45,516,000.00			892,072,809.67		1,288,677,040.21	345,304,134.23

BAGUDO LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

2. SUBSIDIARY RECORDS

It is quiet noted with that the disheartening of mind that subsidiary records would not appear to have been secured and updated. These records include Budget, daily abstract of revenue and expenditure, D.V.E.A etc. Further observation revealed that, the Local Government would appear not to have maintained store records such as store lodger, SRV and SIV up to the time of writing this report.

3. INCOME AND EXPENDITURE

An audit examination of relevant accounting records revealed that income and expenditure reflecting money received by Bagudo Local Government Council to tune of ₦1,932,598,644.54 as shown from Joint Account Committee (JAC). Further scrutiny also revealed that the sum of ₦1,836,623,809.54 would appear to have been expended by the above mentioned Local Government Council leaving an apparent balance of ₦92,954,835.00 unaccounted for.

4. OVERHEAD COST

During the audit inspection covered by my report, it was observed that the sum of ₦36,000,000.00 was received from Joint Account Committee as overhead cost. While the sum of ₦32,980,000.00 would appear to have been expended leaving the sum of ₦3,020,000.00 un-accounted for. Appendix "B" attached to this report for confirmation.

5. CASH BOOK/BANK RECONCILIATION STATEMENT

It is quiet noted with disheartening of mind that this important book of account is being handled without taken cognizance into account the seriousness its deserved, in that, this main book of account is characterized with alterations and cancellations, thereby making it very untidy. Consequently, the extraction of certain figures became

impossible. Above all, as a result of its mishandled opening and closing could not be ascertained.

In addition, monthly reconciliation was never been attempted or prepared.

6. DEPARTMENTAL VOTE BOOK

It has been noted with displeasure that the departmental vote expenditure account (DVEA) would appear not to have been maintained by your council. Consequence upon the above, none of your departments would be able to ascertain heads and sub-heads that has been exhausted.

Thereby violating the budget provisions intentionally. Further observation revealed that your directors have committed serious contradiction of financial memoranda provision chapter 2, 13.13, 13.15, 19.23 and 19.24.

7. CASH AND BANK BALANCES

In the course of examination of the council's statement of account, it was observed that I was denied access to November and December, 2020 bank statement.

Consequence upon the above, the accurate balance as at 31st December, 2020 could not be established and ascertained.

Further scrutiny also disclosed that your cash book update and maintenance is not encouraging in that even a month bank reconciliation statement would appear not to have been prepared.

8. TOTAL AMOUNT ALLOCATED TO SALARY MONTHLY

Examination of monthly salaries figures of the council is as follows:

S/N	MONTH	AMOUNT ALLOCATED (₦)
1.	January, 2020	36,567,086.22
2.	February, 2020	36,257,495.67
3.	March, 2020	36,558,118.56
4.	April, 2020	36,587,495.67
5.	May, 2020	36,564,681.88
6.	June, 2020	36,606,179.88
7.	July, 2020	36,526,340.04
8.	August, 2020	36,534,664.22
9.	September, 2020	36,422,481.04
10.	October, 2020	36,404,258.36
11.	November, 2020	36,355,905.15
12.	December, 2020	36,370,677.78
	TOTAL	437,755,380.47

However, the salary figure shows a considerable gap monthly and fluctuating nature without a cause. To my surprise, no satisfactory explanation was given on the courses throughout the period covered by my report.

9. OUTSTANDING PAYMENT VOUCHERS SALARY

It has been observed that the payment vouchers as per appendix C attached to this report were either not prepared at all or declared missing throughout the inspection period and could not be presented to my office despite several requests. The payment voucher was observed to have raised to the sum of ₦30,440,132.34 from the officer who authorized the payment else assure me that all the missing vouchers are now traced and readily available for reinspection.

10. RECEIPTS AND PAYMENT OF SALARY

During the inspection of salary payment vouchers for the period covered by my report, the sum of ₦437,755,380.47 would appear to have been received by Bagudo Local Government Council from 1st January, to 31st December, 2020 for the payment of staff salaries. Surprisingly, only the sum of ₦419,474,495.38 was paid as per the council cash book leaving an apparent balance of ₦18,280,885.09 unaccounted for.

RECEIPTS AND PAYMENT OF SALARY FOR THE MONTH OF 1ST JANUARY TO 31ST DECEMBER, 2020 BAGUDO LOCAL GOVERNMENT

S/N	MONTH	RECEIPTS (₦)	PAYMENT (₦)	DIFFERENCE (₦)
1.	January	36,567,086.22	34,824,090.74	1,742,995.48
2.	February	36,257,495.67	37,794,647.22	1,537,151.55
3.	March	36,558,118.56	34,500,470.18	2,057,648.38
4.	April	36,587,495.67	34,911,945.72	1,675,549.95
5.	May	36,564,681.88	35,300,462.66	1,264,219.22
6.	June	36,606,179.88	34,968,187.49	1,637,992.39
7.	July	36,526,340.04	37,445,746.71	919,406.67
8.	August	36,534,664.22	34,805,245.58	1,729,418.64
9.	September	36,422,481.04	34,477,725.63	1,944,755.41
10.	October	36,404,258.36	33,399,401.92	3,004,865.44
11.	November	36,355,905.15	37,452,908.17	1,097,003.02
12.	December	36,370,677.78	29,593,663.36	6,777,014.42
	TOTAL	437,755,380.47	419,474,495.38	18,280,885.09

11. REVENUE GENERATION FOR THE YEAR ENDED 31ST DEC., 2020

Audit examination of revenue account records revealed that the sum of ₦6,458,110.00 was generated mainly from community tax (HARAJI) and market/motor parks. While other sources of revenue such as filling station, bakery, sachet and bottle water factory, medicine store, grinding machine, lock up shops, private school and clinics would appear not to have been taxed by the Local Government Council.

13. COMPARISM BETWEEN CASH BOOK AND REVENUE STATEMENT OF ACCOUNT

The spot comparison between cash book and statement of revenue account revealed that contrary to financial memoranda provision chapter 19. It is further noted with dismay that the amount withdrawn from bank through revenue account but not posted in the cash book appendix "D" attached to this report

REVENUE RECORDS

Examination of above mentioned records would appear not have been done due to the inability of your Council to keep and maintain accounting records such as distribution register, receipts and revenue collector's cashbook. The attention of Director Finance and Supply was drawn to this unacceptable situation despite disclosure of the actual situation nothing seen or appear to have been done.

TOTAL OF TAX ASSESSMENT FOR THE YEAR 2019/2020

The overall total number of tax payers as at 31st December, 2020 in respect of Haraji assessment amounting to ₦45,725.00 from eligible payers.

S/N	DISTRICT	NO OF TAX PAYERS	AMOUNT
1.	Zagga	5216	521,600.00
2.	Illo	5321	532,100.00
3.	Kende	4713	471,300.00
4.	Kajati	3951	395,100.00
5.	Bani	4800	480,000.00
6.	Kaoje	8334	833,400.00
7.	Yamusa	3114	711,400.00
8.	Bahindi	2150	215,000.00
9.	Bagudo	4126	412,600.00
10.	TOTAL		4,572,500.00

HARAJI COLLECTION

During examination of Haraji account a total number of 45,725 tax payers for year under review which amounted to the sum of N4,572,500. Further observation of the revenue revealed that only N1,500,000.00 would appear to have been paid to Board of Internal Revenue, leaving the sum of ~~N~~3,252,500.00 still unaccounted for.

APPENDIX A

INCOME AND EXPENDITURE FOR THE YEAR ENDED 2020 BAGUDO LOCAL GOVERNMENT COUNCIL

S/N	MONTH	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
1.	January	141,170,408.75	139,182,271.27	1,987,191.48
2.	February	147,085,148.27	147,614,799.82	529,651.55
3.	March	142,633,758.58	139,481,650.20	3,152,108.38
4.	April	137,216,118.61	135,006,468.66	2,209,649.95
5.	May	132,648,347.14	152,962,927.92	13,314,5780.78
6.	June	131,485,757.93	129,439,965.54	2,045,792.39
7.	July	273,483,436.67	241,158,278.69	32,325,157.98
8.	August	159,694,840.85	163,254,722.21	3,559,881.36
9.	September	171,337,538.00	144,069,482.58	27,268,055.42
10.	October	169,758,004.14	154,750,197.65	15,007,806.49
11.	November	187,379,030.04	162,661,915.20	24,717,114.84
12.	December	131,706,255.53	127,040,183.80	4,666,071.73
		1,932,598,644.54	1,839,643,809.54	92,954,835.00

APPENDIX B

**INCOME AND EXPENDITURE FOR THE YEAR ENDED 2020 BAGUDO
LOCAL GOVERNMENT COUNCIL**

S/N	MONTH	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
1.	January	3,000,000.00	2,790,000.00	210,000.00
2.	February	3,000,000.00	2,790,000.00	210,000.00
3.	March	3,000,000.00	2,790,000.00	210,000.00
4.	April	3,000,000.00	2,790,000.00	210,000.00
5.	May	3,000,000.00	2,790,000.00	210,000.00
6.	June	3,000,000.00	2,790,000.00	210,000.00
7.	July	3,000,000.00	2,290,000.00	710,000.00
8.	August	3,000,000.00	2,790,000.00	210,000.00
9.	September	3,000,000.00	2,790,000.00	210,000.00
10.	October	3,000,000.00	2,790,000.00	210,000.00
11.	November	3,000,000.00	2,790,000.00	210,000.00
12.	December	3,000,000.00	2,790,000.00	210,000.00
		36,000,000.00	32,980,000.00	3,020,000.00

APPENDIX D

INCOME AND EXPENDITURE FOR THE YEAR ENDED 2020 BAGUDO LOCAL GOVERNMENT COUNCIL

S/N	DATE	MONTH	PAYEE	CHEQUE NO.	AMOUNT
1.	2/1/2020	January	Aliyu Umar 2	2020	20,200.00
2.	201/2020	January	Mansur D. Moh'd	0331	500,000.00
3.	21/1/2020	January	Mansur D. Moh'd	0332	300,000.00
4.	31/1/2020	January	Mansur D. Moh'd	0333	500,000.00
5.	7/2/2020	February	Mansur D. Moh'd	0334	220,000.00
6.	24/4/2020	February	Mansur D. Moh'd	0335	100,000.00
7.	10/3/2020	March	Mansur D. Moh'd	0336	100,000.00
8.	18/3/2020	March	Mansur D. Moh'd	0337	120,000.00
9.	18/3/2020	March	Mansur D. Moh'd	0338	95,000.00
10.	4/6/2020	June	Mansur D. Moh'd	0339	500,000.00
11.	25/6/2020	June	Mansur D. Moh'd	0340	500,000.00
12.	30/6/2020	June	Mansur D. Moh'd	0341	200,000.00
13.	2/7/2020	July	Mansur D. Moh'd	0342	439,000.00
14.	21/7/2020	July	Mansur D. Moh'd	0343	300,000.00
15.	7/8/2020	August	Bello Garba	0396	230,000.00
16.	3/12/2020	December	Mansur D. Moh'd	0345	400,000.00
	TOTAL				4,524,200.00

APPENDIX “C”
OUTSTANDING SALARY PAYMENT VOUCHERS OF 2020
JANUARY/JUNE

S/N	P.V NO	PAYEES NAME	PARTICULARS	AMOUNT (₦)
1.	91/1/2020	Auwal Sahabi & others	Salary	574,475.65
2.	92/1/2020	Abdullahi Dikko & others	Salary	1,297,524.63
3.	17/2/2020	Sirajo Usman Kok & others	Salary	1,372,520.85
4.	18/2/2020	Usman Moh'd Zugal & others	Salary	447,865.12
5.	24/2/2020	Hadiza Abdullahi & others	Salary	1,096,560.11
6.	25/2/2020	Nadama Manal & others	Salary	476,776.01
7.	26/2/2020	Hauwa'u Shehu & others	Salary	560,543.15
8.	27/2/2020	Usman Abubakar & others	Salary	283,337.21
9.	28/2/2020	Umaru Umaru K.	Salary	34,150.12
10.	29/2/2020	Umaru Abdulmalik & others	Salary	17,705.81
11.	30/2/2020	Luba Tukur & others	Salary	80,342.02
12.	31/2/2020	Hassan Garba & others	Salary	17,705.81
13.	32/2/2020	Balkisu Garba Illo & others	Salary	15,552.00
14.	33/2/2020	Moh'd Salah Bawa & others	Salary	151,494.26
15.	34/2/2020	Asma'u Aliyu Alj. & others	Salary	55,007.55
16.	35/2/2020	Shafi'u Muh'd & others	Salary	85,800.67
17.	36/2/2020	Hussaini Kabiru & others	Salary	649,242.13
18.	68/2/2020	Abdullahi Dikko & others	Salary	1,867,367.31
19.	74/2/2020	Moh'd Umar Kaoje & others	Salary	1,000,563.78
20.	75/2/2020	Tukur Bello Z. & others	Salary	22,412.24
21.	76/2/2020	Kabiru Yakubu & others	Salary	59,306.00
22.	77/2/2020	Zakariya Abubakar	Salary	16,206.82
23.	78/2/2020	Hannatu Abubakar	Salary	17,200.78
24.	79/2/2020	Umar D. Moh'd	Salary	17,130.64

25.	80/2/2020	Samaila Abuabkar & others	Salary	135,111.88
26.	111/2/2020	Auwal Sahabi & others	Salary	574,475.65
27.	61/3/2020	Hamza S. Abubakar & others	Salary	145,947.43
28.	83/3/2020	Abdullahi Dikko & others	Salary	1,776,584.97
29.	113/4/2020	Basma Hamza Barade & others	Salary	114,012.53
30.	114/4/2020	Moh'd Bello Loko & others	Salary	288,821.27
31.	115/4/2020	Hassan D. Moh'd & others	Salary	93,723.34
32.	116/4/2020	Zakari Abdullahi & others	Salary	588,259.35
33.	117/4/2020	Maimuna Adamu & others	Salary	41,161.45
34.	118/4/2020	Abdulaziz Usman & others	Salary	7,993.19
35.	121/4/2020	Abdullahi Abubakar & others	Salary	187,076.66
36.	108/5/2020	Faruku S/Bahindi & others	Salary	2,604,677.67
37.	71/6/2020	Muh'd Umar Kaoje & others	Salary	1,060,626.09
38.	72/6/2020	Zakariya Abubakar & others	Salary	16,073.82
39.	73/6/2020	Hannatu Abubakar	Salary	16,987.64
40.	74/6/2020	Kabiru Yakubu & others	Salary	61,447.97
41.	75/6/2020	Umar D. Moh'd	Salary	16,987.64
42.	76/6/2020	Tukur Bello Z.	Salary	22,010.84
43.	77/6/2020	Hashimu Adamu & others	Salary	16,733.02
44.	78/8/2020	Samaila Abuabakar & others	Salary	117,620.47
45.	65/7/2020	Abdullahi Dikko	Salary	1,297,524.63
46.	66/7/2020	Ibrahim Haliru	Salary	34,570.52
47.	67/7/2020	Malami Umar Z.	Salary	34,570.52
48.	68/7/2020	Malami Yahaya	Salary	33,947.76
49.	69/7/2020	Bilyaminu Umar	Salary	16,633.00
50.	70/7/2020	Moh'd Umar Murtala	Salary	82,283.12
51.	71/7/2020	Usman Yahaya	Salary	16,697.95
52.	72/7/2020	Mamman Tuluwa	Salary	431,389.28

53.	78/8/2020	Mohammed Umar Dottiya	Salary	1,235,269.82
54.	79/8/2020	Manu Iyawa	Salary	507,796.53
55.	80/8/2020	Mudassiru Abubakar	Salary	33,102.19
56.	81/8/2020	Surajo Usman Koko	Salary	104,791.01
57.	82/8/2020	Haruna Abuabkar Zagga	Salary	32,561.74
58.	83/8/2020	Kabiru Usman Z.	Salary	15,865.17
59.	84/8/2020	Suleiman Abubakar	Salary	18,730.34
60.	85/8/2020	Adamu Maitambari	Salary	5,865.17
61.	86/8/2020	Sani Sambo	Salary	14,786.53
62.	87/8/2020	Aminu Moh'd K.	Salary	5,865.17
63.	88/8/2020	Maryam Moh'd	Salary	9,851.06
64.	89/8/2020	Ibrahim Usman	Salary	266,526.05
65.	90/8/2020	Abubakar Molongu	Salary	55,412.53
66.	138/8/2020	Sani J. Hakimi	Salary	6,160,400.00
67.	108/10/2020	Hadiza Abdullahi	Salary	1,043,311/46
68.	110/10/2020	Hassan Moh'd	Salary	613,124.38
69.	111/101/2020	Sa'idu Sarki Kende	Salary	121,973.00
70.	125/10/2020	Abuabkar Atiku Z.	Salary	279,847.40
71.	126/10/2020	Abdullahi Dikko	Salary	1,320,524.63
72.	127/10/2020	Bello Moh'd	Salary	9,500.16
73.	128/10/2020	Ibrahim Haruna	Salary	34,570.84
74.	129/10/2020	Malami Umar Z.	Salary	34,570.84
75.	130/10/2020	Muslim Yahaya	Salary	33,947.76
76.	131/10/2020	Bilyaminu Umar	Salary	16,633.01
77.	132/10/2020	Moh'd Umar Maitambari	Salary	82,283.12
78.	133/10/2020	Usman Yahaya	Salary	16,697.90
79.	134/10/2020	Mamman Tulluwa	Salary	93,992.87
				30,440,132.34

**STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020 BAGUDO
LOCAL GOVERNMENT COUNCIL**

RECEIPT							
MONTH OF ACCOUNT	RECEIPT SALARY	ALLW	OVER HEAD COST	I.G.R	OTHER GRANT	CAPITAL GRANT	TOTAL
1 st Jan.to 31 st Dec., 2020	437,755,380.47		36,000,000.00	6,458,110.00	1,283,385,154.07	169,000,000.00	1,932,580,644.54
PAYMENT							
SALARY PAID	ALLOWANCES	OVERHEAD COST	OTHER GRANT	CAPITAL	I.G.R	TOTAL	DIFFERENCE
419,479,495.38		32,980,000.00	1,231,081,289.33	151,588,024.83	1,500,000.00	1,836,623,809.54	92,954,835.00

BIRNIN-KEBBI LOCAL GOVERNMENT COUNCILS

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom is hereby forwarded to you for your comment and further necessary action.

2. **INCOME AND EXPENDITURE ACCOUNT:-** It is disheartening to observed that the sum of ₦3,172,705,631.51 was released to Birnin-Kebbi Local Government Councils while the total sum of ₦2,827,936,789.67 was expended for the period of 1st January to 31st December, 2020. Leaving a resultant balance of ₦344,768,841.84 un accounted for as follows:-

MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
JANUARY, 2020	225,533,123.77	216,481,715.54	9,051,408.23
February, 2020	257,475,473.49	227,756,876.34	29,718,597.15
MARCH, 2020	229,945,856.44	202,619,249.40	27,326,607.04
APRIL, 2020	219,247,370.95	202,321,436.34	16,925,934.61
MAY, 2020	371,369,391.19	297,712,949.91	73,656,441.28
JUNE, 2020	241,229,039.35	297,712,949.91	73,656,441.28
JULY, 2020	241,738,639.03	210,520,444.72	21,176,471.26
AUGUST, 2020	251,552,006.31	230,375,535.05	21,176,471.26
SEPTEMBER, 2020	254,633,279.40	240,381,446.14	14,251,833.26
OCTOBER, 2020	289,409,698.50	275,002,138.65	14,407,559.85
NOVEMBER, 2020	288,269,093.92	222,207,730.15	66,061,363.77
DECEMBER, 2020	302,302,659.16	283,421,502.33	18,881,156.83
TOTALS	3,172,705,631.51	2,906,513,974.48	344,768,841.89

3. **UN-PRESENTED PAYMENT VOUCHER'S:-** It was discover that, the sum of ₦98,490,841.43 as payment vouchers paid and are yet to be presented for examinations for the period of 1st January, to 31st December, 2020. When contacted no any satisfactory explanation was given, this happen as a result of payment effected before the payment voucher was raised which is contrary to the financial memorandum 14.2 and 14.4 respectively. See below table for details.

SN	PV NO.	NAME OF PAYEE	PARTICULARS	DEPARTMENT	AMOUNT (₦)
1.	207/08/20	Social welfare officer	Refugee list request	SOCIAL	10,500.00
2.	212/08/20	Almustapha Labbo	D.T.A.	Budget	20,000.00
3.	212/08/20	Almustapha Labbo	D.T.A.	Budget	20,000.00
4.	212/08/20	Fed. Inland Revenue	VAT TAX	Finance	1,000,000.00
5.	208/08/20	Printing press ltd	Headed paper	C/Admin	
6.	209/09/20	Chairman APC	Fin. Assistance	C/Admin	75,000.00
7.	210/09/20	Director social	Fin. Assistance	Finance	60,000.00
8.	01/10/20	Kude Kebbi State	Construction of road	Works	35,000.00
9.	02/10/20	Alh. Usman Umar	Renov. Of Agric	Social	32,325,000.00
10.	22/10/20	Nuraddeen Hassan S/Daji	DTA	Health	20,000.00
11.	209/11/20	NULGE	Nov. 2020 contribu	Finance	283,553.93
12.	210/11/20	Main TSA A/C	Water rate	Works	428,000.00
13.	01/12/20	Alh. Musa Shehu JB	Reno. 10 Housing	Works	17,385.37
14.	02/12/20	Abdullahi Ahmed	Reno. 10 Housing	Works	9,599,994.37
15.	03/12/20	Federal Inland Revenue	VAT	Finance	2,188,041.57
	TOTAL				98,490,941.43

This payment vouchers should be sorted out and be ready for my next inspection. Otherwise the same would not be admitted as a proper charge against the Local Government funds.

4. PV no. 206, 207 and 208 of April, 2020 appears to have been funds released to One Kabiru Adamu, Transport officer of the local government to the tune of ₦7,000,000.00 for repairs of plants and machinery of the local government, scrutiny of the payment vouchers indicates, replaced parts which were evidences of the repairs appears not to be available for Internal Audit check before the payment FM 14.10 and Kabiru Adamu did not acknowledge the payment.

SALARY AND ALLOWANCES:

INCOME AND EXPENDITURE ACCOUNT:- It was observed that the sum of ₦787,117,183.87 was released to Birnin-Kebbi Local Government through Joint Local Government Account, while the sum of ₦691,084,730.64 appear to have been expended thereby leaving a balance of ₦96,032,453.23 unaccounted for as per below table:-

SN	Months	Salary and Allowance (₦)	Salary and Allowance Paid (₦)	Differences (₦)
1.	JANUARY, 2020	63,752,614.43	58,290,706.17	5,461,908.26
2.	February, 2020	63,464,839.88	56,279,741.88	7,185,098.00
3.	MARCH, 2020	63,760,223.40	57,186,416.36	6,573,807.04
4.	APRIL, 2020	65,825,631.82	56,580,675.54	9,244,956.28
5.	MAY, 2020	65,914,631.82	56,480,258.16	9,434,373.66
6.	JUNE, 2020	66,049,631.82	60,483,857.57	5,565,774.25
7.	JULY, 2020	66,349,246.90	59,774,278.04	6,458,908.31
8.	AUGUST, 2020	66,254,619.25	56,578,713.34	9,675,905.91
9.	SEPTEMBER, 2020	66,349,246.90	57,348,413.64	9,000,833.26
10.	OCTOBER, 2020	66,457,246.85	57,025,687.00	9,431,559.85
11.	NOVEMBER, 2020	66,464,680.69	55,712,467.44	10,752,213.25
12.	DECEMBER, 2020	66,590,630.66	59,343,515.50	7,247,115.16
	TOTALS	787,233,244.42	691,084,730.64	96,032,453.23

You should therefore explain or otherwise recover the sum of ₦96,032,453.23 from the responsible officer's and furnish me with the details of recoveries.

Appendix "A" attached to this report revealed the sum of ₦15,752,930.58 as outstanding payment vouchers (salaries and allowances) and posted into the Birnin-Kebbi Local Government Councils main cashbook from January to December, 2020, contrary to the provision of financial memorandum 14.1,14.2,14.4 and 14.29 respectively. Where all effort we made to trace the paid vouchers proves abortive and no any satisfactory explanation was given by the treasury departments. Therefore, the Director of Finance and Supply and Director of personnel should explain the position of the vouchers in question or agree to recover the sum of ₦15,752,930.58 and furnish me with the details of recoveries.

PAYMENT OF STAFF LEAVE GRANT 2020:- It was observed that the sum of ₦19,408,391.19 was released by the ministry for Local Government (JAC) for the payment of Annual Leave and Transport Grant 2020 of Local Government Staff and Local Government Education Authority Birnin-Kebbi. On which the sum of ₦11,841,112.86 appear to have been released to Local Government Education, while the remaining balance of ₦7,567,278.13 was utilized to settle Birnin Kebbi Local Government Leave and Transport Grant on grade level 01-06.

Further observations revealed that the amount involved are been withdrawn by the Birinin-Kebbi Local Government council.

But surprisingly, no any single payment voucher with the regards of staff Leave and Transport grant for the year 2020 is prepared. It happen as a result of negligence of duty by Birnin-Kebbi Local Government Treasury department for the violating of financial memorandum provision 14.1, 14.2 and 14.4 respectively. Please comment or else the sum of ₦7,567,278.33 would not be admitted as a proper against the council funds.

REVENUE ACCOUNTS

INTERNALLY GENERATED REVENUE:-

The accounts of Internally Generated revenue of Birnin-Kebbi Local Government Councils have been examined. Observations made from the records available to my office, discovered that, the sum of ₦4,255,474.00 would appear to have been generated in the year under review which is less than 0.2% of the budget projected revenue for the year even though all collections are lodged and treasury receipts made available to me, other subsidiary books includes, revenue officer's cash book, receipt distribution register and abstract book of revenue, this attitude of non-maintenance of this subsidiary book contravened the provision of FM 6.1. - 6.6 respectively.

HARAJI FOR THE YEAR 2019/2020:- It has been observed with series of concerned that the sum of ₦3,170,300.00 was confirmed to be Birnin-Kebbi Local Government Council Haraji for the year 2019/2020 vide tax payers assessment from eight Districts on which only the sum of ₦2,482,200.00 appear to have been collected, leaving outstanding balances of ₦687,800.00 unaccounted be seen below table:-

SN	DISTRICTS	ASSESSMENT FIGURE	COLLECTION	OUTSTANDING
1	B/Kebbi	4508	420,000.00	30,800.00
2	Ambursa	4005	250,000.00	150,500.00
3	Zauro	4800	260,000.00	220,000.00
4	Gwadangaji	2457	245,700.00	-
5	Kardi	3700	90,000.00	280,000.00
6	Makera	3265	320,000.00	6,500.00
7	Gulumbe	4665	466,500.00	-
8	Kola	4303	430,300.00	-
	TOTAL	31703	2,482,500	687,800.00

UN-ACCOUNTED CASH WITHDRAWALS:- It is quiet noted with displeasure the frequent withdrawal to the tune of ₦24,544,349.48 transfers to locally generated revenue Account (unity bank) and withdrawn from the Bank without been posted in the cashbook for the period of 1st January t0 31st December, 2020 as shown below:-

SN	NAME OF WITHDRAWAL	DATE OF WITHDRAWAL	AMOUNT	ACCOUNT
1.	Kabiru Bello Sadiq	02/01/2020	500,000.00	Revenue
2.	Kabiru Bello Sadiq	03/01/2020	500,000.00	Revenue
3.	Kabiru Bello Sadiq	06/01/2020	500,000.00	Revenue
4.	Kabiru Bello Sadiq	07/01/2020	500,000.00	Revenue
5.	Kabiru Bello Sadiq	27/01/2020	500,000.00	Revenue
6.	Kabiru Bello Sadiq	28/01/2020	500,000.00	Revenue
7.	Kabiru Bello Sadiq	29/01/2020	500,000.00	Revenue
8.	Kabiru Bello Sadiq	30/01/2020	500,000.00	Revenue
9.	Kabiru Bello Sadiq	31/01/2020	500,000.00	Revenue
10.	Kabiru Bello Sadiq	04/02/2020	500,000.00	Revenue
11.	Kabiru Bello Sadiq	04/02/2020	273,000.00	Revenue
12.	Kabiru Bello Sadiq	04/02/2020	115,000.00	Revenue
13.	Kabiru Bello Sadiq	04/02/2020	420,000.00	Revenue
14.	Kabiru Bello Sadiq	04/02/2020	100,000.00	Revenue
15.	Kabiru Bello Sadiq	04/02/2020	500,000.00	Revenue
16.	Kabiru Bello Sadiq	03/03/2020	500,000.00	Revenue
17.	Kabiru Bello Sadiq	04/03/2020	500,000.00	Revenue
18.	Kabiru Bello Sadiq	05/03/2020	500,000.00	Revenue
19.	Kabiru Bello Sadiq	06/03/2020	500,000.00	Revenue
20.	Kabiru Bello Sadiq	11/03/2020	122,000.00	Revenue
21.	Kabiru Bello Sadiq	31/01/2020	500,000.00	Revenue
22.	Kabiru Bello Sadiq	01/04/20	500,000.00	Revenue
23.	Kabiru Bello Sadiq	09/2/20	500,000.00	Revenue
24.	Kabiru Bello Sadiq	08/04/20	500,000.00	Revenue
25.	Kabiru Bello Sadiq	09/04/20	500,000.00	Revenue
26.	Kabiru Bello Sadiq	21/04/20	500,000.00	Revenue
27.	Kabiru Bello Sadiq	22/04/20	500,000.00	Revenue

28.	Kabiru Bello Sadiq	27/04/20	500,000.00	Revenue
29.	Kabiru Bello Sadiq	28/04/20	500,000.00	Revenue
30.	Kabiru Bello Sadiq	29/04/20	500,000.00	Revenue
31.	Zaki Gayi Abubakar	23/09/20	1,800,000.00	Revenue
32.	Kabiru Bello Sadiq	30/04/20	500,000.00	Revenue
33.	Kabiru Bello Sadiq	04/05/20	500,000.00	Revenue
34.	Kabiru Bello Sadiq	21/05/20	500,000.00	Revenue
35.	Kabiru Bello Sadiq	22/05/20	500,000.00	Revenue
36.	Kabiru Bello Sadiq	27/05/20	500,000.00	Revenue
37.	Kabiru Bello Sadiq	28/05/20	500,000.00	Revenue
38.	Kabiru Bello Sadiq	01/06/20	170,000.00	Revenue
39.	Kabiru Bello Sadiq	15/06/20	270,000.00	Revenue
40.	Kabiru Bello Sadiq	01/07/20	100,000.00	Revenue
41.	Kabiru Bello Sadiq	07/07/20	60,000.00	Revenue
42.	Kabiru Bello Sadiq	14/07/20	110,000.00	Revenue
43.	Kabiru Bello Sadiq	21/07/20	100,000.00	Revenue
44.	Kabiru Bello Sadiq	20/08/20	500,000.00	Revenue
45.	Kabiru Bello Sadiq	25/08/20	175,000.00	Revenue
46.	Kabiru Bello Sadiq	02/09/20	500,000.00	Revenue
47.	Kabiru Bello Sadiq	03/09/20	215,000.00	Revenue
48.	Kabiru Bello Sadiq	07/09/20	50,000.00	Revenue
49.	Kabiru Bello Sadiq	11/09/20	500,000.00	Revenue
50.	Kabiru Bello Sadiq	14/09/20	500,000.00	Revenue
51.	Kabiru Bello Sadiq	15/09/20	500,000.00	Revenue
52.	Kabiru Bello Sadiq	17/09/20	500,000.00	Revenue
53.	Kabiru Bello Sadiq	18/09/20	181,000.00	Revenue
54.	Kabiru Bello Sadiq	21/09/20	375,000.00	Revenue
55.	Kabiru Bello Sadiq	28/09/20	265,000.00	Revenue
56.	Kabiru Bello Sadiq	06/10/20	400,000.00	Revenue
57.	Kabiru Bello Sadiq	13/10/20	100,000.00	Revenue
58.	Kabiru Bello Sadiq	13/10/20	100,000.00	Revenue
59.	Kabiru Bello Sadiq	28/10/20	60,000.00	Revenue

60.	Sharia Court II	13/11/20	283,349.48	Revenue
61.	Kabiru Bello Sadiq	11/12/20	100,000.00	Revenue
62.	Kabiru Bello Sadiq	18/12/20	400,000.00	Revenue
	TOTAL		24,544,349.48	

APPENDIX "A"

**BIRNIN-KEBBI LOCAL GOVERNMENT COUNCIL OUTSTANDING PAYMENTS VOUCHERS
(SALARY AND ALLOWANCE) FOR THE YEAR, 2020 UNDER REVIEW**

SN	PV NO.	NAME OF PAYEE	DETAILS OF PYMENT	DEPARTMENT	AMOUNT ₦
1.	132/7/20	Aminu Bawa Amb	July, 2020 salary	Agric Dept.	347,374.11
2.	133/7/20	Aishat Isah	July, 2020 salary	Health Dept.	660,000.00
3.	137/8/20	aminu Bawa AMB	Aug. 2020 Salary	Agric Dept.	347,374.11
4.	201/8/20	Maryam Hassan Usman	Aug. 2020 Salary	Cont Adm. Dept.	173,164.81
5.	218/8/20	Muhammad Abdullahi B.	Sadakat & Zakkat Allowance	Social Dept.	100,000.00
6.	219/8/20	Salamatu Abubakar	"	"	30,000.00
7.	220/8/20	Ambursa communication	"	"	200,000.00
8.	221/8/20	Samir Abubakar & others	"	"	116,000.00
9.	222/8/20	Ibrahim B/Kebbi	"	"	50,000.0
10.	223/8/20	Lawali Hafi & others	"	"	44,000.00
11.	224/8/20	Moradle sallah & others	"	"	150,000.00
12.	225/8/20	Manu Kore & others	"	"	150,000.00
13.	226/8/20	Manu Kore & others	"	"	125,000.00
14.	227/7/20	Hauwa'u Ummar K	"	"	125,000.00
15.	228/7/20	Rabi'atu Shehu & others	"	"	25,000.00
16.	229/8/20	Faruku S. Noma	"	"	54,000.00
17.	230/8/20	Shehu Dattigo	"	"	52,500.00
18.	231/8/20	B/KEbbi	"	"	45,000.00
19.	238/8/20	Mustapha Shehu	"	"	145,000.00
20.	233/8/20	Gurguwa & others	"	"	26,000.00
21.	234/8/20	Amimu Bello	"	"	88,000.00
22.	235/8/20	M. Umaru Guda	"	"	50,000.00
23.	236/7/20	M. Umaru Guda	"	"	27,000.00
24.	237/8/20	Hassan D/Kali	"	"	51,000.00
25.	238/8/20	Lawali Umar	"	"	35,000.00
26.	239/8/20	Shehu Muh'd	"	"	33,000.00
27.	240/8/20	Abdullahi Abubakar and others	Allowances	Social Dept.	25,000.00
28.	241/8/20	Abdullahi aliyu and others	"	"	27,000.00
29.	242/8/20	Abubakar Labbo & others	"	"	25,000.00
30.	243/8/20	Hadiza muh'd & others	"	"	75,000.00
31.	244/8/20	Fatima muh'd & others	"	"	75,000.00
32.	46/9/20	Rilwanu Ahmed & others	Sept 2020 Salary	"	43,000.00
33.	67/9/20	Muh'd Sani Marwa & others	"	Health Dept.	67,857.22
34.	75/11/20	Faruk Muh'd Ladan & others	November, Salary	"	751,462.00
35.	76/11/20	Aishat Umr D & others	"	"	1,015,052.15
36.	77/11/20	Altine Muh'd & others	"	"	632,157.32
37.	78/11/20	Zayyanu Malami & others	November, 20 Salary	Health Dept.	25,000.00
38.	79/11/20	Abubakar Bello & others	November, 20 Salary	"	27,000.00
39.	80/11/20	Ummu Usman	November, 20 Salary	"	25,000.00
40.	81/11/20	Halima Magaji & others	November, 20 Salary	"	75,000.00
41.	82/11/20	Basiru Abubakar & others	November, 20 Salary	"	75,000.00

42.	83/11/20	Ibrahim magaji & others	November, 20 Salary	,,	277,293.89
43.	84/11/20	Yazida Bello & others	November, 20 Salary	,,	301,793.89
44.	85/11/20	Zainab Bala Zaki & others	November, 20 Salary	,,	343,649.10
45.	86/11/20	Yahuza Shehu & others	November, 20 Salary	,,	204,846.13
46.	87/11/20	Ibrahim Zayyanu & others	November, 20 Salary	,,	229,259.00
47.	88/11/20	Nasiru Ibrahim & others	November, 20 Salary	,,	261,147.32
48.	89/11/20	Auwal Muh'd & others	November, 20 Salary	,,	110,549.44
49.	90/11/20	Fatima Tukur & others	November, 20 Salary	,,	33,000.00
50.	91/11/20	Sirajo Gamba Kamba & others	November, 20 Salary	,,	75,000.00
51.	92/11/20	Faruku Muh'd & others	November, 20 Salary	,,	80,000.00
52.	93/11/20	Hamisu Sani & others	November, 20 Salary	,,	73,000.00
53.	93/11/20	Fatima Abubakar Zaki & others	,,	,,	55,000.00
54.	96/11/20	Abdulhamid Usman & others	,,	,,	320,743.67
55.	180/11/20	Umar Faruk Abdullahi & others	,,	,,	115,000.00
56.	72/12/20	Bello Muh'd & others	December, 20 salary	,,	226,825.57
57.	73/12/20	Asma'u Muh'd & others	,,	,,	207,778.42
58.	74/12/20	Zayyanu malami & others	,,	,,	123,337.83
59.	75/12/20	Ahmad Muh'd & others	,,	,,	250,918.08
60.	76/12/20	Anas Kabiru & others	,,	,,	311,654.26
61.	77/12/20	Ruwa Sai & others	,,	,,	277,177.77
62.	78/12/20	Umar Muh'd Usman & others	,,	,,	183,233.94
63.	79/12/20	Abdulrashid Ahmed & others	,,	,,	452,973.29
64.	80/12/20	Ibrahim Sani Amb & others	,,	,,	452,973.29
65.	81/12/20	Danjima Musa & others	,,	,,	245,655.42
66.	82/12/20	Usman abubakar & others	,,	,,	270,161.35
67.	83/12/20	Aminu Bawa Amb.	,,	,,	447,054.72
68.	84/12/20	Sadiq Abubakar & others	,,	,,	54,000.00
69.	85/12/20	Halilu Umar Attah & others	,,	,,	60,000.00
70.	86/12/20	Maryam Yahaya Ahmad & others	,,	,,	55,000.00
71.	184/12/20	Sufiyanu Shuaibu & others	,,	,,	2,069,104.30
72.	185/12/20	Sufiyanu Abubakar & others	,,	,,	310,000.00
	TOTAL				15,752,930.58

APPENDIX “B”
STAFF SALARY DEDUCTIONS
FOR THE MONTHS OF JANUARY – DECEMBER, 2020 UNDER REVIEW

SN	MONTHS OF ACCOUNTS	PAYE BIR	NULGE	WATER RATE TSA ACT	MHWU	PENSION CONTRIBUTION	TOTAL
1	JANUARY	2,954,130.57	288,563.96	433,600.00	550,636.97	2,055,578.57	6,282,510.07
2	FEBRUARY	2,953,881.34	288,364.25	433,300.00	550,636.97	2,055,079.29	6,281,261.85
3	MARCH	2,952,686.11	432,900.00	287,924.52	550,636.97	2,053,979.97	6,278,127.56
4	APRIL	2,948,715.01	287,044.51	432,400.00	550,636.97	2,051,779.94	6,270,576.61
5	MAY	2,948,715.01	287,044.51	432,400.00	550,636.97	2,051,779.94	6,270,576.61
6	JUNE	2,948,715.00	287,044.51	431,700.00	550,636.97	2,051,779.94	6,270,576.61
7	JULY	2,930,766.19	287,044.51	431,700.00	550,636.97	2,051,779.94	6,270,576.61
8	AUGUST	2,924,954.93	286,098.18	430,600.00	544,080.35	2,040,489.52	6,186,121.02
9	SEPTEMBER	2,917,932.16	284,676.65	429,500.00	544,080.35	2,040,489.52	6,205,658.15
10	OCTOBER	2,917,932.16	284,676.65	429,500.00	544,080.35	2,040,489.52	6,205,658.15
11	NOVEMBER	2,869,673.19	283,553.93	428,000.00	534,267.95	2,002,131.19	6,117,626.86
12	DECEMBER	2,866,978.93	282,873.87	426,900.00	533,585.03	1,998,693.72	6,111,031.55
	TOTAL	35,135,080.6	3,579,885.53	5,027,524.52	6,554,552.82	24,494,051.06	74,750,301.65

BIRNIN-KEBB LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TP 31ST DECEMBER, 2020

RECEIPT

PV NO.	RECEIPT FOR SALARY (₦)	OVERHEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANTS (₦)	TOTALS (₦)
JANUARY	63,752,614.43	3,000,000.00	506,500.00	131,274,009.34	27,000,000.00	255,533,123.77
FEBRUARY	63,464,839.88	3,000,000.00	652,000.00	190,358,633.61		257,475,473.49
MARCH	63,760,223.40	3,000,000.00	856,800.00	162,328,833.04		229,945,856.44
APRIL	65,825,631.82	3,000,000.00	22,000.00	150,399,739.13		219,247,370.95
MAY	65,914,631.82	3,000,000.00	278,000.00	302,176,759.37		371,369,391.19
JUNE	66,049,631.82	3,000,000.00	809,500.00	171,369,907.53		241,229,039.35
JULY	66,233,186.35	3,000,000.00	91,374.00	146,505,452.68	26,000,000.00	241,830,013.03
AUGUST	66,254,619.25	3,000,000.00	76,000.00	128,828,320.06	53,393,067.00	251,552,006.31
SEPTEMBER	66,349,246.90	3,000,000.00	2,194,000.00	138,090,032.50	45,000,000.00	254,633,279.40
OCTOBER	66,457,246.85	3,000,000.00	81,000.00	149,871,451.65	70,000,000.00	289,409,698.50
NOVEMBER	66,464,680.69	3,000,000.00	10,000.00	160,484,413.23	48,320,000.00	278,279,093.92
DECEMBER	66,590,630.66	3,000,000.00	11,000.00	156,194,298.33	76,516,730.00	302,313,159.16
TOTAL	787,117,183.87	36,000,000	5,588,174	1,987,881,850.47	346,229,797	3,192,817,505.51

PAYMENTS

PV NO.	SALARY AND ALLOWANCE	OVERHEAD COST (₱)	OTHER GRANT (₱)	CAPITAL GRANTS (₱)	IGR	TOTALS (₱)	DIFFERENCES (₱)
JANUARY	58,290,706.17	719,000.00	124,989,499.30	26,200,000.00		216,493,715.51	9,049,408.26
FEBRUARY	56,279,741.88	1,118,500.00	170,358,633.61			227,756,875.49	29,718,598.00
MARCH	57,186,416.36	604,000.00	144,088,831.83			201,879,247.40	28,066,609.04
APRIL	56,580,675.54	708,300.00	138,032,460.80	7,000,000.00		202,321,436.34	16,925,934.61
MAY	56,480,258.16	665,000.00	236,567,711.75			293,712,969.91	77,656,421.28
JUNE	60,483,857.57	282,000.00	158,369,907.53			219,135,765.10	22,093,274.25
JULY	59,774,278.04	760,000.00	126,414,078.68	26,000,000.00		212,948,356.72	28,881,656.31
AUGUST	56,578,713.34	1,748,000.00	126,400,408.06	45,648,413.65		230,375,535.05	21,176,471.26
SEPTEMBER	57,348,413.64	1,943,000.00	137,090,032.50	44,000,000.00		240,381,446.14	14,251,833.26
OCTOBER	57,025,687.00	780,000.00	149,871,451.65	67,325,000.00		275,002,138.65	14,407,559.85
NOVEMBER	55,712,467.44	2,236,500.00	145,484,413.23	18,491,000.00		221,924,380.67	56,354,713.25
DECEMBER	59,343,515.50	930,000.00	152,194,298.33	76,516,730.17		288,984,544.00	13,328,615.16
TOTAL	691,084,730.64	12,494,300	21,111,529.00			2,830,916,410.98	331,911,094.53

BUNZA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **CASH BOOK:-** It has been observed with displeasure that monthly balances of the cashbook appeared not to have been done in accordance with the FM provision No. 19.18, 10.19 and 19:20. The repeated called in our previous audit reports, not even attempted which shows that checks and balances rule has not been adhered to or recognized by the council's treasurer.
2. **INCOME AND EXPENDITURE:-** During the period covered by my report the sum of ₦2,023,502,676,33 would appear to have been received from January to December, 2020. However, only the sum of ₦1,917,424,258.83 appeared to have been expended thereby leaving an apparent balance of ₦86,104,961.38 unaccounted for. See appendix "A".
3. **UN-PRESENTED PAYMENT VOUCHERS:-** It has been observed that payment vouchers to the tune of ₦115,308,680.78 were not presented to me. Further observations also revealed the payment vouchers in question are either missing or not prepared at all. Contrary to FM provision chapter 14. Appendix "B" attached to this report refers.
4. **UN AUTHORISED PAYMENT VOUCHERS:-** Further observation revealed that some payment vouchers worth ₦5,322,027.83 would appear to have been paid without officer controlling the vote signature. Further scrutiny also revealed that it has not been checked and passed by the schedule officer. See appendix "C" attached to this report.
5. **UN RECEIPTED PAYMENT VOUCHERS:-** In another development, paid vouchers worth ₦35,691,110.00 were not signed by the recipient and not checked or passed thereby ignoring classification appendix "D" attached to this report refer.
6. It is quite astonished to note that the council is almost making it a tradition to embark on extra expenditure despite repeated queries to desist from committing expenditure beyond the limitation of the law and budgetary provisions.

It is further worrisome to note that despite the fact that the council's monthly overhead is ₦3,000,000.00 monthly. While the actual amount as per paid vouchers stands at only ₦2,980,000.00 thereby leaving an apparent balance of ₦480,000.00 and ₦240,000.00 as over expenditure and unaccounted figure respectively.

APPENDIX "A"

BUNZA LOCAL GOVERNMENT INCOME AND EXPENDITURE FOR THE PEIROD FROM 1ST JANUARY 2020 TO 31ST DECEMBER, 2020

SN	MONTHS	INCOME (N)	EXPENDITURE (N)	BALANCE (N)
1	JANUARY	148,648,741.96	135,977,356.27	12,671,385.69
2	FEBRUARY	162,833,574.41	162,210,760.65	622,813.76
3	MARCH	173,890,818.04	176,892,034.08	(3,001,216.04)
4	APRIL	150,931,538.40	154,236,401.89	(3,304,863.49)
5	MAY	242,288,217.49	240,718,459.12	1,569,758.37
6	JUNE	156,785,611.51	161,709,500.08	(4,923,888.57)
7	JULY	158,388,537.31	151,565,228.11	6,823,309.20
8	AUGUST	138,636,788.75	44,287,879.59	94,348,909.16
9	SEPTEMBER	171,454,485.17	159,849,621.25	11,154,863.92
10	OCTOBER	169,096,115.37	159,738,159.73	9,357,955.64
11	NOVEMBER	166,973,379.14	205,392,414.75	(38,419,035.61)
12	DECEMBER	183,574,868.78	164,846,443.31	18,728,425.47
	TOTAL	2,023,502,676.33	1,917,424,258.83	105,628,417.50
	LESS CLOSING BALANCE			19,523,456.12
				86,104,961.38

APPENDIX “B”
BUNZA LOCAL GOVERNMENT COUNCIL
UN PRESENTED PAYMENT VOUCHERS TOHR CHARGES FOR THE PERIOD OF
1ST JANUARY TO 31ST DECEMBER, 2020

SN	TO WHOM PAID	DETAILS FOR PAYMENT	PV NUMBER AND MONTHS N	AMOUNT N
73.	Bello mamuda & others	Monthly Allowance	211/01/20	300,000.00
74.	Chairman wife	Women empower	213/02/20	300,000.00
75.	Bello mamuda zoga	Monthly allowance	215/02/20	300,000.00
76.	Director works	Over head	216/02/20	400,000.00
77.		Conveyance of president Argunug fishing festival	004/03/20	2,500,000.00
78.	Alh. Bello Mamuda	Security vote	006/03/20	250,000.00
79.	Alh Ruwa Sambo	Security vote	007/03/20	150,000.00
80.	NEPA	Monthly allowance	183/03/20	140,000.00
81.	Usman Muhammad	Purch. Of grains	001/05/20	9,300,000.00
82.	Chairman wife	Women empower	196/03/20	300,000.00
83.	Hon. Abubakar Bello	Overhead cost	224/05/20	100,000.00
84.	Alh. Sahabi Muh'd T.	Monthly allowance	231/06/20	419,000.00
85.	Hon. S/Birni	Monthly allowance	232/06/20	50,000.00
86.	Muhammad Aliyu	Monthly allowance	233/06/20	275,000.00
87.	Director Social Development	Sallahi gift/walfare	001/07/20	24,170,952.38
88.	Ibrahim Abubakar & others	Monthly Allowance	184/07/20	100,000.00
89.	Alh. Bello	Monthly Allowance	205/07/20	300,000.00
90.	Alh. Bello Mamuda	Monthly Allowance	207/07/20	121,150.00
91.	Alh. Abubakar Musa B.	Monthly Allowance	208/07/20	314,000.00
92.	Alh. Monde Gaga	Monthly Allowance	210/07/20	50,000.00
93.	Director Agric	Monthly Allowance	213/07/20	1,500,000.00
94.	Muhammad Aliyu	Monthly Allowance	214/07/20	220,000.00
95.	Bello mamuda	Security vote	001/08/20	250,000.00
96.	Alh. Ruwa Sambo	Security vote	002/08/20	150,000.00
97.	Muh'd Aliyu B.	Over Head cost	156/08/20	300,000.00
98.	Abubakar Abubakar	Over Head cost	158/08/20	350,000.00
99.	Garba Ibrahim G.	Over Head cost	159/08/20	40,000.00
100.	Abbas Labbo b.	Over Head cost	160/08/20	95,000.00
101.	Ahl. Mamuda b.	Over Head cost	161/08/20	300,000.00
102.	Bayaro Bunza	Over Head cost	162/08/20	50,000.00
103.	Muh'd Sani Bunza	Over Head cost	163/08/20	27,000.00
104.	Muh'd Sani Bunza	Over Head cost	164/08/20	20,000.00
105.	Abbas Labo B.	Over Head cost	165/08/20	35,000.00
106.	Alh. Isah Bunza	Over Head cost	166/08/20	413,000.00
107.	Mal. Abubakar councilor works	Over Head cost	167/08/20	200,000.00
108.	Muh'd Umar Bunza	Over Head cost	168/08/20	50,000.00
109.	D.P.O. Zogirma	Over Head cost	169/08/20	50,000.00
110.	Muh'd Aliyu	Over Head cost	170/08/20	252,000.00
111.	Alh. Abuakr ruwa B.	Over Head cost	1717/08/20	1,120,000.00
112.	Prof. aliyu Muh'd B.	Land compensation	001/09/20	4,000,000.00
113.	Bello mamuda	Security vote	0029/09/20	250,000.00

114.	Alh. Ruwa Sambo	Security vote	030/09/20	150,000.00
115.	Student allowance	Monthly Allowance	195/09/20	3,040,000.00
116.	D.D. salaries & others	Monthly Allowance	196/09/20	50,000.00
117.	Abubakar Abubakar	Ass. For flood disaster	197/09/20	1,700,000.00
118.	Garba Attah D.	Ass. For flood disaster	198/09/20	1,800,000.00
119.	Garba Attah D.	Ass. For flood disaster	199/09/20	1,400,000.00
120.	Muh'd Sani Bunza	Ass. For flood disaster	200/09/20	2,700,000.00
121.	Muh'd aliyu B. & others	Ass. For flood disaster	201/09/20	3,000,000.00
122.	Aminuu Auwal Yeldu	Ass. For flood disaster	203/09/20	400,000.00
123.	Alh. Garba Ibrahima Geza	Ass. For flood disaster	204v	45,000.00
124.	Hon. 'Bilya Abubakar	Ass. For flood disaster	205/09/20	106,000.00
125.	Abbas Labbo	Ass. For flood disaster	206/09/20	282,000.00
126.	Alh. Dr. Mustapha Bunza	Ass. For flood disaster	207/09/20	5,175,000.00
127.	Bello mamuda & others	Allowance	222/09/20	840,000.00
128.	Mal. Basiru Arzika	Allowance	223/09/20	100,000.00
129.	Muh'd Aliyu B.	Allowance	224/09/20	60,000.00
130.	Muh'd Basiru Arzika	Allowance	225/09/20	100,000.00
131.	Abdullahi Usman	Allowance	226/09/20	20,000.00
132.	Manu Hakimi	Allowance	227/09/20	20,000.00
133.	Tukur Arzika Liman	Allowance	228/09/20	40,000.00
134.	Muh'd Umar	Allowance	229/09/20	50,000.00
135.	Fatima Alkali	Allowance	230/09/20	30,000.00
136.	Garba Attah D.	Allowance	231/09/20	20,000.00
137.	Student Allowance	Over Head Cost	031/09/20	3,040,000.00
138.	D.D. Salary	Over Head Cost	032/10/20	50,000.00
139.	Muh'd Sani Bunza (D. Agric)	Ass. For flood disaster	040/10/20	1,900,000.00
140.	Muh'd Aliyu Bagudo	Local govt assistance	041/10/20	1,350,000.00
141.	Muh'd Sani Bunza	Ass. For flood disaster	042/10/20	560,000.00
142.	Ibrahim Abubakar	Ass. For flood disaster	043/10/20	308,000.00
143.	Alh. Ladan Mai Masara	Ass. For flood disaster	044/10/20	7,500,000.00
144.	Alh. Ldan Mai Masara	Ass. For flood disaster	045/10/20	1,500,000.00
145.	Aliyu Muh'd	Security Assistance	046/10/20	4,000,000.00
146.	Muh'd Aliyu	Assist to refugee	047/10/20	6,000,000.00
147.	Bashar Dandare malam	Payment of gratuity	203/10/20	224,182.40
148.	Usman Muh'd	Security Assitance	001/11/20	3,000,000.00
149.	Abdullahi Muh'd	Security Assitance	002/11/20	9,000,000.00
150.	Alh. Ruwa Sambo	Purchase of reveue	003/11/20	200,000.00
151.	Ibrahim Abubakar	Purc. Of security materials	004/11/20	1,800,000.00
152.	Bello mamuda	Security vote	023/11/20	250,000.0
153.	Alh. Ruwa Sambo	Security vote	024/11/20	150,000.00
154.	Chairman wife	WOMEN EMPOWER	206/11/20	300,000.00
155.	On. Bello mamuda & others	O/HEAD COST	207/11/20	1,680,000.00
156.	Chairman wife	Women empower	210/11/20	300,000.00
157.	Ibrhim abubakar & others	Month allowance	021/12/20	300,000.00
158.	Bello mamud Zogirma & others	Over had cost	208/12/20	1,160,000.00
159.	Arabic & Islamic Board	Asst. to qur'an competition	211/12/20	200,000.00
160.	Hon. Bello Mamuda & others	„	213/12/20	196,396.00
	TOTAL			115,608,680.78

APPENDIX “C”

BUNZA LOCAL GOVERNMENT COUNCIL
UN PRESENTED PAYMENT VOUCHERS TOHR CHARGES FOR THE PERIOD OF
1ST JANUARY TO 31ST DECEMBER, 2020

SN	TO WHOM PAID	DETAILS FOR PAYMENT	PV NUMBER AND MONTHS N	AMOUNT N
1.	Local Govt. Service Commission	Monthly statutory deduction	004/01/2020	947,027.83
2.	Alh. Mamuda Zogirma	Security Vote	192/01/2020	250,000.00
3.	Alh Ruwa Bunza	Security Vote	192/01/2020	150,000.00
4.	Mal. Umar Abu & others	Empowerment of imam & their assist	162/03/2020	2,000,000.00
5.	Alh. Bello mamuda Z.	Fuelling allowance	194/05/2020	300,000.00
6.	Hon.Bello Mamuda Z.	Vehicle maintenance Allow	223/05/2020	50,0000.00
7.	Hon. Abubakar Bello	Allow to council boys	224/05/2020	100,000.00
8.	Bello mamuda	Security Vote	043/06/2020	250,000.00
9.	Alh. Ruwa Sambo	Security Vote	044/06/2020	150,000.00
10.	Alh. Bello mamuda	Security Vote	025/07/2020	250,000.00
11.	Alh. Ruwa Sambo	Security Vote	026/07/2020	150,000.00
12.	Bayaro Bunza	Vehicle maintenance	206/08/2020	50,000.00
13.	Bello Mamuda	Security Vote	090/10/2020	250,000.00
14.	Alh. Ruwa Sambo	Security Vote	089/10/2020	150,000.00
15.	Muhammad Aliyu	Enter. And secur allow. For security meeting	233/06/2020	275,000.00
	TOTAL			5,322,027.83

APPENDIX “D”

BUNZA LOCAL GOVERNMENT COUNCIL
PAYMENT VOUCHERS WITHOUT RECIPIENT SIGNATURE AND NOT CHECKED AND
PASSED BY THE TREASURY FOR THE PERIOD OF
1ST JANUARY TO 31ST DECEMBER, 2020

SN	TO WHOM PAID	DETAILS FOR PAYMENT	PV NUMBER AND DATES N	AMOUNT N
1.	Zayyany District Head	Turbaning of 2village Head	216/01/2020	50,000.00
2.	Council leader	Council boys allowance	217/01/2020	100,000.00
3.	Council leader	Security vote	007/05/2020	250,000.00
4.	Alh. Ruwa SAmbo	Security vote	008/05/2020	150,000.00
5.	Alh. Bello mamuda	Fuelling allowance	220/06/2020	300,000.00
6.	Muh'd Aliyu B.	Security vote	205/12/2020	150,000.00
7.	Bayaro Driver	Purch. Of Battery of vehicle	215/01/2020	20,000.00
8.	Bayaro Bunza	Mainta. Allow of 001vehecle	218/01/2020	50,000.00
9.	Bayaro Bunza	Repair of 001 vehicle	219/01/2020	50,000.00
10.	Bayaro Bunza	Mainte. Of 001 vehicle	229/06/2020	50,000.00
11.	Director Agric Bunza	Purchase of grains	214/01/2020	1,680,000.00
12.	Abubkar Bello Bunza	Const. of Abubakar	001/03/2020	20,000,000.00
13.	NYSC Batach A.B. & C	Monthly Allowance	029/10/2020	80,000.00
14.	Islamiyya School	Monthly Allowance	028/10/2020	30,000.00
15.	Bande Gurmu & others	Monthly Allowance	024/10/2020	85,000.00
16.	Abdullahi Salihu Bunza & others	Monthly Allowance	023/10/2020	20,000.00
17.	Student Allowance & others	Monthly Allowance	027/10/2020	3,040,000.00
18.	Alh. Bello Mamuda Zogirma	Feeding Allow. Of Fishing Festival	224/12/2020	2,500,00
19.	Muh'd Aliyu B.	Personnel assistance	212/01/2020	92,000.00
20.	Muh'd Aliyu B.	Sitting allowance Gwandu Emirate meeting	218/02/2020	80,000.00
21.	Muh'd Aliyu B.	Inauguration of BEZDA chairman	219/02/2020	160,000.00
22.	Muh'd Aliyu B.	Visit of public commissioner	220/02/2020	170,000.00
23.	Muh'd Aliyu B.	Visit of her Excellence	221/02/2020	290,000.00
24.	Bayaro Driver	Purchase of battery	222/02/2020	20,000.00
25.	APC Chairman	Maintenance of vehicle	223/02/2020	50,000.00
26.	Bayaro Driver	Mainte. Of 001 vehicle	224/02/2020	50,000.00
27.	LIO Bunza	Purch. Of drugs for outbreak	222/05/2020	390,000.00
28.	LIO Bunza	Purch. Of drugs for outbreak	227/03/2020	100,000.00
29.	Garba Bunza	Tacle of corona on the com.	005/03/2020	2,500,000.00
30.	I.E PHC maidahini	Outbreak control	233/03/2020	100,000.00
31.	L.I.O. Bunza	Dugs for outbreak	233/03/2020	190,000.00
32.	L.I.O. Bunza	Outbreak of Afaja Tilli Word	236/03/2020	420,000.00
33.	Abbas Labbo	Outbreak of U/Sule	235/03/2020	72,000.00
34.	IC. P.H.C. Zogirma	Purch. Of battery of Zogirma PHC	234/03/2020	20,000.00
35.	Garba Ibrahima G.	Purh. Of 4No. tires	230/03/2020	52,000.00

36.	Director of works	Painting of LG secretariat	209/03/2020	67,500.00
37.	Alh. Abubakar Bunza	Renovation of slaughter house	220/05/2020	327,800.00
38.	Bello zogirma	Renova. Of 2rooms of rest house	221/05/2020	250,000.00
39.	Alh. Sahabi Muh'd Tunga	Const. of 2PH latrines at NYSC lodge Bunza	231/06/2020	419,000.00
40.	Alh. Yusuf Zogirma	Evacuation of drainage	230/06/2020	405,500.00
41.	DIR. OF WORKS	Repair of secretary vehicle	234/06/20	60,000.00
42.	Alh. Muhd Hande	Const. of temp sheet at maidac for security schecking	235/06/20	196,310.00
43.	Hon. Abubakar Bello Bunza	Purch. Of battery to tipper	01/01/20	100,000.00
44.	Hon. Abubakar Bello Bunza	Purch. Of battery to tipper	213/01/20	143,000.00
45.	Director works	Flouding of chairman toilet	217/02/20	40,000.00
46.	Party Secretary	Reha. Of party office	232/03/20	85,000.00
47.	Hon. Councilor works	Cont.of bunks at maidahini along BK road	238/03/20	171,000.00
48.	Muhd Altine zogirma	Transport of feeding	228/03/20	20,000.00
49.	Muhd Altine Zogirma	Printing of 2020 Budget	229/03/20	45,000.00
	TOTAL			35,691,110.00

BUNZA LOCAL GOVERNMENT COUNCIL

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

RECEIPTS

SN	MONTHS	SALARY RECEIPTS (N)	ALLOWANCE (N)	O/HEAD (N)	I GR (N)	OTHER GRANTS (N)	CAPITAL GRANT (N)	TOTAL (N)
1	JANUARY	43,363,221.58	2,800,000.00	3,000,000.00	429,800.00	-	-	49,593,021.58
2	FEBRUARY	42,917,705.70	2,800,000.00	3,000,000.00	462,000.00	20,800,992.00	-	69,519,159.70
3	MARCH	43,304,199.14	2,800,000.00	3,000,000.00	744,000.00	5,000,000.00	20,000,000.00	74,178,199.14
4	APRIL	42,269,090.35	2,800,000.00	3,000,000.00	37,000.00	15,775,108.14	20,000,000.00	83,881,198.49
5	MAY	43,330,199.14	2,800,000.00	3,000,000.00	49,000.00	84,951,452.13	20,000,000.00	154,130,651.27
6	JUNE	41,609,847.69	2,780,310.00	3,000,000.00	-	28,086,204.45	-	75,476,362.14
7	JULY	42,356,621.63	2,800,000.00	3,000,000.00	-	24,170,952.38	-	72,327,574.01
8	AUGUST	42,332,577.42	2,800,000.00	3,000,000.00	-	-	-	48,132,577.42
9	SEPTEMBER	42,369,677.21	2,800,000.00	3,000,000.00	-	34,175,000.00	-	82,344,677.21
10	OCTOBER	43,204,754.07	2,800,000.00	3,000,000.00	-	25,000,000.00	-	74,004,754.07
11	NOVEMBER	43,164,376.86	2,800,000.00	3,000,000.00	154,000.00	-	-	49,118,376.86
12	DECEMBER	43,041,016.07	2,800,000.00	3,000,000.00	110,000.00	3,000,000.00	32,675,842.67	84,626,858.74
	TOTAL	4,806,222,223.28	33,580,310	36,000,000	1,985,800.00	240,959,709.10	92,675,842.67	917,333,410.63

BUNZA LOCAL GOVERNMENT COUNCIL

PAYMENTS

MONTHS	SALARY PAID (₦)	ALLOWANCE PAID (₦)	O/HEAD COST PAID (₦)	I.G.R (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	TOTALS (₦)	DIFFERENCE (₦)
JANUARY	41,879,427.47	1,335,000.00	3,000,000.00	429,800.00	-	-	46,644,227.47	2,948,794.11
FEBRUARY	42,174,362.45	1,460,000.00	3,000,000.00	462,000.00	20,800,992.00	-	67,897,354.53	1,621,805.17
MARCH	43,304,199.14	2,800,000.00	3,000,000.00	744,000.00	5,000,000.00	17,000,000.00	71,848,199.14	2,330,000.00
APRIL	42,269,090.35	1,345,000.00	3,000,000.00	37,000.00	15,775,108.14	-	62,426,198.49	21,455,000.00
MAY	42,269,090.35	1,005,000.00	3,000,000.00	49,000.00	84,951,452.13	20,000,000.00	151,607,511.46	2,523,139.81
JUNE	42,602,059.33	2,780,310.00	3,000,000.00	-	28,086,204.45	-	75,476,362.14	-
JULY	41,609,847.69	2,800,000.00	-	-	24,170,952.38	-	69,327,574.01	3,000,000.00
AUGUST	42,356,621.63	-	3,000,000.00	-	-	-	43,564,881.59	4,567,695.83
SEPTEMBER	40,564,881.59	1,955,000.00	3,000,000.00	-	27,049,000.00	-	68,314,426.42	14,030,250.79
OCTOBER	42,310,426.42	1,025,000.00	3,000,000.00	-	23,342,182.40	-	69,659,466.64	4,345,287.43
NOVEMBER	40,027,416.98	1,075,000.00	3,000,000.00	154,000.00	13,800,000.00	-	58,056,415.98	(18,938,039.12)
DECEMBER	43,041,016.07	1,035,000.00	1,430,000.00	110,000.00	3,000,000.00	2,342,842.67	50,958,858.74	33,668,000.00
TOTAL	504,431,632.44	18,615,310.00	34,430,000.00	1,985,800.00	239,975,891.50	39,342,842.67	835,781,476.61	81,551,934.02

BUNZA LOCAL GOVERNMENT COUNCIL
STAFF VERIFICATION LIST OFR THE PERIOD OF DECEMBER, 2020 AS FOR SALARY PAYMENT
VOUCHERS

SN	DEPARMENT	SCHEDULE STAFF	UN SCHEDULE STAFF	TOTAL NUMBER OF STAFF
1(a)	ADMIN	412	86	498
(b)	DISTRICT	103	-	103
2.	AGRIC SERVICES	172	22	194
3	BUDGET & PLANNING	95	33	145
4	FINANCE & SUPPLY	198	33	231
5	HEALTH	684	-	684
6	SOCIAL	156	54	210
7	WORKS SERVICES	247	63	310
	TOTAL	2,067 STAFF	308 STAFF	2,375 STAFF

SALARIES:-

2. **UN PRESENTED PAYMENT VOUCHERS:-** It has been noted with disheartening of mind that your council appear to have neglected and abused the Financial Memoranda Provision Chapter 14. In that, payments to tune of ₦9,497,732.35 have been done without preparing even a single voucher to support and justify the expenditure incurred. Appendix “A” attached of this report.

3. **UN AUTHORISED PAYMENT VOUCHERS:-** In additional contradiction of the Financial Memoranda Provision Chapter 14, it appears that paid vouchers to the tune of ₦15,073,128.14 have not been signed by officer controlling the vote, at the same time have not been checked and passed by the schedule officers. See Appendix “B” attached to this report.

4. In another development, salary payment vouchers worth ₦5,529,124.25 would appear to have been posted into the council’s cashbook. This is a clear indication of violation of Financial Memoranda Provision chapter 19. Appendix “C” attached to this report.

5. **INVESTMENT:-** It has been observed that the Local Government Council appear to have invested ₦10,000,000.00 with Kebbi State Home Saving and Loans during the period covered by my report. Further observations revealed that the council could not maintained investment register talkless of updating it to enable me determine other investment and the dividend received or additional shares bought.

REVENUE ACCOUNTS:

1. **HARAJI:-** The total tax assessment for the year 2020 was estimated at 17,000 tax payers for the four (4) district under Bunza Local Government Council, 340 booklet was said to have been issued and shared among the four District as per Appendix “A” attached to this report. The total Haraji collected for the period was said to be ₦1,063,500.00 out of ₦1,700,000.00 expected to have been paid, thereby leaving an apparent balance of ₦636,500.00 unaccounted for. Details of such payment could be seen in Appendix “B” attached.

2. **MARKET AND LUCK-UP SHOP:-** During the Audit inspection covered by my report it was discovered that the sum of ₦922,300.00 would appear to have been the total revenue amount generated from market and luck-up shops for the period under review. Details could be seen in Appendix “C” attached to this report.

3. **INDIGINE CERTIFICATE:-** Again, the audit inspection revealed that, this source of revenue have been mismanaged and abused by the personal assistance to the chairman (P.A.) in person of Mal. Aliyu Muhammad Raha.

When I contacted him, I was made to know that no any records for such revenue because, he used the money generated to typed official letters for the council’s whenever the need arised, and told me that it was the authority that gave him such directive which is purely verbal.

Further observations revealed that 9(nine) booklets would appear to have been released, each booklet contained 100pieces and each copy was issued out at the rate of ₦500, therefore the nine (9) booklet total cost was ₦450,000.00. Surprisingly, not single kobo was remitted into the council account.

4. **OTHER SOURCES OF REVENUE:-** The spot scrutiny of the available records revealed that the Chairman of the Revenue Committee would appear to have no or little technical know how on how to tap the abundant national endowment the council is blessed with. In addition, the committee failed to dispose any reasonable effort to generate more revenue above the tradition of lodging a negligible amount month by month.

However, when this kind of committee cannot delivered to the expectation such a committee should be nullified. The committee could not discharge its duties as anticipated. Details of such revenue could be seen in Appendix “D” attached to this report.

Again, it is quiet disheartening to note that all effort to secure Haraji and other revenue records for the period under review prove abortive, therefore I have no option than to conclude that there was no single revenue records kept or maintained by the revenue officer or revenue committee contrary to FM provision chapter 6.

In another development, the Director Finance and Supply on why he allowed such misfortune to happen under his watch. To my dismay, the Director Finance lamented that the council never included or drawn his attention before or after the revenue committee inauguration and for that he has no option than to fold-up his hands and watch the situation. In a nut shell, I am of the view that the named Local Government Councils is indirectly sabotaging the effort of the State “Government in strengthening the Internally Generated Revenue by allowing the little revenue generated to end up in the hands of few individuals.

It is further warrisome to note that the council lacks checks and balances on various revenue collectors throughout the period under review. Thereby loosing a lot of important sources of revenue as a result of negligence and abuse of this sector.

APPENDIX “A”

BUNZA LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020

SN	District	Number of tax payer	No of booklet
1.	BUNZA	3100	62
2.	RAHA	7800	156
3.	TILLI	3050	61
4.	ZOGIRMA	3050	61
	TOTAL	17000	340

APPENDIX "B"

BUNZA LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020

SN	MONTHS	AMOUNT (K)
1.	JANUARY	200,000.00
2.	FEBRUARY	200,000.00
3.	MARCH	577,500.00
4.	APRIL	37,000.00
5.	MAY	49,000.00
6.	JUNE-	
7.	JULY	-
8.	AUGUST	-
9.	SEPTEMBER	-
10.	OCTOBER	-
11.	NOVEMBER	-
12.	DECEMBER	-
	TOTAL	1,063,500

APPENDIX “C”

BUNZA LOCAL GOVERNMENT COUNCIL
MARKET AND LUCK-UP SHOPS REVENUE GENERATED
FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020

SN	MONTHS	DETAILS	AMOUNT (K)
1.	JANUARY	Internally Generated Revenue	229,800.00
2.	FEBRUARY	Market Revenue/Luck-up	262,000.00
3.	MARCH	Market Revenue	166,500.00
4.	APRIL	-	-
5.	MAY	-	-
6.	JUNE-	-	-
7.	JULY	-	-
8.	AUGUST	-	-
9.	SEPTEMBER	-	-
10.	OCTOBER	-	-
11.	NOVEMBER	Weekly market revenue	154,000.00
12.	DECEMBER	Weekly market revenue	110,000.00
	TOTAL		922,300.00

APPENDIX “D”

BUNZA LOCAL GOVERNMENT COUNCIL

1. MASS-TRANSIT
2. TRACTOR HIRING UNITES (T.H.U)
3. MASS COMMUNICATIONS (G.S.M)
4. FILLING STATION
5. SALES OF BOTTLE AND SACHET WATER
6. BACKERY
7. P.H.C.N. POLLS
8. G.S.M. ANTENA
9. MEDICAL STORES
10. PRIVATE SCHOOLS
11. COMMERCIAL RIDERS (KABU-KABU)
12. VIEWING CENTRES
13. COMPUTER CENTRES
14. RESTAURANT
15. REICE MILS
16. PRIVATE CLINIC

DANDI LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom is hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** During the period covered by my report, examination of the available records revealed that, Dandi Local Government Council received the total sum of ₦1,395,898,322.70 from various sources. In the same vein, only the total sum of ₦1,386,031,193.40 were expended, there by showing an apparent balance of ₦9,867,129.30 unaccounted for.

Moreover, another sum of ₦39,780,000.00 were also received to cater for overhead expenses but only the sum of ₦36,300,000.00 was spent leaving a balance of ₦3,486,000.00 unaccounted for.

These clearly violate section 19.1, 19.4, 19.5, 19.6 and 19.7. I shall be grateful for our comments or if you agree recover the amounts involved and formally inform me for further necessary action. Appendix “B” attached to this report refers.

2. **COUNCIL MAIN CASH BOOK:-** The cashbook as presented to me for inspection, appeared not to be properly maintained.

- i. Monthly balancing was not done. Contrary to FM 19.18 & 19.
- ii. Cheque numbers were not entered into the cashbook, contrary to FM 19.5 and 19.7.
- iii. The principles of contra entries were violated, contrary to FM 19.11 and 19.15 respectively.

3. **BANK RECONCILIATION STATEMENT:-** Bank reconciliation was not carried out by the Local Government, as none was presented to me for verification. This also contradicts section 19.23 of the financial memoranda.

4. **UN-AUTHORISED PAYMENT VOUCHERS:-** Section 1.14(9) of the FM states that “No payments are made unless properly authorized. But to my dismay the Director of Finance (Rabi’u Bala Bena) raised and paid vouchers to the tune of ₦10,592,327.85 to individuals and organisations without the endorsement of officer controlling the vote as stipulated in FM 14.8 and 14.9 (1-10).

5. **UN-RECEIPTED PAYMENT VOUCHERS:-** During the course of our examination, it has been discovered that payment vouchers to the tune of ₦9,365,849.98 were raised and paid to various beneficiaries. But to my surprise, none of the recipients in question signed or even acknowledged the amount alledged to have been paid to them. This is a clear violation of FM 14.16. See appendix “D” for details.

6. **TAX REMITTANCE:-** Scrutiny of the available records, reveals that Dandi Local Government Council carried out capital projects worth ₦158,291,214.92 in various locations of the local government within the period under review. This attracted the sum of ₦11,871,841.15 and ₦7,714,560.78 as VAT and withholding tax respectively. Further examination into the available records reveals that only the sum of ₦3,000,000.00 and ₦5,648,375.22 were remitted to the Board of Internal Revenue and the Federal Inland Revenue Service respectively, through payments vouchers attached with pay in slip. However, up to the time of writing this report, the balance of ₦10,938,026.71 remain with Local Government as un remitted funds. See Appendix “E” attached to this report for details.

7. **OUTSTANDING PAYMENT VOUCHERS:-** FM 1.8(8) directs the Local Government to make all their Financial Books and/or records available for exercise. To my dismay, payment vouchers to the tune of, ₦33,300,000.00 were not presented to me for Audit inspection.

8. **VERIFICATION OF PROJECTS:-** Projects executed by the Local Government Council during the period under review were also physically inspected in accordance with FM. 1.4(12)(g). during the verification we discovered that:-

SALARIES

1. **INCOME AND EXPENDITURE:-** The spot comparism between cashbook and bank statement revealed that, the council received total sum of ₦500,046,932.69 from the Joint Local Governments Accounts for the payment of staff salaries and allowances during the period under review. The total sum of ₦484,557,056.73 would appear to have been expended during the process leaving the balance of ₦15,519,876.02 unaccounted for.

2. **LEAVE AND TRANSPORT GRANT:-** Dandi Local Government Council appeared to have received the sum of ₦10,776,569.64 for the payment of staff leave grants. Casting

of the available payment vouchers it was discovered that only the sum of ₦10,446,961.75 would appear to be expended leaving an unaccounted balance of ₦329,607.89.

3. **OUTSTANDING SALARY PAYMENT VOUCHERS:-** Salary payment vouchers to the tune of ₦9,642,243.33 were not presented to me for inspection, which is contrary to FM 1.8(8). See appendix “J” of this report for details.

4. **ALLOWANCES PAYMENT:-** During the examination of available records, it was discovered that the sum of ₦2,500,000.00 was earmark for the settlement of allowances totaling ₦30,000,000.00 for the year under review. Further scrutiny of the records revealed that only the sum of ₦25,161,600.00 were expended leaving an unaccounted balance of ₦5,839,000.00.

INTERNALLY GENERATED REVENUE:- The internally Generated Revenue of Dandi Local Government Council collections and banking with all sense of concern was not encouraging.

1. **Total Revenue Generated for the year:-** During the course of our examination, it was discovered that the sum of ₦3,970,000.00 was generated as IGR. Further discovery revealed that out of this amount, the sum of ₦2,446,000.00 expended leaving the balance of ₦1,524,000.00 as the same amount was not found in the Local Government Bank Account.

2. **Revenue from the Heavy duty vehicles:-** It is disheartening to note that despite the giant stride made by the Chairman to sink the sum of ₦15,000,000.00 in repairing all the heavy duty vehicles (1No. grader, 1No. pay loader 2No. tipper, 1No. fire service vehicle, not a single kobo was recorded or banked as revenue generated by this machines. The Revenue officer should be sanction in accordance with FM 39.3.(a)(13) because upto the time of writing this report these vehicles are in perfect working condition and always out for business of the day.

3. **OTHER REVENUE UNITS:-** It has been observed with dismay that not a single kobo appear to have been recorded or lodged in any of the council’s revenue accounts. A part from the ones mentioned above. Despite abundant revenue sources such as slaughter houses, bakery, luck-up shops, GSM mast, filling stations, bottle and sachet water factory, PHCN-poles, Tender and contract registration, Bank, Private schools/clinics business centres, viewing centers, restaurants, rice mills, poultry house etc. yet you could not tapped or generated even a penny from these sources.

DANDI LOCAL GOVERNMENT COUCIL
RECEIPT AND PAYMENT FOR END OF THE PERIOD FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

RECEIPT

MONTHS	SALARY (₹)	ALLOWANCES (₹)	O/H COST (₹)	IGR (₹)	OTHER GRANTS (₹)	CAPITAL GRANTS (₹)	TOTALS (₹)
JANUARY	42,831,235.85	2,500,000.00	3,315,000.00	388,000.00	84,199,075.51	-	133,233,311.36
FEBRUARY	41,444,108.04	2,500,000.00	3,315,000.00	430,000.00	115,596,037.04	-	163,285,145.08
MARCH	41,747,623.00	2,500,000.00	3,315,000.00	405,000.00	104,814,817.04	17,552,000.00	170,334,440.04
APRIL	41,611,544.51	2,500,000.00	3,315,000.00	390,000.00	96,150,280.15	-	143,966,824.66
MAY	41,671,544.51	2,500,000.00	3,315,000.00	395,000.00	176,499,355.09	-	224,380,899.60
JUNE	41,668,841.91	2,500,000.00	3,315,000.00	380,000.00	105,787,426.66	-	153,651,268.57
JULY	41,656,199.96	2,500,000.00	3,315,000.00	370,000.00	109,995,071.66	52,356,978.50	210,193,250.12
AUGUST	41,628,199.96	2,500,000.00	3,315,000.00	330,000.00	92,477,604.08	10,000,000.00	150,250,804.04
SEPTEMBER	41,641,432.24	2,500,000.00	3,315,000.00	356,000.00	181,551,782.90	18,549,440.00	247,913,655.14
OCTOBER	41,531,575.07	2,500,000.00	3,315,000.00	280,000.00	136,797,087.77	-	184,423,659.84
NOVEMBER	41,344,406.25	2,500,000.00	3,315,000.00	200,000.00	113,303,216.82	30,000,000.00	190,662,623.07
DECEMBER	41,270,221.39	2,500,000.00	3,315,000.00	46,000.00	78,726,570.98	29,832,796.42	155,690,588.79
TOTAL	500,046,932.69	30,000,000	39,780,000	3,970,000	1,395,898,325.7	158,291,214.92	2,127,986,470.31

DANDI LOCAL GOVERNMENT COUNCIL
STATEMENT OF RECEIPT AND PAMENT FOR THE YEAR ENDED 1S JANUARY TO 31ST DECEMBER, 2020

PAYMENTS

MONTHS	SALARY (₦)	ALLOWANCES (₦)	O/H COST (₦)	IGR (₦)	OTHER GRANTS (₦)	CAPITAL GRANTS (₦)	TOTAL (₦)	DIFFERENC (₦)
JANUARY	42,042,452.55	2,094,000.00	3,025,000.00	100,000.00	84,449,551.43		131,711,003.98	1,522,307.30
FEBRUARY	41,421,393.33	1,970,000.00	3,025,000.00	430,000.00	114,919,163.15		161,765,556.48	1,519,588.60
MARCH	39,491,732.21	2,115,000.00	3,025,000.00	270,000.00	102,624,623.67	17,552.00	165,078,355.88	5,256,084.10
APRIL	39,430,570.57	2,240,000.00	3,025,000.00	285,000.00	95,529,942.29	-	140,510,512.86	3,456,311.80
MAY	41,697,779.48	1,874,000.00	2,025,000.00	295,000.00	172,050,308.47	-	218,942,087.95	5,438,811.60
JUNE	40,297,297.61	1,894,000.00	3,025,000.00	380,000.00	108,349,426.66	-	153,945,726.27	(294,457.70)
JULY	39,570,566.63	1,765,000.00	3,025,000.00	255,000.00	107,946,207.28	52,356,978.50	204,918,752.41	5,274,497.70
AUGUST	39,570,566.63	1,765,000.00	3,025,000.00	60,000.00	81,160,778.40	10,000,000.00	135,799,732.16	14,451,071.10
SEPTEMBER	40,020,048.73	2,360,000.00	3,025,000.00	120,000.00	191,925,833.90	18,549,440.00	256,000,322.63	(8,086,667.40)
OCTOBER	40,384,698.78	2,150,000.00	3,025,000.00	135,000.00	120,473,216.73	-	166,167,915.51	18,255,744.30
NOVEMBER	40,706,378.78	2,155,000.00	3,025,000.00	70,000.00	129,564,468.02	30,000.00	205,520,846.80	(14,858,223.30)
DECEMBER	40,170,182.30	2,254,000.00	46,000.00.00	77,037,669.40	29,832,796.42	29,832,796.42	152,366,648.12	3,324,940.60
TOTAL	484,803,667.6	25,161,000.00	36,300,000.00	2,2446,000.00	1,386,031,193.40	158,291,214.92	2,092,727,461.05	35,200,005.10

APPENDIX "B"

DANDI LOCAL GOVERNMENT COUNCIL

INCOME AND EXPENDITURE IN RESPECT OF OTHER GRANTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1	JANUARY	84,199,075.51	84,449,551.43	(250,479.92)
2	FEBRUARY	115,596,037.04	114,919,163.15	676,873.89
3	MARCH	104,814,817.04	102,624,623.67	2,190,193.37
4	APRIL	96,150,280.15	95,529,942.29	620,337.86
5	MAY	176,499,355.09	172,050,308.47	4,449,046.62
6	JUNE	105,787,426.66	108,349,426.66	(2,562,000.00)
7	JULY	109,995,071.66	107,946,207.28	2,048,864.38
8	AUGUST	92,477,604.08	81,160,778.40	11,316,825.68
9	SEPTEMBER	181,551,782.90	191,925,833.90	(10,374,051.00)
10	OCTOBER	136,797,087.77	120,473,216.73	16,323,868.04
11	NOVEMBER	113,303,216.82	129,564,468.02	(16,261,251.20)
12	DECEMBER	78,726,570.98	29,832,796.42	1,688,901.58
	TOTAL	1,395,898,325.7	1,386,031,193.40	9,867,132.30

APPENDIX "B"

DANDI LOCAL GOVERNMENT COUNCIL

INCOME AND EXPENDITURE IN RESPECT OF CAPITAL GRANTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1	JANUARY	-		
2	FEBRUARY	-		
3	MARCH	17,552,000.00	17,552,000.00	
4	APRIL	-	-	
5	MAY	-	-	
6	JUNE	-	-	
7	JULY	52,356,978.50	52,356,978.50	
8	AUGUST	10,000,000.00	10,000,000.00	
9	SEPTEMBER	18,549,440.00	18,549,440.00	
10	OCTOBER	-	-	
11	NOVEMBER	30,000,000.00	30,000.00	
12	DECEMBER	29,832,796.42	29,832,796.42	
	TOTAL	158,291,214.92	158,291,214.92	

APPENDIX "B"

DANDI LOCAL GOVERNMENT COUNCIL

SCHEDULE OF OVERHEAD COST FOR THE YEAR ENDED 31ST DECEMBER, 2020

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1	JANUARY	3,315,000.00	3,025,000.00	290,000.00
2	FEBRUARY	3,315,000.00	3,025,000.00	290,000.00
3	MARCH	3,315,000.00	3,025,000.00	290,000.00
4	APRIL	3,315,000.00	3,025,000.00	290,000.00
5	MAY	3,315,000.00	2,025,000.00	290,000.00
6	JUNE	3,315,000.00	3,025,000.00	290,000.00
7	JULY	3,315,000.00	3,025,000.00	290,000.00
8	AUGUST	3,315,000.00	3,025,000.00	290,000.00
9	SEPTEMBER	3,315,000.00	3,025,000.00	290,000.00
10	OCTOBER	3,315,000.00	3,025,000.00	290,000.00
11	NOVEMBER	3,315,000.00	3,025,000.00	290,000.00
12	DECEMBER	3,315,000.00	46,000.00.00	290,000.00
	TOTAL	39,780,000	36,300,000.00	3,480,000.00

APPENDIX "C"

DANDI LOCAL GOVERNMENT COUNCIL

PAYMENT WITHOUT AUTHORISATION FOR THE YEAR ENDED 31ST DECEMBER, 2020

SN	PV NO	PAYEES	PARTICULARS	AMOUNT (₦)
1	47/6/2020	Director Health	COVID-19	1,650,000.00
2	36/9/2020	I/C Dole Kaina	Outbreak (Drugs)	1,150,000.00
3	30/7/2020	Director social	N. POWER COMMITTEE	50,000.00
4	31/7/2020	Director social	Purchase of goods	2,960,000.00
5	7/7/2020	BESDA	Monthly Disbursement	1,680,000.00
6	24/7/2020	JAC	Monthly Disbursement	767,946.40
7	25/7/2020	LG LGSC	Monthly Disbursement	837,135.18
8	55/7/2020	MUH'D SANI NADOLE & OTHERS	LEAVE GRANT	742,415.11
9	56/7/2020	ABUBAKAR G. SANI & OTHERS	LEAVE GRANT	472,331.16
10	57/7/2020	MANSUR GARBA & OTHERS	LEAVE GRANT	282,500.0
	TOTAL			10,592,327.85

APPENDIX "D"

DANDI LOCAL GOVERNMENT COUNCIL

PAYMENT WITHOUT RECEIPIENT SIGNATURE FOR THE YEAR ENDED 31ST DECEMBER, 2020

SN	DATE	PAYEES	PARTICULARS	AMOUNT (₦)
1	98/12/2020	Alh. Babangida Dadi	Comp. of 3bd House	3,495,308.75
2	28/7/2020	Wife of the Chairman	Women Empowerment	300,000.00
3	26/7/2020	Emirate Council	Monthly Disbursement	3,936,459.65
4	25/7/2020	LGSC	Monthly Disbursement	837,135.18
5	24/7/2020	Joint Account Committee	Monthly Disbursement	769,946.40
	TOTAL			9,338,849.98

APPENDIX “E”

DANDI LOCAL GOVERNMENT COUNCIL SCHEDULE OF VAT AND WHT DEDUCTIONS FOR THE YEARR ENDED 31ST DECEMBEER, 2020

SN	PV NO.	PAYEE	PARTICULARS	CONTRACT SUM (₦)	7.5% VAT (₦)	5%WHT (₦)
1.	87/3/2020	Director for works	Demarcation of Hurumi	17,552,000.00	1,316,400.00	877,600.00
2.	54/7/2020	Sa’adu Adamu	Repairs of high tension poles	1,926,000.00	144,450.00	96,300.00
3.	55/7/2020	Amadu Boss	Laterinte filling	825,000.00	61,875.00	41,250.00
4.	50/7/2020	Halisa Eng. Ltd	Replacement of cable wire	26,178,489.50	1,963,386.71	1,308,924.48
5.	49/9/2020	Halisa Eng. Ltd	Replacement of cable wire	26,178,489.50	1,963,386.71	1,308,924.48
6.	44/9/2020	Zubairu Attahiru	Repairs of Heavy duties	15,000,000.00	1,125,000.00	7,50,000.00
7.	56/12/2020	Godiya Miyatti	Const. of 10 housing duties	2,342,842.67	175,713.20	117,142.13
8.	39/7/2020	Gambala Muh’d	Const of Boreholes	10,798,375.00	809,878.13	539,918.75
9.	70/11/2020	Director Works	Const. motorized boreholes	10,000,000.00	750,000.00	500,000.00
10	72/11/2020	Director works	Const. of road & culvert	20,000,000.00	1,500,000.00	1,000,000.00
11	90/12/2020	Yusha’u Hassan K	Completion of 2Bdr House	1,914,424.50	143,581.84	95,721.22
12	91/12/2020	Samaila Muh’d K	Completion of 2Bdr	1,914,424.50	143,581.84	95,721.22

			House			
13	92/12/2020	Gali Yakubu KMB	Completion of 2Bdr House	1,914,424.50	143,581.84	95,721.22
14	93/12/2020	Danjuma Sabi K.	Completion of 2BD House	1,914,424.50	143,581.84	95,721.22
15	94/12/2020	Alh. Dauda Dantani	Completion of 2BD House	1,914,424.50	143,581.84	95,721.22
16	95/12/2020	Muh'd Musa Kamba	Completion of 3BD House	3,715,984.75	278,698.86	185,799.38
17	96/12/2020	Alh. Sahabi Adamu	Completion of 2BD House	3,715,984.75	278,698.86	185,799.38
18	97/12/2020	Alh. Babangida Dadi	Completion of 2BD House	3,495,308.75	262,148.16	174,765.44
19	98/12/2020	Alh. Babangida Dadi	Completion of 2BD House	3,495,308.75	262,148.16	174,765.44
20	99/12/2020	Hussaini Bawa KMB	Completion of 2BD House	3,495,308.75	262,148.16	174,765.44
		G/TOTAL		158,291,214.92	11,871,841.15	7,714,560.75

APPENDIX “F”

DANDI LOCAL GOVERNMENT COUNCIL
OUTSTANDING PAYMENT VOUCHERS (OTHER CHARGES)
FOR THE PERIOD FROM 1ST JANUARY – 31ST DECEMBER, 2020

SN	PV NO.	PAYEE	PARTICULARS	AMOUNT (₦)
1.	84/2/2020	Director social	Trips to Benin republic	3,000,000.00
2.	32/2/2020	Director social	Special security	300,000.00
	G/TOTAL			3,300,000.00

APPENDIX “H”

DANDI LOCAL GOVERNMENT COUNCIL

**SCHEDULE OF INCOME AND EXPENDITURE IN RESPECT OF SALARIES FOR THE
YEAR ENDED JANUARY – DECEMBER, 2020**

SN	MONTHS	INCOME (₹)	EXPENDITURE (₹)	DIFFERENCES (₹)
1.	JANUARY	42,831,235.85	42,042,452.55	788,783.36
2.	FEBRUARY	41,444,108.04	41,421,393.33	22,714.71
3.	MARCH	41,747,623.00	39,491,732.21	2,225,890.79
4.	APRIL	41,611,544.51	39,430,570.57	2,180,973.94
5.	MAY	41,671,544.51	41,697,779.48	
6.	JUNE	41,668,841.91	40,297,297.61	1,371,542.30
7.	JULY	41,656,199.96	39,570,566.63	2,085,633.33
8.	AUGUST	41,628,199.96	39,570,566.63	2,364,246.20
9.	SEPTEMBER	41,641,432.24	40,020,048.73	1,621,383.51
10.	OCTOBER	41,531,575.07	40,384,698.78	1,146,876.29
11.	NOVEMBER	41,344,406.25	40,706,378.78	638,027.47
12.	DECEMBER	41,270,221.39	40,170,182.30	1,100,039.09
	TOTAL	500,046,932.69	484,803,667.6	15,519,876.02

APPENDIX “I”
DANDI LOCAL GOVERNMENT COUNCIL
SCHEDULE OF LEAVE GRANT FOR THE YEAR ENDED
JANUARY – DECEMBER, 2020

SN	PV NO.	PAYEES	PARTICULARS	AMOUNT (₦)
1.	55/4/2020	Muh'd Sani Nadolo & Others	District Adm. Leave Grant	742,415.11
2.	56/4/2020	Abubakar Garba Sani & others	Adm. Dept. Leave Grant	472,331.16
3.	57/4/2020	Mansur Garba & others	Health Dept. leave Grant	282,500.00
4.	58/4/2020	Ibrahim Sangu & others	Social Dept. Leave Grant	399,420.73
5.	59/4/2020	Mukhtar Suleiman & others	Budget Dept. Leave Grant	350,105.74
6.	60/4/2020	Muh'd Abdullahi & others	Finance Dept. Leave Grant	456,642.53
7.	61/4/2020	Abubakar Muh'd & others	Finance Dept. Leave Grant	1,213,913.00
8.	54/4/2020	Lawali Muh'd & others	Agric Dept. Leave Grant	354,633.48
9.	62/4/2020	LGEA	LGEA	6,175,000.00
	TOTAL			10,446,961.75

APPENDIX “J”

DANDI LOCAL GOVERNMENT COUNCIL

**OUTSTANDING PAYMENT VOUCHERS IN RESPECT OF SALARIES AND
ALLOWANCES FOR YEAR ENDED 1ST JANUARY – 31ST DECEMBER, 2020**

SN	PV NO.	HEAD	PAYEE	PARTICULARS	AMOUNT (₦)
1.	52/7/2020	2001	Garba Salihu KMB	July Salary	223,520.78
2.	91/8/2020	2001	Garba Salihu KMB	Security Vote	250,000.00
3.	54/9/2020	2003	Alh. Yusufu Umar Shiko	Sept Salary	210,000.00
4.	13/6/2020	2004	Abdulsamiu S. Kudu	July Salary	118,111.72
5.	8/6/2020	2004	Rilwanu Muh'd Gulma	Sept Salary	63,502.89
6.	16/6/2020	2004	Bello Umar & others	July Salary	53,502.84
7.	45/1/2020	2005	Umma Garba & others	January Salary	270,000.00
8.	64/12/2020	2005	Suleman Musa & others	Decem. Salary	942,832.00
9.	1/07/2020	2006	Usman Turawa& others	July Salary	1,335,080.47
10.	6/07/2020	2006	Nasiru Sidi KMB & others	July Salary	53,238.99
11.	6/5/2020	2007	Abubaakar Sani & others	May Salary	1,279,872.99
12.	39/7/2020	2007	Yakubu Sani & others	July Salary	409,559.18
13.	87/8/2020	2007	Saifullahi Abuakar & others	Aug. Salary	31,000.00
14.	3/1/2020	2008	Suleman Musa & others	January Salary	938,307.19
15.	48/1/2020	2008	Sani Adamu	,,	97,385.10
16.	51/8/2020	2008	Musa bawa & others	April Salary	103,063.90
17.	76/08/2020	2008	Attahiru Muh'd & others	Aug. Salary	162,652.00
18.	79/8/2020	2008	Muh'd Sani & others	,,	27,666.31
19.	34/7/2020	2008	Alh. Abubakar Dibi & others	July Salary	1,206,712.00
20.	107/9/2020	2010	MUH'D Z. FANA	SEPT. SALARY	819,804.07
21.	38/10/2020	2010	Samaila Kano & others	OCT. SALARY	191,631.61

22.	112/4/2020	2009	Jafaru Ibrahim & others	APRIL, SALARY	55,000.00
23.	75/6/2020	2009	Musa Liman & others	JUNE, SALARY	143,369.44
24.	78/6/2020	2009	Haliru Muh'd	JUNE SALARY	29,538.31
25.	64/4/2020	2014	Samaila Kanzo & others	APRIL, SALARY	153,809.46
26.	82/7/2020	2014	Umar Garba & others	JULY, SALARY	460,638.59
27.	87/7/2020	2014	Ibrahim M. Besse	JULY SALARY	12,000.00
	TOTAL				9,642,243.33

APPENDIX “K”

**DANDI LOCAL GOVERNMENT COUNCIL
SCHEDULE PAID ALLOWANCE FOR THE YEAR ENDED
JANUARY – DECEMBER, 2020**

SN	MONTHS	PV NO.	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
1.	JANUARY	-	2,500,000.00	2,094,000.00	406,000.00
2.	FEBRUARY	23/2/2020	2,500,000.00	1,970,000.00	530,000.00
3.	MARCH	30/3/2020	2,500,000.00	2,115,000.00	385,000.00
4.	APRIL	30/4/2020	2,500,000.00	2,240,000.00	260,000.00
5.	MAY	-	2,500,000.00	1,874,000.00	626,000.00
6.	JUNE	24/6/2020	2,500,000.00	1,894,000.00	606,000.00
7.	JULY	32/7/2020	2,500,000.00	1,765,000.00	735,000.00
8.	AUGUST	32/8/2020	2,500,000.00	2,290,000.00	210,000.00
9.	SEPTEMBER	35/9/2020	2,500,000.00	2,360,000.00	140,000.00
10.	OCTOBER	84/10/2020	2,500,000.00	2,150,000.00	350,000.00
11.	NOVEMBER	74/10/2020	2,500,000.00	2,155,000.00	345,000.00
12.	DECEMBER	58/12/2020	2,500,000.00	2,254,000.00	246,000.00
	TOTAL		30,000,000	25,161,000.00	4,839,000

APPENDIX "L"
DANDI LOCAL GOVERNMENT COUNCIL
SCHEDULE INTERNALLY GENERATED REVENUE FOR THE YEAR ENDED
1ST JANUARY – 31ST DECEMBER, 2020

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
1.	JANUARY	388,000.00	100,000.00	288,000.00
2.	FEBRUARY	430,000.00	430,000.00	-
3.	MARCH	405,000.00	270,000.00	135,000.00
4.	APRIL	390,000.00	285,000.00	105,000.00
5.	MAY	395,000.00	295,000.00	100,000.00
6.	JUNE	380,000.00	380,000.00	-
7.	JULY	370,000.00	255,000.00	115,000.00
8.	AUGUST	330,000.00	60,000.00	270,000.00
9.	SEPTEMBER	356,000.00	120,000.00	236,000.00
10.	OCTOBER	280,000.00	135,000.00	145,000.00
11.	NOVEMBER	200,000.00	70,000.00	130,000.00
12.	DECEMBER	46,000.00	77,037,669.40	-
	TOTAL	3,970,000	2,2446,000.00	1,524,000.00

APPENDIX "G"

**DANDI LOCAL GOVERNMENT COUNCIL
TOTAL PAYMENTS ON PENSION FOR THE YER ENDED
1ST JANUARY TO 31ST DECEMBER, 2020**

SN	MONTHS	LG PENSION	PRI. PENSION	DIFFERENCE
1.	22/10/2020	9,872,617.95	9,872,617.95	
2.	27/11/2020	-	18,477,431.99	
3.	22/12/2020	-	2,337,276.85	
	TOTAL		30,687,326.79	
	59/5/2020	23,759,686.03	23,759,686.63	
	60/5/20	39,175,664.22	39,175,664.22	
	TOTAL		93,622,677.64	

APPENDIX "G"

DANDI LOCAL GOVERNMENT COUNCIL

SCHEDULE OF PAYMENTS ON PENSION FOR THE YEAR, 2020

SN	MONTHS	LG PENSION (₦)	PRIMARY PENSION (₦)	FIDELITY PENSION (₦)
1.	JANUARY	4,267,817.44	6,729,968.30	1,361,951.63
2.	FEBRUARY	4,338,087.94	6,686,064.54	1,357,982.55
3.	MARCH	4,374,594.42	6,686,064.54	1,357,982.55
4.	APRIL	4,396,492.57	6,725,460.27	1,351,903.38
5.	MAY	4,396,492.57	6,725,460.27	1,351,903.38
6.	JUNE	4,396,492.57	6,725,460.27	1,351,022.53
7.	JULY	4,513,591.89	6,675,460.27	1,346,621.59
8.	AUGUST	4,513,591.89	6,718,564.25	1,346,621.59
9.	SEPTEMBER	4,513,591.89	6,830,750.55	1,346,621.59
10.	OCTOBER	4,699,741.53	7,876,069.21	1,340,389.91
11.	NOVEMBER	5,017,500.77	6,876,069.21	1,319,691.87
12.	DECEMBER	4,993,692.58	6,881,604.59	1,317,765.34
	TOTAL	54,421,688.06	81,087,009.89	16,149,457.91

DANKO/WASAGU LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

3. **CASH BOOK:-** Examination of this main book of accounts was not encouraging as it is characterised with series of cancellations and alterations of figures without initials of the officer in charge of the cash book, monthly total and balancing is not done as provided for under FM. 19:18 - 19:20 respectively. This makes it impossible for me to form an opinion if or whether your Local Government Council can produce an annual account for the year under review.

4. **D.V.E.A.:-** In yet another development, it was observed that throughout the period covered by my report, no single payment voucher would appear to have been charge from the vote book after all budgetary provision have been over expenditure on some Heads are not taken into account and liabilities are not recorded under appropriate head of the vote book, in order to provide funds for their clearance in the event of exhausting the votes.

5. **DEPOSITS AND ADVANCE LEDGERS:-** While various sum of money was loaned to Danko Wasagu Local Government councils staff as advance by NULGE no records of such advance was kept by the Local Government Councils as being provided indicates a monthly repayment of the sum of ₦5,000,000.00 was made to NULGE but such repayment goes to an individual personnel account who also happens to be Danko Wasagu Local Government Council Branch Chairman of NULGE. In the person of Alhaji Musa Maidawa, thus have contravened the provision of F.M. 24:2 and 24.11(2) respectively. Please comments as to why your Local Government violated the provision of the above quoted FM. The Director Finance Auwal Sani Koko and NULGE Chairman, should come and clean with all the contractual agreements signed by the parties involved else they will be held personally liable and appropriate surcharge would be applied. As no single advance account was open to the beneficial staff of the Local Government. The deposits ledgers was never maintained by your Local Government

while grants were received for general renovation and repairs of Danko Chiefdom palace and completion of Tax Housing Unit, deduction made on this contract for V.A.T. and tax were not recorded and was not paid.

6. **BANK RECONCILIATION:-** It's quite absurd to confirm that throughout the period covered by this report, no attempt was made by your Local Government Council, to reconcile between your Local Government cashbook and the Bank Statement in line with the provision of F.M. 19.25. This happens because from January - December, 2020 there was never a time when cheque numbers are quoted against withdrawal made.

7. **STAFF STRENGTH:-** My efforts to extract actual staff strength of Danko Wasagu Local Government prove abortive. In that, payment vouchers (salary) made available to me does not equate the amount of salary released to your Local Government through the cash book on monthly basis. I would like to suggest to you that, you either make available to me a comprehensive staff list with complete one month salary payment vouchers of all departments or you will leave me with no choice than to carry out personnel Audit.

8. **UNACKNOWLEDGED PAYMENTS:-** The appendix attached is that list amounting to the tune of ₦8,420,000.00 effort to get the recipient proves abortive. Please comment or if you agree recover the sum involved.

a) **PAYMENTS.** On payments vouchers No. 27/03/2020 was a payment to Abubakar Maigaga for the supply of saloon 406 at the cost of ₦1,500,000.00 for the vice chairman of Danko Wasagu as official car. Examination in question reveals, the expenditure was not charged to vote, no any document was attached to the payments, VAT and Withholding amounting to ₦150,000.00 tax deducted and the recipient did not acknowledge payment, this is a series fraud that was deliberately committed. Please comment or if you agree recover the sum involved from Director Admin Muh'd Tanko and Director Finance Auwal Sani Koko for abusing the provision of FM chapter 14 in its entirety.

b). On Pv no. 38/02/2020 was a payment of the sum of ₦960,000.00 to one Alh. Sambo Maiyadi for the chairman's personal gain as this supply were personal to the chairman. It is disheartening to note that, the Chairman uses Local Government funds to settle his personal debt. These are series of fraud that was deliberately committed.

c). PV No. 20/01/2020 was a payment of the sum of ₦478,600.00 to the chairman of Danko Wasagu Local Government Council Sulaiman Sahabi Shuaib as O.P.E. for fueling of official vehicle for just one month. The receipts attached to the payment vouchers only worth ₦164,400.00 thereby showing an apparent discrepancy and a deliberate effort of defrauding Local Government fund to the tune of ₦314,200.00.

d). On Payment voucher no. 18/01/2020 was a payment of the sum of ₦500,000.00 to Auwal Sani Koko for printing of salary payment vouchers and supply of stationary. However, examination of the payment voucher reveals that, this payment was not charged from the vote book, no Internal Auditor counter sign, no receipt voucher was raised. Further examination indicate that, the submission raised does not specified the gratuity of payment vouchers supplied nor the stationary and while submissions made on 22/02/2020, the payment was made in January as can be seen on the payment voucher no. this is a clear fraud intentionally intend to be committed, Auwal Sani Koko should please come clean in his response else the sum involved should be recovered from Auwal Sani Koko with details receipts.

(e). Payment voucher no. 17/01/2020 refers, it's a payment of the sum of ₦716,350.00 to one Sa'adu Madaki for fuelling of security personnel vehicles. Examination of the payment procedure indicates, the names of the security agencies was not mentioned, the gravity of fuel consumed by each was not stated, the payment was not charged from the vote book, as Head 2006/8 was charged which is Social Department while Director Admin control the vote. Further examination reveals that, the alleged submission for the fuelling was raised on 30/01/2020 approved and paid on the same date without the same Sa'adu Madaki acknowledged payment. In addition, the payee happens to be the Chairman's orderly.

(F). On payment voucher No. 44/01/2020 was for logistics support to IDP's paid to Garba Danshehu to a tune of ₦1,680,000.00 without councils approval, the IDP's were not known as per the attached submission, no receipt voucher was raised no L.P.O. The expenditure is above Chairman approval. The submission raised on 30/01/2020 was processed on the same date and payment was made to Garba Danshehu on the same date as alleged as the supplier would not appear to acknowledge the payments, even the contractor/supplier receipt was raised on the same date. This is a clear fraud intentionally committed.

(g). PV No. 21/04/2020 refers, it is an alleged payment of ₦200,000.00 for the supply of Shadda Material by Alh. Sambo Maiyadi for the personnel use of the Local Government Chairman and was paid through the Local Government Council fund, because of the illegal nature of the payment no correspondence was made by any director or the secretary, no receipt was attaches, but the Chairman's went ahead to give approval for immediate payment.

(h). PV no. 03/12/20 appears to have been a payment made to one Garba Danshehu for alledgly supply of 58 bags of rice to I.D.P.'s at Wasagu, Maga, Ribah and Danko at cost of ₦2,200,000.00. Examination of the payment in question indicates that, this supply would not appear to have been made, as the payment voucher vote would not appear to have been control, the Secretary and the Internal Auditor would also not appear to have counter signed, no receipt voucher is attached, after series of investigation and site it appears that no single IDP's camp in each of the places mentioned above..

11. **INCOME AND EXPENDITURE:-** Attached to my report is the table of such receipt and payments for the year covered by my report amounting to the sum of ₦256,757,338.56 being difference observed between what the Local received minus expenditure committed in the cashbook, thus mostly effect non posting of payment vouchers salary and nonpayment of allowances. Appendix "C" and "D" is attached.

REVENUE:- The revenue accounts made available to me for inspection is in total sum as no single treasury receipt would appear to have been issued to the revenue officer through out the year. But Bank Statement released to me shows a lodgment of only ₦1,739,268.71 which is very un reasonable as per as revenue of Danko Wasagu Local Government concern.

OTHERS SOURCES OF REVENUE:- This sources include power holding, GSM Antenna, private schools and clinics luck-up shops, Bakery and sachet water factory, were all not tapped and if collected did not reflect Local Government Account. Please comments.

CONTRACT DEDUCTIONS:- Attached table is a list of contract deductions of VAT and TAX that were not remitted to the appropriate government agency, ₦5,036,132.22 as withholding Tax and ₦7,554,198.32 as VAT totaling ₦12,590,330.54. please comments,

why such deductions since deducted were not paid and cannot be found in the Local Government Account.

SALARY FOR JANUARY - DECEMBER, 2020

MONTHS	RECEIP (₦)	PAYMENTS (₦)	DIFFERENCES (₦)
JANUARY, 2020	60,628,193.00	58,993,744.11	1,634,453.89
February, 2020	60,318,602.45	36,464,484.93	23,854,117.52
MARCH, 2020	60,618,,602.45	35,474,987.95	25,143,614.50
APRIL, 2020	60,618,602.45	43,350,560.94	17,268,041.51
MAY, 2020	60,652,082.02	40,573,370.01	20,078,712.01
JUNE, 2020	60,660,082.02	34,322,850.52	26,337,231.50
JULY, 2020	60,680,092.02	41,871,569.71	18,808,512.31
AUGUST, 2020	60,758,082.20	43,414,551.42	17,343,530.78
SEPTEMBER, 2020	60,801,028.20	50,341,489.62	10,459,538.58
OCTOBER, 2020	60,801,028.20	49,179,206.02	11,621,822.18
NOVEMBER, 2020	60,798,699.92	58,164,841.86	2,633,858.06
DECEMBER, 2020	60,798,669.92	38,673,620.75	22,125,049.17
TOTALS	728,124,785.03	530,835,277.84	197,289,507.19

Above table is for receipts and payments of salary actual excluding allowances, from the table above it can be seen that the sum of ₦197,289,507.19, appears to be payment of salary by Danko Wasagu Local Government Council, that was not brought into the Local Government, salary as withdrawn balances

NULGE LOAN:- , After series of appeals, with the chairman of NULGE Danko Wasagu Branch to furnish me with details of NULGE Loan disbursement to staff which proves abortive.

DANKO WASAGU LOCAL GOVERNMENT COUNCIL
PAYMENT VOUCHERS NOT SIGN BY DEPARTMENTAL DIRECTORS

SN	NAMES	PARTICULARS	PV NO.	AMOUNT ₦
1.	Sulaiman Sahabi	o.p. expenses for fueling of off vehicle	20/1/20	478,600.00
2.	Abubakar Maigaga	Official vehicle Peugeot 406 purchase	28/1/20	2,500,000.00
3.	Alh. Sambo Maiyadi	Supply of clothing materials	21/2/20	200,000.00
4.	Ibrahim M. Yalmo	Asst. repairs of Handpump	31/4/20	50,000.00
5.	Alh. Bakori Kele	Purchase of spiry equipment	37/4/20	100,000.00
6.	Talatu James	IDPS ASSTISTANCE	20/5/20	405,000.00
7.	Dandare Abubakar	Medical assist	22/5/20	109,000.00
8.	Alh. Tukur KT	Monthly fueling chairman off vehi.	6/6/20	150,000.00
9.	Sa'adu Madaki	Fueling security vehic. Ribah police division	7/6/20	87,750.00
10.	Aliyu Bena	Fueling sec. vehicle Bena		60,000.00
11.	Sani Abdullahi	Expenditure incurred for audit		250,000.00
12.	Sulaiman Sahabi	Furniture allow.	19/6/20	2,724,036.45
13.	Aliyu Hassan Bena	V/chair & council		27,641,808.00
14.	Abdullahi B. Danko	Daughters weeding ceremony		200,000.00
15.	Nasiru bawa (DBO)	Engine of Toyota	2/6/20	265,000.00
16.	Talata James	Purch. Of Grains to IDPS Assist	3/6/20	205,000.00
17.	Sa'adu Wadaki	Chairman of vehicle	6/6/20	150,000.00
18.	Sani Abdullahi	Off. Assistance to vamous	7/6/20	50,000.00
	TOTAL			35,626,194.45

DANKO WASAGU LOCAL GOVERNMENT COUNCIL
LIST OF UNACKNOWLEDGEMENT PAYMENT 2020

PV NO.	NAMES	PAYMENT DETAILS	AMOUNT ₦
18/03/20	Hal. Hussaini S. Shadi	Women empowerment	300,000.00
26/03/20	Liman Zaki Ribah	Assistance for Zikiri	200,000.00
46/03/20	Ahmad Bala	Hajji Assistance	1,000,000.00
34/03/20	Abubakar M. Ruwa	Printing of chairman photo	200,000.00
35/03/20	Adamu Bamayi		100,000.00
33/03/20	Abubakar S. Wasagu	Security Issues	500,000.00
40/03/20	Sani Dan Umaru	Assistance to VGN	444,000.00
39/03/20	Alh. Shafiu mamman	Assistance due to fire out bre.	300,000.00
47/03/20	Audu Maso	Financial Assistance	250,000.00
45/03/20	Hassana Muh'd	Assistance	120,000.00
44/03/20	Mal. Sani Bello	Assistance	320,000.00
21/03/20	Muh'd Tanko	Security meting	400,000.00
23/03/20	Yusuf Isah chonoko	Assistance	250,000.00
41/03/20	Musa Govo	Assistance	216,000.00
42/03/20	Danladi Maishago Maga	Assistance	250,000.00
19/02/20	Sani Abdullahi	Print. Of treasury records	140,000.00
15/05/20	APC chairman	Printing of stationary	300,000.00
18/01/20	Auwalli Sani Koko	Assistance of lesser Haj	500,000.00
30/01/20	Tukur K.T.	Assistance of wedding	200,000.00
31/01/20	Musa Garba	Assistance of wedding	120,000.00
32/01/20	Hussaini Aliyu Bena	Assistance of wedding for tour of NEMA	300,000.00
33/01/20	Ladi Babale	Police commissioner tour	360,000.00
36/01/20	Musa G. Hausawa	Assistance	260,000.00
37/01/20	Danjuma Sule	Assistance	250,000.00
38/01/20	Aliyu Garba	Assistance	240,000.00
40/01/20	Suleiman Unashi	Assistance	330,000.00
41/01/20	Musa Mai Rairai	Assistance	220,000.00
43/01/20	Danshehu Buba	Assistance	350,000.00
TOTAL			8,42000

DANKO WASAGU LOCAL GOVERNMENT COUNCIL
TAX DEDUCTION FROM CONTRACT

PV NO.	NAME OF CONTRACTOR	NATURE OF CONTRACT	CONTRACT SUM	5% TAX	7.5 VAT	NET PAYMENT	NET PAID
06/01/20	SALMA WASAGU & SON'S	Renov. Of Town Hall	12,549,439.00	627,471.95	941,207.92	10,980,759.13	11,000,000.00
02/01/20	M.M. SALEH & SONES	Const. of 3 cell culvert	40,623,766.59	2,031,188.32	3,046,782.48	35,545,795.79	40,623,766.53
01/12/20	SALMA WASAGU & SON'S	Completion of 10 husing	24,324,294.25	627,471.95	941,207.92	22,755,614.38	24,324,294.25
01/12/20	M.M. SALEH & SONS	Renov. Of Chieftain Palace	35,000,000.00	1,750,000.00	2,625,000.00	30,625,000.00	35,000,000.00
	TOTAL		112,497,499.84	5,036,132.22	7,554,198.32	99,907,169.3	110,948,060.78

DANKO WASAGU LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TP 31ST DECEMBER, 2020

RECEIPT

PV NO.	RECEIPT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANTS (₦)	TOTALS (₦)
JANUARY	60,628,193.00	5,302,000.00	3,000,000.00	306,000.00	Nil	12,549,439.00	81,805,632.00
FEBRUARY	60,318,602.45	5,302,000.00	3,000,000.00	200,000.00	72,744,507.45	NIL	141,585,189.90
MARCH	60,618,,602.45	5,302,000.00	3,000,000.00	700,000.00	4,500,000.00	NIL	74,140,602.45
APRIL	60,618,602.45	5,302,000.00	3,000,000.00	400,000.00	20,313,217.00	NIL	99,471,819.45
MAY	60,652,082.02	5,302,000.00	3,000,000.00	133,268.71	21,229,047.62	NIL	90,336,398.35
JUNE	60,660,082.02	5,302,000.00	3,000,000.00	Nil	6,650,000.00	NIL	75,632,082.12
JULY	60,680,092.02	5,302,000.00	3,000,000.00	Nil	30,450,952.36	NIL	99,453,034.56
AUGUST	60,758,082.20	5,302,000.00	3,000,000.00	Nil	15,000,000.00	30,450,952.36	114,531,034.56
SEPTEMBER	60,801,028.20	5,302,000.00	3,000,000.00	Nil	10,000,000.00	NIL	79,123,028.20
OCTOBER	60,801,028.20	5,302,000.00	3,000,000.00	Nil	Nil	NIL	69,123,028.20
NOVEMBER	60,798,699.92	5,302,000.00	3,000,000.00	Nil	Nil	75,623,766.53	144,744,466.45
DECEMBER	60,798,669.92	5,302,000.00	3,000,000.00	Nil	4,000,000.00	26,667,136.92	99,787,836.54
TOTAL	728,124,785.03	63,624,000	36,000,000.00	1,739,268.71	184,705.43	145,291,294.81	1,159,725,152.98

PAYMENTS

PV NO.	PAYMENT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	OTHER PAYMENTS (₦)	CAPITAL PAYMENTS (₦)	TOTALS (₦)	DIFFERENCES (₦)
JANUARY	58,993,744.11	4,392,000.00	3,000,000.00	NIL	11,000,000.00	77,385,744.11	4,419,887.89
FEBRUARY	36,464,484.93	4,392,000.00	3,000,000.00	70,815,100.00	NIL	114,671,584.93	26,913,604.97
MARCH	35,474,987.95	4,392,000.00	3,000,000.00	4,500,000.00	NIL	47,366,987.75	26,773,614.70
APRIL	43,350,560.94	4,392,000.00	3,000,000.00	20,303,000.00	NIL	70,639,928.95	28,831,890.50
MAY	40,573,370.01	4,392,000.00	3,000,000.00	20,009,218.00	NIL	67,974,588.01	22,361,810.34
JUNE	34,322,850.52	4,392,000.00	3,000,000.00	6,650,000.00	NIL	45,572,950.52	30,059,131.50
JULY	41,871,569.71	NIL	3,000,000.00	30,118,259.00	NIL	73,474,129.71	25,978,904.85
AUGUST	43,414,551.42	NIL	3,000,000.00	15,000,000.00	27,410,415.59	86,864,727.01	27,666,307.55
SEPTEMBER	50,341,489.62	NIL	3,000,000.00	10,000,000.00	NIL	60,341,489.62	18,781,538.58
OCTOBER	49,179,206.02	4,392,000.00	396,850.00	NIL	NIL	53,968,056.02	15,154,972.18
NOVEMBER	58,164,841.86	4,392,000.00	966,400.00	NIL	68,061,389.87	131,584,631.73	13,159,834.72
DECEMBER	38,673,620.75	4,392,000.00	421,750.00	4,000,000.00	23,626,600.15	71,113,970.90	28,673,865.94
TOTAL	530,835,277.84	39,528,000.00	21,111,529.00	181,394,577.00	130,098,405.61	902,967,789.42	256,757,336.56

FAKAI LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

MAIN ACCOUNT:-

1. **INCOME AND EXPENDITURE:-** Fakai Local Government Council received the sum of ₦1,173,955,543.00 as share of revenue from state Joint Account while the sum of ₦1,119,923,718.65 would appear to have been expended leaving the total sum of ₦54,071,825.10 unaccounted for. See appendix "A" for details.
2. **THE COUNCIL CASHBOOK:-** The up keep of this important book of accounts was poorly done, in that the cashbook was characterized by none posting of some payment vouchers in the credit side of the cashbook and posting of receipt vouchers in the debit side of the cash book. Similarly, the cashbook was not balance off at the end of accounting year or period contrary to provision of FM. 19.34.
3. **BANK RECONCILIATION STATEMENT:-** It is noted with displeasure that your Local Government Council deliberately, ignored monthly preparation of Bank Reconciliation of accounts. It is part of accounting procedure in which management reconciled its accounts with the bank they operate, with aimed at reducing or to minimize fraud or errors. But your Local Government Councils have abused the provision of FM. 19.23.
4. **OUTSTANDING PAYMENT VOUCHERS:-** Posting of payment vouchers into cashbook revealed that payment vouchers worth the sum of ₦117,390,470.46 were not made available to me for audit inspection contrary to FM 14.29.
5. **UN AUTHORISED PAYMENT VOUCHERS:-** In yet another development, examination revealed that payment voucher worth the sum of ₦94,176,864.38. were paid without authorization from officer controlling the vote (O.C.V) contrary to provision of FM 14.18 and 14.19 respectively.

7. **UNDOCUMENTED PAYMENT VOUCHERS:-** Payment vouchers worth the sum of ₦22,729,047.62 were paid without attaching single document contrary to provision of FM chapter 14 see appendix “D” for details

8. **PAYMENT OF OVERHEAD COST:-** Fakai Local Government Council has received the sum of ₦36,000,000.00 for the year under review. While the sum of ₦25,764,000.00 would appear expenditure leaving the sum of ₦10,236,000.00 unaccounted for. See Appendix “F” for details.

9. **SUBSIDIARY BOOKS OF ACCOUNT:-** In the course of examination all related accounting records of Fakai Local Government for the year under review. It was discovered that, of the total sum of ₦1,173,995,543.75 received by Fakai Local Government through the state Joint Account, would not appear to have been recorded in any of this books, this is because the subsidiary books are never maintained. This non maintenance of the subsidiary books makes it impossible to form an opinion as to whether Fakai Local Government can prepare annual account.

B. **SALARY**

INCOME AND EXPENDITURE:- Casting of salary payment vouchers reveals that the sum of ₦457,632,939.10 was received from State Joint Account for payment of salary for the year under review. Surprisingly, only the sum of ₦454,032,939.10 would appear to have been expended leaving the sum of ₦3,600,000.00 unaccounted for. See Appendix “G” for details.

PAYMENT ALLOWANCE:- Payment of allowances and salary reveals that the sum of ₦38,400,000.00 was received by Fakai Local Government Councils for the payment of allowances but only the sum of ₦26,496,000.02 would appear to have been expended leaving the sum of ₦11,904,000.00 unaccounted for. See appendix “H” for details.

C. **REVENUE:-**

1. The total Haraji Collection of ₦2,532,300.00 was made in the year 2019/2020, but or with no remittance appear to have been made to any agency the Director Finance Mu’awiyya Usman and the Chairman Musa Rabi, should be compelled to lodge the amount quoted and details me reinspection.

2. **OTHER SOURCES OF REVENUE:-** In the year 2020, the sum of ₦90,000.00 would appear to have been paid by service providers but unaccounted for in the Local Government Revenue Account.

Other revenue yet to be tapped includes, Revenue from petrol station, PHCN, Private School/Hospital or Clinics this would not be acceptable. Effort should be intensified in revenue generation to reduce dependence from the Federation Allocations.

3. **MARKET/CATTE MARKETS:-** It is noted that through out the year 2020 only the some ₦150,000.00 would appear to have been generated from this sources which is an insult to Fakai Local Government with Mahuta/Marafa operation market/cattle markets.

The Local Government should be up and doing in terms of revenue generations.

FAKAI LOCAL GOVERNMENT COUNCIL
STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 1S JANUARY TO 31ST DECEMBER, 2020

RECEIPT

MONTHS OF ACCOUNTS	RECEIPT FOR SALARY (₦)	RECEIPT FOR ALLOWANCE (₦)	RECEIPT FOR OVER H/COST (₦)	RECEIPT FOR IGR (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	TOTAL (₦)
JANUARY TO DECEMBER, 2020	457,632,939.60	38,400,000.00	36,000,000.00	2,532,300.00	1,173,995,543.75	68,612,964.11	1,777,167,747.46
PAYMENT							
MONTHS OF ACCOUNTS	SALARY PAID (₦)	ALLOWANCE PAID (₦)	PAYMENT OF O/HEAD COST (₦)	PAYMENT OF OTHER GRANT (₦)	PAYMENT OF CAPITAL GRANT (₦)	I.G.R. (₦)	TOTAL (₦)
JANUARY TO DECEMBER, 2020	454,032,939.60	26,496,000.00	25,764,000.00	1,119,923,718.65	68,612,964.11	390,000.00	1,695,219,622.36

TOTAL DIFFERENCE:- ₦8,957,125.10

APPENDIX "A"

FAKAI LOCAL GOVERNMENT COUNCIL INCOME AND EXPENDITURE (OTHER GRANT)

RECEIPTS

SN	MONTHS	INCOME	EXPENDITURE	DIFFERENCE
1	JANUARY	76,614,629.06	76,614,629.06	NIL
2	FEBRUARY	98,782,168.95	95,700,948.95	3,081,220.00
3	MARCH	126,670,561.95	106,670,561.95	20,000,000.00
4	APRIL	86,224,838.43	86,224,838.43	NIL
5	MAY	133,894,477.74	129,486,951.97	4,407,525.77
6	JUNE	103,204,108.80	95,117,904.35	8,086,204.45
7	JULY	89,802,614.28	86,501,661.90	3,300,952.38
8	AUGUST	74,437,223.27	68,017,223.27	6,420,000.00
9	SEPTEMBER	126,017,223.27	123,017,223.27	3,000,000.00
10	OCTOBER	84,265,184.96	8,989,262.46	2,275,922.50
11	NOVEMBER	82,258,324.12	78,758,324.12	3,500,000.00
12	DECEMBER	91,824,188.92	91,824,188.92	Nil
	TOTAL	1,173,995,543.75	1,119,923,718.65	54,071,825.10

APPENDIX "A"

FAKAI LOCAL GOVERNMENT COUNCIL INCOME AND EXPENDITURE (OTHER GRANT)

RECEIPTS

SN	PAYEEE	DESCRIPTION OF PAYMENT	PV NO.	AMOUNT (₦)
1.	The manager Ecobank	Bank charges	146/3/2020	14,376.110
2.	Abdullahi Adamu & Co	Security Challenge	153/3/2020	5,000,000.00
3.	Abdullahi Adamu & Co	Security Challenge	154/3/2020	9,000,000.00
4.	Abdullahi Adamu & Co	Security Challenge	155/3/2020	9,000,000.00
5.	Abdullahi Adamu & Co	Security Challenge	156/3/2020	7,000,000.00
6.	The Manager Ecobank	Bank charges	213/5/2020	29,003.48
7.	Garba Abdullahi	Direct purch. Of grains	217/5/2020	7,240,000.00
8.	Dandare wade & co	Sallah gift	219/5/2020	3,100,000.00
9.	Dandare wade & Co	Sallah gift	220/5/2020	3,200,000.00
10.	The manager Econ Bank	Bank charge	1/6/2020	1,092.20
11.	Suleiman Muh'd & others	Covid 19 awareness	82/6/2020	1,000,000.00
12.	Muh'd Adamu & others	Security challenges	83/6/2020	3,500,000.00
13.	Muh'd Adamu & others	Security challenges	84/6/2020	2,000,000.00
14.	Muh'd Adamu & others	Security challenges	85/6/2020	1,000,000.00
15.	l/Govt service Commission	Contri. To training funds	60/3/2020	1,025,711.05
16.	Ibrahim Abubakar	Contri. To training funds	61/3/2020	5,000,000.00
17.	Abdullahi Garba	Contri. To training funds	62/3/2020	9,000,000.00
18.	Ibrahim Abubakar	Contri. To training funds	63/3/2020	9,000,000.00
19.	Abdullahi Garba	Contri. To training funds	64/3/2020	7,000,000.00
20.	Garba Abdullahi	Contri. To training funds	65/3/2020	1,550,000.00
21.	Garba Abdullahi	Contri. To training funds	66/3/2020	209,722.09

22.	Garba Abdullahi	Contri. To training funds	157/3/2020	2,210,000.00
23.	Garba Abdullahi	Contri. To training funds	158/3/2020	1,000,000.00
24.	Garba Abdullahi	Contri. To training funds	159/3/2020	200,000.00
25.	BIR	Deduction	17/9/2020	1,698,413.58
26.	Kebbi state TSA Acct.	Contribution	66/7/2020	249,900.00
27.	Asma'u Yahaya Tanko	Bank charges	144/9/2020	3,264.76
28.	Asma'u Yahaya Tanko	Bank charges	1/11/2020	1,349.63
29.	Asma'u Yahaya Tanko	Bank charges	2/11/2020	800,000.00
30.	Asma'u Yahaya Tanko	Bank charges	3/11/2020	60,000.00
31.	Asma'u Yahaya Tanko	Bank charges	4/11/2020	8,165,417.00
32.	Asma'u Yahaya Tanko	Bank charges	5/11/2020	629,508.20
33.	Social security fund	Security contribution	130/9/2020	168,196.24
34.	L/Govt. service commission	Contribution	132/11/2020	571,867.21
35.	The manager Eco Bank	Loan deduction	169/12/2020	5,549,704.26
36.	The manager Eco Bank	Loan deduction	170/12/2020	1,413,139.33
37.	Abdullahi S. Kudu	Assistance	1717/12/2020	410,000.00
38.	Abdullahi S. Kudu	Assistance	172/12/2020	3,290,000.00
39.	The manager Econ Bank	Assistance	173/12/2020	1,832,077.05
	G/TOTAL			112,122,742.18

APPENDIX "B"

FAKAI LOCAL GOVERNMENT COUNCIL
SALARY AND ALLOWAWANCES
OUTSTANDING PAYMENT VOUCHER'S JANUARY 2020 TO
31ST DECEMBER, 2020

SN	PAYEEE	DESCRIPTION OF PAYMENT	PV NO.	AMOUNT (₦)
3.	Mal. Garba Shehu & Co	Monthly allowance	82/1/2020	300,000.00
4.	Musa Rabiou & co	Security Vote	126/1/2020	250,000.00
5.	Abdullahi Abubakar	Security Vote	127/1/2020	150,000.00
6.	Abdullahi Adamu	Security Vote	128/1/2020	122,965.44
7.	Mu'awuya Usman	Security Vote	129/1/2020	84,900.20
8.	Suleman Muh'd	Security Vote	130/1/2020	196,296.00
9.	Abdulrahman Aliyu	Security Vote	131/1/2020	196,968.00
10.	Medical & Health works	Allowances deduction	133/1/2020	323,636.79
11.	Ass progressive congress	Contri. To APC	135/1/2020	117,027.10
12.	Sulaiman Muh'd	Sec. salary	18/4/2020	196,396.00
13.	Hudu Dan Malam	Security Vote	169/4/2020	200,000.00
14.	Abdullahi Garba	Security Vote	170/4/2020	300,000.00
15.	Ibrahim Abubakar	Security Vote	171/4/2020	541,097.45
16.	Maryam Muh'd	Security Vote	201/4/2020	16,870.00
17.	Abdullahi Garba	Salary payment	201/4/2020	16,870.00
18.	Haliru Bello	Salary payment	2020/4/2020	16,870.00
19.	Adamu Abdullahi	Salary payment	74/4/2020	121,934
20.	Makera Fatima & com	Handicap student A/C	111/5/2020	50,000.00
21.	Makera Fatima & com	Salary	114/5/2020	33,651.67
22.	Makera Fatima & com	Salary	30/6/2020	16,808.40
23.	Abdullahi Abubakar	VC Salary July	11/7/2020	359,410.80
24.	Abdullahi Abuakar	Assistance women emp	17/7/2020	300,000.00
25.	Mu'awiya Usman	Salary	3/8/2020	83,868.91
26.	Abubakar Adamu	Salary	3/8/2020	121,934.14
27.	Musa Rabiou	Salary	4/8/2020	472,552.00
28.	Sulman Muh'd (Sec)	Salary	6/8/2020	196,396.00

29.	Abdullahi Garba & others	Salary	44/8/2020	443,585.36
30.	Asama'U Yahaya	Salary	5/10/2020	20,881.48
	G/TOTAL			117,390,470.46

APPENDIX "C"

FAKAI LOCAL GOVERNMENT COUNCIL

UN AUTHORISED PAYMENT VOUCHERS 1ST JANUARY TO 31ST DECEMBER, 2020

SN	PAYEEE	DESCRIPTION OF PAYMENT	PV NO.	AMOUNT (₦)
1.	Chairman APC	Monthly imprest	136/2/2020	187,000.00
2.	MANAGER CASCOM	Supply of Agric materials	148/2/2020	1,611,000.00
3.	Suleiman Muh'd Gujiya	Furniture allowance	150/7/2020	2,427,912.00
4.	Adam Abubakar & Co	Security challenge	36/11/2020	10,000.00
5.	Dandare wae & co	Eidel Kabir Sallah welfare	149/10/2020	23,300,952.38
6.	Alh. Basiru Rabi	COVID 19 Expenses	214/5/2020	1,650,000.00
7.	Usman Karma	Const. of LGEA Secretariat Mahuta	235/9/2020	45,000,000.00
8.	Muh'd usman & Co	Flood disaster	236/12/2020	10,000.00
				94,176,864.38

APPENDIX "D"

FAKAI LOCAL GOVERNMENT COUNCIL

UN DOCUMENTED PAYMENT VOUCHERS 1ST JANUARY TO 31ST DECEMBER, 2020

SN	PAYEEE	DESCRIPTION OF PAYMENT	PV NO.	AMOUNT (₦)
1.	ALH. ABUBAKAR LADAN	Ramadan welfare	215/5/2020	8,000,000.00
2.	AMINU ABDULLAHI & CO	Ramadan welfare	216/5/2020	9,729,047.62
3.	ABDULLAHI ADAMU & CO	Security challenges	88/06/2020	5,000,000.00
	TOTAL			22,729,047.62

APPENDIX “e”

FAKAI LOCAL GOVERNMENT COUNCIL
PAYMENT AND REMITTANCE OF TAX FROM
1ST JANUARY TO 31ST DECEMBER, 2020

SN	BENEFICIARY	TYPE OF TAX	AMOUNT TO BE PAID (₦)	AMOUNT REMITED (₦)	DIFFERENCES (₦)
1.	KBIR	WITHOLDING TAX	3,430,648.21	NIL	3,430,648.21
2.	FIRS	VAT	5,145,972.31	NIL	5,145,972.31
	TOTAL				8,576,620.52

APPENDIX "F"

FAKAI LOCAL GOVERNMENT COUNCIL

PAYMENT OF OVER HEAD COST
1ST JANUARY TO 31ST DECEMBER, 2020

SN	MONTHS	OVHER HEAD COST	EXPENDITURE	DIFFERENCES (₺)
4.	JANUARY	3,000,000.00	2,147,000.00	853,000.00
5.	FEBRUARY	3,000,000.00	2,147,000.00	853,000.00
6.	MARCH	3,000,000.00	2,147,000.00	853,000.00
7.	APRIL	3,000,000.00	2,147,000.00	853,000.00
8.	MAY	3,000,000.00	2,147,000.00	853,000.00
9.	JUNE	3,000,000.00	2,147,000.00	853,000.00
10.	JULY	3,000,000.00	2,147,000.00	853,000.00
11.	AUGUST	3,000,000.00	2,147,000.00	853,000.00
12.	SEPTEMBER	3,000,000.00	2,147,000.00	853,000.00
13.	OCTOBER	3,000,000.00	2,147,000.00	853,000.00
14.	NOVEMBER	3,000,000.00	2,147,000.00	853,000.00
15.	DECEMBER	3,000,000.00	2,147,000.00	853,000.00
	TOTAL	36,000,000.00	25,764,000.00	10,236,000.00

APPENDIX “G”
FAKAI LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE

SN	MONTHS	INCOME	EXPENDITURE	DIFFERENCES (₺)
1.	JANUARY	38,136,078.30	37,836,078.30	300,000.00
2.	FEBRUARY	38,136,078.30	37,836,078.30	300,000.00
3.	MARCH	38,136,078.30	37,836,078.30	300,000.00
4.	APRIL	38,136,078.30	37,836,078.30	300,000.00
5.	MAY	38,136,078.30	37,836,078.30	300,000.00
6.	JUNE	38,136,078.30	37,836,078.30	300,000.00
7.	JULY	38,136,078.30	37,836,078.30	300,000.00
8.	AUGUST	38,136,078.30	37,836,078.30	300,000.00
9.	SEPTEMBER	38,136,078.30	37,836,078.30	300,000.00
10.	OCTOBER	38,136,078.30	37,836,078.30	300,000.00
11.	NOVEMBER	38,136,078.30	37,836,078.30	300,000.00
12.	DECEMBER	38,136,078.30	37,836,078.30	300,000.00
	TOTAL	457,632,939.6	454,032,939.6	3,600,000

APPENDIX "H"

FAKAI LOCAL GOVERNMENT COUNCIL

PAYMENT OF ALLOWANCES JANUARY – DECEMBER, 2020

SN	MONTHS	INCOME	EXPENDITURE	DIFFERENCES (₺)
1.	JANUARY	3,200,000.00	2,208,000.00	992,000.00
2.	FEBRUARY	3,200,000.00	2,208,000.00	992,000.00
3.	MARCH	3,200,000.00	2,208,000.00	992,000.00
4.	APRIL	3,200,000.00	2,208,000.00	992,000.00
5.	MAY	3,200,000.00	2,208,000.00	992,000.00
6.	JUNE	3,200,000.00	2,208,000.00	992,000.00
7.	JULY	3,200,000.00	2,208,000.00	992,000.00
8.	AUGUST	3,200,000.00	2,208,000.00	992,000.00
9.	SEPTEMBER	3,200,000.00	2,208,000.00	992,000.00
10.	OCTOBER	3,200,000.00	2,208,000.00	992,000.00
11.	NOVEMBER	3,200,000.00	2,208,000.00	992,000.00
12.	DECEMBER	3,200,000.00	2,208,000.00	992,000.00
	TOTAL	38,400,000	26,496,000	11,904,000

APPENDIX "I"

FAKAI LOCAL GOVERNMENT COUNCIL
PAYMENT AND REMITTANCE OF TAX FROM
1ST JANUARY TO 31ST DECEMBER, 2020

SN	DISTRICT	NO OF TAX PAYERS	AMOUNT COLLECTED	AMOUNT REMITED (₺)	DIFFERENCES (₺)
1.	FAKAI	4676	467,600.00	NIL	
2.	MARAFI	6684	668,400.00	NIL	
3.	BIRNIN-TUDU	3497	349,700.00	NIL	
4.	BAJIDA	5666	566,600.00	NIL	
	TOTAL	20523	2,052,300.00		2,052,300.00

APPENDIX "J"

FAKAI LOCAL GOVERNMENT COUNCIL

INVESTMENT MADE

SN	NAME OF INVESTMENT	AMOUNT INVESTED	DIVIDEND RECEIVED	TOTALS (₦)
1.	KEBBI HOME SAVING & LOADNS	12,000,000.00	-	12,000,000.00
2.	MARAFI	5,000,000.00	-	5,000,000.00
	TOTAL	17,000,000		17,000,000.00

APPENDIX "K"

FAKAI LOCAL GOVERNMENT COUNCIL

SCHEDULE OF SALARY MONTHL

SN	NAME OF INVESTMENT	AMOUNT INVESTED
1.	CENTRAL ADMIN	5,128,390.67
2.	FINANCE AND SUPPLY	3,734,435.61
3.	SOCIAL DEPARTMENT	3,104,497.98
4.	PHC DEPARTMENT	11,928,779.62
5.	AGRIC DEPARTMENT	2,673,819.37
6.	WORKS DEPARTMENT	2,370,351.52
7.	TRADITIONAL RULERS	3,969,000.00
8.	BUDGET & PLANNING	2,128,793.94
9.	COUNCIL	2,998,009.58
	TOTAL	38,036,078.29

GWANDU LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** It is disheartening to observed that, the total sum of ₦1,874,951,208.23 was disbursed to Gwandu Local Government Council from the State Joint Local Government Account for the period of 1st January, to 31st December, 2020, while the sum of ₦1,698,537,615.94 was expended leaving a resultant balance of ₦176,413,592.29 unaccounted for as per table shown below:-

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	EXPENDITURE (₦)
1.	JANUARY	124,194,928.06	122,834,692.30	1,360,235.76
2.	FEBRUARY	190,047,686.61	189,544,716.42	502,970.19
3.	MARCH	143,653,573.91	127,360,078.91	16,298,495.00
4.	APRIL	137,069,127.22	130,915,054.23	6,154,072.99
5.	MAY	220,926,920.01	215,437,787.38	5,389,132.63
6.	JUNE	178,460,306.25	177,957,804.25	502,502.00
7.	JULY	144,996,264.50	110,995,682.56	34,000,581.94
8.	AUGUST	144,155,994.13	131,408,452.29	12,747,541.84
9.	SEPTEMBER	133,317,764.21	137,244,593.42	(3,926,829.21)
10.	OCTOBER	170,375,502.90	134,574,133.63	35,801,369.27
11.	NOVEMBER	133,766,691.49	113,355,193.85	20,411,497.62
12.	DECEMBER	153,981,448.94	106,809,426.70	47,172,022.24
	TOTAL	1,874,946,208.23	1,698,437,615.94	176,413,592.29

2. **UN PRESENTED PAYMENT VOUCHERS:-** It was observed that, during the examination of the available records presented to me, payment vouchers worth the sum of ₦49,656,264.10 were either not completely prepared or declared missing and all efforts to trace them for inspection became abortive, this violates financial memorandum 14.1 and 14.2 respectively as it can be seen below:-

SN	PV NO	TO WHOME PAID	DEPART.	PARTICULAR OF PAYMENT	AMOUNT (₦)
1.	01/01/20	Umar Umar Gwandu	Social	Abandoned Baby	100,000.00
2.	148/1/20	Secretary LGEA	Social	LGEA Salary	25,550,764.18
3.	106/1/20	Office of the chairman	c/Admin	Overhead cost	3,000,000.00
4.	134/3/20	Office of the chairman	c/Admin	Overhead cost	3,000,000.00
5.	104/4/20	Office of the Chairman	c/Admin	Overhead cost	3,000,000.00
6.	94/05/20	Office of the chairman	C/Admin	Overhead Cost	5,500,000.00
7.	118/07/20	Office of the Chairman	C/Admin	Overhead cost	3,000,000.00
8.	125/08/20	Office of the chairman	C/Admin	Overhead cost	3,000,000.00
9.	127/09/20	Office of the Chairman	C/Admin	Overhead cost	3,000,000.00
10.	124/11/20	Office of the Chairman	C/Admin	Overhead cost	3,000,000.00
11.	77/12/20	Office of the Chairman	C/Admin	Overhead cost	3,000,000.00
	TOTAL				49,656,264.10

It is my hope that these payment vouchers would be sorted out and ready for my re inspection.

3. **UN-ACCOUNTED CASH WITHDRAWALS:-** It is observed with serious concern that, the sum of ₦23,722,000.00 was cash withdrawal that was not accounted for in the cashbook for the period of 1st January to 31st December, 2020 which is contrary to the provision of Financial memorandum 14.1, 14.2 and 14.4 and considered as an intentional effort to commit fraud. As it can be seen on the table below:-

SN	NAME OF WITHDRAWERS	DATE OF WITHDRAWN	CHEQ NO	PARTICULAR OF PAYMENT	AMOUNT (₦)
1.	Jamilu Garbba Illo	16/04/20	-	547,000.00	MAIN ACCT.
2.	Self	17/04/20	-	500,000.00	,,
3.	Bashar Atiku Z.	20/4/20	59712035	500,000.00	,,
4.	Bashar Atiku Z.	21/4/20	59712031	500,000.00	,,
5.	Bashar Atiku Z.	23/4/20	59712036	500,000.00	,,
6.	Bashar Atiku Z.	24/4/20	59712037	300,000.00	,,
7.	Bashar Atiku Z.	4/5/20	59712037	500,000.00	,,

8.	Bashar Atiku Z.	6/5/20	59712041	480,000.00	
9.	Bashar Atiku Z.	27/5/20	59712042	500,000.00	
10.	Bashar Atiku Z.	28.5/20	59712043	500,000.00	
11.	Bashar Atiku Z.	29/5/20	59712044	500,000.00	
12.	Bashar Atiku Z.	01/06/20	59712045	500,000.00	
13.	Bashar Atiku Z.	11/6/20	59712049	290,000.00	
14.	Bashar Atiku Z.	24/6/20	59712051	500,000.00	
15.	Bashar Atiku Z.	25/06/20	59712053	500,000.00	
16.	Bashar Atiku Z.	26/06/20	59712031	500,000.00	
17.	Bashar Atiku Z.	29.6/20	59712054	500,000.00	
18.	Bashar Atiku Z.	30/6/20	59712055	500,000.00	
19.	Bashar Atiku Z.	02/7/20	59712056	300,000.00	
20.	Bashar Atiku Z.	23/7/20	59712057	500,000.00	
21.	Bashar Atiku Z.	24/07/20	59712059	500,000.00	
22.	Bashar Atiku Z.	27/7/20	59712060	500,000.00	
23.	Bashar Atiku Z.	28/7/20	59712061	500,000.00	
24.	Bashar Atiku Z.	29/7/20	59712062	500,000.00	
25.	Remita	29/7/20	59712062	549,000.00	
26.	Bashar Atiku Z.	03/08/20	59712063	300,000.00	
27.	,,	31/08/20	59712065	500,000.00	
28.	Remita	,,	,,	549,000.00	
29.	Bashar Atiku Z.	01/09/20	59712064	500,000.00	
30.	,,	03/9/20	59712066	340,000.00	
31.	,,	16/09/20	59712069	500,000.00	
32.	Jamilu Garba	17/09/20	59712070	500,000.00	
33.	Ahmed Ibrahim G.	21/09/20	59712071	500,000.00	
34.	Self	23/09/20	59712073	200,000.00	
35.	Bashar Atiku Z.	24/09/20	59712072	500,000.00	
36.	Self	28/9/20	59712077	500,000.0	
37.	Bashar Atiku Z.	29/09/20	59712074	500,000.00	
38.	Bashar Atiku Z.	30/09/20	59712079	420,000.00	
39.	,,	15/1020	59712080	100,000.00	

40.	Remita	28/10/20	,,	549,000.00	
41.	Bashar Atiku Z.	30/11/20	59712134	500,000.00	
42.	Bashar Atiku Z.	01/1/20	59712135	500,000.00	
43.	Bashar Atiku Z.	02/1/20	59712136	500,000.00	
44.	Bashar Atiku Z.	03/1/20	59712137	500,000.00	
45.	Bashar Atiku Z.	07/1/20	59712138	500,000.00	
46.	Bashar Atiku Z.	09/1/20	59712184	500,000.00	
47.	Bashar Atiku Z.	11/1/20	59712185	160,000.00	
48.	Bashar Atiku Z.	23/1/20	,,	525,000.00	
49.	Jamilu Garba	20/1/20	,,	130,000.00	
50.	Bashar Atiku Z.	22/01/20	,,	100,000.00	
51.	Bashar Atiku Z.	10/02/20	,,	65,000.00	
52.	Bashar Atiku Z.	13/02/20	,,	30,000.00	
53.	Bashar Atiku Z.	16/02/20	,,	160,000.00	
54.	Bashar Atiku Z.	03/06/20	,,	100,000.00	
55.	Bashar Atiku Z.	18/06/20	,,	60,000.00	
56.	Bashar Atiku Z.	27/07/20	,,	140,000.00	
57.	Bashar Atiku Z.	10/08/2020	,,	22,000.00	
58.	Transfer	29/09/20	,,	100,000.00	
59.	Bashar Atiku Z.	02/10/20	,,	80,000.00	
60.	Bashar Atiku Z.	10/10/20	59712085	44,000.00	Revenue
61.	,,	28/10/20	,,	300,000.00	Revenue
62.	,,	12/11/20	,,	200,000.00	,,
63.	Jamilau Garba Illo	18/11/20	,,	40,000.00	,,
64.	Bashar Atiku Z.	13/12/20	,,	42,000.00	,,
	TOTAL				23,722,000.00

4. TRANSFER OF FUNDS TO INDIVIDUAL ACCOUNTS:-

In yet another development, it was observed that the sum of ₦108,130,674,00 was transferred from Gwandu Local Government Council Account to individual Personnel Account for the period of 1st January to 31st December, 2020 without corresponding payment vouchers, this negates the provision of Financial regulations no. 173 as it can be seen on the table below:-

SN	TO WHOM TRANFER	DATED OF TRANSFER	AMOUNT (₦)
1.	UMARU LAWALI DANKURMA	28/01/20	4,733,000.00
2.	UMARU LAWALI DANKURMA	28/02/20	3,233,000.00
3.	UMARU LAWALI DANKURMA	30/3/20	5,033,000.00
4.	UMARU LAWALI DANKURMA	31/03/20	2,420,000.00
5.	UMARU LAWALI DANKURMA	21/04/20	3,000,000.00
6.	UMARU LAWALI DANKURMA	27/04/20	4,705,000.00
7.	UMARU LAWALI DANKURMA	20/05/20	4,703,000.00
8.	UMARU LAWALI DANKURMA	21/05/20	5,500,000.00
9.	UMARU LAWALI DANKURMA	23/06/20	4,703,000.00
10.	UMARU LAWALI DANKURMA	22/07/20	4,633,000.00
11.	UMARU LAWALI DANKURMA	27/08/20	4,703,000.00
12.	UMARU LAWALI DANKURMA	14/09/20	2,000,000.00
13.	UMARU LAWALI DANKURMA	25/09/20	4,103,000.00
14.	UMARU LAWALI DANKURMA	23/10/20	4,603,000.00
15.	UMARU LAWALI DANKURMA	27/11/20	4,703,000.00
16.	UMARU LAWALI DANKURMA	23/12/20	4,703,000.00
17.	FATIMA MUHAMMED	08/6/20	1,650,000.00
18.	FATIMA MUHAMMED	25/6/20	549,000.00
19.	FATIMA MUHAMMED	02/07/20	1,550,000.00
20.	FATIMA MUHAMMED	09/09/20	770,000.00
21.	FATIMA MUHAMMED	14/09/20	303,674.00
22.	FATIMA MUHAMMED	29/09/20	548,000.00
23.	FATIMA MUHAMMED	02/11/20	10,000,000.00
24.	FATIMA MUHAMMED	30/11/20	545,000.00
25.	ABUBAKR ZAKI NAKOWA (DWK)	18/12/20	9,000,000.00
26.	ABUBAKR ZAKI NAKOWA (DWK)	29/12/20	4,200,000.00
27.	TRANSFER	23/12/20	7,000,000.00
28.	BELLO ALIYU	20/01/20	70,000.0
29.	BELLO ALIYU	28/04/20	1,340,000.00

30.	BELLO ALIYU	05/5/20	528,000.00
31.	BELLO ALIYU	20/05/20	539,000.00
32.	MAL. ABDULRAHMAN AKWAI	25/06/20	2,000,000.00
	TOTAL		108,130,674.00

5. PV No. 155/06/2020 and PV NO. 156/06/2020 was said to have been paid to Chairman FIRS in respect of Value added tax (VAT) amounting to the tune of ₦3,360,000.00. Component of the payment voucher to support the payment which is FIRS official receipt would not appear to have been attached to the payment voucher and no explanation was offered by the Director Finance, Jamilu Garba Illo.

SALARY

INCOME AND EXPENDITURE (SALARIES AND ALLOWANCE):- It was observed that the sum of ₦525,553,817.29 was released to Gwandu Local Government Council for the payment of staff salaries and allowances from the Local Government Joint Account for the month of 1st January to 31st December, 2020, while the sum of ₦457,587,659.91 appears to have been expended, a resultant balance of ₦67,966,157.38 remain unaccounted for viz table below:-

SN	MONTHS	Amount received (₦)	Amount paid (₦)	Difference (₦)
1.	JANUARY	43,836,267.49	43,807,196.73	29,070.76
2.	FEBRUARY	43,321,477.54	43,042,637.35	378,840.19
3.	MARCH	43,701,477.54	40,310,577.54	3,390,900.00
4.	APRIL	43,701,477.54	43,208,413.01	417,791.28
5.	MAY	43,665,204.29	43,477,792.67	187,411.62
6.	JUNE	43,636,113.88	42,734,572.88	901,541.00
7.	JULY	43,710,013.58	34,131,496.32	9,578,517.56
8.	AUGUST	43,760,013.88	35,976,972.04	7,783,041.84
9.	SEPTEMBER	43,875,013.88	35,584,426.09	8,290,587.79
10.	OCTOBER	43,956,343.54	33,686,4424.27	10,259,919.27
11.	NOVEMBER	44,097,343.54	33,726,545.90	10,370,797.64
12.	DECEMBER	44,268,343.54	27,890,605.11	16,377,738.43
	TOTAL	525,553,817.29	457,587,659.91	67,966,157.38

On appendix “A” attached to this report revealed that the sum of ₦85,263,655.66 stands as outstanding payment vouchers and posted into the council cash book for the period of 1st January to 31st December, 2020 of which all effort was made to acquire the said payment vouchers but its prove difficult and no any satisfactory explanation was given by the treasury department, this happen because payment were made before the vouchers were raised, contrary to the Financial Memorandum provision 14.3.

REVENUE

HARAJI 2019/2020:- Below table is the Annual Haraji collection for the period under review, while the sum of ₦2,766,300.00 was the expected Haraji Collection according to the assessment figures, actual collections stands at ₦1,162,000.00 and was paid to the State Board of Internal Revenue vide reference receipts no made available to me. While the balance of ₦1,584,300.00 still hangs with the district heads.

SN	NAME OF DISTRICT	TAX ASSESSMENT	Amount paid (₦)	COLLECTION ₦	BALANCE ₦
1.	GWANDU	8700	870,000.00	300,000.00	570,000.00
2.	KAMBAZA	7651	765,100.00	250,000.00	515,100.00
3.	DALIJAN	5662	566,200.00	320,000.00	246,200.00
4.	MASAMA	5650	565,000.00	312,000.00	253,000.00
		27,663	2,766,300.00	1,162,000.00	1,584,300.00

LOCALLY GENERATED REVENUE:- It was observed with dismay only sum of ₦1,988,700.00 would appear to have been generated as locally generated revenue collected for the period of 1st January to 31st December, 2020 as per revenue account statement which representing 0.3% of your approved budget 2020. Furthermore, it has been observed throughout the period covered by this report the revenue records such as revenue official cash book, and daily abstract of revenue were not properly maintained contrary to provision of Financial Memorandum chapter 6.1, 6.2, 6.3, 6.4, 6.5 and B (a-f).

APPENDIX "A"

GWANDU LOCAL GOVERNMENT COUNCIL

SN	PV NUMBERS	PAYEE	PAYEERS	DETAILS	AMOUNT (₦)
1.	31/01/2020	Abubakar M Musa & others	HEALTH DEPARTMENT	SALARY	547,257.41
2.	88/01/2020	Sulaiman and others	DISTRICT ADMIN	SALARY	499,122.92
3.	92/01/2020	Abubakar Ibrahim & others	AGRIC DEPARTMENT	SALARY	90,000.00
4.	188/01/2020	Murja yahaya & others	SOCIAL DEPARTMENT	SALARY	95,000.00
5.	193/01/2020	Aisha Muahmad	HEALTH DEPARTMENT	SALARY	1,359,329.90
6.	194/01/2020	Abubakar Sa'adu & others	HEALTH DEPARTMENT	SALARY	781,568.00
7.	195/01/2020	Aubakar musa KVA & othes	HEALTH DEPARTMENT	SALARY	547,014.08
8.	58/02/2020	Muh'd Sama Ibrahim	CENTRAL ADMIN	SALARY	130,007.34
9.	141/02/2020	Muh'd mama Ibrahim	CENTRAL ADMIN	SALARY	130,007.34
10.	154/02/2020	Magaji Abubakar	DISTRICT ADMIN	SALARY	190,000.00
11.	155/02/2020	Abubkar Mode & others	DISTRICT ADMIN	SALARY	400,000.00
12.	156/02/2020	Bala malam G. & others	WORK DEPARTMENT	SALARY	205,000.00
13.	157/02/2020	Aliyu Labbo & others	DISTRIC ADMIN	SALARY	285,000.00
14.	180/02/2020	Dikko Bagudu & others	DISTRICT ADMIN	SALARY	415,000.00
15.	23/03/2020	Atiku aliyu A.S.	HEALTH DEPARTMENT	SALARY	471,917.36
16.	53/03/2020	Haruna Maraji & others	WORKDS DEPARTMENT	SALARY	400,367.04
17.	80/03/2020	Sadiq Bawa & othes	FINANCE DEPARTMENT	SALARY	429,241.00
18.	80/03/2020	Junaidu Mode	FINANCE DEPARTMENT	SALARY	441,517.00
19.	35/04/2020	LG.E.A. GWANDU B.	SOCIAL DEPARMENT	SALARY	1,320,000.00
20.	43/04/2020	Tukur Shehu	HEALTH DEPARTMENT	SALARY	111,578.99
21.	83/04/2020	Maidama Muhammed	WORKS DEPARTMENT	SALARY	419,968.99
22.	120/04/2020	Ibrahim Haliru B.	FINANCE DEPARTMENT	SALARY	44,241.12
23.	121/04/2020	Ibrhima Abubakar	FINANCE DEPARTMENT	SALARY	84,045.35
24.	124/04/2020	Sadiq Baw & others	FINANCE DEPARTMENT	SALARY	429,241.00
25.	125/04/2020	Junaidu Mod & others	FINANCE DEPARTMENT	SALARY	441,517.00
26.	126/04/2020	Abdulmalik Ibrahim	FINANCE DEPARTMENT	SALARY	438,924.48
27.	127/04/2020	Mustafa Abubakar	FINANCE DEPARTMENT	SALARY	655,032.67
28.	128/04/2020	Ibrahim Haliru	FINANCE DEPARTMENT	SALARY	113,000.00
29.	154/04/2020	Abubkar Sambawa	FINANCE DEPARTMENT	SALARY	722,682.67
30.	102/05/2020	Ibrahim Haliru	FINANCE DEPARTMENT	SALARY	44,241.42
31.	103/05/2020	Ibrhim Abubakar	FINANCE DEPARTMENT	SALARY	84,045.35
32.	105/05/2020	Bala Zaki Yari	FINANCE DEPARTMENT	SALARY	136,248.00
33.	106/05/2020	Sadiq Bawa	FINANCE DEPARTMENT	SALARY	429,241.00
34.	107/05/2020	Junaidu Mode & others	FINANCE DEPARTMENT	SALARY	441,517.00
35.	108/05/2020	Abdulmalik Ibrahim	FINANCE DEPARTMENT	SALARY	438,924.48
36.	109/05/2020	Mustafa Abubakar	FINANCE DEPARTMENT	SALARY	655,032.67
37.	110/05/2020	Abubakar Attahiru	FINANCE DEPARTMENT	SALARY	37,162.31
38.	82/03/2020	Abdullahi Ibrahim	FINANCE DEPARTMENT	SALARY	438,924.48
39.	83/03/2020	Mustapha Abubakar	FINANCE DEPARTMENT	SALARY	655,032.67
40.	84/03/2020	Abubakar attahiru	FINANCE DEPARTMENT	SALARY	1,113.00

41.	88/03/2020	Abdulmalik Ibrahim	AGRIC DEPARTMENT	SALARY	90,000.00
42.	90/03/2020	Mustafa Abubakar	AGRIC DEPARTMENT	SALARY	489,122.00
43.	91/03/2020	Usman malami	AGRIC DEPARTMENT	SALARY	638,783.96
44.	92/03/2020	Haliru Atiku	AGRIC DEPARTMENT	SALARY	35,000.00
45.	93/03/2020	Malami Haruna	AGRIC DEPARTMENT	SALARY	40,877.00
46.	94/03/2020	Umar Garba	AGRIC DEPARTMENT	SALARY	121,109.51
47.	101/03/2020	Babangida Shehu	CENTRAL ADMIN	SALARY	377,080.02
48.	102/03/2020	Mustafa Ibrahim	CENTRAL ADMIN	SALARY	367,562.08
49.	103/03/2020	Sifiyanu Mu'd	CENTRAL ADMIN	SALARY	99,000.00
50.	104/03/2020	Murtala Labbo	CENTRAL ADMIN	SALARY	38,407.00
51.	105/03/2020	Sifiyanu Shehu	CENTRAL ADMIN	SALARY	248,551.00
52.	115/03/2020	Zayyanu Salah	CENTRAL ADMIN	SALARY	73,015.75
53.	120/03/2020	Aishatu Muh'd	HEALTH DEPARTMENT	SALARY	1,359,327.90
54.	130/03/2020	Alh. Malami & othes	DISTRICT ADMIN	SALARY	266,371.27
55.	138/03/2020	Abubakar Musa	HEALTH DEPARTMENT	SALARY	547,014.08
56.	146/05/2020	Junaidu Mode & others	FINANCE DEPARTMENT	SALARY	441,317.00
57.	158/05/2020	Bala Zaki yri	FINANCE DEPARTMENT	SALARY	136,248.00
58.	154/05/2020	Alhaji Abubakar SK	DISTRICTADMIN	SALARY	826,149.00
59.	65/05/2020	Abubakar Musa	HEALTH DEPARTMENT	SALARY	347,014.08
60.	46/05/2020	Muh'd Noma DDare	AGRIC DEPARTMENT	SALARY	400,000.00
61.	63/06/2020	Ibrahim Haliru B.	FINANCE DEPARTMENT	SALARY	44,241.42
62.	64/06/2020	Ibrahim Abubkar & others	FINANCE DEPARTMENT	SALARY	84,045.35
63.	65/06/2020	Zainab Umar	FINANCE DEPARTMENT	SALARY	17,462.00
64.	66/06/2020	Bala Zaki Yari	FINANCE DEPARTMENT	SALARY	136,248.00
65.	72/052020	Rabiu Bala Yari	FINANCE DEPARTMENT	SALARY	9,1919,165.00
66.	96/06/2020	Muh'd Natoaro & others	CENTRAL ADMIN	SALARY	355,231.5
67.	104/06/2020	Mustafa Abubakar	CENTRAL ADMIN	SALARY	655,052.67
68.	105/06/2020	Abubakar attahiru	CENTRAL ADMIN	SALARY	111,300.00
69.	106/06/2020	Sadiq Bawa Gwandu	CENTRAL ADMIN	SALARY	424,241.00
70.	107/06/2020	Abdulmalik Ibrahim	CENTRAL ADMIN	SALARY	438,924.48
71.	108/06/2020	Junaidu mode	CENTRAL ADMIN	SALARY	441,517.00
72.	141/06/2020	Alh. Malami old	DISTRICT ADMIN	SALARY	266,771.77
73.	148/06/2020	Bello Bala	SOCIAL DEPARTMENT	SALARY	264,263.05
74.	149/06/2020	Sanusi Attahriu	SOCIAL DEPARTMENT	SALARY	39,000.00
75.	153/06/2020	Abubkar Saidu & others	HEALTH DEPARTMENT	SALARY	748,478.18
76.	160/06/2020	Alh. Bello Atiku	OFFICE OF THE CHAIRMAN	SALARY	28,086,204.48
77.	01/07/2020	Abdulkarim Ibrahim	AGRIC DEPARTMENT	SALARY	90,000.00
78.	02/07/2020	Suleiman Hakimi	AGRIC DEPARTMENT	SALARY	499,122.92
79.	3/07/2020	Malami Hassan & others	AGRIC DEPARTMENT	SALARY	498,770.00
80.	04/07/2020	Muh'd Noma B/dak & others	AGRIC DEPARTMENT	SALARY	400,300.00
81.	05/07/2020	Sifiyanu shehu & others	AGRIC DEPARTMENT	SALARY	224,168.00
82.	06/07/2020	Umar Garba M.	AGRIC DEPARTMENT	SALARY	82,991.51
83.	07/07/2020	Sahabi Umr T others	AGRIC DEPARTMENT	SALARY	493,400.87
84.	08/07/2020	Usman Malami & others	AGRIC DEPARTMENT	SALARY	439,269.08
85.	09/07/2020	Zainab Atiku Liman	AGRIC DEPARTMENT	SALARY	439,269.06
86.	101/08/2020	Nafi'u Usman	WORK DEPARTMENT	SALARY	17,001.00
87.	42/08/2020	Alh. Mustafa Abdullahi	DISTRICT ADMIN	SALARY	256,189.98
88.	55/09/2020	Sadiq Bawa G.T others	FINANCE DEPARTMENT	SALARY	429,241.00
89.	56/09/2020	Abdulmalik Ibrahim	FINANCE DEPARTMENT	SALARY	445,924.48

90.	56/09/2020	Janaidu madu	FINANCE DEPARTMENT	SALARY	441,317.00
91.	58/09/2020	Mustapa Abubakar	FINANCE DEPARTMENT	SALARY	655,038.67
92.	59/09/2020	Rabiu Bala Bena	FINANCE DEPARTMENT	SALARY	919,465.00
93.	60/09/2020	Abubakar Attahiru	FINANCE DEPARTMENT	SALARY	111,300.00
94.	61/09/2020	Ibrahim Abubakar	FINANCE DEPARTMENT	SALARY	250,95.63
95.	62/09/2020	Lawali Bello Dalijan	FINANCE DEPARTMENT	SALARY	98368.63
96.	63/09/2020	Laba Zaki yari	FINANCE DEPARTMENT	SALARY	136,448.00
97.	64/09/2020	Ibrahim Aliyu B.	FINANCE DEPARTMENT	SALARY	56,482.00
98.	65/09/2020	Ibrahim Dasuki & others	FINANCE DEPARTMENT	SALARY	103,174.00
99.	66/09/2020	Ibrahim Umar Faruk	FINANCE DEPARTMENT	SALARY	17462.61
100.	67/09/2020	Sani Abubakar	FINANCE DEPARTMENT	SALARY	70173.00
101.	68/09/2020	Abdullahi Aliyu & others	FINANCE DEPARTMENT	SALARY	288,797.00
102.	69/09/2020	Bello Aminu Musa	FINANCE DEPARTMENT	SALARY	173,090.21
103.	70/09/2020	Mainafiru Shehu T.	FINANCE DEPARTMENT	SALARY	63,255.00
104.	01/11/2020	Abdullahi Dalhatu	SOCIAL DEPARTMENT	SALARY	432,191.29
105.	02/11/2020	Jamilu Bello Gwandu	SOCIAL DEPARTMENT	SALARY	355,326.08
106.	03/11/2020	Aishatu Aliyu Muh'd	SOCIAL DEPARTMENT	SALARY	421,594.69
107.	04/11/2020	Usman Abubakar Muh'd	SOCIAL DEPARTMENT	SALARY	347,074.03
108.	05/11/2020	Zaiyanu Abubalar	SOCIAL DEPARTMENT	SALARY	342,191.29
109.	04/11/2020	Bello Bla Sarki & others	SOCIAL DEPARTMENT	SALARY	264,253.05
110.	07/11/2020	Abubakar Abdulmalik	SOCIAL DEPARTMENT	SALARY	419,977.07
111.	10/12/2020	Muh'd Sani Alwasa	HEALTH DEPARTMENT	SALARY	269,950.62
112.	11/12/2020	Zangi Muh'd T others	HEALTH DEPARTMENT	SALARY	195,667.87
113.	12/12/2020	Shehu Sani Y/S	HEALTH DEPARTMENT	SALARY	507,979.05
114.	13/12/2020	Fatima Abubakar	HEALTH DEPARTMENT	SALARY	568,989.25
115.	14/12/2020	Zaidu Dauda & others	HEALTH DEPARTMENT	SALARY	437,552.17
116.	15/12/2020	Kamiladeen Abdullahi	HEALTH DEPARTMENT	SALARY	446,552.36
117.	16/12/2020	Abubakar Umar A.	HEALTH DEPARTMENT	SALARY	656,014.06
118.	17/12/2020	Tukur Shehu Kardi	HEALTH DEPARTMENT	SALARY	613,188.00
119.	18/12/2020	Muh'd makwashe	HEALTH DEPARTMENT	SALARY	396,663.02
120.	19/12/2020	Sutura Bayaro	HEALTH DEPARTMENT	SALARY	583,368.16
121.	20/12/2020	Hassan Mu'd Y.	HEALTH DEPARTMENT	SALARY	231,342.66
122.	21/12/2020	Siraji Malami Sambo	HEALTH DEPARTMENT	SALARY	559,879.79
123.	22/12/2020	Atiku Musa Gora & others	HEALTH DEPARTMENT	SALARY	„
124.	23/12/2020	Aud Dan Kura & others	HEALTH DEPARTMENT	SALARY	493,787.22
125.	24/12/2020	Abdulaziz Muh'd	HEALTH DEPARTMENT	SALARY	1,955,568.01
126.	25/12/2020	Atiku Aliyu G. & others	HEALTH DEPARTMENT	SALARY	471,917.25
127.	26/12/2020	Fatima Umar G.	HEALTH DEPARTMENT	SALARY	45,794.75
128.	27/12/2020	Saratu Abubakar G.	HEALTH DEPARTMENT	SALARY	1,239,4434.40
129.	28/12/2020	Abubakar Musa M.	HEALTH DEPARTMENT	SALARY	547,014.08
130.	29/12/2020	Mubarak Atikur M.	HEALTH DEPARTMENT	SALARY	„
131.	30/12/2020	Abubakar Sa'idu	HEALTH DEPARTMENT	SALARY	781,568.41
132.	31/12/2020	Alh. Almustapa Abdullahi	DISTRICT ADMIN	SALARY	256,169.94
133.	32/12/2020	Alh. Ibrahim Abubakar	DISTRICT ADMIN	SALARY	102,196.32
134.	33/12/2020	Attahru Daudu	DISTRICT ADMIN	SALARY	32,849.75
135.	34/12/2020	Zaki Abdullahi	DISTRICT ADMIN	SALARY	32,849.75
136.	35/12/2020	Alh. Usman Aliyu	DISTRICT ADMIN	SALARY	32,849.75
137.	36/12/2020	Alh. Malami Alpa & others	DISTRICT ADMIN	SALARY	98,699.28
138.	37/12/2020	Bello Aliyu B/Sule	DISTRICT ADMIN	SALARY	707,223.57

139.	38/12/2020	Usman Abubkar	DISTRICT ADMIN	SALARY	406,715.69
140.	39/12/2020	Ummita Ahmed & others	DISTRICT ADMIN	SALARY	389,381.57
141.	40/12/2020	Hailru Musa & others	DISTRICT ADMIN	SALARY	392,600.59
142.	41/12/2020	Abubakar Sani B.	DISTRICT ADMIN	SALARY	713,894.94
143.	42/12/2020	Alh. Abubakar Aliu S..	DISTRICT ADMIN	SALARY	826,149.20
144.	43/12/2020	Ama Bello & others	DISTRICT ADMIN	SALARY	307,252.27
145.	59/12/2020	Haruna marafa & others	DISTRICT ADMIN	SALARY	400,367.09
146.	60/12/2020	Abubakar mandiya	DISTRICT ADMIN	SALARY	379,695.14
147.	61/12/2020	Haliru Abubkar Zaki	DISTRICT ADMIN	SALARY	453,866.14
148.	62/12/2020	Maidamma Mohammed	DISTRICT ADMIN	SALARY	419,968.99
149.	63/12/2020	Idde Muhammad	DISTRICT ADMIN	SALARY	418,826.48
150.	64/12/2020	Badanwa Dalijan	WORKS DEPARTMENT	SALARY	348,243.84
151.	65/12/2020	Sani Aliyu Dalijan	WORKS DEPARTMENT	SALARY	113,000.00
152.	66/12/2020	Abubakar Zaki N & others	WORKS DEPARTMENT	SALARY	349,996.45
153.	67/12/2020	Rabi Umar & others	WORKS DEPARTMENT	SALARY	96,236.21
154.	68/12/2020	Sanusi A. Umar & others	WORKS DEPARTMENT	SALARY	172,332.37
155.	69/12/2020	Umar Faruk G. & others	WORKS DEPARTMENT	SALARY	116,070.89
156.	70/12/2020	Nafi'u Usman	WORKS DEPARTMENT	SALARY	17,001.10
157.	71/12/2020	Muh'd RAbo	WORKS DEPARTMENT	SALARY	27,932.13
158.	72/12/2020	Ibrahim Abubakar	WORKS DEPARTMENT	SALARY	33,207.59
159.	73/12/2020	Abubakar Bawa T.	WORKS DEPARTMENT	SALARY	16,098.68
160.	74/12/2020	Aliyu Abubakar & others	WORKS DEPARTMENT	SALARY	48,255.13
161.	75/12/2020	Aishatu Muh'd & others	HEALTH DEPARTMENT	SALARY	1,359,329.99
	TOTAL				85,263,655.66

GWANDU LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TO 31ST DECEMBER, 2020

RECEIPT

PV NO.	RECEIPT FOR GROSS SALARY (N)	ALLOWANCES (N)	OVERHEAD COST (N)	I.G.R. (N)	OTHER GRANT (N)	CAPITAL GRANTS (N)	TOTALS (N)
JANUARY	47,301,807.38	1,333,000.00	3,000,000.00	131,165.00	72,428,955.68	-	124,194,928.06
FEBRUARY	46,881,818.33	1,333,000.00	3,000,000.00	124,130.00	113,708,738.28	25,000,000.00	190,047,686.61
MARCH	47,161,818.33	1,333,000.00	3,000,000.00	107,595.00	92,056,160.38	-	143,658,573.91
APRIL	47,040,087.33	1,333,000.00	3,000,000.00	61,000.00	85,635,039.89	-	137,069,127.22
MAY	47,079,087.33	1,333,000.00	3,000,000.00	42,500.00	169,472,332.68	-	220,926,920.01
JUNE	47,017,692.20	1,333,000.00	3,000,000.00	83,560,200.00	96,026,054.05	31,000,000.00	178,460,306.25
JULY	47,079,847.31	1,333,000.00	3,000,000.00	143,200.00	69,161,352.81	24,278,864.38	144,996,264.50
AUGUST	47,129,847.31	1,333,000.00	3,000,000.00	157,450.00	70,678,646.82	22,000,000.00	144,155,994.13
SEPTEMBER	47,244,847.35	1,333,000.00	3,000,000.00	81,582,466.86	81,582,466.86	-	133,317,764.21
OCTOBER	47,324,631.15	1,333,000.00	3,000,000.00	93,176,421.75	93,176,421.75	25,000,000.00	170,375,502.90
NOVEMBER	47,465,631.15	1,333,000.00	3,000,000.00	81,927,360.34	81,927,360.34	-	133,766,691.49
DECEMBER	47,636,631.15	1,333,000.00	3,000,000.00	41,000.00	70,359,099.04	31,611,718.75	153,981,448.94
TOTAL	566,363,746.32	15,996,000.00	36,000,000.00	1,488,250.00	1,096,212,628.58		1,874,951,208.23

PAYMENTS

PV NO.	PAYMENT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	OTHER GRANT PAYMENTS (₦)	CAPITAL PAYMENTS (₦)	TOTALS (₦)	DIFFERENCES (₦)
JANUARY	47,272,736.62	1,333,000.00	3,000,000.00	72,428,955.68	-	122,834,692.23	1,360,235.76
FEBRUARY	46,502,978.14	1,333,000.00	3,000,000.00	113,708,738.28	25,000,000.00	189,544,716.42	502,970.19
MARCH	43,770,918.33	1,333,000.00	3,000,000.00	79,256,160.58	-	127,360,078.91	16,298,495.00
APRIL	46,622,296.05	1,333,000.00	3,000,000.00	79,959,758.18	-	130,915,054.23	6,154,072.99
MAY	46,891,675.71	1,333,000.00	3,000,000.00	164,013,111.67	-	215,537,787.38	5,389,132.63
JUNE	46,116,151.20	1,333,000.00	3,000,000.00	99,646,054.05	27,862,599.00	177,957,804.25	502,502.00
JULY	37,501,329.75	1,333,000.00	3,000,000.00	69,161,352.81	-	110,995,682.56	34,000,581.94
AUGUST	39,346,805.47	1,333,000.00	3,000,000.00	70,678,646.82	17,000,000.00	131,408,452.29	12,747,541.84
SEPTEMBER	38,954,259.56	1,333,000.00	3,000,000.00	78,257,466.86	15,699,867.00	137,244,593.42	(3,926,829.21)
OCTOBER	37,064,711.88	1,333,000.00	3,000,000.00	76,122,719.47	-	117,520,431.35	52,855,071.55
NOVEMBER	37,094,833.51	1,333,000.00	3,000,000.00	71,927,360.34	-	113,355,193.85	20,411,497.64
DECEMBER	31,258,892.72	1,333,000.00	3,000,000.00	71,217,533.71	-	106,809,426.43	47,172,022.51
TOTAL	498,397,588.94	15,996,000.00	36,000,000.00	1,046,377,858.45		1,681,483,913.32	

JEGA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

2. **INCOME AND EXPENDITURE ACCOUNT:-** Below table shows the total funds received by Jega Local Government council, for payment of salary and allowances, both capital and recurrent expenditure from the State Local Government Joint Account amounting to the tune of ₦1,265,094,121.51 out of which the sum of ₦1,227,118,791.10 would appear to have been expended, thereby showing an apparent balance of ₦37,975,330.41 unaccounted for in the cashbook. See details below:-

MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
JANUARY, 2020	82,150,650.00	82,156,650.00	2,000.00
February, 2020	88,500,342.39	88,500,342.39	-
MARCH, 2020	126,808,547.17	125,717,547.17	1,091,000.00
APRIL, 2020	95,871,251.21	89,812,230.32	6,059,020.89
MAY, 2020	163,229,068.22	163,229,068.22	-
JUNE, 2020	119,048,972.92	119,048,972.92	-
JULY, 2020	104,249,211.86	100,636,238.86	3,612,973.00
AUGUST, 2020	76,227,400.80	75,858,713.30	368,687.50
SEPTEMBER, 2020	110,232,890.04	99,146,890.04	11,086,000.00
OCTOBER, 2020	115,483,896.69	109,775,063.38	5,708,833.31
NOVEMBER, 2020	73,529,587.05	69,867,129.20	3,662,457.85
DECEMBER, 2020	109,754,3030.16	103,369,945.30	6,384,357.86
TOTALS	1,265,094,121.51	1,227,118,791.10	37,975,330.41

2. **UN ACCOUNTED WITHDRAWALS:-** Posting of cheques in to the cashbook it was observed that cheques worth ₦19,664,693.30 would appear to have been withdrawn through the Local Government Accounts by Jega Local Government Council cashier (Haruna S. Yamma) that transaction have not been reflected in the council's cashbook. See details below:-

SN	PAYEE	DATE	CHEQUES NO	AMOUNT (₦)
1.	Haruna S. Yamma	18/3/20	59686343	500,000.00
2.	Haruna S. Yamma	24/3/20	-	2,500,000.00
3.	Haruna S. Yamma	24/3/20	59686344	500,000.00
4.	Jega Local gov't.	1/4/20	-	989,693.30

5.	Haruna S. Yamma	6/4/20	-	6,009,000.00
6.	Haruna S. Yamma	25/6/20	00000936	3,041,000.00
7.	Haruna S. Yamma	23/9/20	-	3,125,000.00
8.	Haruna S. Yamma	22/9/20	-	3,000,000.00
	TOTAL			19,664,693.30

4. On payment voucher no. 7/10/20 was a payment made to Aliyu Ibrahim in respect of repairs of vehicle worth ₦1,550,000.00. However, the spot observation revealed that, neither estimates nor receipts of the item purchased were attached to the payment voucher. Moreover, the replaced parts could also not be seen.

5. **OUTSTANDING PAYMENT VOUCHERS (SALARY):-** Audit inspection revealed that payment vouchers worth ₦10,493,725.42 have either not been prepared completely or is nowhere to be seen, throughout the period of my inspection, despite several request. Appendix "A" refers.

6. **SALARY INCOME AND EXPENDITURE:-** Audit of the available records revealed, that the total sum of ₦706,298,029.44 was received from state Joint Account for payment of salary and allowance while the total sum of ₦676,757,735.80 has been expended leaving a balance of ₦29,540,293.64 unaccounted for. See details below:-

MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
JANUARY	58,849,644.16	56,482,487.78	2,367,156.38
FEBRUARY	58,549,779.61	54,935,588.24	3,614,191.37
MARCH	58,858,779.61	56,565,578.58	2,293,201.03
APRIL	58,864,779.61	55,372,790.54	3,491,989.07
MAY	58,840,320.52	56,278,649.51	2,561,671.01
JUNE	58,893,772.05	55,845,312.18	3,048,459.87
JULY	58,944,772.05	57,632,068.80	1,312,703.25
AUGUST	58,852,012.84	56,504,479.83	2,347,533.01
SEPTEMBER	58,778,169.94	56,915,408.71	1,862,761.23
OCTOBER	58,883,019.16	55,986,228.27	2,896,790.89
NOVEMBER	58,978,811.38	56,883,797.33	2,095,014.05
DECEMBER	59,004,168.51	57,355,346.03	1,648,822.48
TOTALS	706,298,029.44	676,757,735.80	29,540,293.64

7. **REVENUE OFFICER'S CASH BOOK:-** It was observed during the period under review with serious concern that the revenue officer's cashbook was not maintained by the revenue officer, which is contrary to financial memorandum provision.

8. **UN ACCOUNTED WITHDRAWALS (REVENUE):-** It has been observed that withdrawals worth ₦2,300,600.00 were made through Jega Local Government Councils

revenue account for the period under review. Payment vouchers for such withdrawals made are not prepared at all and therefore not appear to have been posted into cashbook. The officers charged with these responsibilities failed to give any satisfactory explanations for non compliance. See details below:-

SN	PAYEE	DATE	CHEQUES NO	AMOUNT (₦)
1.	Haruna S. Yamma	18/2/20	144	80,000.00
2.	Haruna S. Yamma	16/3/20	145	40,000.00
3.	Haruna S. Yamma	16/3/20	146	250,000.00
4.	Haruna S. Yamma	15/4/20	148	100,000.00
5.	Haruna S. Yamma	12/5/20	149	125,000.00
6.	Haruna S. Yamma	17/6/20	150	40,000.00
7.	Haruna S. Yamma	3/7/20	153	207,000.00
8.	Haruna S. Yamma	17/7/20	-	207,000.00
9.	Haruna S. Yamma	12/8/20	156	34,000.00
10.	Haruna S. Yamma	1/9/20	158	200,000.00
11.	Haruna S. Yamma	30/9/20	159	150,000.00
12.	Haruna S. Yamma	6/10/20	160	90,000.00
13.	Haruna S. Yamma	26/10/20	163	50,000.00
14.	Haruna S. Yamma	26/10/20	162	78,000.00
15.	Haruna S. Yamma	9/11/20	164	55,000.00
16.	Haruna S. Yamma	10/12/20	166	370,000.00
17.	Haruna S. Yamma	29/12/20	167	304,000.00
	TOTAL			2,380,0000

APPENDIX "A"

**JEGA LOCAL GOVERNMENT COUNCIL
OUTSTANDING SALARY AND ALLOWANCES PAYMENTS VOUCHERS, 2020**

SN	PAYEES	PV NUMBER	DEPARTMENT	REASON FOR PAYMENT	AMOUNT ₦
1.	Rashida Aliyu & Co	44/1/2020	Finance	January Salary	18,943.78
2.	Yahaya Shuaibu & Co	102/1/2020	Admin	January Salary	408,341.54
3.	Yahaya Nabiso & Co	194/1/2020	Works	January Salary	281,074.03
4.	Saidu liman J & Co	196/1/2020	Budget	January Salary	252,044.00
5.	Zuwaira Auwal & Co	197/1/2020	Budget	January Salary	20,800.00
6.	Bello Isah Zaito	215/1/2020	Health	Monthly Allowance	20,000.00
7.	Hussaini Abubakar & Co	107/2/2020	Health	February Salary	958,736.65
8.	Umar Bello D.	108/2/2020	Health	February Salary	97,505.65
9.	Muh'd D/Jumma	109/2/2020	Health	February Salary	51,027.82
10.	Ladan Bello D.	110/2/2020	Health	February Salary	22,113.91
11.	Ahmed Dandare	111/2/2020	Health	February Salary	51,787.05
12.	Halima Buhari & Co	113/2/2020	Health	February Salary	57,915.08
13.	Husaifa Abubakar & Co	114/2/2020	Health	February Salary	46,467.50
14.	Isyaku Auwal	115/2/2020	Health	February Salary	122,766.97
15.	Yahuza Muh'd & Co	116/2/2020	Health	February Salary	476,619.00
16.	Mainasara Musa & Co	117/2/2020	Health	February Salary	830,084.39
17.	Murjanatu Abubakar & Co	124/2/2020	Health	February Salary	796,925.21
18.	Ashibi S. Tanko & Co	125/2/2020	Health	February Salary	1,914,633.60
19.	Ahmed Abdullahi & Co	126/2/2020	Health	February Salary	656,375.26
20.	Ibrahim Abdullahi & Co	127/2/2020	Health	February Salary	509,583.67
21.	Zainab Zayyanu & co	128/2/2020	Health	February Salary	674,892.25
22.	Jamila Ibrahim & Co	129/2/2020	Health	February Salary	798,422.94
23.	Yusuf Ibrahim & Co	130/2/2020	Health	February Salary	766,850.60
24.	Sani S. Rafi & Co	131/2/2020	Health	February Salary	459,221.54
25.	Aminu Haruna M Jega	29/4/2020	Health	April, Salary	98,592.98
26.	Nabila Umar & Co	67/4/2020	Health	April, Salary	52,000.00
	TOTAL				10,493,725.42

JEGA LOCAL GOVERNMENT COUNCIL

RECEIPTS

SN	MONTHS	RECEIPTS	ALLOWANCE	O/HEAD	I GR	OTHER GRANTS	CAPITAL GRANT	TOTAL
1	JANUARY	52,514,644.16	3,335,000.00	3,000,000.00	43,650.00	82,158,650.00	-	141,051,944.16
2	FEBRUARY	52,214,779.61	3,335,000.00	3,000,000.00	202,535.00	88,500,342.39	-	147,252,657.00
3	MARCH	52,523,779.61	3,335,000.00	3,000,000.00	258,320.00	126,808,547.17	-	185,925,646.78
4	APRIL	52,529,779.61	3,335,000.00	3,000,000.00	45,550.00	95,871,251.21	-	154,781,580.82
5	MAY	52,505,320.52	3,335,000.00	3,000,000.00	-	163,229,068.22	-	222,069,388.74
6	JUNE	52,558,772.05	3,335,000.00	3,000,000.00	254,165.00	105,048,972.92	14,000.00	178,196,909.97
7	JULY	52,609,772.05	3,335,000.00	3,000,000.00	206,132.00	104,249,211.86	-	163,400,115.91
8	AUGUST	52,517,012.84	3,335,000.00	3,000,000.00	171,265.00	76,224,400.80	-	135,250,678.64
9	SEPTEMBER	52,443,169.94	3,335,000.00	3,000,000.00	202,620.00	110,232,890.04	-	169,213,679.98
10	OCTOBER	52,548,019.16	3,335,000.00	3,000,000.00	167,135.00	115,483,890.69	-	174,534,050.85
11	NOVEMBER	52,643,811.38	3,335,000.00	3,000,000.00	138,175.00	73,529,587.05	-	132,646,573.43
12	DECEMBER	52,669,168.51	3,335,000.00	3,000,000.00	822,055.00	80,924,093.16	28,830,210.00	169,590,526.67
	TOTAL	630,278,029.44	40,020,000.00	36,000,000.00	2,511,602.00	1,222,263,911.51	42,830,210.10	1,973,903,752.95

JEGA LOCAL GOVERNMENT COUNCIL

PAYMENTS

MONTHS	SALARY PAID (₦)	ALLOWANCE (₦)	O/HEAD (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	IGR (₦)	TOTALS (₦)	DIFFERENCE (₦)
JANUARY	50,898,987.78	2,583,500.00	3,000,000.00	82,156,650.00	-	-	138,639,137.78	2,412,806.38
FEBRUARY	49,145,588.24	2,790,000.00	3,000,000.00	88,500,342.39	-		143,435,930.63	3,816,726.37
MARCH	50,645,578.58	2,920,000.00	3,000,000.00	125,717,547.17	-		182,283,125.75	3,643,521.03
APRIL	49,239,290.54	3,133,000.00	3,000,000.00	89,812,230.32	-		145,185,020.86	9,596,559.96
MAY	50,408,649.51	2,870,000.00	3,000,000.00	163,229,068.22	-		219,507,717.73	2,561,671.01
JUNE	49,930,312.18	2,915,000.00	3,000,000.00	105,048,972.92	14,000,000		174,894,285.10	3,302,624.87
JULY	51,625,068.80	3,007,000.00	3,000,000.00	100,636,238.86	-		158,268,307.66	5,131,808.25
AUGUST	50,652,479.83	2,852,000.00	3,000,000.00	75,858,713.30	-		132,363,193.13	2,887,485.51
SEPTEMBER	50,954,408.71	2,961,000.00	3,000,000.00	99,146,890.04	-		156,062,298.75	13,151,381.23
OCTOBER	50,272,228.27	2,714,000.00	3,000,000.00	109,775,063.38	-		165,761,291.65	8,772,759.20
NOVEMBER	50,785,797.33	3,098,000.00	3,000,000.00	69,867,129.20	-		126,750,926.53	5,895,646.90
DECEMBER	51,417,346.03	2,938,000.00	3,000,000.00	74,539,735.30	28,830,210.00		160,725,291.33	8,855,235.34
TOTAL	605,975,735.8	34,781,500	36,000,000.00	1,184,288,581.10	42,830,210.00		1,903,876,526.90	70,028,226.05

KALGO LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** In the course of audit exercise, it was observed that the sum of ₦1,629,488,786.84 was released to Kalgo Local Government Council from the state Local Government Joint Account for the period of 1st January to 31st December, 2020 in which the sum of ₦1,596,133,584.88 was expended. While the balance of ₦33,355,201.96 stands unaccounted for. Director Finance and Supply Ahmed Abdullahi Fakai should be held personally liable for the difference recorded therein. Appendix "A" attached.

2. **RECONCILIATION:-** The council main cash book which is primary book of accounts was not properly maintained in accordance with the provision of FM. 19.1. It was characterized by incomplete postings of transaction, there by making extraction of opening and closing balances impossible and cheques numbers are not quoted. This unwanted attitude have gone contrary to the provision of FM 13.17.

3. **DEPARTMENTAL VOTE BOOKS:-** It was observed throughout the period under review, that the vote books were badly and improperly maintained, these are characterized by numerous cancellations and alterations of figures without been initialed by the officer controlling the vote. This of course have gone contrary to the provision of chapter 15 of the Financial Memoranda.

4. **PAYMENT VOUCHERS WITHOUT INTERNAL AUDITORS COUNTER SIGN:-** Below table where the sum of ₦6,419,665.62 was expended by kalgo Local Government Councils for various expenditure that have not been counter signed by the Internal Auditor contrary to FM. 14.10. It was also observed that Kalgo Local Government Councils does not give much emphasis to the office of the Internal Auditor who is there to guard against misclassification, alteration and fraud.

PV NUMBER	PAYEE	PARTICULAR OF PAYMENT	AMOUNT (₦)
19/1/2020	Shamsu Muh'd Faruku	Security vote	250,000.00
17/2/2020	Shamsu Muh'd Faruku	Security vote	250,000.00
18/2/2020	Abubakar Shehu Mudu	Security vote	150,000.00

20/8/2020	Shamsu Muh'd Faruk	Security vote	250,000.00
21/3/2020	Abubakar shehu Mudu	Security vote	150,000.00
207/9/2020	Haruna Jada Bashar	Payment of flooding disaster	2,250,000.00
208/9/2020	Mal. Abdullahi Jelani	Assistance to Ulama	3,125,000.00
199/10/2020	Haruna Muhammed	Repairs of motorized borehole	103,000.00
206/11/2020	Abubakar Musa Liman	D.T.A. Allowance	180,000.00
205/11/2020	Abubakar Musa Liman	2020 draft Budget	339,000.00
12/11/2020	NHF	Housing dues	424,094.00
25/12/2020	Abubakar Shehu Mudu	Security vote	150,000.00
24/12/2020	Shamsu Muh'd Faruk	Security vote	250,000.00
211/12/2020	Federal Inland Revenue	VAT	379,090.00
210/12/2020	Federal Inland Revenue	VAT	632,481.56
193/12/2020	Abubakar B. Zaki	Transportation to Hospital	50,000.00
191/12/2020	Mal. Aliyu Maibindiga	Repairs of 20 m/cycles	300,000.00
TOTALS			9,232,665.56

5. **PAYMENT VOUCHERS:-** The spot inspection of payment vouchers no. 2/12/2020 was paid to Muhammad Shamsu Faruku (Hon. Chairman) amounting to ₦8,000,000.00 for the hosting of National Preaching in Diggi town of Kalgo Local Government Council. Although His Excellency, the Executive Governor of Kebbi State have approved the expenditure. However, further scrutiny disclosed that the payment is characterised with lack of Local Government Councils resolution or approval of the expenditure. Moreover, the payment voucher has no break down on how the said amount was spent and the payment have no evidence to show that the payment was actually made for the purpose intended. Also, it was observed that the expenditure was not properly accounted for since the payment voucher was not pre-audited by the Internal Auditor hence the payment was made straight without respect to due process. As a result, it was okay with only a submission made by the (DPM) of the Local Government Councils.

This would not be accepted as a proper charge against the Local Government's funds.

6. **SALARY AND ALLOWANCES:-** Records made available to me shows the sum of ₦465,819,648.52 was released to Kalgo Local Government for payment of salary and allowances and of the sum of ₦444,590,837.46 appears to have been expended for the payments thereby showing an apparent balance of ₦21,300,811.06 unaccounted for in the Local Government Council Cash Book. Please convince me why the Director Finance

Ahmed Abdullahi Fakai and the Director Admin Zayyanu Besse would not be held personally liable for the unaccounted balances, and inform me accordingly. See summary attached table.

7. **OUTSTANDING SALARIES PAYMENTS VOUCHERS:-** It has been observed that the year, 2020 salary, allowances and Leave Grant payment vouchers have not been maintained properly. Some have not been presented for examination the payment vouchers amounting to ₦13,870,991.98.

PV NO.	PAYEES	DETAILS OF PAYMENT	AMOUNT (₦)
2/4/2020	Dauda Aliyu Diggi & others	Leave grant 2019	1,731,525.19
3/4/2020	Abubakar Muh'd D/Gari % others	,,	1,016,838.41
4/4/2020	Fatima Umar & others	,,	598,8320.04
5/4/2020	Farida Yahaya & others	,,	658,324.39
6/4/2020	Abubakar Samaila & others	,,	669,560.94
7/4/2020	Abubakar Umar Zuguru & to others	,,	769,317.15
8/4/2020	Shehu Bawa & others	,,	561,700.02
9/4/2020	Asma'u Muh'd Adamu & others	,,	110,405.86
190/5/2020	DPO and others	Allowances	295,000.00
193/5/2020	Muh'd Bello & others	Imprest	1,270,000.00
181/8/2020	Muh'd Shamsu & others	Allowances	800,000.00
	TOTAL		13,870,992.00

INTERNALLY GENERATED REVENUE:- It's disheartening to note that, throughout the period covered by my report no effort has been made to generate revenue from sources available to Kalgo Local Government Councils, this I believe is an intentional effort of Kalgo Local Government Council, to continue dependence on Federal Allocation, while revenue sources avail the local government. Further discovery reveals that revenue from P.H.C. N., Trailer park, market and annual revenue drive are left to rotter by the Kalgo Local Government Councils, or even if collected was personalized by the Chairman Muhammed Shamsu Faruk, The Director Finance and Supply Ahmed Abdullahi Fakai.

HARAJI COLLECTION:- The Haraji Collection of Kalgo Local Government is not impressive in that, of the total sum of ₦1,846,400.00 expected collection. Only, the sum of ₦923,200,00 was generated and not Bank or paid to the State Board of Internal Revenue as no evidence of such remittance was made available for my inspection. This

shows that, the balance of ₦923,200.00 still is with either the District Heads or the Director Finance. See table below:-

DISTRICT	TAX ASSESSMENT	TAX PAYABLE	TAX COLLECTION	BALANCE
KALGO	8500	850,000.00	343,100.00	506,900.00
DIGGI	3364	336,400.00	222,000.00	114,400.00
KUKA	3300	330,000.00	141,000.00	189,000.00
NAYELWA	3300	330,000.00	217,100.00	112,900.00
	TOTAL	1,846,400	923,200.00	923,200.00

APPENDIX “A”

KALGO LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED, 2020

SN	MONTHS	ALLOCATION (₺)	EXPENDITURE (₺)	BALANCE (₺)
1.	JANUARY	128,292,099.48	128,271,679.94	20,419.54
2.	FEBRUARY	133,329,162.79	114,872,284.34	18,456,878.36
3.	MARCH	128,870,605.59	137,916,572.87	(9,045,967.28)
4.	APRIL	122,178,587.92	128,228,563.74	(6,049,975.82)
5.	MAY	187,928,522.50	186,273,324.44	1,655,198.06
6.	JUNE	131,468,825.74	132,682,146.97	(1,213,321.23)
7.	JULY	130,324,148.96	128,158,711.91	2,165,437.05
8.	AUGUST	117,535,826.77	117,326,100.96	209,725.81
9.	SEPTEMBER	129,743,616.32	129,953,853.54	(210,237.22)
10.	OCTOBER	139,835,252.81	139,860,329.83	(25,077.02)
11.	NOVEMBER	117,458,298.42	111,480,852.52	5,977,445.90
12.	DECEMBER	162,523,839.62	141,109,163.81	21,414,675.81
	TOTAL	1,629,488,786.92	1,596,133,584.87	33,355,201.96

APPENDIX “B”

KALGO LOCAL GOVERNMENT COUNCIL SALARY PAYMENTS VOUCHERS FOR THE YEAR ENDED, 2020

SN	PV	NO	AMOUNT ON PV	AMOUNT CASTED	DIFFERENCE	DEPARTMENT
1.	76	5/2020	106,4208.50	104,804/08	959,4040.42	SOCIAL
2.	119	4/2020	826,868.82	792,367.91	34,500.91	AGRIC DEPT.
3.	136	4/2020	968,789.19	945,886.65	34,500.91	WORKS
4.	38	4/2020	234,258.67	233,456.86	80,201.11	ADMIN
5.	73	4/2020	1,064,208.50	1,057,986.62	6,221.18	SOCIAL
6.	35	4/2020	1,644,555.54	1,578,092.21	66,463.33	ADMIN
7.	26	4/2020	1,889,025.10	1,887,016.07	2,009.03	ADMIN
8.	45	4/2020	696,406.92	679,199.17	5,999.83	FINANCE
9.	65	4/2020	1,022,876.91	1,016,877.08	5,999.83	SOCIAL
10.	111	4/2020	685,893.27	636,465.44	49,427.83	AGRIC
11.	112	4/2020	851,018.46	846,696.37	4,322.09	AGRIC
12.	128	4/2020	912,492.75	911,099.75	1,393.00	WORKS
13.	129	4/2020	968,790.01	961,296.00	7,490.01	WOKS
14.	144	4/2020	173,743.26	146,289/57	27,453.69	WORKS
15.	86	4/2020	4,312,081.68	4,309,126.29	2,955.39	HEALTH
16.	106	4/2020	553,557.52	548,991.05	4,566.47	„
17.	98	1/2020	538,580.00	528,823.93	14,756.07	„
18.	104	2/2020	679,705.34	647,037.69	32,667.65	AGRIC
19.	105	2/2020	842,875.24	838,025.98	4,849.26	„
20.	134	2/2020	172,376.68	144,928.05	27,453.63	WORKS
21.	121	5/2020	257,657.56	214,442.47	43,215.09	AGRIC
22.	122	2/2020	826,508.82	809,715.24	16,793.58	AGRIC
23.	152	2/2020	155,221.46	127,567.63	27,654.43	WORKS
			21,341,700.20	19,966,186.51	1,375,513.69	

KALGO LOCAL GOVERNMENT COUNCIL

RECEIPTS

SN	MONTHS	RECEIPTS	ALLOWANCE	O/HEAD	I GR	OTHER GRANTS	CAPITAL GRANT	TOTAL
1	JANUARY	35,821,953.18	2,900,000.00	3,000,000.00	43,290.00	67,526,856.30	11,000,000.00	128,292,099.48
2	FEBRUARY	35,533,588.91	2,900,000.00	3,000,000.00	9,280.00	72,920,821.50	-	114,363,690.41
3	MARCH	35,833,588.91	2,900,000.00	3,000,000.00	9,080.00	69,327,936.68	10,000,000.00	121,070,605.59
4	APRIL	35,833,588.91	2,900,000.00	3,000,000.00	-	65,716,596.45	-	107,450,185.36
5	MAY	35,901,588.91	2,900,000.00	3,000,000.00	-	67,472,947.27	-	109,274,536.18
6	JUNE	35,954,061.27	2,900,000.00	3,000,000.00	86,450.00	61,442,110.02	-	103,296,171.29
7	JULY	35,985,670.72	2,900,000.00	3,000,000.00	109,110.00	64,110,503.86	-	106,105,284.58
8	AUGUST	36,027,670.72	2,900,000.00	3,000,000.00	17,170.00	65,585,986.05	10,000,000.00	117,530,826.77
9	SEPTEMBER	36,078,670.72	2,900,000.00	3,000,000.00	85,160.00	72,304,785.60	15,375,000.00	129,743,616.32
10	OCTOBER	36,019,092.79	2,900,000.00	3,000,000.00	33,510.00	77,882,650.02	-	119,835,252.81
11	NOVEMBER	36,071,092.79	2,900,000.00	3,000,000.00	21,150.00	63,466,055.63	-	105,458,298.42
12	DECEMBER	35,959,080.69	2,900,000.00	3,000,000.00	100,320.00	81,746,353.01	26,975,243.25	150,680,996.95
	TOTAL	431,019,648.52	34,800,000	36,000,000.00	429,445.16	829,503,602.39		1,413,101,564.16

KALGO LOCAL GOVERNMENT COUNCIL

PAYMENTS

MONTHS	SALARY PAID (₦)	ALLOWANCE PAID (₦)	O/HEAD (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	IGR (₦)	TOTALS (₦)	DIFFERENCE (₦)
JANUARY	35,915,605.91	2,885,000.00	2,938,940.00	45,318,766.82	17,000,000.00	43,290.00	106,101,602.72	22,190,496.75
FEBRUARY	32,836,288.28	2,875,000.00	2,988,175.00	70,013,149.72		9,280.00	108,721,893.00	5,641,797.41
MARCH	32,182,376.67	2,875,000.00	3,002,000.00	69,327,936.68	10,000,000.00	9,080.00	117,396,393.35	8,674,212.24
APRIL	34,068,402.59	3,175,000.00	3,047,350.00	64,428,919.67			104,719,672.26	2,730,513.10
MAY	30,762,803.90	3,281,000.00	3,000,350.00	67,472,947.27			104,517,101.17	4,757,435.01
JUNE	34,274,373.85	3,281,000.00	3,562,450.00	58,841,312.22		86,450.00	100,045,586.07	3,250,585.22
JULY	32,808,557.66	2,965,000.00	3,824,392.50	60,191,398.24		109,110.00	99,898,458.40	13,863,010.49
AUGUST	34,327,070.96	3,281,000.00	3,048,350.00	52,994,225.32	10,000,000.00	17,170.00	103,667,816.28	13,863,010.49
SEPTEMBER	35,061,003.93	2,311,000.00	3,111,970.00	42,253,853,859.26	15,375,000.00	85,160.00	99,197,993.19	30,545,623.13
OCTOBER	35,162,683.30	3,055,000.00	3,035,902.50	75,298,369.48		33,510.00	116,585,465.28	3,249,787.53
NOVEMBER	35,585,352.88	2,565,000.00	3,023,350.00	56,419,722.98		21,150.00	97,613,575.86	7,844,722.56
DECEMBER	35,419,317.53	2,565,000.00	3,370,000.00	76,326,358.25	26,975,243.25	100,320.00	144,830,239.03	5,850,757.92
TOTAL	408,403,837.46	37,953,230.00	37,953,230	42,950,486,965.91			1,303,295,796.61	108,598,954.36

KOKO/BESSE LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

2. **COUNCIL MAIN CASH BOOK:** In the course of examining the local government cash book, it was discovered that daily and monthly totals are not done as contain under F.M. 19.1 Further examination indicates that cheque numbers are not quoted, this is to avoid balancing of contra entries so as to encourage fraud. Alteration and cancellation of figure were also observed.

3. **BANK RECONCILIATION:** This important treasury function was deliberately ignored by your local government council as mandated by F.M. 19:23. Bank reconciliation as an important aspect of your annual account, and it also help the local government to knows its solvency or otherwise. Without bank reconciliation it will be difficult for your local government to prepare annual account set out under FM chapter 32.

4. **OUTSTANDING PAYMENT VOUCHERS:** During the posting of payment vouchers against the cash book it was observed that payment vouchers worth ₦6,416,000:00 appeared not to have been presented for inspection. See appendix “C” for more details.

5. **TOTAL WITHHOLDING TAX:** Examination of contract payment voucher’s show 5% Tax of ₦700,000.00 and 7.5% VAT of ₦2,775,000.00 amounting to ₦4,475,000:00 being total taxes, deduction of ₦37,000,000.00 received for capital project was not deducted or if deducted not paid to any government agency and is also not lying in any the local government account. Please comment or if you agree recover one sum of ₦4,475,000.00 from the Director Finance and Supply Tukur Bello Bunza and furnish my office with the detail of such recoveries. See appendix “D” for details.

6. **SUBSIDIARY BOOK OF ACCOUNTS:** Were not operated during the period under review, because up to the time of writing this report no any subsidiary book of account was presented for examination, despite repeated request.

7. **INCOME AND EXPENDITURE ACCOUNT:** Attached to this report is the table of income and expenditure of Koko/Besse Local Government for the year 2020. From the table it could be seen that your local government council received the sum of ₦1,913,523,148.09 to pay staff salary and allowances and capital expenditure, out of which the sum of ₦74,431,460.03 remain unaccounted for in the cash book in view of the fact that only the sum of ₦1,839,091,687.79 appear to have been expended. This might emanates as a result of non-posting of payment vouchers in the cash book as at when due or fraud was intended by whatever means. See appendix “E” attached for more details.

8. **OUTSTANDING SALARY PAYMENT VOUCHERS:** Postings of salary payment vouchers revealed that salary vouchers worth ₦57,212,315:57 appears not to have been presented to me for examination. See appendix “I” for more details.

9. **SALARY INCOME AND EXPENDITURE ACCOUNT:** In yet another development, the sum of ₦488,492,260.51 was received for payment of salary, while the sum of ₦415,476,651.75 was expended as salary expenditure, which brings the difference of ₦73,015,608.76 unaccounted for in the cash book.

10. **INTERNALLY GENERATED REVENUE:-** From the records made available to me during the just concluded audit inspection, it was observed that the sum of ₦1,344,023.00 would appear to have been generated within the period under review vide various treasury receipts posted in the cashbook, the collection would not appear to have reflected in the Local Government bank account, and the collection is too small to be the revenue of Koko Besse Local Government Council for the whole year. Other sources of revenue appear to be impossible for me to determine their collections these include, P.H.C.N, private school, private clinics in fact, Annual Revenue drive if properly harness will generate a reasonable sum that can pay a department salary. Unfortunately the collections ended into personnel pockets of some schedule staff.

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL BESSE, KEBBI STATE
ALLOCATION AND REVENUE RECEIVED FOR THE PERIOD OF
JANUARY, 2020 TO 31ST DECEMBER, 2020**

APPENDIX “A”

S/N	MONTH	TYPE OF ALLOCATION	AMOUNT	TOTAL MONTHLY RECEIVED
1.	Jan. 2020	Salary Allocation	117,057,690.91	117,057,690.91
2.	Jan. 2020	Revenue Generation	510,520.00	510,520.00
				117,568,210.91
3.	Feb. 2020	Sal. Allocation	122,684,095.07	
	Feb. 2020	Ex. Council Gratuity	20,522,052.00	143,206,147.07
	Feb. 2020	Revenue Generation	436,790.00	436,790.00
				143,642,937.07
4.	March 2020	Salary Allocation	118,866,335.30	
5.	March 2020	Security Support	6,000,000.00	
6.	March 2020	Argungu Fishing	2,000,000.00	
7.	March 2020	Corona Virus	2,500,000.00	129,366,335.30
8.	March 2020	Revenue Generation	282,580.00	282,580.00
				129,648,915.30
9.	April, 2020	Salary Allocation	114,778,130.50	
10.	April, 2020		1,440,000.00	
11.	April, 2020		3,000,000.00	
12.	April, 2020	Leave Grant	10,704,759.88	129,922,890.38
13.	April, 2020	Revenue Generation	49,070.00	49,070.00
				129,922,890.38
14.	May, 2020	Salary Allocation	116,790,476.00	
15.	May, 2020	Gratuity L.G.E.A	79,392,893.37	
16.	May, 2020		41,085,292.92	
17.	May, 2020		38,307,600.78	
18.	May, 2020		13,490,000.00	
19.	May, 2020		18,829,047.62	
20.	May, 2020		1,650,000.00	
21.	May, 2020		1,440,000.00	310,985,311.12
				310,985,311.15
22.	June, 2020	Salary Allocation	109,802,667.57	
23.	June, 2020		32,646,684.45	142,449,352.02
24.	June, 2020	Revenue Generator	32,310.00	32,310.00
				142,481,662.02
25.	July, 2020	Salary Allocation	112,885,052.42	
26.	July, 2020		25,000,000.00	
27.	July, 2020		2,427,912.00	
1.	July, 2020		15,907,030.25	

S/N	MONTH	TYPE OF ALLOCATION	AMOUNT	TOTAL MONTHLY RECEIVED
2.	July, 2020		37,820,952.38	
3.	July, 2020		23,702,621.86	
4.	July, 2020		50,000,000.00	267,743,468.91
5.	July, 2020	Revenue Generation	16,238.00	16,238.00
				267,759,706.91
				1,242,058,703.74
	Balance	Brought forward		1,242,058,703.74
6.	Aug. 2020	Salary allocation	114,473,153.38	114,473,153.38
				114,473,153.38
7.	Sept. 2020	Salary Allocation	122,282,070.41	
8.	Sept. 2020		25,000,000.00	147,282,070.41
9.	Sept. 2020	Revenue Generation	5,265.00	5,265.00
				147,287,335.41
10.	Oct. 2020	Salary Allocation	119,955,144.36	
11.	Oct. 2020		30,000,000.00	
12.	Oct. 2020		2,505,605.70	152,460,171.38
13.	Nov. 2020	Salary Allocation	117,937,171.38	117,937,171.38
14.	Nov. 2020	Revenue Generator	11,250.00	11,250.00
15.				117,168,421.38
16.	Dec. 2020	Salary Allocation	112,249,188.98	
17.	Dec. 2020		24,682,752.50	
18.	Dec. 2020		2,342,842.67	139,274,784.15
				139,274,784.15

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE
EXPENDITURE INCURRED FOR THE YEAR 2020**

APPENDIX “B”

S/N	MONTH	TOTAL CASH	TOTAL BANK	TOTAL EXPENDITURE CASH AT BANK	REMARKS
1.	January, 2020	9,779,000.00	105,248,537.27	115,027,537.27	
2.	February, 2020	11,937,000.00	110,852,285.88	122,789,285.88	
3.	March, 2020	40,837,052.00	115,732,696.27	156,569,748.27	
4.	April, 2020	13,364,723.00	110,549,692.43	123,914,415.43	
5.	May, 2020	49,591,857.15	193,265,992.30	242,857,849.45	
6.	June, 2020	7,005,000.00	132,727,840.10	139,732,840.10	
7.	July, 2020	71,062,982.63	149,524,939.54	220,587,922.17	
8.	August, 2020	15,630,000.00	111,659,016.35	127,289,016.35	
9.	September, 2020	38,176,059.29	116,797,365.26	154,973,424.55	
10.	October, 2020	15,144,783.70	111,376,785.50	126,521,569.20	
11.	November, 2020	43,113,443.20	110,494,053.18	153,607,496.47	
12.	December, 2020	14,326,224.29	140,894,359.36	155,220,582.65	
		329,968,125.26	1,509,123,563.44	1,839,091,687.79	

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE
OUTSTANDING PVS OVER CHARGES JANUARY – DECEMBER 2020**

APPENDIX “C”

S/N	PVS NO.	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	58/1/20	Management K Committee	NEPA Bills	100,000.00
2.	30/2/20	Hon. Musa Umar	Allowances	150,000.00
3.	73/2/20	Manager Kaduna Electronic	NEPA Bills	100,000.00
4.	70/3/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
5.	4/4/20	Hon. Musa Umar	Allowance	150,000.00
6.	62/4/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
7.	61/5/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
8.	51/6/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
9.	29/7/20	Haj. Musa Umar	Allowance	150,000.00
10.	29/6/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
11.	67/7/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
12.	43/10/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
13.	47/10/20	Hon. Yahaya Bello	Vehicle Maintenance	500,000.00
14.	54/10/20	Manu Maigero	Vigilante Group Allowance	400,000.00
15.	33/11/20	Hon. Musa Umar	Allowance	150,000.00
16.	44/11/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
17.	69/11/20	Director Budget		500,000.00
18.	70/11/20	Shehu Aliyu Bunza	Outbreak	715,000.00
19.	23/12/20	Hon. Musa Umar	Allowance	150,000.00
20.	68/12/20	Haj. Hadiza Yahaya	Women Empowerment	300,000.00
21.	73/10/20	Ahmed S/Yamma	Land Assurance	651,000.00
				6,416,000.00

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE WITHHOLDING TAX FOR THE PERIOD
OF 1ST JANUARY, 2020 – 31ST DECEMBER, 2020**

APPENDIX “D”

S/N	PVS NO.	PAYEE	DETAILS OF PAYMENT	PROJECT AMOUNT	7.5% TAX	5% VAT	TOTAL	REMARKS
1.	73/08/2020	Alh. Mohammad Maikwano	Renovation of Lowcost House No. 2, Koko	2,000,000.00	150,000.00	100,000.00	250,000.00	
2.	08/07/2020	Alh. Shehu Yaba	Renovation of Lowcost House No. 4, Koko	2,000,000.00	150,000.00	100,000.00	250,000.00	
3.	71/08/2020	Alh. Faruku Ahmed	Renovation of Lowcost House No. 6, Koko	2,000,000.00	150,000.00	100,000.00	250,000.00	
4.	04/07/2020	Alh. Sirajo Maigoro	Renovation of Lowcost House No. 3, Koko	2,000,000.00	150,000.00	100,000.00	250,000.00	
5.	09/7/2020	Afmark Ventures Nig. Ltd.	Construction Divisional Police Station at Besse	25,000,000.00	1,875,000.00	1,250,000.00	3,125,000.00	
6.	03/7/2020	Moh’d Auwal Koko	Renovation of Lowcost House No. 6, Koko	2,000,000.00	150,000.00	100,000.00	250,000.00	
7.	05/07/2020	Alh. Moh’d Maikwano	Renovation of Lowcost House No. 5, Koko	2,000,000.00	150,000.00	100,000.00	250,000.00	

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE
PREPARED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
OF JANUARY 2020 TO 31ST DECEMBER, 2020**

APPENDIX “E”

S/N	MONTH	TOTAL CASH	TOTAL BANK	TOTAL EXPENDITURE CASH AT BANK	REMARKS
1.	January, 2020	117,568,210.91	115,027,537.27	2,540,674.64	
2.	February, 2020	143,642,937.07	122,789,285.88	20,853,651.19	
3.	March, 2020	129,648,915.30	129,648,915.30		
4.	April, 2020	129,971,960.38	123,914,415.43	6,057,544.95	
5.	May, 2020	310,985,311.12	242,857,849.45	68,127,461.67	
6.	June, 2020	142,481,662.02	139,732,840.10	2,748,821.92	
7.	July, 2020	267,759,706.91	220,587,922.17	47,171,784.74	
8.	August, 2020	114,473,153.38	114,475,153.38		
9.	September, 2020	147,287,335.41	147,287,335.41		
10.	October, 2020	152,460,750.06	126,521,569.20	25,939,180.86	
11.	November, 2020	117,968,421.38	117,968,421.38		
12.	December, 2020	139,274,784.15	139,274,784.15		
		1,913,523,148.09	1,740,086,029.12	173,039,118.97	

KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE
WITHHOLDING TAX FOR THE PERIOD OF 1ST JANUARY, 2020 – 31ST DECEMBER, 2020

APPENDIX “F”

S/N	MONTH OF ALLOCATION	COLLECTIVE SALARY ALLOCATION	LESS TOTAL STATUTORY CONTRIBUTION	LESS OVERHEAD COST	LESS TOTAL CONTRIBUTION AND OVERHEAD COST	BALANCE AS SALARY AND ALLOWANCE
1.	January, 2020	117,057,690.91	74,844,349.93	3,000,000.00	77,844,93	39,213,340.98
2.	February, 2020	122,684,095.07	80,375,571.73	3,000,000.00	83,375,571.73	39,308,523.34
3.	March, 2020	118,866,335.30	75,257,416.77	3,000,000.00	78,257,416.77	40,608,918.53
4.	April, 2020	114,778,130.50	70,572,507.87	3,000,000.00	73,572,507.87	41,20,622.63
5.	May, 2020	116,790,476.46	74,397,285.29	3,000,000.00	77,397,285.29	39,393,191.17
6.	June, 2020	109,802,667.57	65,433,029.81	3,000,000.00	68,433,029.81	41,369,637.76
7.	July, 2020	112,885,052.42	68,504,419.57	3,000,000.00	71,504,419.57	41,380,632.85
8.	August, 2020	114,473,153.38	70,299,091.01	3,000,000.00	73,299,091.01	41,174,062.37
9.	September, 2020	122,282,070.41	77,889,066.04	3,000,000.00	80,889,066.04	41,393,004.37
10.	October, 2020	119,955,144.36	75,787,705.49	3,000,000.00	78,787,705.49	41,167,438.87
11.	November, 2020	117,937,171.38	73,888,533.88	3,000,000.00	76,888,533.88	41,048,637.50
12.	December, 2020	112,249,188.98	68,019,938.84	3,000,000.00	71,091,938.84	41,229,250.14
		1,399,761,176.73			911,268,916.23	488,492,260.51

KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE
WITHHOLDING TAX FOR THE PERIOD OF 1ST JANUARY, 2020 – 31ST DECEMBER, 2020

APPENDIX “G”

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
1.	January, 2020	C/Adm. Dept.	2001/1			
	January, 2020	C/Adm. Dept.	2002/1			
	January, 2020	C/Adm. Dept.	2003/1	7,805,740.62		
	January, 2020	C/Adm. Dept.	2004/1			
	January, 2020	C/Adm. Dept.	2010/1			
	January, 2020	Health Dept.	2007/1	9,480,994.67		
	January, 2020	Finance Dept.	2005/1	4,059,075.26		
	January, 2020	Works Dept.	2009/1	1,484,540.21		
	January, 2020	Agric. Dept.	2008/1	2,080,413.36		
	January, 2020	Social Dept.	2006/1	1,231,457.14		
	January, 2020	Budget Dept.	2012/1	887,523.88	29,358,024.21	
				Allowance	4,405,000.00	33,763,024.21
2.	Feb. 2020	C/Adm. Dept.	2001/1			

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
	Feb. 2020	C/Adm. Dept.	2002/1			
	Feb. 2020	C/Adm. Dept.	2003/1	7,827,891.65		
	Feb. 2020	C/Adm. Dept.	2004/1			
	Feb. 2020	C/Adm. Dept.	2010/1			
	Feb. 2020	Health Dept.	2007/1	9,480,994.67		
	Feb. 2020	Finance Dept.	2005/1	4,071,665.68		
	Feb. 2020	Works Dept.	2009/1	1,540,364.15		
	Feb. 2020	Agric. Dept.	2008/1	2,194,712.48		
	Feb. 2020	Social Dept.	2006/1	1,315,033.23		
	Feb. 2020	Budget Dept.	2012/1	900,214.93	29,525,589.27	
				Allowances	3,925,000.00	33,450,589.27
3.	March 2020	C/Adm. Dept.	2001/1			
	March 2020	C/Adm. Dept.	2002/1			
	March 2020	C/Adm. Dept.	2003/1	7,631,891.65		
	March 2020	C/Adm. Dept.	2004/1			
	March 2020	C/Adm. Dept.	2010/1			
	March 2020	Health Dept.	2007/1	9,530,794.67		
	March 2020	Finance Dept.	2005/1	4,071,665.68		
	March 2020	Works Dept.	2009/1	1,540,364.15		
	March 2020	Agric. Dept.	2008/1	2,194,712.48		

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
	March 2020	Social Dept.	2006/1	1,315,033.23		
	March 2020	Budget Dept.	2012/1	900,214.93	27,330,676.79	
				Allowances	5,050,000.00	32,380,676.79
4.	April 2020	C/Adm. Dept.	2001/1			
	April 2020	C/Adm. Dept.	2002/1			
	April 2020	C/Adm. Dept.	2003/1	7,827,891.14		
	April 2020	C/Adm. Dept.	2004/1			
	April 2020	C/Adm. Dept.	2010/1			
	April 2020	Health Dept.	2007/1	9,480,994.67		
	April 2020	Finance Dept.	2005/1	4,071,665.68		
	April 2020	Works Dept.	2009/1	1,540,364.15		
	April 2020	Agric. Dept.	2008/1	2,194,714.48		
	April 2020	Social Dept.	2006/1	1,315,033.23		
	April 2020	Budget Dept.	2012/1	900,214.93	27,526,878.28	
				Allowances	7,785,000.00	35,311,878.28
5.	May 2020	C/Adm. Dept.	2001/1			
	May 2020	C/Adm. Dept.	2002/1			
	May 2020	C/Adm. Dept.	2003/1	7,975,250.80		

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
	May 2020	C/Adm. Dept.	2004/1			
	May 2020	C/Adm. Dept.	2010/1			
	May 2020	Health Dept.	2007/1	9,613,880.13		
	May 2020	Finance Dept.	2005/1	4,160,074.35		
	May 2020	Works Dept.	2009/1	1,703,176.56		
	May 2020	Agric. Dept.	2008/1	2,285,459.32		
	May 2020	Social Dept.	2006/1	1,437,981.90		
	May 2020	Budget Dept.	2012/1	1,020,913.92	28,196,736.98	
				Allowances	4,000,000.00	32,196,736.98
6.	June 2020	C/Adm. Dept.	2001/1			
	June 2020	C/Adm. Dept.	2002/1			
	June 2020	C/Adm. Dept.	2003/1	7,975,250.80		
	June 2020	C/Adm. Dept.	2004/1			
	June 2020	C/Adm. Dept.	2010/1			
	June 2020	Health Dept.	2007/1	8,694,397.04		
	June 2020	Finance Dept.	2005/1	4,160,074.35		
	June 2020	Works Dept.	2009/1	1,703,176.56		
	June 2020	Agric. Dept.	2008/1	2,285,459.32		
	June 2020	Social Dept.	2006/1	1,437,981.90		
	June 2020	Budget Dept.	2012/1	1,020,913.92	27,259,253.89	

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
				Allowances	4,005,000.00	31,264,253.89
7.	July 2020	C/Adm. Dept.	2001/1			
	July 2020	C/Adm. Dept.	2002/1			
	July 2020	C/Adm. Dept.	2003/1	9,270,431.62		
	July 2020	C/Adm. Dept.	2004/1			
	July 2020	C/Adm. Dept.	2010/1			
	July 2020	Health Dept.	2007/1	9,877,531.31		
	July 2020	Finance Dept.	2005/1	4,560,074.35		
	July 2020	Works Dept.	2009/1	2,080,235.68		
	July 2020	Agric. Dept.	2008/1	2,719,673.90		
	July 2020	Social Dept.	2006/1	1,872,196.48		
	July 2020	Budget Dept.	2012/1	1,463,725.54	31,843,869.38	
				Allowances	3,730,000.00	35,573,869.38
8.	August 2020	C/Adm. Dept.	2001/1			
	August 2020	C/Adm. Dept.	2002/1			
	August 2020	C/Adm. Dept.	2003/1	8,883,919.68		
	August 2020	C/Adm. Dept.	2004/1			
	August 2020	C/Adm. Dept.	2010/1			

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
	August 2020	Health Dept.	2007/1	10,269,044.01		
	August 2020	Finance Dept.	2005/1	5,046,126.72		
	August 2020	Works Dept.	2009/1	2,080,233.67		
	August 2020	Agric. Dept.	2008/1	2,777,715.16		
	August 2020	Social Dept.	2006/1	1,872,196.48		
	August 2020	Budget Dept.	2012/1	1,463,725.34	32,387,961.07	
				Allowances	4,030,000.00	36,417,961.00
9.	Sept. 2020	C/Adm. Dept.	2001/1			
	Sept. 2020	C/Adm. Dept.	2002/1			
	Sept. 2020	C/Adm. Dept.	2003/1	8,594,585.78		
	Sept. 2020	C/Adm. Dept.	2004/1			
	Sept. 2020	C/Adm. Dept.	2010/1			
	Sept. 2020	Health Dept.	2007/1	11,391,986.91		
	Sept. 2020	Finance Dept.	2005/1	5,143,924.49		
	Sept. 2020	Works Dept.	2009/1	2,483,743.77		
	Sept. 2020	Agric. Dept.	2008/1	2,700,387.14		
	Sept. 2020	Social Dept.	2006/1	1,879,196.48		
	Sept. 2020	Budget Dept.	2012/1	1,488,592.06	33,681,166.63	
				Allowances	3,837,000.00	37,068,166.63
10.	October 2020	C/Adm. Dept.	2001/1			

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
	October 2020	C/Adm. Dept.	2002/1			
	October 2020	C/Adm. Dept.	2003/1	9,036,397.40		
	October 2020	C/Adm. Dept.	2004/1			
	October 2020	C/Adm. Dept.	2010/1			
	October 2020	Health Dept.	2007/1	10,210,656.69		
	October 2020	Finance Dept.	2005/1	5,143,924.49		
	October 2020	Works Dept.	2009/1	2,097,231.37		
	October 2020	Agric. Dept.	2008/1	2,700,387.14		
	October 2020	Social Dept.	2006/1	1,879,196.48		
	October 2020	Budget Dept.	2012/1	1,488,592.06	32,556,379.83	
				Allowances	3,931,000.00	36,487,379.83
11.	Nov. 2020	C/Adm. Dept.	2001/1			
	Nov. 2020	C/Adm. Dept.	2002/1			
	Nov. 2020	C/Adm. Dept.	2003/1	8,593,585.78		
	Nov. 2020	C/Adm. Dept.	2004/1			
	Nov. 2020	C/Adm. Dept.	2010/1			
	Nov. 2020	Health Dept.	2007/1	10,210,656.69		
	Nov. 2020	Finance Dept.	2005/1	5,143,924.49		

S/N	MONTH OF ACCOUNT	DEPARTMENT	HEAD OF SUB-HEAD	ACCOUNT PER HEAD	MONTHLY TOTAL SALARY	REMARKS
	Nov. 2020	Works Dept.	2009/1	2,097,231.57		
	Nov. 2020	Agric. Dept.	2008/1	2,700,387.14		
	Nov. 2020	Social Dept.	2006/1	1,879,196.48		
	Nov. 2020	Budget Dept.	2012/1	1,488,592.06	32,113,774.21	
				Allowances	3,967,167.00	36,080,941.21
12.	Dec. 2020	C/Adm. Dept.	2001/1			
13.	Dec. 2020	C/Adm. Dept.	2002/1			
14.	Dec. 2020	C/Adm. Dept.	2003/1	8,593,785.		
15.	Dec. 2020	C/Adm. Dept.	2004/1			
16.	Dec. 2020	C/Adm. Dept.	2010/1			
17.	Dec. 2020	Health Dept.	2007/1	10,210,656.69		
18.	Dec. 2020	Finance Dept.	2005/1	5,143,924.49		
19.	Dec. 2020	Works Dept.	2009/1	2,097,231.57		
20.	Dec. 2020	Agric. Dept.	2008/1	2,700,387.14		
21.	Dec. 2020	Social Dept.	2006/1	1,879,196.48		
22.	Dec. 2020	Budget Dept.	2012/1	1,488,592.06	32,113,774.21	
				Allowances	3,367,400.00	35,481,174.21
						415,476,651.75

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE LIST OF
OUTSTANDING PVS JANUARY TO 31ST DECEMBER, 2020**

APPENDIX “I”

S/N	PVS NO.	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	18/1/20	Shehu Wali & Others	Salary	2,080,413.76
2.	31/1/20	Zayyanu Hamed & Others	Salary	586,961.77
3.	20/2/20	Zayyanu Sahabi & Others	Salary	900,214.93
4.	28/3/20	Hon. Musa Umar & Others	Salary	2,576,426.08
5.	37/3/20	Umar M. Gulumbe	Salary	996,000.00
6.	30/4/20	Abdullahi Malami & Others	Salary	2,377,266.93
7.	34/4/20	Bashar Abdullahi & Others	Salary	1,633,541.62
8.	35/4/20	Hassan Sani Kwaifa & Others	Salary	1,315,033.23
9.	39/4/20	Hon. Musa Umar & Others	Salary	2,576,426.08
10.	42/4/20	Umar Moh'd Gulumbe	Salary	196,000.00
11.	71/4/20	Ahmed Usman & Othes	Salary	608,686.88
12.	72/4/20	Salamatu Nasiru & Others	Salary	442,811.67
13.	73/4/20	Fatima Sama'ila & Others	Salary	434,214.68
14.	74/4/20	Umar Sauki Zaria	Salary	263,651.08
15.	76/4/20	Kabiru Illiyasu & Others	Salary	377,059.12
16.	77/4/20	Usman Abubakar & Others	Salary	886,052.37
17.	27/5/20	Shehu Wali & Others	Salary	2,285,459.32
18.	28/5/20	Haliru Sauki Zaria	Salary	2,488,570.86
19.	30/5/20	Hon. Musa Umar & Others	Salary	2,576,426.08
20.	41/5/20	Usman Abubakar & Others	Salary	886,052.37
21.	20/6/20	Haliru Sauki Zaria	Salary	2,488,570.86
22.	29/6/20	Umar Gulumbe	Salary	196,000.00
23.	53/6/20	Ahmed Usman & Others	Salary	608,668.88
24.	54/6/20	Harisu Ahmed & Others	Salary	492,255.84
25.	60/6/20	Usman Abubakar & Others	Salary	886,052.37
26.	27/7/20	Hon. Musa Umar & Others	Salary	2,576,426.18
	TOTAL			32,885,243.36

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE LIST OF
OUTSTANDING PVS JANUARY TO 31ST DECEMBER, 2020**

APPENDIX “I”

S/N	PVS NO.	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	33/7/20	Zayyanu Sahabi & Others	Salary	1,020,113.92
2.	36/7/20	Abdullahi Malami & Others	Salary	2,490,726.08
3.	41/7/20	Salamatu Nasiru & Others	Salary	442,811.62
4.	43/7/20	Umar Sauki Zauro	Salary	263,651.68
5.	45/7/20	Kabiru Illiyasu & Others	Salary	337,059.12
6.	38/8/20	Kabiru Illiyasu & Others	Salary	337,059.12
7.	26/9/20	Umar M. Gulumbe	Salary	196,000.00
8.	35/9/20	Bashar Mohammed & Others	Salary	7,883,008.79
9.	39/9/20	Ahmed Usman & Others	Salary	608,668.58
10.	40/9/20	Harisu Ahmed Bunza	Salary	492,255.84
11.	41/9/20	Salamatu Nasiru & Others	Salary	442,811.62
12.	42/9/20	Fatima Ismaila & Others	Salary	434,214.58
13.	43/9/20	Umar Sauki Zaria	Salary	261,651.68
14.	20/10/20	Hon. Musa Umar & Others	Salary	2,576,426.08
15.	23/10/20	Umar M. Gulumbe	Salary	196,000.00
16.	30/11/20	Hon. Musa Umar & Others	Salary	2,576,426.08
17.	34/11/20	Umar M. Gulumbe	Salary	196,000.00
18.	41/11/20	Kabiru Illiyasu & Others	Salary	337,059.12
19.	42/11/20	Usman Abubakar & Others	Salary	886,052.37
20.	27/12/20	Zayyanu Sahabi & Others	Salary	1,045,780.44
21.	40/12/20	Kabiru Illiyasu & Others	Salary	377,059.12
22.	41/12/20	Usman Abubakar & Others	Salary	885,052.37
	TOTAL			24,326,688.4
			GRAND TOTAL	57,212,315.57

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL KEBBI STATE SALARY
INCOM AND EXPENDITURE ACCOUNT FOR THE PERIOD OF 1ST
JANUARY, 2020 TO 31ST DECEMBER, 2020**

APPENDIX “J”

S/N	MONTH OF ACCOUNT	SALARY ALLOCATION RECEIPT	SALARY EXPENDITURE INCURED	BALANCE UNDER OVER ACCOUNTED	REMARKS
1.	January, 2020	39,213,340.98	33,763,024.21	5,450,316.77	
2.	February, 2020	39,308,523.34	33,450,589.27	5,857,934.07	
3.	March, 2020	40,608,918.53	32,380,676.79	8,228,241.74	
4.	April, 2020	41,205,622.63	35,311,878.28	5,893,744.35	
5.	May, 2020	39,393,191.17	32,196,736.98	7,196,454.19	
6.	June, 2020	41,369,637.76	31,264,253.89	10,105,383.87	
7.	July, 2020	41,380,632.85	35,573,869.38	5,806,763.47	
8.	August, 2020	41,174,062.37	36,417,961.07	4,756,101.30	
9.	September, 2020	41,393,004.37	37,068,166.63	4,324,837.74	
10.	October, 2020	41,167,438.87	36,487,379.83	4,680,059.04	
11.	November, 2020	41,048,637.50	36,080,941.21	4,967,696.29	
12.	December, 2020	41,229,250.14	35,481,174.21	5,748,075.93	
	Totals	488,492,260.51	415,476,651.75	73,015,608.76	

**KOKO/BESSE LOCAL GOVERNMENT COUNCIL BESSE, KEBBI STATE PREPARED TABLE OF RECEIPTS
AND PAYMENTS FOR THE PERIOD OF 1ST JANUARY, 2020 TO 31ST JANUARY**

A. RECEIPTS

S/N	MONTH OF ACCOUNT	RECEIPT FOR SALARY AND ALLOWANCES	O/HEAD COST (₦)	I.G.R (₦)	OTHER GRANTS	CAPITAL	TOTALS
1.	January, 2020	39,213,340:98	3,000,000:00	510,520:00			42,723M860:98
2.	February, 2020	39,308,523:34	3,000,000:00	436,790:00	20,522,052:00		63,267,365:34
3.	March, 2020	40,608,918:53	3,000,000:00	282,580:00	10,500,000:00		54,391,498:54
4.	April, 2020	41,205,622:63	3,000,000:00	49,070:00	15,144,759:88		59,399,452:51
5.	May, 2020	39,393,191:17	3,000,000:00		158,214,734:69		200,607,925:86
6.	June, 2020	41,369,637:76	3,000,000:00	32,310:00	32,646,684:45		77,048,632:21
7.	July, 2020	41,380,632:85	3,000,000:00	16,238:00	117,037,564:11	37,820,852:38	199,255,387:34
8.	August, 2020	41,393,004:37	3,000,000:00				44,174,062:34
9.	September, 2020	41,393,004:37	3,000,000:00	5,265:00	25,000,000:00		69,398,269:37
10.	October, 2020	41,167,438:87	3,000,000:00		32,505,605:70		76,673,044:57
11.	November, 2020	41,048,637:50	3,000,000:00	11,250:00			444,059,887:50
12.	December, 2020	41,229,250:14	3,000,000:00		27,025,595:17		71,254,845:31
		488,492,260:51	36,000,000:00	1,344,023:00	438,596,996:00	37,820,952:38	1,002,254,231:87
PLUS TOTAL CONTRIBUTION							911,258,916:23
							1,913,523,148:10

A. RECEIPTS

SALARY PAID	ALLOWANCES PAID	OVER HEAD COST	OTHER GRANTS	CAPITAL	I.G.R	TOTALS	DIFFERENCE
363,844,084:75	51,632,567:00	36,000,000:00	438,596,996:00	36,405,100:82	1,344,023:00	1,839,091,687:79	74,431,460:30

MAIYAMA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE ACCOUNT:-** Examination revealed that, Maiyama Local Government Council has received the Sum of ₦1,308,897,476.39 as revenue share from the State Joint Account while the sum of ₦1,297,626,944.89 has been expended leaving an apparent balance of ₦11,270,531.50 unaccounted for. Viz details below:-

SN	MONTHS	INCOME 2020 (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY	81,748,343.62	81,748,343.62	-
2.	FEBRUARY	89,172,671.67	89,172,671.67	-
3.	MARCH	125,417,838.78	124,421,672.67	996,166.11
4.	APRIL	99,555,957.79	99,555,957.79	-
5.	MAY	180,811,124.82	180,811,124.82	-
6.	JUNE	104,224,027.39	104,234,958.50	9,068.89
7.	JULY	102,186,479.43	101,186,241.90	1,000,237.53
8.	AUGUST	86,358,277.47	85,623,204.15	735,073.32
9.	SEPTEMBER	101,885,344.37	100,611,206.68	1,274,137.69
10.	OCTOBER	122,718,188.61	120,617,588.61	2,100,600.00
11.	NOVEMBER	102,702,513.95	100,653,117.69	2,139,396.26
12.	DECEMBER	112,096,708.49	109,080,856.79	3,015,851.70
	TOTAL	1,308,877,476.39	1,297,716,944.89	11,270,531.50

2. **UNACCOUNTED WITHDRAWALS:-** It has been observed that cheques worth ₦8,700,000.00 were withdrawn through the Local Government Account and have not been reflected in the cashbook. Similarly, the officer charged with these responsibilities failed to give any tentative and satisfactory explanation.

SN	PAYEE	DATE	CHEQUE	AMOUNT (₦)
1.	Jibril Hamza Attahiru	2/1/2020	00156486	1,200,000.00
2.	Jibril Hamza Attahiru	2/1/2020	-	1,000,000.00
3.	Jibril Hamza Attahiru	21/4/2020	00156397	3,000,000.00
4.	Jibril Hamza Attahiru	22/6/2020	00156424	2,000,000.00
5.	Jibril Hamza Attahiru	2/11/2020	00156459	1,500,000.00
				8,700,000

3 On payment voucher no. 116/12/2020 was a payment made to Musa Abdullahi in respect of electrification of Ten Housing unit in Maiyama Local Government worth ₦3,200,000.00. Spot verification of the site revealed that, work was in progress, but to my dismay, the contract was fully paid despite none completion in accordance with specification. Again, violation certificate on the extent of progress work done is nowhere to be found.

4. **OUTSTANDING PAYMENT VOUCHERS (SALARY):-** Examination of available records revealed that, salary payment vouchers worth ₦3,744,362.67 would not appear to have been presented for Audit examination, contrary to FM 14.29. As such this expenditure should not be admitted as a proper charge against the Local Government funds. Appendix "A" refers.

5. **SALARY INCOME AND EXPENDITURE:-** Audit examination of the available records revealed that, the total sum of ₦457,816,103.62 was received as yearly Statutory allocation from state Joint Account for the payment of salary out of which only ₦442,280,073.92 has been expended as per cashbook leaving a balance of ₦15,536,029.70 unaccounted for. In the cashbook viz. details below:-

SN	MONTHS	INCOME 2020 (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY	38,194,802.40	37,095,894.41	1,098,907.99
2.	FEBRUARY	37,938,509.02	35,935,918.39	2,002,590.63
3.	MARCH	38,242,242.91	37,036,427.70	1,205,915.21
4.	APRIL	38,247,342.91	35,846,314.91	2,401,028.00
5.	MAY	38,247,342.91	35,846,314.91	2,401,028.00

6.	JUNE	38,262,342.91	37,144,875.23	1,117,467.68
7.	JULY	38,317,842.91	37,892,031.29	425,811.62
8.	AUGUST	38,301,329.64	37,099,022.08	1,202,307.56
9.	SEPTEMBER	38,131,765.88	36,942,816.75	1,188,949.13
10.	OCTOBER	38,027,264.81	37,319,898.75	707,366.06
11.	NOVEMBER	37,941,108.66	36,758,906.20	1,182,202.46
12.	DECEMBER	37,953,108.66	36,912,709.28	1,040,399.38
	TOTAL	457,805,003.62	442,280,073.92	15,536,029.70

6. **UNACCOUNTED WITHDRAWALS (IGR):-** It has also been observed that some withdrawals worth ₦362,000.00 were made through Maiyama Local Government Councils revenue account for the period under review. It was further observed that payment vouchers for the withdrawals made are not prepared at all and are therefore could not be trace in the cashbook. Viz details below:-

SN	PAYEES	DATE	CHEQU NO.	AMOUNT (₦)
1.	Jibril Hamza Attahiru	21/4/2020	138855	20,000.00
2.	Jibril Hamza Attahiru	5/5/2020	138857	60,000.00
3.	Jibril Hamza Attahiru	7/7/2020	138858	50,000.00
4.	Jibril Hamza Attahiru	14/7/2020	138859	40,000.00
5.	Jibril Hamza Attahiru	2/9/2020	138860	70,000.00
6.	Jibril Hamza Attahiru	7/10/2020	138862	72,000.00
7.	Jibril Hamza Attahiru	4/1/2020	138864	50,000.00
	TOTAL			362,000.00

OTHER REVENUE SOURCES:- In yet another development, it was observed that, revenue from Private Schools and Clinics, Bank, sachet water, medicine store, power holding, petrol station, sales of indigene certificate, would not appear to have been collected or if collected not accounted for.

WITHOLDING TAX AND VAT: from the records made available to my office, it was discovered that, tax and VAT from completion of Ten housing unit were not deducted or if deducted not paid to the appropriate government agency.

**MAIYAMA LOCAL GOVERNMENT COUNCIL, RECEIPT AND PAYMENT FOR THE YEAR
ENDED TO 31ST DECEMBER, 2020**

RECEIPT

SN	MONTHS	SALARY RECEIPT (₦)	ALLOWANCE (₦)	O/HEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	TOTALS (₦)
1.	JANUARY	31,294,804.40	3,900,000.00	3,000,000.00	107,000.00	81,748,343.62	-	120,050,148.02
2.	FEBRUARY	31,038,509.02	3,900,000.00	3,000,000.00	24,000.00	89,172,671.67	-	127,135,180.69
3.	MARCH	31,342,342.91	3,900,000.00	3,000,000.00	53,000.00	125,417,838.78	-	163,713,181.69
4.	APRIL	31,347,342.91	3,900,000.00	3,000,000.00	20,000.00	99,555,957.79	-	137,823,300.70
5.	MAY	31,358,342.91	3,900,000.00	3,000,000.00	10,000.00	180,811,124.82	-	219,079,467.73
6.	JUNE	31,362,342.91	3,900,000.00	3,000,000.00	50,000.00	104,224,027.39	-	142,536,370.30
7.	JULY	31,417,842.91	3,900,000.00	3,000,000.00	63,000.00	102,186,479.43	-	140,567,322.34
8.	AUGUST	31,401,329.64	3,900,000.00	3,000,000.00	24,000.00	86,358,277.47	-	124,683,607.11
9.	SEPTEMBER	31,231,765.88	3,900,000.00	3,000,000.00	46,000.00	101,885,344.37	-	140,063,110.25
10.	OCTOBER	31,127,264.81	3,900,000.00	3,000,000.00	591,250.00	122,718,188.61	-	161,336,703.42
11.	NOVEMBER	31,641,108.66	3,900,000.00	3,000,000.00	295,000.00	102,702,513.95	-	140,938,622.61
12.	DECEMBER	31,053,108.66	3,900,000.00	3,000,000.00	304,500.00	80,336,2263.49	31,760,445.00	150,354,317.15
	TOTAL	375,616,105.62	46,800,000.00	36,000,000.00	1,587,750	1,277,117,031.39	31,760,445.00	1,768,281,332.01

PAYMENTS

SN	MONTHS	SALARY PAID (₦)	ALLOWANCE (₦)	O/HEAD COST (₦)	OTHER GRANTS (₦)	CAPITAL GRANT (₦)	I.G.R. (₦)	TOTALS (₦)	DIFFERENCE (₦)
1.	JANUARY	30,617,894.41	3,478,000.00	3,000,000.00	81,748,343.62	-	250,000.00	119,094,238.03	955,9090.99
2.	FEBRUARY	29,457,918.39	3,478,000.00	3,000,000.00	89,172,671.67	-	-	125,108,590.06	2,026,590.63
3.	MARCH	30,558,247.70	3,478,000.00	3,000,000.00	124,421,672.67	-	-	161,458,100.37	2,255,081.32
4.	APRIL	29,385,314.91	3,761,000.00	2,700,000.00	99,555,957.79	-	-	135,402,272.70	2,421,028.00
5.	MAY	29,735,258.93	3,560,000.00	3,000,000.00	180,811,124.82	-	-	217,106,383.75	1,973,083.98
6.	JUNE	30,394,875.23	3,750,000.00	3,000,000.00	104,234,958.50	-	-	141.379,833.73	1,156,536.57
7.	JULY	31,214,031.29	3,678,000.00	3,000,000.00	101,186,241.90	-	-	139,078,273.19	1,489,049.15
8.	AUGUST	30,321,022.08	3,778,000.00	3,000,000.00	85,623,204.15	-	500,000.00	123,222,226.23	1,461,380.88
9.	SEPTEMBER	30,384,816.75	3,558,000.00	3,000,000.00	10,611,206.68	-	-	137,554,023.43	2,509,086.82
10.	OCTOBER	30,709,898.75	3,610,000.00	3,000,000.00	120,617,588.61	-	330,000.00	158,267,487.36	3,069,216.06
11.	NOVEMBER	30,258,906.20	3,500,000.00	3,000,000.00	100,563,117.69	-	-	137,322,023.89	3,616,598.72
12.	DECEMBER	30,302,709.28	3,610,000.00	3,000,000.00	77,320,411.79	31,760,445.00	-	145.993,566.07	4,360,751.08
	TOTAL	363,340,893.92	43,239,180.00	35,700,000.00	1,265,866,499.89	31,760,445.00	1,080,000.00	1,740,987,018.81	27,294,313.20

MAIYAMA LOCAL GOVERNMENT COUNCIL

OUTSTANDING SALARY AND ALLOWANCE PAYMENT VOUCHERS 2020

SN	PAYEE	PV. NO (#)	REASON FOR PAYMENT (#)	DEPT. (#)	AMOUNT (#)
1.	Chairman Maiyama L/Government	127/1/2020	Security vote	Admin	250,000.00
2.	V/Chairman Maiyama L/Govt.	128/1/2020	Security vote	Admin	150,000.00
3.	Yahanna Gabriel & Co	37/4/2020	April, Salary	Social	496,073.00
4.	Ahmed Kallamu & co	39/4/2020	April, Salary	Social	407,579.59
5.	Hashimu Adamu & co	39/4/2020	April Salary	Social	387,194.99
6.	Umar Isah & Co	40/4/2020	April Salary	Social	375,156.09
7.	Ibrahim Sa'idu & co	128/5/2020	May Salary	Finance	110,000.00
8.	Haruna Ishaka	69/6/2020	June Salary	Works	228,542.24
9.	Sumayya Abubakar & CO	70/6/2020	June Salary	Works	416,672.19
10.	Usman Shuaibu & Co	71/6/2020	June Salary	Works	143,268.21
11.	Abubakar Muh'd & co	100/6/2020	June Salary	Health	110,000.00
12.	Hussaini Abubakar & Co	101/6/2020	June Salary	Health	45,000.00
13.	Hassan Suleiman & Co	60/7/2020	July Salary	Finance	390,104.92
14.	Muh'd Laboo & co	76/7/2020	July Salary	Finance	73,040.82
15.	Samaila Salihu & Co	77/7/2020	July Salary	Finance	66,406.80
16.	Rabi'u Arzika	71/8/2020	August, Salary	Works	17,074.30
17.	Abdullahi Aliyu & Co	133/09/2020	Sept. 2020	Works	78,250.34
	TOTAL				3,744,362.67

NGASKI LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

TREASURY MAIN ACCOUNTS

1. INCOME AND EXPENDITURE (OTHER GRANT)

Ngaski Local Government Council received the sum of ₦1,177,792,628.37 as share of revenue from the State Joint Account while the sum of ₦1,094,053,603.98 would appear to have been expended leaving the sum of ₦83,739,024.39 unaccounted for in the cash book. See appendix “A” for details.

2. THE COUNCIL CASH BOOK: During the period under review, examination revealed that, the upkeep of this important book of accounts was not perfectly okay, although most of accounting transactions were recorded both credit and debit side of the cash book but daily and monthly balancing would not appear to have been made in accordance with provision of F.M. 19:3:4.

3. BANK RECONCILIATION STATEMENT: In a similar development, this important aspect of accounting procedure have been neglected by your local government council. Reconciliation of accounts assist management to ascertain and determine the extent of fraud or error that occur during transaction in accordance with provision of F.M. 19.23.

4. UNAUTHORIZED PAYMENT VOUCHERS: Scrutiny of Treasury records revealed that, payment vouchers worth the sum of ₦14,377,898.90 were paid without authorization by officer controlling the vote, contrary to provision of FM 14:18 and 14:19 respectively. See appendix “B” for details.

5. OVERHEAD COST: Ngaski Local Government Council received the sum of ₦36,000,000.00 for payment of day today running cost, but surprisingly only the sum of ₦18,000,000.00 would appear to have been expended leaving the sum of ₦18,000,000.00 unaccounted for. See appendix “C” for details.

6. **OUTSTANDING PAYMENT VOUCHERS:** Examination of Treasury Cash book revealed that, payment voucher worth the sum of ₦124,663,112.77 were not made available during Audit Inspection Contrary to F.M. 14.19. See appendix “D” for detail.

7. **DEDUCTION AND REMITTANCE OF VAT AND WITHHOLDING TAX**

Examination of Treasury records revealed that, the sum of ₦2,968,737.90 was deducted from payment vouchers for VAT and withholding tax but surprisingly not a single Kobo was remitted to any of the agency concern. See appendix “E” for details.

8. **D.V.E.A, STORE RECORDED, CONTRACT REGISTRAR, PE REGISTER MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE, DEPOSIT AND ADVANCE LEDGER**

These are all important treasury records but to my surprise non would appear to have been maintained.

B. **SALARY**

1. **INCOME AND EXPENDITURE:** Scrutiny of salary payment vouchers revealed that, the sum of ₦563,112,102.00 was received as share of revenue for payment of salary for the period under review but to my dismay only the sum of ₦558,912,102.00 would appear to have been expended leaving the sum of ₦4,200,000.00 unaccounted for. See appendix “F” for details.

2. **PAYMENT OF ALLOWANCE:** Examination of available records revealed that, the sum of ₦48,000,000.00 was received as share of revenue from State Joint account while the sum of ₦37,038,000.00 would appear to have been expended leaving the sum of ₦10,962,000.00 unaccounted for. See appendix “G” for details.

NGASKI LOCAL GOVERNMENT COUNCIL
SCHEDULE OF SALARY MONTHLY FOR THE PERIOD OF JANUARY TO DECEMBER 2020

S/N	DEPARTMENT	AMOUNT
1.	CENTRAL ADMINISTRATION	8,994,610.68
2.	AGRIC DEPARTMENT	3,955,267.17
3.	FINANCE DEPARTMENT	5,278,062.63
4.	WORKS DEPARTMENT	3,683,500.00
5.	HEALTH DEPARTMENT	17,655,555.02
6.	SOCIAL DEPARTMENT	5,072,213.00
7.	BUDGET DEPARTMENT	1,886,800.00
	TOTAL	46,526,008.5

NGASKI LOCAL GOVERNMENT
PAYMENT OF ALLOWANCES FOR THE PERIOD OF JANUARY TO DECEMBER, 2020

S/N	NAME OF PAYEE	DESCRIPTION OF PAYMENT	AMOUNT
1.	Shehu Kabiru & Others	Allowance for Da'awa	16,000.00
2.	Umaru Maiunguwa	Hand capped	16,000.00
3.	Hussaini Dahiru & Others	Prison allowance	3,000.00
4.	Garba Liman & Others	Allowance for canoe riders	134,000.00
5.	Yahaya Mohammed	Allowance Radio room op.	8,000.00
6.	Alhassan Liman	Zakkat Committee	20,000.00
7.	Abdullahi Mohammed	CSDP Desk Officer	50,000.00
8.	Rilwanu Haruna	Vigilante Group	75,000.00
9.	Suleiman Liman	Allowance Adult Education	280,000.00
10.	Abdullahi Mohammed	Respons	5,000.00
11.	Umar Abdullahi	Guinea worn eradication	31,000.00
12.	Umar Mohammed Wali	Sharia Committee allowance	85,000.00
13.	Isah Hassan Warra	Monthly Zakkat & Sadaka	100,000.00
14.	Fati Aliyu	Abundant child allowance	3,000.00
15.	Director Social Allowance	For workers allowance	49,500.00
16.	Director Social	District Head Allow	20,000.00
17.	Danda LOPA	Adult Student Allowance	78,000.00
18.	Director Primary Healthcare allowance	PHC Allowance	4,000.00
19.	Titilayo Ajibaye	Midwives allowance	90,000.00
20.	Sadiya Salihu	Midwives allowance	24,000.00
21.	NYSC Allowance	Corpers Doctors Allowance	40,000.00
22.	Karima Wara	TBA Allowance	36,000.00
23.	Idris Ngaski Impress for (3) PHC	Impress for (3) PHC allowance	60,000.00
24.	Marazu Garba Yadi	NPI Allowance	20,000.00
25.	Garba Labbo & Other	Medicine allowance	49,000.00
26.	Yauri YEDA & Other	YEDA allowance	100,000.00
27.	Isah Suleiman	Offices Maintenance Chairman	20,000.00
28.	Chairman Party	Party Allowance	100,000.00
29.	Mohammed Monde	Medical Allowance	3,000.00
30.	Mamman Roba	Political Adviser allowance	35,000.00

31.	Director Agric	Abattoir Maintenance All.	5,000.00
32.	Hon. Chairman Ngaski	Vehicle Maintenance	935,000.00
33.	Isah Suleiman	-	28,000.00
34.	Abubakar Yusuf	Disable Allowance	279,000.00
35.	Hisbah Chairman	Allowance for Hisbah Comm.	30,000.00
36.	Director of Finance	Allowance for Jan. 20	95,000.00
37.	Sani Labbo	Fadama II Allowance	50,000.00
38.	NEPA bills	NEPA bills allowance	110,000.00
	TOTAL		3,086,500.00

C. **HARAJI**

1. **TOTAL REVENUE**: Of ₦2,562,600.00 for the period of under review.

2. **HARAJI**: Examination of revenue records revealed that, the sum of ₦1,422,100.00 was collected as revenue for the period under review while only the sum of ₦780,000.00 would appear to have been remitted to local government account leaving the sum of ₦642,100.00 unaccounted for. See appendix “H” for details.

3. **MASS COMMUNICATION (GSM)**

MTN 4 Antenna x 30,000.00	=	₦120,000.00
Airtel 3 Antenna x 30,000.00	=	₦90,000.00
Glo 3 Antenna x 30,000.00	=	₦90,000.00
		₦300,000.00

The information above shows the total revenue made by Ngaski Local Government as regards to mass communication but to my surprise these payment vouchers in question were not presented to me on how the amount realized was expended.

4. **MARKET/MOTOR PARK/CATTLE MARKET**: These sources were collected weekly amounting to ₦130,500.00. However, your revenue officer could not give any satisfactory explanation on how the amount was expended.

5. **INDIGENE LETTER**: Examination of this revenue source revealed that the sum of ₦150,000.00 would appear to have been collected as revenue from issuance of indigene letter, but to my surprise nothing was remitted to local government revenue account.

6. **DEPARTMENT RECEIPT**: Similarly, the sum of ₦60,000.00 was collected during the period under review, surprisingly, not a single Kobo was remitted to Local Government account.

7. **ANNUAL COLLECTION**: Filling station, sale of bottle water, sachet water, bakery, PHC polls, medicine store, private schools, private hospitals, commercial rider (Kabu-Kabu) viewing centre, computer business center and restaurant. In these sources, the sum of ₦500,000.00 was collected as revenue but to my displeasure not even a single kobo was remitted as revenue into local government account.
8. **INVESTMENT**: Examination revealed that, the sum of ₦25,000,000.00 would appear to have been invested into (3) three companies or organization but to my surprise only Bua Cement Company remitted the sum of ₦481,250.00 as dividend. See appendix "I" for details
9. **Mining Company**: It has been observed that though the business is an individual effort, however 82 persons were involved in tapping these resources and were charge only (₦5,000:00) Five Thousand Naira each as revenue, with the a total collection of ₦410,000.00 by Ngaski Local Government Council. However, not even a single kobo would appear to have been remitted into local government accounts.
10. **Tomato Company**: The company happens to be established in the year 2019 and has started partial production, up till now did not reach full capacity production level. However, it was noted with dismay that taxes would appear to have been collected by your council. Although, the agreement between the company and State Government had allowed the company a grace period of five year tax free.
11. **Ferry Ship**: The ship was grounded, throughout the period under review and therefore nothing would appear to have been generated.
12. Private School, Clinic/Hospital, Barbing Salon, Sachet Water and Restaurant were all included in annual revenue collections for the period under review. It is further noted with disheartening of mind that the total collections were too meager in view of the fact even a single source out of the aforementioned could fetched your council more than what was alleged to have been realized within the financial year under review. It further exposes weak system of control been experienced in your council. Consequence upon the above, leakages would appear to have been expanded day by day.

APPENDIX “A”
NGASKI LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE (OTHER GRANT) JANUARY TO
DECEMBER 2020

S/N	MONTH	INCOME RECEIPT ₦	EXPENDITURE INCURRED ₦	DIFFERENCE ₦
1.	January	70,313,355.77	70,313,355.77	Nil
2.	February	102,263,713.42	102,263,713.42	Nil
3.	March	86,941,332.09	84,941,332.09	2,000,000.00
4.	April	85,589,856.40	72,615,878.20	12,973,978.20
5.	May	172,035,925.68	170,385,925.68	1,650,000.00
6.	June	104,859,291.40	91,533,454.95	13,325,836.45
7.	July	91,627,556.24	91,627,556.24	Nil
8.	August	101,933,837.73	76,933,837.73	25,000,000.00
9.	September	104,693,159.60	104,693,159.60	Nil
10.	October	99,577,040.20	73,130,673.03	26,446,367.17
11.	November	63,774,084.99	63,774,084.99	Nil
12.	December	94,183,474.85	91,840,632.28	2,342,842.67
	TOTAL	1,177,792,628.37	1,094,053,603.98	283,749,024.39

APPENDIX “B”

NGASKI LOCAL GOVERNMENT LIST OF UNAUTHORIZE PAYMENT VOUCHER JANUARY TO DECEMBER 2020

S/N	PAYEE	DESCRIPTION OF PAYMENT	PVS NO.	AMOUNT
1.	All Progressive Congress APC	Monthly payment to the party for December 2020	09/12/2020	117,027.10
2.	Joint Account Committee Fund	Payment of joint account deduction	01/12/2020	695,241.50
3.	Local government gratuity savings	Gratuity saving for the month of December	14/12/2020	453,910.61
4.	Medical and Health Worker Union	Monthly deduction for Medical Union	15/12/2020	487,755.41
5.	Staff Pension Board Local Government	Staff pension monthly payment	17/12/2020	3,596,570.45
6.	Permanent Secretary Special Service	Monthly deduction for special service	02/12/2020	300,000.00
7.	Kebbi State Emirate Council Account	Monthly payment for Emirate Account	05/12/2020	2,784,352.84
8.	FPCLN Refidelity PML	Transaction contribution funds for the month of December	07/12/2020	1,595,976.07
9.	Kebbi State Government	Monthly payment to Kebbi State TSA Main Account	08/12/2020	473,800.00
10.	Kebbi State Board of Internal Revenue	Payment of Haraji Collection or 2019/2020	42/12/2020	230,000.00
11.	SPHCDA L.G.A	Basket Funds for December	10/12/2020	2,897,567.62
12.	Local Government Committee	Monthly payment for training funds	11/12/2020	591,675.19
13.	Social Security	Social security welfare for December 2020	12/12/2020	174,022.11
				14,377,898.90

**NGASKI LOCAL GOVERNMENT COUNCIL
PAYMENT OF OVERHEAD COST JANUARY TO DECEMBER
2020**

APPENDIX “C”

S/N	MONTH	OVER HEAD COST RECEIPT ₦	EXPENDITURE INCURRED ₦	DIFFERENCES ₦
1.	January	3,000,000.00	1,500,000.00	1,500,000.00
2.	February	3,000,000.00	1,500,000.00	1,500,000.00
3.	March	3,000,000.00	1,500,000.00	1,500,000.00
4.	April	3,000,000.00	1,500,000.00	1,500,000.00
5.	May	3,000,000.00	1,500,000.00	1,500,000.00
6.	June	3,000,000.00	1,500,000.00	1,500,000.00
7.	July	3,000,000.00	1,500,000.00	1,500,000.00
8.	August	3,000,000.00	1,500,000.00	1,500,000.00
9.	September	3,000,000.00	1,500,000.00	1,500,000.00
10.	October	3,000,000.00	1,500,000.00	1,500,000.00
11.	November	3,000,000.00	1,500,000.00	1,500,000.00
12.	December	3,000,000.00	1,500,000.00	1,500,000.00
	TOTAL	36,000,000.00	18,000,000.00	18,000,000.00

**NGASKI LOCAL GOVERNMENT COUNCIL
OUTSTANDING PAYMENT VOUCHERS FOR THE PERIOD OF JANUARY
TO DECEMBER, 2020**

APPENDIX “D”

S/N	NAME OF PAYEE	PVS NO.	DESCRIPTION PAYMENT	AMOUNT ₦
1.	Hon. Chairman Ngaski LG	02/2/2020	Payment of house rentage	450,000.00
2.	Secretary Ngaski LGA	03/2/2020	Printing of Service Mts.	200,000.00
3.	Internal Audit	09/2/2020	Sanitization exercise	300,000.00
4.	Bello Abubakar	23/4/2020	Sal. For the month of April	3,422,590.00
5.	Jibrin Musa	56/6/2020	Salary payment for June	413,400.00
6.	M. Bawa Kula Uku	57/6/2020	Salary payment for June	324,600.00
7.	Alh. Abdullahi Buhari	58/6/2020	Salary payment for June	444,540.68
8.	Alh. Abdullahi Buhari	59/6/2020	Salary payment for June	444,540.68
9.	Alh. Alhassan Adamu	60/6/2020	Salary payment June	800,000.00
10.	Iliyasu Haruna & others	61/6/2020	Salary payment June	196,000.00
11.	Aishatu Aliyu & Other	62/6/2020	Salary payment June	1,979,670.00
12.	Director Social Dept.	63/6/2020	Salary payment June	380,000.00
13.	Raliya Libata	29/7/2020	Medical Assistance	100,000.00
14.	Abdullahi Muhammad W.	30/7/2020	Conveyance Mat. Person	150,000.00
15.	Abdullahi Muhammad W.	31/7/2020	Assistance to Fire Victims	250,000.00
16.	Sale Hassan & Others	32/7/2020	Asst. Commercial Motorcycle	2,700,000.00
17.	Sale Hassan	33/7/2020	Medical Bill & Burial Unk.	100,000.00
18.	Director Works	34/7/2020	Distribution of 1DW Network	300,000.00
19.	Director Works	33/8/2020	Repairs of 33KVA Fit Line	2,896,900.00
20.	Chairman D/Labour	34/8/2020	Renovation of D/Head Kanbuwa Residence	4,713,319.00

21.	Chairman D/Labour	35/8/2020	Renovation of D/Head Residence Warrah	5,708,469.00
22.	Chairman D/Labour	36/8/2020	Renovation of D/Head Residence Ngaski	4,724,114.00
23.	Chairman D/Labour	37/8/2002	Renovation of D/Head Residence B/Yauri	4,807,399.00
24.	Chairman D/Labour	28/8/2020	Renovation of D/Head of Residence Makurdi	5,046,699.00
25.	Director Social Dev.	41/8/2020	Payment of Medical Allowance	120,000.00
26.	Chairman Committee	37/9/2020	Renovation of Tsohon D/Illi	750,000.00
27.	Direct Labour	38/9/2020	Renovation of Kachacha Road	800,000.00
28.	Direct Labour	40/9/2020	Renovation of Drill M.	450,000.00
29.	Rabi'u Musa Nata'ala	41/9/2020	Medical Assistance	120,000.00
30.	Junaidu Mohammed	45/9/2020	Evacuation of Drainage at Magistrate Court	1,128,750.00
31.	Kabiru Usman	47/9/2020	Evacuation of drainage of Mamman Yaro	601,125.00
32.	Mustapha Abubakar	48/9/2020	Evacuation of drainage of Pallasira	494,025.00
33.	Muhammad Usman	49/9/2020	Evacuation of drainage of Market Water	357,000.00
34.	Ibrahim Musa	50/9/2020	Evacuation of drainage at Mosque to Iya	409,500.00
35.	Shu'aibu Sani	51/9/2020	Supply and spreading of literite	2,194,500.00
36.	Adamu Ibrahim	52/9/2020	Removal of refuse dump at Mika	950,000.00
37.	Rabi'u Mohammed Sani	53/9/2020	Supply and spreading of literite	1,092,000.00
38.	Jae Rural Infrastructure	55/9/2020	Contribution of fund development project	29,207,248.67

39.	Jamilu Utono	34/10/2020	Construction of Wall at Islamiyya Warah	370,000.00
40.	Alh. Umar Jala	36/10/2020	Rehabilitation of PHC	1,980,000.00
41.	Yahaya Ibrahim	37/10/2020	Construction of Pavilion shade of Kambuwa	620,000.00
42.	Usman Muhammad	38/10/2020	Construction of Borehole at Kambuwa	780,000.00
43.	Junaidu Usman	39/10/2020	Construction of Borehole Amutuwa	570,000.00
44.	Chairman D/Labour	40/10/2020	Construction of Town and Supplies	570,000.00
45.	Mas'ud Mohammed Libata	41/10/2020	Assistant for the Completion of Islamiyya School at Libata	570,000.00
46.	Yahaya Ibrahim	42/10/2020	Construction of Pavilion at Birnin Yauri	740,000.00
47.	Tanko Suleiman	43/10/2020	Completion of Roofing Mosque	470,000.00
48.	Director Social Ngaski	44/10/2020	Renovation of AIG Commander Officer	300,000.00
49.	Director Social	45/10/2020	Purchase of 40No. of over driver	1,220,127.42
50.	Director Social	46/10/2020	Purchase of new brand Nissan Hilux	4,800,000.00
51.	Director Social	47/10/2020	Assistance given security personal	9,980,000.00
52.	Director Social	48/10/2020	Assistance given security personal	9,980,000.00
53.	Director Social	49/10/2020	Purchase of 150No. of refle	3,520,000.00
54.	Chairman Comm.	32/11/2020	Construction of Fit Literal	2,650,000.00
55.	Suleiman Imam	31/12/2020	Adult instructor	280,000.00
56.	DPO Ngaski LGA and others	32/12/2020	Security allow	279,000.00
57.	Alh. Abdullahi Buhari	37/12/2020	Monthly vehicle allowance	935,000.00
58.	Alh. Na'Allah Warrah	38/12/2020	Monthly party	250,000.00

			allowance	
59.	Manager NEPA Ngaski	39/12/2020	Monthly NEPA bills	110,000.00
	Total			124,663,112.77

**NGASKI LOCAL GOVERNMENT
PAYMENT OF REMITTANCE OF WITHHOLDING TAX AND VAT
JANUARY TO DECEMBER 2020**

APPENDIX “E”

S/N	NAME OF BENEFICIARY	AMOUNT COLLECTED ₦	AMOUNT REMITTED ₦	DIFFERENCE ₦
1.	Federal Inland Revenue Service	1,781,242.74	Nil	1,781,242.74
2.	Internal Board of Revenue	1,187,495.16	Nil	1,187,495.16
		2,968,737.90		2,968,737.90

**NGASKI LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE (SALARIES) JANUARY TO
DECEMBER, 2020**

APPENDIX “F”

S/N	MONTH	INCOME RECEIPT ₦	EXPENDITURE INCURRED ₦	DIFFERENCES ₦
1.	January	46,926,008.00	46,576,008.50	350,000.00
2.	February	46,926,008.00	46,576,008.50	350,000.00
3.	March	46,926,008.00	46,576,008.50	350,000.00
4.	April	46,926,008.00	46,576,008.50	350,000.00
5.	May	46,926,008.00	46,576,008.50	350,000.00
6.	June	46,926,008.00	46,576,008.50	350,000.00
7.	July	46,926,008.00	46,576,008.50	350,000.00
8.	August	46,926,008.00	46,576,008.50	350,000.00
9.	September	46,926,008.00	46,576,008.50	350,000.00
10.	October	46,926,008.00	46,576,008.50	350,000.00
11.	November	46,926,008.00	46,576,008.50	350,000.00
12.	December	46,926,008.00	46,576,008.50	350,000.00
	TOTAL	563,112,702.00	558,912,102.00	4,200,000.00

**NGASKI LOCAL GOVERNMENT COUNCIL
PAYMENT OF ALLOWANCES JANUARY TO DECEMBER, 2020**

APPENDIX “G”

S/N	MONTH	INCOME RECEIPT ₦	EXPENDITURE INCURRED ₦
1.	January	4,000,000.00	3,086,500.00
2.	February	4,000,000.00	3,086,500.00
3.	March	4,000,000.00	3,086,500.00
4.	April	4,000,000.00	3,086,500.00
5.	May	4,000,000.00	3,086,500.00
6.	June	4,000,000.00	3,086,500.00
7.	July	4,000,000.00	3,086,500.00
8.	August	4,000,000.00	3,086,500.00
9.	September	4,000,000.00	3,086,500.00
10.	October	4,000,000.00	3,086,500.00
11.	November	4,000,000.00	3,086,500.00
12.	December	4,000,000.00	3,086,500.00
	TOTAL	48,000,000.00	37,038,000.00

**NGASKI LOCAL GOVERNMENT COUNCIL
PAYMENT OF HARAJI 2019/2020**

APPENDIX “H”

S/N	NAME OF DISTRICT	NUMBER OF TAX PAYERS	AMOUNT COLLECTED	AMOUNT REMITTED	DIF
1.	Maginga District	3558	335,800.00		
2.	Ngaski District	3305	330,500.00		
3.	B/Yauri District	3456	245,500.00	780,000.00	
4.	Kambuwa District	2930	293,000.00		
5.	Makurdi District	1973	197,300.00		
	TOTAL	14,211	1,422,100.00	780,000.00	642,100.00

**NGASKI LOCAL GOVERNMENT COUNCIL
INVESTMENT MADE BY NGASKI LOCAL GOVERNMENT
JANUARY – DECEMBER 2020**

APPENDIX “I”

S/N	TYPE OF INVESTMENT	AMOUNT INVESTED ₦	DIVIDED RECEIPT ₦	REMARKS ₦
1.	Kebbi Home Savings and Loans	10,000,000.00	Nil	No dividend
2.	Micro Finance Bank	10,000,000.00	Nil	No divided
3.	Bua Cement Company	5,000,000.00	481,250.00	
	TOTAL	25,000,000.00	481,250.00	

**STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 31ST
DECEMBER 2020
NGASKI LOCAL GOVERNMENT COUNCIL, KEBBI STATE**

A) RECEIPTS

Month of Acct.	Receipt of Salary ₦	Allowance Receipt ₦	Over Head Cost Receipt ₦	IGR Receipt ₦	Other Grant Receipt ₦
January to December 2020	563,112,103.00	48,000,000.00	36,000,000.00	2,562,600.00	1,177,792,628.37

B) PAYMENT

Month of Receipt	Salary Paid ₦	Allowance Paid ₦	Over Head Cost ₦	Other Grant Paid ₦	Capital Grant Paid ₦	IGR Paid ₦
January to December 2020	558,912,102	37,038,000.00	18,000,000	1,094,053,603.98	23,749,903.25	780,000.00

SAKABA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

3. **CASH BOOK:-** the upkeep of this important book of accounts is not encouraging, in that it does not confirm with the provision of laid down financial memoranda, chapter 19, in that monthly totals according to F.M. 19.18 was not done. Withdrawals by cheques, the cheque number are not quoted in the cashbook to balance up contra-entry. Monthly checks of the cashbook to ensure that, entries are properly made of all receipts were not enforced FM. 19.34.

4. **BANK RECONCILIATION STATEMENT-** In order to ensure that, there is adequacy in the utilization of resources entrusted to your local government. Bank reconciliation is of topmost important, but to my dismay, through out the period covered by my report, no effort have been made by Sakaba Local government to carryout Bank Reconciliation contrary to F.M. 19.23.

5. **D.V.E.A.:-** In order to reconcile between the Local Government cashbook and the department vote book, it was discovered that, all payment vouchers raised and entered into the vote book, were not totaled, liability taking are not recorded under appropriate heads. In the event of exhausting budgetary provision of the head of the expenditure quoted there in.

6. **ABSTRACT BOOKS OF REVENUE AND EXPENDITURE ACCOUNT:-** In the course of examining these subsidiary books of accounts it was discovered that, recurrent expenditure are posted in the abstract books, but were not totaled to reduce provision made in the budget, but capital expenditure of only ₦28,158,375.82 would not appear to have been recorded in capital expenditure abstract.

7. **RECEIPTS AND PAYMENT TABLE:-** Attached to this report as appendix "A" is the table of all receipts from the State Joint Account excluding payments to other agencies amounting to ₦775,729,331.14 out of which the sum of ₦762,411,153.29 would not appear to have been expended thereby showing an apparent unaccounted balances of ₦13,308,177.85 that was not brought into the cashbook. The table clearly shows each

receipts and its matching expenditure for guidance. Please find attached of income and expenditure. Appendix "A".

8. **UNCLAIMED PAYMENTS:-** Attached to this report as appendix is a list of unclaimed payments by respective individual that would appear not to have acknowledged the payments amounting to the tune of ₦11,274,300.00.

10. Pv No. 12/03/2020 was a payment of the sum of ₦2,500,000.00 to Director primary Health Care for the purchase of drugs for treatment of outbreak of corona virus in the event. Examination of the payment indicates that, the receipts for the purchase of the Drugs is not attached as evidence, villages affected are not mentioned in the submission, the payment would not appear to have been charged from the department vote book and the Director P.H.C. would not appear to have acknowledged the payment.

11. Pv No. 65/10/2020 refers. Was a payment to commander Local V.G.N. for security sitting allowance and refreshment to the tune of ₦676,000.00 components of the payment voucher did not indicated the purpose of the meeting, names of those that attended the meeting and their acknowledgement to the payment of allowance that was alleged to have been made.

SALARY: Attached to this report is a comprehensive table of your receipts and payment of salary and allowances released to your Local Government through the Joint Local Government Account amounting to the tune of ₦498,198,980.27 out of which the sum of ₦493,094,489.07 would appear to have been expended for the payment of salary and allowances from 1st January - 31st December, 2020 out of which the sum of ₦5,104,491.20 appear to unaccounted for in the cash book. This could either be as a result of non-balancing of your salary payment voucher or salary posted in the cashbook.

NULGE LOAN:- While casting of salary payment voucher it was discovered that, loans are granted to staff by N.U.L.G.E. guaranteed by the Local Government to the tune of ₦105,210,000.0 repayable by staff in 18months, with a monthly repayment of ₦6,045,400.00. These repayments reflected in the Local Government Bank Statement, but corresponding Advance account number was not allocated to staff. Furthermore, advances granted to staff are to alleviate pressing official work but to my dismay this loan granted to staff is charge at 100% of the sum granted as loan.

STAFF STRENGHT:- In trying to ascertain the actual staff strength of your Local Government, hiccups as a result of not having complete payment voucher (salary)

hinders the none ascertainment. It will of your interest to provide this office with comprehensive staff list or you will leave this office with no choice than carryout personnel audit.

REVENUE:- Its glaring to see the way and manner, revenue is generated in your Local Government, throughout the period covered by my report see table attached as appendix “A” for guidance, but all the same, there are source of revenue which remains untapped by your Local Government, this include N.E.P.A, GSM, Antenna, Bakery, Petrol stations, Okada riders, Medicine stores, this is because the sum of ₦4,900,000.00 appear to be generated throughout the year.

APPENDIX "B"

SUMMARY OF INCOME AND EXPENDITURE

SN	MONTHS OF ACCOUNT	INCOME	EXPENDITURE	DIFFERENCE ₦
1.	JANUARY	51,855,259.92	51,539,509.92	315,750.00
2.	FEBRUARY	56,197,779.37	54,852,632.12	1,345,147.25
3.	MARCH	59,292,369.37	58,998,918.22	293,451.15
4.	APRIL	55,549,183.15	55,549,381.15	-198.00
5.	MAY	101,255,930.12	100,480,845.51	775,084.61
6.	JUNE	78,105,391.28	77,295,903.83	869,487.45
7.	JULY	70,719,771.21	70,531,961.21	187,810.00
8.	AUGUST	48,547,096.83	48,1515.331.81	397,765.02
9.	SEPTEMBER	58,542,336.83	58,368,096.83	174,240.00
10.	OCTOBER	64,443,096.83	63,033,106.13	1,409,990.70
11.	NOVEMBER	54,528,915.63	50,526,406.62	4,002,509.01
12.	DECEMBER	76,692,961.45	73,092,059.94	3,601,901.51
	TOTAL	775,729,331.14	762,421,153.29	13,308,177.85

APPENDIX “C”

SAKABA LOCAL GOVERNMENT COUNCIL
LIST OF UNCLAIMED PAYMENT 2020

PV NO.	NAMES	DETAILS OF PAYMENT	AMOUNT ₦
31/01/20	Manager kebbi raido	Payment of service rendered	250,000.00
33/01/20	Aishatu Muhammad	Women empowerment	300,000.00
36/1/20	Murtala Umar	C.S.D.P. monthly Allowance	100,000.00
39/01/20	Muh'd Auwal Umar	Monthly impress	150,000.00
42/01/20	Ibrahim D. idris	Road safety tour to Sakaba	350,000.00
01/3/20	Information officer	President visit of Kebbi	2,000,000.00
12/3/20	D.P.H.C. Sakaba	Outbreak	2,500,000.00
25/3/20	Women co-ordinator	Women day celebration	3,000,000.00
29/3/20	Director Agric	Argungu Fishing Festival	1,500,000.0
35/3/20	Director Agric	2020 Agriculture Fair	1,200,000.00
36/3/20	Muhammad Auwal Umar	Vehile maintenance	150,000.00
39/3/20	Amadu Abdullahi	Monthly Security vote	150,000.00
19/10/20	i/c Vigilanee	Vehicle fuelling & maintenance	220,000.00
72/10/20	Aliyu Ibrahim	Purc. Of Relief materias	850,000.00
69/10/20	Commander V.G.N	Security sitting Allowance	676,000.00
31/10/20	Saidu Kangiwa	Fuel consumption	62,000.00
69/12/20	Saidu Kangiwa	Maintenance of vehicle	266,300.00
72/12/20	Abubakar Sule	Council sitting allowance	200,000.00
20/12/20	Dahiru Muhammad	Maintenance of office generator	50,000.00
	Total		11,274,300.00

SAKABA LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TP 31ST DECEMBER, 2020

RECEIPT

MONTHS OF ACCOUNT	RECEIPT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANTS (₦)	TOTALS (₦)
JANUARY	40,436,309.92	3,880,000.00	3,000,000.00	538,950.00	4,000,000.00	NIL	51,855,259.92
FEBRUARY	37,121,719.37	3,880,000.00	3,000,000.00	516,060.00	11,680,000.00	NIL	56,197,779.37
MARCH	37,454,719.37	3,880,000.00	3,000,000.00	457,650.00	14,500,000.00	NIL	59,292,369.37
APRIL	37,465,719.37	3,880,000.00	3,000,000.00	725,640.00	10,477,823.78	NIL	55,549,183.15
MAY	37,377,096.83	3,880,000.00	3,000,000.00	770,750.00	56,228,083.29	NIL	101,255,930.12
JUNE	37,393,096.83	3,880,000.00	3,000,000.00	744,090.00	33,088,204.45	NIL	78,105,391.28
JULY	37,393,096.83	3,880,000.00	3,000,000.00	107,810.00	26,338,864.38	NIL	70,719,771.21
AUGUST	37,397,096.83	3,880,000.00	3,000,000.00	190,240.00	4,080,000.00	NIL	48,547,096.83
SEPTEMBER	37,408,096.83	3,880,000.00	3,000,000.00	174,240.00	14,080,000.00	NIL	58,542,336.83
OCTOBER	37,401,096.83	3,880,000.00	3,000,000.00	162,000.00	20,000,000.00	NIL	64,443,096.83
NOVEMBER	37,395,465.63	3,880,000.00	3,000,000.00	253,450.00	10,000,000.00	NIL	54,528,915.63
DECEMBER	37,395,465.63	3,880,000.00	3,000,000.00	259,120.00	4,000,000.00	28,158,385.82	76,692,961.45
TOTAL	451,638,980.27	46,560,000	36,000,000	4,900,000	208,472,975.15	28,158,385.82	775,729,331.14

PAYMENTS

PV NO.	PAYMENT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	OTHER PAYMENTS (₦)	CAPITAL PAYMENTS (₦)	TOTALS (₦)	DIFFERENCES (₦)
JANUARY	40,421,000.92	3,880,000.00	3,000,000.00	4,238,509.00	NIL	51,539,509.92	
FEBRUARY	36,012,630.12	3,880,000.00	3,000,000.00	11,960,002.00	NIL	54,852,632.12	
MARCH	37,318,918.22	3,880,000.00	3,000,000.00	14,800,000.00	NIL	58,998,918.22	
APRIL	37,465,917.37	3,880,000.00	3,100,000.00	11,203,463.78	NIL	55,549,381.15	
MAY	37,111,012.22	3,880,000.00	3,000,000.00	56,489,83.29	NIL	100,450,845.51	
JUNE	37,002,609.38	3,880,000.00	2,790,000.00	33,623,294.45	NIL	77,295,903.83	
JULY	37,393,096.33	3,880,000.00	2,920,000.00	26,338,564.38	NIL	70,531,961.21	
AUGUST	37,121,131.81	3,880,000.00	3,000,000.00	4,150,200.00	NIL	48,1515,331.81	
SEPTEMBER	37,408,096.83	3,880,000.00	3,000,000.00	14,080,000.00	NIL	58,368,096.83	
OCTOBER	37,104,106.13	3,880,000.00	3,000,000.00	20,162,000.00	NIL	63,033,106.13	
NOVEMBER	37,183,405.12	3,880,000.00	NIL	10,153,000.00	NIL	50,526,408.62	
DECEMBER	37,095,564.12	3,880,000.00	NIL	4,259,120.00	28,158,375.82	73,093,059.94	
TOTAL	448,637,489.07	44,457,000.00	29,710,000.00	245,290,581.35	28,158,375.82	762,421,153.29	

SHANGA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

2. **CASH BOOK:-** Examination of the important book of accounts reveals a total violation of the provision of FM chapter 19. In all its entirety in that, posting of payment vouchers and receipts is characterized with numerous cancellation and alteration of figures without initials of the officer maintaining the cashbook, daily and monthly balancing is not done, contra entry made in the cashbook is not balanced, cheque numbers against withdrawal or payment voucher is not quoted. Monthly check of cashbook by the Director Finance F.M. 18.34 is not in practice.

3. **BANK RECONCILIATION:-** In yet another development, it was observed that, Bank Reconciliation was never carried out, the important of this reconciliation cannot be over emphasise in that, it help to know the actual liquidity or otherwise of the Local Government at the end of each month. F.M. 19.23. without the bank reconciliation how can your Local Government determine its solvency.

4. **SUBSIDIARY BOOKS OF ACCOUNTS:-** In the period covered by this report, books of subsidiary accounts that includes abstract book of Revenue and Expenditure, Departmental vote books, advances and deposit ledgers would not appear to have been maintained by your Local Government Council, as contain under F.M. 21.4 and 24.11, and 24.21 respectively, while huge sum of expenditure was committed except the cashbook, where sub expenditure was recorded.

5. PAYMENT VOUCHERS WITHOUT AUTHORISATION:

PV NO	NAMES	DETAILS	AMOUNT
109/1/2020	Muh'd Z. Sani	Traveling Allowance	10,000.00
105/1/2020	D.P.M.	Governor's visit	150,000.00
33/02/2020	Usman Saidu	Financial Assistance	100,000.00
7/03/2020	Director works	Repairs of tipper	2,311,000.00
59/03/2020	Alhassan Adamu	Allowances	2,427,500.00
84/2/2020	Musa Muh'd	Payment of gratuity	19,375,700.00

88/01/2020	DPM	Settlement of Hotel Bills	30,000.00
85/02/2020	Kascom Yauri	Repayment of fertilizer	1,870,000.00
	TOTAL		26,274,200.30

Above table is a list of committed expenditure without their vote been control, as against the provision of F.M. 14.8 and 14.9.

6. TENDER FEE AND CONTRACT REGISTRATION:- It was observed with dismay that your Local Government is much concern with expenditure rather than, revenue, in that, 1% tender fees and contract issued by your Local Government. In the year 2020 the sum of ₦960,000.00 which suppose to be collected as revenue from the contractor's was not collected or if collected does not reflect the Local Government cashbook or Bank account

7. OTHER PAYMENTS:-

Pv No. 28/09/2020 in the name of Director Social worth the sum of ₦25,000,000.00 and pv No. 24/10/2020 of the sum of ₦7,675,000.00 with Alh. Aliyu Gado respectively totally ₦32,675,000.00 appear to have been assistances granted to individual flood victims. Component of the payment voucher that indicate purchase were made cannot be confirm, since no store records was reflected, and no list of beneficiaries of this assistance was attached for acknowledgment.

9. STORE AND STORES RECORDS:- In confirmation of inspection of records presented to me for examination revealed that eight (8) departments could not maintained any of store's vital records namely; store ledgers, store issues voucher, store received voucher, Distribution registers etc. in that case, the following purchase and supplies could not be justified by the council as these records are not maintained by the treasury in accordance with provision of FM. there payment are:-

PV NO	PAYEES	DETAILS OF PAYMENT	AMOUNT
60/6/20	Muh'd Z. Sani	Purchase of milk	9,340,000.00
46/6/2020	Director Agric	Purchase of Car	1,750,000.00
8/2/2020	Director Agric	Register festival	1,500,000.00
62/5/2020	Director Agric	Purch. Of vet nary Drugs	600,000.00
56/5/2020	Director Agric	Purch. Of vet nary Drugs	589,000.00
7/2/2020	Director Agric	Purchase of Grains	550,000.00
100/4/2020	Director Works	Purchase ofM/vehicle	554,000.00
27/1/20202	Director Agric	Purch. Of sorted grains	500,000.00
28/12/2020	Director Agric	Purch/ of farm tree's	500,000.00
29/12/2020	Director Agric	Purch. Of chemicals	500,000.00
	TOTAL		16,383,000

Extensive examination of these payment vouchers revealed that, there were no list of beneficiaries of such items purchase, no replaced parts in case of replaced items, no original receipts for the purchase made, only the invoice and estimates attached the payment voucher. Contrary to the provisions of financial memorandum, therefore, recover the sum of ₦16,383,000.00 from the relevant beneficiaries and cashier for swimming such payments.

INCOME AND EXPENDITURE (SALARY)

Attached to this report, is the income and expenditure (salary) in respect of Yauri Local Government Council for the period of 1st January - 31st December, 2020. From the table, it can be seen that your Local Government Council received the sum of ₦493,001,749.14 from the State Joint Account for the payment of monthly salaries of the sum of ₦316,676,284.69 would appear to have been expended for the purpose there by showing an apparent balance of ₦176,676,254.69 would appear to have been expended for the purpose thereby showing an apparent balance of ₦176,325,414.45 unaccounted for in the cashbook.

OUTSTANDING PAYMENT VOUCHERS:- In the course of posting of payment vouchers into the cashbook (salaries) for the period covered by my report, the sum of ₦21,320,103.92 would appear to have been payment vouchers that were not presented for audit examination.

INTERNALLY GENERATED REVENUE:-

HARAJI COLLECTIONS

NAME OF DISTRICT	NO. OF TAX PAYERS	EXPECTED COLLECTION (₦)	ACTUAL (₦)	BALANCE (₦)
GUNGU	3,000	300,000.00	246,000.00	60,000.00
YELWA	3,250	325,000.00	265,000.00	60,000.00
ZAMARE	2650	265,000.00	200,000.00	65,000.00
ILLELA	2000	200,000.00	20,000.00	80,000.00
	10,900	1,090,000.00	731,000.00	265,000.00

From the above table, it can be seen that, the efforts of the District Heads in terms of Haraji collection is not encouraging. According to the table the balance of ₦265,000.00 is still yet to be remitted by the four (4) District Heads up to the time of writing this report.

JANGALI:- While this source of revenue is allowed to die with the District Heads as Collections are personnalised by the District Heads without remittance into the Local Government Revenue Account.

MARKET/MOTOR PARK REVENUE:- From the records made available to me for 2020 revenue generation and collection tax:-

1.	Market	-	1,276,000.00
2,	Motor Park	-	<u>426,000.00</u>
			<u>1,702,000.00</u>

The revenue from this source is not appreciative in that, Yauri has Market days every three (3) days. I believe the collections were much more higher than what was found in the council's revenue cash book and actual lodgement.

OTHERS DEPARTMENT OF REVENUES:- These are as follows

SN	REVENUE UNITS	UNITS	AMOUNT (₦)
1.	Bakeries Houses	11	115,000.00
2.	Pure water Houses	13	140,000.00
3.	Medicine Stores	53	175,000.00
4.	Restaurants	42	54,000.00
5.	Private schools	20	120,000.00
6.	Viewing centres	-	90,000.00
7.	Rice mills	28	180,000.00
8.	Filling Stations	-	150,000.00
9.	Banks	-	70,000.00
10.	Clinics	-	70,000.00
11.	Luck up shops	-	175,000.00
12.	GSM	-	220,000.00
13.	Cattle markets	-	250,000.00
14.	POS centres	15	100,000.00
15.	Computer/Printing Business	9	80,000.00
16.	Slaughter Houses	-	180,000.00
17.	Kabu-kabu operators	-	80,000.00
18.	Lapo micro finance Banks	-	14,000.00
			2,263,000.00

Meanwhile a total Local Revenue both market, motor park and Departmental are as follows

Market and Motor Park	-	1,702,000.00
Others	-	<u>2,263,000.00</u>
		<u>₦3,965,000.00</u>

The sum of ₦3,965,000.00 was the cumulative revenue for the year under review.

However, the receipts attached to these list of revenue are on as follows:-

28/4/2020	14294	₦665,000.00
11/6/2020	172926	1,254,000.00
29/4/2020	172928	379,000.00
26/5/2020	17229	386,000.00
28/6/2020	172932	<u>511,000.00</u>
		<u>3,385,000.00</u>

INVESTMENTS:- The treasury presented to me the list of investment as follows:-

Kebbi Home Savings	₦725,000.00
Gamji Bank	₦2,275,000.00
Sokoto Cement Company	₦1,000,000.00
Yauri Community Bank	₦1,000,000.00
Kebbi Home Savings	<u>₦10,000,00.00</u>
TOTAL	<u>₦15,000,000.00</u>

However, there was no any evidence to show the actual investments and therefore the council has never enjoyed even a penny as dividend with respect to the huge amount sunk in anticipation of strengthening it revenue base.

SHANGA LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

SHANGA LOCAL GOVERNMENT COUNCIL

MONTH	RECEIPT FOR SALARY	ALLOW.	O/HEAD COST	I.G.R	OTHER GRANTS	CAPITAL	TOTAL
January	111,112,732.80				35,502,306.06		146,615,038.86
February	116,691,164.61		3,000,000.00		20,800,992.00		140,492,156.61
March	112,951,000.25				14,800,000.00		127,751,000.25
April	108,900,470.96		3,000,000.00		11,506,499.89		123,496,970.85
May	110,997,337.36				78,690,779.66		189,688,117.02
June	104,187,006.44				48,366,204.45		152,553,210.89
July	107,162,359.24				24,608,864.38		131,771,223.62
August	108,678,249.64				0.00		108,678,249.64
September	116,451,776.18				41,875,000.00		158,326,776.18
October	114,095,798.32				20,000,000.00		134,095,798.32
November	105,782,650.17				0.00		105,782,650.17
December	105,229,682.60				40,013,877.88		145,243,560.48
	1,322,240,228.57		6,000,000.00		336,164,524.32		1,664,494,752.89

From the table of income and expenditure extracted from your Local Government cashbook, it can be seen that the sum of ₦137,818,447.58 appears to have been the differences recorded on what Shanga Local Government received from the State Joint Local Government Account over what was expended as per the Local Government cashbook. Appendix “A” attached to this report refers.

2. LOCAL GOVERNMENT COUNCIL’S CASHBOOK

Examination of the main book of account does not conformed with the provision of F.M 19:18 as daily and monthly totals to be made in the cashbook on either weekly or monthly basis contra entry are not balanced, while heighty withdrawals are made within months of account.

3. BANK RECONCILIATION

While withdrawals are continuing by the Local Government, from both the main, Project and Revenue accounts within the period under review, no effort is being made to reconcile between the cashbook and all the accounts to ascertain liquidity or otherwise F.M 19:23.

4. STORES AND STORES RECORDS

Its quite imperative to have observed that throughout the period covered by my reports store records are never maintained by your Local Government Council, while purchases and supplies are made of various sums, excepts such records (store) are made, expenditure committed on purchases and supplies would not be admitted as a proper charge against the Local Government funds.

5. CONTRACT REGISTER

It was observed that, throughout the year covered by my report no effort is being put in place by your Local Government Council to maintain this register, this clearly shows that Shanga Local Government does not attached much importance to review the revenue generation, this is so because no budgetary provision is being made to source revenue from Tenders fees and contract registration.

6. SUBSIDIARY BOOKS OF ACCOUNT

Except the cash book, all expenditure committed by Shanga Local Government for the year 2020 was off records as no D.V.E.A, abstract book of revenue and

expenditure, advances and deposit ledgers were maintained to records the sum of ₦1,664,404,752.89 being grants received within the year from the State Joint Account.

7. AUTHORISATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers issued to my office for inspection within the period under review revealed that, almost more than 75% of the payments were prepared without being authorized by the Directors responsible. These payment vouchers include Salary payment vouchers. Here is the approximate sample of one (1) month amounting to ₦76,578,209.44. See appendix “C”.

8. OUTSTANDING PAYMENT VOUCHERS OTHER CHARGES

During the examination of the treasury records covered by my report it was observed that payment vouchers worth the sum of ₦102,911,306.77 has not been presented during the audit examination, which is contrary to F.M 14.29.

9. BUDGET PREPARATION

Examination of the treasury records revealed that, the budget have properly been prepared, only the implementation of the budget become a problem. In fact, that must be the aftermath in view of the lackadaisical attitude and traditionally ignoring and neglecting subsidiary books of account. Consequence upon the above, preparation annual financial statement of affairs and budgetary implementation would absolutely be impossible.

SALARIES

1. OUTSTANDING (SALARY) PAYMENT VOUCHERS

During the examination of the available treasury records revealed that salary payment vouchers worth ₦74,410,951.53 were not presented to my office for examination, despite repeated request.

REVENUE ACCOUNT

Shanga Local Government Council does not maintained even a single paper as revenue record, as a result could not generate a single kobo, according to the treasurer.

SURU LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE ACCOUNT:-** Audit examination of the accounting records revealed that the sum of ₦2,016,250,289.85 was received as disbursement from the Local Government Joint Account during the year under review. While the sum of ₦1,961,986,412.44 was expended leaving un-accounted balance of ₦54,263,877.41 as per details below:-

SN	MONTHS	INCOME 2020 (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY	141,245,381.91	132,772,207.80	8,473,174.11
2.	FEBRUARY	154,920,770.84	154,920,770.84	NIL
3.	MARCH	150,302,543.34	134,376,633.32	16,025,910.02
4.	APRIL	142,365,365.52	133,310,921.52	9,054,444.00
5.	MAY	220,678,038.19	21,551,690.55	1,126,347.64
6.	JUNE	166,110,059.32	164,010,645.44	2,099,413.88
7.	JULY	151,941,936.27	151,941,936.27	NIL
8.	AUGUST	150,538,935.65	150,243,979.07	294,956.58
9.	SEPTEMBER	287,503,803.30	275,722,769.22	11,781,034.08
10.	OCTOBER	168,954,569.14	164,653,777.60	4,300,791.54
11.	NOVEMBER	130,928,088.78	129,820,283.22	1,107,805.56
12.	DECEMBER	150,760,797.59	150,760,797.59	NIL
	TOTAL	2,016,250,289.85	1,961,986,412.44	54,263,877.41

2. **CASH BOOK:-** The up keep of the Suru Local Government cashbook was not encouraging in that monthly balancing of the cashbook is not done as it contravene the provision of FM. 39.3.

Further examination indicates, Bank reconciliation which is the pivot upon which liquidity is measures is not done throughout the year under review.

3. **STORE AND STORES RECORDS:-** Audit examination revealed that Suru Local Government did not maintained credible stores records during the year under review. Purchases and supplies made that are supposed to be charged to stores, were not maintained by Suru Local Government.

5. **PROJECT ACCOUNT:-** further examination reveals that payment of the sum of ₦4,795,842.67 would appear to have been committed for capital project thus;

SN	CONTRACTOR	NATURE OF CONTRACT	PV no.	Amount (₦)
1.	M. Aliyu Yarma	Renovation	42/04/2020	291,000.00
2.	Abubakar Bube	Completion of clinic	36/06/2020	2,162,000.00
3.	Bawa S. Yaki	cons. Of Toilet	47/12/2020	<u>2,342,842.87</u>
				<u>4,795,842.07</u>

Audit examination of available records reveals, no estimate was attached nor certificate of completion by the Director of works but the Director of Finance went ahead to release the funds to individual contractor's vide payment voucher no quoted in the cashbook. Tax and VAT of the sum of ₦599,480.33 would not appear to have been deducted and paid to government agencies.

6. **SALARY ACCOUNT:-** Audit of salaries account records revealed that the sum of ₦547,357,889.05 was received and recorded by the Local Government Council for the payment of staff salaries and allowances for the period from 1st January to 31st December, 2020. While the sum of ₦526,493,235.67 was expended leaving unaccounted balance of ₦20,864,653.38 and not recorded in the council cashbook as per the details below:-

SN	MONTHS	AMOUNT RECEIVED (₦)	AMOUNT PAID (₦)	DIFFERENCE (₦)
1.	JANUARY	45,556,213.54	43,365,277.56	2,190,935.98
2.	FEBRUARY	45,657,579.76	45,657,579.76	NIL
3.	MARCH	45,511,617.67	38,269,748.25	7,241,869.42
4.	APRIL	45,463,718.62	45,463,718.62	NIL
5.	MAY	45,765,643.37	44,968,336.29	797,307.08
6.	JUNE	45,730,141.33	44,002,228.56	1,727,912.77
7.	JULY	45,789,045.06	44,283,989.95	1,505,055.11
8.	AUGUST	45,374,576.75	44,614,514.65	760,062.10

9.	SEPTEMBER	45,417,318.51	42,785,334.43	2,631,984.09
10.	OCTOBER	46,527,580.96	43,425,455.69	3,102,125.27
11.	NOVEMBER	45,320,754.22	44,475,948.66	844,805.56
12.	DECEMBER	45,243,699.26	45,181,103.26	62,864,653.38
	TOTAL	547,357,889.05	526,493,235.67	20,864,653.38

7. INTERNALLY GENERATED REVENUE:- In the course of examining revenue records made available to my office, it was discovered that the Suru Local Government Council revenue generation and collection is too low. From the records it could be seen that, throughout the year 2020 only the sum of ₦1,532,340.00 would appear to have been generated vide treasury records made available to me and bulk sum of ₦1,441,000.00 was withdrawn from the revenue account without corresponding records posted in the Local Government cashbook.

SN	NAME OF PAYEE	DATE OF WITHDRAWAL	CHEQU NO.	AMOUNT (₦)
1.	SELF	20/1/2020	31009	179,000.00
2.	SELF	3/2/2020	04876	200,000.00
3.	SELF	4/6/2020	34879	50,000.00
4.	SIRAJI GARBA	28/8/2020	10262	175,000.00
5.	SELF	24/9/2020	34882	37,000.00
6.	SELF	28/10/2020	34883	100,000.00
7.	SELF	24/12/2020	34883	700,000.00
				1,441,000.00

8. OTHER UNTAPPED REVENUE SOURCES:- From the records, revenue from, cattle market, dry season farming, private clinics and school, indigene certificate, annual revenue drive were not accounted for in the Local Government Revenue records

9. HARAJI COLLECTION FOR THE YEAR ENDED, 31ST DECEMBER, 2020

It was observed during course of examination of Haraji account records disclosed the Local Government present tax assessment for the year 2019/2020, the following are details of the tax assessment.

SN	DISTRICT	NO OF TAX PAYERS	AMOUNT
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			(₦)
1.	DAKING GARI	6040	604,000.00
2.	BAKUWAI	4140	414,000.00
3.	SURU	6050	605,000.00
4.	GIRO	3004	300,000.00
5.	BABAREJO	2635	263,500.00
6.	ALJANNARE	4654	465,400.00
	TOTAL		2,652,300.00

From the above table, of the expected Haraji to be collected for the year 2019/2020, only ₦1,362,000.00 was said to have been collected and bank vide Haraji Statement of account and cashbook presented to my office. While the total of ₦1,290,300.00 was not either collected by the District Heads or collected but not accounted for in any of the treasury records. The Director Finance and Supply (Lawali Musa Bagaye) should be held personally to account for the remitted balance.

**SURU LOCAL GOVERNMENT COUNCIL, RECEIPT AND PAYMENT FOR THE YEAR ENDED TO 31ST DECEMBER,
2020**

RECEIPT

SN	MONTHS	SALARY RECEIPT (₦)	ALLOWANCE (₦)	O/HEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	TOTAL (₦)
13.	JANUARY	45,556,213.54	NIL	3,000,000.00	280,500.00	92,408,668.37	NIL	141,245,381.91
14.	FEBRUARY	45,657,579.876	NIL	3,000,000.00	39,400.00	106,223,791.08	NIL	154,920,770.84
15.	MARCH	45,511,617.67	NIL	3,000,000.00	90,000.00	101,700,925.67	NIL	150,302,543.34
16.	APRIL	45,463,718.62	NIL	3,000,000.00	NIL	93,901,646.90	NIL	142,365,365.52
17.	MAY	45,765,643.37	NIL	3,000,000.00	NIL	171,912,394.82	NIL	220,678,038.19
18.	JUNE	45,730,141.33	NIL	3,000,000.00	229,890.00	82,150,027.99	35,000,000.00	166,110,059.32
19.	JULY	45,789,045.06	NIL	3,000,000.00	74,000.00	103,078,891.21	NIL	157,941,936.27
20.	AUGUST	45,374,576.75	NIL	3,000,000.00	7,500,000.00	102,156,858.90	NIL	150,538,935.65
21.	SEPTEMBER	45,417,318.51	NIL	3,000,000.00	149,050.00	118,937,439.79	120,000,000.00	287,503,803.30
22.	OCTOBER	46,527,580.96	NIL	3,000,000.00	741,000.00	118,685,988.18	NIL	168,954,569.14
23.	NOVEMBER	45,320,754.22	NIL	3,000,000.00	263,000.00	82,349,334.56	NIL	130,928,088.78
24.	DECEMBER	45,243,699.11	NIL	3,000,000.00	1,080,000.00	77,687,717.23	23,749,921.25	150,769,797.59
	TOTAL	547,357,889.05		36,000,000.00	2,954,340.00	1,251,188,139.70	178,749,921.25	2,016,250,289.85

**SURU LOCAL GOVERNMENT COUNCIL, RECEIPT AND PAYMENT FOR THE YEAR
ENDED TO 31ST DECEMBER, 2020**

PAYMENT

MONTHS	SALARY PAID (₦)	ALLOWANCE (₦)	O/HEAD COST (₦)	OTHER GRANT (₦)	CAPITAL GRANT (₦)	IGR. (₦)	TOTAL (₦)	DIFFERENCE (₦)
TOTAL	530,940,807.78	-	36,000,000.00	1,196,385,052.77	208,040,921.25	-	1,971,366,981.80	44,880,507.53

YAURI LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

2. **CASH BOOK:-** Examination of the important book of accounts reveals a total violation of the provision of FM chapter 19. In all its entirety in that, posting of payment vouchers and receipts is characterized with numerous cancellation and alteration of figures without initials of the officer maintaining the cashbook, daily and monthly balancing is not done, contra entry made in the cashbook is not balanced, cheque numbers against withdrawal or payment voucher is not quoted. Monthly check of cashbook by the Director Finance F.M. 18.34 is not in practice.

3. **BANK RECONCILIATION:-** In yet another development, it was observed that, Bank Reconciliation was never carried out, the important of this reconciliation cannot be over emphasise in that, it help to know the actual liquidity or otherwise of the Local Government at the end of each month. F.M. 19.23. without the bank reconciliation how can your Local Government determine its solvency.

4. **SUBSIDIARY BOOKS OF ACCOUNTS:-** In the period covered by this report, books of subsidiary accounts that includes abstract book of Revenue and Expenditure, Departmental vote books, advances and deposit ledgers would not appear to have been maintained by your Local Government Council, as contain under F.M. 21.4 and 24.11, and 24.21 respectively, while huge sum of expenditure was committed except the cashbook, where sub expenditure was recorded.

5. PAYMENT VOUCHERS WITHOUT AUTHORISATION:

PV NO	NAMES	DETAILS	AMOUNT
109/1/2020	Muh'd Z. Sani	Traveling Allowance	10,000.00
105/1/2020	D.P.M.	Governor's visit	150,000.00
33/02/2020	Usman Saidu	Financial Assistance	100,000.00
7/03/2020	Director works	Repairs of tipper	2,311,000.00
59/03/2020	Alhassan Adamu	Allowances	2,427,500.00
84/2/2020	Musa Muh'd	Payment of gratuity	19,375,700.00
88/01/2020	DPM	Settlement of Hotel Bills	30,000.00
85/02/2020	Kascom Yauri	Repayment of fertilizer	1,870,000.00
	TOTAL		26,274,200.30

Above table is a list of committed expenditure without their vote been control, as against the provision of F.M. 14.8 and 14.9.

6. UN REMITTED TAX DEDUCTION:-

PV NO	NAMES	DETAILS	CONTRACT	TOTAL TAX DN VAT
14/7/2020	Halisa Engineering	Extension of electronic	50,000,000.00	6,250,000.00
79/7/20	Shehu Ahmed	Renov. Of 4 district Houses Head	39,000,000.00	4,875,000.00
51/7/20	Shehu Ahmed	Const. of drainage	7,000,000.00	875,000.00
	TOTAL		96,000,000.00	12,000,000.00

Contracts of various size and amount are awarded in the year under review, as can be seen above, Tax and Vat deducted were not paid into any government account as required by law amounting to a tune of ₦12,000,000.00 and the same amount deducted was not found in the Local Government Bank Account.

7. TENDER FEE AND CONTRACT REGISTRATION:- It was observed with dismay that your Local Government is much concern with expenditure rather than, revenue, in that, 1% tender fees and contract issued by your Local Government. In the year 2020 the sum of ₦960,000.00 which suppose to be collected as revenue from the contractor's was not collected or if collected does not reflect the Local Government cashbook or Bank account.

8. OTHER PAYMENTS:-

Pv No. 28/09/2020 in the name of Director Social worth the sum of ₦25,000,000.00 and pv No. 24/10/2020 of the sum of ₦7,675,000.00 with Alh. Aliyu Gado respectively totally ₦32,675,000.00 appear to have been assistances granted to individual flood victims. Component of the payment voucher that indicate purchase were made cannot be confirm, since no store records was reflected, and no list of beneficiaries of this assistance was attached for acknowledgment.

9. STORES AND STORES RECORDS:- In confirmation of inspection of records presented to me for examination revealed that eight (8) departments could not maintained any of store's vital records namely; store ledgers, store issues voucher, store received voucher, Distribution registers etc. in that case, the following purchase and supplies could not be justified by the council as these records are not maintained by the treasury in accordance with provision of FM. there payment are:-

PV NO	PAYEES	DETAILS OF PAYMENT	AMOUNT
60/6/20	Muh'd Z. Sani	Purchase of milk	9,340,000.00
46/6/2020	Director Agric	Purchase of Car	1,750,000.00
8/2/2020	Director Agric	Register festival	1,500,000.00
62/5/2020	Director Agric	Purch. Of vet nary Drugs	600,000.00
56/5/2020	Director Agric	Purch. Of vet nary Drugs	589,000.00
7/2/2020	Director Agric	Purchase of Grains	550,000.00
100/4/2020	Director Works	Purchase ofM/vehicle	554,000.00
27/1/20202	Director Agric	Purch. Of sorted grains	500,000.00
28/12/2020	Director Agric	Purch/ of farm tree's	500,000.00
29/12/2020	Director Agric	Purch. Of chemicals	500,000.00
	TOTAL		16,383,000

Extensive examination of these payment vouchers revealed that, there were no list of beneficiaries of such items purchase, no replaced parts in case of replaced items, no original receipts for the purchase made, only the invoice and estimates attached the payment voucher. Contrary to the provisions of financial memorandum, therefore, recover the sum of ₦16,383,000.00 from the relevant beneficiaries and cashier for swimming such payments.

10. INCOME AND EXPENDITURE (SALARY)

Attached to this report, is the income and expenditure (salary) in respect of Yauri Local Government Council for the period of 1st January - 31st December, 2020. From the table, it can be seen that your Local Government Council received the sum of ₦493,001,749.14 from the State Joint Account for the payment of monthly salaries of the sum of ₦316,676,284.69 would appear to have been expended for the purpose there by showing an apparent balance of ₦176,676,254.69 would appear to have been expended for the purpose thereby showing an apparent balance of ₦176,325,414.45 unaccounted for in the cashbook.

11. **OUTSTANDING PAYMENT VOUCHERS:-** In the course of posting of payment vouchers into the cashbook (salaries) for the period covered by my report, the sum of 21,320,103.92 would appear to have been payment vouchers that were not presented for audit examination.

12. INTERNALLY GENERATED REVENUE:-

HARAJI COLLECTIONS

NAME OF DISTRICT	NO. OF TAX PAYERS	EXPECTED COLLECTION	ACTUAL	BALANCE
GUNGU	3,000	300,000.00	246,000.00	60,000.00
YELWA	3,250	325,000.00	265,000.00	60,000.00
ZAMARE	2650	265,000.00	200,000.00	65,000.00
ILLELA	2000	200,000.00	20,000.00	80,000.00
	10,900	1,090,000.00	731,000.00	265,000.00

From the above table, it can be seen that, the efforts of the district Heads in terms of Haraji collection is not encouraging. According to the table the balance of ₦265,000.00 is still yet to be remitted by the four District Heads up to time of writing this report.

13. **JANGALI:-** While this source of revenue is allowed to die with the District Heads as Collections are personalised by the District Heads without remittance into the Local Government Revenue Account.

14. **MARKET/MOTOR PARK REVENUE:-** From the records made available tome for 2020 revenue generation and collection this:-

1. Market - ₦1,276,000.00
- 2, Motor Park - ₦426,000.00
- ₦1,702,000.00

The revenue from the sources is not appreciate in that Yauri has Market days every three (3) days. I believe the collections were much more higher than was found in the council's revenue cash book and actual lodgments.

15. OTHERS DEPARTMENT OF REVENUES:- These are as follows

SN	REVENUE UNITS	UNITS	AMOUNT (₦)
1.	Bakeries Houses	11	115,000.00
2.	Pure water Houses	13	140,000.00
3.	Medicine Stores	53	175,000.00
4.	Restaurants	42	54,000.00
5.	Private schools	20	120,000.00
6.	Viewing centres	-	90,000.00
7.	Rice mills	28	180,000.00
8.	Filling Stations	-	150,000.00
9.	Banks	-	70,000.00
10.	Clinics	-	70,000.00
11.	Luck up shops	-	175,000.00
12.	GSM	-	220,000.00
13.	Cattle markets	-	250,000.00
14.	POS centres	15	100,000.00
15.	Computer/Printing Business	9	80,000.00
16.	Slaughter Houses	-	180,000.00
17.	Kabu-kabu operators	-	80,000.00
18.	Lapo micro finance Banks	-	14,000.00
			2,263,000.00

Meanwhile a total Local Revenue both market, motor park and Departmental are as follows

Market and Motor Park	-	₦1,702,000.00
Others	-	₦2,263,000.00
		<u>₦3,965,000.00</u>

The sum of ₦3,965,000.00 was the cumulative revenue for the year under review.

However, the receipts attached to these list of revenue are on as follows:-

28/4/2020	14294	₦665,000.00
11/6/2020	172926	₦1,254,000.00
29/4/2020	172928	₦379,000.00
26/5/2020	17229	₦386,000.00
28/6/2020	172932	₦511,000.00
		<u>₦3,385,000.00</u>

INVESTMENTS:- The treasury presented to me, the list of investment as follows:-

Kebbi Home Savings	₦725,000.00
Gamji Bank	₦2,275,000.00
Sokoto Cement Company	₦1,000,000.00
Yauri Community Bank	₦1,000,000.00
Kebbi Home Savings	<u>₦10,000,00.00</u>
TOTAL	<u>₦15,000,000.00</u>

However, there were no or any evidence to show the actual investments and therefore the council has never enjoyed even a penny as dividend with respect to the huge amount sunk in anticipation of strengthening its revenue base.

ZURU LOCAL GOVERNMENT COUNCIL

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The treasury records kept and maintained by above mentioned Local Government Council during the period under review have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

A. MAIN ACCOUNT:-

1. **INCOME AND EXPENDITURE:-** Zuru Local Government Council has received the sum of ₦1,592,002,596.03 as share of revenue from the State Joint Account while the sum of ₦1,564,954,435.19 would appear to have been expended leaving the sum of ₦27,048,160.84 un accounted for:- See Appendix "A" for details.

2. **THE COUNCIL CASH BOOK:-** During the period under review, it has been observed that the upkeep of the important book of account is not encouraging in that certain cheques and receipts were not posted. It is further noted with dismay that, the book was untidy due to numerous cancellation and alteration of figures without being initiated. Further observation daily and monthly total has not been done as contained in F.M. Provision 19:18 to 19:20. In addition, monthly check of cash book by the treasurer contained in FM. provision 19.34 is not adhere to and monthly balancing of cash book was not done by the cashier.

3. **BANK RECONCILIATION STATEMENT:-** It has been noted with dismay that, the councils treasury deliberately ignore and abuse of F.M. provision NO. 19.23.

4. **PAYMENT VOUCHERS:-** Payment voucher 37/6/2020 paid to technical officer inperson of Muhammed Bawa worth the sum of ₦2,000,000.00 for supply and spreading of literate from general hospital Zuru to Motor park. On the spot verification, it as observed that, the said supplying and spreading was not in existence the amount was an apparent departure of public fund.

5. **OUTSTANDING PAYMENT VOUCHERS:-** Scrutiny of treasury records, it was observed that, payment vouchers worth the sum of ₦16,315,978.78 were not made available to me during audit inspection contrary to provision of F. M. 14.29.

6. **UN AUTHORISED PAYMENT VOUCHERS:-** Similar instance, payment voucher worth the sum of ₦28,351,204.45 were paid without authorization by officer controlling vote contrary to provision of F.M. 14.18 and 14.19 respectively. See appendix “C” for details.
7. **UNDOCUMENTED PAYMENT VOUCHERS:-** Examination of records available for scrutiny revealed that, payment vouchers worth the sum of ₦1,515,000.00 were paid without attaching relevant accounting document contrary to chapter 14 of provision of F.M. See Appendix “D” for refer.
8. **OVERHEAD COSTS:-** Your Local Government council has received the sum of ₦36,000,000.00 per annum as overhead cost while the sum of ₦28,800,000.00 would appear to have been expended leaving the sum of ₦7,200,000.00 unaccounted for. See Appendix “E” for details.
9. **UN RECEIPTED PAYMENT VOUCHERS:-** Yet in another development, examination of council records revealed that, the sum of ₦100,455,913.96 paid monthly was observed to have been transferred to various account as directed by ministry for Local Government but none of the beneficiaries had acknowledged the receipt of payment made. See Appendix “F” for details.
10. **CONTROL OVER EXPENDITURE (D.V.E.A.):-** This is very important treasury book of account where all accounting transaction paid are recorded departmentally, control by officer or any person acting on his behalf to ensure fund are sufficient to incurred expenditure within head/sub head. A situation where a particular head or sub head is exhausted, request or application shall be made in writing for A.I.E. However, this book was neglected by your Local Government Council.
11. **STORE AND RECORDS (ITEMS NOT TAKEN ON CHARGE):-** Examination of treasury records reveals that, payment vouchers worth the sum of ₦24,497,600.00 were not charge to store but surprisingly the items were distributed by your Local Government council. See appendix “G” for details. More ever, store records were not maintained.
12. **CONTRACT REGISTER:-** Very important to treasury but was not maintained by your Local Government Council. This books include all contract awarded, names of contractors, location and state completion of the contract, this attitude hinder the Local Government its share of Revenue from contract awarded i.e. Tender fee and contract registration.

13. **P.E. REGISTER, MONTHLY ABSTRACT OF REVENUE AND EXPENDITURE AND DEPOSIT LEDGER:-** Are all important books to treasury but to my dismay were all left untouched by your Local Government.

B. SALARY

1. **INCOME AND EXPENDITURE (SALARY):-** Scrutiny of treasury records revealed that, Zuru Local Government Council has received the sum of ₦611,167,323.60 as share of revenue for payment of personnel cost for the period under review while the sum of ₦607,937,756.52 would appear to have been expended leaving the sum of ₦329,567.08 unaccounted for. See Appendix "H" for details.

2. **OVERSTAFFING:-** Your Local Government council is paying one over three of its statutory allocation for the payment of 3,200 staff when 600 staff would be enough to do the require job needed while others are left redundant. You need make decision on how to tackle the issue of redundant staff so that you can avoid unnecessary expenditure.

3. **ANALYSIS OF MONTHLY SALARY AND ALLOWANCES:-** analysis of monthly salary is attached to appendix. However, Zuru Local Government Council has no allowances for the year under review.

C. REVENUE:-

1. **TOTAL INTERNALLY GENERATED REVENUE:-** Stands at ₦4,594,400.00 for the period under review.

2. **HARAJI:-** Examination of revenue records revealed that, the sum of ₦2,355,000.00 was collected as HARAJI for the year under review, while the sum of ₦830,000.00 would appear lodged into Local Government Council leaving the sum of ₦1,525,000.00 unaccounted for. See Appendix "I" for details.

3. **MASS COMMUNICATION:-**

i.	MTN 9 Antenna x 30,000.00	= 270,000.00
ii.	Airtel Antenna x 30,000.00	= 30,000.00
iii.	Glo 1 antenna x 30,000.00	= <u>30,000.00</u>
	Total	₦ 330,000.00

The details above show total revenue made by Zuru Local Government council regards to Mass Communication but my dismay none of Local Government Officials have furnish me with a payment voucher or explanation on how the amount was expended.

4. **ANNUAL COLLECTION:-** Shops, Filling Station, sale of bottle or sachet water, PHCN poles, Medicine store, Private Schools, Private Hospital, commercial riders (Kabu-Kabu), viewing center, Computer business centre and restaurant:- This sources of revenue are collected the first month of every year and its once in a year. The sum of ₦1,169,000.00 was realized from this sources. Surprisingly, none of the Local Government officials would finish me with a payment voucher or any explanations on how the amount realized was expended.
5. **MARKET/MOTOR PARK/CATTLE MARKET:-** This sources of revenue were collected once a week. The sum of ₦510,000.00 was realized during the year, surprisingly none of the official would furnish me with a payment voucher or any explanation on how the amount was expended.
6. **DEPARTMENTAL RECEIPT:-** The sum of ₦60,000.00 was realize from six department of Zuru Local Government Council collected as revenue but to my surprise none of Local Government Council officials have presented as revenue was expended.
7. **INDIGINE CERTIFICATE:-** The sum of ₦120,000.00 was realized as revenue for issuance of indigene letter but to my surprise none of the Local Government officials would furnish me with payment voucher or explanation on how the amount realized was expended.
8. **BANK:-** Is among revenue collected annually, first bank, the only Bank that has remitted the sum of ₦50,000.00 to the Local Government Account as revenue but to my surprise none of the Local Government officials have furnish me with receipt voucher or details explanations on how the amount was expended.

APPENDIX "A"

ZURU LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE (EXCLUDING SALARY, ALLOWANCE AND OVERHEAD
COST) OHTE GRANTS JANUARY, TO DECEMBER, 2020

SN	MONTHS OF ACCOUNT	INCOME	EXPENDITURE	DIFFERENCE ₦
1.	JANUARY	106,866,290.82	106,866,290.82	NIL
2.	FEBRUARY	122,827,866.02	121,866,290.02	961,576.00
3.	MARCH	118,343,544.02	116,843,544.02	2,500,000.00
4.	APRIL	112,203,544.02	111,703,544.02	500,000.00
5.	MAY	116,196,2929.06	164,717,243.12	1,479,048.94
6.	JUNE	135,174,378.39	133,532,570.39	1,641,808.80
7.	JULY	156,353,079.19	146,294,874.79	10,058,204.40
8.	AUGUST	112,443,078.27	111,136,698.69	1,306,379.60
9.	SEPTEMBER	152,810,805.37	146,294,874.79	10,058,204.40
10.	OCTOBER	142,578,468.29	141,102,625.19	1,475,843.10
11.	NOVEMBER	153,102,625.19	152,102,625.19	1,000,000.00
12.	DECEMBER	113,102,625.19	113,102,625.19	NIL
	TOTAL	1,592,002,596.03	1,564,954.435.19	27,048,160.54

APPENDIX "B"

ZURU LOCAL GOVERNMENT COUNCIL
OUT STANDING PAYMENT VOUCHER FOR THE MONTH OF JANUARY TO
DECEMBER, 2020

SN	Payees	PARTICULARS	P.V. NUMBER	AMOUNT ₦
1.	INEWA LENKE AND OTHERS	MATERIALS FOR THE DPS	01/1/2020	520,000.00
2.	WADTA REQUEST	RENTAL HOUSE OCCUPIED	02/01/2020	200,000.00
3.	RABIU GARBA AIKI		03/16/2020	150,000.00
4.	SADAM UMAR & OTHERS	POLITICAL PATRONAGE	029/1/2020	100,000.00
5.	MUHAMMED	COUNCIL	26/2/2020	2,609,615.58
6.	RABIU GARBA AIKI	VICE CHAIRMAN	31/2/2020	150,000.00
7.	RABIU GARBA AIKI	COUNCIL MEMBERS ALLOWANCE	041/2/2020	950,000.00
8.	MUSTAPHA SA'IDU	MAITENANCE OF VEHICLE	045/2/2020	97,000.00
9.	MUH'D BASHIR UMAR	ASSISTANCE	045/2/2020	150,000.00
10.		ASSISTANCE	047/2/2020	30,000.00
11.	BALA USMAN RAMBO	ALLOWANCE	049/2/2020	200,000.00
12.	BASHIR I. AUDITOR	PUR. OF STATIONARY	050/2/2020	5,000.00
13.	BALA USMAN	DTA	053/2/2020	30,000.00
14.	DISTRICT HEAD	SEE	053/2/2020	10,000.00
15.	MURTALA SANI	PURCHASING	054/2/2020	20,000.00
16.	S/A MEDIA	PUBLICATION	055/2/2020	5,000.00
17.	DIRECTOR WORK	CLEANING OF SITE	55/2/2020	20,000.00
18.	NEPA	BILLS	56/2/2020	30,000.00
19.	YUSUF MUSA	DTA	05/3/2020	1,000.00
20.	BAMAIYI BAWA	DTA	07/3/2020	1,000.00
21.	SANI GARBA	DTA	07/3/2020	1,000.0
22.	ABDULKARIM ABDULLAHI	SECURITY VOTE	50/3/2020	196,000.00
23.	MUH'D KABIRU ABUBAKAR	CHAIRMAN EVP	36/03/2020	223,522.70
24.	MUH'D KABIRU ABUBAKAR	SECRETARY	50/3/2020	250,000.00
25.	RAIU GARBA AIKI	COUNCIL MEMBER ALLO	49/3/2020	750,000.00
26.	RABIU GARBA AIKI	SECURITY VOTE	51/3/2020	150,000.00
27.	DIRECTOR SOCIAL	CONTRIBUTION TO LGA	52/3/2020	2,238,000.00
28.	DIRECTOR WORKS	PURCH. OF COMPUTER	55/3/2020	2,056,000.00
29.	ANAYO OKORO	SUPPLY OF MATTRESS	55/3/2020	3,229,000.00
30.	DIRECTOR AGRIC	HOUSING ARGUNGU FISHING	59/3/2020	1,000,000.00
31.	GARBA DABAI	ALLOWANCE	61/3/2020	100,000.00
32.	BALA USMAN RAMBO	PUTTING	62/3/2020	203,000.00
33.	OFFICIAL CAR	FUELLING	63/3/2020	10,000.00
34.	MUSTAFA SA'IDU	,,	64/3/2020	10,000.00
35.	HON. ABUBALR R.	DTA	65/3/2020	109,000.00
36.	BIR	PAYMENT OF HARAJI	66/3/2020	490,000.00
37.	KEBBI JAC	ON AND OFF CHANGES	67/3/2020	817,384.53

38.	EPCNL PPRE	MONTHLY CONTRIBUTION	07/4/2020	1,550,655.94
39.	ABDULKARIM ABDULLAHI	SECRETARY SALARIES	028/4/2020	196,000.00
40.	OLD AGE	MONTHLY ASSISTANCE	032/4/2020	150,000.00
41.	ABDULLAHI UMAR ILLO	ANNUAL ACCOUNT COMMITTEE	29/4/2020	120,000.00
42.	NENGER ISAC	ACCOMODATION AND FUELLING	49/4/2020	2020,880.00
	Total			16,315,978.75

APPENDIX "C"

ZURU LOCAL GOVERNMENT COUNCIL
UN AUTHORISED PAYMENT VOUCHER FOR THE MONTH OF
JANUARY TO DECEMBER, 2020

SN	NAME OF PAYEES	DETAILS OF PAYMENT	PV NO.	AMOUNT ₦
1.	Rabiu Garba and others	Furniture allowance	36/6/2020	25,361,568.00
2.	Bala Usman Rambo	Maintenance of market	45/06/2020	145,000.00
3.	Bala Usman Rambo	DTA to Sokoto Cement	46/6/2020	100,000.00
4.	Kabiru Garba Dabai	Medical assistance	35/6/2020	20,000.00
5.	Muh'd Kabiru Abubakar	Furniture allowance	48/6/2020	2,724,634.45
	Total			28,351,202.45

ZURU LOCAL GOVERNMENT COUNCIL

TABLE OF RECEIPT AND PAYMENT 1ST JANUARY TO 31ST DECEMBER, 2020

MONTHS OF ACCOUNT	RECEIPT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	I.G.R. (₦)	OTHER GRANT (₦)	CAPITAL GRANTS (₦)	TOTALS (₦)	
JAN.TO DEC.	611,167,323.60	Nil	36,000,000.00	4,594,400.00	1,592,002,596.03	7,000,035.00	2,250,764,354.63	
MONTHS	PAYMENT FOR SALARY (₦)	ALLOWANCES (₦)	OVERHEAD COST (₦)	OTHER GRANTS (₦)	CAPITAL PAYMENTS (₦)	I.G.R (₦)	TOTAL (₦)	DIFFERENCE
JAN.TO DEC	607,937,756.52	Nil	28,800,000.00	1,564,954,435.19	3,000,035.00	830,000.00	2,205,522,226.71	45,242,127.92

PPENDIX “D”
ZURU LOCAL GOVERNMENT COUNCIL
UNDOCUMENTED PAMENT VOUCHER FOR THE MONTH OF
JANUARY TO DECEMBER, 2020

SN	PAYMENTS	DETAILS OF PAYMENT	PV NO	AMOUNT ₦
1.	Nuradeen Jibrin	Monthly Allowance	29/8/2020	90,000.00
2.	Muh'd Kabir and others	,,	28/8/2020	150,000.00
3.	Chairman APC	,,	21/1/2020	405,000.00
4.	DPO and others	,,	22/01/2020	130,000.00
5.	Abdullahi Umar ILLo	,,	26/1/2020	120,000.00
6.	Muhammed Kabir & others	,,	28/01/2020	430,000.00
7.	Muh'd Kabir & others	,,	20/01/2020	150,000.00
8.	Chairman NULGE	,,	27/01/2020	40,000.0
				1,515,000

APPENDIX "E"

OVERHEAD COST FROM 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS OF ACCOUNT	AMOUNT RECEIVED	EXPENDITURE ₦	DIFFERENCE ₦
1.	JANUARY	3,000,000.00	2,400,000.00	600,000.00
2.	FEBRUARY	3,000,000.00	2,400,000.00	600,000.00
3.	MARCH	3,000,000.00	2,400,000.00	600,000.00
4.	APRIL	3,000,000.00	2,400,000.00	600,000.00
5.	MAY	3,000,000.00	2,400,000.00	600,000.00
6.	JUNE	3,000,000.00	2,400,000.00	600,000.00
7.	JULY	3,000,000.00	2,400,000.00	600,000.00
8.	AUGUST	3,000,000.00	2,400,000.00	600,000.00
9.	SEPTEMBER	3,000,000.00	2,400,000.00	600,000.00
10	OCTOBER	3,000,000.00	2,400,000.00	600,000.00
11	NOVEMBER	3,000,000.00	2,400,000.00	600,000.00
12	DECEMBER	3,000,000.00	2,400,000.00	600,000.00
	TOTAL	36,000,000	28,800,000	7,200,000

APPENDIX "F"

ZURU LOCAL GOVERNMENT COUNCIL UN RECEIPTED PAYMENT VOUCHERS FOR THE YEAR ENDED 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PAYEE	DETAILS OF PAYMENT	P.V. NO.	AMOUNT (₦)
1.	MHNU	UMMI DUES	30/1/2020	438,432.02
2.	PENSION BOARD	PAYE	31/1/2020	1,937,275.53
3.	PENSION BOARD	PENSION CONTRI.	32/1/2020	1,559,971.71
4.	SPHCDA	CONTRIBUTION	33/1/2020	2,987,569.62
5.	JAC	CONTRIBUTION	34/1/2020	29,985,610.18
6.	SOCIAL WELFARE FUND	SCRUTINY WELFARE FUND	35/1/2020	299,856.10
7.	LGSC	CONTRIBUTION	36/1/2020	1,019,510.75
8.	EMIRATE COUNCIL	CONTRIBUTION	38/1/2020	4,997,697.63
9.	APC	CONTRI. TO PARTY	40/1/2020	898,859.63
10.	LGEA	MONTHLY SALARY	39/1/2020	41,605,633.80
11.	KEBBI JOINT ACCOUNT	COMMITTEE ALLOW	40/1/2020	898,859.63
12.	PRIMARY PENSION BOARD	CONTRIBUTION	41/1/2020	8,430,651.34
13.	LSPB	CONTRIBUTION	43/1/2020	4,868,173.37
14.	NULGE	UNION DUES	43/1/2020	435,439.18
15.	SPECIAL SERVICE DEPT.	CONTRIBUTION	44/1/2020	300,000.00
16.	KEBBI STATE GOVT	TSA water rate	45/1/2020	601,200.00
	TOTAL		2,570,800.00	100,455,913.96

APPENDIX "G"

ZURU LOCAL GOVERNMENT COUNCIL ITEMS NOT TAKEN ON CHARGE FOR THE YEAR ENDED 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	PAYEE	DETAILS OF PAYMENT	P.V. NO.	AMOUNT (N)
1.	DPM	PURCHASE OF ITEMS	46/5/2020	10,790,000.00
2.	AISHA MUH'D	PURCHASE OF MATTRESS	51/5/2020	100,000.00
3.	HON. CHAIRMAN	PURCH. OF OFFICIAL FURNITURE	08/3/2020	230,000.00
4.	DPM	PURCH. OF OFFICE EQUIPMENT	42/02/2020	1,017,600.00
5.	HON. CHAIRMAN	PURCHASE OF GRAINS	44/05/2020	9,340,000.00
6.	ALH. ABDULLAHI MUH'D	REPAIRS OF GRADER	37/09/2020	3,000,000.00
	TOTAL			24,477,600.00

APPENDIX "H"

ZURU LOCAL GOVERNMENT COUNCIL PAYMENT OF ALLOWANCE FOR THE YEAR ENDED 1ST JANUARY, TO 31ST DECEMBER, 2020

SN	MONTHS	INCOME FOR SALARY	EXPENDITURE INCURRED	DIFFERENCE ₦
1.	JANUARY	50,930,610.30	50,661,479.71	269,130.59
2.	FEBRUARY	50,930,610.30	50,661,479.71	269,130.59
3.	MARCH	50,930,610.30	50,661,479.71	269,130.59
4.	APRIL	50,930,610.30	50,661,479.71	269,130.59
5.	MAY	50,930,610.30	50,661,479.71	269,130.59
6.	JUNE	50,930,610.30	50,661,479.71	269,130.59
7.	JULY	50,930,610.30	50,661,479.71	269,130.59
8.	AUGUST	50,930,610.30	50,661,479.71	269,130.59
9.	SEPTEMBER	50,930,610.30	50,661,479.71	269,130.59
10.	OCTOBER	50,930,610.30	50,661,479.71	269,130.59
11.	NOVEMBER	50,930,610.30	50,661,479.71	269,130.59
12.	DECEMBER	50,930,610.30	50,661,479.71	269,130.59
	TOTAL	611,167,323.6	607,937,756.52	3,229,567.08

**ZURU LOCAL GOVERNMENT COUCIL
DETAILS OF SALARY PAID MONTHLY**

1.	Central Administration and Council -	₦ 5,386,645.95
2.	Security vote Chairman/V. Chairman-	₦ 400,000.00
3.	Social Department -	₦ 6,142,873.18
4.	Works Department -	₦ 3,660,348.69
5.	Agric Dept. "A" -	₦ 8,690,701.77
6.	Agric Dept. "B" -	₦ 3,689,299.36
7.	District Heads -	₦ 3,689,299.36
8.	PHC -	₦ 10,180,408.85
9.	Budget -	₦ 2,412,355.53
10.	MDGS -	₦ 1,774,306.80
11.	Finance and Supply -	₦ <u>5,167,218.07</u>
	TOTAL	50,661,479.71

**ZURU LOCAL GOVERNMENT COUNCIL
PAYMENT OF HARAJI 2019/2020**

SN	DISTRICT	BOOKLET RECEIPTS	ASSESS FIGURE	AMOUNT COLLECTED	AMOUNT REMITTED	DIFFERENCE
1.	DABAI	150	7500	750,000.00	-	
2.	RAFIN ZURU	65	3250	325,000.00	-	
3.	RIKOTO	70	3500	350,000.00	-	
4.	MANGA	59	2950	295,000.00	830,000.00	
5.	USHE	68	3386	338,600.00		1,525,000.00
6.	SANCHI	59	2950	295,000.00		
		471	23536	2,353,600	830,000.00	1,525,000.00

**21 LOCAL GOVERNMENT COUNCILS INVESTMENT
SCHEDULE OF INVESTMENT OF THE 21 LOCAL GOVERNMENT COUNCIL
WITH KEBBI HOME SAVINGS AND LOANS SCHEME 2020**

SN	NAME ADDRESS AND DESCRIPTION OF SUBSCRIBERS	NO. OF SHARES TAKENT BY EACH SUBSCRIBER (₦)	REMARKS
1.	ALIERO	17,142,857.14	
2.	AREWA	17,142,857.14	
3.	ARGUNGU	17,142,857.14	
4.	AUGIE	17,142,857.14	
5.	BAGUDO	17,142,857.14	
6.	BIRNIN-KEBBI	17,142,857.14	
7.	BUNZA	17,142,857.14	
8.	DANDI/KAMBA	17,142,857.14	
9.	DANKO/WASAGU	17,142,857.14	
10.	FAKAI	17,142,857.14	
11.	GWANDU	17,142,857.14	
12.	JEGA	17,142,857.14	
13.	KALGO	17,142,857.14	
14.	KOKO/BESSE	17,142,857.14	
15.	MAIYAMA	17,142,857.14	
16.	NGASKI	17,142,857.14	
17.	SAKABA	17,142,857.14	
18.	SHANGA	17,142,857.14	
19.	SURU	17,142,857.14	
20.	YAURI	17,142,857.14	
21.	ZURU	17,142,857.14	
	TOTAL	359,999,999.94	

In furtherance with the Local Government Councils Investment during the period under review, it is gratifying to note that Local Government Councils Investment which commences on 30th March, 1004 has rising to seventeen Million One Hundred and Fouty two eight Hundred and fifty seven naira Fourteen kobo (₦17,142,857.14) by each Local Government Councils.

In addition further scrutiny also revealed that these investment has never hinded even a penny since 1994 that is with no dividend or bonus shares yielded as regards to the investment. Despite the fact that the shares subscribed by each 21 Local Government as at 31st December, 2020 stand at ₦17,142,857.14 at ₦1 per share. Again, all efforts made by our department to ascertain the beneficiaries gains base on the investment could not yield any thing materialistic due to reluctant by the management of the Kebbi Home Saving and Loans Limited to disclose the extend of dividend received or bonus shares. The further addressed us with a letter signed by the Managing Director and Chief Executive Officer with the Bank that they are not under any obligations to disclosed to provide us with any information regarding the individual shares subscribes in their company. Or to disclosed any information on dividend received or bonus shares during the period under review.