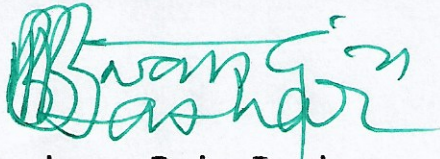


AUDIT CERTIFICATION

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 required in the cause of my audit, except the contrary is indicated in this report.

I hereby certify that the financial statements are true reflections of the transactions of the Local Governments and observations as contained in this report for the accounting year ended 31st December, 2019.



Basharu Bala Bashar
Ag. Auditor General for
Local governments Audi Department
Kebbi State.

**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
BIRNIN-KEBBI, KEBBI STATE**

**ANNUAL AUDIT REPORT FOR
THE PERIOD FROM 1ST JANUARY TO
31ST DECEMBER, 2019**

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

BY

**BASHARU BALA BASHAR
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 required in the cause of my audit, except the contrary is indicated in this report.

I hereby certify that the financial statements are true reflections of the transactions of the Local Governments and observations as contained in this report for the accounting year ended 31st December, 2019.

Basharu Bala Bashar

Ag. Auditor General for

Local governments Audi Department

Kebbi State.

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 1.01% shortfall over that of the year 2018. 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	2018	2019
1	Statutory Revenue Allocation	30,230,333,922.70	33,228,665,991.10
2	Value Added Tax (VAT)	7,533,241,269.69	8,252,910,892.15
3	Internally Generated Rev. (IGR)	4,107,952,130.00	420,341,583.61
4	Others	1,173,564,880.17	1,131,122,579.25
5	10% share of state int. Gen. Rev.	NIL	NIL
	TOTAL	43,045,092,202.40	42,615,699,462.20

The above table consists of detailed analysis that the total sum of ₦33,228,665,991.10 was received as Statutory Allocation and the sum of ₦8,252,910,892.15 as Value Added Tax (VAT). However, the sum of ₦420,341,583.61 was realized as Internally Generated Revenue (IGR). In addition, the sum of ₦1,131,122,579.25 was the value from other Revenue of other sources from Federation Accounts by the 21 Local Government Councils during the period under review. Infact this is a clear indication that 21 Local Government Councils have absolute dependence on Statutory Allocation from Federal Government, despite sporadic audit advice to tap, improve, strengthen and explore other sources of Internally Revenue Generation for the Local Government Councils.

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT
JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	89,300,955.64	
2.	AREWA	145,914,225.24	
3.	ARGUNGU	122,902,348.77	
4.	AUGIE	101,496,586.46	
5.	BAGUDO	135,147,031.86	
6.	BIRNIN-KEBBI	165,344,218.10	
7.	BUNZA	112,644,440.20	
8.	DANDI/KAMBA	119,668,357.89	
9.	DANKO/WASAGU	148,665,665.06	
10.	FAKAI	103,516,997.10	
11.	GWANDU	109,340,965.32	
12.	JEGA	120,626,851.47	
13.	KALGO	100,387,889.17	
14.	KOKO/BESSE	115,201,663.48	
15.	MAIYAMA	133,277,416.44	
16.	NGASKI	106,781,038.43	
17.	SAKABA	105,229,383.47	
18.	SHANGA	109,201,718.75	
19.	SURU	132,119,470.81	
20.	YAURI	101,524,679.35	
21.	ZURU	121,265,936.74	
	TOTAL	2,499,537,839.75	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT
FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	84,996,295.68	
2.	AREWA	138,553,789.25	
3.	ARGUNGU	116,702,714.22	
4.	AUGIE	96,357,744.09	
5.	BAGUDO	128,329,781.66	
6.	BIRNIN-KEBBI	157,003,663.70	
7.	BUNZA	106,962,251.29	
8.	DANDI/KAMBA	113,631,857.43	
9.	DANKO/WASAGU	141,166,436.59	
10.	FAKAI	98,295,229.11	
11.	GWANDU	103,825,415.52	
12.	JEGA	114,542,001.16	
13.	KALGO	95,323,964.59	
14.	KOKO/BESSE	109,390,479.07	
15.	MAIYAMA	126,554,426.33	
16.	NGASKI	101,394,620.50	
17.	SAKABA	99,921,236.57	
18.	SHANGA	103,693,193.04	
19.	SURU	125,454,891.62	
20.	YAURI	96,403,410.99	
21.	ZURU	115,148,848.68	
	TOTAL	2,373,452,201.08	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT
MARCH 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	79,944,383.98	
2.	AREWA	130,625,957.66	
3.	ARGUNGU	110,025,167.05	
4.	AUGIE	90,844,304.35	
5.	BAGUDO	120,986,904.69	
6.	BIRNIN-KEBBI	148,020,159.09	
7.	BUNZA	108,842,038.21	
8.	DANDI/KAMBA	107,130,019.89	
9.	DANKO/WASAGU	133,089,113.40	
10.	FAKAI	92,670,929.51	
11.	GWANDU	97,884,687.28	
12.	JEGA	107,988,086.62	
13.	KALGO	89,869,676.10	
14.	KOKO/BESSE	103,131,326.58	
15.	MAIYAMA	119,313,179.56	
16.	NGASKI	95,592,978.56	
17.	SAKABA	94,203,899.36	
18.	SHANGA	97,706,030.37	
19.	SURU	118,276,558.52	
20.	YAURI	90,887,358.27	
21.	ZURU	108,560,211.26	
	TOTAL	2,237,646,970.31	

**SHARE OF DISTRIBUTION OF STATUTORY ALLOCATION TO LOCAL
GOVERNMENT COUNCILS**

APRIL 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	91,936,877.91	
2.	AREWA	150,221,217.85	
3.	ARGUNGU	126,530,093.13	
4.	AUGIE	104,471,900.37	
5.	BAGUDO	139,136,206.10	
6.	BIRNIN-KEBBI	170,224,731.46	
7.	BUNZA	115,969,398.89	
8.	DANDI/KAMBA	123,200,643.61	
9.	DANKO/WASAGU	153,053,872.72	
10.	FAKAI	106,572,538.41	
11.	GWANDU	112,568,414.39	
12.	JEGA	124,187,429.32	
13.	KALGO	103,351,067.69	
14.	KOKO/BESSE	118,602,104.48	
15.	MAIYAMA	137,211,404.69	
16.	NGASKI	109,932,925.39	
17.	SAKABA	108,335,469.78	
18.	SHANGA	112,425,057.63	
19.	SURU	136,019,279.64	
20.	YAURI	104,521,412.83	
21.	ZURU	124,845,378.65	
	TOTAL	2,573,317,424.94	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION
MAY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	102,902,579.03	
2.	AREWA	168,138,739.25	
3.	ARGUNGU	141,621,873.67	
4.	AUGIE	116,932,706.76	
5.	BAGUDO	155,731,571.16	
6.	BIRNIN-KEBBI	190,528,156.72	
7.	BUNZA	129,801,506.66	
8.	DANDI/KAMBA	137,895,306.59	
9.	DANKO/WASAGU	171,309,259.87	
10.	FAKAI	119,283,896.79	
11.	GWANDU	125,994,926.32	
12.	JEGA	138,999,790.41	
13.	KALGO	115,678,187.61	
14.	KOKO/BESSE	132,748,280.20	
15.	MAIYAMA	153,577,190.53	
16.	NGASKI	123,045,091.37	
17.	SAKABA	121,257,100.46	
18.	SHANGA	125,834,470.80	
19.	SURU	152,242,875.67	
20.	YAURI	116,988,124.77	
21.	ZURU	136,736,216.15	
	TOTAL	2,880,247,901.79	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT COUNCIL
JUNE 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	112,518,143.41	
2.	AREWA	183,850,190.67	
3.	ARGUNGU	154,855,499.64	
4.	AUGIE	127,859,293.63	
5.	BAGUDO	170,283,654.90	
6.	BIRNIN KEBBI	208,831,750.89	
7.	BUNZA	141,930,656.69	
8.	DANDI/KAMBA	150,780,709.55	
9.	DANKO/WASAGU	187,316,972.16	
10.	FAKAI	130,430,186.80	
11.	GWANDU	137,768,317.58	
12.	JEGA	151,988,400.08	
13.	KALGO	126,487,547.97	
14.	KOKO/BESSE	145,152,727.64	
15.	MAIYAMA	167,927,961.67	
16.	NGASKI	134,542,840.10	
17.	SAKABA	132,587,773.28	
18.	SHANGA	137,592,868.55	
19.	SURU	166,468,963.93	
20.	YAURI	127,919,890.09	
21.	ZURU	152,793,639.92	
	TOTAL	3,149,387,989.15	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT COUNCIL
JULY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT N : K	REMARKS
1.	ALIERO	110,373,380.87	
2.	AREWA	180,345,733.62	
3.	ARGUNGU	151,903,724.36	
4.	AUGIE	125,422,106.04	
5.	BAGUDO	167,037,796.12	
6.	BIRNIN KEBBI	204,360,693.02	
7.	BUNZA	139,225,248.07	
8.	DANDI/KAMBA	147,906,605.81	
9.	DANKO/WASAGU	183,746,233.11	
10.	FAKAI	127,943,994.18	
11.	GWANDU	135,142,249.31	
12.	JEGA	149,091,275.97	
13.	KALGO	124,076,507.89	
14.	KOKO/BESSE	142,385,901.58	
15.	MAIYAMA	164,727,005.90	
16.	NGASKI	131,978,254.21	
17.	SAKABA	130,060,453.85	
18.	SHANGA	134,970,144.60	
19.	SURU	163,295,818.82	
20.	YAURI	125,481,547.44	
21.	ZURU	149,881,166.75	
	TOTAL	3,089,355,841.52	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT COUNCIL
AUGUST 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	110,373,380.87	
2.	AREWA	180,345,733.62	
3.	ARGUNGU	151,903,724.36	
4.	AUGIE	125,422,106.04	
5.	BAGUDO	167,037,796.12	
6.	BIRNIN KEBBI	204,360,693.02	
7.	BUNZA	139,225,248.07	
8.	DANDI/KAMBA	147,906,605.81	
9.	DANKO/WASAGU	183,746,233.11	
10.	FAKAI	127,943,994.18	
11.	GWANDU	135,142,249.31	
12.	JEGA	149,091,275.97	
13.	KALGO	124,076,507.89	
14.	KOKO/BESSE	142,385,901.58	
15.	MAIYAMA	164,727,005.90	
16.	NGASKI	131,978,254.21	
17.	SAKABA	130,060,453.85	
18.	SHANGA	134,970,144.60	
19.	SURU	163,295,818.82	
20.	YAURI	125,481,547.44	
21.	ZURU	149,881,166.75	
	TOTAL	3,089,355,987.54	

**SCHEDULE OF STATUTORY ALLOCATION TO LOCAL GOVERNMENT
COUNCIL FOR THE MONTH OF
SEPTEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	107,408,423.19	
2.	AREWA	175,501,110.18	
3.	ARGUNGU	147,823,137.99	
4.	AUGIE	122,052,894.79	
5.	BAGUDO	162,550,663.51	
6.	BIRNIN KEBBI	198,870,903.71	
7.	BUNZA	135,485,243.32	
8.	DANDI/KAMBA	143,933,393.94	
9.	DANKO/WASAGU	178,810,456.76	
10.	FAKAI	124,507,037.50	
11.	GWANDU	131,511,926.07	
12.	JEGA	145,086,240.33	
13.	KALGO	120,743,443.41	
14.	KOKO/BESSE	138,560,992.26	
15.	MAIYAMA	160,301,948.00	
16.	NGASKI	128,432,925.30	
17.	SAKABA	126,556,642.78	
18.	SHANGA	131,344,444.60	
19.	SURU	158,909,206.86	
20.	YAURI	122,110,739.42	
21.	ZURU	145,854,912.29	
	TOTAL	3,006,366,686.20	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT COUNCILS FOR THE MONTH OF OCTOBER
2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	105,926,851.60	
2.	AREWA	173,080,280.87	
3.	ARGUNGU	145,784,093.43	
4.	AUGIE	120,369,320.11	
5.	BAGUDO	160,308,470.26	
6.	BIRNIN KEBBI	196,127,715.87	
7.	BUNZA	133,616,385.36	
8.	DANDI/KAMBA	141,948,003.78	
9.	DANKO/WASAGU	176,343,978.95	
10.	FAKAI	122,789,610.84	
11.	GWANDU	129,697,875.29	
12.	JEGA	143,084,948.02	
13.	KALGO	119,077,931.06	
14.	KOKO/BESSE	136,649,708.00	
15.	MAIYAMA	158,090,773.08	
16.	NGASKI	126,661,345.68	
17.	SAKABA	124,820,806.31	
18.	SHANGA	129,532,704.04	
19.	SURU	156,717,243.15	
20.	YAURI	120,426,366.84	
21.	ZURU	143,843,017.06	
	TOTAL	2,964,897,429.59	

**SCHEDULE OF DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT COUNCILS FOR THE MONTH OF NOVEMBER
2019**

S/N	LOCAL GOVERNMENT	AMOUNT N : K	REMARKS
1.	ALIERO	88,326,325.32	
2.	AREWA	144,321,717.89	
3.	ARGUNGU	121,560,992.96	
4.	AUGIE	100,369,071.35	
5.	BAGUDO	133,672,037.62	
6.	BIRNIN KEBBI	163,539,651.88	
7.	BUNZA	111,415,039.17	
8.	DANDI/KAMBA	118,362,297.85	
9.	DANKO/WASAGU	147,643,128.50	
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 DISTRIBUTION OF STATUTORY ALLOCATION TO
LOCAL GOVERNMENT COUNCILS FOR THE MONTH OF DECEMBER
2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	104,099,956.93	
2.	AREWA	170,095,207.32	
3.	ARGUNGU	143,269,790.59	
4.	AUGIE	118,293,339.70	
5.	BAGUDO	157,543,669.00	
6.	BIRNIN KEBBI	192,745,148.81	
7.	BUNZA	131,311,936.02	
8.	DANDI/KAMBA	139,499,861.05	
9.	DANKO/WASAGU	173,302,617.19	
10.	FAKAI	120,671,888.26	
11.	GWANDU	127,461,007.55	
12.	JEGA	140,617,196.69	
13.	KALGO	117,024,222.92	
14.	KOKO/BESSE	134,292,943.69	
15.	MAIYAMA	155,364,219.93	
16.	NGASKI	124,476,848.23	
17.	SAKABA	122,668,052.19	
18.	SHANGA	127,298,684.97	
19.	SURU	154,014,378.94	
20.	YAURI	188,349,402.56	
21.	ZURU	141,362,191.50	
	TOTAL	2,913,762,564.03	

**DISTRIBUTION OF VAT TO LOCAL GOVERNMENT
JANUARY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	28,087,163.94	
2.	AREWA	36,968,785.87	
3.	ARGUNGU	37,830,489.10	
4.	AUGIE	31,947,600.41	
5.	BAGUDO	41,015,270.19	
6.	BIRNIN-KEBBI	43,317,584.13	
7.	BUNZA	32,261,617.28	
8.	DANDI/KAMBA	33,977,801.49	
9.	DANKO/WASAGU	43,075,563.93	
10.	FAKAI	32,242,884.60	
11.	GWANDU	34,485,314.15	
12.	JEGA	37,670,095.24	
13.	KALGO	29,548,914.74	
14.	KOKO/BESSE	34,755,094.81	
15.	MAIYAMA	36,341,053.06	
16.	NGASKI	32,510,257.85	
17.	SAKABA	29,890,015.00	
18.	SHANGA	32,689,309.16	
19.	SURU	34,425,956.38	
20.	YAURI	30,630,294.36	
21.	ZURU	35,578,279.44	
	TOTAL	729,249,345.13	

**DISTRIBUTION OF VAT TO LOCAL GOVERNMENT COUNCILS,
FEBRUARY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	25,926,430.05	
2.	AREWA	34,121,160.94	
3.	ARGUNGU	34,916,221.35	
4.	AUGIE	29,488,306.27	
5.	BAGUDO	37,854,696.35	
6.	BIRNIN-KEBBI	39,978,952.84	
7.	BUNZA	29,778,037.56	
8.	DANDI/KAMBA	31,361,494.71	
9.	DANKO/WASAGU	39,755,650.12	
10.	FAKAI	29,760,753.64	
11.	GWANDU	31,829,757.11	
12.	JEGA	39,768,232.11	
13.	KALGO	22,275,131.28	
14.	KOKO/BESSE	32,078,673.36	
15.	MAIYAMA	33,541,976.01	
16.	NGASKI	30,007,448.65	
17.	SAKABA	27,589,851.37	
18.	SHANGA	30,172,652.41	
19.	SURU	31,774,989.99	
20.	YAURI	28,272,878.66	
21.	ZURU	32,838,194.14	
	TOTAL	673,091,488.92	

**SCHEDULE OF DISTRIBUTION OF VAT TO LOCAL GOVERNMENT
MARCH 2019**

S/N	LOCAL GOVERNMENT	AMOUNT N : K	REMARKS
1.	ALIERO	24,810,020.93	
2.	AREWA	32,647,025.69	
3.	ARGUNGU	33,407,379.19	
4.	AUGIE	28,216,409.90	
5.	BAGUDO	36,217,580.38	
6.	BIRNIN-KEBBI	38,249,106.31	
7.	BUNZA	28,493,493.49	
8.	DANDI/KAMBA	30,007,827.69	
9.	DANKO/WASAGU	38,035,551.47	
10.	FAKAI	28,476,964.07	
11.	GWANDU	30,455,648.95	
12.	JEGA	33,265,850.15	
13.	KALGO	26,099,847.05	
14.	KOKO/BESSE	30,693,699.21	
15.	MAIYAMA	32,093,124.04	
16.	NGASKI	28,712,890.06	
17.	SAKABA	26,400,828.61	
18.	SHANGA	28,870,882.14	
19.	SURU	30,403,272.58	
20.	YAUURI	27,054,039.57	
21.	ZURU	31,420,064.49	
	TOTAL	644,031,505.98	

**SCHEDULE OF DISTRIBUTION OF VAT TO LOCAL
GOVERNMENT COUNCILS
APRIL 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	26,085,406.86	
2.	AREWA	34,288,334.14	
3.	ARGUNGU	35,084,189.78	
4.	AUGIE	29,650,845.68	
5.	BAGUDO	38,025,603.85	
6.	BIRNIN-KEBBI	40,151,985.03	
7.	BUNZA	29,940,866.76	
8.	DANDI/KAMBA	31,525,907.69	
9.	DANKO/WASAGU	39,928,458.96	
10.	FAKAI	29,923,565.55	
11.	GWANDU	31,994,638.45	
12.	JEGA	34,936,052.52	
13.	KALGO	27,435,457.07	
14.	KOKO/BESSE	32,243,803.66	
15.	MAIYAMA	33,708,569.92	
16.	NGASKI	30,170,507.31	
17.	SAKABA	27,750,491.94	
18.	SHANGA	30,335,876.30	
19.	SURU	31,939,816.54	
20.	YAURI	28,434,202.39	
21.	ZURU	33,004,084.12	
	TOTAL	676,558,664.52	

**SCHEDULE OF DISTRIBUTION OF VAT TO LOCAL GOVERNMENT
MAY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	28,624,596.30	
2.	AREWA	37,706,678.91	
3.	ARGUNGU	38,587,831.01	
4.	AUGIE	32,572,163.89	
5.	BAGUDO	41,844,493.50	
6.	BIRNIN-KEBBI	44,198,771.29	
7.	BUNZA	32,893,268.21	
8.	DANDI/KAMBA	34,648,187.18	
9.	DANKO/WASAGU	43,951,288.64	
10.	FAKAI	32,874,112.73	
11.	GWANDU	35,105,154.53	
12.	JEGA	38,423,817.02	
13.	KALGO	30,119,339.22	
14.	KOKO/BESSE	35,443,024.22	
15.	MAIYAMA	37,064,777.98	
16.	NGASKI	33,147,420.67	
17.	SAKABA	30,468,138.21	
18.	SHANGA	33,330,613.22	
19.	SURU	35,106,457.05	
20.	YAURI	31,225,125.88	
21.	ZURU	36,284,788.35	
	TOTAL	743,682,148.01	

**SCHEDULE OF DISTRIBUTION OF VAT TO LOCAL GOVERNMENT
JUNE 2019**

S/N	LOCAL GOVERNMENT	AMOUNT N : K	REMARKS
1.	ALIERO	29,690,079.64	
2.	AREWA	38,925,566.77	
3.	ARGUNGU	39,821,602.32	
4.	AUGIE	33,704,325.18	
5.	BAGUDO	43,133,272.76	
6.	BIRNIN-KEBBI	45,527,316.42	
7.	BUNZA	34,030,853.24	
8.	DANDI/KAMBA	35,815,414.37	
9.	DANKO/WASAGU	45,275,653.56	
10.	FAKAI	34,011,374.21	
11.	GWANDU	36,343,147.55	
12.	JEGA	39,654,817.98	
13.	KALGO	31,210,070.11	
14.	KOKO/BESSE	36,623,676.93	
15.	MAIYAMA	38,272,823.56	
16.	NGASKI	34,289,400.26	
17.	SAKABA	31,564,760.63	
18.	SHANGA	34,475,585.40	
19.	SURU	36,281,424.83	
20.	YAURI	32,334,534.49	
21.	ZURU	37,479,659.21	
	TOTAL	768,465,359.39	

**SCHEDULE OF DISTRIBUTION OF VAT TO LOCAL GOVERNMENT
COUNCILS
JULY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	25,194,792.09	
2.	AREWA	33,199,963.06	
3.	ARGUNGU	33,976,632.20	
4.	AUGIE	28,674,275.25	
5.	BAGUDO	36,847,134.61	
6.	BIRNIN KEBBI	38,922,252.97	
7.	BUNZA	28,957,304.49	
8.	DANDI/KAMBA	30,504,133.23	
9.	DANKO/WASAGU	38,704,115.67	
10.	FAKAI	28,940,420.38	
11.	GWANDU	30,961,563.82	
12.	JEGA	33,832,066.23	
13.	KALGO	26,512,295.26	
14.	KOKO/BESSE	31,204,722.15	
15.	MAIYAMA	32,634,175.80	
16.	NGASKI	29,181,408.87	
17.	SAKABA	26,819,735.27	
18.	SHANGA	29,342,791.14	
19.	SURU	30,908,063.57	
20.	YAURI	27,486,962.81	
21.	ZURU	31,946,673.76	
	TOTAL	654,751,482.64	

DISTRIBUTION OF VAT TO LOCAL GOVERNMENT

AUGUST 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	23,489,401.14	
2.	AREWA	30,977,918.81	
3.	ARGUNGU	31,704,461.76	
4.	AUGIE	26,744,318.64	
5.	BAGUDO	34,389,702.10	
6.	BIRNIN KEBBI	36,330,892.43	
7.	BUNZA	27,009,081.19	
8.	DANDI/KAMBA	28,456,077.69	
9.	DANKO/WASAGU	36,126,833.70	
10.	FAKAI	26,993,286.78	
11.	GWANDU	28,883,985.74	
12.	JEGA	31,569,226.08	
13.	KALGO	24,721,872.72	
14.	KOKO/BESSE	29,111,450.64	
15.	MAIYAMA	30,448,647.43	
16.	NGASKI	27,218,721.88	
17.	SAKABA	25,009,470.57	
18.	SHANGA	27,369,688.55	
19.	SURU	28,833,938.38	
20.	YAURI	25,633,635.29	
21.	ZURU	29,805,516.73	
	TOTAL	610,828,128.27	

**SCHEDULE OF DISTRIBUTION OF VALUE ADDED TAX TO LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
SEPTEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT N : K	REMARKS
1.	ALIERO	25,044,881.36	
2.	AREWA	32,940772.83	
3.	ARGUNGU	33,706,845.05	
4.	AUGIE	28,476,867.87	
5.	BAGUDO	36,538,163.69	
6.	BIRNIN KEBBI	38,584,955.66	
7.	BUNZA	28,756,033.63	
8.	DANDI/KAMBA	30,281,747.40	
9.	DANKO/WASAGU	38,369,796.04	
10.	FAKAI	30,732,933.84	
11.	GWANDU	30,732,933.84	
12.	JEGA	33,564,252.48	
13.	KALGO	26,344,399.97	
14.	KOKO/BESSE	30,972,772.94	
15.	MAIYAMA	32,382,713.84	
16.	NGASKI	28,977,078.87	
17.	SAKABA	26,647,643.27	
18.	SHANGA	29,136,258.19	
19.	SURU	30,680,163.88	
20.	YAURI	27,305,762.84	
21.	ZURU	31,740,596.54	
	TOTAL	649,888,025.19	

**SCHEDULE OF DISTRIBUTION OF VALUE ADDED TAX TO LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
OCTOBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT N : K	REMARKS
1.	ALIERO	28,290,513.98	
2.	AREWA	37,209,666.61	
3.	ARGUNGU	38,075,004.51	
4.	AUGIE	32,167,260.72	
5.	BAGUDO	41,273,241.25	
6.	BIRNIN KEBBI	43,585,282.42	
7.	BUNZA	32,482,604.31	
8.	DANDI/KAMBA	34,206,039.37	
9.	DANKO/WASAGU	43,342,239.69	
10.	FAKAI	32,463,792.48	
11.	GWANDU	34,715,696.26	
12.	JEGA	37,913,932.99	
13.	KALGO	29,758,440.65	
14.	KOKO/BESSE	34,579,275.63	
15.	MAIYAMA	32,579,275.63	
16.	NGASKI	32,732,295.39	
17.	SAKABA	30,100,982.05	
18.	SHANGA	32,912,103.18	
19.	SURU	34,656,087.70	
20.	YAURI	30,844,389.08	
21.	ZURU	35,813,279.31	
	TOTAL	729,701,403.21	

**SCHEDULE OF DISTRIBUTION OF VALUE ADDED TAX FOR THE
MONTH OF NOVEMBER MONTH OF
NOVEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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/KAMBA	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 DISTRIBUTION OF VALUE ADDED TAX TO LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	29,666,701.05	
2.	AREWA	39,122,121.79	
3.	ARGUNGU	40,039,495.51	
4.	AUGIE	33,776,541.72	
5.	BAGUDO	43,420,029.96	
6.	BIRNIN KEBBI	45,881,085.31	
7.	BUNZA	34,110,845.71	
8.	DANDI/KAMBA	35,937,904.32	
9.	DANKO/WASAGU	45,623,429.36	
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	36,765,414.82	
15.	MAIYAMA	38,453,834.18	
16.	NGASKI	34,375,549.76	
17.	SAKABA	31,586,025.64	
18.	SHANGA	34,566,168.71	
19.	SURU	36,415,612.33	
20.	YAURI	32,374,130.88	
21.	ZURU	37,641,781.43	
	TOTAL	771,426,808.09	

**SCHEDULE OF INTERNALLY GENERATED REVENUE TO
ALL LOCAL GOVERNMENT
JANUARY TO DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	24,074,668.00	
2.	AREWA	31,852,505.59	
3.	ARGUNGU	25,450,100.00	
4.	AUGIE	9,900,000.00	
5.	BAGUDO	6,616,040.00	
6.	BIRNIN-KEBBI	46,265,635.02	
7.	BUNZA	3,598,030.00	
8.	DANDI/KAMBA	943,500.00	
9.	DANKO/WASAGU	14,173,000.00	
10.	FAKAI	12,121,236.00	
11.	GWANDU	15,097,467.00	
12.	JEGA	502,730.00	
13.	KALGO	1,822,000.00	
14.	KOKO/BESSE	97,290,110.00	
15.	MAIYAMA	540,000.00	
16.	NGASKI	360,000.00	
17.	SAKABA	3,500,000.00	
18.	SHANGA	56,987,900.00	
19.	SURU	61,244,400.00	
20.	YAURI	5,562,772.00	
21.	ZURU	2,439,490.00	
	TOTAL	420,341,583.61	

**SCHEDULE OF INVESTMENT TO
ALL LOCAL GOVERNMENT
JANUARY TO DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,200,000.00	
2.	AREWA	8,540,000.00	
3.	ARGUNGU	4,500,000.00	
4.	AUGIE	6,644,161.00	
5.	BAGUDO	3,000,000.00	KBH&L,CCN,UDB
6.	BIRNIN-KEBBI	10,675,000.00	
7.	BUNZA	3,000,000.00	
8.	DANDI/KAMBA	22,330,000.00	KBH&L,MICRO FN, CCNN
9.	DANKO/WASAGU	8,818,890.00	
10.	FAKAI	1,000,000.00	
11.	GWANDU	1,500,000.00	
12.	JEGA	2,560,800.00	
13.	KALGO	15,500,000.00	
14.	KOKO/BESSE	20,325,000.00	
15.	MAIYAMA	8,818,890.00	
16.	NGASKI	15,000,000.00	CCNN, MICRO FINNANCE
17.	SAKABA	6,500,000.00	
18.	SHANGA	2,000,000.00	
19.	SURU	4,000,000.00	
20.	YAURI	4,000,000.00	CCNN, KBH& L.
21.	ZURU	8,818,890.00	
	TOTAL	159,731,631.00	

**SCHEDULE OF DISTRIBUTION OF FOREX EQUALISATION TO
LOCAL GOVERNMENT COUNCILS**

FEBRUARY 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,954,484.49	
2.	AREWA	4,827,810.66	
3.	ARGUNGU	4,066,172.42	
4.	AUGIE	3,357,310.11	
5.	BAGUDO	4,477,282.61	
6.	BIRNIN-KEBBI	5,470,343.79	
7.	BUNZA	3,726,793.84	
8.	DANDI/KAMBA	3,959,177.20	
9.	DANKO/WASAGU	4,918,540.89	
10.	FAKAI	3,424,816.23	
11.	GWANDU	3,617,499.77	
12.	JEGA	3,990,888.55	
13.	KALGO	3,321,291.01	
14.	KOKO/BESSE	3,811,398.50	
15.	MAIYAMA	4,409,427.17	
16.	NGASKI	3,532,803.66	
17.	SAKABA	3,481,469.81	
18.	SHANGA	3,612,892.85	
19.	SURU	4,371,117.02	
20.	YAURI	3,358,901.24	
21.	ZURU	4,012,032.42	
	TOTAL	82,702,454.24	

FOREX EQUALIZATION

FEBRUARY 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,412,153.68	
2.	AREWA	2,307,403.20	
3.	ARGUNGU	1,943,506.69	
4.	AUGIE	1,604,692.07	
5.	BAGUDO	2,614,657.87	
6.	BIRNIN-KEBBI	2,614,657.87	
7.	BUNZA	1,781,294.05	
8.	DANDI/KAMBA	1,892,366.22	
9.	DANKO/WASAGU	2,350,912.87	
10.	FAKAI	1,636,957.94	
11.	GWANDU	1,729,054.81	
12.	JEGA	1,907,523.29	
13.	KALGO	1,587,476.04	
14.	KOKO/BESSE	1,821,732.50	
15.	MAIYAMA	2,107,572.01	
16.	NGASKI	1,688,573.60	
17.	SAKABA	1,664,036.63	
18.	SHANGA	1,726,852.84	
19.	SURU	2,089,260.92	
20.	YAURI	1,605,452.58	
21.	ZURU	1,917,629.41	
	TOTAL	39,526,246.24	

FOREX EQUALIZATION

FEBRUARY 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,400,466.75	
2.	AREWA	5,556,228.02	
3.	ARGUNGU	4,679,965.04	
4.	AUGIE	3,864,099.28	
5.	BAGUDO	5,146,226.99	
6.	BIRNIN-KEBBI	6,296,097.42	
7.	BUNZA	4,289,356.94	
8.	DANDI/KAMBA	4,556,818.79	
9.	DANKO/WASAGU	5,660,999.34	
10.	FAKAI	3,941,795.52	
11.	GWANDU	4,163,564.82	
12.	JEGA	4,593,317.00	
13.	KALGO	3,822,643.07	
14.	KOKO/BESSE	4,386,732.75	
15.	MAIYAMA	5,075,034.42	
16.	NGASKI	4,066,086.06	
17.	SAKABA	4,007,001.01	
18.	SHANGA	4,158,262.49	
19.	SURU	5,030,941.32	
20.	YAURI	3,865,930.60	
21.	ZURU	4,617,652.55	
	TOTAL	95,179,220.17	

SHARE FOREX EQUALIZATION

MARCH 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,300,684.85	
2.	AREWA	3,759,227.93	
3.	ARGUNGU	3,166,366.69	
4.	AUGIE	2,614,368.94	
5.	BAGUDO	3,481,829.80	
6.	BIRNIN-KEBBI	4,259,808.13	
7.	BUNZA	2,902,089.40	
8.	DANDI/KAMBA	3,083,048.50	
9.	DANKO/WASAGU	3,830,114.03	
10.	FAKAI	2,666,936.60	
11.	GWANDU	2,816,981.07	
12.	JEGA	3,107,742.43	
13.	KALGO	2,586,320.54	
14.	KOKO/BESSE	2,967,971.84	
15.	MAIYAMA	3,433,662.39	
16.	NGASKI	2,751,028.98	
17.	SAKABA	2,711,053.27	
18.	SHANGA	2,813,393.63	
19.	SURU	3,403,829.92	
20.	YAURI	2,615,607.97	
21.	ZURU	3,124,207.36	
	TOTAL	64,396,274.26	

**SCHEDULE OF FOREX EQUALIZATION OF SHARE OF LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
SEPTEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,516,403.17	
2.	AREWA	5,745,663.53	
3.	ARGUNGU	4,839,525.02	
4.	AUGIE	3,995,842.91	
5.	BAGUDO	5,321,683.83	
6.	BIRNIN KEBBI	6,510,758.24	
7.	BUNZA	4,435,599.42	
8.	DANDI/KAMBA	4,712,180.18	
9.	DANKO/WASAGU	5,854,006.96	
10.	FAKAI	4,076,188.15	
11.	GWANDU	4,305,518.51	
12.	JEGA	4,749,922.78	
13.	KALGO	3,952,973.28	
14.	KOKO/BESSE	4,536,295.18	
15.	MAIYAMA	5,248,063.99	
16.	NGASKI	4,204,716.28	
17.	SAKABA	4,143,616.77	
18.	SHANGA	4,300,035.40	
19.	SURU	5,202,467.58	
20.	YAURI	3,997,736.66	
21.	ZURU	4,775,088.03	
	TOTAL	98,424,285.87	

**SCHEDULE OF DISTRIBUTION FROM FOREX EQUALIZATION TO
LOCAL GOVERNMENT COUNCILS FOR THE MONTH OF
NOVEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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/KAMBA	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	4,157,539.31	
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 DISTRIBUTION OF SHARE OF FOREX
EQUALIZATION TO LOCAL GOVERNMENT COUNCILS FOR THE
MONTH OF NOVEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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/KAMBA	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 FOREX EQUALIZATION TO LOCAL GOVERNMENT
COUNCILS FOR THE MONTH OF
NOVEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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/KAMBA	3,485,139.97	
9.	DANKO/WASAGU	4,329,637.84	
10.	FAKAI	3,014,758.71	
11.	GWANDU	3,184,732.00	
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	3,531,066.77	
	TOTAL	72,794,842.18	

**SHARE OF EXCHANGE GAIN DIFFERENCES
SCHEDULE JANUARY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	117,585.87	
2.	AREWA	192,130.65	
3.	ARGUNGU	161,830.06	
4.	AUGIE	133,617.97	
5.	BAGUDO	177,953.09	
6.	BIRNIN-KEBBI	217,714.84	
7.	BUNZA	148,323.09	
8.	DANDI/KAMBA	157,571.75	
9.	DANKO/WASAGU	195,753.57	
10.	FAKAI	136,304.65	
11.	GWANDU	143,973.29	
12.	JEGA	158,833.83	
13.	KALGO	132,184.44	
14.	KOKO/BESSE	151,690.28	
15.	MAIYAMA	175,690.28	
16.	NGASKI	140,602.54	
17.	SAKABA	138,559.42	
18.	SHANGA	143,789.94	
19.	SURU	173,966.59	
20.	YAURI	133,681.29	
21.	ZURU	159,675.34	
	TOTAL	3,291,233.78	

SHARE OF EXCHANGE GAIN DIFFERENCE

MARCH 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	116,173.97	
2.	AREWA	189,823.67	
3.	ARGUNGU	159,886.92	
4.	AUGIE	132,013.57	
5.	BAGUDO	175,816.35	
6.	BIRNIN-KEBBI	215,100.66	
7.	BUNZA	146,542.13	
8.	DANDI/KAMBA	155,679.73	
9.	DANKO/WASAGU	193,403.09	
10.	FAKAI	134,668.00	
11.	GWANDU	142,244.55	
12.	JEGA	156,926.66	
13.	KALGO	130,597.26	
14.	KOKO/BESSE	149,868.89	
15.	MAIYAMA	173,384.11	
16.	NGASKI	138,914.28	
17.	SAKABA	136,895.69	
18.	SHANGA	142,063.40	
19.	SURU	171,877.71	
20.	YAURI	132,076.14	
21.	ZURU	157,758.06	
	TOTAL	3,251,714.86	

SCHEDULE OF SHARE OF EXCHANGE

APRIL 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	141,384.12	
2.	AREWA	231,016.05	
3.	ARGUNGU	194,582.91	
4.	AUGIE	160,660.97	
5.	BAGUDO	213,969.09	
6.	BIRNIN-KEBBI	261,778.23	
7.	BUNZA	178,342.27	
8.	DANDI/KAMBA	189,462.76	
9.	DANKO/WASAGU	235,372.22	
10.	FAKAI	163,891.41	
11.	GWANDU	173,112.10	
12.	JEGA	190,980.27	
13.	KALGO	158,937.30	
14.	KOKO/BESSE	182,390.94	
15.	MAIYAMA	211,009.05	
16.	NGASKI	169,059.14	
17.	SAKABA	166,602.51	
18.	SHANGA	172,891.64	
19.	SURU	209,175.76	
20.	YAURI	160,737.11	
21.	ZURU	191,992.10	
	TOTAL	3,957,347.95	

SHARE OF EXCHANGE GAIN DIFFERENCE

MAY 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	207,374.76	
2.	AREWA	338,842.14	
3.	ARGUNGU	282,403.94	
4.	AUGIE	235,649.02	
5.	BAGUDO	313,838.55	
6.	BIRNIN-KEBBI	383,962.48	
7.	BUNZA	261,583.01	
8.	DANDI/KAMBA	277,893.96	
9.	DANKO/WASAGU	345,231.53	
10.	FAKAI	240,387.26	
11.	GWANDU	253,911.68	
12.	JEGA	280,119.78	
13.	KALGO	233,120.84	
14.	KOKO/BESSE	267,521.40	
15.	MAIYAMA	309,496.93	
16.	NGASKI	247,967.02	
17.	SAKABA	244,363.76	
18.	SHANGA	253,588.32	
19.	SURU	306,807.95	
20.	YAURI	235,760.70	
21.	ZURU	281,603.86	
	TOTAL	5,801,428.90	

SCHEDULE OF SHARE OF EXCHANGE GAIN

JUNE 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	186,347.11	
2.	AREWA	304,483.80	
3.	ARGUNGU	256,464.19	
4.	AUGIE	211,754.38	
5.	BAGUDO	282,015.56	
6.	BIRNIN-KEBBI	345,028.97	
7.	BUNZA	235,058.69	
8.	DANDI/KAMBA	249,715.72	
9.	DANKO/WASAGU	310,225.31	
10.	FAKAI	216,012.17	
11.	GWANDU	228,165.23	
12.	JEGA	251,715.84	
13.	KALGO	209,482.56	
14.	KOKO/BESSE	240,394.93	
15.	MAIYAMA	278,114.17	
16.	NGASKI	222,823.35	
17.	SAKABA	219,585.46	
18.	SHANGA	227,874.66	
19.	SURU	275,697.85	
20.	YAURI	211,854.74	
21.	ZURU	253,049.44	
	TOTAL	5,215,864.12	

**SCHEDULE OF SHARE OF EXCHANGE DIFFERENCE
JULY 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	181,653.24	
2.	AREWA	296,814.20	
3.	ARGUNGU	250,004.15	
4.	AUGIE	206,420.53	
5.	BAGUDO	274,911.91	
6.	BIRNIN KEBBI	336,338.09	
7.	BUNZA	229,137.83	
8.	DANDI/KAMBA	243,425.67	
9.	DANKO/WASAGU	302,411.09	
10.	FAKAI	210,571.07	
11.	GWANDU	222,418.00	
12.	JEGA	245,375.41	
13.	KALGO	204,205.93	
14.	KOKO/BESSE	234,339.66	
15.	MAIYAMA	271,108.79	
16.	NGASKI	217,210.68	
17.	SAKABA	214,054.35	
18.	SHANGA	222,134.75	
19.	SURU	268,753.34	
20.	YAURI	206,518.36	
21.	ZURU	246,675.41	
	TOTAL	5,084,482.45	

SHARE OF EXCHANGE GAIN DIFFERENCE

AUGUST 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	184,919.04	
2.	AREWA	302,150.39	
3.	ARGUNGU	254,498.78	
4.	AUGIE	210,131.60	
5.	BAGUDO	279,854.33	
6.	BIRNIN KEBBI	342,384.55	
7.	BUNZA	233,257.32	
8.	DANDI/KAMBA	247,802.03	
9.	DANKO/WASAGU	307,847.90	
10.	FAKAI	214,356.76	
11.	GWANDU	226,416.68	
12.	JEGA	249,786.82	
13.	KALGO	207,877.19	
14.	KOKO/BESSE	238,552.66	
15.	MAIYAMA	275,982.84	
16.	NGASKI	221,115.74	
17.	SAKABA	217,115.74	
18.	SHANGA	226,128.34	
19.	SURU	273,585.04	
20.	YAURI	210,231.19	
21.	ZURU	251,110.20	
	TOTAL	5,175,892.37	

**SCHEDULE OF EXCHANGE GAIN DIFFERENCE OF SHARE OF LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
SEPTEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	169,477.59	
2.	AREWA	276,919.67	
3.	ARGUNGU	233,247.16	
4.	AUGIE	192,584.81	
5.	BAGUDO	256,485.43	
6.	BIRNIN KEBBI	313,794.40	
7.	BUNZA	213,794.40	
8.	DANDI/KAMBA	227,109.61	
9.	DANKO/WASAGU	282,141.43	
10.	FAKAI	196,457.15	
11.	GWANDU	207,510.03	
12.	JEGA	228,928.66	
13.	KALGO	190,518.65	
14.	KOKO/BESSE	218,632.61	
15.	MAIYAMA	252,937.22	
16.	NGASKI	202,651.73	
17.	SAKABA	199,706.96	
18.	SHANGA	207,245.76	
19.	SURU	250,739.64	
20.	YAURI	192,676.08	
21.	ZURU	230,141.54	
	TOTAL	4,743,685.58	

**SCHEDULE OF SHARE OF EXCHANGE GAIN DIFFERENCE OF LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
OCTOBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	199,949.31	
2.	AREWA	326,055.67	
3.	ARGUNGU	274,634.01	
4.	AUGIE	226,756.62	
5.	BAGUDO	301,995.62	
6.	BIRNIN KEBBI	369,473.37	
7.	BUNZA	251,711.98	
8.	DANDI/KAMBA	267,407.42	
9.	DANKO/WASAGU	332,203.96	
10.	FAKAI	231,316.06	
11.	GWANDU	244,330.13	
12.	JEGA	269,549.25	
13.	KALGO	224,323.85	
14.	KOKO/BESSE	257,426.28	
15.	MAIYAMA	297,817.83	
16.	NGASKI	238,609.80	
17.	SAKABA	235,142.51	
18.	SHANGA	244,018.98	
19.	SURU	295,230.32	
20.	YAURI	266,864.09	
21.	ZURU	270,977.33	
	TOTAL	5,585,394.39	

**SCHEDULE OF SHARE OF EXCHANGE GAIN DIFFERENCE OF LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
NOVEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	140,362.22	
2.	AREWA	229,346.32	
3.	ARGUNGU	193,176.51	
4.	AUGIE	159,499.74	
5.	BAGUDO	212,422.56	
6.	BIRNIN KEBBI	259,886.16	
7.	BUNZA	177,053.25	
8.	DANDI/KAMBA	188,093.36	
9.	DANKO/WASAGU	233,671.00	
10.	FAKAI	162,706.84	
11.	GWANDU	171,860.88	
12.	JEGA	189,599.91	
13.	KALGO	157,788.54	
14.	KOKO/BESSE	181,072.66	
15.	MAIYAMA	209,483.92	
16.	NGASKI	167,837.22	
17.	SAKABA	165,398.35	
18.	SHANGA	171,642.02	
19.	SURU	207,663.88	
20.	YAURI	159,575.33	
21.	ZURU	190,604.42	
	TOTAL	3,928,745.09	

**SCHEDULE OF SHARE OF EXCHANGE GAIN DIFFERENCE OF LOCAL
GOVERNMENT COUNCILS FOR THE MONTH OF
DECEMBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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/KAMBA	284,368.92	
9.	DANKO/WASAGU	393,275.47	
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	

EXCESS BANK CHARGES

JANUARY 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,641,559.04	
2.	AREWA	2,682,242.47	
3.	ARGUNGU	2,259,230.72	
4.	AUGIE	1,865,375.43	
5.	BAGUDO	2,484,316.44	
6.	BIRNIN KEBBI	3,039,410.89	
7.	BUNZA	2,070,666.53	
8.	DANDI/KAMBA	2,199,782.45	
9.	DANKO/WASAGU	2,732,820.33	
10.	FAKAI	1,902,882.92	
11.	GWANDU	2,009,940.98	
12.	JEGA	2,217,401.79	
13.	KALGO	1,845,362.64	
14.	KOKO/BESSE	2,117,674.23	
15.	MAIYAMA	2,449,948.57	
16.	NGASKI	1,962,883.58	
17.	SAKABA	1,934,360.56	
18.	SHANGA	2,007,381.31	
19.	SURU	2,428,662.84	
20.	YAURI	1,866,259.49	
21.	ZURU	2,229,149.66	
	TOTAL	45,947,312.86	

EXCESS BANK CHARGES

FEBRUARY 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	811,730.55	
2.	AREWA	1,326,335.57	
3.	ARGUNGU	1,117,161.52	
4.	AUGIE	992,404.97	
5.	BAGUDO	1,228,463.61	
6.	BIRNIN-KEBBI	1,502,950.91	
7.	BUNZA	1,023,918.87	
8.	DANDI/KAMBA	1,087,765.09	
9.	DANKO/WASAGU	1,351,345.69	
10.	FAKAI	940,951.96	
11.	GWANDU	993,890.84	
12.	JEGA	1,096,477.63	
13.	KALGO	912,508.90	
14.	KOKO/BESSE	1,047,163.59	
15.	MAIYAMA	1,211,469.12	
16.	NGASKI	970,621.54	
17.	SAKABA	956,517.26	
18.	SHANGA	992,625.11	
19.	SURU	1,200,943.59	
20.	YAURI	922,842.13	
21.	ZURU	1,102,286.81	
	TOTAL	22,720,375.26	

EXCESS BANK CHARGES

AUGUST, 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	354,654.38	
2.	AREWA	579,491.21	
3.	ARGUNGU	488,100.67	
4.	AUGIE	403,009.30	
5.	BAGUDO	536,729.89	
6.	BIRNIN-KEBBI	656,656.48	
7.	BUNZA	447,361.89	
8.	DANDI/KAMBA	475,257.03	
9.	DANKO/WASAGU	590,418.92	
10.	FAKAI	411,112.69	
11.	GWANDU	434,242.30	
12.	JEGA	479,063.64	
13.	KALGO	398,685.59	
14.	KOKO/BESSE	457,517.77	
15.	MAIYAMA	529,304.74	
16.	NGASKI	424,975.67	
17.	SAKABA	417,913.35	
18.	SHANGA	433,689.29	
19.	SURU	524,706.02	
20.	YAURI	403,200.30	
21.	ZURU	481,601.74	
	TOTAL	9,926,792.32	

SHARE OF ADDITIONAL FUNDS FROM NNPC

MARCH 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,758,201.59	
2.	AREWA	2,872,831.77	
3.	ARGUNGU	2,419,762.51	
4.	AUGIE	1,997,921.46	
5.	BAGUDO	2,660,841.91	
6.	BIRNIN-KEBBI	3,255,379.12	
7.	BUNZA	2,217,799.71	
8.	DANDI/KAMBA	2,356,090.09	
9.	DANKO/WASAGU	2,927,003.48	
10.	FAKAI	2,038,094.07	
11.	GWANDU	2,152,759.25	
12.	JEGA	2,374,961.39	
13.	KALGO	1,976,486.64	
14.	KOKO/BESSE	2,268,147.59	
15.	MAIYAMA	2,624,032.00	
16.	NGASKI	2,102,358.14	
17.	SAKABA	2,071,808.39	
18.	SHANGA	2,150,017.70	
19.	SURU	2,601,233.79	
20.	YAURI	1,998,868.33	
21.	ZURU	2,387,544.02	
	TOTAL	49,212,142.94	

**SCHEDULE OF DISTRIBUTION OF SHARE OF SOLID MINERALS
TO LOCAL GOVERNMENT COUNCILS FOR THE MONTH
OF OCTOBER 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,529,676.17	
2.	AREWA	2,499,430.29	
3.	ARGUNGU	2,105,249.52	
4.	AUGIE	1,738,238.02	
5.	BAGUDO	2,314,994.20	
6.	BIRNIN KEBBI	2,832,255.36	
7.	BUNZA	1,929,537.20	
8.	DANDI/KAMBA	2,049,853.04	
9.	DANKO/WASAGU	2,546,560.94	
10.	FAKAI	1,773,189.13	
11.	GWANDU	1,872,950.50	
12.	JEGA	2,066,271.51	
13.	KALGO	1,719,589.23	
14.	KOKO/BESSE	1,973,341.03	
15.	MAIYAMA	2,282,968.72	
16.	NGASKI	1,829,100.36	
17.	SAKABA	1,802,521.36	
18.	SHANGA	1,870,565.28	
19.	SURU	2,263,133.75	
20.	YAURI	1,739,061.82	
21.	ZURU	2,077,218.69	
	TOTAL	42,815,706.12	

**SHARE OF GOOD & VALUE CONSIDERATION
MARCH 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	9,670,108.72	
2.	AREWA	15,800,574.72	
3.	ARGUNGU	13,308,693.80	
4.	AUGIE	10,988,568.00	
5.	BAGUDO	14,634,630.53	
6.	BIRNIN-KEBBI	17,904,585.16	
7.	BUNZA	12,197,898.40	
8.	DANDI/KAMBA	12,958,495.49	
9.	DANKO/WASAGU	16,098,519.15	
10.	FAKAI	11,209,517.40	
11.	GWANDU	11,840,175.89	
12.	JEGA	13,062,287.63	
13.	KALGO	10,870,676.53	
14.	KOKO/BESSE	12,474,811.75	
15.	MAIYAMA	14,432,175.98	
16.	NGASKI	11,562,969.78	
17.	SAKABA	11,394,946.13	
18.	SHANGA	11,825,097.34	
19.	SURU	14,306,785.83	
20.	YAURI	10,993,775.82	
21.	ZURU	13,131,492.09	
	TOTAL	270,666,786.15	

FOREX TO LOCAL GOVERNMENT COUNCIL,

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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/KAMBA	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	4,157,539.31	
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	

SUMMARY OF FEDERATION ACCOUNT DISBURSEMENT OF FUNDS TO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, 2019

	LOCAL GOVERNMENT	STATUTORY ALLOCATION (₦)	VALUE ADDED TAX (₦)	EXCHANGE GAIN DIFF (₦)	BANK CHANGES (₦)	SOLID MINERALS SHARE (₦)	GOOD & VALUE CONSIDERATION (₦)	ADDITIONAL FUNDS FROM N.N.P.C (₦)	FO
1.	ALIERO	1,187,154,686.02	319,104,599.79	1,857,033.84	2,807,943.97	1,529,676.17	9,670,108.72	1,758,201.59	3
2.	AREWA	1,939,773,549.86	419,968,314.86	3,034,319.76	4,588,069.25	2,499,430.29	15,800,574.72	2,872,831.77	6
3.	ARGUNGU	1,633,855,266.37	429,754,206.32	2,555,782.51	3,864,492.81	2,105,249.52	13,308,693.80	2,419,762.51	5
4.	AUGIE	1,349,022,674.30	362,945,462.04	2,110,228.87	3,190,789.70	1,738,238.02	10,988,568.00	1,997,921.46	4
5.	BAGUDO	1,796,626,230.83	465,922,020.63	2,810,414.51	4,249,509.88	2,314,994.20	14,634,630.53	2,660,841.91	5
6.	BIRNIN-KEBBI	2,198,074,521.97	492,068,138.80	3,438,370.90	5,199,018.28	2,832,255.36	17,904,585.16	3,255,379.12	6
7.	BUNZA	1,497,487,344.22	366,517,579.63	2,342,466.95	3,541,947.29	1,929,537.20	12,197,898.40	2,217,799.71	4
8.	DANDI/KAMBA	1,590,862,816.94	386,001,343.66	2,488,530.93	3,762,804.57	2,049,853.04	12,958,495.49	2,356,090.09	4
9.	DANKO/WASAGU	1,976,351,001.20	489,319,648.04	3,091,536.57	4,674,584.44	2,546,560.94	16,098,519.15	2,927,003.48	6
10.	FAKAI	1,376,147,751.27	366,298,842.87	2,152,659.68	3,254,947.57	1,773,189.13	11,209,517.40	2,038,099.07	4
11.	GWANDU	1,453,569,179.22	391,764,886.91	2,273,770.42	3,438,074.12	1,872,950.50	11,840,175.89	2,152,759.25	4
12.	JEGA	1,603,604,963.84	427,932,701.15	2,508,463.03	3,792,943.06	2,066,271.51	13,062,287.63	2,374,961.39	4
13.	KALGO	1,334,549,608.33	335,704,902.89	2,084,589.14	3,156,557.13	1,719,589.23	10,870,676.53	1,976,486.64	4
14.	KOKO/BESSE	1,531,482,892.41	394,828,638.13	2,395,644.99	3,622,355.59	1,973,341.03	12,474,811.75	2,268,147.59	4
15.	MAIYAMA	1,771,780,693.59	412,839,497.10	2,582,994.40	4,190,722.43	2,282,968.72	14,432,175.98	2,624,032.00	5
16.	NGASKI	1,419,540,689.35	369,335,254.47	2,220,536.18	3,357,580.79	1,829,100.36	11,562,969.78	2,102,358.14	4
17.	SAKABA	1,398,912,096.34	339,578,589.72	2,188,269.15	3,308,791.17	1,802,521.36	11,394,946.13	2,071,808.39	4
18.	SHANGA	1,451,720,044.99	371,368,648.08	2,270,874.77	3,433,695.71	1,870,566.28	11,825,097.34	2,150,017.70	4
19.	SURU	1,756,387,044.40	359,494,983.23	2,747,454.69	4,154,303.45	2,263,133.75	14,306,785.83	2,601,233.79	5
20.	YAURI	1,349,662,017.75	347,985,538.86	2,111,228.98	3,192,301.92	1,739,061.82	10,993,775.82	1,998,868.33	4
21.	ZURU	1,612,100,918.86	404,177,094.97	2,521,752.96	3,813,038.21	2,077,218.69	13,131,492.09	2,387,544.02	5
	TOTAL	33,228,665,991.10	8,252,910,892.15	51,786,923.23	78,594,480.43	42,815,706.12	270,666,786.15	49,212,142.94	103

2.2 Statutory and Non Statutory Deductions:- During the year ended 31st December, 2018 the sum of ₦31,139,203,212.21 has been recorded as statutory deductions and the sum of ₦1,449,180,832.81 was also recorded as non-statutory deductions for the year under review as per the details below:-

**STATUTORY DEDUCTION FROM LOCAL GOVERNMENT COUNCIL,
JANUARY TO DECEMBER, 2019**

SN	MONTHS	AMOUNT DEDUCTED ₦: K	REMARKS
1.	January	2,490,447,495.57	
2.	February	2,467,703,916.28	
3.	March	2,427,039,736.75	
4.	April	2,518,031,616.63	
5.	May	2,633,349,073.39	
6.	June	2,681,684,037.80	
7.	July	2,681,684,057.80	
8.	August	2,687,849,680.46	
9.	September	2,647,828,971.32	
10.	October	2,699,588,780.04	
11.	November	2,564,664,047.35	
12.	December	2,639,331,799.94	
	TOTAL	31,139,203,212.21	

**NON STATUTORY DEDUCTION FROM LOCAL GOVERNMENT
COUNCIL, JANUARY TO DECEMBER, 2019**

SN	MONTHS	AMOUNT DEDUCTED ₦: K	REMARKS
13.	January	80,249,946.14	
14.	February	88,240,595.23	
15.	March	88,240,955.23	
16.	April	150,541,760.27	
17.	May	150,541,760.27	
18.	June	142,988,266.16	
19.	July	142,988,266.16	
20.	August	80,249,846.14	
21.	September	80,249,846.14	
22.	October	145,180,956.53	
23.	November	152,920,618.98	
24.	December	146,783,578.56	
	TOTAL	1,449,180,832.81	

It is however noted that these classes of revenue and deductions that has been computed from the statutory mandate received by Ministry for Local Government and Chieftaincy Affairs (Joint Account), from the Federation Accounts. 2.4

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF
0.55% JOINT ACCOUNT COMMITTEE FUNDS AS AT THE YEAR
ENDED 31ST DECEMBER, 2019**

In compliance with the provision 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 for the period under review. However, audit examination of the records revealed that the sum of ₦234,765,820.72 have been disbursed to 0.55% Joint Account Committee funds.

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	655,309.95	
2.	AREWA	1,021,665.61	
3.	ARGUNGU	897,346.44	
4.	AUGIE	744,827.49	
5.	BAGUDO	983,533.14	
6.	BIRNIN-KEBBI	1,165,554.10	
7.	BUNZA	809,187.76	
8.	DANDI/KAMBA	856,019.32	
9.	DANKO/WASAGU	1,070,683.92	
10.	FAKAI	757,894.88	
11.	GWANDU	802,891.07	
12.	JEGA	883,702.50	
13.	KALGO	728,528.93	
14.	KOKO/BESSE	837,243.68	
15.	MAIYAMA	947,341.50	
16.	NGASKI	777,671.30	
17.	SAKABA	756,557.75	
18.	SHANGA	792,232.10	
19.	SURU	930,314.31	
20.	YAURI	737,852.03	
21.	ZURU	875,781.73	
	TOTAL	₦18,029,141.52	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	666,995.98	
2.	AREWA	1,028,176.62	
3.	ARGUNGU	899,994.05	
4.	AUGIE	746,721.63	
5.	BAGUDO	986,688.76	
6.	BIRNIN-KEBBI	1,172,317.13	
7.	BUNZA	812,645.38	
8.	DANDI/KAMBA	861,814.29	
9.	DANKO/WASAGU	1,075,015.43	
10.	FAKAI	759,973.47	
11.	GWANDU	804,900.82	
12.	JEGA	886,072.56	
13.	KALGO	728,277.94	
14.	KOKO/BESSE	840,029.26	
15.	MAIYAMA	952,199.24	
16.	NGASKI	780,132.16	
17.	SAKABA	757,897.37	
18.	SHANGA	794,984.64	
19.	SURU	935,810.70	
20.	YAURI	740,313.80	
21.	ZURU	879,138.67	
	TOTAL	₦18,100,099.89	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	652,297.66	
2.	AREWA	1,022,124.93	
3.	ARGUNGU	893,679.91	
4.	AUGIE	741,364.72	
5.	BAGUDO	979,868.82	
6.	BIRNIN-KEBBI	1,165,472.76	
7.	BUNZA	807,399.24	
8.	DANDI/KAMBA	1,856,301.39	
9.	DANKO/WASAGU	1,067,955.18	
10.	FAKAI	754,584.10	
11.	GWANDU	799,108.73	
12.	JEGA	879,757.20	
13.	KALGO	723,934.02	
14.	KOKO/BESSE	834,272.04	
15.	MAIYAMA	946,382.57	
16.	NGASKI	774,736.27	
17.	SAKABA	751,056.37	
18.	SHANGA	789,588.77	
19.	SURU	890,399.52	
20.	YAURI	735,247.49	
21.	ZURU	873,297.03	
	TOTAL	₦17,980,629.67	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	549,900.18	
2.	AREWA	1,016,073.12	
3.	ARGUNGU	889,948.76	
4.	AUGIE	738,558.74	
5.	BAGUDO	975,566.78	
6.	BIRNIN-KEBBI	1,158,511.72	
7.	BUNZA	803,487.34	
8.	DANDI/KAMBA	852,038.08	
9.	DANKO/WASAGU	1,062,697.37	
10.	FAKAI	751,625.97	
11.	GWANDU	796,048.91	
12.	JEGA	876,229.54	
13.	KALGO	720,200.04	
14.	KOKO/BESSE	830,655.64	
15.	MAIYAMA	941,220.41	
16.	NGASKI	771,498.71	
17.	SAKABA	749,389.10	
18.	SHANGA	786,136.04	
19.	SURU	924,928.50	
20.	YAURI	732,139.94	
21.	ZURU	869,228.00	
	TOTAL	₦17,896,083.91	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	724,540.03	
2.	AREWA	1,134,013.43	
3.	ARGUNGU	992,723.10	
4.	AUGIE	823,572.86	
5.	BAGUDO	1,088,394.47	
6.	BIRNIN-KEBBI	1,293,109.90	
7.	BUNZA	896,260.27	
8.	DANDI/KAMBA	950,517.53	
9.	DANKO/WASAGU	1,185,831.77	
10.	FAKAI	838,191.18	
11.	GWANDU	887,787.96	
12.	JEGA	977,370.56	
13.	KALGO	803,168.56	
14.	KOKO/BESSE	926,523.54	
15.	MAIYAMA	1,050,233.06	
16.	NGASKI	860,423.18	
17.	SAKABA	835,832.81	
18.	SHANGA	876,802.70	
19.	SURU	1,032,108.77	
20.	YAURI	816,469.56	
21.	ZURU	969,664.35	
	TOTAL	₦19,963,539.63	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	783,170.14	
2.	AREWA	226,341.40	
3.	ARGUNGU	1,072,134.61	
4.	AUGIE	889,764.55	
5.	BAGUDO	1,175,344.19	
6.	BIRNIN-KEBBI	1,398,122.53	
7.	BUNZA	969,081.13	
8.	DANDI/KAMBA	1,027,652.12	
9.	DANKO/WASAGU	1,280,965.68	
10.	FAKAI	905,616.65	
11.	GWANDU	958,867.97	
12.	JEGA	1,055,422.14	
13.	KALGO	868,489.05	
14.	KOKO/BESSE	1,001,092.40	
15.	MAIYAMA	1,135,633.95	
16.	NGASKI	929,802.85	
17.	SAKABA	904,046.66	
18.	SHANGA	947,629.81	
19.	SURU	1,116,643.48	
20.	YAURI	882,564.54	
21.	ZURU	1,047,894.92	
	TOTAL	₦21,576,880.67	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	742,516.27	
2.	AREWA	1,169,421.87	
3.	ARGUNGU	1,018,063.57	
4.	AUGIE	843,997.56	
5.	BAGUDO	1,116,662.47	
6.	BIRNIN-KEBBI	1,332,300.06	
7.	BUNZA	921,082.74	
8.	DANDI/KAMBA	977,093.25	
9.	DANKO/WASAGU	1,218,302.77	
10.	FAKAI	859,260.72	
11.	GWANDU	909,764.67	
12.	JEGA	1,001,879.20	
13.	KALGO	824,743.78	
14.	KOKO/BESSE	950,738.11	
15.	MAIYAMA	1,080,846.94	
16.	NGASKI	882,660.96	
17.	SAKABA	859,177.87	
18.	SHANGA	899,919.69	
19.	SURU	1,063,522.10	
20.	YAURI	837,792.60	
21.	ZURU	995,831.70	
	TOTAL	₦20,505,578.88	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	739,212.95	
2.	AREWA	1,167,129.12	
3.	ARGUNGU	1,013,929.32	
4.	AUGIE	840,287.61	
5.	BAGUDO	1,112,342.45	
6.	BIRNIN-KEBBI	1,329,298.15	
7.	BUNZA	918,032.22	
8.	DANDI/KAMBA	973,971.58	
9.	DANKO/WASAGU	1,214,243.43	
10.	FAKAI	855,595.13	
11.	GWANDU	905,777.92	
12.	JEGA	997,641.44	
13.	KALGO	821,727.19	
14.	KOKO/BESSE	947,063.82	
15.	MAIYAMA	1,077,875.17	
16.	NGASKI	879,131.92	
17.	SAKABA	856,381.57	
18.	SHANGA	896,498.08	
19.	SURU	1,061,104.27	
20.	YAURI	834,507.38	
21.	ZURU	992,306.67	
	TOTAL	₦20,434,077.40	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	748,765.52	
2.	AREWA	1,179,554.59	
3.	ARGUNGU	1,026,315.15	
4.	AUGIE	850,950.05	
5.	BAGUDO	1,125,668.48	
6.	BIRNIN-KEBBI	1,342,542.27	
7.	BUNZA	928,818.61	
8.	DANDI/KAMBA	985,349.37	
9.	DANKO/WASAGU	1,228,240.21	
10.	FAKAI	866,354.85	
11.	GWANDU	917,168.39	
12.	JEGA	1,009,961.39	
13.	KALGO	831,772.34	
14.	KOKO/BESSE	958,587.81	
15.	MAIYAMA	1,090,021.15	
16.	NGASKI	889,995.55	
17.	SAKABA	866,566.85	
18.	SHANGA	907,433.91	
19.	SURU	1,072,734.18	
20.	YAURI	844,838.03	
21.	ZURU	1,004,106.06	
	TOTAL	₦20,676,824.76	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	747,706.25	
2.	AREWA	1,172,434.36	
3.	ARGUNGU	1,024,314.40	
4.	AUGIE	849,758.67	
5.	BAGUDO	1,123,092.86	
6.	BIRNIN-KEBBI	1,336,031.00	
7.	BUNZA	925,541.31	
8.	DANDI/KAMBA	951,592.17	
9.	DANKO/WASAGU	1,224,107.41	
10.	FAKAI	864,918.50	
11.	GWANDU	915,918.69	
12.	JEGA	1,008,340.86	
13.	KALGO	829,291.57	
14.	KOKO/BESSE	956,269.01	
15.	MAIYAMA	1,084,879.59	
16.	NGASKI	888,037.43	
17.	SAKABA	863,276.99	
18.	SHANGA	905,076.65	
19.	SURU	1,066,624.32	
20.	YAURI	842,801.75	
21.	ZURU	1,001,024.77	
	TOTAL	₦20,610,739.98	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	670,838.73	
2.	AREWA	1,054,006.66	
3.	ARGUNGU	919,506.31	
4.	AUGIE	702,542.56	
5.	BAGUDO	1,008,368.65	
6.	BIRNIN-KEBBI	1,201,161.51	
7.	BUNZA	831,292.03	
8.	DANDI/KAMBA	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	958,855.33	
20.	YAURI	756,578.90	
21.	ZURU	898,959.63	
	TOTAL	₦18,509,864.99	

**SCHEDULE OF JOINT ACCOUNT
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	736,583.76	
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	911,297.53	
8.	DANDI/KAMBA	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	816,671.18	
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	

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
KEBBI STATE EMIRATE COUNCILS FOR THE PERIOD UNDER
REVIEW 31ST DECEMBER, 2019**

During the period under review the sum of **₦1,146,135,817.48** was the total allocation received by the four Emirate Councils. However, the sum of **₦1,132,923,947.55** appear to have been expended leaving a balance of **₦18,816,360.87**. viz

SN	EMIRATE COUNCIL	ALLOCATION ₦	EXPENDITURE ₦	BALANCES ₦
1	Gwandu Emirate	466,464,224.74	456,742,957.44	15,325,761.24
2	Argungu Emirate	251,356,698.44	247,880,306.78	3,476,388.66
3	Yauri Emirate	198,463,953.85	198,454,836.78	9,117.07
4	Zuru Emirate	229,850,940.45	229,845,846.55	5,093.90
	TOTAL	1,146,135,817.48	1,132,923,947.55	18,816,360.87

Similarly, certain deficiencies were discovered during the course of our auditing exercise of the Emirate Councils which includes the following:-

(a) **Internal Control System:-** Audit examination of Emirate Councils observed some weakness in the internal control system in the council operations especially in the area of maintaining daily abstract of expenditure/revenue, store control system and also there were no strict adherence to the budget estimates as earlier indicated in our previous years reports.

(b) **Payment vouchers:-** The audit inspection of these councils payment vouchers during the period under review, revealed that many payment vouchers have no supporting documents. Hence, due to lack of effective monitoring and control.

(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 genuity of certain transactions could not be ascertained. However, Bank Reconciliation Statement has never been prepared.

**SCHEDULE OF EMIRATE
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,679,028.67	
2.	AREWA	5,836,569.01	
3.	ARGUNGU	4,916,093.95	
4.	AUGIE	4,059,063.46	
5.	BAGUDO	4,054,410.96	
6.	BIRNIN-KEBBI	4,960,326.54	
7.	BUNZA	3,379,333.21	
8.	DANDI/KAMBA	4,786,734.32	
9.	DANKO/WASAGU	4,946,626.50	
10.	FAKAI	4,140,679.88	
11.	GWANDU	3,280,228.96	
12.	JEGA	3,618,805.54	
13.	KALGO	3,011,636.67	
14.	KOKO/BESSE	3,456,049.90	
15.	MAIYAMA	3,998,322.49	
16.	NGASKI	4,271,241.54	
17.	SAKABA	4,209,175.34	
18.	SHANGA	4,368,068.75	
19.	SURU	3,963,584.12	
20.	YAURI	4,060,987.17	
21.	ZURU	4,850,637.47	
	TOTAL	₦87,847,604.56	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,543,888.87	
2.	AREWA	5,542,151.57	
3.	ARGUNGU	4,668,108.57	
4.	AUGIE	3,854,309.76	
5.	BAGUDO	3,849,891.95	
6.	BIRNIN-KEBBI	4,710,109.91	
7.	BUNZA	3,208,867.54	
8.	DANDI/KAMBA	4,545,274.30	
9.	DANKO/WASAGU	5,646,657.46	
10.	FAKAI	3,931,809.16	
11.	GWANDU	3,114,762.47	
12.	JEGA	3,436,260.03	
13.	KALGO	2,859,718.94	
14.	KOKO/BESSE	3,281,716.37	
15.	MAIYAMA	3,796,632.79	
16.	NGASKI	4,055,784.82	
17.	SAKABA	3,996,849.46	
18.	SHANGA	4,147,727.72	
19.	SURU	3,763,646.75	
20.	YAURI	3,856,138.44	
21.	ZURU	4,605,953.95	
	TOTAL	₦83,416,256.84	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,398,331.82	
2.	AREWA	5,225,038.31	
3.	ARGUNGU	4,401,006.68	
4.	AUGIE	1,633,772.17	
5.	BAGUDO	3,629,607.14	
6.	BIRNIN-KEBBI	4,440,604.97	
7.	BUNZA	3,025,261.15	
8.	DANDI/KAMBA	4,285,200.80	
9.	DANKO/WASAGU	5,323,564.54	
10.	FAKAI	3,706,837.18	
11.	GWANDU	2,936,540.62	
12.	JEGA	3,239,642.60	
13.	KALGO	2,696,090.28	
14.	KOKO/BESSE	3,093,939.80	
15.	MAIYAMA	3,589,395.39	
16.	NGASKI	3,823,719.14	
17.	SAKABA	1,788,155.97	
18.	SHANGA	3,910,401.21	
19.	SURU	3,548,296.76	
20.	YAURI	3,835,494.33	
21.	ZURU	4,342,408.45	
	TOTAL	₦78,843,308.81	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,756,106.34	
2.	AREWA	6,008,848.71	
3.	ARGUNGU	506,203.73	
4.	AUGIE	4,178,878.01	
5.	BAGUDO	4,174,086.18	
6.	BIRNIN-KEBBI	5,106,741.94	
7.	BUNZA	3,479,081.97	
8.	DANDI/KAMBA	4,928,025.74	
9.	DANKO/WASAGU	6,122,154.91	
10.	FAKAI	4,262,901.54	
11.	GWANDU	3,377,052.43	
12.	JEGA	3,725,622.88	
13.	KALGO	3,100,532.03	
14.	KOKO/BESSE	3,558,063.13	
15.	MAIYAMA	4,116,342.14	
16.	NGASKI	4,397,317.02	
17.	SAKABA	4,333,418.70	
18.	SHANGA	4,497,002.31	
19.	SURU	4,080,578.39	
20.	YAURI	4,180,856.51	
21.	ZURU	4,993,815.15	
	TOTAL	₦90,440,627.85	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,087,077.37	
2.	AREWA	6,725,549.57	
3.	ARGUNGU	5,664,874.95	
4.	AUGIE	4,577,308.23	
5.	BAGUDO	4,671,947.13	
6.	BIRNIN-KEBBI	5,715,844.70	
7.	BUNZA	3,894,046.82	
8.	DANDI/KAMBA	5,515,812.26	
9.	DANKO/WASAGU	6,852,370.27	
10.	FAKAI	4,771,355.87	
11.	GWANDU	3,779,847.79	
12.	JEGA	4,169,993.71	
13.	KALGO	3,470,345.63	
14.	KOKO/BESSE	3,982,448.41	
15.	MAIYAMA	4,807,315.72	
16.	NGASKI	4,921,803.65	
17.	SAKABA	4,850,284.02	
18.	SHANGA	5,033,379.83	
19.	SURU	4,567,286.27	
20.	YAURI	4,679,524.99	
21.	ZURU	5,589,448.65	
	TOTAL	₦101,227,864.89	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,375,544.30	
2.	AREWA	7,354,007.63	
3.	ARGUNGU	6,194,219.99	
4.	AUGIE	5,110,371.75	
5.	BAGUDO	5,108,509.65	
6.	BIRNIN-KEBBI	6,249,952.53	
7.	BUNZA	4,257,913.70	
8.	DANDI/KAMBA	6,031,228.38	
9.	DANKO/WASAGU	7,492,678.89	
10.	FAKAI	5,217,207.47	
11.	GWANDU	4,133,049.53	
12.	JEGA	4,559,652.00	
13.	KALGO	3,794,626.44	
14.	KOKO/BESSE	4,352,581.83	
15.	MAIYAMA	5,037,838.85	
16.	NGASKI	5,381,713.60	
17.	SAKABA	5,303,510.93	
18.	SHANGA	5,503,714.74	
19.	SURU	4,994,068.92	
20.	YAURI	5,116,795.74	
21.	ZURU	6,111,745.60	
	TOTAL	₦110,686,938.32	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,288,795.37	
2.	AREWA	7,165,016.20	
3.	ARGUNGU	6,035,133.22	
4.	AUGIE	4,982,936.27	
5.	BAGUDO	4,977,224.82	
6.	BIRNIN-KEBBI	6,089,333.48	
7.	BUNZA	4,148,494.39	
8.	DANDI/KAMBA	5,876,230.38	
9.	DANKO/WASAGU	7,300,122.72	
10.	FAKAI	5,083,129.19	
11.	GWANDU	4,026,833.29	
12.	JEGA	4,442,472.40	
13.	KALGO	3,697,107.41	
14.	KOKO/BESSE	4,242,672.38	
15.	MAIYAMA	4,908,370.21	
16.	NGASKI	5,243,407.64	
17.	SAKABA	5,167,214.74	
18.	SHANGA	5,362,273.44	
19.	SURU	4,865,725.13	
20.	YAURI	4,985,297.83	
21.	ZURU	5,954,678.37	
	TOTAL	₦107,847,367.86	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,311,201.43	
2.	AREWA	7,213,829.34	
3.	ARGUNGU	6,076,148.97	
4.	AUGIE	5,016,884.24	
5.	BAGUDO	5,011,133.88	
6.	BIRNIN-KEBBI	6,130,819.17	
7.	BUNZA	4,176,767.44	
8.	DANDI/KAMBA	5,916,264.23	
9.	DANKO/WASAGU	7,349,857.32	
10.	FAKAI	5,117,759.77	
11.	GWANDU	4,054,267.48	
12.	JEGA	4,472,738.28	
13.	KALGO	3,722,295.24	
14.	KOKO/BESSE	4,271,577.05	
15.	MAIYAMA	4,941,810.18	
16.	NGASKI	5,299,130.17	
17.	SAKABA	5,202,418.15	
18.	SHANGA	5,398,805.78	
19.	SURU	4,898,874.56	
20.	YAURI	5,019,261.90	
21.	ZURU	5,995,246.67	
	TOTAL	₦108,577,081.27	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,222,252.70	
2.	AREWA	7,020,044.41	
3.	ARGUNGU	5,912,925.52	
4.	AUGIE	4,882,115.79	
5.	BAGUDO	4,876,519.91	
6.	BIRNIN-KEBBI	5,966,122.11	
7.	BUNZA	4,064,557.30	
8.	DANDI/KAMBA	5,757,335.76	
9.	DANKO/WASAGU	7,152,418.27	
10.	FAKAI	4,890,281.50	
11.	GWANDU	3,945,357.78	
12.	JEGA	4,352,587.21	
13.	KALGO	3,622,303.30	
14.	KOKO/BESSE	4,156,829.97	
15.	MAIYAMA	4,809,058.44	
16.	NGASKI	5,137,317.01	
17.	SAKABA	5,062,665.71	
18.	SHANGA	5,253,777.78	
19.	SURU	4,767,276.21	
20.	YAURI	4,884,429.58	
21.	ZURU	5,834,196.48	
	TOTAL	₦105,660,377.54	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,177,805.55	
2.	AREWA	6,923,211.23	
3.	ARGUNGU	5,831,363.74	
4.	AUGIE	4,814,772.80	
5.	BAGUDO	4,809,254.11	
6.	BIRNIN-KEBBI	5,883,831.48	
7.	BUNZA	4,008,491.56	
8.	DANDI/KAMBA	5,677,920.15	
9.	DANKO/WASAGU	7,053,759.16	
10.	FAKAI	4,911,584.43	
11.	GWANDU	3,890,936.26	
12.	JEGA	4,292,548.44	
13.	KALGO	3,572,337.93	
14.	KOKO/BESSE	4,099,431.24	
15.	MAIYAMA	4,742,723.19	
16.	NGASKI	5,066,453.83	
17.	SAKABA	4,992,832.25	
18.	SHANGA	5,181,308.16	
19.	SURU	4,701,517.26	
20.	YAURI	4,817,054.67	
21.	ZURU	5,953,720.68	
	TOTAL	₦104,202,918.17	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	2,649,789.76	
2.	AREWA	5,772,868.72	
3.	ARGUNGU	4,862,439.72	
4.	AUGIE	4,014,762.85	
5.	BAGUDO	4,010,161.13	
6.	BIRNIN-KEBBI	4,906,189.59	
7.	BUNZA	3,342,451.17	
8.	DANDI/KAMBA	4,734,491.17	
9.	DANKO/WASAGU	5,881,725.14	
10.	FAKAI	4,095,488.52	
11.	GWANDU	3,244,428.55	
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	4,320,395.66	
19.	SURU	3,920,325.58	
20.	YAURI	4,016,665.52	
21.	ZURU	4,797,697.63	
	TOTAL	₦86,888,836.11	

**SCHEDULE OF EMIRATE
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	3,122,998.77	
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	4,906,722.09	
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	₦102,405,755.70	

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
LOCAL GOVERNMENT SERVICE COMMISSION (TRAINING
FUNDS) FOR THE YEAR ENDED 31ST DECEMBER, 2019**

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.

During the period under review it has been observed that the sum of ₦274,501,809.91 was received from Ministry for Local Government and Chieftaincy Affairs as monthly, Allocation from (JAC) to which the sum of ₦170,852,501.00 was said to have been expended leaving balance of ₦103,649,308.91 unaccounted for.

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	759,058.12	
2.	AREWA	1,240,270.91	
3.	ARGUNGU	1,044,669.96	
4.	AUGIE	862,550.98	
5.	BAGUDO	1,148,749.77	
6.	BIRNIN-KEBBI	1,405,425.85	
7.	BUNZA	957,477.74	
8.	DANDI/KAMBA	1,017,181.04	
9.	DANKO/WASAGU	1,463,658.15	
10.	FAKAI	879,894.48	
11.	GWANDU	929,398.48	
12.	JEGA	1,025,328.24	
13.	KALGO	853,297.06	
14.	KOKO/BESSE	979,214,14	
15.	MAIYAMA	1,132,858.04	
16.	NGASKI	907,638.83	
17.	SAKABA	894,449.76	
18.	SHANGA	926,214.61	
19.	SURU	1,123,015.50	
20.	YAURI	862,959.77	
21.	ZURU	1,030,760.46	
	TOTAL	₦21,246,071.64	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	720,768.51	
2.	AREWA	1,177,707.21	
3.	ARGUNGU	991,973.07	
4.	AUGIE	819,040.82	
5.	BAGUDO	1,090,802.72	
6.	BIRNIN-KEBBI	1,334,531.14	
7.	BUNZA	909,179.14	
8.	DANDI/KAMBA	965,870.79	
9.	DANKO/WASAGU	1,199,914.71	
10.	FAKAI	835,509.45	
11.	GWANDU	882,516.03	
12.	JEGA	973,607.01	
13.	KALGO	810,253.70	
14.	KOKO/BESSE	929,819.07	
15.	MAIYAMA	1,075,712.62	
16.	NGASKI	861,854.27	
17.	SAKABA	849,330.51	
18.	SHANGA	881,392.14	
19.	SURU	1,066,366.58	
20.	YAURI	819,428.99	
21.	ZURU	978,765.21	
	TOTAL	₦20,174,343.71	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	679,527.26	
2.	AREWA	1,110,120.64	
3.	ARGUNGU	945,213.92	
4.	AUGIE	772,176.59	
5.	BAGUDO	1,028,388.69	
6.	BIRNIN-KEBBI	1,258,171.35	
7.	BUNZA	857,157.32	
8.	DANDI/KAMBA	910,605.17	
9.	DANKO/WASAGU	1,131,257.46	
10.	FAKAI	787,702.90	
11.	GWANDU	832,219.84	
12.	JEGA	917,895.74	
13.	KALGO	763,892.25	
14.	KOKO/BESSE	876,616.28	
15.	MAIYAMA	1,014,162.03	
16.	NGASKI	812,540.32	
17.	SAKABA	800,733.14	
18.	SHANGA	830,960.26	
19.	SURU	1,006,350.75	
20.	YAURI	772,542.55	
21.	ZURU	922,761.80	
	TOTAL	₦19,019,999.25	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	781,463.46	
2.	AREWA	1,276,880.35	
3.	ARGUNGU	1,075,505.79	
4.	AUGIE	888,011.15	
5.	BAGUDO	1,182,657.75	
6.	BIRNIN-KEBBI	1,446,910.22	
7.	BUNZA	985,739.89	
8.	DANDI/KAMBA	1,047,205.47	
9.	DANKO/WASAGU	1,300,957.92	
10.	FAKAI	905,866.58	
11.	GWANDU	956,831.52	
12.	JEGA	1,055,593.15	
13.	KALGO	878,484.08	
14.	KOKO/BESSE	1,008,117.89	
15.	MAIYAMA	1,166,296.94	
16.	NGASKI	936,429.87	
17.	SAKABA	920,851.49	
18.	SHANGA	955,612.99	
19.	SURU	1,156,163.88	
20.	YAURI	888,432.01	
21.	ZURU	1,061,185.72	
	TOTAL	₦21,873,198.11	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	874,671.92	
2.	AREWA	1,429,179.28	
3.	ARGUNGU	1,203,785.93	
4.	AUGIE	993,928.01	
5.	BAGUDO	1,323,718.35	
6.	BIRNIN-KEBBI	1,619,489.33	
7.	BUNZA	1,103,313.27	
8.	DANDI/KAMBA	1,172,110.11	
9.	DANKO/WASAGU	1,456,128.68	
10.	FAKAI	1,013,913.12	
11.	GWANDU	1,070,956.87	
12.	JEGA	1,181,498.22	
13.	KALGO	983,264.59	
14.	KOKO/BESSE	1,128,360.38	
15.	MAIYAMA	1,305,406.12	
16.	NGASKI	1,045,883.28	
17.	SAKABA	1,030,685.35	
18.	SHANGA	1,069,593.00	
19.	SURU	1,294,064.44	
20.	YAURI	994,399.06	
21.	ZURU	1,187,757.84	
	TOTAL	₦24,482,107.17	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	956,404.22	
2.	AREWA	1,562,726.62	
3.	ARGUNGU	1,316,271.75	
4.	AUGIE	1,086,804.00	
5.	BAGUDO	1,447,411.07	
6.	BIRNIN-KEBBI	1,770,819.88	
7.	BUNZA	1,206,410.58	
8.	DANDI/KAMBA	1,281,636.03	
9.	DANKO/WASAGU	1,592,194.26	
10.	FAKAI	1,108,656.59	
11.	GWANDU	1,171,030.70	
12.	JEGA	1,291,901.40	
13.	KALGO	1,075,144.16	
14.	KOKO/BESSE	1,233,798.18	
15.	MAIYAMA	1,427,387.67	
16.	NGASKI	1,143,614.14	
17.	SAKABA	1,126,996.07	
18.	SHANGA	1,169,539.38	
19.	SURU	1,414,986.19	
20.	YAURI	1,087,319.07	
21.	ZURU	1,298,745.94	
	TOTAL	₦26,769,797.91	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	931,825.36	
2.	AREWA	522,565.73	
3.	ARGUNGU	1,282,444.56	
4.	AUGIE	1,058,873.96	
5.	BAGUDO	1,410,212.70	
6.	BIRNIN-KEBBI	1,725,311.15	
7.	BUNZA	1,175,406.74	
8.	DANDI/KAMBA	1,248,698.96	
9.	DANKO/WASAGU	1,551,276.08	
10.	FAKAI	1,080,164.95	
11.	GWANDU	1,140,936.10	
12.	JEGA	1,258,700.51	
13.	KALGO	1,047,513.77	
14.	KOKO/BESSE	1,202,090.51	
15.	MAIYAMA	1,390,704.89	
16.	NGASKI	1,114,224.12	
17.	SAKABA	1,098,033.13	
18.	SHANGA	1,139,483.11	
19.	SURU	1,378,622.12	
20.	YAURI	1,050,375.79	
21.	ZURU	1,265,369.15	
	TOTAL	₦26,081,834.38	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	938,173.74	
2.	AREWA	1,532,938.74	
3.	ARGUNGU	1,291,181.66	
4.	AUGIE	1,066,087.90	
5.	BAGUDO	1,419,821.27	
6.	BIRNIN-KEBBI	1,737,065.43	
7.	BUNZA	1,183,414.61	
8.	DANDI/KAMBA	1,257,206.15	
9.	DANKO/WASAGU	1,561,844.68	
10.	FAKAI	1,087,523.95	
11.	GWANDU	1,148,709.12	
12.	JEGA	1,267,275.85	
13.	KALGO	1,054,650.32	
14.	KOKO/BESSE	1,210,280.16	
15.	MAIYAMA	1,400,179.55	
16.	NGASKI	1,121,815.16	
17.	SAKABA	1,105,513.86	
18.	SHANGA	1,147,246.23	
19.	SURU	1,288,014.46	
20.	YAURI	1,066,593.15	
21.	ZURU	1,273,989.92	
	TOTAL	₦26,259,525.89	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	912,971.60	
2.	AREWA	149,759.44	
3.	ARGUNGU	1,256,496.67	
4.	AUGIE	1,037,449.61	
5.	BAGUDO	1,381,680.64	
6.	BIRNIN-KEBBI	1,690,402.68	
7.	BUNZA	1,151,624.57	
8.	DANDI/KAMBA	1,223,433.85	
9.	DANKO/WASAGU	1,519,880.88	
10.	FAKAI	1,058,309.82	
11.	GWANDU	1,117,851.37	
12.	JEGA	1,233,233.04	
13.	KALGO	1,026,319.27	
14.	KOKO/BESSE	1,177,768.43	
15.	MAIYAMA	1,362,566.56	
16.	NGASKI	1,091,679.87	
17.	SAKABA	1,075,816.46	
18.	SHANGA	1,116,427.78	
19.	SURU	1,350,728.26	
20.	YAURI	1,037,941.29	
21.	ZURU	1,239,766.7	
	TOTAL	₦25,554,116.83	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	900,378.24	
2.	AREWA	1,471,482.39	
3.	ARGUNGU	1,239,164.79	
4.	AUGIE	1,023,139.22	
5.	BAGUDO	1,362,622.00	
6.	BIRNIN-KEBBI	1,667,085.58	
7.	BUNZA	1,135,739.28	
8.	DANDI/KAMBA	1,206,558.03	
9.	DANKO/WASAGU	1,498,923.82	
10.	FAKAI	1,043,711.69	
11.	GWANDU	1,102,431.94	
12.	JEGA	1,216,222.06	
13.	KALGO	1,012,162.41	
14.	KOKO/BESSE	1,161,522.52	
15.	MAIYAMA	1,343,771.57	
16.	NGASKI	1,076,621.44	
17.	SAKABA	1,060,976.85	
18.	SHANGA	1,101,027.98	
19.	SURU	1,332,096.57	
20.	YAURI	1,023,624.21	
21.	ZURU	1,222,665.64	
	TOTAL	₦26,201,628.15	

**SCHEDULE OF L.G.S.C
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	750,773.77	
2.	AREWA	1,226,784.60	
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	843,934.18	
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 L.G.S.C
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	884,849.63	
2.	AREWA	1,445,309.26	
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	1,141,490.02	
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	1,005,578.63	
21.	ZURU	1,201,578.63	
	TOTAL	₦24,766,981.79	

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
LOCAL GOVERNMENT STAFF PENSION BOARD AS AT THE YEAR
ENDED 31ST DECEMBER, 2019**

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 ₦1,109,005,337.52 was said to have been disbursed for the payment of retiring pension/gratuity and death benefits for the year 2019.

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	5,718,018.97	
2.	AREWA	3,003,783.08	
3.	ARGUNGU	2,991,461.71	
4.	AUGIE	3,078,321.50	
5.	BAGUDO	4,775,310.83	
6.	BIRNIN-KEBBI	6,904,177.75	
7.	BUNZA	7,231,804.94	
8.	DANDI/KAMBA	5,969.498.26	
9.	DANKO/WASAGU	4,440,942.90	
10.	FAKAI	4,990,419.56	
11.	GWANDU	3,106,070.67	
12.	JEGA	5,047,480.42	
13.	KALGO	4,702,350.10	
14.	KOKO/BESSE	4,828,225.69	
15.	MAIYAMA	2,477,921.04	
16.	NGASKI	2,622,333.41	
17.	SAKABA	2,346,025.36	
18.	SHANGA	4,317,394.94	
19.	SURU	3,331,740.46	
20.	YAURI	1,846,947.55	
21.	ZURU	1,386,412.97	
	TOTAL	₦86,146,642.11	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,036,769.46	
2.	AREWA	4,426,069.33	
3.	ARGUNGU	6,717,257.80	
4.	AUGIE	3,527,244.09	
5.	BAGUDO	8,348,496.92	
6.	BIRNIN-KEBBI	7,506,577.58	
7.	BUNZA	6,523,446.56	
8.	DANDI/KAMBA	4,019,435.72	
9.	DANKO/WASAGU	4,943,777.36	
10.	FAKAI	1,753,011.10	
11.	GWANDU	5,879,403.41	
12.	JEGA	6,147,427.45	
13.	KALGO	5,365,405.01	
14.	KOKO/BESSE	5,462,798.84	
15.	MAIYAMA	5,818,212.48	
16.	NGASKI	3,299,133.57	
17.	SAKABA	2,232,808.61	
18.	SHANGA	3,104,033.82	
19.	SURU	5,429,156.00	
20.	YAURI	3,162,233.32	
21.	ZURU	4,704,842.27	
	TOTAL	₦101,408,140.70	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,036,769.46	
2.	AREWA	4,425,069.13	
3.	ARGUNGU	6,717,257.80	
4.	AUGIE	1,527,244.09	
5.	BAGUDO	8,348,496.92	
6.	BIRNIN-KEBBI	7,506,577.58	
7.	BUNZA	5,523,446.36	
8.	DANDI/KAMBA	4,019,435.72	
9.	DANKO/WASAGU	4,943,777.36	
10.	FAKAI	1,753,011.10	
11.	GWANDU	5,879,401.41	
12.	JEGA	6,147,427.45	
13.	KALGO	5,365,405.01	
14.	KOKO/BESSE	5,462,798.84	
15.	MAIYAMA	5,818,212.48	
16.	NGASKI	3,299,133.57	
17.	SAKABA	2,232,808.61	
18.	SHANGA	3,104,033.82	
19.	SURU	5,429,156.00	
20.	YAURI	3,162,233.32	
21.	ZURU	4,704,842.27	
	TOTAL	₦101,408,140.70	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,113,002.96	
2.	AREWA	4,650,900.52	
3.	ARGUNGU	6,992,317.99	
4.	AUGIE	3,458,230.92	
5.	BAGUDO	8,564,862.58	
6.	BIRNIN-KEBBI	7,742,710.09	
7.	BUNZA	5,591,315.55	
8.	DANDI/KAMBA	4,082,802.97	
9.	DANKO/WASAGU	4,947,582.42	
10.	FAKAI	1,658,619.84	
11.	GWANDU	5,783,394.19	
12.	JEGA	6,227,251.75	
13.	KALGO	5,369,542.86	
14.	KOKO/BESSE	5,493,284.69	
15.	MAIYAMA	6,049,260.00	
16.	NGASKI	3,237,644.27	
17.	SAKABA	2,144,864.70	
18.	SHANGA	3,070,791.99	
19.	SURU	5,468,710.09	
20.	YAURI	2,940,321.25	
21.	ZURU	4,706,598.41	
	TOTAL	₦102,265,010.04	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,113,002.96	
2.	AREWA	4,632,616.56	
3.	ARGUNGU	6,907,201.07	
4.	AUGIE	3,458,230.92	
5.	BAGUDO	8,564,862.58	
6.	BIRNIN-KEBBI	7,722,560.61	
7.	BUNZA	5,633,524.80	
8.	DANDI/KAMBA	4,082,802.97	
9.	DANKO/WASAGU	4,947,582.42	
10.	FAKAI	1,658,619.84	
11.	GWANDU	5,804,280.66	
12.	JEGA	6,227,251.75	
13.	KALGO	5,392,256.81	
14.	KOKO/BESSE	5,527,439.34	
15.	MAIYAMA	6,093,410.34	
16.	NGASKI	3,237,644.27	
17.	SAKABA	2,144,864.70	
18.	SHANGA	3,077,920.62	
19.	SURU	5,468,710.09	
20.	YAURI	2,940,321.25	
21.	ZURU	4,706,598.41	
	TOTAL	₦102,312,702.97	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,113,002.96	
2.	AREWA	4,651,828.79	
3.	ARGUNGU	6,906,832.47	
4.	AUGIE	3,458,230.92	
5.	BAGUDO	8,591,722.08	
6.	BIRNIN-KEBBI	7,967,449.15	
7.	BUNZA	5,533,524.80	
8.	DANDI/KAMBA	4,267,817.44	
9.	DANKO/WASAGU	5,028,050.17	
10.	FAKAI	1,658,619.84	
11.	GWANDU	5,804,280.65	
12.	JEGA	6,227,251.75	
13.	KALGO	5,392,256.81	
14.	KOKO/BESSE	5,490,127.50	
15.	MAIYAMA	6,093,410.34	
16.	NGASKI	3,237,644.27	
17.	SAKABA	2,114,864.70	
18.	SHANGA	1,077,920.62	
19.	SURU	5,468,710.09	
20.	YAURI	2,940,321.25	
21.	ZURU	4,820,437.79	
	TOTAL	₦102,944,304.39	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,644,397.69	
2.	AREWA	2,686,380.70	
3.	ARGUNGU	2,263,137.46	
4.	AUGIE	1,868,601.10	
5.	BAGUDO	2,488,612.81	
6.	BIRNIN-KEBBI	3,044,666.74	
7.	BUNZA	2,074,247.20	
8.	DANDI/KAMBA	2,203,586.39	
9.	DANKO/WASAGU	2,237,546.02	
10.	FAKAI	1,096,173.45	
11.	GWANDU	2,013,416.64	
12.	JEGA	2,221,236.20	
13.	KALGO	1,848,553.71	
14.	KOKO/BESSE	2,121,336.19	
15.	MAIYAMA	2,454,185.10	
16.	NGASKI	1,966,277.87	
17.	SAKABA	1,796,038.72	
18.	SHANGA	2,010,852.54	
19.	SURU	2,432,862.57	
20.	YAURI	1,869,486.69	
21.	ZURU	2,233,004.39	
	TOTAL	₦45,885,099.76	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	5,718,018.97	
2.	AREWA	3,003,783.08	
3.	ARGUNGU	3,991,461.71	
4.	AUGIE	3,078,321.50	
5.	BAGUDO	4,775,310.83	
6.	BIRNIN-KEBBI	6,904,177.75	
7.	BUNZA	7,231,804.94	
8.	DANDI/KAMBA	5,969,498.26	
9.	DANKO/WASAGU	4,440,942.90	
10.	FAKAI	4,990,416.56	
11.	GWANDU	3,106,070.67	
12.	JEGA	5,047,480.42	
13.	KALGO	4,732,350.10	
14.	KOKO/BESSE	4,828,225.69	
15.	MAIYAMA	2,477,921.04	
16.	NGASKI	2,622,333.41	
17.	SAKABA	2,346,025.36	
18.	SHANGA	4,317,740.96	
19.	SURU	1,335,740.46	
20.	YAURI	1,846,947.55	
21.	ZURU	1,386,412.97	
	TOTAL	₦86,146,642.11	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	5,718,018.97	
2.	AREWA	1,003,788.08	
3.	ARGUNGU	3,991,461.71	
4.	AUGIE	3,078,321.50	
5.	BAGUDO	4,775,310.83	
6.	BIRNIN-KEBBI	6,904,177.75	
7.	BUNZA	7,231,804.94	
8.	DANDI/KAMBA	5,969,498.26	
9.	DANKO/WASAGU	4,440,942.90	
10.	FAKAI	4,990,419.56	
11.	GWANDU	3,106,070.67	
12.	JEGA	5,047,480.42	
13.	KALGO	4,732,350.10	
14.	KOKO/BESSE	4,828,225.69	
15.	MAIYAMA	2,477,921.04	
16.	NGASKI	2,622,333.41	
17.	SAKABA	2,346,025.36	
18.	SHANGA	4,317,394.94	
19.	SURU	3,331,740.46	
20.	YAURI	1,846,947.55	
21.	ZURU	1,386,412.97	
	TOTAL	₦86,146,642.11	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,153,431.05	
2.	AREWA	4,640,018.28	
3.	ARGUNGU	7,065,037.93	
4.	AUGIE	3,458,230.92	
5.	BAGUDO	8,869,600.57	
6.	BIRNIN-KEBBI	8,419,790.35	
7.	BUNZA	5,842,489.03	
8.	DANDI/KAMBA	4,267,817.44	
9.	DANKO/WASAGU	5,242,072.97	
10.	FAKAI	1,658,619.84	
11.	GWANDU	5,997,069.87	
12.	JEGA	6,467,127.09	
13.	KALGO	5,447,127.09	
14.	KOKO/BESSE	5,594,561.69	
15.	MAIYAMA	6,407,431.36	
16.	NGASKI	3,237,644.27	
17.	SAKABA	2,114,864.70	
18.	SHANGA	3,077,920.62	
19.	SURU	5,632,094.94	
20.	YAURI	2,949,444.80	
21.	ZURU	4,868,173.32	
	TOTAL	₦105,405,997.02	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,153,431.05	
2.	AREWA	4,640,018.28	
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/KAMBA	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	5,447,565.95	
14.	KOKO/BESSE	5,594,561.69	
15.	MAIYAMA	6,464,714.10	
16.	NGASKI	3,403,265.67	
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	4,868,173.32	
	TOTAL	₦105,670,969.20	

**SCHEDULE OF L.G.S.P.B
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	4,174,041.08	
2.	AREWA	4,771,014.86	
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/KAMBA	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	5,615,686.44	
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	₦106,245,319.89	

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
KEBBI STATE PRIMARY SCHOOL STAFF PENSION BOARD AS AT
THE YEAR ENDED 31ST DECEMBER, 2019**

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 showed 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 ₦568,294,008.76 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, 2019.

**SCHEDULE OF FUNDS TO PRIMARY BOARD
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,247,657.14	
2.	AREWA	46,224,170.63	
3.	ARGUNGU	76,400,017.56	
4.	AUGIE	28,244,109.53	
5.	BAGUDO	35,556,120.13	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	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	35,651,357.22	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	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	46,950,635.80	
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	22,148,157.30	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,013,872.31	
2.	AREWA	46,640,183.60	
3.	ARGUNGU	35,731,554.69	
4.	AUGIE	27,852,681.45	
5.	BAGUDO	34,897,436.82	
6.	BIRNIN-KEBBI	46,211,331.26	
7.	BUNZA	32,399,297.58	
8.	DANDI/KAMBA	28,003,057.32	
9.	DANKO/WASAGU	32,158,124.82	
10.	FAKAI	26,919,072.55	
11.	GWANDU	23,931,654.57	
12.	JEGA	23,773,249.04	
13.	KALGO	20,716,901.19	
14.	KOKO/BESSE	22,929,650.35	
15.	MAIYAMA	22,350,912.86	
16.	NGASKI	22,939,321.34	
17.	SAKABA	22,234,388.91	
18.	SHANGA	21,372,060.74	
19.	SURU	23,844,885.80	
20.	YAURI	30,842,041.50	
21.	ZURU	41,420,740.91	
	TOTAL	₦597,182,874.15	

**SCHEDULE OF FUNDS TO PRIMARY BOARD
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,013,872.31	
2.	AREWA	46,640,438.14	
3.	ARGUNGU	35,731,554.69	
4.	AUGIE	27,852,681.45	
5.	BAGUDO	34,897,436.82	
6.	BIRNIN-KEBBI	46,211,331.26	
7.	BUNZA	32,399,297.58	
8.	DANDI/KAMBA	28,003,057.32	
9.	DANKO/WASAGU	32,158,324.82	
10.	FAKAI	26,919,072.55	
11.	GWANDU	23,931,654.57	
12.	JEGA	23,773,249.04	
13.	KALGO	20,716,901.19	
14.	KOKO/BESSE	22,929,650.35	
15.	MAIYAMA	22,350,912.86	
16.	NGASKI	22,939,321.34	
17.	SAKABA	22,234,388.91	
18.	SHANGA	21,372,060.74	
19.	SURU	23,844,885.80	
20.	YAURI	30,842,041.50	
21.	ZURU	41,420,740.91	
	TOTAL	₦597,182,874.15	

**SCHEDULE OF FUNDS TO PRIMARY BOARD
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,622,757.12	
2.	AREWA	44,275,701.12	
3.	ARGUNGU	36,223,143.14	
4.	AUGIE	27,984,911.82	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,622,757.12	
2.	AREWA	44,275,701.12	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,247,657.14	
2.	AREWA	46,224,170.63	
3.	ARGUNGU	36,400,017.56	
4.	AUGIE	28,244,139.53	
5.	BAGUDO	35,556,120.13	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,247,657.14	
2.	AREWA	46,224,170.63	
3.	ARGUNGU	36,400,017.66	
4.	AUGIE	28,244,109.53	
5.	BAGUDO	35,556,120.13	
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 FUNDS TO PRIMARY BOARD
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,103,781.81	
2.	AREWA	42,780,421.52	
3.	ARGUNGU	34,869,489.69	
4.	AUGIE	27,108,263.36	
5.	BAGUDO	34,428,472.97	
6.	BIRNIN-KEBBI	52,122,255.80	
7.	BUNZA	31,918,019.34	
8.	DANDI/KAMBA	23,102,220.43	
9.	DANKO/WASAGU	29,217,686.50	
10.	FAKAI	26,105,971.35	
11.	GWANDU	24,688,944.92	
12.	JEGA	23,211,347.26	
13.	KALGO	20,833,389.22	
14.	KOKO/BESSE	22,179,139.87	
15.	MAIYAMA	21,390,992.96	
16.	NGASKI	21,743,711.28	
17.	SAKABA	21,468,664.05	
18.	SHANGA	20,499,543.54	
19.	SURU	23,006,251.19	
20.	YAURI	29,989,622.31	
21.	ZURU	40,572,829.23	
	TOTAL	₦585,320,988.69	

**SCHEDULE OF FUNDS TO PRIMARY BOARD
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,622,757.42	
2.	AREWA	44,275,701.82	
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	22,579,361.46	
17.	SAKABA	22,372,384.83	
18.	SHANGA	21,567,820.91	
19.	SURU	23,871,578.91	
20.	YAURI	30,923,048.92	
21.	ZURU	41,605,633.50	
	TOTAL	₦606,802,779.70	

**SCHEDULE OF FUNDS TO PRIMARY BOARD
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,622,757.12	
2.	AREWA	44,275,701.82	
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	30,575,106.02	
10.	FAKAI	26,983,085.36	
11.	GWANDU	25,550,264.48	
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 ADHOC COMMITTEE
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,011,395.97	
2.	AREWA	7,009,142.08	
3.	ARGUNGU	10,372,731.50	
4.	AUGIE	3,323,579.48	
5.	BAGUDO	4,636,985.74	
6.	BIRNIN-KEBBI	7,457,729.93	
7.	BUNZA	3,709,452.87	
8.	DANDI/KAMBA	4,266,604.42	
9.	DANKO/WASAGU	3,403,983.87	
10.	FAKAI	1,370,749.48	
11.	GWANDU	3,135,130.96	
12.	JEGA	3,970,829.48	
13.	KALGO	1,649,895.05	
14.	KOKO/BESSE	4,790,002.55	
15.	MAIYAMA	3,985,145.04	
16.	NGASKI	2,343,420.27	
17.	SAKABA	-	
18.	SHANGA	2,266,845.21	
19.	SURU	2,364,580.33	
20.	YAURI	3,297,800.77	
21.	ZURU	5,887,891.13	
	TOTAL	₦80,249,946.14	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,254,866.17	
2.	AREWA	7,545,135.66	
3.	ARGUNGU	10,802,652.68	
4.	AUGIE	3,686,211.52	
5.	BAGUDO	4,983,620.15	
6.	BIRNIN-KEBBI	8,105,014.60	
7.	BUNZA	3,987,977.91	
8.	DANDI/KAMBA	4,719,913.09	
9.	DANKO/WASAGU	3,974,454.15	
10.	FAKAI	1,652,978.31	
11.	GWANDU	3,457,470.50	
12.	JEGA	4,371,223.21	
13.	KALGO	1,928,174.69	
14.	KOKO/BESSE	5,092,624.87	
15.	MAIYAMA	4,463,877.44	
16.	NGASKI	2,658,280.93	
17.	SAKABA	-	
18.	SHANGA	2,504,572.87	
19.	SURU	2,785,614.43	
20.	YAURI	3,801,785.46	
21.	ZURU	6,404,246.59	
	TOTAL	₦88,240,595.23	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,254,866.17	
2.	AREWA	7,545,135.66	
3.	ARGUNGU	10,372,731.50	
4.	AUGIE	2,606,211.52	
5.	BAGUDO	4,383,520.15	
6.	BIRNIN-KEBBI	8,105,014.60	
7.	BUNZA	4,987,977.91	
8.	DANDI/KAMBA	4,719,913.09	
9.	DANKO/WASAGU	3,974,454.15	
10.	FAKAI	1,652,978.31	
11.	GWANDU	3,457,470.50	
12.	JEGA	4,371,223.21	
13.	KALGO	1,928,174.69	
14.	KOKO/BESSE	5,092,624.87	
15.	MAIYAMA	4,463,877.44	
16.	NGASKI	2,658,280.93	
17.	SAKABA	-	
18.	SHANGA	2,564,572.87	
19.	SURU	2,785,615.43	
20.	YAURI	3,801,785.46	
21.	ZURU	6,404,246.59	
	TOTAL	₦88,240,595.23	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,147,757.44	
2.	AREWA	7,512,795.86	
3.	ARGUNGU	10,703,962.31	
4.	AUGIE	3,605,958.42	
5.	BAGUDO	4,821,423.03	
6.	BIRNIN-KEBBI	7,906,698.59	
7.	BUNZA	3,852,870.70	
8.	DANDI/KAMBA	4,583,131.57	
9.	DANKO/WASAGU	3,877,061.40	
10.	FAKAI	1,528,818.67	
11.	GWANDU	3,373,777.29	
12.	JEGA	4,226,541.79	
13.	KALGO	1,807,768.14	
14.	KOKO/BESSE	4,954,450.49	
15.	MAIYAMA	4,368,590.49	
16.	NGASKI	2,530,206.36	
17.	SAKABA	1,851,611.65	
18.	SHANGA	2,433,594.91	
19.	SURU	2,650,574.54	
20.	YAURI	3,697,624.05	
21.	ZURU	6,367,722.75	
	TOTAL	₦87,802,840.25	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	257,256.45	
2.	AREWA	420,346.85	
3.	ARGUNGU	10,703,962.31	
4.	AUGIE	3,605,958.42	
5.	BAGUDO	4,821,423.03	
6.	BIRNIN-KEBBI	7,906,698.59	
7.	BUNZA	3,852,870.70	
8.	DANDI/KAMBA	1,583,131.57	
9.	DANKO/WASAGU	3,877,061.40	
10.	FAKAI	1,528,818.67	
11.	GWANDU	3,373,777.29	
12.	JEGA	4,226,541.79	
13.	KALGO	1,807,768.14	
14.	KOKO/BESSE	4,954,450.49	
15.	MAIYAMA	4,368,590.49	
16.	NGASKI	2,530,206.36	
17.	SAKABA	1,851,611.65	
18.	SHANGA	2,433,594.91	
19.	SURU	2,650,574.54	
20.	YAURI	3,697,524.05	
21.	ZURU	6,367,722.75	
	TOTAL	₦87,802,840.25	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,011,395.97	
2.	AREWA	459,625.48	
3.	ARGUNGU	10,372,781.50	
4.	AUGIE	3,323,579.48	
5.	BAGUDO	4,636,985.74	
6.	BIRNIN-KEBBI	7,453,729.93	
7.	BUNZA	3,709,452.87	
8.	DANDI/KAMBA	4,266,604.42	
9.	DANKO/WASAGU	3,403,983.87	
10.	FAKAI	1,370,749.48	
11.	GWANDU	3,135,130.96	
12.	JEGA	3,970,829.48	
13.	KALGO	1,649,895.05	
14.	KOKO/BESSE	4,790,007.55	
15.	MAIYAMA	3,985,145.04	
16.	NGASKI	2,343,420.27	
17.	SAKABA	-	
18.	SHANGA	2,266,845.21	
19.	SURU	2,364,580.33	
20.	YAURI	1,297,800.77	
21.	ZURU	5,887,891.13	
	TOTAL	₦80,249,346.14	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,011,395.97	
2.	AREWA	7,009,142.03	
3.	ARGUNGU	10,372,781.50	
4.	AUGIE	3,323,579.48	
5.	BAGUDO	4,636,985.74	
6.	BIRNIN-KEBBI	7,453,729.93	
7.	BUNZA	3,709,452.87	
8.	DANDI/KAMBA	4,266,604.42	
9.	DANKO/WASAGU	3,403,983.87	
10.	FAKAI	1,370,749.48	
11.	GWANDU	3,135,130.96	
12.	JEGA	3,970,829.48	
13.	KALGO	1,649,895.05	
14.	KOKO/BESSE	4,790,007.55	
15.	MAIYAMA	3,985,145.04	
16.	NGASKI	2,343,420.27	
17.	SAKABA	-	
18.	SHANGA	2,266,845.21	
19.	SURU	2,364,580.33	
20.	YAURI	3,297,800.77	
21.	ZURU	5,887,891.13	
	TOTAL	₦80,249,946.14	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,011,395.97	
2.	AREWA	7,009,142.03	
3.	ARGUNGU	10,372,781.50	
4.	AUGIE	3,323,579.48	
5.	BAGUDO	4,636,985.74	
6.	BIRNIN-KEBBI	7,453,729.93	
7.	BUNZA	3,709,452.87	
8.	DANDI/KAMBA	4,266,604.42	
9.	DANKO/WASAGU	3,403,983.87	
10.	FAKAI	1,370,749.48	
11.	GWANDU	3,135,130.96	
12.	JEGA	3,970,829.48	
13.	KALGO	1,649,895.05	
14.	KOKO/BESSE	4,790,007.55	
15.	MAIYAMA	3,985,145.04	
16.	NGASKI	2,343,420.27	
17.	SAKABA	-	
18.	SHANGA	2,266,845.21	
19.	SURU	2,364,580.33	
20.	YAURI	3,297,800.77	
21.	ZURU	5,887,891.13	
	TOTAL	₦80,249,746.14	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,011,395.97	
2.	AREWA	7,009,142.03	
3.	ARGUNGU	10,372,781.50	
4.	AUGIE	3,323,579.48	
5.	BAGUDO	4,636,985.74	
6.	BIRNIN-KEBBI	7,453,729.93	
7.	BUNZA	3,709,452.87	
8.	DANDI/KAMBA	4,266,604.42	
9.	DANKO/WASAGU	3,403,983.87	
10.	FAKAI	1,370,749.48	
11.	GWANDU	3,135,130.96	
12.	JEGA	3,970,829.48	
13.	KALGO	1,649,895.05	
14.	KOKO/BESSE	4,790,007.55	
15.	MAIYAMA	3,985,145.04	
16.	NGASKI	2,343,420.27	
17.	SAKABA	-	
18.	SHANGA	2,266,845.21	
19.	SURU	2,364,580.33	
20.	YAURI	3,297,800.77	
21.	ZURU	5,887,891.13	
	TOTAL	₦80,249,946.14	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	970,451.51	
2.	AREWA	7,869,372.21	
3.	ARGUNGU	10,598,342.17	
4.	AUGIE	3,643,987.28	
5.	BAGUDO	4,529,832.39	
6.	BIRNIN-KEBBI	7,662,891.65	
7.	BUNZA	3,578,015.05	
8.	DANDI/KAMBA	4,552,737.04	
9.	DANKO/WASAGU	3,651,408.55	
10.	FAKAI	1,425,361.90	
11.	GWANDU	3,172,361.86	
12.	JEGA	4,000,230.42	
13.	KALGO	1,572,090.45	
14.	KOKO/BESSE	4,652,366.85	
15.	MAIYAMA	4,236,088.65	
16.	NGASKI	2,396,316.96	
17.	SAKABA	-	
18.	SHANGA	2,212,906.15	
19.	SURU	2,486,637.98	
20.	YAURI	3,527,515.32	
21.	ZURU	6,206,657.12	
	TOTAL	₦82,446,036.51	

**SCHEDULE OF ADHOC COMMITTEE
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	1,234,459.40	
2.	AREWA	7,814,596.16	
3.	ARGUNGU	10,961,688.68	
4.	AUGIE	3,965,280.21	
5.	BAGUDO	4,944,766.09	
6.	BIRNIN-KEBBI	8,286,399.84	
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 ADHOC COMMITTEE
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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	3,618,141.04	
8.	DANDI/KAMBA	4,593,566.62	
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	1,625,729.25	
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	3,573,298.89	
21.	ZURU	6,359,010.72	
	TOTAL	₦84,044,664.84	

SOCIAL SECURITY WELFARE FUNDS

During the period covered by my report, it has been observed that the sum of ₦94,214,284.72 has been received for Social Securities Welfare. Further observations also revealed that the same amount has been expended.

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF JANUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	223,252.29	
2.	AREWA	364,785.56	
3.	ARGUNGU	307,255.87	
4.	AUGIE	253,591.47	
5.	BAGUDO	337,867.58	
6.	BIRNIN-KEBBI	413,360.55	
7.	BUNZA	281,611.10	
8.	DANDI/KAMBA	299,170.89	
9.	DANKO/WASAGU	371,664.16	
10.	FAKAI	258,792.49	
11.	GWANDU	273,352.41	
12.	JEGA	301,567.13	
13.	KALGO	250,969.72	
14.	KOKO/BESSE	288,004.16	
15.	MAIYAMA	333,193.54	
16.	NGASKI	266,952.60	
17.	SAKABA	263,073.46	
18.	SHANGA	273,004.30	
19.	SURU	330,298.68	
20.	YAURI	253,811.70	
21.	ZURU	303,164.84	
	TOTAL	₦6,248,844.60	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	211,990.74	
2.	AREWA	346,384.47	
3.	ARGUNGU	291,756.79	
4.	AUGIE	240,894.36	
5.	BAGUDO	320,824.33	
6.	BIRNIN-KEBBI	392,509.16	
7.	BUNZA	267,405.63	
8.	DANDI/KAMBA	284,079.64	
9.	DANKO/WASAGU	352,916.09	
10.	FAKAI	245,736.07	
11.	GWANDU	259,563.54	
12.	JEGA	286,355.00	
13.	KALGO	268,309.91	
14.	KOKO/BESSE	272,476.20	
15.	MAIYAMA	316,386.07	
16.	NGASKI	253,486.55	
17.	SAKABA	249,803.09	
18.	SHANGA	259,232.98	
19.	SURU	313,637.23	
20.	YAURI	241,008.53	
21.	ZURU	287,872.12	
	TOTAL	₦5,933,630.50	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	199,850.96	
2.	AREWA	326,564.89	
3.	ARGUNGU	276,062.92	
4.	AUGIE	227,110.76	
5.	BAGUDO	302,467.26	
6.	BIRNIN-KEBBI	170,050.40	
7.	BUNZA	252,105.10	
8.	DANDI/KAMBA	267,825.05	
9.	DANKO/WASAGU	332,722.78	
10.	FAKAI	231,677.32	
11.	GWANDU	244,711.72	
12.	JEGA	269,970.22	
13.	KALGO	224,874.19	
14.	KOKO/BESSE	257,825.32	
15.	MAIYAMA	288,282.95	
16.	NGASKI	238,982.45	
17.	SAKABA	235,509.75	
18.	SHANGA	244,400.08	
19.	SURU	295,691.40	
20.	YAURI	271,218.40	
21.	ZURU	271,400.53	
	TOTAL	₦5,594,117.43	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	229,842.19	
2.	AREWA	375,553.04	
3.	ARGUNGU	316,325.23	
4.	AUGIE	261,179.75	
5.	BAGUDO	347,840.52	
6.	BIRNIN-KEBBI	425,561.83	
7.	BUNZA	289,923.50	
8.	DANDI/KAMBA	308,001.61	
9.	DANKO/WASAGU	382,604.68	
10.	FAKAI	266,431.35	
11.	GWANDU	281,421.04	
12.	JEGA	310,468.57	
13.	KALGO	258,377.67	
14.	KOKO/BESSE	296,505.26	
15.	MAIYAMA	343,028.51	
16.	NGASKI	274,832.31	
17.	SAKABA	270,838.67	
18.	SHANGA	281,062.64	
19.	SURU	340,048.20	
20.	YAURI	261,303.53	
21.	ZURU	312,113.45	
	TOTAL	₦6,433,293.56	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	257,256.45	
2.	AREWA	420,346.85	
3.	ARGUNGU	354,054.68	
4.	AUGIE	292,331.77	
5.	BAGUDO	389,328.93	
6.	BIRNIN-KEBBI	476,320.39	
7.	BUNZA	324,503.90	
8.	DANDI/KAMBA	344,738.27	
9.	DANKO/WASAGU	428,273.14	
10.	FAKAI	298,209.74	
11.	GWANDU	314,987.32	
12.	JEGA	347,499.48	
13.	KALGO	289,195.47	
14.	KOKO/BESSE	331,870.70	
15.	MAIYAMA	383,942.98	
16.	NGASKI	307,612.73	
17.	SAKABA	303,142.75	
18.	SHANGA	314,586.18	
19.	SURU	380,607.19	
20.	YAURI	292,470.31	
21.	ZURU	349,340.54	
	TOTAL	₦7,200,619.75	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	281,295.36	
2.	AREWA	459,625.48	
3.	ARGUNGU	387,138.75	
4.	AUGIE	319,648.23	
5.	BAGUDO	425,709.14	
6.	BIRNIN-KEBBI	520,829.38	
7.	BUNZA	354,826.38	
8.	DANDI/KAMBA	376,951.77	
9.	DANKO/WASAGU	468,292.43	
10.	FAKAI	326,075.47	
11.	GWANDU	344,420.79	
12.	JEGA	379,971.00	
13.	KALGO	316,218.87	
14.	KOKO/BESSE	362,881.82	
15.	MAIYAMA	419,819.90	
16.	NGASKI	336,357.10	
17.	SAKABA	331,469.43	
18.	SHANGA	343,982.17	
19.	SURU	416,172.41	
20.	YAURI	319,799.73	
21.	ZURU	381,984.10	
	TOTAL	₦7,879,469.97	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	274,066.28	
2.	AREWA	447,313.45	
3.	ARGUNGU	377,189.58	
4.	AUGIE	311,433.52	
5.	BAGUDO	414,766.73	
6.	BIRNIN-KEBBI	507,444.46	
7.	BUNZA	345,707.87	
8.	DANDI/KAMBA	367,264.40	
9.	DANKO/WASAGU	456,257.67	
10.	FAKAI	317,695.57	
11.	GWANDU	335,569.44	
12.	JEGA	370,206.03	
13.	KALGO	308,092.28	
14.	KOKO/BESSE	353,556.03	
15.	MAIYAMA	409,030.85	
16.	NGASKI	327,712.98	
17.	SAKABA	322,950.92	
18.	SHANGA	335,142.09	
19.	SURU	405,477.09	
20.	YAURI	311,581.11	
21.	ZURU	372,167.40	
	TOTAL	₦7,671,127.76	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	275,933.45	
2.	AREWA	450,864.33	
3.	ARGUNGU	379,769.01	
4.	AUGIE	313,555.27	
5.	BAGUDO	417,594.49	
6.	BIRNIN-KEBBI	510,901.60	
7.	BUNZA	348,063.12	
8.	DANDI/KAMBA	369,766.51	
9.	DANKO/WASAGU	459,366.08	
10.	FAKAI	319,859.99	
11.	GWANDU	337,856.62	
12.	JEGA	372,728.19	
13.	KALGO	310,191.27	
14.	KOKO/BESSE	355,964.75	
15.	MAIYAMA	411,817.51	
16.	NGASKI	329,945.64	
17.	SAKABA	325,151.13	
18.	SHANGA	337,425.36	
19.	SURU	408,239.55	
20.	YAURI	313,703.87	
21.	ZURU	374,702.92	
	TOTAL	₦7,723,389,525.89	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF SEPTEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	268,521.06	
2.	AREWA	438,752.78	
3.	ARGUNGU	369,557.84	
4.	AUGIE	305,132.24	
5.	BAGUDO	406,376.66	
6.	BIRNIN-KEBBI	497,177.26	
7.	BUNZA	338,713.11	
8.	DANDI/KAMBA	359,833.48	
9.	DANKO/WASAGU	447,026.14	
10.	FAKAI	311,267.59	
11.	GWANDU	328,779.82	
12.	JEGA	362,715.60	
13.	KALGO	301,858.61	
14.	KOKO/BESSE	346,402.48	
15.	MAIYAMA	400,754.87	
16.	NGASKI	321,082.31	
17.	SAKABA	316,416.61	
18.	SHANGA	328,361.11	
19.	SURU	397,273.02	
20.	YAURI	305,276.85	
21.	ZURU	364,637.28	
	TOTAL	₦7,515,916.22	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	264,817.13	
2.	AREWA	432,700.70	
3.	ARGUNGU	364,460.23	
4.	AUGIE	300,923.30	
5.	BAGUDO	400,771.18	
6.	BIRNIN-KEBBI	490,319.29	
7.	BUNZA	334,040.96	
8.	DANDI/KAMBA	354,870.01	
9.	DANKO/WASAGU	440,859.95	
10.	FAKAI	306,974.03	
11.	GWANDU	324,244.69	
12.	JEGA	357,712.37	
13.	KALGO	297,694.83	
14.	KOKO/BESSE	341,624.22	
15.	MAIYAMA	395,226.93	
16.	NGASKI	316,653.36	
17.	SAKABA	312,052.02	
18.	SHANGA	323,831.76	
19.	SURU	391,793.17	
20.	YAURI	301,065.92	
21.	ZURU	359,607.54	
	TOTAL	₦7,412,243.57	

**SCHEDULE OF S.S.W.F
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	220,815.81	
2.	AREWA	360,304.29	
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	255,968.08	
11.	GWANDU	270,369.05	
12.	JEGA	298,275.83	
13.	KALGO	248,230.64	
14.	KOKO/BESSE	284,800.88	
15.	MAIYAMA	329,557.01	
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 S.S.W.F
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
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	351,542.99	
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	318,246.71	
19.	SURU	385,035.95	
20.	YAURI	295,873.51	
21.	ZURU	353,406.48	
	TOTAL	₦7,284,406.14	

STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

In a similar instance, it has been noted that, the sum of ₦564,650,280.18 would appear to have been disbursed to the above named agency. However, the sum of ₦564,650,280.18 was also expended during the period under review.

SCHEDULE OF HEALTH CARE AGENCY FOR THE MONTH OF APRIL, 2019

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 HEALTH CARE AGENCY
FOR THE MONTH OF MAY, 2019**

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 HEALTH CARE AGENCY
FOR THE MONTH OF JUNE, 2019**

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 SPHCDA (HEALTH)
FOR THE MONTH OF OCTOBER, 2019**

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 SPHCDA (HEALTH)
FOR THE MONTH OF NOVEMBER, 2019**

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 SPHCDA (HEALTH)
FOR THE MONTH OF DECEMBER, 2019**

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	

RURAL PROJECT

In an effort to ensure that, infrastructural development is in the un the door steps of the rural populace, the joint local government account disbursed the sum of ~~N~~8,295,229,879.77 to local government councils state wide. in addition this has contributed positively in lifting the standard of the Rural Dwellers and also reduced the rural urban migration to the bearest minimum.

SCHEDULE OF RURAL PROJECT 25% FOR THE MONTH OF JANUARY, 2019

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	22,325,238.91	
2.	AREWA	36,478,556.31	
3.	ARGUNGU	30,728,637.19	
4.	AUGIE	25,369,146.61	
5.	BAGUDO	33,786,757.97	
6.	BIRNIN-KEBBI	41,336,054.52	
7.	BUNZA	28,161,110.05	
8.	DANDI/KAMBA	29,917,089.47	
9.	DANKO/WASAGU	37,166,416.27	
10.	FAKAI	25,879,249.27	
11.	GWANDU	27,335,241.33	
12.	JEGA	30,156,712.87	
13.	KALGO	25,096,972.29	
14.	KOKO/BESSE	28,800,415.87	
15.	MAIYAMA	33,319,354.11	
16.	NGASKI	26,095,259.61	
17.	SAKABA	26,307,345.87	
18.	SHANGA	27,300,429.69	
19.	SURU	33,029,867.70	
20.	YAURI	25,381,169.84	
21.	ZURU	30,316,484.19	
	TOTAL	₦624,884,459.90	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF FEBRUARY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,199,073.92	
2.	AREWA	34,638,447.31	
3.	ARGUNGU	29,175,678.56	
4.	AUGIE	24,089,436.02	
5.	BAGUDO	32,082,432.91	
6.	BIRNIN-KEBBI	39,250,915.92	
7.	BUNZA	26,740,562.82	
8.	DANDI/KAMBA	28,407,964.36	
9.	DANKO/WASAGU	35,291,609.15	
10.	FAKAI	24,573,807.28	
11.	GWANDU	25,956,353.88	
12.	JEGA	28,635,500.29	
13.	KALGO	23,830,991.15	
14.	KOKO/BESSE	27,347,619.77	
15.	MAIYAMA	31,038,606.58	
16.	NGASKI	25,348,655.12	
17.	SAKABA	24,980,309.14	
18.	SHANGA	25,923,298.26	
19.	SURU	31,363,722.91	
20.	YAURI	24,100,952.75	
21.	ZURU	28,787,212.17	
	TOTAL	₦593,363,050.27	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF MARCH, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	19,986,095.99	
2.	AREWA	32,656,489.42	
3.	ARGUNGU	17,506,291.76	
4.	AUGIE	22,711,076.09	
5.	BAGUDO	30,246,720.17	
6.	BIRNIN-KEBBI	37,005,039.77	
7.	BUNZA	25,210,509.55	
8.	DANDI/KAMBA	26,782,504.97	
9.	DANKO/WASAGU	33,272,278.35	
10.	FAKAI	23,167,732.38	
11.	GWANDU	24,471,171.82	
12.	JEGA	26,997,021.65	
13.	KALGO	22,467,418.03	
14.	KOKO/BESSE	25,782,831.65	
15.	MAIYAMA	29,828,294.89	
16.	NGASKI	23,898,244.64	
17.	SAKABA	23,550,974.84	
18.	SHANGA	24,440,007.59	
19.	SURU	29,569,139.63	
20.	YAURI	22,721,839.57	
21.	ZURU	27,140,052.82	
	TOTAL	₦559,411,742.58	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF APRIL, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	22,984,219.48	
2.	AREWA	37,555,304.46	
3.	ARGUNGU	31,632,523.28	
4.	AUGIE	26,117,975.09	
5.	BAGUDO	34,784,051.53	
6.	BIRNIN-KEBBI	42,556,182.86	
7.	BUNZA	28,992,349.72	
8.	DANDI/KAMBA	30,800,160.90	
9.	DANKO/WASAGU	38,263,468.18	
10.	FAKAI	26,643,134.60	
11.	GWANDU	28,142,103.60	
12.	JEGA	31,046,857.33	
13.	KALGO	25,837,766.92	
14.	KOKO/BESSE	29,650,526.12	
15.	MAIYAMA	34,302,851.17	
16.	NGASKI	27,483,231.35	
17.	SAKABA	27,083,867.44	
18.	SHANGA	28,106,254.41	
19.	SURU	34,004,819.91	
20.	YAURI	26,130,353.91	
21.	ZURU	31,211,344.66	
	TOTAL	₦643,329,356.23	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF MAY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	25,725,642.76	
2.	AREWA	42,934,834.31	
3.	ARGUNGU	35,405,468.42	
4.	AUGIE	29,233,176.69	
5.	BAGUDO	38,932,892.79	
6.	BIRNIN-KEBBI	47,632,039.18	
7.	BUNZA	32,450,390.17	
8.	DANDI/KAMBA	34,473,826.65	
9.	DANKO/WASAGU	42,827,314.22	
10.	FAKAI	29,820,974.20	
11.	GWANDU	31,498,731.58	
12.	JEGA	34,749,947.60	
13.	KALGO	28,919,546.90	
14.	KOKO/BESSE	33,187,070.05	
15.	MAIYAMA	38,394,297.63	
16.	NGASKI	30,761,272.84	
17.	SAKABA	30,314,275.11	
18.	SHANGA	31,458,617.70	
19.	SURU	38,060,718.92	
20.	YAURI	29,247,031.19	
21.	ZURU	34,934,054.04	
	TOTAL	₦720,061,975.45	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF JUNE, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	28,129,535.85	
2.	AREWA	45,962,547.67	
3.	ARGUNGU	38,713,874.91	
4.	AUGIE	31,964,823.41	
5.	BAGUDO	42,570,913.73	
6.	BIRNIN-KEBBI	52,082,937.72	
7.	BUNZA	35,482,664.17	
8.	DANDI/KAMBA	37,695,177.39	
9.	DANKO/WASAGU	46,829,243.04	
10.	FAKAI	32,607,546.70	
11.	GWANDU	34,442,079.39	
12.	JEGA	37,997,100.02	
13.	KALGO	31,621,885.99	
14.	KOKO/BESSE	36,288,181.91	
15.	MAIYAMA	41,981,990.42	
16.	NGASKI	33,635,710.02	
17.	SAKABA	33,146,943.32	
18.	SHANGA	34,398,217.14	
19.	SURU	41,617,240.98	
20.	YAURI	31,979,972.52	
21.	ZURU	38,198,409.98	
	TOTAL	₦787,346,997.29	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF JULY, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	27,406,628.09	
2.	AREWA	44,781,345.01	
3.	ARGUNGU	37,718,957.65	
4.	AUGIE	31,143,351.66	
5.	BAGUDO	41,476,873.50	
6.	BIRNIN-KEBBI	50,744,445.68	
7.	BUNZA	34,570,786.56	
8.	DANDI/KAMBA	36,726,439.86	
9.	DANKO/WASAGU	45,625,766.67	
10.	FAKAI	31,769,557.46	
11.	GWANDU	33,556,944.05	
12.	JEGA	37,020,603.34	
13.	KALGO	30,809,228.46	
14.	KOKO/BESSE	35,355,603.13	
15.	MAIYAMA	40,903,085.08	
16.	NGASKI	32,771,297.76	
17.	SAKABA	32,295,091.99	
18.	SHANGA	33,514,209.02	
19.	SURU	40,547,709.42	
20.	YAURI	31,158,111.45	
21.	ZURU	37,216,739.78	
	TOTAL	₦767,112,775.62	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF AUGUST, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	27,372,598.46	
2.	AREWA	44,725,741.94	
3.	ARGUNGU	37,672,124.34	
4.	AUGIE	31,104,682.30	
5.	BAGUDO	41,425,373.44	
6.	BIRNIN-KEBBI	50,681,438.48	
7.	BUNZA	34,527,861.52	
8.	DANDI/KAMBA	36,680,838.24	
9.	DANKO/WASAGU	45,569,115.41	
10.	FAKAI	31,730,110.56	
11.	GWANDU	33,515,277.83	
12.	JEGA	36,974,636.44	
13.	KALGO	30,770,973.96	
14.	KOKO/BESSE	35,311,703.59	
15.	MAIYAMA	40,552,297.46	
16.	NGASKI	32,730,607.04	
17.	SAKABA	32,254,992.56	
18.	SHANGA	33,472,595.86	
19.	SURU	40,497,363.07	
20.	YAURI	31,119,423.77	
21.	ZURU	37,170,529.35	
	TOTAL	₦766,160,284.90	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF SETPEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	26,852,105.80	
2.	AREWA	43,875,277.64	
3.	ARGUNGU	36,955,784.50	
4.	AUGIE	30,513,223.70	
5.	BAGUDO	40,637,665.88	
6.	BIRNIN-KEBBI	49,717,725.93	
7.	BUNZA	33,871,310.83	
8.	DANDI/KAMBA	35,983,348.49	
9.	DANKO/WASAGU	44,702,614.19	
10.	FAKAI	31,126,759.38	
11.	GWANDU	32,877,981.52	
12.	JEGA	36,271,560.08	
13.	KALGO	30,185,860.85	
14.	KOKO/BESSE	34,640,248.06	
15.	MAIYAMA	40,075,487.00	
16.	NGASKI	32,108,231.32	
17.	SAKABA	31,041,660.69	
18.	SHANGA	32,836,111.15	
19.	SURU	39,727,301.72	
20.	YAURI	30,527,684.85	
21.	ZURU	36,463,728.07	
	TOTAL	₦751,591,671.55	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF OCTOBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	26,481,712.90	
2.	AREWA	43,270,70.22	
3.	ARGUNGU	36,446,023.36	
4.	AUGIE	30,092,330.03	
5.	BAGUDO	40,077,117.56	
6.	BIRNIN-KEBBI	49,031,928.97	
7.	BUNZA	33,404,096.34	
8.	DANDI/KAMBA	35,487,000.95	
9.	DANKO/WASAGU	44,085,994.74	
10.	FAKAI	30,697,402.71	
11.	GWANDU	32,424,468.72	
12.	JEGA	35,771,237.00	
13.	KALGO	29,769,482.76	
14.	KOKO/BESSE	34,162,427.00	
15.	MAIYAMA	39,522,693.27	
16.	NGASKI	31,665,336.42	
17.	SAKABA	31,205,201.58	
18.	SHANGA	32,383,176.01	
19.	SURU	39,179,310.79	
20.	YAURI	30,106,591.71	
21.	ZURU	35,960,754.26	
	TOTAL	₦741,224,357.40	

**SCHEDULE OF RURAL PROJECT 25%
FOR THE MONTH OF NOVEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	11,622,757.12	
2.	AREWA	44,276,701.32	
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	22,567,820.91	
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 RURAL PROJECT 25%
FOR THE MONTH OF DECEMBER, 2019**

S/N	LOCAL GOVERNMENT	AMOUNT ₦ : K	REMARKS
1.	ALIERO	26,064,989.23	
2.	AREWA	12,523,801.02	
3.	ARGUNGU	35,817,447.65	
4.	AUGIE	29,573,334.93	
5.	BAGUDO	39,385,917.28	
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	35,159,299.17	
13.	KALGO	29,256,055.73	
14.	KOKO/BESSE	33,573,235.92	
15.	MAIYAMA	35,841,054.98	
16.	NGASKI	31,119,212.06	
17.	SAKABA	30,667,013.05	
18.	SHANGA	31,824,621.24	
19.	SURU	38,503,594.73	
20.	YAURI	29,587,350.64	
21.	ZURU	35,340,547.87	
	TOTAL	₦728,440,641.01	

RELEASE OF FUNDS TO OTHER GOVERNMENT AGENCIES FOR TH YEAR 2019

LOCAL GOV'T	PRIM. BOARD	RURAL PROJECT 25%	LGSPB	PSTPB	ADHOC COMM	SSWF	LGSC	EMIRATE COUNCIL	JOINT ACCOUNT	SPHCDA	GROSS TOTAL
Aliero	136,051,316.79	296,570,425.72	51,619,905.58	17,174,408.57	12,174,483.62	3,545,930.46	10,090,865.83	35,106,996.21	8,508,187.42	26,888,108.58	597,802,628.78
Arewa	542,455,432.44	486,685,488.57	48,537,755.26	30,990,679.17	74,186,672.63	4,848,433.86	14,145,925.17	77,590,943.09	13,550,143.49	26,888,108.58	1,319,878,582.26
Argungu	433,416,826.11	408,160,009.16	69,644,895.33	33,980,137.60	126,770,753.86	4,084,647.86	13,897,769.76	65,354,210.39	11,657,762.99	26,888,108.58	1,193,855,121.64
Augie	336,164,447.78	337,004,824.37	38,907,438.40	23,344,009.12	41,568,373.84	3,372,456.70	11,749,767.95	51,680,908.73	9,690,057.06	26,888,108.58	880,550,393.03
Bagudo	427,234,098.96	448,825,734.13	85,731,456.66	26,949,528.45	52,078,205.15	4,491,586.06	14,281,774.19	53,970,056.93	12,693,753.74	26,888,108.58	1,153,144,302.85
Birnin Kebbi	593,345,089.56	540,157,098.79	87,611,222.99	37,380,181.03	93,063,403.14	5,295,186.32	18,683,633.41	61,178,941.68	15,210,026.42	26,888,108.58	1,478,812,891.92
Bunza	392,610,313.55	375,093,385.56	69,456,176.62	26,353,903.86	46,352,733.28	3,743,718.37	11,728,642.43	44,924,620.33	10,534,206.56	26,888,108.58	1,007,694,809.14
Dandi	333,319,538.88	397,510,890.03	53,458,096.81	30,564,230.03	49,773,341.90	3,977,457.02	13,522,333.95	63,634,511.44	11,172,561.56	26,888,108.58	983,821,070.20
Danko Wasagu	379,357,001.15	493,720,256.95	56,694,531.94	33,259,143.50	136,062,309.27	14,968,171.53	16,998,975.48	79,054,039.97	13,933,645.06	26,888,108.58	1,250,936,183.43
Fakai	324,621,915.47	343,781,049.85	26,252,039.42	20,399,732.60	17,883,266.04	4,558,720.24	11,697,255.88	55,045,910.05	9,892,983.26	26,888,108.58	841,020,981.39
Gwandu	296,360,704.16	363,122,520.31	48,749,013.92	27,336,415.10	19,410,859.25	3,633,928.96	12,469,345.14	43,607,135.33	10,423,283.55	26,888,108.58	852,001,314.30
Jega	288,099,722.01	400,604,158.40	63,176,939.95	25,803,667.74	46,233,165.87	4,009,612.41	13,426,579.55	44,908,184.89	11,475,667.18	26,888,108.58	924,625,206.58
Kalgo	253,421,213.28	333,389,249.07	52,596,983.57	19,819,585.47	20,801,780.56	3,336,574.02	11,492,031.79	40,593,488.24	9,430,565.69	26,888,108.58	771,769,580.27
Koko Besse	276,744,174.57	382,585,951.40	62,847,272.34	28,390,720.56	58,392,991.56	3,810,772.30	13,017,604.58	45,944,426.78	10,883,332.56	26,888,108.58	909,505,355.23
Maiyama	270,534,243.30	442,615,719.37	59,126,916.43	28,198,670.34	50,880,110.15	4,069,882.77	15,060,135.89	53,353,420.82	12,350,314.91	26,888,108.58	963,077,522.56
Ngaski	274,579,181.49	354,621,965.81	36,188,653.66	23,007,961.83	29,676,955.70	3,548,849.23	12,066,087.37	56,781,587.57	10,106,333.88	26,888,108.58	827,465,685.12
Sakaba	268,882,053.42	349,467,903.17	26,005,601.38	16,048,827.32	3,703,233.30	3,497,280.24	12,170,753.04	33,491,938.81	9,825,335.06	26,888,108.58	749,981,024.32
Shanga	259,481,282.99	362,660,070.97	39,631,500.09	21,831,793.34	28,349,659.34	3,629,300.11	12,337,624.38	58,068,802.78	10,300,574.10	26,888,108.58	823,178,716.68
Suru	287,497,930.35	438,764,169.42	56,607,664.57	26,277,523.43	30,586,332.36	4,390,967.63	14,830,289.88	48,312,379.32	12,142,130.94	26,888,108.58	946,297,496.48
Yauri	372,007,765.32	337,164,541.35	31,440,190.04	21,673,244.34	40,416,198.31	3,374,155.33	10,230,552.46	54,186,480.69	9,591,414.35	26,888,108.58	906,972,650.79
Zuru	499,869,094.73	402,725,467.37	44,640,082.56	49,509,644.86	74,180,577.40	4,027,253.30	10,603,857.76	64,484,036.76	11,395,540.94	26,888,108.58	1,188,321,664.26
	7,246,053,346.31	8,295,229,879.77	1,109,005,337.52	568,294,008.76	1,052,545,396.53	94,214,284.72	1274,501,809.9	1,131,453,020.21	234,765,820.72	564,650,280.18	020,570,713,184.3

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF OF
LOCAL GOVERNMENT EDUCATION AUTHORITY (LGEAS) AS AT THE YEAR,
ENDED 31ST DECEMBER, 2019

In compliance with the provision of Section 14.6 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 above 21 Local Government Educations Authorities. However, audit examination of their records revealed that, the sum of ₦7,108,331,175.40 was disbursed to Local Government Educations Authorities (LGEAS) to which the sum of ₦6,810,960,405.65 have been expended leaving unaccounted balance of ₦296,652,174.12. It is further noted that this sum of ₦718,594.63 is discovered as over expenditure. In furtherance with the above the 21 Local Government Education Authorities received the sum of ₦359,941,951.36 however, the sum of ₦251,544,038.70 will appeared to have been expended leaving an apparent balance of ₦108,397,912.48 unaccounted for, with an over expenditure of ₦517,876.09. In a similar development the local government education authority received the sum of ₦121,865,003.03 as overhead cost and expended the sum ₦113,219,807.47 leaving a balance of ₦8,645,195.56 as balance un accounted for with an over expenditure ₦293,662.75 during the year under review.

STATUTORY ALLOCATION AND EXPENDITURE TO LOCAL GOVERNMENT EDUCATION AUTHORITY 2019

S/N	L.G.E.A	ALLOCATION	EXPENDITURE	BALANCED UN ACCOUNTED	OVER EXPENDITURE	REMARKS	
						BALANCE UN- ACCOUNTED	OVER EXPENDITURE
1.	ALIERO	135,152,779.52	133,062,791.06	2,089,988.46	-	-	-
2.	AREWA	522,981,325.47	522,109,025.47	872,300.00	-	-	-
3.	ARGUNGU	423,335,345.31	401,977,856.25	21,196,261.75	16,227.31	-	Feb
4.	AUGIE	328,233,594.49	327,198,794.05	792,862.58	241,937.86	-	Jun, July, Aug, Sept, Oct, Nov. Dec.
5.	BAGUDO	419,588,162.74	419,386,667.97	201,494.18	311,769.24	-	July, Aug
6.	BIRNIN-KEBBI	631,785,129.99	631,893,961.97	388,124.24	909,781.74	-	APR, JUNE, OCT, NOV.
7.	BUNZA	386,006,578.46	385,807,663.17	198,915.29	-	-	-
8.	DANDI/KAMBA	320,300,269.74	316,265,632.23	4,034,637.51	-	-	-
9.	DANKO/WASAGU	356,717,293.10	353,193,154.75	3,524,138.35	-	-	-
10.	FAKAI	315,696,767.09	314,878,667.09	818,100.00	-	-	-
11.	GWANDU	298,389,473.23	296,008,738.92	2,380,684.31	-	-	-
12.	JEGA	281,253,659.60	280,394,574.02	852,660.58	6,425.00	-	FEB, MARCH
13.	KALGO	251,705,202.74	249,806,853.38	1,806,050.08	92,299.28	-	OCT.
14.	KOKO/BESS	268,877,972.23	22,534,045.55	246,246,401.22	97,525.46	-	FEB, JUNE, JULY, DEC.
15.	MAIYAMA	260,528,648.85	257,625,168.94	2,048,443.74	855,036.17	-	MARCH
16.	NGASKI	263,373,051.93	263,612,029.98	1,322.23	238,978.05	-	JAN, FEB, APR, MAR, JUN, JUL, OCT, NOV, DEC.
17.	SAKABA	261,241,793.44	257,583,471.37	3,656,242.91	2,079.16	-	JAN, ARPIL
18.	SHANGA	249,821,363.42	249,311,168.35	510,195.07	-	-	-
19.	SURU	279,084,783.04	278,020,820.93	1,063,961.11	-	-	-
20.	YAUURI	363,286,480.70	360,164,895.80	3,122,314.60	929.80	-	FEB, MARCH
21.	ZURU	490,971,500.31	490,124,424.40	847,075.91	-	-	-
	TOTAL	7,108,331,175.40	6,810,960,405.65	296,652,174.12	718,594.63		2,054,394.44

SCHEDULE OF DISBURSEMENT OF OVERHEAD COST TO LOCAL GOVERNMENT EDUCATION AUTHORITY 2019

S/N	L.G.E.A	ALLOCATION	EXPENDITURE	BALANCED UN ACCOUNTED	OVER EXPENDITURE	REMARKS	
						BALANCE UN- ACCOUNTED	OVER EXPENDITURE
1.	ALIERO	3,186,494.99	3,012,162.51	17,433.48	181,904.06	-	JAN, MAR, MAY
2.	AREWA	5,398,713.40	5,382,390.00	16,322.40	-	-	-
3.	ARGUNGU	7,310,952.10	7,310,952.10	-	-	-	-
4.	AUGIE	5,642,280.96	5,141,900.00	500,380.96	489,238.08	-	JAN, FEB, JUNE, JULY
5.	BAGUDO	8,735,761.92	823,059.48	499,171.47	9,509.52	-	MAY
6.	BIRNIN-KEBBI	5,780,952.40	5,690,760.48	90,191.92	309.52	-	MAR
7.	BUNZA	5,642,285.76	5,712,000	1,904.80	54,619.04	-	-
8.	DANDI/KAMBA	5,667,285.76	5,667,285.76	-	-	-	-
9.	DANKO/WASAGU	7,110,950.00	7,057,068.48	53,881.52	1,748,062.61	-	FEB, JUN, JUL, AUG, SEPT. NOV. DEC.
10.	FAKAI	5,676,452.40	5,676,452.40	-	-	-	-
11.	GWANDU	5,691,522.88	-	5,691,522.88	-	-	-
12.	JEGA	5,695,642.40	5,398,380.00	297,262.40	49,979.04	-	JAN, FEB, JUN
13.	KALGO	3,242,095.28	3,009,876.36	272,783.04	40,564.12	-	JAN, JULY
14.	KOKO/BESS	5,691,761.92	5,660,080.96	31,680.96	13,119.04	-	MAR, APRIL, DEC,
15.	MAIYAMA	5,720,952.40	5,235,380.96	485,571.92	29,809.52	-	MAY
16.	NGASKI	5,690,952.40	5,604,704.80	86,247.60	-	-	-
17.	SAKABA	5,267,709.40	5,173,447.00	191,323.92	97,059.52	-	JAN
18.	SHANGA	5,676,142.88	5,642,761.92	33,380.96	110,119.04	-	JAN, FEB, MAR
19.	SURU	5,642,285.76	5,765,000	20,952.40	143,666.64	-	MARCH
20.	YAURI	6,710,952.46	6,478,500.00	232,452.40	-	-	-
21.	ZURU	5,650,952.00	5,528,221.47	122,730.53	166,069.20	-	JAN, APRIL, MAY, JUL, OCT
	TOTAL	121,865,003.03	113,219,807.47	8,645,195.56	293,662.75	-	-

SCHEDULE OF LEAVE AND TRANSPORT GRANT, TO LOCAL GOVERNMENT EDUCATION AUTHORITY 2019

S/N	L.G.E.A	ALLOCATION	EXPENDITURE	BALANCED UN ACCOUNTED	OVER EXPENDITURE	REMARKS	
						BALANCE UN- ACCOUNTED	OVER EXPENDITURE
1.	ALIERO	5,667,786.58	5,666,700.00	1,086.58	-	-	-
2.	AREWA	27,065,187.54	27,060,000.00	5,187.54	-	-	-
3.	ARGUNGU	21,824,582.70	-	21,824,582.70	-	-	-
4.	AUGIE	14,814,160.62	-	14,814,160.62	-	-	-
5.	BAGUDO	30,503,998.85	30,500,000.00	3,998.85	-	-	-
6.	BIRNIN-KEBBI	29,762,729.56	29,762,000.00	729.56	-	-	-
7.	BUNZA	17,923,008.2	17,910,000.00	13,008.62	-	-	-
8.	DANDI/KAMBA	15,575,375.78	15,575,000.00	375.78	-	-	-
9.	DANKO/WASAGU	19,306,247.42	19,326,000.00	-	19,752.58	-	-
10.	FAKAI	14,458,937.70	-	14,458,937.70	-	-	-
11.	GWANDU	13,381,876.49	-	13,254,038.22	-	-	-
12.	JEGA	13,381,876.498	13,880,000.00	-	-	-	-
13.	KALGO	10,756,753.62	-	10,756,753.62	-	-	-
14.	KOKO/BESS	13,337,539.74	13,336,520.22	1,019.52	-	-	-
15.	MAIYAMA	12,985,359.78	12,885,000.00	100,559.78	-	-	-
16.	NGASKI	12,723,906.16	12,712,817.68	11,088.48	-	-	-
17.	SAKABA	11,053,524.82	11,050,000.82	3,524.82	-	-	-
18.	SHANGA	11,514,461.18	11,500,000.00	14,461.18	-	-	-
19.	SURU	15,228,137.58	-	15,228,137.58	-	-	-
20.	YAURI	18,405,301.94	-	18,405,301.94	-	-	-
21.	ZURU	30,398,835.46	30,379,999.98	18,835.48	-	-	-
	TOTAL	359,941,954.36	251,544,038.70	108,397,913.48	517,876.09	-	-

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. **STATE OF ACCOUNTING RECORDS:** It's quite disheartening to observed that, throughout the period covered by this report, Aliero Local Government did not maintained all subsidiary books of accounts viz:). D.V.E.A,
 - ii). Abstract book of Revenue and Expenditure and
 - iii). Advance/Deposit ledger.

The non maintenance of this subsidiary books makes it impossible for me to form an opinion as to whether your Local Government can produce 2019 Annual Account, owing to the fact that, you accounting procedure does not conform with the provision set in by the Local Government Financial Memoranda chapter 13,21 and 24 respectively.

2. **INCOME AND EXPENDITURE:-** Examination reveals that, Aliero Local Government council has received the sum of ~~₦~~1,056,804,887.78 as share of revenue from the state Joint

Account while the sum of ₦1,052,945,113.86 would appear seen expended leaving the sum of ₦3,859,773.92 unaccounted balance.

3. **OUTSTANDING PAYMENT VOUCHERS:-** Examination reveals that, payment vouchers worth the sum of ₦138,883,700.00 were not presented for Audit Examination which is contrary to FM. 14.29 and shall therefore not be admitted as a proper charge against the Local Government Council funds.

4. **OUTSTANDING PAYMENT VOUCHERS (SALARY):-** Examination further reveals that, salary payment vouchers worth the sum of ₦742,527.48 was not presented for Audit Examination contrary to FM 14.29 and such shall not be admitted as a proper charge against the funds.

APPENDIX "A"

ALEIRO LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE FOR THE END OF THE YEAR 31ST DECEMBER, 2019

SN	MONTHS	INCOME (₱)	EXPENDITURE (₱)	DIFFERENCE (₱)
1.	JANUARY, 2019	100,737,324.29	100,602,324.29	135,000.00
2.	FEBRUARY, 2019	44,850,411.72	44,620,411.72	230,000.00
3.	MARCH, 2019	60,802,940.96	60,540,112.71	262,828.25
4.	APRIL, 2019	29,952,168.71	29,295,611.89	656,556.82
5.	MAY, 2019	48,678,168.71	48,573,449.68	104,096.73
6.	JUNE, 2019	85,436,615.45	85,287,518.72	149,096.73
7.	JULY, 2019	83,357,799.85	83,126,291.58	231,508.27
8.	AUGUST, 2019	86,746,622.96	86,267,329.98	479,292.98
9.	SEPTEMBER, 2019	103,091,209.92	102,539,935.54	551,274.38
10.	OCTOBER, 2019	145,289,830.59	144,958,372.73	331,457.86
11.	NOVEMBER, 2019	86,849,898.31	86,352,019.53	497,878.78
12.	DECEMBER, 2019	181,011,896.31	180,781,735.49	230,160.82
	TOTAL	1,056,804,887.78	1,052,945,113.86	3,859,773.92

APPENDIX "B "

**ALEIRO LOCAL GOVERNMENT COUNCIL, OUT STANDING
PAYMENT VOUCHERS SALARY FOR THE END OF THE YEAR
31ST DECEMBER, 2019**

SN	NAMES OF PAYEES	PVS NO. (N)	AMOUNT (N)
1.	ATTAHIRU MUH'D	122/1/2019	10,000.00
2.	ALH. USMAN IBRAHIM	123/1/2019	50,000.00
3.	SIDIQ ALIYU BK	125/1/2019	23,125.66
4.	GARBA TSADARE	126/1/2019	17,886.25
5.	BELLO ISAH	127/1/2019	40,334.03
6.	ISAH ANGO	128/1/2019	36,027.78
7.	UMARU SANI K/Z	129/1/2019	79,925.39
8.	ATTAHIRU MUH'D	130/1/2019	189,642.23
9.	ABDUL-MUMINI D/DARE	131/1/2019	71,435.66
10.	NAFIRU HAMIDU	122/4/2019	135,000.00
11.	USMAN IBRAHIM	121/4/2019	50,000.00
12.	ABUBAKAR ALIYU	91/7/2019	21,137.80
13.	MUKADDISU LAWAL	109/10/2019	18,012.68
	TOTAL		742,527.48

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 maintained by above mentioned Local Government Council during the period have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. MAIN ACCOUNTS

a). **INCOME AND EXPENDITURE:-** It has been observed that, your Local Government Council has received the sum of ₦1,169,443,673.28 as share of revenue from state joint account excluding salaries and over head cost. To my dismay, only the sum of ~~₦~~124,643,130.22 would appear to have been expended thereby leaving an apparent balance of ~~₦~~44,800,543.06 unaccounted for.

b). **UNEXECUTED CONTRACTS:-** In yet another development, examination of the available records reveals that, the following:-

SN	PAYEE	DETAILS OF PAYMENT	PV NO.	AMOUNT (₦)
1.	Nura Usman bui	Control of erosion	103/1/2019	1,517,150.00
2.	Musa Hussaini	Renovation Of conference hall	104/1/2019	2,000,000.00
3.	Haju Medra	Supply of furniture	113/1/2019	1,600,000.00
4.	Mamman D/Gari	Repairs of primary schools	86/1/2019	1,300,000.00
	Total			6,417,150.00

Further observations disclosed that various contracts worth ~~₦~~6,417,150.00 as per the above table would not appear to have been done. However, both the specification and terms of agreement appear to have been violated. Yet the council treasurer Abubakar Muh'd B/K release funds for the settlement of work not done.

c). **OVER HEAD COST:-** During the audit inspection of the period under review, it has been uncovered that, the sum of ~~₦~~3,000,000.00 would appear to have been disbursed to Arewa Local Government Council, monthly for payment of overhead cost totaling to the sum of ~~₦~~36,000,000.00 per annum. However, it is shocking to note that no even a single voucher was raised in respect of the total sum quoted above throughout the year.

d). **UN AUTHORISED PAYMENT VOUCHERS:-** Further audit examination of the treasury records reveals that, some payment vouchers worth ~~₦~~1,153,000.00 has been paid without being counter signed by the officers controlling vote (directors) which is against the provision of financial memoranda 14.8 and 14.9 respectively.

e). **UN DOCUMENTED PAYMENT VOUCHERS:-** observation on the treasury records maintained by Arewa Local Government Council reveals that, paid voucher worth ~~₦~~2,908,000.00 was alleged to have

been paid to sundry person without supporting them with necessary documents.

i. **STATE OF ACCOUNTING RECORDS:-** Observation arising from the audit examination of most important treasury books of accounts were not updated in that daily and monthly entries were ignored by the scheduled officer, which is a serious contradiction of Financial Memoranda.

i. **Cash Book:-** The cashbook, being it a vital and very important book of accounts where all accounting transactions are recorded. The Cashbook is fairly updated only that some few parts of transactions were not recorded for the year under review 31st December, 2019.

ii. **Daily abstract of revenue and expenditure:-** This is also one of the important books in the treasury where revenue and expenditure are summarized monthly but to my surprise, the books were left without recording anything for the year ended 31st December, 2019.

iii. **D.V.E.A:-** Is one of the important books in the treasury where accounting transactions were recorded. Officer controlling vote (directors) or his accountant, acting on his behalf records all departmental expenditure in accordance with heads and sub heads in

order to avoid over expenditure and ensure funds are available in head and sub heads to cater for future expenditure but to my surprise those books were left untouched.

iv. **BANK RECONCILIATION STATEMENT:-** This is very important aspect of accounting procedure where local government and banks reconcile their accounts to ensure balances in the cash book of the local government agrees with bank statement in bank of their choice in order to minimize or to avoid fraud but to my surprise Arewa Local Government Council in question doesn't reconciled its accounts.

2. **SALARY:** Cross examination of the salary records reveals that, Arewa Local Government Council has received the sum of ~~N~~551,362,627.56 from the state Joint account for payment of salary for the year ended 31st December, 2019. While only the sum of ~~N~~545,935,589.16 would appear to have been expended leaving the sum of ~~N~~5,427,038.40 unaccounted for.

3. **REVENUE:-** Audit examination of the revenue records reveals that, your local government council has generated the sum of ~~N~~3.341,000.00 as internally generated revenue for the year under review but to my surprise not a single kobo would appear to have been remitted to Local Government Council Revenue Account.

APPENDIX "A"

AREWA LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE FOR THE YEAR ENDED, 2019

SN	MONTH	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	January, 2019	78,639,299.55	73,000,000.00	5,639,299.35
2.	February, 2019	28,135,477.68	13,460,000.00	14,675,477.68
3.	March, 2019	42,900,000.00	40,310,000.00	2,580,000.00
4.	April, 2019	3,118,000.00	3,000,000.00	2,580,000.00
5.	May 2019	30,355,238.09	30,335,238.09	NIL
6.	June, 2019	130,944,448.90	118,505,353.19	12,489,095.00
7.	July, 2019	117,216,299.93	116,216,299.90	1000,000.03
8.	August, 2019	151,270,183.70	143,800,736.90	7,469,446.80
9.	September, 2019	139,925,323.45	139,925,523.45	829,244.14
10.	October, 2019	191,955,323.45	191,126,653.60	829,244.14
11.	November, 2019	124,645,249.80	124,645,249.80	NIL
12.	December, 2019	130,308,275.29	130,308,275.29	NIL
	TOTAL	1,169,443,673.	1,124,643,130.22	44,800,543.06

APPENDIX "B"

**AREWA LOCAL GOVERNMENT, OVER HEAD COST
FOR THE YEAR ENDED, 2019**

SN	MONTH	AMOUNT (₦)	REMARKS
1.	January, 2019	300,000.00	
2.	February, 2019	300,000.00	
3.	March, 2019	300,000.00	
4.	April, 2019	300,000.00	
5.	May 2019	300,000.00	
6.	June, 2019	300,000.00	
7.	July, 2019	300,000.00	
8.	August, 2019	300,000.00	
9.	September, 2019	300,000.00	
10.	October, 2019	300,000.00	
11.	November, 2019	300,000.00	
12.	December, 2019	300,000.00	
	TOTAL	3,600,000.00	

APPENDIX "C"

**AREWA LOCAL GOVERNMENT COUNCILS, UN AUTHORISED
PAYMENT VOUCHERS FOR YEAR ENDED, 2019**

SN	Description of payment	P.V. NO.	AMOUNT (N)
1.	Monthly allowances for (T.B.A.S)	64/5/2019	224,000.00
2.	Monthly allowances for medical student	65/5/2019	60,000.00
3.	Monthly allowance for Second Bach	66/5/2019	120,000.00
4.	Monthly allowance for NYSC DOCTOR	67/5/2019	60,000.00
5.	Monthly allowance for student Health	68/5/2019	125,000.00
6.	Monthly allowance for M/D Wives	69/5/2019	180,000.00
7.	Monthly allowances for NYSC Nursing	72/5/2019	40,000.00
8.	Monthly allowance	71/5/2019	80,000.00
9.	Monthly allowance for student of Nursing	70/5/2019	264,000.00
	TOTAL		1,153,000.00

APPENDIX "D"

AREWA LOCAL GOVERNMENT COUNCILS, PAYMENT MADE WITHOUT CLAIMING SIGNATURES FOR YEAR ENDED, 2019

SN	Description of payment	P.V. NO.	AMOUNT (N)
1.	Payment of Senior Mai Anguwa Mai Shiya	69/3/2019	2,560,000.00
2.	Payment of participation in Agriculture production	70/3/2019	27,000,000.00
3.	Payment of Juma'at Mosque Imams	67/3/2019	2,570,000.00
4.	Payment of Juma'at Sermon Translator	66/3/2019	2,570,000.00
5.	Payment Of Juma'at Mosque Deputy Imams	68/3/2019	2,600,000.00
6.	Payment of Hadimai of Mosque	68/3/2019	2,600.00
	TOTAL		39,900.00

APPENDIX "E"

AREWA LOCAL GOVERNMENT COUNCILS, PAYMENT MADE WITHOUT SUPPORTING DOCUMENTS FOR YEAR ENDED, 2019

SN	Description of payment	P.V. NO.	AMOUNT (N)
1.	Payment for Hon. Chairman	74/5/2019	1,240,000.00
2.	Payment for Hon. Chairman	73/5/2019	920,000.00
3.	Payment of 9no. of District Heads	75/5/2019	492,000.00
4.	Payment for security agenda	66/3/2019	2,570,000.00
	TOTAL		2,908,000.00

APPENDIX "F"

AREWA LOCAL GOVERNMENT, OVER HEAD COST FOR THE YEAR ENDED, 2019

SN	MONTH	AMOUNT (₦)	EXPENDITURE (₦)	DIFFERENCES (₦)
1.	January, 2019	45,946,885.63	45,494,632.43	452,253.20
2.	February, 2019	45,946,885.63	45,494,632.43	452,253.20
3.	March, 2019	45,946,885.63	45,494,632.43	452,253.20
4.	April, 2019	45,946,885.63	45,494,632.43	452,253.20
5.	May 2019	45,946,885.63	45,494,632.43	452,253.20
6.	June, 2019	45,946,885.63	45,494,632.43	452,253.20
7.	July, 2019	45,946,885.63	45,494,632.43	452,253.20
8.	August, 2019	45,946,885.63	45,494,632.43	452,253.20
9.	September, 2019	45,946,885.63	45,494,632.43	452,253.20
10.	October, 2019	45,946,885.63	45,494,632.43	452,253.20
11.	November, 2019	45,946,885.63	45,494,632.43	452,253.20
12.	December, 2019	45,946,885.63	45,494,632.43	452,253.20
	TOTAL	551,362,627.5	545,935,589.16	5,427,038.40

APPENDIX "G"

AREWA LOCAL GOVERNMENT, MONTHLY REVENUE FRM 1ST JANUARY TO 31ST DECEMBER, 2019

SN	MONTH	AMOUNT (₦)
1.	January, 2019	422,800.00
2.	February, 2019	449,000.00
3.	March, 2019	231,000.00
4.	April, 2019	212,000.00
5.	May 2019	182,000.00
6.	June, 2019	122,000.00
7.	July, 2019	216,000.00
8.	August, 2019	137,000.00
9.	September, 2019	201,000.00
10.	October, 2019	239,600.00
11.	November, 2019	464,000.00
12.	December, 2019	464,000.00
	TOTAL	3,341,000.00

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 maintained by above mentioned Local Government Council's during the period under review have been examined. Moreover, observation arising therefrom are hereby submitted to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** Examination of the available records reveals that, Augie Local Government Council has received the sum of ₦1,347,304,666.91 from the state Joint Account as share of revenue for the year ended 31st December, 2019 while the sum of ₦1,136,312,142.78 would appear to have been expended leaving the sum of ₦210,992,524.13 unaccounted for.

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	January	111,316,552.00	90,032,347.83	21,284,204.7
2.	February	68,210,000.66	54,192,002.42	14,018,058.24
3.	March	71,537,157.30	43,174,265.64	28,362,891.66
4.	April	41,595,157.30	37,591,680.32	4,003,476.98
5.	May	68,180,395.39	39,490,565.06	28,689,830.33
6.	June	128,831,411.18	119,426,987.58	9,404,423.60
7.	July	130,242,229.89	117,866,664.93	12,375,564.96
8.	August	142,283,681.81	139,058,640.04	20,225,041.77
9.	September	159,283,681.81	139,058,640.04	20,225,041.77
10.	October	179,974,624.66	149,807,771.65	30,166,853.01
11.	November	122,875,367.99	116,404,895.69	6,470,472.30
12.	December	112,488,283.00	111,977,628.77	10,510,654.24
	Total	1,347,304,686.91	1,138,312,142.78	210,992,524.13

2. **OUTSTANDING PAYMENT VOUCHERS:-** The spot examination of the available records reveals that, payment vouchers worth ₦93,801,037.34 were not made available during audit inspection contrary to FM 14.29. I shall be grateful for your comment the amount involved would not be admitted as a proper charge against the Local Government fund until the original payment vouchers were traced and made readily available for reinspection.

3. **UN-ACCOUNTED FUNDS:-**

SN	PV NO.	PAYEE	AMOUNT (₦)	REMARKS
1.	12/7/2019	Kebbi State Government	107,663.00	
2.	25/7/2019	Kebbi State Government	1,000,000.00	
3.	28/8/2019	Yakubu Adamu	662,000.00	
4.	13/9/2019	Yakubu Adamu	199,587.00	
5.	14/11/2019	Yakubu Adamu	1,370,250.00	
6.	15/12/2019	Yakubu Adamu	329,000.00	
7.	18/12/2019	Yakubu Adamu	690,476.42	
	Total		4,358,876.42	

Further examination reveals that, the sum of ₦4,358,976.42 would appear to have been withdrawn from the bank but not recorded anywhere in accounting records.

4. **UN ACCOUNTED EXPENDITURE**

SN	MONTHS	AMOUNT PAID (₦)	ACTUAL AMOUNT PAID (₦)	DIFFERENCE (₦)
1.	January	5,770,000.00	254,000.00	5,516,000.00
2.	February	5,770,000.00	254,000.00	5,516,000.00
3.	March	5,770,000.00	254,000.00	5,516,000.00
4.	April	5,770,000.00	254,000.00	5,516,000.00
5.	May	5,770,000.00	254,000.00	5,516,000.00
6.	June	5,770,000.00	254,000.00	5,516,000.00
7.	July	5,770,000.00	254,000.00	5,516,000.00
8.	August	5,770,000.00	254,000.00	5,516,000.00
9.	September	5,770,000.00	254,000.00	5,516,000.00
10.	October	5,770,000.00	254,000.00	5,516,000.00
11.	November	5,770,000.00	254,000.00	5,516,000.00
12.	December	5,770,000.00	254,000.00	5,516,000.00
	Total	69,240,000.00	3,048,000.00	66,192,000.00

Examination of the available records reveal that, the total allowance allocated to Augie Local Government worth the sum of ₦69,240,000.00 per annum (i.e. ₦5,770,000.00 per month) while the sum of ₦254,000.00 was observed to have been expended amounting to ₦3,048,000.00 per annum leaving the sum of ₦66,192,000.00 unaccounted for.

5. INTERNALLY GENERATED REVENUE:- Your Local Government Council failed to released revenue records to the visiting Auditor. After several requests yet is noted with dismay that I am given access to all material information. This further exposed your negative attitude on the upkeep of these vital records. It is another contradiction of FM provision chapter 6.

6. **STATE OF ACCOUNTING RECORDS:-** Examination of treasury records, D.V.E.A. and Daily abstract of Revenue and Expenditure, were not maintained at all by your Local Government Council despite several warning. This attitude of yours will not be acceptable any longer where Internally Generated Revenue unit is abused and neglected despite its significance. Your treasury also failed to note that, IGR is the determinant or variable in projecting monthly statutory allocation by Federal Account Allocation committee.

BIRNIN-KEBBI 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 account records kept by above mentioned Local Government Council for the period under review have been examined. Observations arising there from are hereby forwarded to you for your comment and further necessary action.

MAIN ACCOUNT

1. **INCOME AND EXPENDITURE:-** The audit inspection reveals that, Birnin-Kebbi Local Government Council has received the sum of ~~₦~~2,953,171,277.54 from the State Joint Account, while the sum of ~~₦~~2,702,874,097.09 would appear to have been expended leaving the sum of ~~₦~~250,297,180.45 unaccounted for.

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	936,299,248.35	683,704,248.01	252,295,000.34
2.	FEBRURY, 2019	84,393,722.80	97,229,818.07	(12,836,095.27)
3.	MARCH, 2019	100,210,472.80	129,248,966.96	(29,038,494.16)
4.	APRIL, 2019	67,160,283.89	101,881,186.96	(34,720,903.07)
5.	MAY, 2019	118,154,655.88	120,390,045.75	(2,235,389.89)
6.	JUNE, 2019	202,452,167.79	185,763,872.00	16,688,295.79
7.	JULY, 2019	198,381,777.86	192,853,231.57	5,528,546.29
8.	AUGUST, 2019	265,828,240.29	261,094,749.51	4,733,490.78
9.	SEPTEMBER, 2019	283,933,395.62	232,318,700.75	51,614,694.87
10.	OCTOBER, 2019	250,163,608.76	279,748,836.18	(29,585,227.42)
11.	NOVEMBER, 2019	228,654,355.37	212,750,136.30	15,904,219.07
12.	DECEMBER, 2019	217,539,348.13	205,890,305.03	11,649,043.10
	TOTAL	2,953,171,277.54	2,762,874,097.09	250,297,180.45

REVENUE

2. **HARAJI 2018/2019:-** Examination of Revenue available in respect of Haraji, reveals that, the sum of ~~₦~~1,215,000.00 was collected as revenue to my dismay only the sum of ~~₦~~936,700.00 was remitted or lodged to Local Government leaving the sum of ~~₦~~278,300.00 unaccounted for.

3. **LOCALLY GENERATED REVENUE:-** Examination of revenue records maintained by revenue officer reveals that only the sum of ~~₦~~5,800,520.00 was collected and remitted into Local Government which is not more than 0.5% of budgeted revenue for the year under review. You have neglected IGR. Other sources of Local Government revenue that, includes lock-up shops, Bakery, Petrol station were not tapped or even accounted for.

4. **INDIGINE CERTIFICATE:-** Examination reveal that, 16 No. buckets (16pices) of indigene certificate issue to DDPM Ibrahim Bagudu for the year under review and sold at rate of ~~₦~~500.00 per certificate. The total sale made was ~~₦~~800,000.00 surprisingly the sum of ~~₦~~150,000.00 would appear to have been lodged into the Local Government Account leaving the sum of ~~₦~~650,000.00 unaccounted for.

SALARY

4. INCOME AND EXPENDITURE (SALARY):- Birnin-Kebbi Local Government Council has received the sum of ₦740,112,157.18 as share of revenue for payment of salary for the period under review. While the sum of ₦715,296,737.85 would appear to have been expended leaving the sum of ₦24,815,419.33 unaccounted for. Viz table below:-

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	61,870,302.24	60,573,721.56	1,296,580.68
2.	FEBRURY, 2019	61,893,722.80	59,267,710.18	2,626,012.02
3.	MARCH, 2019	62,056,722.80	60,673,331.32	1,383,391.48
4.	APRIL, 2019	62,119,933.89	59,192,162.43	2,927,771.55
5.	MAY, 2019	62,111,297,297.79	61,009,451.76	1,101,846.03
6.	JUNE, 2019	62,185,943.19	59,830,040.40	2,355,902.79
7.	JULY, 2019	62,612,949.12	60,896,751.82	1,716,197.30
8.	AUGUST, 2019	59,377,212.75	57,600,072.70	1,777,140.05
9.	SEPTEMBER, 2019	59,303,190.97	53,744,734.00	1,777,140.05
10.	OCTOBER, 2019	59,586,997.21	59,150,728.63	436,268.58
11.	NOVEMBER, 2019	63,465,420.66	62,236,510.59	1,228,910.07
12.	DECEMBER, 2019	63,528,463.76	61,121,522.55	2,406,941.21
	TOTAL	740,112,157.18	715,296,737.85	24,815,419.33

5. Examination of available records at my disposal reveals that, payment vouchers (salaries) worth the sum of ₦122,904,674.68 were not made available during audit inspection contrary to FM 14.29.

6. PAYMENT OF LEAVE AND TRANSPORT GRANT 2018:- Examination of leave grant payment vouchers for the period under review reveals that, Birnin-Kebbi Local Government Council has received the sum of ₦19,694,966.81 for payment of leave and transport grant which have been withdrawn from the bank but not recorded anywhere in your accounting records.

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 account 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. **CASH BOOK:-** It has been observed with displeasure that monthly balances of the cashbook appeared not to have been done in accordance with the F.M. provision No. 19:18, 10:19 and 19:20. It was further observed with dismay that monthly balancing was not even attempted, which shows that checks and balances rule has not been recognized by the council's treasurer Abbas M. Kwaifa.

2. **UNPRESENTED PAYMENT VOUCHERS:-** During the posting of all payment vouchers into the cashbook, it has been observed that payment voucher worth ₦330,293,709.61 at appendix "A" attached to this report were declared missing or not prepared at all. In fact, this is an indication that your council treasury does not recognized the importance of FM provision chapter 14. It is further disheartening to note that your treasurer is known to be commonly

or traditionally disregards to preparation of payment vouchers. How could payment of more than three hundred million be authorized without even a single voucher to support the payment.

3. **INCOME AN EXPENDITURE:-** In another instance, during the period covered by my report the sum of ₦1,549,994,322.85 would appear to have been received from January to December, 2019. To my dismay, the sum of ₦1,510,384,165.71 appeared to have been expended thereby leaving an apparent balance of ₦39,610,157.14. However, the sum of ₦18,899,825.97 was observed to be closing balance as per bank statement thereby leaving a balance of ₦20,710,331.17 unaccounted for.

4. **IRREGULAR PAYMENT VOUCHERS:-** On payment voucher No. 224/10/2019, the sum of ₦30,000.00 was written in figures and one hundred thousand, written in words, while the actual amount approved to the said payment was ₦55,000.00. In this regards, it was observed that, the payment voucher would appear to have been inflated with the sum of ₦75,000.00.

5. In yet another instance, payment of monthly student allowances and others, amounting to ₦3,040,000.00 would also appear to have been inflated with the sum of ₦60,000.00. However, it is further observed that the actual figure is ₦2,980,000.00 instead of

~~₦~~3,040,000.00 monthly. Therefore the total sum of ~~₦~~720,000.00 would appear to have been unaccounted for.

7. During the period under review the sum of ~~₦~~90,000.00 was alleged to have been paid to Altine Shehu Zogirma (Desk officer) as 60% standing order of ~~₦~~150,000.00 as contribution to (KBCSDP). To my surprise, not even a single document would appear to have been attached to the said payment voucher describing the nature of the project that has been executed, no internal Auditor signatures, no PV Numbers, no secretary to the council signatures and it has not been checked and passed by the Director of Finance and supply. In fact, this would not appear not to have been authorized legally.

APPENDIX "A"

BUNZA LOCAL GOVERNMENT COUNCIL, UNPRESENTED PAYMENT VOUCHERS FOR THE PERIOD OF 1ST JANUARY TO DECEMBER, 2019 (OTHER-CHARGES)

SN	NAME	PARTICULARS	P.V. NO/ DATE	AMOUNT (₦)
13.	Chairman Zakat & others	Over -head cost	252/01/19	3,040,000.00
14.	Alh. Bello Umar Z.	Purchase of grains	253/01/19	15,000,000.00
15.	Abubakar Magaji B. & othe	Assistance to villager	254/01/19	6,600,000.00
16.	Bello Muhammed	Renov. Of women centre	255/01/19	2,787,400.00
17.	Shehu Sanusi	Land compensation	256/01/19	4,065,240.00
18.	Bello Muh'd	Rehabilitation of raod	257/01/19	3,007,056.00
19.	Bello Muh'd	Assessment of farm land	258/01/19	1,400,000.00
20.	Bello Muh'd	Fencing of cemetery	259/01/19	2,048,970.00
21.	Bello Muh'd	Land acquired by farmer	260/01/19	1,895,550.00
22.	Bello Muh'd	Over-head cost	263/01/19	1,500,000.00
23.	Bello Mamuda & others	Over-head cost	264/01/19	164,000.00
24.	Abdulkarim Muh'd	Nepa bills	274/01/19	140,000.00
25.	Dire. Social Development	Community assistance	275/01/19	4,781,676.21
26.	Dir. Social development	Community assistance	276/01/19	2,044,011.22
27.	Dir. Works & service	Land compensation	277/01/19	3,977,221.22
28.	Director Agric	Improve of seedling	278/01/19	2,003,586.11
29.	Director Agric	Purchase of spray of insectici	279/01/19	2,0003,586.11
30.	Director Agric	Purchase of grains	280/01/19	1,872,119.00
31.	Director works	Supply of literite	281/01/19	8,112,224.00
32.	Director Agric	Purchase of grains	283/01/19	8,335,000.00
33.	Director Agric	Purchase of grains	285/01/19	7,000,000.00
34.	Director social	Community assistance	286/01/19	8,770,000.00
35.	Director Agric	Improve of seedling	287/01/19	2,897,000.00
36.	Director Agric	Purchase & spray of insectisid	288/01/19	6,700,000.00
37.	Director Works	Supply of literite	289/01/19	4,827,500.00
38.	Bello Muhd	Fencing of cemetery	217/01/19	2,048,970.00
39.	Ibrahim Abubakar B.	Renov. Of mosque	218/01/19	3,500,000.00
40.	Abubakar Muh'd	Director purchase	219/02/19	500,000.00
41.	Bello Muh'd	Fencing of cemetery	220/02/19	2,048,970.00
42.	Director social	Fencing of commetery	221/02/19	1,226,645.00
43.	Aminu Umar Dogo	Renov. Of mosque	222/02/19	3,500,000.00

44.	Alh. Abubakar Rabo	Fencing of cemetery	223/02/19	2,326,611.00
45.	Bello Muh'd	Open duty well	224/02/19	2,170,000.00
46.	Bello Muh'd	Const. of mosque	225/02/19	3,500,000.00
47.	Director of works	Renov. Of mosque	226/02/19	2,070,000.00
48.	Bello Umar Zagga	Assistance to Tijjaniya comp.	227/02/19	5,000,000.00
49.	Bello Mamuda z & others	Over-head cost	230/02/19	1,500,000.00
50.	Alh. Bello Mamuda	Monthly Allowance	265/02/19	204,000.00
51.	Abdulkarim Muh'd	Payment of Nepa bill	266/02/19	140,000.00
52.	Hon. Bashar Dandare	Transport/feeding	230/03/19	200,000.00
53.	Ibrahim Abubakar & other	Monthly allowance	231/03/19	100,000.00
54.	Bello Muh'd	Assessment of farm land	253/03/19	1,003,090.00
55.	Bello muh'd	Monthly allowance	266/03/19	204,000.00
56.	Chairman Zakkat & others	Overh head cost	267/03/19	3,040,000.00
57.	Abdulkarim Muh'd	Nepa bill	268/03/19	140,000.00
58.	Bello Muh'd	Empowerment ground	254/03/19	4,100,000.00
59.	Director Agric	Agric. Transformation agenda	01/03/19	27,000.00
60.	Hakimi Bal S. & others	Bicycle Avance to wards head	03/03/19	1,000,000.00
61.	Bello Mamuda & others	Monthly over head	256/03/19	184,000.00
62.	Abdulkarima Muh'd	Payment of NEPA Bill	257/03/19	140,000.00
63.	Bello Dangaga Z.	Repairs of vehicle	001/05/19	1,500,000.00
64.	Aminu Muh'd	Supply of m/cycle	002/04/19	2,700,000.00
65.	Alh. Bello Umar Z.	Entertainment	003/04/19	870,000.00
66.	Ibrahim Abubakar B.	Purch. Ofmat. For VGN	004/04/19	4,130,000.00
67.	Dir. Works	Prch. Of M/Vehicle	005/04/19	2,500,000.00
68.	Zonal Revenue office	Annual Haraji Payment	006/04/19	800,000.00
69.	Chairman Zakkat & others	Monthly over head	253/05/19	3,040,000.00
70.	Bello Muh'd & others	Monthly over head	254/05/19	204,000.00
71.	Abdulkarim Muh'd	NEPA bills	255/05/19	140,000.00
72.	Sirajo Usman	Security issues	289/05/19	3,219,095.00
73.	Sirajo Usman	Security issues	290/05/19	10,000,000.00
74.	Sirajo Usman	Security issues	291/05/19	2,500,000.00
75.	Bello Mamuda & others	Overhead cost	292/05/19	1,500,000.0
76.	Bello Mamuda & others	Security vote	293/05/19	250,000.00
77.	Zayyanu Shehu	Security vote	294/05/19	150,000.0
78.	Bello mamuda & others	Monthly allowance	295/05/19	164,000.00
79.	Zayyanu SHehu	NEPA Bill	296/05/19	140,000.00
80.	Bello Mamuda & others	NEPA Bill	283/07/19	134,000.00
81.	Abdulkarim muh'd	Payment of Nepa bill	284/07/19	140,000.00
82.	Garba Ibrahim	Over had cost	258/08/19	1,500,000.00
83.	Bello Mamuda	NEPA bill	259/08/19	3,040,000.00

84.	Abdulkarim Muh'd	Payment of Nepa bill	261/08/19	140,000.00
85.	Bello Mamuda & others	Monthly over head cost	226/08/19	15,333,051.00
86.	Abdulakarim Muh'd	Payment of Nepa Bill	249/08/19	140,000.00
87.	Director Social	Relief materials	250/09/19	15,333,051.00
88.	Director Social	Medical assistance	251/10/19	2,262,857.00
89.	Alh. Dr. Mustapha Bunza	Medical assistance	241/10/19	4,000,000.00
90.	Director social Dev.	Medical assistance	242/10/19	35,000,000.00
91.	Director social	Medical assistance	243/10/19	23,877,910.00
92.	Abdulkarim Muh'd	Payment of NEPA Bill	246/10/19	140,000.00
93.	Mal. Umar Z. & others	Monthly Allowance	223/10/19	100,000.00
94.	Director Social	Evacuation of Drainage	230/11/19	3,000,000.00
95.	Alh. Bello Mamuda	Security Board	238/11/19	250,000.00
96.	Alh. Bello Mamuda & other	Over head	239/11/19	1,500,000.00
97.	Alh. Ruwa Sambo	Security Board	243/11/19	150,000.00
98.	Abdulkarim Muh'd	Payment of NEPA bill	246/11/19	140,000.00
99.	Chairman IFAD Bunza	Fuelling of official vehicle	247/11/19	20,000.00
100.	APC party chairman	Office maintenance	247/11/19	50,000.00
101.	Upper are cort	Assistance to Court	247/11/19	50,000.00
102.	Bayero Driver	Purch. Of tyres vehicle	247/11/19	70,000.00
103.	Bayero Driver	Vehicle maintenance	247/11/19	50,000.00
104.	Director social Deve.	Relief materials	247/11/19	10,950,073.36
105.	Abubakar Bello Bunza	Contract award	247/11/19	10,000,000.00
106.	Director social Deve.	Exmass welfare 2019	247/11/19	2,190,476.19
107.	Director social Deve.	Qur'anic recitation	179/12/19	285,714.30
108.	Director Agric	Fulani exercise round 1	180/12/19	2,600,000.00
109.	Director Agric	Fulani exercise round 1	181/12/19	1,400,000.00
110.	Director of Agric	Maintenance of Abortour	182/12/19	200,000.00
111.	Ahmed Muh'd	Women in da'awah entertain.	183/12/19	81,000.00
112.	Bello Mamuda Zogi	Overhead cost	184/12/19	1,500,000.00
113.	Abdulkarim Muh'd	Payment of NEPA Bill	247/12/19	140,000.00
114.	APC Party chairman	Maintenance of party office	248/12/19	50,000.00
	TOTAL			330,293,709.61

APPENDIX "B"
BUNZA LOCAL GOVERNMENT
INCOME AND EXPENDITURE FOR THE PERIOD
1ST JANUARY TO DECEMBER, 2019 AS PER CASH BOOK
AND BANK STATEMENT

SN	MONTHS	INCOME (K)	EXPENDITURE (K)	DIFFERENCE (K)
1.	JANUARY, 2019	128,755,395.90	165,533,178.14	(36,777,782.24)
2.	February, 2019	67,107,174.49	74,018,260.04	(6,911,085.55)
3.	March, 2019	79,317,174.49	55,779,242.33	23,537,932.16
4.	April, 2019	49,679,314.93	49,745,346.58	17,231,242.34
5.	May, 2019	76,449,957.09	59,218,714.75	17,231,242.34
6.	June, 2019	152,652,484.15	152,973,387.84	(320,903.69)
7.	July, 2019	137,660,217.96	136,211,216.10	1,449,001.86
8.	August, 2019	166,001,105.11	140,341,331.27	25,659,773.84
9.	September, 2019	158,415,846.77	156,641,248.37	1,774,598.40
10.	October, 2019	200,724,017.60	200,959,819.50	(235,801.90)
11.	November, 2019	158,275,731.62	159,753,312.79	(1,477,581.17)
12.	December, 2019	174,955,902.74	159,209,108.00	15,746,794.74
	TOTAL	1,549,994,322.85	1,510,384,165.71	39,610,157.14

SALARY ACCOUNT

1. OUTSTANDING PAYMENT VOUCHERS:-

It has been observed with displeasure that salary payment vouchers to the tune of ~~₦~~22,850,403.03 appear to have been missing or not prepared at all. Contrary to FM provision chapter 14. This further signifies the extents of negligence and abused of office by your treasurer.

2. IRREGULAR PAYMENT

During the posting of the salary payment vouchers into the cash book for the period under review. It has been discovered that paid vouchers to the tune of ~~₦~~3,251,988.80 would appear to have been paid without corresponding entry into the cashbook.

3. In another development, payment vouchers no. 237/11/2019 and 24/11/2019 amounting to ~~₦~~224,213.78 and ~~₦~~224,216.00 respectively were said to have been paid to Alh. Bello Mamuda as salary for the month of November, 2019. Further scrutiny also revealed that the council's Chairman would appear to have been paid twice in the month of November, 2019 only.

4. On payment voucher No. 218/12/2019 amounting to ~~₦~~198,989.00 would appear to have been paid to an unknown personnel. Despite this lapse the same would appear to have been

posted in the cashbook without payee's name or recipient signature. However, this payment would not be accepted as a proper charges against the Local Government fund.

REVENUE

1. REVENUE AND HARAJI:- It is disheartening to note that all effort to secure the Haraji and other revenue records for the period under review prove abortive. I am therefore left with no option than to conclude that there was no single revenue and Haraji records kept and maintained by the revenue officer contrary to FM provision chapter 6. Not to talk of tax assessment register that could be used to ascertain the number of tax payers in the local Government area.

Further observation disclosed that, I was made to understand that the council have set-up a committee on the revenue generation headed by Abubakar Abubakar. I tried and met the chairman Abubakar Abubakar of the said committee who is also a councilor in the Local Government council for him to present their revenue records, but all effort failed.

It is surprising to note that all what has been generated during the period under review could not be ascertained due to non-

cooperation by both the Chairman, Revenue Committee and the staff of the entire revenue unit of your council.

Therefore, it was observed that the council is indirectly sabotaging the effort of the state Government in strengthening the internally generated revenue.

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 account and other allied records kept and maintained by above mentioned Local Government Council for the year period under review have been examined. Observations arising there from are hereby forwarded to you for your comments and further necessary action.

MAIN ACCOUNTS

1. INCOME AND EXPENDITURE:- During period covered by my report, an examination of the available records revealed that your Local Government Council appear to have received the total sum of ₦970,672,276.95 as income from various sources for the execution of projects and provision of essential services. In the same vein, only the sum of ₦952,323,578.97 would appear to have been expended leaving the balance of ₦18,348,697.97 unaccounted for.

2. BANK RECONCILIATION:- In another separate violation of FM provision number 19.23, the council treasurer, Rabiou Bala Bena, intentionally failed to prepare the said statement monthly, throughout the period covered by my report. Thereby abusing the provision quoted above.

3. UN-RECEIPTED PAYMENT VOUCHERS:- During the course of our examination, it has been discovered that payment vouchers to the tune of ₦5,017,200.00 were raised and paid to various individuals. But to my surprise, none of the recipients inquestion signed or even sent an acknowledgement letter confirming the receipts of the amount as alleged.

4. **TAX REMITTANCE:-** In another instance, the spot scrutiny of the available records revealed that Dandi Local Government Council awarded contracts worth ₦61,675,322.72 during the period under review. This further attracted the sum ₦3,083,766.14 and ₦3,083,766.14 as value added tax (VAT) and withholding Tax respectively. However, Careful study of the Bank Statement, discovered that only ₦1,000,000.00 would appear to have been remitted to Federal Inland Revenue (FIRS) on the 28/01/2019 vide cheque No. 001704040.

5. **UN-DELIVERED SUPPLIES:-** In a similar instance, on payment vouchers no. 26/5/2019, Director Agric Nasiru Abdullahi Kamba and another payment voucher no. 85/1/2019 to the tune of ₦3,800,200.00 was alleged to have been paid to the Director Health, Abubakar Sani for the purchase of drugs. Further scrutiny of these payment vouchers revealed that despite full payment none of the items would appear to have taken charge to stores. The beneficiaries of the said items still remain unknown, no receipts or invoices attached. Similarly, when contacted, the payees could not give satisfactory explanation on how the items were supplied, contrary to FM provision chapter 34. In another contradiction of FM 40.10, the Internal Auditor was denied access to the payment vouchers in question.

6. **PRE-PAYMENT AUDIT:-** Actually, Provision No. 14.10 of the financial memoranda enshrined that, all payment vouchers should be submitted to the internal Auditor for prepayment audit. Such vouchers shall not be paid by the treasurer until the Internal Auditor has Audited the payment vouchers. But to my dismay, payment vouchers to the tune of ₦5,132,400.00 were raised and paid to various individual without prepayment audit. These further shows

that your council does not recognized the internal Audit unit despite its important and the provision of the law.

APPENDIX "A"
DANDI LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE (OTHER CHARGES) FOR THE YEAR ENDED, 2019

SN	MONTH	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	January, 2019	71,012,141.00	67,557,626.32	3,454,516.68
2.	February, 2019	26,010,000.00	21,012,816.95	4,988,183.05
3.	March, 2019	36,500,000.00	51,046,320.04	(14,546,320.00)
4.	April, 2019	3,175,000.00	50,000.00	3,125,000.00
5.	May 2019	30,335,238.00	24,985,380.00	5,349,858.00
6.	June, 2019	92,371,249.00	92,766,146.57	(394,897.00)
7.	July, 2019	88,851,095.16	87,120,161.14	1,730,934.02
8.	August, 2019	126,982,768.18	121,120,358.18	6,146,676.67
9.	September, 2019	113,392,858.11	135,323,414.04	(21,930,555.92)
10.	October, 2019	162,000,065.42	155,745,870.11	6,254,195.31
11.	November, 2019	125,398,356.28	107,079,562.50	18,318,793.78
12.	December, 2019	125,398,356.28	107,079,562.50	18,3318,793.78
13.	Less Closing Balance			(10,093.99)
	TOTAL	970,672,276.95	952,323,578.97	18,348,697.97

APPENDIX "B"

DANDI LOCAL GOVERNMENT COUNCIL, UN RECEIPTED PAYMENTS FOR THE YEAR ENDED, 2019

SN	PV NO.	PAYEES	PARTICULARS	AMOUNT (₦)
1.	79/1/2019	Shehu Muh'd	Renv. of Mallamawa Sec. School	487,200.00
2.	81/1/2019	Triple A&Z Global	Printing of calendar	1,000,000.00
3.	55/8/2019	Director budget	Prepare of 2019 budge	1,000,000.00
4.	46/5/2019	vigilantee group	Purch. Of w/material	1,030,000.00
5.	44/5/2019	SECURITY VEHICLE	Repairs of S/Vehicle	1,500,00.00
	TOTAL			5,017,200.00

APPENDIX "C"

DANDI LOCAL GOVERNMENT COUNCIL, DEDUCTIONS IN RESPECT OF VALUE ADDED TAX AND WITHHOLDING TAX FROM JANUARY- JUNE, 2019

SN	PV NO.	PAYEES	PARTICULARS	CONTRACT. SU PAID	5% VAT	5% WHT
1.	79/1/2019	Shehu Muh'd	Raticulate Mallamawa	487,200	24,360	24,360
2.	80/1/2019	Sarking Fadan B/Bise	Cont. of O/H Tank	1,701,002.32	85,050.11	85,050.11
3.	81/1/2019	Alh. Bara'u	Const. of handpump	4,408,065.00	220,403.25	220,403.25
4.	82/1/2019	Alh. Bawa marina	Repairs of generator	1,898,563.00	94,928.19	94,928.19
5.	83/1/2019	Alh. Sani Runtuwo	Const. of upending wall	836,029.95	41,801.49	41,801.49
6.	84/1/2019	Maigari Bala T/maiquma	Compl. Of Dispensary	3,200,000.00	160,000.00	160,000.00
7.	88/1/2019	Alh. Sanusi Argungu	Mallamawa water solar	1,929,223.80	96,461.19	96,461.19
8.	89/1/2019	aliyu Umar	Const of opendug well	990,328.76	49,516.43	49,516.43
9.	90/1/2019	Muh'd Sani	Drilling of boreholes	2,122,192.30	106,109.61	106,109.61
10.	91/1/2019	Muh'd Kakale	Const. of open dugwell	486,310.39	24,315.51	24,315.51
11.	93/1/2019	Alh. Sumana Musa	Inst. Of transformer	6,898,500.00	344,925.00	344,925.00
12.	75/2/2019	salisu maigwaza	Const of open dugwell	905,368.80	45,268.44	45,268.44
13.	76/2/2019	Idi Kanwambo	Const of open dugwell	568,296.75	28,414.83	28,414.83
14.	77/2/2019	Mallam Sani	Const of open dugwell	1,704,458.75	85,222.93	85,222.93
15.	78/2/2019	Yusha'u Hassan	Rep of Boreholes	2,733,875.00	136,693.75	136,693.75
16.	79/2/2019	Muh'd Shehu	Rep of water sahere	1,889,352.70	94,467.63	94,467.63
17.	80/2/2019	Muh'd Shehu	Rep of water sahere	582,750.00	29,137.50	29,137.50
18.	81/2/2019	Sa'adu Shiko	Rep. P. School	1,352,715.00	67,635.75	67,635.75
19.	43/3/2019	Alh. Dantani Fana	Fencing of cemetery	1,598,100.00	79,905.00	79,905.00
20.	44/3/2019	Alh. Makabi Gezah	Rep. of mark stall	1,063,440.00	53,172.00	53,172.00
21.	45/3/2019	Muh'd Bawa	Const of schools	2,634,555.00	131,727.75	131,727.75
22.	46/3/2019	Sulaiman Garba	Const of Juma'at Mosque	5,342,372.20	267,118.61	267,118.61
23.	47/3/2019	Muh'd Bawa	Const. of Juma'at mosque	5,342,372.20	267,118.61	267,118.61
24.	48/3/2019	Adamu Muh'd	Rep. of water seheme	530,250.00	26,512.50	26,512.50
25.	81/3/2019	Samaila Abubakar	Printing of calendar	1,000,000.00	50,000.00	50,000.00
26.	43/3/2019	Hunters DAndi	Purchase of motorcycle	5,100,000.00	255,000.0	255,000.0
27.	44/2/2019	Yan Banga	Purchase of motorcycle	4,370,000.00	218,500.00	218,500.00
	TOTAL			9,470,000.00	473,500.00	473,500.00

SALARY

1. **INCOME AND EXPENDITURE:-** The spot comparism between cashbook and bank statement revealed that the council received the total sum of ~~₦~~535,061,194.29 from the Joint Local Government Accounts for the payment of salaries and allowances during the period under review.

Further scrutiny also disclosed that, comparison between cashbook and the salary payment vouchers revealed that only the sum of ~~₦~~528,379,668.25 was actually utilized. There by leaving an apparent balance of ~~₦~~7,071,525.97 unaccounted for.

2. **Leave and Transport Grant:-** Dandi Local Government Council appear to have received the sum of ~~₦~~11,341,049.01 from Joint Local Government Council Account for the payment of leave and transport grant. However, the spot verification of the payment vouchers, revealed that only the sum of ~~₦~~9,523,814.47 would appear to have been expended thereby leaving an apparent balance of ~~₦~~1,817,234.04 un accounted for.

3. **Analysis of monthly salary:-** In the course of audit inspection exercise, I came to notice fluctuation of paid salary figures on monthly basis with a lot of discrepancies, without any tentative reason on the root causes, that warrant such fluctuation. Please comment.

4. **Statutory Deductions:-** The spot observation, disclosed that from June to December, 2019, when the Nigerian Financial Intelligence unit ordered that Local Governments subvention should be paid directly into their accounts, Dandi Local Government Council have been deducting fund which are statutory and remitting same into the respective accounts of the beneficiaries as follows:-

- i. The total sum of ₦2,785,902.84 was transferred to NULGE accounts as union dues during the period.
- ii. The sum of ₦9,446,917.62 was also deducted and transferred to the account of Medical and Health workers union.
- iii. Also, the sum of ₦8,315,529.33 was deducted and transferred to the Board of Internal Revenue as PAYE during the said period. While scrutinizing these payment vouchers, we discovered that Dandi Local Government Council only effected the deductions and transfers without minding to obtain receipt of payment.

APPENDIX "A"

DANDI LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE STATEMENT IN RESPECT OF SALARIES AND ALLOWANCE FOR THE END OF THE YEAR 31ST DECEMER, 2019

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	44,418,069.09	43,886,472.40	531,596.69
2.	FEBRUARY, 2019	44,385,605.42	44,324,298.68	61,306.74
3.	MARCH, 2019	44,431,605.42	42,763,995.16	1,667,610.26
4.	APRIL, 2019	44,229,445.42	43,865,216.78	364,228.64
5.	MAY, 2019	44,214,445.42	43,940,993.08	273,452.34
6.	JUNE, 2019	44,177,492.84	43,915,086.00	262,406.84
7.	JULY, 2019	44,453,992.84	44,453,992.84	-
8.	AUGUST, 2019	44,897,780.77	43,813,418.05	1,084,362.73
9.	SEPTEMBER, 2019	44,963,189.26	44,063,320.59	899,868.67
10.	OCTOBER, 2019	44,963,189.26	43,932,502.42	1,030,686.84
11.	NOVEMBER, 2019	44,963,189.26	44,736,873.79	226,315.47
12.	DECEMBER, 2019	44,963,189.26	44,293,498.52	669,690.74
	TOTAL	535,061,194.29	527,989,668.35	7,071,525.97

APPENDIX "B"

DANDI LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE STATEMENT IN RESPECT OF SALARIES AND ALLOWANCE FOR THE END OF THE YEAR 31ST DECEMER, 2019

SN	PVS NO.	DEPARTMENT	AMOUNT IN PVS (₦)	ACTUAL AMOUNT PAID (₦)	DIFFERENCE (₦)
1.	10/1/2019	WORKS	2,142,200.50	1,701,828.26	440,324
2.	99/1/2019	FINANCE	3,031,993.18	2,528,637.53	503,355.65
3.	97/1/2019	SOCIAL	1,583,574.89	1,097,339.40	486,235.49
4.	95/1/2019	AGRIC	1,247,681.52	892,297.02	355,384.50
5.	96/1/2019	BUDGET	424,126.76	424,126.76	-
6.	100/1/2019	ADMIN	1,399,365.77	1,348,914.68	50,451.09
7.	98/1/2019	DISTRICT	1,512,106.39	1,530,670.82	(18,564.43)
	TOTAL	11,341,049.01	9,523,814.97	1,817,234.04	1,817,234.04

1. RECORDS MAINTENANCE:- It is quite disheartening to observed that revenue records were poorly maintained by those charged with the responsibility of handling revenue unit of this Local Government Council. This makes it difficult, if not impossible to give a holistic report on the revenue matter. At this juncture the Director of Finance and Supply needs to reinvigorate the revenue unit, monitor them closely with a view strengthening the council's revenue sources or replaced them with serious minded personnel or be held liable for every kobo lost as a result of their negligence.

2. HARAJI COLLECTING:- It has been observed on examination of the available records that Haraji was collected from the respective tax payers. To my utmost surprise, only the sum of 780,000.00 appear to have been remitted to Board of Internal Revenue vide PVS No. 1/08/2019 ₦300,000.00 and 3/5/2019 ₦480,000.00.

Consequence upon the above, the revenue officer should furnish me with comprehensive Haraji assessment in order to ascertain the actual revenue due, in comparison with what has been collected.

3. Development levy:- It has been observed that only the sum of ₦74,000.00 was remitted to the Board of Internal Revenue in respect of the development levy during the period. Inspite the fact that, Local Government Council staff strength is about 2000 staff on it's payroll vide PV No. 1/10/2019.

4. Other Revenue Units:- It has been observed with dismay that not even a single kobo appear to have been recorded or lodged in any of the council's revenue accounts. Despite abundant revenue sources such as markets, motor parks, grains market, slaughter houses, bakery houses, rice mills, poultry farms. Chemist, grading machines, lock up shops, sales of indigene certificate among others, coupled

with high economic booming in the area. This is an absolute setback when the country is trying to diversify its economy and move away from mono-economy. Yet your Local Government Council is still maintaining the old traditional left for many decades. Not cognizance with current reforms of transformation and diversification of the economy to reduce absolute overdependence on the statutory allocation.

DANKO/WASAGU LOCAL GOVERNMENT COUNCI

In compliance with the provision of Section 146 sub-section, 1-4 of the Kebbi State Local Government Administration law 2008. The account and other allied records kept and maintained by above mentioned Local Government Council for the year period under review have been examined. Observations arising there from are hereby forwarded to you for your comments and further necessary action. It is further noted with displeasure that, certain vital treasury records are still withheld by the Independent Corrupt Practices and Other Related Offenses Commission (ICPC).

1. **AUCTIONED FOR PAY LOADER:-**

In compliance with the directives on the above subject matter, I wish to write and forward therein my observations on the above captioned auction. It was observed that the then chairman Dando/Wasagu Local Government council was only able to obtain an alleged receipt said to have been issued by the state board of survey and the government licensed auctioneer receipt, that, the said pay loader inquestion was auctioned to one Abubakar Muhammad as grounded to the tune of ₦320,000.00 only.

2. **ONE NO. PEUGEOT 406 SALOON:-** This vehicle was attached to the vice chairman's office for official engagements, it was never grounded as it was the vehicle he has been using to the last day in office as vice chairman.

3. **ONE NO. NISSAN ISUZU FRONTIER PICK-UP:-** This vehicle was actually purchased for the use of vigilante, in order to curb security challenges, but since purchase in 2018 it was never issued to the vigilante and was later been auctioned/sale.

OBSERVATIONS:

Investigation reveals that, all these vehicle are fully road worthy, none was grounded, the auctioned of these vehicles was not approved by the local government council nor capture the approval of His Excellency, the Executive Governor of Kebbi State Sen. Abubakar Atiku Bagudu (Matawalen Gwandu). However a letter to that request was seen whereby the council chairman demanded that the two vehicles be included in the auctioned. It was observed that the letter of request for the auctioned was not dated but approval was given by one Abubakar Muhammed Wada of the kebbi state board of survey. Please find attaché documents for you verification and further directives.

On the light of the above observations, the two (2) auctioned vehicle should be retrieved from whosoever benefitted from the auctions and inform me on the details for further necessary action.

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 account and other allied records kept and maintained by above mentioned Local Government Council for the year period under review have been examined. Observations arising there from are hereby forwarded to you for your comments and further necessary action.

MAIN ACCOUNTS

- 1. CASH BOOK:-** During the period under review, it has been observed that the council cashbook was characterized with anomalies such as arithmetic inaccuracy, cancellation, not updated etc. this further indicates clear violation and deliberate contradiction of FM provision chapter 19.
- 2. STORES:-** Audit inspection of council stores showed non-compliances with F.M. 34.10(3). There was no proper supervision of store and this was evidence by non-maintenance of appropriate store records contrary to F.M 34.14 to F.M 14.18.P
- 3.** The council control during the period under review was observed to be very weak, consequence upon the above, the internal audit was abuse and neglected by the treasurer, Mu'awiya Usman contrary to F.M. provision 14.10, F.M 40.3 and F.M. 40.11 respectively. Hence the Director Finance Mu'awiya Usman should ensure that the council books of account and records are up-to date to generate credible and reliable books of account in the council.
- 4. INCOME AND EXPENDITURE:-** Examination of the available records reveals that, Fakai Local Government Council has received the sum of ₦1,743,629,550.73 as share of revenue from the state

joint account while the sum of ₦1,705,904,904.99 would appear to have expended leaving an apparent balance of ₦37,724,755.75 unaccounted for.

5. PAYMENT OF OVERHEAD COST:- Examination reveals that, the sum of ₦3,000,000.00 was disbursed to your Council monthly, totaling, amounting the sum of ₦36,000,000.00 per annum for day to day running of your Local Government Council. To my surprise, the whole sum was diverted for personal and selfish aims which is yet to be made known to me throughout the inspection period.

6. REVENUE AND CONTRACT NOT EXECUTED:- Examination of paid vouchers reveals that, the following work would not appear were not done:-

SN	PAYEE	DESCRIPTION OF PAYMENT	PV NO.	AMOUNT (₦)
1.	Federal Inland Revenue Service	Payment of 5% VAT	04/5/2019	14,057,400.00
2.	Director of primary Health Care	Purchase of Drugs	29/2/2019	5,000,000.00
3	Director of primary Health Care	Purchase of drugs	29/2/2019	5,000,000.00
	TOTAL			24,057,400.00

The above mentioned contract were actually paid but not supplied or taken charge in to stores. While 5% VAT is confirmed not to have been remitted to FIRS.

7. UNRECEIPTED PAYMENT VOUCHERS:- Payment vouchers worth the sum of ₦387,849,914.91 were transferred to various organization without backing it's with acknowledgment or endorsed by the recipient. See appendix "C" to this report for details.

8. **OUTSTANDING PAYMENT VOUCHERS:-** The spot examination of cash book revealed that payment vouchers worth the sum of ~~N~~58,674,745.60 would appear not to have been presented for Audit Examination contrary to F.M. provision chapter 14 and shall not be considered as the proper charge against the Local Government Council's fund. See Appendix "E" attached to the report for details.

9. **UN AUTHORISIED PAYMENT VOUCHERS:-** Examination of the available records reveals that, payment vouchers worth the sum of ~~N~~455,421,133.08 were paid without endorsement of the officer controlling vote. Obviously, this action contradicts FM provision No. 14.8 and 14.9.

Furthermore, the payment vouchers in question were not endorsed by internal auditor, to my surprise, yet the payment was made.

10. **SALARIES:-** Examination of the available records reveals that, your Local Government Council received the sum of ~~N~~460,119,898.20 for payment of salaries and allowances but it was noted with dismay that only the sum of ~~N~~457,719,898.20 would appear to have been expended leaving an apparent balance of ~~N~~2,400,000.00 unaccounted for. See appendix "G" attached to this report for details

11. **INTERNALLY GENERATED REVENUE:-** It is disheartening to note that, your Local Government Council was only able to generate the sum of ~~N~~356,800.00 which could reached 0.5% of your estimated or budgeted revenue. The revenue shortfall is a testimony of the council negligence and abuse of this sector thereby depending solely on statutory allocation, contrary to FM provision chapter 6.

Further, examination confirmed that, the Local Government Council neglected periodic checks on revenue collectors, contrary to FM provision chapter 6.

Therefore, the Local Government Council, need to assign committed and serious minded people and institute effective internal control mechanism to block all loopholes to harness internal generated revenue performance.

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 account and other allied records kept and maintained by above mentioned Local Government Council for the year period under review have been examined. Observations arising there from are hereby forwarded to you for your comments and further necessary action.

MAIN ACCOUNT

1. **INCOME AND EXPENDITURE:-** It has been noted with displeasure that Gwandu Local Government Councils would appear to have received the sum of ₦1,465,566,252.03 as share of revenue from State Joint Local Government Account during the period covered by my report, while only the sum of ₦1,297,446,783.16 would appear to have been expended leaving an apparent balance of ₦168,119,468.87 unaccounted for. Viz table below:-

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	171,842,626.47	126,022,561.32	45,820,065.15
2.	FEBRURY, 2019	62,689,127.22	50,412,746.20	12,276,381.02
3.	MARCH, 2019	81,824,828.77	94,332,410.51	(12,507,581.74)
4.	APRIL, 2019	49,582,643.68	68,318,708.89	(187,360,621)
5.	MAY, 2019	73,825,676.46	61,466,808.60	12,358,867.86
6.	JUNE, 2019	128,043,544.70	107,624,630.88	20,418,913.82
7.	JULY, 2019	126,438,799.76	122,674,912.54	3,763,887.22
8.	AUGUST, 2019	169,228,912.23	123,762,387.40	45,466,524.83
9.	SEPTEMBER, 2019	148,045,023.77	199,316,636.84	(51,271,613.07)
10.	OCTOBER, 2019	191,547,216.50	133,628,199.70	57,919,016.80
11.	NOVEMBER, 2019	131,011,934.05	125,093,336.74	5,918,597.31
12.	DECEMBER, 2019	131,485,918.42	84,793,443.54	46,692,474.88
	TOTAL	1,465,566,252.03	1,297,446,783.16	168,119,468.87

2. **UN PRESENTED PAYMENT VOUCHER:-** Examination of accounting records at my disposal reveals that, payment vouchers worth the sum of ₦95,895,230.00 were either not released to me during the inspection or not prepared at all. This further exposes the extent of negligence and abused of office by the treasurer Jamilu Garba Illo and his cashier.

Further scrutiny also revealed that your Local Government Council is on the habit of making payments without vouchers which is a deliberate contradiction of FM provision Chapter 14. Appendix "A" attached refers.

3. During the period covered by my report and on Payment vouchers No. 28/10/2019 paid to Alh. Atiku Maimai worth the sum of ₦3,444,164.00 for construction of 10No. bumps at Gwabare. The spot verification reveals that, the Local Government Council did not recognised the importance and function of Internal Auditor as regards to prepayment audit. Again, it was further observed that the contract would appears to have been inflated. It was further observed that, ₦3,444,164.00 have been expended while the sum of ₦1,444,164.00 would be enough to settle the contractor leaving the sum of ₦2,000,000.00 unaccounted for.

SALARY:

4. **INCOME AND EXPENDITURE (SALARY):-** Gwandu Local Government would appear to have received the sum of ₦518,396,495.66 for the period under review as share of revenue from state Joint Account while only the sum of ₦438,043,719.44 would appear to have been expended in payment of salaries leaving a balance of ₦80,352,776.22 unaccounted for. Viz table below:-

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
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1.	JANUARY, 2019	43,688,681.08	43,366,530.32	322,150.76
2.	FEBRURY, 2019	43,688,127.22	42,801,949.18	886,178.04
3.	MARCH, 2019	43,852,828.77	43,293,362.52	559,466.25
4.	APRIL, 2019	43,733,649.31	41,418,655.62	2,314,993.69
5.	MAY, 2019	43,810,438.37	41,418,655.62	2,314,993.69
6.	JUNE, 2019	43,955,922.33	16,133,261.39	27,616,010.20
7.	JULY, 2019	43,955,922.33	38,182,449.24	5,773,473.09
8.	AUGUST, 2019	42,161,753.73	31,272,598.89	10,889,154.84
9.	SEPTEMBER, 2019	41,542,729.61	32,922,420.60	8,620,309.01
10.	OCTOBER, 2019	40,542,729.61	32,922,420.60	8,620,309.01
11.	NOVEMBER, 2019	43,945,3030.62	37,874,211.84	6,071,091.78
12.	DECEMBER, 2019	43,895,747.49	36,371,571.74	7,524,175.75
	TOTAL	518,396,495.66	438,043,719.44	80,352,776.22

5. OUTSTANDING PAYMENT VOUCHERS:- Examination available accounting records at my dispose reveals that, payment vouchers worth the sum of ~~₦~~103,744,722.50 was posted into cash book but was not made available physically during audit inspection, contrary to FM 14.29 and I shall be grateful for your comment or if you agree recover the amount involved and details me. See Appendix "A" for refer.

6. PAYMENT OF LEAVE AND TRANSPORT GRANT:- Examination of available accounting records, of the named Local Government Council reveals the sum of ~~₦~~14,668,889.39 as share of revenue from the State Joint Account for settlement of leave and transport grant for period under review. However, only the sum of ~~₦~~14,531,2020.92 would appear to have been expended leaving the sum of ~~₦~~137,686.47 unaccounted for.

REVENUE

7. Your Local Government Council failed to release certain revenue records which is a separate violation of FM provision chapter 6. This further exposed your negative attitude on the up keep of these vital records.

8. **LOCALLY GENERATED REVENUE:-** Examination of revenue records available reveals that, only the sum of ₦596,480.00 was generated as revenue in respect of your Local Government Council for the year under review which is not morethan 0,2% of your budgeted revenue in your budget estimate. Further scrutiny reveals that, ₦463,000.00 out of ₦596,480.00 was withdrawn from bank without approval and the purpose intended.

SN	Payee	Date of withdrawn	Amount withdrawn (₦)	Bank (₦)
1.	BASHIR ATIKU	03/04/2019	170,000.00	UBA
2.	BASHIR ATIKU	09/04/2019	100,000.00	UBA
3.	BASHIR ATIKU	02/07/2019	53,000.00	UBA
4.	BASHIR ATIKU	30/07/2019	115,000.00	UBA
5.	BASHIR ATIKU	05/11/2019	25,000.00	UBA
	TOTAL		463,000.00	

9. **YELLOW TIPPER:-** The spot scrutiny of the available records reveals that, agreement have been reached between Gwandu Local Government Council and AHAH INVESTMENT. The condition attached was to carryout repairs of the tipper by AHAH Investment at cost of ₦1,367,000.00 which both agreed with terms and condition of the contract. After repairs, AHAH Investment agreed to accept instalmental payment of ₦400,000.00 per month which covered the period of May to July 2019. On the completion of the said contract, AHAH requested for the sale of the tipper which the Gwandu Local Government Council denied the request instantly but to my dismay the Board of survey go ahead and accept their request without recommendation by Gwandu Local Government Council.

10. **PAY LOADER/GRADER:-** In yet another development, pay loader/Grader were also auction by Board of Survey without due consultation and unanimous agreement with Gwandu Local Government Council. The people of Gwandu Local Government Council protested against it but were overcome by Nigeria Police Force after been dispersed.

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 account records kept by above mentioned Local Government Council for the period under review have been examined. Observations arising there from are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** The spot examination of the available records reveals that, Jega Local Government has received the sum of ~~N~~1,728,086,503.43 as share of revenue from Joint Local Government Account while the sum of ~~N~~1,512,809,100.65 would appear to have been expended leaving the sum of ~~N~~215,277,402.78 unaccounted for. See Appendix "A" refers.

2. **INCOME AND EXPENDITURE (SALARY):-**

In the cause of my audit inspection for the period under review, Jega Local Government Council received the sum of ~~N~~683,295,692.90 for payment of salaries and allowances. Further scrutiny also disclosed that only the sum of ~~N~~594,052,423.36 would appear to have been expended leaving a balance ~~N~~89,243,269.54 unaccounted for. Viz table below:-

SN	MONTHS	INCOME N	EXPENDITURE N	DIFFERENCE N
1.	January,	55,841,533.72	43,769,820.50	12,071,713.22
2.	February	55,787,240.82	50,360,514.92	5,426,725.90
3.	March	55,787,240.82	46,769,752.60	9,017,488.16
4.	April	55,815,962.34	50,408,541.20	5,407,421.14
5.	May	55,688,223.98	45,639,948.97	10,048,275.01
6.	June	58,740,294.45	51,236,269.53	7,504,024.92
7.	July	59,060,344.44	48,800,169.24	10,260,235.20
8.	August	56,036,688.44	49,569,189.21	6,467,499.23
9.	September	56,261,912.28	53,012,677.49	3,249,234.79
10.	October	56,261,583.17	49,264,720.45	6,996,862.66
11.	November	59,117,204.17	56,251,917.50	2,865,286.67

12.	December	58,897,464.33	48,968,961.69	9,928,502.64
	TOTAL	683,295,692.90	594,052,423.36	89,243,269.54

3. STATE OF ACCOUNTING RECORDS:- Observation on most of treasury records maintained by your Local Government councils reveals that

The cash book,

D.V.E.A.,

Daily abstract of revenue and expenditure,

Advance and deposit ledgers and

Store ledgers the way and manner in which these records are maintained is not encouraging in that most of these records are not updated and balanced in accordance with FM provision chapter 8 and 19.

4. LOCALLY GENERATED REVENUE (IGR):- The aftermath of my audit inspection disclosed that, the sum of ₦2,635,640.00 would appear to have been generated during the period under review. Apparently, only the sum of ₦185,525.00 would appear to have been lodged into the Local Government Account leaving the sum of ₦3,450,115.00 unaccounted for. Viz table below:-

SN	MONTHS	AMOUNT GENERATED ₦	AMOUNT REMITTED ₦	DIFFERENCE ₦
1.	January,	225,495.00	52,785.00	172,700.00
2.	February	251,880.00	110,450.00	141,430.00
3.	March	232,720.00	-	232,720.00
4.	April	289,660.00	-	289,660.00
5.	May	253,370.00	22,290.00	231,080.00
6.	June	245,435.00	-	245,435.00
7.	July	251,200.00	-	251,200.00
8.	August	142,605.00	-	142,605.00
9.	September	158,260.00	-	158,260.00
10.	October	185,195.00	-	185,195.00
11.	November	183,745.00	-	183,745.00
12.	December	186,085.00	-	186,085.00

	TOTAL	2,635,640.00	185,525.00	2,450,115.00
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APPENDIX "A"

JEGA LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE FOR THE MONTH OF 1ST JANUARY TO 31ST DECEMBER, 2019

SN	MONTHS	INCOME ₦	EXPENDITURE ₦	DIFFEENCE ₦
1.	January,	1,059,358,786.94	586,535,359.45	472,823,427.49
2.	February	17,700,000.00	48,867,661.34	(31,167,661.34)
3.	March	33,500,000.00	138,423,501.28	(104,923,501.28)
4.	April	3,320,000.00	119,894,759.29	(116,574,759.29)
5.	May	31,315,238.09	40,170,575.40	(8,855,337.31)
6.	June	3,339,095	-	3,339,095
7.	July	80,420,007.00	87,019,744.46	(6,599,737.46)
8.	August	53,093,000.00	89,230,750.00	(36,143,750.00)
9.	September	24,915,908.00	15,362,700.00	9,553,208.00
10.	October	402,960,842.21	319,162,200.62	83,798,641.59
11.	November	13,173,150.00	45,144,673.81	(31,971,523.81)
12.	December	4,990,476.19	22,991,175.00	(18,000,698.81)
	TOTAL	1,728,086,503.43	1,512,809,100.65	215,277,402.78

APPENDIX "B"

JEGA LOCAL GOVERNMENT COUNCIL, WITHDRAWAL NOT ACCOUNTED FOR THE END OF THE YEAR OF 1ST JANUARY TO 31ST DECEMBER, 2019

SN	PAYEE	DATE	ACCT NAME	BANK	AMOUNT (₦)
1.	Haruna S/Yamma	3/01/19	Project	First Bank	500,000.00
2.	Haruna S/Yamma	3/01/19	Project	First Bank	6,500,000.00
3.	Haruna S/Yamma	3/01/19	Project	First Bank	6,000,000.00
4.	Haruna S/Yamma	15/01/19	Project	First Bank	7,760,000.00
5.	Haruna S/Yamma	15/01/19	Project	First Bank	7,760,000.00
6.	Haruna S/Yamma	15/01/19	Project	First Bank	5,000,000.00
7.	Haruna S/Yamma	17/01/19	Project	First Bank	2,000,000.00
8.	Haruna S/Yamma	30/01/19	Project	First Bank	9,300,000.00
9.	Haruna S/Yamma	30/01/19	Project	First Bank	9,200,000.00
10.	Haruna S/Yamma	30/01/19	Project	First Bank	9,200,000.00
11.	Haruna S/Yamma	05/02/19	Project	First Bank	8,300,000.00
12.	Haruna S/Yamma	05/02/19	Project	First Bank	5,000,000.00
13.	Haruna S/Yamma	08/02/19	Project	First Bank	2,000,000.00
14.	Haruna S/Yamma	08/02/19	Project	First Bank	780,000.00
15.	Haruna S/Yamma	08/02/19	Project	First Bank	8,300,000.00
16.	Haruna S/Yamma	13/02/19	Project	First Bank	3,000,000.00
17.	Haruna S/Yamma	15/02/19	Project	First Bank	3,000,000.00
18.	Haruna S/Yamma	15/02/19	Project	First Bank	620,000.00
19.	Haruna S/Yamma	19/02/19	Project	First Bank	1,000,000.00
20.	Haruna S/Yamma	19/02/19	Project	First Bank	6,000,000.00
21.	Haruna S/Yamma	21/02/19	Project	First Bank	1,200,000.0
22.	Haruna S/Yamma	05/03/19	Project	First Bank	4,000,000.00
23.	Haruna S/Yamma	06/03/19	Project	First Bank	9,000,000.00
24.	Haruna S/Yamma	06/03/19	Project	First Bank	9,000,000.00
25.	Haruna S/Yamma	06/03/19	Project	First Bank	9,000,000.00
26.	Haruna S/Yamma	19/03/19	Project	First Bank	5,000,000.00
27.	Haruna S/Yamma	20/03/19	Project	First Bank	2,600,000.00
28.	Haruna S/Yamma	25/04/19	Project	First Bank	3,000,000.00
29.	Haruna S/Yamma	25/04/19	Project	First Bank	320,000.00
30.	Haruna S/Yamma	30/04/19	Project	First Bank	2,400,000.00

31.	Haruna S/Yamma	15/05/19	Project	First Bank	6,500,000.00
32.	Haruna S/Yamma	15/05/19	Project	First Bank	6,500,000.00
33.	Jega LG	27/05/19	Project	First Bank	1,800,000.00
34.	Haruna S/Yamma	27/05/19	Project	First Bank	7,000,000.00
35.	Jega LG	13/06/19	Project	First Bank	3,336,000.00
36.	Haruna S/Yamma	15/07/19	Project	First Bank	220,000.00
37.	Jega LG	17/07/19	Project	First Bank	9,200,000.00
38.	Haruna S/Yamma	26/07/19	Project	First Bank	500,000.00
39.	Haruna S/Yamma	26/07/19	Project	First Bank	500,000.00
40.	Jega LG	17/07/19	Project	First Bank	2,582,000.00
41.	Jega LG	02/10/19	Project	First Bank	7,000,000.00
42.	Haruna S/Yamma	22/01/19	Salary	Union Bank	9,000,000.00
43.	Haruna S/Yamma	22/01/19	Salary	Union Bank	9,000,000.00
44.	Haruna S/Yamma	22/01/19	Salary	Union Bank	9,000,000.00
45.	Haruna S/Yamma	22/01/19	Salary	Union Bank	9,000,000.00
46.	Haruna S/Yamma	22/01/19	Salary	Union Bank	5,000,000.00
47.	Haruna S/Yamma	22/01/19	Salary	Union Bank	9,000,000.00
48.	Haruna S/Yamma	29/01/19	Salary	Union Bank	1,000,000.00
49.	Haruna S/Yamma	29/01/19	Salary	Union Bank	9,000,000.00
50.	Haruna S/Yamma	29/01/19	Salary	Union Bank	9,000,000.00
51.	Haruna S/Yamma	05/02/19	Salary	Union Bank	3,500,000.00
52.	Haruna S/Yamma	20/03/19	Salary	Union Bank	2,565,000.00
53.	Haruna S/Yamma	27/03/19	Salary	Union Bank	700,000.00
54.	Haruna S/Yamma	09/05/19	Salary	Union Bank	700,000.0
55.	Haruna S/Yamma	10/05/19	Salary	Union Bank	6,300,00.00
56.	Haruna S/Yamma	13/06/19	Salary	Union Bank	1,500,000.00
57.	Haruna S/Yamma	02/07/19	Salary	Union Bank	2,700,000.00
58.	Haruna S/Yamma	18/07/19	Salary	Union Bank	9,000,000.00
59.	Haruna S/Yamma	22/07/19	Salary	Union Bank	4,000,000.00
60.	Haruna S/Yamma	22/07/19	Salary	Union Bank	1,317,000.00
61.	Haruna S/Yamma	20/07/19	Salary	Union Bank	5,178,000.00
62.	Haruna S/Yamma	26/08/19	Salary	Union Bank	880,000.00
	TOTAL				290,218,000.00

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 account records maintained by above mentioned Local Government Council for the year period under review 1st January to December, 2019 have been examined. I have obtained all the information and explanations which I consider necessary for the purpose of my audit. Observations arising there from are hereby forwarded to you for your comments and further necessary action.

1. **INCOME AND EXPENDITURE:-** Examination reveals that, Local government council has received the sum of ₦1,360,905,619.61 from the state Joint Account while the sum of ₦1,345,860,222.80 would appear seen expended leaving the sum of ₦15,045,360.86 unaccounted balance. See appendix "A" attached to this report for details.

2. BANK RECONCILIATION STATEMENT:-

Examination reveals that, your Local Government Council did not reconcile its accounts monthly with its Bank. Reconciliation of account help to detect fraud and error between the two. Assure us your account with your bank will be reconcile monthly before our examination in the year, 2020 in accordance with FM 19.23.

3. **OUTSTANDING PAYMENT:-** Examination reveals that, payment voucher worth the sum of ₦32,670,000.00 were not presented for audit examination contrary to provision of FM 114.29 and shall never be admitted against the Local Government Council Fund, until the original payment voucher is produce and made

available for audit examination. See appendix "B" attached to the this report for details.

4. EXPENDITURE NOT ENDORSED BY INTERNAL AUDITOR:
Examination reveals that, vouchers worth the sum of ~~₦~~33,015,897.80 were paid without endorsement counter sign by the Internal Auditor which is contrary to FM 40 and 40.10 respectively.

5. COUNTER SALARY PAYMENT FOR THE YEAR ENDED 2019:-

SN	Months	AMOUNT RECEIVE (₦)	AMOUNT PAID (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	37,769,805.	37,670,626.19	99,178.94
2.	FEBRUARY, 2019	38,062,057.35	37,884,219.98	177,837.37
3.	MARCH, 2019	37,531,479.89	37,447,950.04	53,529.85
4.	APRIL, 2019	37,505,262.62	37,411,544.13	93,718.49
5.	MAY, 2019	37,769,054.50	37,685,582.21	65,468.29
6.	JUNE, 2019	37,751,050.50	37,685,582.21	65,468.29
7.	JULY, 2019	37,779,776.09	37,739,756.54	40,019.55
8.	AUGUST, 2019	37,749,641.22	37,742,660.52	6,980.70
9.	SEPTEMBER, 2019	37,827,808.72	37,731,756.84	76,051.88
10.	OCTOBER, 2019	37,928,812.82	37,829,624.21	149,188.61
11.	NOVEMBER, 2019	37,653,525.95	37,483,420.82	170,105.13
12.	DECEMBER, 2019	40,148,276.44	40,114,469.15	33,807.29
	TOTAL	455,526,551.41	454,442,237.75	1,084,313.66

Examination reveals that, Kalgo Local Government Council has received the sum of ~~₦~~455,526,551.41 for the payment of council salaries for the year the ended 31st December, 2019 while the sum of ~~₦~~454,442,237.75 would appear seen expended leaving the sum of ~~₦~~1,084,313.66 as unaccounted balances.

6. UN PRESENTED PAYMENT VOUCHERS (SALARIES):-

SN	PV NUMBER	PAYEE	DETAILS OF PAYMENT	AMOUNT (₦)
1.	25/6/2019	Abubakar & others	July, 2019	648,000.00
2.	36/7/2019	Saratu Jibrin & others	July, 2019	154,422.00
	TOTAL			802,422.44

Examination reveals that, payment vouchers worth the sum of ₦802,422.44 were not presented for Audit examination contrary to provision of F.M. 14.29 and shall never be admitted as charge against the Local Government fund until the original payment voucher made available for examination.

7. INTERNALLY GENERATED REVENUE:- Examination reveals that, your Local Government Council refused to provide our office with accounting records as regards to internally generated revenue. It is disheartening to note, that upon several warning where by our office to your Local Government as regards records keeping, Revenue records were not made at available for examination. We would not tolerate negligence and incompetency as part of your attitude to denied us our civil responsibility. Further more, absolutely nothing was lodged as revenue in the Local Government Account upon several sources available. Whoever the revenue officer should ensure that, revenue records are made available to us one week after the receipt of this report. In absence of compliance with this directive, we have no option that applied FM. 39.3(a)(12) against the revenue officer for failure to collect Local Government Revenue.

8. HARAJI ACCOUNTS:- The following is the tax assessment of Kalgo Local Government Council as at December, 2019.

District	Tax assessment	Tax payable ₦	Tax collected ₦	Balance un accounted for ₦
KALGO	8500	850,000.00	225,000.00	625,000.00

DIGGI	3364	336,400.00	172,000.00	164,400.00
KUKA	3300	330,000.00	141,000.00	189,000.00
NAYELWA	3300	330,000.00	-	330,000.00
TOTAL		1,846,400.00	538,000.00	1,368,400

Tax assessment show above, tax payable was ~~₦~~1,846,400 for four districts while only the sum of ~~₦~~538,000.00 appear collected and lodged into Local Government leaving the sum of ~~₦~~1,365,400.00 unaccounted balance.

APPENDIX "A"

KALGO LOCAL GOVERNMENT COUNCIL, INCOME AND EXPENDITURE, 2019

SN	MONTH	ALLOCATION (N)	EXPENDITURE (N)	BALANCE (N)
1.	January, 2019	170,817,547.51	146,801,683.04	24,015,864.49
2.	February, 2019	58,575,952.99	68,582,711.66	(10,006,768.67)
3.	March, 2019	84,090,812.32	84,090,812.37	Nil
4.	April, 2019	41,065,747.39	40,224,533.51	841,193.88
5.	May 2019	68,040,315.48	68,039,887.17	428.31
6.	June, 2019	150,788,451.13	150,788,451.13	Nil
7.	July, 2019	114,663,583.62	114,663,585.62	Nil
8.	August, 2019	135,586,312.35	134,740,420.31	845,892.04
9.	Sept., 2019	130,178,697.49	130,178,697.49	Nil
10.	October, 2019	169,579,954.35	169,579,954.35	Nil
11.	Novem., 2019	121,531,363.02	121,944,046.37	(412,683.35)
12.	Decem., 2019	115,986,879.97	116,225,439.79	500,000.00
	TOTAL	1,360,905,619.00	1,345,860,222.80	15,045,366.86

APPENDIX "B"

KALGO LOCAL GOVERNMENT COUNCIL, UN APPROVED EXPENDITURE FOR THE PERIOD OF 1ST JANUARY, TO 31ST DECEMBER. 2019

N	PV NO.	PAYEES	DETAILS OF PAYMENT	AMOUNT (N)
1.	187/9/2019	Director & others	Monthly allowances	600,000.00
2.	175/6/2019	Sani Magare & thers	Monthly allowances	300,000.00
3.	176/9/2019	Director & others	Monthly allowances	600,000.00
4.	176/9/2019	Sani Magare & others	Monthly allowances	300,000.00
5.	177/9/2019	Umar Namasha & others	Monthly allowances	450,000.00
6.	174/10/2019	Director & others	Monthly allowances	600,000.00
7.	175/10/2019	Sani magare & others	Monthly allowances	300,000.00
8.	189/11/2019	Secretary & others	Monthly allowances	650,000.00
9.	180/8/2019	Sani magare & others	Monthly allowances	300,000.00
10.	179/8/2019	Chukwu mera & others	Monthly allowances	600,000.00

11.	183/12/2019	Abubakar Tsoho & others	Monthly allowances	650,000.00
12.	197/12/2019	Immigration & others	Monthly allowances	114,000.00
13.	180/12/2019	Titilayo Akande & others	Monthly allowances	210,000.00
14.	177/12/2019	Adeboyo Register & others	Monthly allowances	105,000.00
15.	188/9/2019	Inspectorate & others	Monthly allowances	76,000.00
16.	184/10/2019	Balkisu Ahmed	Monthly allowances	90,000.00
17.	178/6/2019	Entertainment	Monthly allowances	280,000.00
18.	176/8/2019	Director & others	Monthly allowances	150,000.00
19.	176/12/2019	Umar Na Mashaya	Monthly allowances	260,000.00
	TOTAL			6,635,000.00

APPENDIX "C"

KALGO LOCAL GOVERNMENT COUNCIL, INTERNAL AUDITOR NOT SIGN FOR THE PERIOD OF 1ST JANUARY, TO 31ST DECEMBER. 2019

N	PAYEES	ALLOWANCE	PV NO.	AMOUNT (₦)
1.	Chukwu Mery	Allowance	176/12/2019	114,00,000.00
2.	Adebayo Resina	Allowance	177/12/2019	90,000.00
3.	Titilayo Akinade	Allowance	178/12/2019	76,000.00
4.	Abubakar Tsoho Kalgo	Allowance	179/12/2019	210,000.00
5.	Immigration	Allowance	180/12/2019	105,000.00
6.	D.P.O & others	Allowance	181/12/2019	190,000.00
7.	Shehu Abubakar	Outrage services	200/10/2019	200,000.00
8.	Muh'd Bala Abubakar	Welfare of imams	1/3/2019	3,300,000.00
9.	Muh'd Shamsu Faruku	Allowance	182/12/2019	650,000.00
10.	Alh. Haruna Jada Basher	Check up treatment	182/12/2019	6,000,000.00
11.	Muh'd Bello Gonwo	Security vote	2/10/2019	250,000.00
12.	Hon. Chairman	Security vote	21/12/2019	250,000.00
13.	Hon. Vice Chairman	Security vote	22/10/2019	150,000.00
14.	Secretary & others	Allowance	183/12/2019	650,000.00
15.	Federal Inland Revenue	Payment of VAT	13/1/2019	1,200,000.00
	TOTAL	`		33,015,878.80

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.

1. UN-RECEIPTED PAYMENT VOUCHERS:-

Examination of the other charges payment vouchers for the period under review revealed that, paid voucher worth ₦2,900,000.00 would appear to have been paid unreceipted and to my dismay none of the recipient endorsed it. This further increases my suspicion and disbelieved on whether the payment was actually done as claimed.

Table 1. 1 below shed more light

SN	PV NO.	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	20/4/2019	Kakale Almu Dada	Payment of Allowance	100,000.00
2.	21/4/2019	Mal. Isah D/Madina	Monthly Allow. Zakai Committee	100,000.00
3.	22/4/2019	Alh. Muh'd M/Barga	Monthly Allow. Ward maintain	600,000.00
4.	23/4/2019	Manu Shugaba & others	Monthly vigilant group	380,000.00
5.	24/4/2019	Garba Kaida & others	Cemetery Maintain	100,000.00
6.	25/4/2019	Muh;'d Zakariya & others	Monthly allowance Ophanage	100,000.00
7.	26/4/2019	Isah Muh'd D/Madina	Monthly Adult Educ	120,000.00
8.	30/4/2019	A. Bala Awwal & others	Monthly Daduwa Committee	100,000.00
9.	22/4/2019	Isah Muh'd D/Madina	Monthly allow Zakkat	100,000.00
10.	24/5/2019	Muh'd Zakariya	Monthly orphanage	100,000.00
11.	25/5/2019	Isah Muh'd	Monthly Allow. Adult Education	120,000.00

12.	26/5/2019	Garba Kaida	Monthly Allow. Maint of Gamilaya	100,000.00
13.	27/5/2019	Manu Shugaba & other	Monthly Vigilant group	380,000.00
14.	28/5/2019	A. Muh'd M/Bagga	Maint. Of APC party office	600,000.00
	Total			2,900,000.00

2. UN AUTHORISED PAYMENT VOUCHERS:-

In another instance, payment vouchers worth ₦2,500,000.00 during the period under review was paid without been controlled by Malami Abdullahi Maiyama (DPM) and Tukur Bello Bunza (DFS). This further indicates clear breach and contradiction of FM provision 14.8 and 14.9. The table below refers:-

SN	PV NO.	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	16/4/2019	Abubakar Yahaya	Zakat Committee	100,000.00
2.	44/5/2019	Hon. Musa Umar Besse	Travelling Allow	400,000.00
3.	36/5/2019	A. Muh'd Nasir (S/Besse)	Fuelling of vehicle	20,000.00
4.	37/5/2019	Abdullahi Malami	Maint. & Fueling of veh.	150,000.00
5.	35/5/2019	Abdullahi Malami	Dire. Allowance	300,000.00
6.	39/5/2019	Umar Muh'd Gulumber	Official Assistance	280,000.00
7.	40/5/2019	Yahaya Abdullahi Mht.	OPE. Incurred	200,000.00
8.	41/5/2019	Yusuf S. Gobir	Council Allowance	480,000.00
9.	42/5/2019	Musa Umar Besse	Maint. & fueling of vehicle	500,000.00
10.	43/5/2019	Umar Muh'd Gulumbe	Maint. & Fueling of vehicle	150,000.00
	total			2,500,000.00

3 OUTSTANDING PAYMENT VOUCHERS:-

During the examination of the available records, it has been observed with

great displeasure that payment vouchers worth ~~₦~~48,352,142.34 would not appear to have released to me despite several request. Please comment or if you agree assures me that these paid vouchers are now traced and are readily available for reinspection. Appendix "B" attached to this report for more details.

4. In another instance, incomes and expenditure account for the period under review revealed that the sum of ~~₦~~1,344,857,111.46 has been received, statutory and internally generated revenue. To my surprise, the sum of ~~₦~~1,334,101,394.96 would appear to have been posted in the cash book leaving apparent balance of ~~₦~~10,755,766.50 unaccounted for. Please comment or if you agree confirm to me that all unposted vouchers into cashbook are now updated and ready for reinspection. Appendix "C" attached for more details.

5. OUTSTANDING SALARY PAYMENT VOUCHERS:-

Examination of the available records revealed that salaries payment vouchers worth ~~₦~~82,872,904.52 would not appear to have been presented to me for examination, please comment or if you agree confirm to me that the vouchers in question are now traced and will certainly be available at my disposal for reinspection. Appendix "D" attached to this contain more details.

6. INCOME AND EXPENDITURE ACCOUNT:- The spot scrutinization of the available salary records presented to me for the period under review reveals that the sum of ₦512,467,447.24 would appear to have been received as salaries allocation but to my displeasure only salary vouchers to the tune of ₦478,056,907.35 was posted in the cash book thereby neglecting and abusing FM provision as contains in chapter 14, which uncovers an apparent discrepancy of paid vouchers worth ₦34,410,539.89 awaiting update in the cash book.

7. LOCALLY GENERATED REVENUE:- It has been observed with great displeasure that revenue records would not appear to have been kept and maintained by the council during the period.

8. INVESTMENT:

In fact, it is disheartening to note that, the up keep of treasury records relating to council investment is not encouraging in that the closing balance of ₦4,000,000.00 of the preceding year is not reflected as the opening balance of the year under review. In a similar development, dividend and the exact numbers of shares

owned by the council could be ascertained due to non availability of the records and cooperation of the treasurer.

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 account records maintained by the above mentioned Local Government Council for the period under review have been examined. Observations arising there from are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** It has been observed Local Government Council received the sum of ₦397,661,774.81 from State Joint Account, while the sum of ₦397,601,774.81 would appear to have been expended leaving the sum of ₦24,507,327.63 unaccounted for. Viz details below:-

SN	MONTHS	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	130,040,718.04	99,115,505.00	30,925,213.04
2.	FEBRUARY, 2019	17,400,000.00	16,736,000.00	664,000.00
3.	MARCH, 2019	40,000,000.00	37,000,000.00	3,000,000.00
4.	APRIL, 2019	3,645,000.00	3,300,000.00	3,000,000.00
5.	MAY, 2019	31,315,230.09	28,000,000.00	3,315,238.09
6.	JUNE, 2019	3,289,095.00	2,300,000.00	989,095.00
7.	JULY, 2019	1,000,000.00	500,000.00	500,000.00
8.	AUGUST, 2019	33,033,380.00	27,602,380.00	5,431,000.00
9.	SEPTEMBER, 2019	25,720,908.00	38,704,258.00	(12,983,350)
10.	OCTOBER, 2019	6,769,616.08	61,769,616.68	_____
11.	NOVEMBER, 2019	16,826,850.00	20,114,707.00	(3,287,857.00)
12.	DECEMBER, 2019	33,560,969.07	37,951,980.50	(4,391,011.50)
	TOTAL	397,601,774.81	373,094,447.18	24,507,327.63

2. **UN ACCOUNTED CASH WITHDRAWALS:-** Similarly, it is disheartening to note that the sum of ₦33,188,000.00 would appear to have been withdrawn as per council bank statement without corresponding entries in the cash book. Viz details below:-

SN	PAYEE	DATE	ACCOUN	BANK	AMOUNT
----	-------	------	--------	------	--------

			T NAME		
1.	Jibrin Hamza Attahiru	2/1/2019	Salary	First bank	1,500,000.00
2.	Jibrin Hamza Attahiru	3/1/2019	Salary	First bank	460,00.00
3.	Jibrin Hamza Attahiru	4/1/2019	Salary	First bank	105,000.00
4.	Jibrin Hamza Attahiru	4/1/2019	Salary	First bank	3,000,000.00
5.	Jibrin Hamza Attahiru	8/1/2019	Salary	First bank	3,000,000.00
6.	Jibrin Hamza Attahiru	24/1/2019	Salary	First bank	3,000,000.00
7.	Jibrin Hamza Attahiru	11/2/2019	Salary	First bank	3,200,000.00
8.	Jibrin Hamza Attahiru	12/2/2019	Salary	First bank	3,228,000.00
9.	Jibrin Hamza Attahiru	12/2/2019	Salary	First bank	3,228,000.00
10.	Jibrin Hamza Attahiru	14/2/2019	Salary	First bank	4,245,000.00
11.	Jibrin Hamza Attahiru	20/2/2019	Salary	First bank	2,000,000.00
12.	Maiyama L/Govt	1/3/2019	Salary	First bank	5,000,000.00
13.	Jibrin Hamza Attahiru	6/3/2019	Salary	First bank	5,000,000.00
14.	Jibrin Hamza Attahiru	11/3/2019	Salary	First bank	2,000,000.00
15.	Jibrin Hamza Attahiru	14/6/2019	Salary	First bank	500,000.00
16.	Jibrin Hamza Attahiru	19/9/2019	Salary	First bank	400,000.00
	TOTAL				33,188,000.00

I shall be grateful for your comment or if you agree confirm to me that these withdrawals are now reflected in the cashbook and readily available for reinspection. Else, appropriate sanctions would be applied to Garba Dan Ashibi (DFS) and Jibrin Hamza Attahiru (cashier) for their intentional contradiction of FM provision 19.11.

3. INCOME AND EXPENDITURE (SALARY):- It is further noted that your Local Government Council would appear to have received the sum of ~~N~~414,626,409.54 for payment of salaries and allowances. Further observation revealed that only the sum of ~~N~~405,516,062.87 would appear to have been expended leaving the balance of ~~N~~9,110,346.62 unaccounted for. Viz table below:-

SN	MONTHS	INCOME (N)	EXPENDITURE (N)	DIFFERENCE (N)
1.	JANUARY, 2019	35,007,671.85	34,729,829.52	277,842.33
2.	FEBRUARY, 2019	35,045,671.85	34,531,036.62	514,635.23

3.	MARCH, 2019	34,979,671.85	34,509,644.43	470,027.42
4.	APRIL, 2019	34,969,326.33	34,382,618.28	586,708.05
5.	MAY, 2019	35,012,926.38	34,265,930.81	746,995.57
6.	JUNE, 2019	34,979,625.75	34,008,429.22	971,196.53
7.	JULY, 2019	34,036,737.80	33,686,517.49	350,330.31
8.	AUGUST, 2019	33,427,778.03	31,744,254.11	1,683,523.92
9.	SEPTEMBER, 2019	33,171,907.55	32,153,478.72	1,018,427.83
10.	OCTOBER, 2019	33,579,976.72	32,372,025.73	1,207,950.99
11.	NOVEMBER, 2019	35,115,557.93	34,833,854.33	281,703.60
12.	DECEMBER, 2019	35,299,557.50	34,298,442.61	1,001,114.89
	TOTAL	414,626,409.54	405,516,067.87	9,110,346.67

4. STATE OF ACCOUNTING RECORDS:- It has been noted with displeasure that the main books of your treasury records maintained by your Local Government especially,
The Cash Book,
D.V.E.A.,
Daily abstract of Revenue and Expenditure,
Advance and deposit ledgers and
Store ledgers were poorly maintained. In addition, the treasury ignored and abused these important books of account to the extent of not even posting and updating these books. However, with this trend preparation of Annual Account will not be feasible.

5. OUTSTANDING PAYMENT VOUCHERS AND ALLOWANCES (SALARY):- In another instant, examination of the available records reveals that, payment vouchers worth ₦2,706,786.99 would appear to have been posted into cash book.

Further observation also disclosed that the up keep of this vital book of account is characterized with deficiencies. For instance, these paid vouchers would not appear to have been presented to me throughout the inspection period. In addition, these vouchers were either not prepared or declared missing in view of the treasury lackadaisical approach to the vital council records.

SN	PAYEE	DETAILS OF PAYMENT	PV NO.	AMOUNT (₦)
1.	Adamu Aliyu & Co	Salary 2019	63/1/2019	387,154.92
2.	Alh. Hussaini Yahaya	Salary 2019	65/1/2019	32,018.12
3.	Vice Chairman	Security Vote	55/4/2019	150,000.00
4.	Basher Umar & co	Salary 2019	69/6/2019	428,860.15
5.	Abdullahi Aliyu & Co	Salary 2019	70/6/2019	86,929.43
6.	Abdulrazaz Suhaibu	Salary 2019	139/7/2019	466,571.27
7.	Aliyu maina & others	Salary 2019	143/7/2019	477,571.27
8.	Salihu Bande & others	Salary 2019	127/8/2019	329,026.84
9.	Umar Giwa & Co	Salary 2019	135/8/2019	207,870.80
10.	Buhari Aliyu & Co	Salary 2019	146/8/2019	290,245.50
11.	Garba M. Falala & co	Salary 2019`	54/9/2019	193,109.46
12.	Maniru Usman	Salary 2019	28/10/2019	10,000.00
	TOTAL			2,706,788.99

8. **INTERNALLY GENERATED REVENUE:-** The spot examination of revenue unit reveals that, the sum of ₦1,844,850,00 was generated during the period under review. To my dismay, only the sum of ₦1,475,000.00 would appear to have been lodged into Local Government Council's account leaving an apparent balance ₦369,380.00 as unaccounted for. Viz table below:-

SN	MONTHS	AMOUNT GENERAL (₦)	AMOUNT REMITTED (₦)	DIFFERENCE (₦)
1.	JANUARY, 2019	238,200.00	195,000.00	43,200.00
2.	FEBRUARY, 2019	131,750.00	120,000.00	11,750.00
3.	MARCH, 2019	119,300.00	95,000.00	24,300.00
4.	APRIL, 2019	156,200.00	130,000.00	26,200.00
5.	MAY, 2019	136,100.00	98,000.00	38,100.00
6.	JUNE, 2019	113,500.00	103,000.00	10,500.00
7.	JULY, 2019	146,900.00	99,000.00	47,900.00
8.	AUGUST, 2019	56,100.00	-	56,100.00
9.	SEPTEMBER, 2019	152,150.00	147,000.00	5,150.00
10.	OCTOBER, 2019	168,250.00	140,000.00	28,250.00
11.	NOVEMBER, 2019	176,900.00	150,000.00	26,900.00
12.	DECEMBER, 2019	249,500.00	198,000.00	51,500.00
	TOTAL	1,844,850.00	1,475,000.00	369,850.00

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 accounts and other allied records maintained by the above named council during the period under review have been examined. Observations arising therefrom are hereby forwarded to you for your prompt and necessary actions.

1. In the course of posting the Council's cash book, it has been observed that the council receipts the sum of ~~₦~~1,495,468,976.72 from the State Joint Local Government Accounts as share of revenue while the sum of ~~₦~~1,336,802,127.52 would appear to have been expended thereby leaving an apparent balance of ~~₦~~158,666,849.20 unaccounted for.

2. In another development, scrutiny of salaries and allowances of the above named Local Government Council revealed that the sum of ~~₦~~644,875,544.99 was used for the payment of staff salaries and allowances (including council salaries and allowances) for the period under review. However, the spot scrutiny revealed that the sum of ~~₦~~582,172,150.71 would appear to have been expended during the period under review thereby leaving an apparent balance of ~~₦~~62,703,394.28 unaccounted for.

3. Careful and cross examination of cheques and council cash book revealed that withdrawal worth ~~₦~~407,680,880.49 would appear to have been made from bank, but to my dismay nothing has been recorded in the council cashbook. To my surprise, such huge amount was withdrawn and payment were

effected, contrary to Financial Memoranda Provision chapter 14. Appendix "C" attached to this report for more details.

4. **MIS APROPRIATION OF PUBLIC FUNDS:-** During the year under review, the sum of ~~₦~~79,371,094.28 would appear to have been withdrawn. However, further observation revealed that the council failed to evidently and satisfactorily convince me on the legitimate projects done with such a huge amount of money. I shall therefore be grateful for your comment, otherwise the amount involved would not be admitted as a proper charge against the council's fund. Appendix "D" attached to this report refers for details.

REVENUE

5. **INTERNALLY GENERATED REVENUE:-** It is disheartening to note that the sum of ~~₦~~1,410,000.00 was only collected as internally generated revenue during the period. However, to my utmost dismay and surprise the total sum in question would appear not to have been lodged into the Local Government Revenue Account.

6. HARAJI

Further examination of the available records reveals that, the sum of ~~₦~~1,422,100.00 would appear to have been collected for 2019 Haraji from five districts. To my displeasure, not even a single kobo would appear to have been recorded or remitted in any of the treasury records or the Local Government Councils Revenue accounts at my disposal. Appendix "F" attached to this report refers for confirmation and further necessary action. Please comment

on why provision No. 39.3(10) of financial memoranda shall not be applied against the revenue officer, in person of Jamilu Shu'aibu Yauri and Hon. Councilor in charge of revenue generation.

APPENDIX "A"

**NGASKI LOCAL GOVERNMENT COUNCIL INCOME AND EXPENDITURE FOR
THE PERIOD OF JANUARY TO
DECEMBER, 2019**

S/N	Months	Total Amount Allocation as per Received (₦)	Total Amount Expended (₦)	Difference (₦)	Remarks
1.	January	149,000,369.20	100,823,432.25	48,176,936.95	
2.	February	72,960,000.00	57,854,464.93	15,105,535.07	
3.	March	91,277,927.11	82,047,222.32	9,230,704.79	
4.	April	54,172,927.11	49,307,380.49	4,865,546.62	
5.	May	106,581,542.19	69,144,990.80	37,436,551.39	
6.	June	129,671,777.89	128,320,796.86	1,350,981.03	
7.	July	129,671,777.89	121,416,928.61	4,994,288.44	
8.	August	149,912,822.28	143,471,328.93	6,441,493.35	
9.	September	153,401,632.21	152,211,186.68	1,190,445.53	
10.	October	190,748,341.44	162,645,899.08	28,102,442.36	
11.	November	131,076,529.61	129,147,796.39	1,928,733.23	
12.	December	140,253,890.63	140,410,700.18	(156,809.53)	
	TOTAL	1,495,468,976.72	1,336,802,127.52	158,666,849.20	

APPENDIX "B"

NGASKI LOCAL GOVERNMENT COUNCIL
CASTING OF SALARIES AND ALLOWANCES FOR THE
PERIOD OF JANUARY TO DECEMBER, 2019

S/N	Months	Total Amount paid as per withdrawal (₦)	Total Amount paid as per casted (₦)	Difference (₦)	Remarks
1.	January	54,001,776.50	42,423,432.25	11,578,344.35	
2.	February	55,007,769.70	42,388,464.93	12,619,304.77	
3.	March	54,026,023.50	49,747,222.32	4,278,801.18	
4.	April	54,027,281.36	49,307,380.50	4,719,900.86	
5.	May	54,042,602.36	50,690,752.76	3,351,849.60	
6.	June	54,567,052.25	50,561,606.41	4,005,445.84	
7.	July	54,567,052	49,351,788.84	5,215,263.41	
8.	August	54,021,260.50	46,609,551.33	7,411,709.17	
9.	September	47,106,820.50	50,352,748.00	(3,245,927.50)	
10.	October	55,186,582.08	47,292,511.02	7,894,071.06	
11.	November	54,043,759.99	52,228,713.99	1,815,046.00	
12.	December	54,277,564.00	51,217,978.36	3,059,585.64	
	TOTAL	644,875,544.99	582,172,150.71	62,703,394.28	

APPENDIX "B"

NGASKI LOCAL GOVERNMENT COUNCIL
INTERNALLY GENERATED REVENUE COLLECTION FROM MARKET, SHOPS
AND OTHERS FOR THE PERIOD OF JANUARY TO
DECEMBER, 2019

S/N	Source of Revenue	Total Amount Collected (₦)	Total Amount Remitted (₦)	Difference (₦)
1.	Warah Market & others	273,000.00	Nil	273,000.00
2.	Ngaski Market & others	160,000.00	Nil	160,000.00
3.	Birnin Yauri	100,000.00	Nil	100,000.00
4.	Tra-Etra (company)	300,000.00	Nil	300,000.00
5.	Kambuwa	150,000.00	Nil	150,000.00
6.	Makurdi	97,000.00	Nil	97,000.00
7.	Indigene Letter	150,000.00	Nil	150,000.00
8.	T.H.U	Nil	Nil	Nil
9.	Forestry	10,000.00	Nil	10,000.00
10.	M.T.N. Service	50,000.00	Nil	50,000.00
11.	Zain Service	50,000.00	Nil	50,000.00
12.	Glo Service	50,000.00	Nil	50,000.00
	TOTAL	1,410,000.00		1,410,000.00

APPENDIX "C"

NGASKI LOCAL GOVERNMENT COUNCIL
HARAJI COLLECTIONS FOR THE PERIOD OF JANUARY TO
DECEMBER, 2019

S/N	Name of Districts	total number of payers	Amount suppose to be paid (₦)	Total amount remitted (₦)	Difference (₦)	
1.	MAGINGA DISTRICT	3558	355,800.00	Nil	355,800.00	
2.	NGASKI DISTRICT	3305	330,500.00	Nil	330,500.00	
3.	BIRNIN YAURI	2455	245,500.00	Nil	245,500.00	
4.	KAMBUWA DISTRICT	2930	293,000.00	Nil	293,000.00	
5.	MAKURDI DISTRICT	1973	197,300.00	Nil	197,300.00	
	TOTAL	1,422,100.00			1,422,100.00	

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. In the course of examining revenue collections of the aforementioned Local Government Council for the period under review, the following observations are raised for your comments and further necessary action.

MAIN ACCOUNT

2. **BANK:-** Sakaba Local Government Council kept and maintained two separate Accounts Main Account with First Bank Zuru Branch and the Revenue Account with Eco Bank Zuru Branch respectively. But in the course of the examination of the First Bank Account, it was discovered that, all grant to Sakaba Local Government Council from the State Joint Accounts, for the payment of salary and allowances, overhead cost and Capital grant were all dumped into the only account Sakaba Local Government Council maintained with First Bank.

3. **CASH BOOK:** In the course of posting of payment vouchers into the cashbook, the following observations are made:-

3i). The Cash Book, is characterized with numerous alterations and cancellations without initials. Contrary to FM provision No. 18.7, 18.8 and 18.9 respectively.

3ii). That daily and monthly totals of the cashbook is not done as contained in FM. 19.18 - 19:20.

3iii). Monthly check of cashbook is not done by the Umar Usman (Director Finance and Supply) or his assigned as contain in FM. 19.34 and cheque numbers are not quoted to indicate which cheque paid a particular expenditure on each of the payment vouchers or in the cashbook.

3iv). Bank Reconciliation:- it's disheartening to note that, throughout the period covered by my report no effort has been made to reconcile between the Local Government cashbook and the Bank Statement, which make it impossible to ascertain whether your Local Government can prepare Annual Account FM. 19.23 -19.29. Please comments.

4. **DEPARMENTAL VOTE BOOKS:-** In yet another developments and attached to this report as appendix "A" is the table of receipt and Expenditure of Sakaba Local Government Council which shows that, a total of ~~N~~824,707,064.57 was received through the Local Government Joint Accounts capital and recurrent expenditure that

were not recorded in the Departmental Vote Books as at the time of writing this report. F.M. 21.7. Please comments.

5. **LIABILITY TAKING:-** Because of the non-maintenance of the vote books are not made as this means liability taking are not recorded under appropriate head an sub head of the vote book.

6. **ABSTRACT BOOK OF EXPENDITURE:-** In the course of examining this subsidiary book of accounts, it was discovered that, not a single entry would appear to have been made, this will certainly makes your Local Government impossible to prepare annual account.

7. **TAX DEDUCTIONS:-** In further development and attached to this report is a table of deductions of VAT and withholding tax, that were either not deducted or deducted but not paid to the appropriate government agency, amounting to a tune of ~~₦~~9,513,523.78.

8. **INTERNAL AUDITOR'S CHECKS:-** In yet another development, and sequel to my previous years report, I have every reason to believe that, your Local Government has not attached great importance to the office of the Internal Auditor as most of the payment voucher's raised and paid through the Local Government Cash Book would not appear to have passed through the Internal Auditor. This contravened the provision of F.M. 14.10.

9. RECEIPT AND PAYMENTS TABLE:- Attached to the report is the table of income and expenditure, accruing from release of funds by the Joint Accounts to your Local Government Council, which includes, personal cost, recurrent and capital grants for the period under review. From the attached table it can be seen that the sum of ~~N~~317,074,202.87, would appear to have balances recorded from the actual fund released and the net amount posted in the local government cashbook. It is also pertinent to note that from June to December, 2019 no single salary payment voucher would appear to have been raised and posted into the Local Government cashbook, while salary is paid monthly. I shall be grateful as to why appropriate surcharge should not be applied to the Umar Usman (Director Finance and Supply) for violating the provision of FM chapter 14.

SALARY ACCOUNT

10. CASHBOOK:- Examination of the cashbook is not encouraging and does not conform in with the provision of F.M. Chapter 19 in general, in that daily and monthly totals are not carried out as enshrined in the above quoted chapter of the FM.

11. **SALARY PAYMENT VOUCHERS:-** In the course of casting of the payment vouchers (salary) for the month of January - December, 2019, the sum of ~~₦~~1,362,808.84 would appear to have been discrepancies recorded between what was paid as salary through the Local Government Cash Book and the salary payment vouchers. Please comment or if you are recover the sum involved from Umar Usman (Director Finance and Supply) and Dan Asabe Musa (cashier) because the same would not be admitted as a proper charge against the council fund. Further examination indicates that, the sum of ~~₦~~253,620,299.90 would appear to have been salary paid to staff by the above mentioned Local Government Council through Bank Account its maintained with First Bank Zuru Branch, without raising a single salary payment vouchers posted into the Local Government Cash book. Which makes it impossible to ascertain if actually what was allocated to you for payment of salary was used for the purpose with which it was granted. Please comments or if you agree assure me that the said payment vouchers are now prepared, checked and posted into the cash book and ready for re-inspection.

12. **LOCK UP SHOPS:-** The council has a total of fifty four (54) lock up shops that generates ~~₦~~5000.00 each totally ~~₦~~270,000.00 that was not collected or even if collected not lodged in the Local Government Council treasury or bank account.

13. **SACHET WATER FACTORY:-** Sakaba Local Government Council has registered 5No. sachet water factories but none would appear to have paid their annual levy.

12. **PETROL STATIONS:-** of all the petrol stations in the Sakaba Local Government Council only Alh. Aminu Maisugar pays his Annual Due to the councils, the rest would not appear to have been pays their dues as mentioned by the Revenue Officers.

14. **STORE RECEIPTS DISTRIBUTION REGISTER:-** Throughout the year under review, after all effort, it was discovered that, the above register would not appear to have been maintained by your council, while revenue from markets, motor parks and other sources were collected, from the records made available to me, amounting to the sum of ~~₦~~1,007,020.00 would appear to have been generated, but same would not appear to have been receipted in the council cashbook.

APPENDIX "B"

SAKABA LOCAL GOVERNMENT COUNCIL

SUMMARY OF PAYMENT OF SALARY JANUARY - DECEMBER, 2019

MONTH OF ACCOUNT	RECEIPT FOR SALARY ₦	PAYMENTS ₦	DIFFERENCE ₦	REMARKS
JANUARY	36,750,148.01	36,622,453.60	127,694.41	Surplus
FEBRUARY	36,711,332.90	36,617,443.60	93,889.30	
MARCH	36,727,332.90	36,357,176.84	370,156.06	
APRIL	36,747,332.90	36,747,332.90	NIL	
MAY	36,747,332.90	35,976,263.83	771,069.07	
JUNE	-	-	-	-
JULY	73,791,655.20	-	73,791,655.20	Pv Not Raised
AUGUST	35,218,719.32	-	35,218,719.32	Pv Not Raised
SEPTEMBER	34,722,844.57		34,722,844.57	Pv Not Raised
OCTOBER	35,096,822.38	-	35,096,822.38	Pv Not Raised
NOVEMBER	37,444,418.90	-	37,444,418.90	Pv Not Raised
DECEMBER	37,345,839.53	-	37,345,839.53	Pv Not Raised
	437,303,779.91	182,320,670.77	254,983,108.74	

SAKABA LOCAL GOVERNMENT COUNCIL

LIST OF TAX NOT DEDUCTED FROM CONTRACT

MONTH OF ACCOUNT	NAME OF CONTRACTOR	CONTRACT SUM (₦)	DETAILS OF CONTRACT	5% (₦)	5% (₦)
60/01/19	Alh. Muh'd Tanko	6,000,000.00	Stone pitching	300,000.00	300,000.00
61/01/19	Engr. Muhd Tukur	5,200,000.00	Repairs OF ROAD	260,000.00	260,000.00
62/01/19	Alh. Danjuma Muhd	7,800,000.00	Cons. Of Drifts	390,000.00	390,000.00
63/01/19	Abubakar B. Usman	8,000,000.00	Road Embarkment	400,000.00	400,000.00
64/01/19	Alh. Kabiru Muhd	6,800,000.00	Renov. Of Zawiyya	340,000.00	340,000.00
65/01/19	Alh. Dantani Musa	5,560,867.40	Repair. Of Hand pump	278,043.37	278,043.37
66/01/19	Abubakar B. Usman	2,439,132.60	Cont. of open well	121,956.62	121,956.62
67/01/19	Abubakar B. Usman	4,000,000.00	Bush clearing	200,000.00	200,000.00
68/01/19	Abubakar B. Usman	4,000,000.00	Repairs of Grader	200,000.00	200,000.00
52/02/19	Usman Sani	15,000,000.00	Purch. Of parboiled rice	750,000.00	750,000.00
01/05/19	Lolo Gold Rice	8,335,238.09	Purch. Of parboiled rice	416,761.90	416,761.90
09/05/19	Alh. Danhajo Mesin	20,000,000.00	Renov. Of palace	1,000,000.00	1,000,000.00
	GRAND TOTAL	93,135,238.09		4,756,761.89	4,756,761.89

SAKABA LOCAL GOVERNMENT COUNCIL
TABLE OF THE RECEIPT AND PAYMENTS FOR THE PERIOD OF JANUARY -
DECEMBER, 2019

MONTH OF ACCOUNT	SALARY ALLOCATED N	ALLOWANCE (N)	O/HEAD COST (N)	I.G.R. (N)	RECURRENT GRANT (N)
JANUARY	36,750,148.01	3,880,000.00	3,000,000.00	315,860.00	39,871,750.13
FEBRUARY	36,711,332.90	3,880,000.00	3,000,000.00	190,920.00	32,200,000.00
MARCH	3,880,000.00	3,000,000.00	370,156.06	150,300.00	4,750,000.00
APRIL	36,747,332.90	3,880,000.00	3,000,000.00	40,370.00	115,000.00
MAY	36,747,332.90	3,880,000.00	3,000,000.00	-	7,000,000.00
JUNE	-	-	-	-	6,786,998.00
JULY	73,791,655.20	7,760,000.00	6,000,000.00	99,000.00	1,000,000.00
AUGUST	35,218,719.32	3,880,000.00	3,000,000.00	127,000.00	20,002,380.00
SEPTEMBER	34,722,844.57	3,880,000.00	3,000,000.00	NIL	18,065,908.00
OCTOBER	35,096,822.38	3,880,000.00	3,000,000.00	NIL	NIL
NOVEMBER	37,444,418.90	3,880,000.00	3,000,000.00	18,370.00	NIL
DECEMBER	37,345,839.53	3,880,000.00	3,000,000.00	65,200.00	750,000.00
	437,303,779.91	182,320,670.77	254,983,108.74	1,007,020.00	130,42,036.13

SAKABA LOCAL GOVERNMENT COUNCIL

TABLE OF THE RECEIPT AND PAYMENTS FOR THE PERIOD OF JANUARY - DECEMBER, 2019

CAPITA EXPENDITURE (KSh)	TOTALS KSh	SALARY PAID (KSh)	ALLOW. PAID (KSh)	O/HEAD COST (KSh)	RECURRENT EXPEND. (KSh)
1,000,000	138,817,758.14	36,622,453.60	3,711,000.00	3,000,000	24,000,000.00
1	75,982,252.90	36,617,443.60	3,880,000.00	2,100,000	28,700,000.00
1,000,000	75,509,632.90	36,357,176.84	3,880,000.00	NIL	4,750,000.00
1	43,703,062.90	36,747,332.90	3,880,000.00	300,000	-
1,035,238.09	91,662,570.99	35,976,263.83	3,880,000.00	3,000,000	1,900,000.00
1	6,786,998.00	-	NIL	2,170,000	NIL
1	87,650,655.20	-	7,760,000.00	3,000,000	NIL
1	63,028,099.32	-	3,880,000.00	1,238,000	20,002,380
1	59,668,752.57	-	3,880,000.00	3,000,000	18,065,908
1,546,010.84	97,522,833.22	-	3,880,000.00	3,000,000	NIL
1	44,342,788.90	-	3,880,000.00	NIL	NIL
1	45,041,039.53	-	3,880,000.00	NIL	NIL
3,581,248.93	437,303,779.91	182,320,670.75	46,391,000.00	20,808,000.00	97,418,288.00

SAKABA LOCAL GOVERNMENT COUNCIL

TABLE OF THE RECEIPT AND PAYMENTS FOR THE PERIOD OF JANUARY - DECEMBER, 2019

CAPITA EXPENDITURE (₦)	TOTALS ₦	DEFERENCE (₦)
44,820,014.00	112,153,467.60	21,664,290.54
-	71,297,443.60	4,684,809.30
27,000,000	71,987,176.84	3,520,456.06
Nil	40,927,332.90	2,775,370.00
34,335,238.09	79,091,501.92	12,571,069.07
Nil	2,170,000.00	4,616,998.00
Nil	10,760,000.00	76,890,655.00
Nil	25,120,380.20	37,907,719.32
Nil	24,945,908.00	34,722,844.57
55,546,670.84	62,426,670.84	35,096,162.38
Nil	3,880,000.00	40,462,788.90
Nil	3,880,000.00	41,161,039.53
161,701,922.93	508,639,881.70	317,074,202.87

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 account records maintained by above mentioned Local Government Council for the period under review have been examined. Observations arising there from are hereby forwarded to you for your comment and further necessary action.

1. **INCOME AND EXPENDITURE:-** The spot examination of the available records reveals that, your Local Government Council received the sum of ~~₦~~1,290,344,788.83 as share of revenue form Kebbi State Joint Account while only the sum of ~~₦~~1,287,059,234.33 would appear to have been expended leaving an apparent balance of ~~₦~~3,475,554.20 as unaccounted for.

2. **OUTSTANDING PAYMENT VOUCHERS:-** Examination of the treasury records revealed that, payment vouchers worth the sum of ~~₦~~208,999,147.56 has not been presented during the audit examination, which is contrary to FM 14.29.

3. **UN AUTHORISED PAYMENT VOUCHERS:-** During the period covered by my report payment voucher worth the sum of ~~₦~~137,512,327.85 would appear to have been paid without a signature by officer controlling vote, contrary to FM 14.8 and 14.9 respectively.

4. **WITHHOLDING TAX AND VAT:-** It has been discovered during the period under review that, the sum of ~~₦~~6,762,523.80 would appear to have been deducted from contracts awarded and paid by your council. To my dismay, only the sum of ~~₦~~6,000,398.41 would appear to have been remitted to the relevant agencies thereby

leaving an apparent balance of amounting to the sum of ~~₦~~762,125.39 as unaccounted balance.

5. OUTSTANDING PAYMENT VOUCHER (SALARY):-

Examination reveals that, payment voucher amounting to the tune of ~~₦~~125,205,124.12 appear in the cash book but were not made available for Audit Inspection. See Appendix "F" attached to this report for details.

6. UNAUTHORISED PAYMENT VOUCHERS (SALARY):-

In addition, it has been observed that, payment vouchers worth the sum of ~~₦~~213,711,760.13 were paid without signature of the officer controlling the vote contrary to FM 14.8 and FM. 14.9 respectively see Appendix "G" attached to this report. This is a total abuse of accounting standards, with a clear intention to commit fraud.

7. INCOME AND EXPENDITURE (SALARY):-

Attached to this report as Appendix "H" is the income and expenditure table of receipt, for the payment of salary and allowance to the sum of ~~₦~~478,174,672.39 from Joint Account for payment of salary for the year ended 31st December, 2019, while the sum of ~~₦~~396,991,790.49 would appear to have been expended thereby a leaving a balance of ~~₦~~81,182,881.90 unaccounted for.

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 maintained by above mentioned Local Government Council during the period have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. **OUTSTANDING PAYMENT VOUCHERS:-** During the period under review, examination of council's cash book reveals that, payment vouchers worth ~~₦~~26,721,432.19 would appear not to have been presented to me during the audit inspection. Further observation revealed that these payment vouchers were either intentionally not released to me or not prepared at all, contrary to FM provision number chapter 14. Appendix "A" refers.

2. **UNDOCUMENTED PAYMENT VOUCHERS:-** In another development, observation reveals that, payment vouchers worth ~~₦~~72,166,735.95 were paid without attaching essential or relevant supporting documents. Moreover, contrary to FM provision No. 14.8 the officer controlling the vote was not recognized by your council to the extent that payment is done without his consent. In fact, this ugly attitude would not be accepted any longer. However, the council needs to call Lawali Musa Bagaye into order and committed to duty.

3. **STATE OF ACCOUNTING RECORDS:-** In yet another development, the D.V.E.A., Daily abstract of revenue and expenditure and Cash book were badly or improperly maintained in that proper entries are not done at all. This attitude further pave ways to inaccurate balancing of these vital books of account. Consequently,

preparation of Annual Account will not be feasible even in the near future.

It is surprising to note that Lawali Musa Bagaye failed to maintain and update these important books intentionally or abused and neglected his primary duty.

4. PAYMENT OF ANNUAL LEAVE AND TRANSPORT GRANT:

In another instance, the sum of ~~₦~~11,299,134.31 was received by your Local Government Council for payment of leave and transport grant for the year ended 31st December, 2019. To my surprise, only the sum of ~~₦~~10,794,501.46 would appear to have been expended leaving an apparent balance of ~~₦~~504,636.85 unaccounted for.

5. On, payment voucher No. 15/9/2019, the Director social and community development appear to have been paid the sum ~~₦~~15,333,051.00 as Hajj fares to 10No fictitious intending pilgrims.

Further, scrutiny also revealed that the comprehensive list of the beneficiaries was not made known to me throughout the inspection period. In addition, the Internal Audit unit was not recognized, despite its importance, thereby ignoring and neglecting prepayment audit.

6. INCOME AND EXPENDITURE (SALARY):- The Local Government Council has received the sum of ~~₦~~534,807,127.23 from the Joint Local Government Account to my dismay only the sum of ~~₦~~519,319,740.11 would appear to have been expended in the payment of salaries leaving an apparent balance of ~~₦~~15,527,387.12 unaccounted for.

7. OUTSTANDING PAYMENT VOUCHERS (SALARIES):- In a similar instance, payment vouchers worth ~~₦~~30,558,732.41 were either not prepared at all nor presented to me throughout the

inspection period. How this further signifies the extent of negligence and abuse of office by the council treasurer and another severe contradiction of FM provision chapter 14.

8. INTERNALLY GENERATED REVENUE: The spot inspection reveals that, your Local Government Council failed to maintain, update and produce Revenue records during the period under review. Despite several requests, the Revenue Officer Musa Bawa Gebbe deliberately neglected, at the sometimes failed to adhere to my request. This further indicates his non challant attitude in the discharge of his primary responsibility.

Consequence upon the above, not a single kobo would appear to have been remitted to any of the council accounts.

APPENDIX "A"

SURU LOCAL GOVERNMENT COUNCIL, OUTSTANDING PAYMENT VOUCHERS FOR THE MONTH OF 1ST JANUARY TO 31ST DECEMBER, 2019

SN	PAYEE	PARTICULAR	PV. NO	AMOUNT (₦)
1.	Jamila Muh'd kok & others	Leave grant	121/1/2019	1,209,840.19
2.	Bashar Abubakar & others	Leave grant	123/1/2019	550,055.00
3.	Ibrahim Maisonka & others	Leave grant	124/1/2019	660,405.00
4.	Ruwa Mai kayi & others	Leave grant	126/1/2019	948,534.97
5.	Lawali Musa & others	Leave grant	127/1/2019	1,605,097.52
6.	Abubakar Liman & others	Leave grant	129/1/2019	137,467.54
7.	Abdullahi Mai-Walda	Financial Asset	88/2019	20,000.00
8.	Umaru Aliyu & others	Repairs of veh.	89/2019	249,000.00
9.	D.P.M SURU LG	Bicycle Advance	90/2019	5,080,000.00
10.	D.P.M SURU LG	Bicycle Advance	104/2019	10,000,000.00
11.	NYSC MEMBERS	TRANSPORT	85/4/2019	50,000.00
12.	BARADE YOUTH	ASSISTANCE	86/4/2019	30,000.00
13.	DIR. SOCIAL	DISTR. OF RICE	85/4/2019	700,000.00
14.	SEC.RETARY SURU LG	DTA	217/6/2019	20,000.00
15.	SECRETARY SURU LG	URCHASE	219/6/2019	286,000.00
16.	USMAN WARKET	DTA	220/6/2019	140,000.00
17.	DIR. HEAALTH	PURCH. OF FUEL	222/6/2019	50,000.00
18.	VIGILANTEE COMM.	PURHCH. OF FUEL	226/6/2019	280,000.00
19.	Alh. Shehu Muhd D/Dikko	Fin. Assistance	227/6/2019	500,000.00
20.	DPM. SURU LG	4day workshop	228/6/2019	309,000.00
21.	HAKIMI KATU	Renov. Of Disp	230/6/2019	2,020,000.00
22.	B.I.R. KEBBI STATE	Monthly control	256/8/2019	935,555.80
23.	D.P.M. SURU LG	Visit of court place	70/11/2019	250,000.00
24.	DIR. SOCIAL	Xmass gift	67/12/2019	690,476.17
	TOTAL			26,721,432.19

APPENDIX "B"

SURU LOCAL GOVERNMENT COUNCIL, PAYMENT WITHOUT PROPER DOCUMENTATION FOR THE END OF THE YEAR OF 1ST JANUARY TO 31ST DECEMBER, 2019

SN	PAYEE	PARTICULAR	PV. NO	AMOUNT (₦)
1.	Abubakar Abdullahi & others	Leave grant	129/1/2019	157,467.54
2.	D.P.M SURU LG	BICYCLE ADVANCE	102/2/2019	3,948,000.00
3.	DIRECTOR HEALTH	OUTBREAK	133/3/2019	3,500,000.00
4.	DIRECTOR SOCIAL	DISTRI. OF RICE	101/5/2019	700,000.00
5.	DIRECTOR SOCIAL	OVERHEAD COST	102/5/2019	3,000,000.00
6.	DIRECTOR SOCIAL	OVERHEAD COST	335/8/2019	3,000,000.00
7.	DIRECTOR SOCIAL	Nat. Quran competition	22/12\2019	285,714.28
8.	SEC. SOCIAL SECURITY	Monthly Contr.	200/7/2019	380,607.19
9.	Kebbi state water Board	Monthly Contr.	257/8/2019	463,200.00
10.	Chairman NULGE	Monthly Contr.	257/8/2019	423,761.59
11.	Chairman MHWU	Monthly Contr.	257/8/2019	1,139,549.12
12.	Chairman FPCNL	Monthly Contr.	257/8/2019	1,233,328.86
13.	Chairman LGSC	Monthly Contr.	257/8/2019	5,468,710.00
14.	Chairman LGEA	Monthly Contr.	257/8/2019	23,871,578.97
15.	Chairman BIR	Monthly Contr.	257/8/2019	935,555.80
16.	SECRETARY TACF	Monthly Contr.	257/8/2019	1,116,643.48
17.	Chairman MHWU	Monthly Contr.	216/9/2019	1,139,548.12
18.	Chairman BIR	Monthly Contr.	51/12/2019	1,522,797.00
19.	Chairman NULGE	Monthly Contr.	53/12/2019	426,761.00
20.	Chairman MHWU	Monthly Contr.	54/12/2019	1,139,548.00
21.	Chairman KSGWTA	Monthly Contr.	52/12/2019	463,200.00
	TOTAL			54,315,970.95

APPENDIX "C"

SURU LOCAL GOVERNMENT COUNCIL, OUTSTANDING PAYMENT VOUCHERS FOR THE END OF THE YEAR OF 1ST JANUARY TO 31ST DECEMBER, 2019

SN	PAYEE	PARTICULAR	PV. NO	AMOUNT (₦)
1.	Jabiru Aliyu & others	March salary 2019	130/3/2019	310,510.57
2.	Hindatu Hassan & others	April salary 2019	52/4/2019	192,000.00
3.	Abubakar muhd & others	May salary 2019	99/5/2019	631,600.00
4.	Umar shehu zagga & others	June salary 2019	45/6/2019	1,200,619.00
5.	Samail Attahiru & others	June salary 2019	46/6/2019	1,305,367.00
6.	Bello muhd & others	June salary 2019	47/6/2019	385,694.00
7.	Murtala usman & others	June salary 2019	48/6/2019	166,584.00
8.	Farku Yalli & others	June salary 2019	49/6/2019	67,941.00
9.	Suwaiba Arzika & others	June salary 2019	119/6/2019	353,000.00
10.	Suwaiba muhd & others	June salary 2019	138/6/2019	20,000.00
11.	Jabir Aliyu & others	June salary 2019	142/6/2019	310,510.57
12.	Samaila Kabiru & others	July salary 2019	105/7/2019	163,091.60
13.	Basher Danjari & others	July salary 2019	126/7/2019	547,540.00
14.	Suwaiba arzika & others	July salary 2019	128/7/2019	233,000.00
15.	Umaru sheehu & others	July salary 2019	185/7/2019	949,688.00
16.	Samaila Attahiru & others	July salary 2019	86/7/2019	1,425,729.00
17.	Bala muhd & others	July salary 2019	187/7/2019	348,646.00
18.	Murtala usman	July salary 2019	188/7/2019	106,100.00
19.	Faruku Yalli	July salary 2019	189/7/2019	69,941.00
20.	Samaila A. Garba	July salary 2019	190/7/2019	26,500.00
21.	Dalhatu M. Garba	July salary 2019	191/7/2019	5,000.00
22.	Najifa Jabamu	July salary 2019	192/7/2019	43,000.00
23.	Maryam Auta & others	July salary 2019	193/7/2019	159,010.00
24.	Suwaiba muhd & others	July salary 2019	195/7/2019	401,100.00
25.	Hassan Abubakar & others	July salary 2019	196/7/2019	286,600.00
26.	Umar Maigandi	July salary 2019	225/7/2019	724,522.62
27.	Umaru Shehu Zagga & others	August Salary 2019	03/8/019	1,213,819.00
28.	Samaila Attahiru & others	August Salary 2019	04/8/019	1,621,498.00
29.	Bala muhd & others	August Salary 2019	05/8/019	666,838.00
30.	Murtala Usman & Others	August Salary 2019	06/8/019	164,740.00

31.	Farku yalli & others	August Salary 2019	07/8/019	67,941.00
32.	Samaila Garba & others	August Salary 2019	08/8/019	26,500.00
33.	Dalhatu M. Garba	August Salary 2019	09/8/019	5,000.00
34.	Najiba Jafar & others	August Salary 2019	10/8/019	43,000.00
35.	Maryam Auta & others	August Salary 2019	11/8/019	259,000.00
36.	Aminu Abubakar	August Salary 2019	12/8/019	48,200.00
37.	Yau Abubakar Koko & others	August Salary 2019	199/8/019	1,149,736
38.	Sa'adatu S. Manu & others	August Salary 2019	200/8/019	428,195.00
39.	Hantsi Maidaji & others	August Salary 2019	201/8/019	131,000.00
40.	Muhd Tukur sani & others	August Salary 2019	310/8/019	209,640.20
41.	Musadiq Atiku	August Salary 2019	330/8/019	165,868.93
42.	Mainasara shehu & others	Septe., Salary, 2019	01/9/2019	66,148.00
43.	Bello kwairo & others	Septe., Salary, 2019	02/9/2019	180,400.00
44.	Salihu sarkin fana & others	Septe., Salary, 2019	03/9/2019	52,074.30
45.	Zayyanu kabiru & others	Septe., Salary, 2019	04/9/2019	25,000.00
46.	Hakimi Ibrahim & others	Septe., Salary, 2019	05/9/2019	84,148.60
47.	Aminu m. mashayabo & others	Septe., Salary, 2019	06/9/2019	40,074.30
48.	Muhd Yalli & others	Septe., Salary, 2019	07/9/2019	226,598.30
49.	Ibrahim muhd & others	Septe., Salary, 2019	08/9/2019	94,275.50
50.	Samaila kabiru & others	Septe., Salary, 2019	14/9/2019	223,898.10
51.	Abuduulahi muhd & others	Septe., Salary, 2019	15/9/2019	22,074.30
52.	Bako makera & others	Septe., Salary, 2019	16/9/2019	69,148.60
53.	Hisbullah kasimu & others	Septe., Salary, 2019	17/9/2019	20,000.00
54.	Muhd Attahiru & others	Septe., Salary, 2019	14/9/2019	216,240.20
55.	Mori Dan Ango & others	Septe., Salary, 2019	18/9/2019	5,000.00
56.	Zayyanu Hanabi & others	Septe., Salary, 2019	153/9/2019	1,342,200.00
57.	Abubkar Yawale	Septe., Salary, 2019	242/9/2019	195,863.40
58.	Abubakar Sadiq	Septe., Salary, 2019	243/9/2019	327,131.50
59.	Farku Yalli & others	Octo. Salary, 2019	153/10/2019	325,556.00
60.	Yakubu Bala & othes	Dec. Salary	01/12/2019	1,619,860.00
61.	Jalu muhd & others	Dec. Salary	08/12/2019	8,600.00
62.	Bello bala & others	Dec. Salary	14/12/2019	2,826,286.37
63.	Umaru shehu zagga & others	Dec. Salary	69/12/2019	2,258,724.00
64.	Bala muhd & others	Dec. Salary, 2019	70/12/2019	3,863,357.00

	TOTAL			30,558,732.4 1
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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 maintained by above mentioned Local Government Council during the period have been examined. Moreover, observation arising therefrom are hereby forwarded to you for your comment and further necessary action.

1. MAIN ACCOUNTS

a). **INCOME AND EXPENDITURE:-** Examination of the available records reveals that, your Local Government Council has received the sum ₦1,368,639,986.96 as share of revenue from the state joint account while the sum of ₦1,331,995,713.77 would appear to have been seen expended leaving an apparent balance of ₦36,644,272.69 un-accounted for. See appendix "B" attached to this report for details.

2. **OUTSTANDING PAYMENT VOUCHER:-** Similarly, payment vouchers worth the sum of ₦64,133,910.55 would not appear to have either been prepared at all or got missing as a result of negligence by both the treasurer Lawali Manu and his cashier Shehu Malami. Appendix "A" attached refers.

3. **UN-DOCUMENTED PAYMENT VOUCHERS:-** Examination reveals that, payment voucher listed below:-

SN	PV NO.	DETAILS OF PAYMENT	AMOUNT (₦)
1.	89/1/2019	Vice chairman secretary vote	150,000.00
2.	88/1/2019	Hon. Chairman secretary vote	250,000.00
3.	66/4/2019	Zonal Board Of	250,000.00

		Internal Revenue Haraji	
4.	67/4/2019	Zonal Board Of Internal Revenue Haraji	280,000.00
5.	8/9/2019	Yusuf Abdullahi (NUT SEC) Ext. Loan	3,100,000.00
	Total		4,030,000.00

Payment vouchers worth the sum of ~~₦~~4,030,000.00 would appear to have been paid without supporting its with vital documents contrary to FM 14.4(1-9). Furthermore, I am unable to ascertain the genuineness of the payments as claimed by your council's treasury.

4. Similarly, it is noted with great displeasure that, only salaries for the month of January to May 2019 would appear to have been seen recorded in the cash book:

1. January, 2019 - ~~₦~~37,247,859.57
2. February, 2019 - ~~₦~~37,281,859.57
3. March, 2019 - ~~₦~~37,348,859.57
4. April, 2019 - ~~₦~~37,394,477.31
5. May, 2019 - ~~₦~~37,444,877.26

However, salaries paid from July 2019 to December, 2019 were off cashbook. With this attitude, I found it very difficult to ascertain the actual total of salaries of your Local Government Council. This clearly and further disclosed negligence and abuse of an important treasury responsibility. It is disheartening to note, this is an

indication that even the most important book of account is not updated due to poor and weak system of internal control.

5. UNCLAIMED PAYMENT VOUCHERS:-

SN	PAYEE	DETAILS OF PAYMENT	PV N.	AMOUNT (₦)
1.	DPO & Others	Allowances	77/2/2019	3,258,000.00
2.	DPO & Others	Allowances	66/2/2019	3,283,000.00
3.	DPO & Others	Allowances	65/4/2019	3,283,000.00
4.	DPO & Others	Allowances	52/5/2019	3,283,000.00
5.	DPO & Others	Allowances	47/6/2019	3,258,000.00
6.	DPO & Others	Allowances	94/8/2019	3,055,000.00
7.	DPO & Others	Allowances	52/12/2019	3,258,000.00
	Total			22,678,000.00

The table above shows that payment worth ₦22,678,000.00 would appear to have been done, ignoring the recipient signatures which affirmed the genuity of the alleged payment.

6. **INTERNALLY GENERATED REVENUE:-** During the period covered by my report, Yauri Local Government Council tax assessment appears as follows:-

1. Gungu District - 3000 x ₦100 = ₦300,000.00
 2. Yelwa District - 3250 x ₦100 = ₦325,000.00
 3. Zamare District - 2620 x ₦100 = ₦265000.00
 4. Illela District - 2000 x ₦100 = ₦200,000.00
- ₦1,090,000.00**

In view of the above assessment, the sum of ₦1,090,000.00 was expected to have been realised for Haraji collection during the year. To my surprise, not a single kobo would appear to have been remitted to the Local Government Council account.

7. The departmental revenue collection during the year under review reveals the following summary:-

1. Market	-	₦ 556,000.00
2. Motor Pack	-	₦ 290,000.00
3. Departmental	-	₦ 853,000.00
		<u>₦1,699,000.00</u>

It has been observed with dismay that, the sum of ~~₦~~1,699,000.00 would appear to have been collected as revenue from the above mentioned sources. Further observation revealed that only the sum of ~~₦~~238,200.00 appear to have been lodged into local government council account leaving an apparent balance of ~~₦~~1,460,800.00 unaccounted for. See attached Appendix "C" for details.

8. STATE OF ACCOUNTING RECORDS:- Furthermore, observation reveals that, most accounting records managed by your Local Government Council especially;

D,V,E,A,

Advance and deposit ledger,

Store ledgers,

Cash book and

Daily abstract of revenue and expenditure would appear not to have been maintained properly, contrary to FM.19.1. FM. 19.3 and FM 19.4 respectively. However, this ugly trend needs to come to an end. Otherwise appropriate surcharge would be applied to the treasurer Lawali Manu, Cashier and the affected finance clerks.

APPENDIX "A"

YAURI LOCAL GOVERNMENT COUNCIL, SUMMARY OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED, 2019

SN	MONTH OF A/C	REVENUE (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	January, 2019	141,737,602.66	101,303,151.44	40,434,451.22
2.	February, 2019	54,961,859.57	60,522,543.76	(5,560,684.39S)
3.	March, 2019	70,198,859.57	88,778,869.24	(18,580,009.67)
4.	April, 2019	40,839,477.31	40,285,456.87	554,020.44
5.	May 2019	67,480,115.35	57,433,695.95	10,046,419.40
6.	June, 2019	126,711,245.80	124,391,557.92	2,319,687.88
7.	July, 2019	128,468,816.96	133,908,075.65	(5,439,258.69)
8.	August, 2019	158,191,929.05	152,881,314.87	5,310,614.18
9.	September, 2019	144,142,739.26	147,063,301.28	(2,920,562.02)
10.	October, 2019	183,192,519.48	185,818,716.49	(2,627.01)
11.	November, 2019	124,813,744.62	120,396,927.16	4,416,817.46
12.	December, 2019	127,901,076.83	119,212,102.94	8,688,973.89
	TOTAL	1,368,639,986.46	1,331,995,713.77	36,644,272.69

APPENDIX "B"

**YAURI LOCAL GOVERNMENT COUNCIL, SUMMARY OF MARKET,
MOTOR PARK AND DEPARTMENTAL REVNUUE
FOR THE YEAR ENDED, 2019**

SN	MONTH OF A/C	MARKET (₦)	MOTOR PARKS (₦)	DEPARAT MENTAL (₦)	TOTAL (₦)
1.	January, 2019	30,000.00	10,000.00	10,000.00	50,000.00
2.	February, 2019	100,000.00	50,000.00	37,000.00	187,000.00
3.	March, 2019	-	-	-	-
4.	April, 2019	100,000.00	50,000.00	250,000.00	400,000.00
5.	May 2019	-	-	-	-
6.	June, 2019	20,000.00	10,000.00	20,000.00	50,000.00
7.	July, 2019	26,000.00	10,000.00	10,000.00	46,000.00
8.	August, 2019	40,000.00	25,000.00	45,000.00	110,000.00
9.	September, 2019	40,000.00	15,000.00	20,000.00	75,000.00
10.	October, 2019	40,000.00	20,000.00	20,000.00	80,000.00
11.	November, 2019	80,000.00	50,000.00	222,000.00	352,000.00
12.	December, 2019	80,000.00	50,000.00	219,000.00	349,000.00
	TOTAL	556,000.00	290,000.00	853,000.00	1,699,000.00

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.

1. MAIN ACCOUNT

a). Audit inspection of the available records revealed that the Council would appear to have received the sum of ~~N~~403,834,604.06 as share of revenue from Kebbi state joint account, while the spot scrutiny reveals that only the sum of ~~N~~386,422,652.96 would appear to have been expended thereby leaving an apparent balance of ~~N~~17,417,952.06 unaccounted for. Appendix "A" attached refers.

b). **Payment of Over-Head Cost:-** In a similar instance, the council would appear to have received the sum ~~N~~3,000,000.00 on monthly basis. However, this further indicates that the council collected the sum of ~~N~~36,000,000.00 during the period under review. Further scrutiny also reveals that only the sum of ~~N~~30,000,000.00 would appear to have been expended judiciously, thereby leaving an apparent balance of ~~N~~6,000,000.00 unaccounted for.

c). **Contracts not Executed:-** Observation arising from the audit, examination of the council records reveals that, the underlisted contracts allegedly done by the council could not be established, in that, even the location of the contract could not be ascertained talkless of their existence. Table below refers:-

SN	PAYEE	DETAILS OF PAYMENT	PV NO.	AMOUNT
1	Peter martins	Const. of hand pump	48/1/2019	4,800.00
2	Hamisu Kanya	Repairs of vehicle	54/1/2019	150,000.00
3	Peter Martins	Repairs of solar	41/1/2019	1,230,000.00
	Total			6,180,000.00

d). **STATE OF ACCOUNTING RECORDS**

i. **Cash Book:-** During the period under review it has been observed with displeasure that, the up keep of this important book of account is not encouraging in that certain cheques and receipts were not posted. It is further noted with dismay that the cashbook is untidy due to numerous cancellations and alterations of figures without being initialed. Further observation revealed that daily and monthly total is not been done as contained in FM provision No. 19.18 to 19.20. In addition, monthly check of cashbook by the treasurer as enshrined in FM provision 19.34 is not adhered to and monthly balancing of cashbook is not done by the cashier.

ii. **Bank Reconciliation Statement:** It has been noted with dismay that the council's treasury deliberately ignored and abused FM provision No. 19.23. Please comment or if you agree assure me that the above quoted provision has been complied with and ready for reinspection.

iii. **The Internal Audit:-** During the inspection and examination of the council's internal control system, it was observed that your council does not recognize the Internal Audit unit, this was further confirmed by your action in denying him to exercise and discharge his primary responsibility. It is further another violation and action which contravened FM provision 40.10. Please comment.

e. **Unreceipted Payment Vouchers:-** In another instance, examination of the council records reveals that, the sum of ₦107,519,587.86 monthly was observed to have been transferred to various accounts as directed by ministry for local government which was complied with but none of the beneficiaries acknowledged the receipts of the payments.

f. **Undocumented payment vouchers:-** Cross examination of the available records revealed that paid vouchers worth ₦36,543,000.00 would not appear to have been prepared in accordance with FM provision chapter 14. These paid vouchers were prepared in skeleton

form, thereby intentionally ignoring all characteristics of a valid payment. In this regard, I must expressed shock at the development, which further confirmed clearly that these claims were far from accurate.

2. **SALARY:-** Observations arising from the audit inspection of the council's salary disclosed the receipts of ~~N~~611,407,912.27 for the payment of personnel cost during the period. Surprisingly, only the sum of ~~N~~607,807,912.24 would appear to have been expended. Thereby leaving an apparent balance of ~~N~~3,600,000.00 unaccounted for. Appendix "E" of this report refers.

3. **REVENUE:-** It is disheartening to note that throughout the period under review your council was only able to generates the sum of ~~N~~5,074,785.00.

This infact, is a clear manifestation of neglect and abuse of revenue sources by your treasurer and his surbordinates.

Therefore in the light of the for going, the council Chairman needs to place much emphasis in tapping and creating additional sources and institute effective internal control mechanism to block all the loopholes in order to harness the internally generated revenue in all nooks and crannies of the Local Government Council.

APPENDIX "A"
ZURU LOCAL GOVERNMENT COMPARISM OF INCOME AND EXPENDITURE EXCLUDING SALARY FOR THE ENDED, 2019

SN	MONTH	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	January, 2019	110,310,468.70	108,810,468.70	1500,000.00
2.	February, 2019	22,480,000.00	21,180,000.00	1,300,000.00
3.	March, 2019	30,250,000.00	27,000,000.00	3,250,000.00
4.	April, 2019	-	-	-
5.	May 2019	112,225,238.01	110,225,238.01	2,000,000.00
6.	June, 2019	8,834,095.00	6,999,000.00	1,835,095.00
7.	July, 2019	-	-	-
8.	August, 2019	29,562,380.00	28,562,380.00	1,000,000.00
9.	September, 2019	4,532,857.00	Ni;	4,532,857.00
10.	October, 2019	63,449,089.16	63,449,089.16	Nil
11.	November, 2019	15,000,000.00	13,000,000.00	2,000,000.00
12.	December, 2019	7,190,476.19	7,196,476.19	Nil
	TOTAL	403,834,604.06	386,422,652.06	17,417,952.80

APPENDIX "B"

ZURU LOCAL GOVERNMENT COUNCIL, OVERHEAD COST 2019

SN	MONTH	AMOUNT RECEIVED (N)	AMOUNT PAID (N)	DIFFERENCE (N)
1.	January, 2019	3,000,000.00	2,500,000.00	500,000.00
2.	February, 2019	3,000,000.00	2,500,000.00	500,000.00
3.	March, 2019	3,000,000.00	2,500,000.00	500,000.00
4.	April, 2019	3,000,000.00	2,500,000.00	500,000.00
5.	May 2019	3,000,000.00	2,500,000.00	500,000.00
6.	June, 2019	3,000,000.00	2,500,000.00	500,000.00
7.	July, 2019	3,000,000.00	2,500,000.00	500,000.00
8.	August, 2019	3,000,000.00	2,500,000.00	500,000.00
9.	September, 2019	3,000,000.00	2,500,000.00	500,000.00
10.	October, 2019	3,000,000.00	2,500,000.00	500,000.00
11.	November, 2019	3,000,000.00	2,500,000.00	500,000.00
12.	December, 2019	3,000,000.00	2,500,000.00	500,000.00
	TOTAL	36,000,000.00	30,000,000.00	6,000,000.00

APPENDIX "C"

ZURU LOCAL GOVERNMENT COUNCIL, UNRECEIPTED PAYMENT VOUCHGERS, 2019

SN	PAYEES	PV NUMBER	AMOUNT (₦)
1.	NULGE	03/12/2019	435,231.18
2.	Jack Rural Infrastructure	17/12/2019	39,960,754.26
3.	Local Govt. Service Commission	16/11/2019	1,222,665.64
4.	Emirate council	15/12/2019	5,753,720.68
5.	LGEA	18/12/2019	41,605,633.50
6.	Social Security Fund	14/12/2019	359,607.54
7.	Payment Secretary	13/12/2019	300,000.00
8.	S. PHC DA	12/12/2019	2,987,567.62
9.	Kebbi State Govt. TSA	11/12/2019	601,200.62
10.	JOINT ACCOUNT COMMITTEE	09/12/2019	1,001,024.71
11.	PSPB	08/12/2019	8,364,302.38
12.	LGSPB	07/12/2019	4,868,173.37
13.	APC	07/12/2019	117,027.10
14.	KEBBI STATE B.I.R	10/12/2019	1,937,275.53
15.	FPCNL-PPL	05/12/2019	1,559,971.71
16.	MEDICAL HEALTH UNION	04/12/2019	438,432.02
	TOTAL		107,509,587.86

APPENDIX "D"
ZURU LOCAL GOVERNMENT, SALARY PAID
FOR THE PERIOD ENDED, 2019

SN	MONTH	INCOME (₦)	EXPENDITURE (₦)	DIFFERENCE (₦)
1.	January, 2019	50,519,905.27	50,219,985.29	300,000.00
2.	February, 2019	50,550,865.28	50,250,865.25	300,000.00
3.	March, 2019	50,567,865.28	50,267,865.28	300,000.00
4.	April, 2019	50,530,774.04	50,230,774.04	300,000.00
5.	May, 2019	50,584,774.04	50,284,274.04	300,000.00
6.	June, 2019	51,236,235.48	50,936,235.48	300,000.00
7.	July, 2019	51,236,235.48	50,936,235.48	300,000.00
8.	August, 2019	51,236,235.48	50,936,235.48	300,000.00
9.	September, 2019	51,236,235.48	50,936,235.48	300,000.00
10.	October, 2019	51,236,235.48	50,936,235.48	300,000.00
11.	November, 2019	51,236,235.48	50,936,235.48	300,000.00
12.	December, 2019	51,236,235.48	50,936,235.48	300,000.00
	TOTAL	611,407,912.27	601,807,912.24	3,600,000.00

APPENDIX "E"

ZURU LOCAL GOVERNMENT COUNCIL, REVENUE COLLECTED
DURING THE YEAR, 2019

SN	MONTH	AMOUNT COLLECTED (N)
1.	January, 2019	3,364,960.00
2.	February, 2019	255,510.00
3.	March, 2019	358,000.00
4.	April, 2019	298,500.00
5.	May 2019	70,400.00
6.	June, 2019	102,000.00
7.	July, 2019	NIL
8.	August, 2019	NIL
9.	September, 2019	282,100.00
10	October, 2019	72,900.00
11.	November, 2019	NIL
12	December, 2019	270,000.00
	TOTAL	5,074,785.00

SUMMARY OF FEDERATION ACCOUNT DISBURSEMENT OF FUNDS TO LOCAL GOVERNMENT COUNCIL OF KEBBI STATE, 2019

	LOCAL GOVERNMENT	STATUTORY ALLOCATION (₦)	VALUE ADDED TAX (₦)	EXCHANGE GAIN DIFF (₦)	BANK CHANGES (₦)	SOLID MINERALS SHARE (₦)	GOOD & VALUE CONSIDERATION (₦)	ADDITIONAL FUNDS FROM N.N.P.C (₦)	FO
1.	ALIERO	1,187,154,686.02	319,104,599.79	1,857,033.84	2,807,943.97	1,529,676.17	9,670,108.72	1,758,201.59	3
2.	AREWA	1,939,773,549.86	419,968,314.86	3,034,319.76	4,588,069.25	2,499,430.29	15,800,574.72	2,872,831.77	6
3.	ARGUNGU	1,633,855,266.37	429,754,206.32	2,555,782.51	3,864,492.81	2,105,249.52	13,308,693.80	2,419,762.51	5
4.	AUGIE	1,349,022,674.30	362,945,462.04	2,110,228.87	3,190,789.70	1,738,238.02	10,988,568.00	1,997,921.46	4
5.	BAGUDO	1,796,626,230.83	465,922,020.63	2,810,414.51	4,249,509.88	2,314,994.20	14,634,630.53	2,660,841.91	5
6.	BIRNIN-KEBBI	2,198,074,521.97	492,068,138.80	3,438,370.90	5,199,018.28	2,832,255.36	17,904,585.16	3,255,379.12	6
7.	BUNZA	1,497,487,344.22	366,517,579.63	2,342,466.95	3,541,947.29	1,929,537.20	12,197,898.40	2,217,799.71	4
8.	DANDI/KAMBA	1,590,862,816.94	386,001,343.66	2,488,530.93	3,762,804.57	2,049,853.04	12,958,495.49	2,356,090.09	4
9.	DANKO/WASAGU	1,976,351,001.20	489,319,648.04	3,091,536.57	4,674,584.44	2,546,560.94	16,098,519.15	2,927,003.48	6
10.	FAKAI	1,376,147,751.27	366,298,842.87	2,152,659.68	3,254,947.57	1,773,189.13	11,209,517.40	2,038,099.07	4
11.	GWANDU	1,453,569,179.22	391,764,886.91	2,273,770.42	3,438,074.12	1,872,950.50	11,840,175.89	2,152,759.25	4
12.	JEGA	1,603,604,963.84	427,932,701.15	2,508,463.03	3,792,943.06	2,066,271.51	13,062,287.63	2,374,961.39	4
13.	KALGO	1,334,549,608.33	335,704,902.89	2,084,589.14	3,156,557.13	1,719,589.23	10,870,676.53	1,976,486.64	4
14.	KOKO/BESSE	1,531,482,892.41	394,828,638.13	2,395,644.99	3,622,355.59	1,973,341.03	12,474,811.75	2,268,147.59	4
15.	MAIYAMA	1,771,780,693.59	412,839,497.10	2,582,994.40	4,190,722.43	2,282,968.72	14,432,175.98	2,624,032.00	5
16.	NGASKI	1,419,540,689.35	369,335,254.47	2,220,536.18	3,357,580.79	1,829,100.36	11,562,969.78	2,102,358.14	4
17.	SAKABA	1,398,912,096.34	339,578,589.72	2,188,269.15	3,308,791.17	1,802,521.36	11,394,946.13	2,071,808.39	4
18.	SHANGA	1,451,720,044.99	371,368,648.08	2,270,874.77	3,433,695.71	1,870,566.28	11,825,097.34	2,150,017.70	4
19.	SURU	1,756,387,044.40	359,494,983.23	2,747,454.69	4,154,303.45	2,263,133.75	14,306,785.83	2,601,233.79	5
20.	YAURI	1,349,662,017.75	347,985,538.86	2,111,228.98	3,192,301.92	1,739,061.82	10,993,775.82	1,998,868.33	4
21.	ZURU	1,612,100,918.86	404,177,094.97	2,521,752.96	3,813,038.21	2,077,218.69	13,131,492.09	2,387,544.02	5
	TOTAL	33,228,665,991.10	8,252,910,892.15	51,786,923.23	78,594,480.43	42,815,706.12	270,666,786.15	49,212,142.94	103