

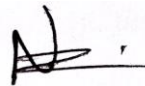
# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF AFIJIO LOCAL GOVERNMENT, JOBELE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose Financial Statements of Afijio Local Government, Jobele for the year ended 31st December, 2020 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Afijio Local Government, Jobele and the management is therefore responsible for the contents and the information contained therein.
3. The General Purpose Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement were prepared in line with IPSAS Cash.
4. The audit inspection was planned and performed in accordance with the Generally Accepted Auditing Standards. As a result of the audit, I have obtained sufficient evidence to express my opinion. Some projects and programmes were verified in line with the prevailing administrative guidelines.
5. In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements showed the true and fair view of the financial transactions of the Local Government for the year 2020.



**Olusola Olanrewaju Akinola** 12/07/21  
**Auditor-General for Local Governments.**

# **REPORT**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF AFIJIO LOCAL GOVERNMENT, JOBELE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

The attached General Purpose Financial Statements of Afijio Local Government, Jobele have been examined in accordance with the Oyo State Local Government Law 2001 Part VII Section 66 Sub-sections (2) (3) & (5) and the provisions of Model Financial Memoranda for Local Governments.

2. I have obtained all the information and explanations that I required and in my opinion, the Financial Statements are correct subject to the observations in this Report.

#### **3. REVIEW OF FINANCIAL STATEMENT**

a. **CASH FLOW STATEMENT:** The Cash flow Statement for the year ended 31st December, 2020 contained the following errors.

<b>Items</b>	<b>Amount Shown in the Statement (₦)</b>	<b>Correct Amount (₦)</b>
<b><u>OPERATING ACTIVITIES</u></b>		
Net Cash Flow from all activities	88,793,014.87	92,703,940.00
Net Cash Flow from operating Activities	244,507,348.42	240,596,283.23

4. **AUTHORITY FOR EXPENDITURE:** All expenditures shown in the Statement of Actual Expenditure for the year 2020 have been authorized as provided by Appropriation Law except as explained below.

Audit Query No.LQ/AFJ/MA/01/2020: Excess Expenditure Disclosed by the Statement

<b>Economic Code</b>	<b>Final Approved Provision (₦)</b>	<b>Actual Expenditure (₦)</b>	<b>Excess Disclosed (₦)</b>
23010113	1,000,000.00	1,208,000.00	208,000.00

23010112	2,200,000.00	2,790,000.00	590,000.00
230101112	500,000.00	514,000.00	14,000.00
23020118	90,000,000.00	91,845,545.14	1,845,545.14
23030109	500,000.00	950,000.00	450,000.00
23020112	50,000,000.00	54,407,921.15	8,447,921.15
23050109	15,000,000.00	15,318,225.50	318,225.00
23050115	15,000,000.00	234,000.00	8,400,000.00
23040104	5,000,000.00	7,540,500.00	2,540,000.00
22020604	4,000,000.00	4,680,000.00	680,000.00
220210029	500,000.00	579,000.00	79,000.00
22020102	200,000.00	385,500.00	195,500.00
22020407	300,000.00	332,000.00	32,000.00
22021001	500,000.00	1,500,000.00	1,000,000.00
22020101	700,000.00	1,111,850.00	411,850.00
2202011	250,000.00	411,000.00	161,000.00
22020401	500,000.00	576,000.00	76,000.00
2202601	2,000,000.00	2,800,000.00	800,000.00
22020602	Nil	1,830,000.00	1,830,000.00
22021001	5,000,000.00	10,055,000.00	5,055.00
220210029	800,000.00	1,414,000.00	614,000.00
220210030	11,000,000.00	2,540,000.00	1,540,000.00
22020102	750,000.00	1,036,950.00	286,950.00
22020308	350,000.00	707,260.00	357,250.00
22070901	200,000.00	876,047.61	676,047.61
22021001	975,000.00	1,345,000.00	370,000.00
22020102	400,000.00	715,300.00	315,300.00
22020407	Nil	175,000.00	175,000.00
22020301	900,000.00	20,000.00	20,000.00
22020401	400,000.00	5,148,000.00	4,258,100.00
22021001-33	6,400,000.00	12,199,700.00	5,799,700.00
22021005-1	500,000.00	1,800,000.00	1,300,000.00
22020102	200,000.00	269,300.00	69,300.00
22020407	Nil	245,000.00	245,000.00
22020605	2,230,000.00	2,785,000.00	555,000.00
22021029	600,000.00	830,000.00	230,000.00
210101-21020101	22,000,000.00	33,056,074.25	11,056,074.25

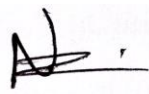
21010101	12,000,000.00	17,389,435.71	5,384,435.71
210101-21020103	94,787,397.89	104,068,136.28	9,280,738.39
21010103	51,227,822.21	58,743,975.00	7,516,152.79

5. In addition to the items shown in paragraph 4 of this Report, the following expenditures appear contrary to law.

Query No.	Amount (₦)	Details	Reasons
LQ/AFJ/01/2020	200,000.00	Financial Assistance	Expenditure not supported by proper records or accounts
LQ/AFJ/02/2020	100,000.00	Financial Assistance	Expenditure not supported by proper records or accounts

6. **DISALLOWANCE:** Allowance of the expenditures detailed in paragraphs 5 of this report have been reserved pending satisfactory explanation to the queries and/or the sanction of the State Executive Council.

7. **STATE OF ACCOUNTS:** The Accounts of the Local Government have been examined up to 31st December, 2020 and other observations have been forwarded to the Chairman.

  
 Olusola Olanrewaju Akinola 12/07/21  
**Auditor-General for Local Governments.**