

MAIGATARI

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

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



Contents

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



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



HON. UZERU NADABO
The Executive Chairman
Maigatari Local Government Council



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



MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

Our Ref: _____ Your Ref: _____ Date: 17-January-2023

MLG/FIN/VOL.IXX

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement complies with the general accepted accounting practice.

The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, the system of internal control has operated adequately through the reporting period.

D. Gambo
17/01/2023

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

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

D. Gambo
LAWAN DAN GAMBO 17/1/2023
Treasurer

H. Uzairu Nadabo
HON. UZAIRU NADABO
Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022
(IPSAS CASH)**

List of Abbreviations / Acronyms	
Abbreviation / Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCON	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

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

The standardised COA and the GPFS is hereby adopted by Maigatari Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Maigatari Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Maigatari Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Maigatari Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items



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

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



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



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

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



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

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



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022 MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N			N	N
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
2,448,135,878.00	Statutory Allocation	1	2,510,245,723.96	1,971,653,772.23
	Independent Revenue			
50,000.00	Taxes	2a	40,000.00	0.00
500,000.00	Rate	2b	350,000.00	280,000.00
12,345,000.00	Local Licenses and Fees	2c	17,303,327.00	5,562,412.00
15,000,000.00	Commercial Undertaking	2d	11,017,620.00	14,856,235.00
4,250,000.00	Rent of LGA Properties	2e	2,500,000.00	0.00
550,000.00	Interest and dividend	2f	0.00	0.00
3,100,000.00	Miscellaneous	2g	3,953,780.00	3,627,961.00
35,795,000.00	Total Independent Revenue		35,164,727.00	24,326,608.00
2,483,930,878.00	Total Receipt from Operating Activities		2,545,410,450.96	1,995,980,380.23
	PAYMENTS			
60,962,299.00	Office Of The Chairman	3a	54,034,480.00	52,467,457.00
74,647,757.00	Planning, Research and Statistics	3b	66,058,666.00	69,767,154.00
42,399,980.00	The Council	3c	39,522,429.00	32,640,100.00
122,614,363.00	Personal Management	3d	174,684,307.00	128,909,074.00
327,033,454.00	Finance And Supply	3e	197,329,412.00	235,484,766.00
659,917,130.00	Education	3f	671,784,047.00	661,807,294.00
414,563,573.00	Medical And Health	3g	494,958,912.00	387,617,143.00
75,493,215.00	Agriculture & Natural Resources	3h	71,818,204.00	76,423,591.00
83,936,145.00	Works And Housing	3i	165,822,984.00	78,673,178.00
72,000,000.00	Traditional Office Holders	3j	125,276,263.00	107,528,161.00
77,618,227.00	Social And Community Dev.	3k	106,865,079.00	73,345,042.00
2,011,186,143.00	Total Payment		2,168,154,783.00	1,904,662,960.00
	Net Cash Flow From Operating Activities		377,255,667.96	
	CASHFLOWS FROM INVESTING ACTIVITIES:			
593,309,216.00	Capital Expenditure	4	441,273,992.00	161,028,654.00
	Net Cash Flow From Investing Activities		441,273,992.00	(161,028,654.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	1,383,629.00	1,998,306.00
	Other Noncurrent liabilities	5b	0.00	19,565.00
102,000,000.00	Other Capital Receipt	5c	51,892,024.64	37,483,531.77
	Net Cash Flow From Financing Activities		53,275,653.64	39,501,402.77
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		(10,742,670.40)	(30,209,831.00)
	Cash & Cash Equivalent as at 1st January,2020		14,122,547.00	44,332,378.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMER ,2020		3,379,876.60	14,122,547.00

The accompanying notes form part of these statements

LAWAN DAN GAMBO
 Treasurer

Maigatari Local Government, Jigawa State



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

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	3,379,876.60	14,122,547.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		3,379,876.60	14,122,547.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	19,150,002.00	20,533,631.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		22,529,878.60	34,656,178.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(37,281,430.40)	(25,155,131.00)
Non- Current Liabilities	9	59,811,309.00	59,811,309.00
Other Public Fund		0.00	
TOTAL LIABILITIES		22,529,878.60	34,656,178.00

The accompanying notes form part of these statements


LAWAN DAN GAMBO
Treasurer

Maigatari Local Government, Jigawa State



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

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,971,653,772.23	STATUTORY ALLOCATIONS:	1	2,510,245,723.96	2,443,135,878.00
	Independent Revenue			
0.00	Taxes	2a	40,000.00	50,000.00
280,000.00	Rate	2b	350,000.00	500,000.00
5,562,412.00	Local Licenses and Fees	2c	17,303,327.00	12,345,000.00
14,856,235.00	Commercial Undertaking	2d	11,017,620.00	15,000,000.00
0.00	Rent of LGA Properties	2e	2,500,000.00	4,250,000.00
0.00	Interest and dividend	2f	0.00	550,000.00
3,627,961.00	Miscellaneous	2g	3,953,780.00	3,100,000.00
24,326,608.00	SUB TOTAL INDEPENDENT REVENUE		35,164,727.00	35,795,000.00
1,995,980,380.23	TOTAL REVENUE		2,545,410,450.96	2,301,725,878.00
	LESS:EXPENDITURE			
52,467,457.00	Office Of The Chairman	3a	54,034,480.00	60,962,299.00
69,767,154.00	Planning, Research and Statistics	3b	66,058,666.00	74,647,757.00
32,640,100.00	The Council	3c	39,522,429.00	42,399,980.00
128,909,074.00	Personal Management	3d	174,684,307.00	122,614,363.00
235,484,766.00	Finance And Supply	3e	197,329,412.00	327,033,454.00
661,807,294.00	Education	3f	671,784,047.00	659,917,130.00
387,617,143.00	Medical And Health	3g	494,958,912.00	414,563,573.00
76,423,591.00	Agriculture & Natural Resources	3h	71,818,204.00	75,493,215.00
78,673,178.00	Works And Housing	3i	165,822,984.00	83,936,145.00
107,528,161.00	Traditional Office Holders	3j	125,276,263.00	72,000,000.00
73,345,042.00	Social And Community Dev.	3k	106,865,079.00	77,618,227.00
1,904,662,960.00	TOTAL EXPENDITURE		2,168,154,783.00	2,011,186,143.00
	Operating Balance		377,255,667.96	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		377,255,667.96	

The accompanying notes form part of these statements


LAWAN DAN GAMBO
Treasurer

Maigatari Local Government, Jigawa State



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

STATEMENT NO. 4 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER ,2022 MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		377,255,667.96	
37,483,531.77	AID AND GRANTS	10	51,892,024.64	102,000,000.00
	TOTAL REVENUE AVAILABLE		429,147,692.60	
	LESS: CAPITAL EXPENDITURE			
161,028,654.00	Capital Expenditure	11	441,273,992.00	593,309,216.00
	TOTAL CAPITAL EXPENDITURE		441,273,992.00	
	INTANGIBLE ASSETS		(12,126,299.40)	
	CLOSING BALANCE		(12,126,299.40)	

The accompanying notes form part of these statements


LAWAN DAN GAMBO
Treasurer

Maigatari Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,510,245,723.96	1,971,653,772.23
2a	Taxes	40,000.00	0.00
2b	Rate	350,000.00	280,000.00
2c	Local Licenses and Fees	17,303,327.00	5,562,412.00
2d	Commercial Undertaking	11,017,620.00	14,856,235.00
2e	Rent of LGA Properties	2,500,000.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	3,953,780.00	3,627,961.00
3a	Office Of The Chairman	54,034,480.00	52,467,457.00
3b	Planning, Research and Statistics	66,058,666.00	69,767,154.00
3c	The Council	39,522,429.00	32,640,100.00
3d	Personal Management	174,684,307.00	128,909,074.00
3e	Finance And Supply	197,329,412.00	235,484,766.00
3f	Education	671,784,047.00	661,807,294.00
3g	Medical And Health	494,958,912.00	387,617,143.00
3h	Agriculture & Natural Resources	71,818,204.00	76,423,591.00
3i	Works And Housing	165,822,984.00	78,673,178.00
3j	Traditional Office Holders	125,276,263.00	107,528,161.00
3k	Social And Community Dev.	106,865,079.00	73,345,042.00
4	Capital Expenditure	441,273,992.00	161,028,654.00
5a	Proceed From Loan	1,383,629.00	
5b	Other Noncurrent liabilities	0.00	
5c	Other Capital Receipt	51,892,024.64	37,483,531.77
6	CASH AND BANK BALANCES	3,379,876.60	14,122,547.00
7	ADVANCES	19,150,002.00	20,533,631.00
8	ACCUMULATED FUND	(37,281,430.40)	(25,155,131.00)
9	NON CURRENT LIABILITIES	59,811,309.00	59,811,309.00
10	AID AND GRANTS	51,892,024.64	37,483,531.77
11	Capital Expenditure	441,273,992.00	161,028,654.00

The accompanying notes form part of these statements

LAWAN DAN GAMBO
Treasurer

Maigatari Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2020
MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	116,931,197.00	71,866,072.00	1,156,221.00		189,953,490.00
FEBRUARY	57,670,295.00	67,074,040.00	25,896,989.00		150,641,324.00
MARCH	77,636,755.00	61,593,830.00	21,651,296.00		160,881,881.00
APRIL	114,455,427.00	76,131,199.00	0.00		190,586,626.00
MAY	102,144,716.00	62,618,032.00	7,150,650.00		171,913,398.00
JUNE	87,009,129.00	74,214,126.00	36,363,517.00	42,646,782.00	240,233,554.00
JULY	137,556,864.00	71,525,511.00	0.00		209,082,375.00
AUGUST	178,548,308.00	66,172,664.00	0.00		244,720,972.00
SEPTEMBER	101,864,065.00	79,841,573.00	0.00		181,705,638.00
OCTOBER	109,431,296.00	70,628,517.00	21,681,201.00	130,730,899.96	332,471,913.96
NOVEMBER	97,053,651.00	80,518,522.00	17,325,117.00		194,897,290.00
DECEMBER	151,796,275.00	77,000,753.00	14,360,234.00		243,157,262.00
TOTAL	1,332,097,978.00	859,184,839.00	145,585,225.00	173,377,681.96	2,510,245,723.96

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
	40,000.00
TOTAL	40,000.00
NOTE 2b: RATE	
Tenement rate	350,000.00
TOTAL	350,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
Slaughter House Fees	17,303,327.00
TOTAL	17,303,327.00
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	8,297,220.00
Motor park	2,720,400.00
TOTAL	11,017,620.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	2,500,000.00
TOTAL	2,500,000.00
NOTE 2g: MISCELLANEOUS	
Recovery of losses and overpayment	3,953,780.00
Payment in lieu of resignations notice	
TOTAL	3,953,780.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	12,278,150.00
2001/2	Traveling & Transport	3,349,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	10,370,000.00
2001/9	Grand contribution and subvention	1,080,000.00
2001/10	Training staff development & welfare	0.00
2001/11	Entertainment & Hospitality	750,000.00
2001/12	Miscellaneous expenses	26,137,330.00
2001/13	Provision of service material	70,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	54,034,480.00
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	63,593,666.00
2002/2	Traveling & Transport	230,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	1,335,000.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	900,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	66,058,666.00
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,408,033.00
2003/2	Traveling & Transport	1,500,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	3,000,000.00
2003/8	Consultancy service & special committee	4,500,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	2,250,000.00
2003/11	Entertainment & Hospitality	1,850,000.00
2003/12	Miscellaneous expenses	4,479,396.00
2003/13	Provision of service material	1,535,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	39,522,429.00



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	72,146,699.00
2004/2	Traveling & Transport	462,216.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	217,000.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	47,872,796.00
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	13,709,559.00
2004/11	Entertainment & Hospitality	14,014,642.00
2004/12	Miscellaneous expenses	26,261,395.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
	TOTAL	174,684,307.00
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	41,965,358.00
2005/2	Traveling & Transport	445,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	6,398,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	29,671,866.00
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	17,665,762.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	15,650,085.00
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	85,533,341.00
	TOTAL	197,329,412.00
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	602,793,536.00
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	11,886,528.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	57,103,983.00
	TOTAL	671,784,047.00



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

NOTE 3g: WASH		
2007/1	Personnel Cost	321,172,978.00
2007/2	Traveling & Transport	10,266,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	133,423,208.00
2007/8	Consultancy Service & Special Committee	5,452,000.00
2007/9	Grand Contribution and Subvention	21,289,487.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	880,000.00
2007/12	Miscellaneous Expenses	1,468,000.00
2007/13	Provision of service material	1,007,239.00
2007/14	Contribution to pension fund	0.00
	TOTAL	494,958,912.00
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	68,840,704.00
2008/2	Traveling & Transport	629,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	341,500.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	2,007,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	71,818,204.00
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	37,117,378.00
2009/2	Traveling & Transport	6,255,000.00
2009/3	Utility Service	396,820.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	120,210,773.00
2009/8	Consultancy service & special committee	1,843,013.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	0.00
2009/14	Contribution to pension fund	0.00
	TOTAL	165,822,984.00



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		0.00
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	125,276,263.00
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	125,276,263.00
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	45,843,938.00
2011/2	Traveling & Transport	1,680,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	8,618,889.00
2011/9	Grand contribution and subvention	36,036,609.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	1,131,643.00
2011/13	Provision of service material	13,554,000.00
2011/14	Contribution to pension fund	0.00
	TOTAL	106,865,079.00



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

NOTE 4: CAPITAL EXPENDITURE		
HEAD	PURPOSE	AMOUNT
4001/2	Demarcation of Grazing reserves	725,000.00
4001/3	Purchase of Grains	1,200,000.00
4006/2	Extension of electricity to Kattakara Nasarawa Unguwar Waziri (ongoing)	17,005,000.00
4004/1	Construction of feeder road from Galadi to Gaco (2KM)	1,000,000.00
	SUB TOTAL	19,930,000.00
5001/1	2% contribution to Jigawa state university	36,441,219.00
5001/2	Purchase of Security Equipment	2,494,000.00
5002/1	Construction of 5 Daily Prayer Mosque at Kwanar Daniya, Alagarno Shanya Babba Kankaren Shatima	2,567,000.00
	SUB TOTAL	41,502,219.00
6001/2	Reticulation Maigatari Makaddari Matsatsagi	546,000.00
6001/6	Purchase of hand pump materials	20,685,000.00
6001/11	construction of solar water scheme at Garubji	1,949,000.00
6004/3	Purchase of Submersible pump	11,410,144.00
6004/4	construction of motorized water scheme at Yanwake, Kankaren Shatima	2,500,000.00
6004/5	control of erosion in Maigatari	116,802,951.00
6004/13	construction of drainage at Nasarawa Qtrs to Maigatari	6,438,582.00
6004/15	Town and Country plan	1,000,000.00
6004/1	Assistance to Community Dev. Project	77,908,229.00
	SUB TOTAL	239,239,906.00
7001/1	Contribution to state and LGA joint project	128,190,127.00
7001/2	Payment of land compensation	1,000,000.00
7001/3	Settlement of outstanding liabilities	3,868,940.00
7001/4	Procurement of Installation of 20KVA Generator	4,850,000.00
7001/5	Purchase of Utility Motor vehicles	2,692,800.00
	SUB TOTAL	140,601,867.00
	TOTAL	441,273,992.00



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance		20,533,631.00	
Current Year Advance		19,150,002.00	
MARGINS		1,383,629.00	
NOTE 5b : (Other Non Current Liabilities)			
Current Year NCL		59,811,309.00	
Previous Year NCL		59,811,309.00	
MARGINS		0.00	
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE I.G.R	STABLIZATION	TOTAL
JANUARY	164,625.55	9,300,000.00	9,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	1,125,300.00	1,289,925.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	2,000,000.00	2,164,625.55
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55	500,000.00	664,625.55
OCTOBER	164,625.55	700,000.00	864,625.55
NOVEMBER	164,625.55	21,512,836.87	21,677,462.42
DECEMBER	164,625.55	2,778,381.17	2,943,006.72
TOTAL	1,975,506.60	49,916,518.04	51,892,024.64



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

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			6,860.00
UNITY BANK PLC (OVERHEAD A/C)			232,348.00
UNITY BANK PLC (SALARY A/C)			2,823,111.60
POLARIS BANK PLC (PROJECT A/C)			119,382.00
UBA PLC (REVENUE A/C)			119,382.00
LOAN A/C			78,793.00
TOTAL			3,379,876.60
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			4,333,990.00
OTHER ADVANCES			14,816,012.00
TOTAL			19,150,002.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(25,155,131.00)
Closing Balance			(12,126,299.40)
Accumulated Fund C/D			(37,281,430.40)
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			494,625.00
FEDERAL			56,906,509.00
OTHER DEPOSITS			2,410,175.00
TOTAL			59,811,309.00
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE I.G.R	STABLIZATION	TOTAL
JANUARY	164,625.55	9,300,000.00	9,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55		164,625.55
APRIL	164,625.55	1,125,300.00	1,289,925.55
MAY	164,625.55	1,000,000.00	1,164,625.55
JUNE	164,625.55	2,000,000.00	2,164,625.55
JULY	164,625.55	4,000,000.00	4,164,625.55
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55	500,000.00	664,625.55
OCTOBER	164,625.55	700,000.00	864,625.55
NOVEMBER	164,625.55	21,512,836.87	21,677,462.42
DECEMBER	164,625.55	2,778,381.17	2,943,006.72
TOTAL	1,975,506.60	49,916,518.04	51,892,024.64



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIAT COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

We have examined the financial statements which have been prepared by the Management of Maigatari Local Government Councils under the accounting policies set out therein.

SCOPE

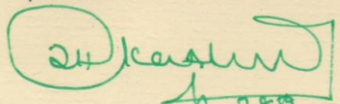
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

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

OUR OPINION

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.


24/12/2022 - 06-2023

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



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

- 1. STATUTORY ALLOCATIONS:** Maigatari Local Government Council received the sum Two Billion, Five hundred and Ten Million, Two Hundred and Forty-Five Thousand, Seven Hundred and Twenty-Three Naira Ninety-Six Kobo Only (N2,510,245,723.96) as statutory allocation from the federation accounts for the year 2022, representing 103% of the estimated amount of Two Billion, Four Hundred and Forty-Eight Million, One Hundred and Thirty-Five Thousand, Eight Hundred and Seventy-Eight Naira Only (N2,448,135,878.00).
- 2. CAPITAL RECEIPT:** The Sum of Fifty-One Million, Eight Hundred and Ninety-Two Thousand and Twenty-Four Naira only (N51,892,024.64) was received as capital receipt for the financial year 2022, which represents 51% only of the budgeted amount of (N102,000,000.00).
- 3. INTERNALLY GENERATED REVENUE:** The sum of Thirty-Five Million, One Hundred and Sixty-Four Thousand, Seven Hundred and Twenty-Seven Naira Only (N35,164,727.00) was generated as internally generated revenue, which represent a mere 98% of the budgeted amount of Thirty-Five Million, Seven Hundred and Ninety-Five Thousand Naira Only (N35,795,000.00).
- 4. BANK RECONCILIATION STATEMENTS:** All the accounts maintained by the Local Government Council have been properly reconciled.
- 5. BUDGET PERFORMANCE:** The budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATE	ACTUAL	VARIENCE	PERCENTAGE
STATUTORY ALLOCATION	2,448,135,878.00	2,510,245,723.96	(62,109,845.96)	103%
CAPITAL RECEIPT	102,000,000.00	51,892,024.64	50,107,975.36	51%
INTERNALLY GENERATED REVENUE	35,795,000.00	35,164,727.00	630,273.00	98%
TOTAL REVEVNUE	2,585,930,878.00	2,597,302,475.60	(11,371,592.60)	100%
EXPENDITURE				
RECURRENT EXPENDITURE	2,011,186,143.00	2,168,154,783.00	(156,968,640.00)	108%
CAPITAL EXPENDITURE	593,309,216.00	441,273,992.00	152,035,224.00	74%
TOTAL EXPENDITURE	2,604,495,359.00	2,609,428,775.00	(4,933,416.00)	100%



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

1. **TOTAL REVENUE:** From the table above, the sum of Two Billion, Five Hundred and Ninety-Seven Million, Three Hundred and Two Thousand, Four Hundred and Seventy-Five Naira Sixty Kobo Only (2,597,302,475.60) was received and generated as total revenue both from the federation account and internally generated revenue. This figure represent 100% of the estimated amount of 2,58,725,878.00
2. **RECURRENT EXPENDITURE:** The Sum of Two Billion, One Hundred and Sixty-Eight Million, One Hundred and Fifty-Four Thousand, Seven Hundred and Eighty-Three Naira Only (2,168,154,783.00) was expended on recurrent items, representing 108% of the budgeted amount of (2,011,186,143.00).
3. **CAPITAL EXPENDITURE:** Capital projects engulf the sum of Four Hundred and Forty-One Million, Two Hundred and Seventy-Three Thousand, Nine Hundred and Ninety-Two Naira Only (441,273,992.00) indicating 74% of the estimated amount of 593,309,216.00.
4. **RECOMMENDATIONS**
 - a. New avenues to be exploited in view of improving the Local Government Council's internal revenue.
 - b. More spending on recurrent items to be drastically reduced.
 - c. The Local Government should direct more resources on capital projects.

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2022

Queries amounting to Twelve Million Six Hundred and Sixty Nine Thousand Two Hundred and Ninety Six Naira (N12,669,296.00) was issued to Maigatari Local Government Council while the sum of Twelve Million Four Hundred and Twenty Four Thousand Four Hundred and Thirty Two Naira (N12,424,432.00) were verified and resolved leaving a balance of Two Hundred and Forty Four Thousand Eight Hundred and Sixty Four Naira (N244,864.00) un resolved. Below is the table for the details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/GMZO/MGR/LQ1/2022	1,795,729.00	1,550,865.00	244,864.00
2	ALG/GMZO/MGR/LQ2/2022	9,935,704.00	9,935,704.00	0.00
3	ALG/GMZO/MGR/LQ3/2022	937,863.00	937,863.00	0.00
	TOTAL	12,669,296.00	12,424,432.00	244,864.00



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

Auditor-General (Local Governments)
Jigawa State.



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

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Twelve Million, Six Hundred and Sixty Nine Thousand, Two Hundred and Ninety Six Naira (N12,669,296) only were raised and issued to the Local Government.

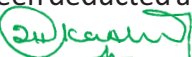
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Twelve Million, Four Hundred and Twenty Four Thousand, Four Hundred and Thirty Two Naira Sixty Three Kobo (N12,424,432.00) .only, thus leaving a balance of Two Hundred and Forty Four Thousand Eight Hundred and Sixty Four Naira(244,864.00) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Maigatari Local Government staff and Local Education Authorities. To this effect, a sum of Thirty Eight (38) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Seventy One Million, Five Hundred and Forty Seven Thousand, Eight Hundred and Fifty Naira (N71,547,850.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Thirty One (31) numbers of staff retired and deceased owed Local Government Council, the sum of Six Million, Two Hundred and Seventeen Thousand, Four Hundred and Fifty Three Naira (6,217,453.00) only which has to been deducted and remitted back by the pension administration.


28th - 06 - 2023
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



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



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

Local Query No. ALG/GMZO/MGR/LQ1/2022
The, Chairman
Maigatari Local Government

Audit Form 1

Station: Maigatari L.G.
Pv. No.: C Date: C
Head C Sub Head: C
Amount N: 1,795,728.51
Payee: Various
Nature of Payment: Various
Date: 30th June 2022

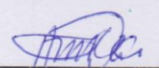
AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS
JANUARY – JUNE 2022

Vouchers to the tune of One Million Seven Hundred and Ninety-Five Thousand Seven Hundred and Twenty-Eight Naira, Fifty-One Kobo (N1,795,728.51) was observed not presented for Auditing during our exercise, their details is hereby attached.

This act is contrary to the provision of Financial Memorandum Chapter 14.3. You should either produce the vouchers or to pay back the amount involve to Treasury and reply this query with recovery details.

The same is copied to Auditor General Local Government Audit, Jigawa State and Zonal Director Audit, Gumel Zone for further necessary action.


ABBAS MAGAJI
AREA AUDITOR
MAIGATARI L.G.

B
ADCA
Pls deal
Hew
DCA
9/6/23
(A) DCA
Pls deal as Usual
AG 12/12/22



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/GMZO/MGR/LQ2/2022

The, Chairman
Maigatari Local Government

Audit Form 1

Station: Maigatari L.G.

Pv. No.: C Date: C

Head: C Sub Head: C

Amount N: 9,935,703.82

Payee: Various

Nature of Payment: Various

Date: 31st June 2022

AUDIT QUERY

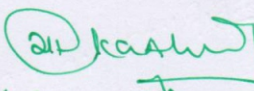
IRRIGULAR PAYMENT VOUCHERS JANUARY – JUNE 2022

It was observed during our examination that, payment vouchers to the tune of Nine Million Nine Hundred and Thirty-Five Thousand Seven Hundred and Three Naira, Eighty-Two Kobo (N9,935,703.82) was paid without proper supporting documents.

This act is contrary to the provision of Financial Memorandum Chapter 14.4. let the concern Officers to explain and produce the required documents or to paid back the whole amount to Treasury and inform this Office with recovery details for our further verification.

The same is copied to Auditor General Local Government Audit, Jigawa State and Zonal Director Audit, Gumel Zone for further necessary action.


ABBAS MAGAJI
AREA AUDITOR
MAIGATARI L.G.

(A) Dea
pls deal as usual

AG 15/12/22



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/GMZO/MGR/LQ3/2022
The, Chairman
Maigatari Local Government

Audit Form 1

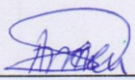
Station: Maigatari L.G.
Pr. No.: C Date: C
Head C Sub Head: C
Amount N: 937,862.70
Payee: Various
Nature of Payment: Various
Date: 31st June 2022

AUDIT QUERY **UNPOSTED INTO DAILY ABSTRACT** **JANUARY – JUNE 2022**

Find attached list of vouchers amounting to Nine Hundred and Thirty-Seven Thousand Eight Hundred and Sixty-Two Naira, Seventy Kobo (N937,7862.70) were not posted into subsidiary books of accounts.

Let the Treasurer to explain and ensure that the vouchers are dully posted into their respective Head and Sub-Head and this Office be informed for our further verification.

The same is copied to Auditor General Local Government Audit, Jigawa State and Zonal Director Audit, Gumel Zone for further necessary action.


ABBAS MAGAJI
AREA AUDITOR
MAIGATARI L.G.

(A) DCA
pls deal as usual
(24/10/22)
AG 15/12/22



MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE NIGERIA

Incase of reply please quote
MGLG/FIN/VOL. I/XX
Ref. No.....

14/09/2023

Office of the Auditor General,
Dutse,
Jigawa State.

2023-09-14
14
OFFICE OF THE AUDITOR
GENERAL
DUTSE
JIGAWA STATE

RESPONSE TO AUDIT QUERIES JANUARY – JUNE 2022

With reference to letter No. ALG/GM/ZO/MGR/LQI/22 received with regards to Audit queries for the year 2022, I wish to write and forward herewith response as follows:

JANUARY – JUNE

UNPRESENTED PAYMENT VOUCHERS

It was observed that payment vouchers worth **one million seven hundred and ninety five thousand seven hundred and twenty eight naira fifty one kobo (N 1,795,728.51)** were made and are regarded as unrepresented payment vouchers therefore, our committee sorted out all the payment vouchers and found and were treated according to financial memorandum.

IRREGULAR PAYMENT VOUCHER

It was observed that the payment vouchers have made in to consideration with irregularly amounting to **nine million nine hundred and thirty five thousand seven hundred and three naira eighty two kobo (N 9,935,703.82)** sir we are here to notify you the issue of irregular payment of stated amount has been corrected.



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

UNPOSTED IN TO DAILY ABSTRACT

The issue of unposted payment voucher from cash to daily abstract amount *to nine hundred and thirty seven thousand eight hundred and sixty two naira seventy kobo (N 937,862.70)* has been treated with immediate effect.

Finally, we appreciate the effort of this local government in ensuring transparency and accountability in Local Government administration.

We pray for Allah S.W.T guidance in all our undertakings Amin.

Best regards.

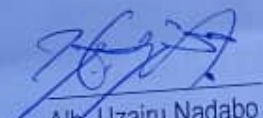
CC:

Area Auditor,

CC:

Zonal Auditor,

Gumel Zone..


Alh. Uzairu Nadabo
Hon. Chairman