

TAURA

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

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

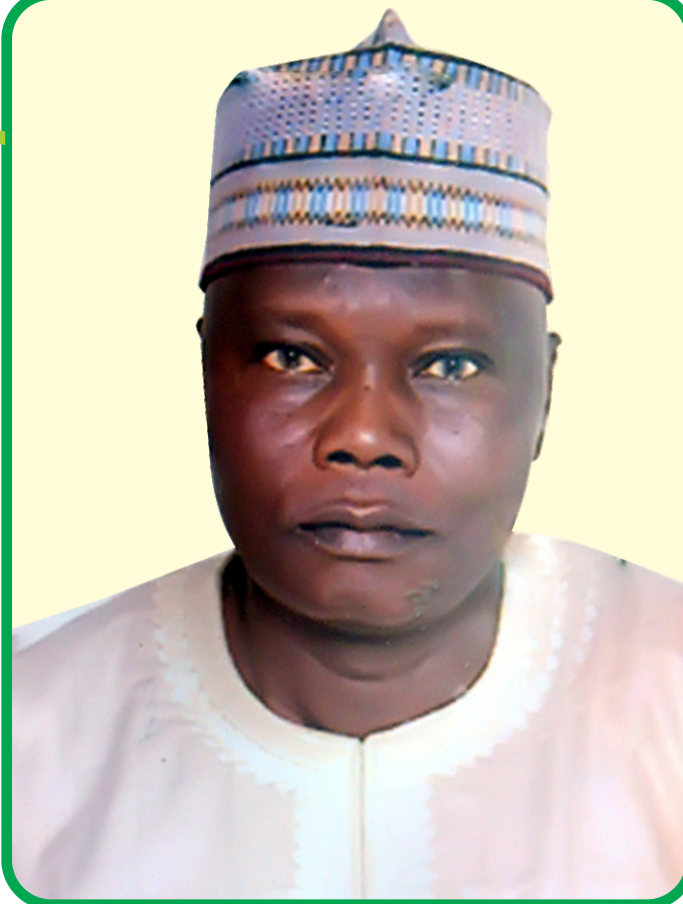


Contents

Contents	Pages
Cover Page	1
Table of Contents	2
The Executive Chairman, Taura 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 Taura Local Government Councils	25
Audit Queries and Response by Taura Local Government Councils	26



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



HON. BAFFA YAHAY TAURA
The Executive Chairman
Taura Local Government Council



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



TAURA LOCAL GOVERNMENT JIGAWA STATE

In case of reply please quote Reference

22-March-2023

TRLG/FIN/4/AUDIT/VOL.II/73

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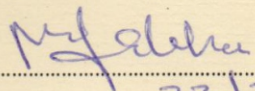
Date

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

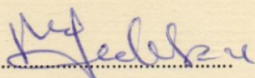
These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement complies with the general accepted accounting practice.

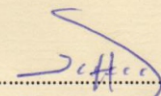
The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best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


22/3/23

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

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


MUHAMMAD YAKUBU
Treasurer 22/3/23


22/3/23
HON. BAFFA YAHAYA TAURA
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 Taura 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 Taura Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Taura 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 Taura 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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Taura 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 Taura 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 Taura Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Taura 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 Taura Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Taura 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 Taura 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 Taura Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

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



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 TAURALOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N			N	N
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
2,470,000,000.00	Statutory Allocation	1	2,261,273,925.00	1,757,411,451.75
	Independent Revenue			
200,000.00	Taxes	2a	0.00	0.00
1,000,000.00	Rate	2b	221,150.00	220,000.00
5,990,000.00	Local Licenses and Fees	2c	3,590,312.47	438,162.00
12,800,000.00	Commercial Undertaking	2d	8,681,945.00	6,370,980.00
2,000,000.00	Rent of LGA Properties	2e	53,000.00	104,000.00
100,000.00	Interest and dividend	2f	0.00	0.00
250,000.00	Miscellaneous	2g	3,020,000.00	0.00
22,340,000.00	Total Independent Revenue		15,566,407.47	7,133,142.00
	Total Receipt from Operating Activities		2,276,840,332.47	1,764,544,593.75
	PAYMENTS			
68,801,031.00	Office Of The Chairman	3a	58,218,901.47	35,477,648.40
27,815,561.00	Planning, Research and Statistics	3b	29,664,900.00	28,276,561.00
39,949,942.00	The Council	3c	53,833,858.12	32,696,329.20
68,355,718.00	Personal Management	3d	97,509,223.89	79,434,228.00
290,593,538.00	Finance And Supply	3e	348,308,198.93	205,429,350.38
810,858,342.00	Education	3f	850,090,451.78	819,150,913.24
357,967,741.00	Medical And Health	3g	447,843,750.09	382,654,782.26
49,563,824.00	Agriculture & Natural Resources	3h	45,051,382.59	42,922,212.72
73,715,827.00	Works And Housing	3i	111,311,155.93	68,816,782.98
60,000,000.00	Traditional Office Holders	3j	104,029,017.57	87,870,872.50
79,925,261.00	Social And Community Dev.	3k	75,508,288.57	82,058,879.62
1,927,545,145.00	Total Payment		2,221,369,128.94	1,864,788,560.30
	Net Cash Flow From Operating Activities		55,471,203.53	(100,243,966.55)
	CASHFLOWS FROM INVESTING ACTIVITIES:			
768,880,132.00	Capital Expenditure	4	206,470,344.41	131,146,612.34
	Net Cash Flow From Investing Activities		206,470,344.41	(131,146,612.34)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	493,043.00	0.00
	Other Noncurrent liabilities	5b	(1,989,153.00)	0.00
202,000,000.00	Other Capital Receipt	5c	162,883,978.32	200,691,358.89
	Net Cash Flow From Financing Activities		161,387,868.32	200,691,358.89
	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		10,388,727.44	(30,699,220.00)
	Cash & Cash Equivalent as at 1st January,2020		13,868,111.00	44,567,331.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2020		24,256,838.44	13,868,111.00

The accompanying notes form part of these statements

MUHAMMAD YAKUBU

Treasurer

Taura Local Government, Jigawa State



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

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022 N	PREVIOUS YEAR 2021 N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	24,256,838.44	13,868,111.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		24,256,838.44	13,868,111.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	8,533,827.00	9,026,870.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		32,790,665.44	22,894,981.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	2,611,437.44	(9,273,400.00)
Non- Current Liabilities	9	30,179,228.00	32,168,381.00
Other Public Fund		0.00	
TOTAL LIABILITIES		32,790,665.44	22,894,981.00

The accompanying notes form part of these statements


MUHAMMAD YAKUBU
 Treasurer

Taura Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Taura 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				
TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,757,411,451.75	STATUTORY ALLOCATIONS:	1	2,261,273,925.00	2,470,000,000.00
	Independent Revenue			
0.00	Taxes	2a	0.00	200,000.00
220,000.00	Rate	2b	221,150.00	1,000,000.00
438,162.00	Local Licenses and Fees	2c	3,590,312.47	5,990,000.00
6,370,980.00	Commercial Undertaking	2d	8,681,945.00	12,800,000.00
104,000.00	Rent of LGA Properties	2e	53,000.00	2,000,000.00
0.00	Interest and dividend	2f	3,020,000.00	100,000.00
0.00	Miscellaneous	2g	0.00	250,000.00
7,133,142.00	SUB TOTAL INDEPENDENT REVENUE		15,566,407.47	22,340,000.00
1,764,544,593.75	TOTAL REVENUE		2,276,840,332.47	
	LESS:EXPENDITURE			
35,477,648.40	Office Of The Chairman	3a	58,218,901.47	68,801,031.00
28,276,561.00	Planning, Research and Statistics	3b	29,664,900.00	27,815,561.00
32,696,329.20	The Council	3c	53,833,858.12	39,949,942.00
79,434,228.00	Personal Management	3d	97,509,223.89	68,355,718.00
205,429,350.38	Finance And Supply	3e	348,308,198.93	290,593,538.00
819,150,913.24	Education	3f	850,090,451.78	810,858,342.00
382,654,782.26	Medical And Health	3g	447,843,750.09	357,965,741.00
42,922,212.72	Agriculture & Natural Resources	3h	45,051,382.59	49,563,824.00
68,816,782.98	Works And Housing	3i	111,311,155.93	73,715,827.00
87,870,872.50	Traditional Office Holders	3j	104,029,017.57	60,000,000.00
82,058,879.62	Social And Community Dev.	3k	75,508,288.57	79,925,261.00
1,864,788,560.30	TOTAL EXPENDITURE		2,221,369,128.94	
(100,243,966.55)	Operating Balance		55,471,203.53	
	APPROPRIATIONS/TRANSFERS:			
(100,243,966.55)	Transfer to Capital Development Fund		55,471,203.53	

The accompanying notes form part of these statements


MUHAMMAD YAKUBU
 Treasurer

Taura Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Taura 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 TAURA 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			
(100,243,966.55)	Transfer from CRF		55,471,203.53	
200,691,358.89	AID AND GRANTS	10	162,883,978.32	768,880,132.00
100,447,392.34	TOTAL REVENUE AVAILABLE		218,355,181.85	
	LESS: CAPITAL EXPENDITURE			
131,146,612.34	Capital Expenditure	11	206,470,344.41	202,000,000.00
131,146,612.34	TOTAL CAPITAL EXPENDITURE		206,470,344.41	202,000,000.00
(30,699,220.00)	INTANGIBLE ASSETS		11,884,837.44	
(30,699,220.00)	CLOSING BALANCE		11,884,837.44	

The accompanying notes form part of these statements


MUHAMMAD YAKUBU
 Treasurer 22/3/23
 Taura Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022 TAURA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,261,273,925.00	1,757,411,451.75
2a	Taxes	0.00	0.00
2b	Rate	221,150.00	220,000.00
2c	Local Licenses and Fees	3,590,312.47	438,162.00
2d	Commercial Undertaking	8,681,945.00	6,370,980.00
2e	Rent of LGA Properties	53,000.00	104,000.00
2f	Interest and dividend	3,020,000.00	0.00
2g	Miscellaneous	0.00	0.00
3a	Office Of The Chairman	58,218,901.47	35,477,648.40
3b	Planning, Research and Statistics	29,664,900.00	28,276,561.00
3c	The Council	53,833,858.12	32,696,329.20
3d	Personal Management	97,509,223.89	79,434,228.00
3e	Finance And Supply	348,308,198.93	205,429,350.38
3f	Education	850,090,451.78	819,150,913.24
3g	Medical And Health	447,843,750.09	382,654,782.26
3h	Agriculture & Natural Resources	45,051,382.59	42,922,212.72
3i	Works And Housing	111,311,155.93	68,816,782.98
3j	Traditional Office Holders	104,029,017.57	87,870,872.50
3k	Social And Community Dev.	75,508,288.57	82,058,879.62
4	Capital Expenditure	206,470,344.41	131,146,612.34
5a	Proceed From Loan	493,043.00	
5b	Other Noncurrent liabilities	(1,989,153.00)	
5c	Other Capital Receipt	162,883,978.32	200,691,358.89
6	CASH AND BANK BALANCES	24,256,838.44	13,868,111.00
7	ADVANCES	8,533,827.00	9,026,870.00
8	ACCUMULATED FUND	2,611,437.44	(927,400.66)
9	NON CURRENT LIABILITIES	30,179,228.00	32,168,381.00
10	AID AND GRANTS	162,883,978.32	200,691,358.89
11	Capital Expenditure	206,470,344.41	131,146,612.34

The accompanying notes form part of these statements


MUHAMMAD YAKUBU
 Treasurer 22/13/23
 Taura Local Government, Jigawa State



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

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

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE & MISCELLANEOUS RECEIPT	ECOLOGICAL / SURE-P	TOTAL
JANUARY	104,092,501.57	65,123,976.81	1,029,271.50		170,245,749.88
FEBRUARY	51,338,268.98	60,668,073.24	23,053,577.11		135,059,919.33
MARCH	69,112,471.39	55,635,057.67	19,274,048.49		144,021,577.55
APRIL	101,742,621.15	68,777,760.17	0.00		170,520,381.32
MAY	90,929,532.52	56,627,355.42	6,365,530.18		153,922,418.12
JUNE	77,455,787.39	67,072,588.22	32,864,298.47	37,964,292.89	215,356,966.97
JULY	122,453,532.28	64,552,527.06	0.00		187,006,059.34
AUGUST	158,944,238.63	59,799,042.59	0.00		218,743,281.22
SEPTEMBER	90,679,695.82	72,097,286.25	0.00		162,776,982.07
OCTOBER	97,416,067.06	63,795,789.68	19,340,923.38	130,730,899.96	311,283,680.08
NOVEMBER	86,397,450.45	72,845,607.86	15,422,871.05		174,665,929.36
DECEMBER	135,129,498.26	69,703,550.49	12,837,931.01		217,670,979.76
TOTAL	1,185,691,665.50	776,698,615.46	130,188,451.19	168,695,192.85	2,261,273,925.00

DETAILS OF NOTE 2a-2g

NOTE 2a: TAXES

TOTAL	0.00
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NOTE 2b: RATE

Tenement rate	221,150.00
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TOTAL	221,150.00
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NOTE 2c: LOCAL LICENSES AND FEES

Hawkers permit	629,900.00
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Slaughter fees	66,400.00
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Bakery house fees	52,000.00
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Cattle dealers fees	2,000.00
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Butcher license fees	2,000.00
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Cinematography	2,000.00
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Mobile Sellers registration fee	3,500.00
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Birth and death registration	984,000.00
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Tender fees	838,912.47
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Felling of trees	351,800.00
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Ingredient license fee	81,000.00
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Corn grinding license	2,000.00
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Photo studio license	2,000.00
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Electrical radio fee	2,000.00
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Panel beating license	2,000.00
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Vehicle spare parts license	2,500.00
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Motor mechanic car wash	2,000.00
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Taura Local Government Council for the Year Ended 31st December, 2022

Building license	3,500.00
Surface tank license fee	2,000.00
Photostat / Typing license	2,000.00
Block machine license	4,000.00
Local hair barbing fee	68,000.00
Survey fee	66,700.00
Approved building permit	74,700.00
Customary right of occupancy b	343,400.00
TOTAL	3,590,312.47
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	2,326,765.00
Motor park	291,300.00
shop/shopping center	1,236,500.00
Cattle market license	4,206,630.00
Abattoir license fee	620,750.00
TOTAL	8,681,945.00
NOTE 2e: RENT OF LOCAL GOVT. PROPERTIES	
Rent on Other Local Government Building	53,000.00
TOTAL	53,000.00
NOTE 2g: MISCELANEOUS	
Recovery of losses and overpayment	3,020,000.00
Payment in lieu of resignations notice	0.00
TOTAL	3,020,000.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	18,320,597.44
2001/2	Traveling & Transport	1,443,556.00
2001/3	Utility Service	
2001/4	Telephone and Postal service	
2001/5	Stationary and printing	
2001/6	Maintenance of furniture & equipment	
2001/7	Maintenance of Vehicle and capital assets	
2001/8	Consultancy service & special committee	11,000,000.00
2001/9	Grand contribution and subvention	
2001/10	Training staff development & welfare	2,354,950.03
2001/11	Entertainment & Hospitality	1,640,000.00
2001/12	Miscellaneous expenses	23,459,798.00
2001/13	Provision of service material	
2001/14	Contribution to pension fund	
	TOTAL	58,218,901.47
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	22,897,900.00
2002/2	Traveling & Transport	405,000.00
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	6,042,000.00
2002/9	Grand contribution and subvention	40,000.00
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	280,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	29,664,900.00
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	16,749,374.12
2003/2	Traveling & Transport	500,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,500,000.00
2003/6	maintenance of furniture & equipment	1,000,000.00
2003/7	Maintenance of Vehicle and capital assets	1,500,000.00
2003/8	Consultancy service & special committee	7,500,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	3,240,000.00
2003/11	Entertainment & Hospitality	1,500,000.00
2003/12	Miscellaneous expenses	19,894,484.00
2003/13	Provision of service material	450,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	53,833,858.12



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	35,102,325.24
2004/2	Traveling & Transport	594,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
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	50,223,662.69
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	6,248,235.96
2004/11	Entertainment & Hospitality	5,341,000.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
	TOTAL	97,509,223.89
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	31,573,906.58
2005/2	Traveling & Transport	275,555.56
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	4,573,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	19,399,076.92
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	21,108,146.22
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	184,768,280.46
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	86,610,233.19
	TOTAL	348,308,198.93
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	777,679,633.38
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	2,678,000.00
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	69,732,818.40
	TOTAL	850,090,451.78



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

NOTE 3g: WASH		
2007/1	Personnel Cost	283,874,763.19
2007/2	Traveling & Transport	1,329,000.00
2007/3	Utility Service	59,000.00
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	80,540,996.07
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	10,860,168.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	0.00
2007/13	Provision of service material	35,441,986.23
2007/14	Contribution to pension fund	35,737,836.60
	TOTAL	447,843,750.09
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	42,720,381.85
2008/2	Traveling & Transport	360,000.00
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	0.00
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	1,971,000.74
2008/14	Contribution to pension fund	0.00
	TOTAL	45,051,382.59
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	40,488,097.37
2009/2	Traveling & Transport	1,555,000.00
2009/3	Utility Service	4,660,020.00
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	60,874,038.00
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	3,734,000.56
2009/14	Contribution to pension fund	0.00
	TOTAL	111,311,155.93



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	104,029,017.57
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	104,029,017.57
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	36,601,650.77
2011/2	Traveling & Transport	280,000.00
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	7,769,443.42
2011/9	Grand contribution and subvention	10,819,000.38
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	20,038,194.00
2011/14	Contribution to pension fund	0.00
	TOTAL	75,508,288.57



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
5001/1	2% contribution to Jigawa state university	28,462,968.00
5002/4	Rehabilitation of Health post at Yangayami	4,053,700.00
5002/8	Construction Health post at Zangon Maje	3,434,682.20
5004/2	Renovation of Women centre	2,498,004.46
5004/6	Purchase of relief Materials	1,100,000.00
5004/7	Purchase of Daily prayer mosque items (Leather mats, Generators and Amplifier)	2,090,000.00
5004/10	Social protection programme	1,140,000.00
5004/11	Renovation of Duplex House	5,487,350.78
	SUB TOTAL	48,266,705.44
6001/1	Purchase of Hand Pump materials	37,000,000.00
6001/2	Drilling of new hand pumps 2no at each ward	1,500,000.00
6001/4	Conversion of Motorized water scheme to solar across the wards	3,980,000.00
6002/3	Construction of drainage at sabon fegi Taura	4,996,048.98
6002/4	Construction of Drainage at sabon garin yaya, chakwaikwaiwa and kiri	8,836,216.20
6002/5	Construction of Drainage at gujungu	3,974,464.20
6004/3	Purchase of skill acquisition materials	1,758,500.00
6004/4	Support for community development	1,900,000.00
7001/2	Settlement of outstanding liabilities	9,862,783.03
7001/3	Contribution to state and Local government joint projects and programmes	65,000,000.00
7001/4	Land compensation	9,840,000.00
7001/6	Purchase of utility vehicles	4,550,000.00
7001/10	Purchase of additional furniture to Local government secretariat and quarters	5,005,626.56
	SUB TOTAL	158,203,638.97
	TOTAL	206,470,344.41



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			9,026,870.00
Current Year Advance			8,533,827.00
MARGIN			493,043.00
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL			30,179,228.00
Previous year NCL			32,168,381.00
MARGIN			(1,989,153.00)
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE IGR	STABLIZATION	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	16,240,553.03	16,405,178.58
MARCH	164,625.55	31,016,903.03	31,181,528.58
APRIL	164,625.55	11,776,350.09	11,940,975.64
MAY	164,625.55	14,199,894.50	14,364,520.05
JUNE	164,625.55	13,177,036.59	13,341,662.14
JULY	164,625.55	11,500,000.00	11,664,625.55
AUGUST	164,625.55	18,500,000.00	18,664,625.55
SEPTEMBER	164,625.55	19,634,790.72	19,799,416.27
OCTOBER	164,625.55	14,834,790.72	14,999,416.27
NOVEMBER	164,625.55	1,000,000.00	1,164,625.55
DECEMBER	164,625.55	3,728,153.04	3,892,778.59
TOTAL	1,975,506.60	160,908,471.72	162,883,978.32
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			8,750,888.68
UNITY BANK PLC (OVERHEAD A/C)			417,937.74
UNITY BANK PLC (SALARY A/C)			14,957,915.75
POLARIS BANK PLC (PROJECT A/C)			0.00
UBA PLC (REVENUE A/C)			130,096.27
TOTAL			24,256,838.44



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

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			0.00
OTHER ADVANCES			8,533,827.00
TOTAL			8,533,827.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(9,273,400.00)
Closing Balance			11,884,837.44
Accumulated Fund C/D			2,611,437.44
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			30,179,227.00
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE IGR	STABLIZATION	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	16,240,553.03	16,405,178.58
MARCH	164,625.55	31,016,903.03	31,181,528.58
APRIL	164,625.55	11,776,350.09	11,940,975.64
MAY	164,625.55	14,199,894.50	14,364,520.05
JUNE	164,625.55	13,177,036.59	13,341,662.14
JULY	164,625.55	11,500,000.00	11,664,625.55
AUGUST	164,625.55	18,500,000.00	18,664,625.55
SEPTEMBER	164,625.55	19,634,790.72	19,799,416.27
OCTOBER	164,625.55	14,834,790.72	14,999,416.27
NOVEMBER	164,625.55	1,000,000.00	1,164,625.55
DECEMBER	164,625.55	3,728,153.04	3,892,778.59
TOTAL	1,975,506.60	160,908,471.72	162,883,978.32



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

SCOPE

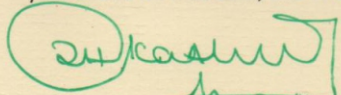
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

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

OUR OPINION

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

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


28-06-2023

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



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

- 1. STATUTORY ALLOCATIONS:** The sum of Two Billion Two Hundred and Sixty One Million Two Hundred and Seventy Three Thousand Nine Hundred and Twenty Five Naira only (N 2,261,273,925.00) was received by Taura Local Government Council as statutory Allocation from federation Account during the year 2022 which represent 91.55% of the approved budgeted amount of N 2,470,000,000.00
- 2. CAPITAL RECEIPTS:** The total sum of One Hundred and Sixty Two Million Eight Hundred and Eighty Three Thousand Nine hundred and Seventy Eight Naira Thirty Two kobo only (N 162,883,978.32) was received as capital receipts during the year 2022. These represent 80.64% of the approved estimated amount of N 202,000,000.00
- 3. INTERNALLY GENERATED REVENUE:** The sum of Fifteen Million Five Hundred and Sixty Six Thousand Four Hundred and Seven Naira Forty Seven Kobo only (N 15,566,407.47) was realized by the Revenue section of the local government as internally generated Revenue during the period of January – December 2022. This represents only 69.68% of the approved estimated amount of N 22,340,000.00
- 4. BANK RECONCILIATION STATEMENTS:** All the five bank account operated by the Local Government Council have been reconciled by the cashier for the year ended 31st December 2022.
- 5. BUDGET PERFORMANCE:** The overall budget performance for the year ended 31st December 2022 in respect of revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,470,000,000.00	2,261,273,925.00	208,726,075.00	91.55%
CAPITAL RECEIPT	202,000,000.00	162,883,978.32	39,116,021.68	80.64%
INTERNALLY GENERATED REVENUE	22,340,000.00	15,566,407.47	6,773,592.53	69.68%
TOTAL REVENUE	2,694,340,000.00	2,439,724,310.79	254,615,689.21	90.55%
EXPENDITURE				
RECURRENT EXPENDITURE	1,927,546,755.00	2,221,369,128.94	(293,822,983.94)	115.00%
CAPITAL EXPENDITURE	768,880,132.00	206,470,344.41	562,409,787.59	26.85%
TOTAL EXPENDITURE	2,696,426,917.00	2,427,839,473.35	268,587,443.65	100.00%



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

1. **TOTAL REVENUE:** The sum of Two Billion Four Hundred and Thirty Nine Million Seven Hundred and Twenty Four Thousand Three Hundred and Ten Naira Seventy Nine kobo only (N 2,439,724,310.79) was received from the Federation Account as statutory Allocation and internally generated revenue during the year 2022. This represents 90.55% of the approved budgeted amount of N2,694,340,000.00
2. **RECURRENT EXPENDITURE:** The sum of Two Billion Two Hundred and Twenty-One Million Three Hundred and Sixty-Nine Thousand One Hundred and Twenty-Eight Naira Ninety-Four kobo only (N 2,221,369,128.94) was expended by the Local Government Councils as recurrent expenditure. This represent 115.24% of the approved estimated amount of N1,927,545,145.00
3. **CAPITAL EXPENDITURE:** The sum of Two Hundred and Six Million Four Hundred and Seventy Thousand Three Hundred and Forty Four Naira Forty One Kobo only (N 206,470,344.41) was expended on capital expenditure. This represent only 26.85% of the approved budgeted amount of N 768,880,132.00
4. **RECOMMENDATION:**
 - a. The local government should double their effort toward independent revenue generation in the coming year
 - b. More revenue was expended on recurrent expenditure instead of capital expenditure. This greatly affects the provision of social amenities for the wellbeing of the people

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

Queries to the tune of Twenty Seven Million Seven Hundred and Eighty One Thousand Six Hundred and Thirty Three Naira (N27,781,633.00) were raised to Taura Local Government Council for the year 2022 while the sum of Twenty Seven Million Three Hundred and Thirty One Thousand Six Hundred and Thirty Three Naira (N27,331,633.00) are resolved leaving a balance of Four Hundred and Fifty Thousand Naira (N450,000.00) unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/RNGZO/TAR/Q1/2022	770,000.00	770,000.00	0.00
2	ALG/RNGZO/TAR/Q1/2022	880,000.00	880,000.00	0.00
3	ALG/RNGZO/TAR/Q1/2022	2,550,000.00	2,100,000.00	450,000.00
4	ALG/RNGZO/TAR/Q1/2022	11,790,633.00	11,790,633.00	0.00
5	ALG/RNGZO/TAR/Q1/2022	3,461,000.00	3,461,000.00	0.00
6	ALG/RNGZO/TAR/Q1/2022	8,330,000.00	8,330,000.00	0.00
	TOTAL	27,781,633.00	27,331,633.00	450,000.00


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
TAURA 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 Taura 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 Twenty Seven Million, Seven Hundred and Eighty One Thousand ,Six Hundred and Thirty Three Naira (N27,781,633.00) only were raised and issued to the Local Government.

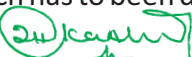
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Twenty Seven Million, Three Hundred and Thirty One Thousand ,Six Hundred and Thirty Three Naira (N27,331,633.00) only. Thus leaving a balance of Four Hundred and Fifty Thousand Naira (N450,000.00) only, this is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Taura Local Government staff and Local Education Authorities. To this effect, a sum of Fifty Eight (58) 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 One Hundred and Twelve Million, Six Hundred and Nineteen Thousand, Nine Hundred and Sixty Nine Naira (N112,619,969.00).

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 uncovered Twenty Two (22) numbers of staff retired and deceased owed Taura Local Government Council, the sum of Two Million, One Hundred and Six Thousand, Three Hundred and Twenty Six Naira (N2,106,326.00) 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
Taura Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/TAR/2022/Q.1

The, HON. CHAIRMAN

TAURA

Local Government

Audit Form 1

Station: TAURA

Pv. No.: CC

Date: JAN-JUNE, 2022

Head CC

Sub Head: CC

Amount ₦: 770,000

Payee: Sundry

Nature of Payment: Various

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

In the Course of examination of payment vouchers for the stated period above, it was discovered that the sum of Seven hundred and seventy thousand naira (₦770, 000=) only was paid to various payees without necessary payment vouchers to justify the payment as contained in (F.M 14.3)

Therefore the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General local Government Council and the Zonal Director Ringim Zonal Audit for their information and necessary further action.

Warm Regard.

Babangida Muhammad

Area Auditor

Taura Local Government.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/TAR/2022/Q.2

The, HON. CHAIRMAN

TAURA *Local Government*

Audit Form 1

Station: TAURA

Pv. No.: CC *Date:* JAN-JUNE, 2022

Head CC *Sub Head:* CC

Amount ₦: 2,550,000

Payee: Sundry

Nature of Payment: Various

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the stated period above, it was observed that the sum two million five hundred and fifty five thousand naira (₦2,550,000=) only was paid to various payees without attaching all necessary supporting documents to authenticate the payment. Refers attached.

The above therefore is not in compliance with the provision of (F.M 14.4(1)) as such the concerned officers should be asked to explain or else the total sum amount paid be refunded and this office be informed.

The same is copied to the auditor General local Government Council and the Zonal Director Ringim zonal audit for their information and necessary further action.

Warm Regard.

Babangida Muhammad

Area Auditor

Taura Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
RINGIM ZONE, JIGAWA STATE

Local Query No. ALG/RNGZO/TAR/2022/Q.3

The, HON. CHAIRMAN

TAURA *Local Government*

Audit Form I

Station: TAURA

Pv. No.: CC *Date:* JAN-JUNE, 2022

Head CC *Sub Head:* CC

Amount ₦: 3,461,000

Payee: Sundry

Nature of Payment: Various

AUDIT QUERY

UN-PRE-AUDITED PAYMENT VOUCHERS

During the examination of payment vouchers for the period stated above, it was observed that the sum of three million, four hundred and sixty one thousand naira (₦3,461,000) only was paid without been pre-audited by internal audit unit which is contrary to the provision (F.M 14.10)

In view of the foregoing the concerned officers should be asked to explain or else the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Government council and the Zonal Director Ringim Zonal audit for their information and necessary further action.

Warm Regard.

Babangida Muhammad

Area Auditor

Taura Local Government.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNGZO/TAR/2022/Q4
The, HON. CHAIRMAN
TAURA Local Government

Audit Form 1
Station: TAURA
Pv. No.: CC Date: JULY-DEC. 2022
Head CC Sub Head: CC
Amount N: 11,790,633.89
Payee: SUNDRY
Nature of Payment: VARIOUS
Date: _____

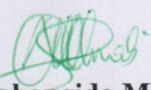
AUDIT QUERY

IRREGULAR PAYMENTS

During the examination of payment vouchers for the period stated above, it was observed that the sum of Eleven Million Seven Hundred and Ninety Thousand Six Hundred and Thirty Three Naira Eighty Nine Kobo only (₦ 11,790,633.89), was paid to the various payees without attaching all necessary supporting documents to justify the payment as contained in the provision of F.M. (14.4 (1)), therefore the officers concerned should be asked to explain or otherwise the total sum paid refunded and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director Ringim Zonal Audit for information and necessary further action.

Warm regards


Babangida Mohammed
Area Auditor,
Taura Local Government.

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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
RINGIM ZONE, JIGAWA STATE

Audit Form 1

Local Query No. ALG/RNGZO/TAR/2022/Q5
The, HON. CHAIRMAN
TAURA Local Government

Station: TAURA
Pv. No.: CC Date: JULY-DEC. 2022
Head: CC Sub Head: CC
Amount ₦: 8,890,000
Payee: SUNDRY
Nature of Payment: VARIOUS

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

In the course of the examination of payment vouchers for the period stated above we discovered that the sum of eight million eight hundred and ninety thousand naira (₦ 8,890,000) only was paid to various payees without the necessary payment vouchers to authenticate the payment.

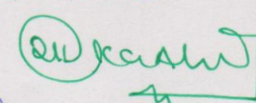
Refers attached. This is not in conformity with the provision of F.M. (14.3), therefore, the officers concerned should be asked to explain or else the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director, Ringim Zonal Audit for their information and necessary further action.

Warm Regards.


Babangida Mohammed
Area Auditor,
Taura Local Government.

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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/RNGZO/TAR/2022/Q6
Local Government No.
HON. CHAIRMAN
The, TAURA
Local Government

Audit Form 1 TAURA
Station: CC *Date:* JULY-DEC 2022
Pv. No.: CC *Sub Head:* CC
Head 8,330,000
Amount N:
Payee: SUNDRY
Nature of Payment: VARIOUS
Date:

AUDIT QUERY

UN-PRE-AUDITED PAYMENT VOUCHERS

Sequel of the examination of payment vouchers for the period stated above, it was observed that the sum of Eight Million Three Hundred and Thirty Thousand Naira (₦ 8,330,000) only was paid to various payees without been Pre-audited by Internal Audit Unit which is contrary to the provision of F.M. (14.10), as such the officers concerned should be asked to explained or otherwise the total sum paid be recovered and this office be informed.

The same is copied to the Auditor General Local Government Council and the Zonal Director Ringim Zonal Audit for their information and necessary further action.

Warm regards


Babangida Mohammed
Area Auditor,
Taura Local Government.

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@Kashu
AG 12/5/23



TAURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Taura Local Govt. Secretariat,
Taura, Jigawa State

The Auditor General
Local Government Audit
Jigawa State .

In case of reply please route

Ref. No. TRLG|FIN|4|AUDIT|VOL.II|69

Date: 1/12/2022

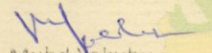
RE-AUDIT REPORT AND QUERRIES

Reference to your letter NO ALG|RNG20|TAR|2022|Q1,2 and 3 of 15th November, 2022 I am here by responding to observation made of by your office as follows

1. Audit query NO ALG|RNGZO|TAR|2022 Q.1
These query emphasize on payment without voucher worth to seven hundred and seventy thousand only (₦770,000.00) the PVs was found and outstanding PVS Has been raised and signed accordingly.
2. Audit query NO ALG/RNG20/TAR/2022/Q.2 These query emphasize on irregular payment worth to million four hundred and fifty thousand naira only (₦2,550,000.00) the irregularities of this payment vouchers has been corrected accordingly
3. Audit query No ALG/RNG20/TAR/2022Q.3 These query emphasize that internal auditor has not signed the payment voucher worth to Three Million Four Hundred and sixty one naira only (N3,461,000.00) only the PVS where presented to internal Auditor stamp and singed Accordingly Please.

All these discrepancies being observed during your inspection tour have been verified and properly addressed at same time its my pleasure to informed you that all those anomalies would be avoided and all effort would be made to guide against future occurrence.

Best Regard


Muhd Yakubu
TRESURER
FOR HON chairman

Cc
Auditor General
Jigawa State

Arrange to
Verify
HON
DCA

Treat as appropriate and send
to verify
(21/12/22)
AG 7/12/22



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



TAURA LOCAL GOVERNMENT JIGAWA STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Taura L. G. Secretariat
Jigawa State

In case of reply please quote Reference
TRLG/FIN/4/AUDIT/VOL.II/70
No.

P.M.B.

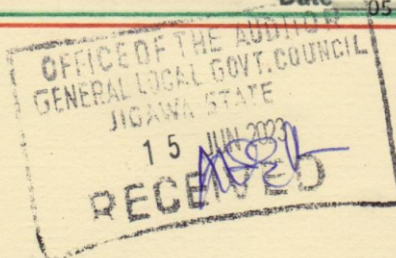
Tel:

Dutse Nigeria.

Date 05/06/2023

The Auditor General,
Local government Audit
Dutse – Jigawa State.

Sir



RE-AUDIT REPORT AND QUERRIES

With reference to your letter No ALG/RNGZO/TAR/LQ4,5 and 6 of July to December 2022. I am hereby responding to observation made from your office as follows:

- 1- Audit quarry NO:ALG/RNGZO/TAR/2022/Q4 These quarry emphasize of irregular payment worth Eleven Million Seven Hundred and Ninety Thousand Six Hundred Thirty Three Naira Eighty Nine kobo(₦11790,633.89) The irregularities of this payment vouchers has been corrected accordingly.
- 2- Andit quarry NO:ALG/RNGZO/TAR/2022/Q5 These quarry emphasize on payment without vouchers worth to Eight Million Eight Hundred and Ninety Thousand Only(₦8,809,000.00) The PVS Was found and outstanding PVS has been raised and signed accordingly.
- 3- Audit quarry NO:ALG/RNGZO/TAR/2022/Q6 These quarry emphasize that internal auditor has not signed the payment vouchers worth Eight Million Three Hundred and Thirty Thousand Naira Only(₦8,330,000.00) The PVS Where presented to internal auditor examined stamp and signed Accordingly please.

All the discrepancies being observed during your inspection tour have been verified and properly addressed at the same time its my pleasure to informed you that all those anomalies would be avoided and all effort would be made to Guide against further occurrence.

Best Regards

MUHD YAKUBU
TREASURER
FOR HON CHAIRMAN

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15/6/23

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Please send to verify

(Signature) 15-6-23