

MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2023

REPORT OF THE

AUDITOR GENERAL

**ON THE ACCOUNT OF MAIGATARI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**



MAIGATARI LOCAL GOVERNMENT COUNCIL

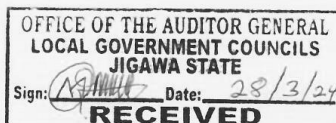
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

28/03/2024

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



LETTER OF INTRODUCTION TO MAIGATARI ANNUAL ACCOUNT FOR THE YEAR 2023

Reference to the letter Num LG/AUD/ADM/LAA/15/5/11/5 dated 19 December, 2023 in which all local government council should prepare and submit their final account for the year 2023, I am here by write to submit our Maigatari local government final account for the year 2023.

Attached is the printed document for your kind consideration.

Esteemed regards.

Alh. Uzairu Nadabo
Hon Chairman

(A)
DSA
Ple deal

(B) *[Signature]* AG 28/3/24

(B)
DSA

*you are clearly pls for
filing and arrange for
text checking exercise*

[Signature]
DSA 28/3/2024



MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

In case of Reply please

Ref No.....

Date 28/03/2024

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 comply 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.

LAWAN DANGAMBO
D/Gamman

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 2023 and its operation for the year ended on the date.

D/Gamman
28/3/2024

LAWAN DANGAMBO
Treasurer

Uzairu Nadabo
28/3/2024

UZAIRU NADABO
Executive Chairman

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023
(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 Standardized 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 standardized COA and the GPFS is hereby adopted by Maigatari Local Government Council, Jigawa State Government to comply with FAAC directive to harmonies public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization 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 are 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

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

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions I. 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. II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. 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. IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. 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. VI. Cash receipts are cash inflows. VII. Cash payments are cash outflows. VIII. 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

S/N	Accounting Policies:
	operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. 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. X. 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: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ separately identifies payments made by third parties on behalf of the State government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. 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

S/N	Accounting Policies:
	The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Maigatari Local Government Council, Jigawa State: • Cash Basis of Accounting; • Understandability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
5	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2023. 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 Government except Government Business Enterprises (GBEs).
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 • 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 Borrowings, Capital Receipts (Sale of Government Assets, etc.), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	External Assistance • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants& Aid Received

S/N	Accounting Policies:
	These shall be categorized 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 - These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. - 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.
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.

S/N	Accounting Policies:
	At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized 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 utilized.

STATEMENT NO. 1: CASHFLOW STATEMENT					
MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA					
MAIGATARI 2023					
ANNUAL BUDGET 2023	ACCOUNT CODE 1	CashFlow from Operating Activities: Receipt:	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREV. YEAR 2022
1,588,721,940.00	110101 & 110103	Statutory Allocation: FAAC	1	2,123,280,126.55	1,651,060,884.96
909,413,130.00	110102	Value Added Tax Allocation	2	1,185,961,326.45	859,184,839.00
2,498,135,070.00	11	Sub-Total-Statutory Allocation		3,309,241,453.00	2,510,245,723.96
100,000.00	120101	Direct Taxes - (Personal Taxes)	3	-	40,000.00
12,795,000.00	120201	Licences General	4	9,663,805.00	350,000.00
6,635,000.00	120204	Fees General	5	4,736,204.00	-
50,000.00	120205	Fines General	6	122,000.00	-
2,500,000.00	120206	Sales General	7	462,620.00	-
15,650,000.00	120207	Earnings General	8	12,027,900.00	28,320,947.00
250,000.00	120208	Sales/Rent of Government Buildings:	9	996,900.00	2,500,000.00
4,250,000.00	120209	Rent on land & others- General	10	7,006,050.00	-
1,500,000.00	120210	Repayment - General	11	238,018.00	3,953,780.00
500,000.00	120211	Investment income General	12	-	-
2,000,000.00	12021309	Re-imbursement General	13	1,975,506.60	1,975,506.60
46,230,000.00	12	Sub-Total- Independent Revenue		37,229,003.60	37,140,233.60
120,000,000.00	140102	Transfer from Stabilization Fund (Augmentations)	14	109,520,990.00	49,916,518.04
120,000,000.00				109,520,990.00	49,916,518.04
2,664,365,070.00	1 = A	Total Receipts		3,455,991,446.60	2,597,302,475.60
		Payments:			
1,336,750,743.00	210101 & 210201	Personnel Cost	15	1,314,900,690.00	1,286,160,440.00
888,498,925.00	220201-220210 & 2204	Overhead Charges:	16	1,445,517,788.00	881,994,343.00
2,225,249,668.00	B	Total Payments		2,760,418,478.00	2,168,154,783.00
439,115,402.00	C = A - B	Net Cash Flow from Operating Activities		695,572,968.60	429,147,692.60
		CashFlow from Investment Activities:			
599,667,472.00	23	Capital Expenditure:	17	701,091,089.20	441,273,992.00
(599,667,472.00)	D	Net Cash Flow from Investment Activities		(701,091,089.20)	(441,273,992.00)
		CashFlow from Financing Activities:			
-	13	Proceeds from Loan	18	4,345,620.00	1,383,629.00
-		Other Non-Current Liabilities	19	-	-
-	E	Net Cash Flow from Financing Activities		4,345,620.00	1,383,629.00
-	F = C+D+E	Net Cash for the year		(1,172,500.60)	(10,742,670.40)
	G	Cash & Its Equivalent as at 1st January, 2023		3,379,876.60	14,122,547.00
	H = G+F	Cash & Its Equivalent as at 31st December, 2023		2,207,376.00	3,379,876.60

The Accompanying Notes form part of these Statements

Lawan Dan Gambo
Treasurer
Maigatari Local Government

Signature
28/12/2023

STATEMENT NO. 2:
MAIGATARI JIGAWA STATE GOVERNMENT OF NIGERIA
ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ACCOUNT CODE	<u>ASSETS:-</u>	EXPL. NOTE (REF.)	ACTUAL YEAR 2023	PREV.YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	20	2,207,376.00	3,379,876.60
	TOTAL LIQUID ASSETS		2,207,376.00	3,379,876.60
	Investments and Other Cash Assets:			
220301	Advances:-	21	14,804,382.00	19,150,002.00
	Imprests:-			
	Revolving Loan Granted:-			
	Intangible Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		14,804,382.00	19,150,002.00
3	TOTAL ASSETS		17,011,758.00	22,529,878.60
	LIABILITIES:-			
	<u>PUBLIC FUNDS</u>			
46010101	Accumulated Fund:	22	(42,799,551.00)	(37,281,430.40)
460102	Trust Funds;		-	
460104	Other Public Funds:			
4601	TOTAL PUBLIC FUNDS		(42,799,551.00)	(37,281,430.40)
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	23	59,811,309.00	59,811,309.00
4	<u>TOTAL LIABILITIES</u>		17,011,758.00	22,529,878.60

The Accompanying Notes form part of these Statements

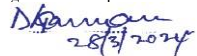
Lawan Dan Gambo
Treasurer

Maigatari Local Government

Lawan Dan Gambo
28/12/2023

ACTUAL PREVIOUS 2022		ACCOUNT CODE 1		EXPLANATOR NOTES (REF)		ACTUAL YEAR 2023		BUDGET 2023			
								Final	Initial	Supplementary	Perform (%)
	Opening Balance										
	ADD: Revenue										
1,651,060,884.96	Statutory Allocation: FAAC	110101 & 110103	1	2,123,280,126.55	1,588,721,940.00	1,588,721,940.00	-	133.65			
859,184,839.00	Value Added Tax Allocation	110102	2	1,185,961,326.45	909,413,130.00	909,413,130.00	-	130.41			
2,510,245,723.96	Sub-Total-Statutory Allocation	11		3,309,241,453.00	2,498,135,070.00	2,498,135,070.00		132.47			
40,000.00	Direct Taxes - (Personal Taxes)	120101	3	-	100,000.00	100,000.00	-	-			
350,000.00	Licences General	120201	4	9,663,805.00	12,795,000.00	12,795,000.00	-	75.53			
0.00	Fees General	120204	5	4,736,204.00	6,635,000.00	6,635,000.00	-	71.38			
0.00	Fines General	120205	6	122,000.00	50,000.00	50,000.00	-	244.00			
0.00	Sales General	120206	7	462,620.00	2,500,000.00	2,500,000.00	-	18.50			
28,320,947.00	Earnings General	120207	8	12,027,900.00	15,650,000.00	15,650,000.00	-	76.86			
2,500,000.00	Sales/Rent of Government Buildings:	120208	9	996,900.00	250,000.00	250,000.00	-	398.76			
0.00	Rent on land & others- General	120209	10	7,006,050.00	4,250,000.00	4,250,000.00	-	164.85			
3,953,780.00	Repayment - General	120210	11	238,018.00	1,500,000.00	1,500,000.00	-	15.87			
0.00	Investment income General	120211	12	-	500,000.00	500,000.00	-	-			
1,975,506.60	Re-imbursement General	12021309	13	1,975,506.60	2,000,000.00	2,000,000.00	-	98.78			
37,140,233.60	Sub-Total- Independent Revenue	12		37,229,003.60	46,230,000.00	46,230,000.00		80.53			
49,916,518.04	Transfer from Stablization Fund	140102	14	109,520,990.00	120,000,000.00	120,000,000.00	-	91.27			
49,916,518.04				109,520,990.00	120,000,000.00	120,000,000.00		91.27			
2,597,302,475.60	Total Receipts	1 = A		3,455,991,446.60	2,664,365,070.00	2,664,365,070.00		129.71			
	Payments:										
1,286,160,440.00	Personnel Cost	210101 & 210201	15	1,314,900,690.00	1,336,750,743.00	1,336,750,743.00	-	98.37			
881,994,343.00	Overhead Charges:	220201-220210 & 2204	16	1,445,517,788.00	888,498,925.00	888,498,925.00	-	162.69			
2,168,154,783.00	Total Payments	B		2,760,418,478.00	2,225,249,668.00						
429,147,692.60	OPERATIN BALANCE	C = A - B		695,572,968.60	439,115,402.00						
	APPROPRIATIONS/TRANSFERS:										
429,147,692.60	Transfer to Capital Development Fund			695,572,968.60	439,115,402.00						

The Accoppanying Notes form part of these Statements


Lawan
Maigatari Local Government

Dan Gambo
Treasurer

STATEMENT NO. 4:
 MAIGATARI JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS 2022	OPENING BALANCE	ACCOUNT CODE EXPLANATORY NOTES (REF)		ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
429,147,692.60	Transfer from Consolidated Revenue Fund:	140101		695,572,968.60	439,115,402.00	439,115,402.00	-	158.40
-	Aid and Grants	130100		-				
-	OTHER CAPITAL RECEIPTS TO CDF	14020201		-				
-	INTERNAL LOANS	14020202		-				
-	FEDERAL GOVERNMENT TREASURY BONDS	14020203		-				
-	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB)	14020204						
429,147,692.60	TOTAL REVENUE AVAILABLE:			695,572,968.60	439,115,402.00	439,115,402.00	-	158.40
	LESS: CAPITAL EXPENDITURE							
	Capital Expenditure: Administrative Sector:	230101		360,177,473.20	245,105,739.00	245,105,739.00	-	146.95
	Capital Expenditure: Economic Sector:	230201		176,049,281.27	289,926,720.00	289,926,720.00	-	60.72
	Capital Expenditure: Social Service Sector:	230301		164,864,334.73	64,635,012.00	64,635,012.00	-	255.07
701,091,089.20	TOTAL CAPITAL EXPENDITURE:		23	701,091,089.20	599,667,471.00		-	116.91
(271,943,396.60)	Intangible Assets			(5,518,120.60)	(160,552,069.00)			
(271,943,396.60)	CLOSING BALANCE			(5,518,120.60)	(160,552,069.00)			

The Accompanying Notes

form part of these Statements

Lawan
Treasurer

Maigatari Local Government

Dan Gambo
28/3/2024

Dan Gambo

NOTE 1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023
MAIGATARI LOCAL GOVERNMENT COUNCIL

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUALIZATI	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
JANUARY	152,741,084.72	5,431,891.37			9,070,178.82			167,243,154.91
FEBRUARY	88,206,424.37		28,462,692.23		4,958,138.83	38,769,801.65		160,397,057.08
MARCH	83,949,338.69			25,839,174.51	4,367,234.92			114,155,748.12
APRIL	114,431,341.53				5,444,999.52		104,584,719.97	224,461,061.02
MAY	114,849,918.46		5,940,040.12	10,766,322.71	38,997,382.20			170,553,663.49
JUNE	154,476,601.39	144,085.95			5,369,922.81			159,990,610.15
JULY	68,927,297.54	73,364,887.56			4,278,407.93			146,570,593.03
AUGUST	89,496,067.93	74,571,480.11			4,803,186.09			168,870,734.13
SEPTEMBER	73,277,761.99	53,768,566.97	43,830,596.08		5,263,495.75		162,900,944.42	339,041,365.21
OCTOBER	89,664,397.19	40,238,809.89			4,103,544.51			134,006,751.59
NOVEMBER	69,333,386.88	43,845,009.61	14,850,100.30		5,812,401.00			133,840,897.79
DECEMBER	82,175,609.12	82,602,722.06			4,477,337.36	34,892,821.49		204,148,490.03
TOTAL	1,181,529,229.81	373,967,453.52	93,083,428.73	36,605,497.22	96,946,229.74	73,662,623.14	267,485,664.39	2,123,280,126.55

NOTE 2: SCHEDULE OF VAT FOR THE YEAR 2023			
MAIGATARI LOCAL GOVERNMENT COUNCIL			
MONTH	VAT	ARREAS VAT	TOTAL
JANUARY	90,567,107.01	-	90,567,107.01
FEBRUARY	89,130,833.75	-	89,130,833.75
MARCH	83,538,076.77	-	83,538,076.77
APRIL	77,538,836.62	-	77,538,836.62
MAY	76,308,602.46	-	76,308,602.46
JUNE	97,753,842.24	-	97,753,842.24
JULY	100,334,540.93	-	100,334,540.93
AUGUST	101,694,555.07	-	101,694,555.07
SEPTEMBER	118,403,020.23	-	118,403,020.23
OCTOBER	107,496,755.21	-	107,496,755.21
NOVEMBER	118,707,674.67	-	118,707,674.67
DECEMBER	124,487,481.49	-	124,487,481.49
TOTAL	1,185,961,326.45	-	1,185,961,326.45

NOTE 3 TO 13 : INDEPENDENT REVENUE		
	NOTE: 3 PERSONAL TAX	0
	TOTAL	
12201	NOTE: 4 LICENCES GENERAL	
12020111	Bake/bakery House license	88,000.00
12020116	Cattle Dealers licenses	769,000.00
12020117	Dried Fish & Meat licenses	285,000.00
12020122	produce buying licenses	7,830,805.00
12020130	Cinematograph / photo Studio operation license	54,000.00
12020137	Trade / kiosk permit Licenses	80,000.00
12020157	Public Conveniences Licenses fees	110,000.00
12020161	Building Material / Block Making Licenses	121,000.00
12020161	Central of noise	4,000.00
12020161	Sand dredging licence	284,000.00
12020161	Riec mills /cassava grinding license	38,000.00
	TOTAL	9,663,805.00
120204	NOTE 5 FEES - GENERAL	
12020417	Contactor Registration Fees	220,000.00
12020427	Tender Fees	1,888,138.72
12020431	Enviromental Impact Assessment	154,450.00
1202048	Survey /planning / Building Fees	176,000.00
12020443	Birth / Death Registration	1,329,015.28
12020449	Businees / Petty Trade Operating Fees	83,000.00

12020478	Workshop Fees (Blacksmith, Furnitures)	168,000.00
12020479	Motor vehicle Tax & Motorcylce Achaba Reg.fees	76,500.00
12020483	Certifate of Occupancy	385,000.00
12020493	Motor machanic/Car wash	256,000.00
	TOTAL	4,736,204.00

	NOTE :6 FINES	
12020605	Sales of Stores /Scraps/ Unseviceable Items	122,000.00
	TOTAL	122,000.00

120206	NOTE 7: SALES GENERAL	
12020623	Advetisement Rate	462,620.00
	TOTAL	462,620.00

120207	NOTE : 8 EARNING - GENERAL	
12020701	Earning from Cattle Market	4,319,014.00
12020702	Earning from Market	3,260,386.00

12020705	Earning from Motor Park	2,517,900.00
12020711	Earning from Comm, Activ, shop & shopping centre	1,504,600.00
12020733	Abbatoir / Slaughter House	426,000.00
	TOTAL	12,027,900.00

120208	NOTE : 9 RENT ON GOVERNMENT BUILDING GENERAL	
12020803	Rent on government Building	996,900.00
	TOTAL	996,900.00

1220209	NOTE : 10 RENT ON LAND & OTHERS-GENERAL	
1220901	Rent on Government land	7,006,050.00

	TOTAL	7,006,050.00
120210	NOTE: 11 REPAYMENT - GENERAL	
12021013	Unclaimed Deposit	238,018.00
	TOTAL	238,018.00
	NOTE : 12 Investment income General	
	TOTAL	
12213	NOTE : 13 RE-IMBURSEMENT GENERAL	
12021309	Grants & Reimbursement from state Government	1,975,506.60
	TOTAL	1,975,506.60
	TOTAL - INDEPENDENT REVENUE	37,229,003.60

NOTE 14: DETAILS OF AUGMENTATION FROM STABILIZATION ACCOUNT		
MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	50,715,000.00	50,715,000.00
MARCH	16,905,000.00	16,905,000.00
APRIL		-
MAY	5,000,000.00	5,000,000.00
JUNE	24,150,990.00	24,150,990.00
JULY	2,000,000.00	2,000,000.00
AUGUST	2,000,000.00	2,000,000.00
SEPTEMBER	2,000,000.00	2,000,000.00
OCTOBER	2,000,000.00	2,000,000.00
NOVEMBER	2,000,000.00	2,000,000.00
DECEMBER	2,000,000.00	2,000,000.00
TOTAL	109,520,990.00	109,520,990.00

NOTE 15: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT	
10000000000	AMINISTRATIVE SECTOR		
11100100100	Office of the Chairman	59,457,404.30	
11200100100	Legislative Council	30,790,570.70	
12500100100	Administrative and General services	73,655,576.17	
			163,903,551.17
20000000000	ECONOMIC SECTOR		
021500100100	Agriculture Section	4,674,308.00	
021500100200	Forestry Section	7,011,058.00	
021500100300	Livestock Section (Vetrinary)	51,313,843.00	
022000100100	Treasury Account Section	27,231,104.58	
022000100300	Internal Audit	1,373,184.00	
022000300000	Planning, Research & Statistics Department	-	
22000300200	Monitoring & Evaluation	13,884,449.60	
22000300300	Statistics	45,303,631.76	
022000100100	Treasury Revenue Section	17,765,960.00	
023400100100	Road & Communication Section	1,898,079.90	
023400100200	Mechanical Section	12,393,363.07	
023400100300	Electrical Section	4,828,439.00	
023400100400	Land & Survey Section	5,925,932.00	
023400100500	Building Section	5,525,968.00	
	SUB-TOTAL		199,129,320.91

30000000000	SOCIAL SECTOR		
05170000000	Local Education Authority		
051700100100	Education (Non-Teaching Staff)	116,090,997.76	
051700100200	Education (Teaching Staff)	465,278,785.38	
051700100300	Adult Education	-	
051700100400	Other Education	-	
052100100100	Preventive (Water, Sanitation and Hygiene)	125,296,753.55	
052100100200	Curative	193,662,298.00	
052100100300	Rural Water Supply	7,463,700.00	
055200100100	Traditional Officer (District Head Office)	-	
055100100100	Community Development Section	28,009,772.80	
055100100200	Information, Youth, Sport & Culture	6,329,894.43	
055100100300	Social Welfare Section	6,725,208.00	
055100100400	Trade Section and Cooperatives	3,010,408.00	
	SUB-TOTAL		951,867,817.92
	GRAND TOTAL		1,314,900,690.00

NOTE 16: DETAILS OF OVERHEAD EXPENSES

ADMINISTRATIVE SECTOR

011100100100 OFFICE OF THE CHAIRMAN SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	6,093,000.00	-
2202302	Office materials and Consumables	300,000.00	-

22020501	Local Training	1,780,000.00	-
2202604	Security Vote	12,000,000.00	
22021001	Refreshment Meals and Entertainment	1,347,357.00	
22021076	SevelanceFurniture Allowance	14,680,230.00	
22021077	Sevelance Allowance	16,750,244.00	
	SUB-TOTAL		52,950,831.00

011200100100 LEGISLATIVE COUNCIL SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	1,810,000.00	
22020301	Office materials and Consumables	5,400,000.00	
22020305	Stationaries and Printing	1,500,000.00	
22020402	Mentainance of vehicle and capital Asset	3,000,000.00	
22020501	Local Training	4,140,000.00	
22020701	Financial Consulting and professinal services	3,000,000.00	
22021001	Refreshment and Meals	3,000,000.00	
22021077	Severance Allowance	21,384,097.00	
	SUB-TOTAL		43,234,097.00

012500100100 ADMINISTRATION AND GENERAL SERVICES SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	1,563,477.00	
2202302	Office materials and Consumables	700,000.00	
22020501	Local Training	9,958,506.00	

2202604	Security Vote Including Operation salama	111,281,325.00	
22021001	Refreshment Meals and Entertainment	5,789,902.00	
22021002	Miscellaneous expenses (Boarder Security)	42,751,000.00	
	SUB-TOTAL		172,044,210.00
ECONOMIC SECTOR			
021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION			
CODE	TITLE	AMOUNT	
2202102	Local Travel and Transport	930,000.00	
22020402	Maintenance of vehicle and capital Asset	697,000.00	
22020406	Other Maintenance services	948,000.00	
	SUB-TOTAL		2,575,000.00
021500100200 FORESTRY SECTION			
CODE	TITLE	AMOUNT	
22020301	Provision of Service material	2,563,000.00	
	SUB-TOTAL		2,563,000.00
021500100300 LIVESTOCK SECTION			
CODE	TITLE	AMOUNT	

2202102	Local Travel and Transport	420,000.00	
22020301	Provision of Service material	3,787,000.00	
	SUB-TOTAL		4,207,000.00

022000100100 TREASURY (ACCOUNT) SECTION

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	700,000.00	
22020305	Printing of non security document	14,419,212.00	
22040103	Contribution To State Agency (LGSC,MLG,LGAUD)	58,967,203.00	
22070105	Stablization	149,522,391.00	
22021078	17% Contribution to LGC Staff Pension	74,258,519.00	
22021041	Contingency	129,800,000.00	
	SUB-TOTAL		427,667,325.00

022000100200 TREASURY (REVENUE SECTION)

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	1,612,000.00	
22020305	Printing of non security document	10,301,646.00	
2202701	Consultancy and professinal Service (LGRSC)	1,188,094.00	
	SUB-TOTAL		13,101,740.00

022000300000 PLANNING RESEARCH AND STATISTICS SECTION			
CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	2,358,791.00	
22020301	Office Material and Consumerbles	2,550,000.00	
22020402	Maintenance of office Furniture	602,580.00	
22020406	Other Maintenance services	14,962,000.00	
	SUB-TOTAL		20,473,371.00
	22000300200 MORNITORING AND EV LUATION		
22020102	Local Travel and Transport	490,000.00	
22020301	Office Material and Consumerbles	730,000.00	
22020402	Maintenance of vehicle and capital Asset	475,506.00	
222027	Consulting and Professional Service	3,360,000.00	
	SUB-TOTAL		5,055,506.00
023400100100 ROAD AND COMMUNICATION SECTION			

CODE	TITLE	AMOUNT	
22020301	Office Material and Consumerbles	2,562,032.00	
22020402	Maintenance of vehicle and capital Asset	2,515,113.00	
	SUB-TOTAL		5,077,145.00

023400100200 MECHANICAL SECTION			
CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	5,313,009.00	
22020402	Maintenance of vehicle and capital Asset	26,201,467.00	
22020406	Other Maintenance Services	464,835.00	
	SUB-TOTAL		31,979,311.00
023400100300 ELECTRICAL SECTION			
CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	235,000.00	
2202201	Electrical Bill	2,322,384.00	
22020302	Provision of Service Material	1,694,428.00	
22020406	Maintenace of Street Light	133,976,755.00	
	SUB-TOTAL		138,228,567.00
023400100500 BUILDING SECTION			
CODE	TITLE	AMOUNT	
22020302	Provision of Service Material	701,063.00	
22020401	Maitenance of Building	26,369,994.00	

22020603	Residential Rent (Rental House)	40,000.00	
	SUB-TOTAL		27,111,057.00
	SOCIAL SECTOR		
051700100100 EDUCATION (NON-TEACHING STAFF SECTION)			
CODE	TITLE	AMOUNT	
22020102	Conveyence of Female student	37,871,032.00	
	SUB-TOTAL		37,871,032.00
051700100200 EDUCATION (TEACHING STAFF SECTION)			
CODE	TITLE	AMOUNT	
22021080	Contribution to LGEA Staff Pension	41,214,633.00	
	SUB-TOTAL		41,214,633.00
051700100300 ADULT EDUCATION SECTION			
22020301	Office Material and Consumables	4,745,375.00	
	SUB-TOTAL		4,745,375.00
052100100100 PREVENTIVE SECTION			
CODE	TITLE	AMOUNT	
2202409	Sanitation and Hygiene	8,887,000.00	

22021057	Casual Lebourers	8,900,000.00	
22020601	Other services	1,250,000.00	
22020701	Consultancy and professional Service(SHAWN)	9,086,000.00	
220210	Miscellaneous (Intenally Diaplace Person)	774,313.00	
	SUB-TOTAL		28,897,313.00
052100100200 CURATIVE SECTION			
CODE	TITLE	AMOUNT	
22020301	Materials (Drugs, vaccines and Med. Supp	4,335,864.00	
22020406	Maintenance of vehicle and capital Asset	2,781,688.00	
22021049	Special Health Programme (Laka)	855,000.00	
22021079	17% Contribution to PHC staff Pension	11,602,746.00	
22021081	Contribution to Health Ins. JICHMA	16,985,988.00	
22021060	Nutritious Activities (masaki)	11,323,847.00	
	SUB-TOTAL		47,885,133.00
052100100300 RURAL WATER SUPPLY SECTION			
CODE	TITLE	AMOUNT	
22020415	Maintenance of Services (Diesel)	142,716,115.00	
	SUB-TOTAL		142,716,115.00
055200100100 TRADITIONAL OFFICER SECTION			
CODE	TITLE	AMOUNT	

22040103	Contribution to Emirate council	130,009,621.00	
	SUB-TOTAL		130,009,621.00
055100100100 COMMUNITY DEVELOPMENT SECTION			
CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	291,094.00	
22020301	Office Materials and Consumerble	2,400,000.00	
220201009	Contribution to Community and NGOs	14,990,874.00	
	SUB-TOTAL		17,681,968.00
055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION			

CODE	TITLE	AMOUNT	
22020102	Local Travel and Transport	576,000.00	
22020301	Office Materials and Consumerbles	8,293,200.00	
22021003	Publicity and Advart Allura da zare Programme	650,000.00	
	SUB-TOTAL		9,519,200.00
055100100300 SOCIAL WELFARE SECTION			
CODE	TITLE	AMOUNT	
22020601	Local Travel and Transport	3,443,000.00	
22020301	Office Materials and Consumerbles	14,793,969.00	
22021057	Casual Workers (Hisbah and Vigilant)	7,895,875.00	

2202319	Social Security Benefits (Disable Allowance)	8,542,000.00	
220210	Miscellaneous	1,614,394.00	
	SUB-TOTAL		36,289,238.00
055100100400 TRADE SECTION AND COOPERATIVES			
CODE	TITLE	AMOUNT	
22020301	Local Travel and Transport	325,000.00	
22020301	Office Materials and Consumerbles	1,595,000.00	
22020501	Training	500,000.00	
	SUB-TOTAL		2,420,000.00
	GRAND TOTAL		1,445,517,788.00

NOTE 17: CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	TOTAL
70841	Construotion of feeder road from Galadi to Gag	BUILDING SECTION	42,551,366.56	
70841	Construction of Solar at Yardar lautai and Ardo	BUILDING SECTION	3,967,500.00	
70841	Upgrade and maintenance of grave yard	BUILDING SECTION	500,000.00	
70661	Earth filling from Kwanar Dinya to Jajeri to Arb	LAND AND SURVEY SECTION	4,986,689.73	
70661	Earth filling at Falkin Maigatari to serve as M/p	LAND AND SURVEY SECTION	1,069,500.00	
70661	Earth filling at Bosuwa, Galadi, Jajeri and Mal. A	LAND AND SURVEY SECTION	1,488,187.58	
70661	Control of erosion	LAND AND SURVEY SECTION	39,402,228.75	
70661	Earth filling at Dantalle, Zazzabau, and Mai kilili	LAND AND SURVEY SECTION	1,354,500.00	
70661	Land Compensation	LAND AND SURVEY SECTION	7,230,342.00	
70451	Purchase of security equipment (Bows, Arrows	ADMIN. AND GENERAL SERVICES	5,093,741.56	
70451	Construction of Daily prayer mosque	ADMIN. AND GENERAL SERVICES	7,951,502.04	

70451	Liabilities	ADMIN. AND GENERAL SERVICES	24,581,914.98	
70451	Joint project	ADMIN. AND GENERAL SERVICES	220,000,000.00	
	SUB TOTAL			360,177,473.20
ECONOMIC SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70421	Rehabilitation of bore hole irrigation project at	Agric Dept.	1,000,000.00	
70421	Purchase of grains (Covid-19 response)	Agric Dept.	1,500,000.00	
70421	Demarcation of grazing reserve at Turbu	Agric Dept.	2,395,000.00	
70421	Rehabilitation of Grazing reserve at Turbu	Agric Dept.	2,276,000.00	
70411	Construction of slaughter slabs 5nos at Galadi,	Trade Section and cooperative	2,129,250.00	
70411	Construction of 5nos Market stall at cattle mar	Trade Section and cooperative	2,130,293.60	
70630	Construction of handpump materials at Maigat	Rural water Supply	1,450,000.00	
70630	Water relocation at MGR, Maizaddari and Mat	Rural water Supply	18,207,122.03	
70630	Purchase of hand pump materials	Rural water Supply	54,907,996.00	
70630	Construction of Solar water at Galadi, Diram, K	Rural water Supply	31,225,444.23	
70630	Purchase of water pump Generator 100KVA, 3N	Rural water Supply	11,950,000.00	
70630	Purchase of submersible pump	Rural water Supply	20,557,126.98	
70630	Drilling of bore at Jiyoli, Gangare and Jansara	Rural water Supply	11,077,203.13	
70630	Construction of overhead tank at Mandana and	Rural water Supply	2,216,725.00	
70630	Purchase of submersible pump at Dankuri		1,000,000.00	
70630	Conversion of motorized scheme to solar at Ka	ikaren Shatima and Falaki MGR	12,027,120.30	
	SUB TOTAL			176,049,281.27
SOCIAL SECTOR				
CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70912	2% Contribution to state university	Education	54,083,579.30	

70912	Construction for the Purchase/repairs of schoo	Education	7,112,639.16	
70740	Construction of health post at Kankaren Shatim	Health	12,547,095.14	
70740	Renovation of PHC office complex	Health	2,416,368.70	
70740	Renovation/Flooring of Jobi basic health care	Health	14,587,122.13	
70740	Renovation of Shabarawa health clinic	Health	1,645,115.31	
70435	Extension of electricity at Katakara, Nasarawa	Electric Section	2,246,750.00	
70435	Completion of electricity Arbus and Kwalanda T	Electric Section	2,909,288.51	
70830	Youth empowerment programme	Information, Youth, Sport and Culture	36,220,234.93	
70810	Widow empowerment programme (Goat Bree	Social Welfare	2,130,273.00	
70810	Purchase of Groundnut oil machine for Women	Social Welfare	2,882,485.11	
70810	Purchase of sewing and knitting machine empo	Social Welfare	4,053,000.00	
70810	Purchase of relief materials (covid-19 response	Social Welfare	6,530,383.44	
70810	Assistance to community development	Social Welfare	15,500,000.00	
				164,864,334.73
	GRAND TOTAL			701,091,089.20

NOTE 18 :DETAILS OF PROCEED FROM LOAN	
PROCEED FROM LOAN	
PREVIOUS YEAR ADVANCE	19,150,002.00
CURRENT YEAR ADVANCE	14,804,382.00
MARGINS	4,345,620.00

NOTE 19: OTHER NON CURRENT LIABILITIES	
OTHER NON-CURRENT LIABILITIES	
CURRENT YEAR NCL	59,811,309.00
PREVIOUS YEAR NCL	59,811,309.00
MARGINS	-

NOTE 20: CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	233,659.00
OVERHEAD ACCOUNT	724,404.00
SALARY ACCOUNT	390,564.00
PROJECT ACCOUNT	356,948.00
LOAN ACCOUNT	40,012.00
REVENUE ACCOUNT	461,789.00
TOTAL	2,207,376.00

NOTE 21: ADVANCES	
ADVANCES FOR THE YEAR 2023	
PERSONAL ADVANCE	11,904,382.00
OTHER ADVANCE	2,900,000.00
TOTAL	14,804,382.00

NOTE 22: ACCUMULATED FUND	
ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	(37,281,430.40)
Closing Balance	(5,518,120.60)
Total	(42,799,551.00)

NOTE 23: DETAILS OF NON CURRENT LIABILITIES FOR THE YEAR ENDED 2023

PAYE	1,893,181.00
NULGE	1,834,323.00
8% CPS	16,835,985.00
MHWUN	-
PARTY CONTR.	-
RET.MONEY	-
5%WHT	9,265,614.00
GOVT TAX	649,622.00
7.5% VAT	179,447.00
OTHERS	29,153,137.00
TOTAL	59,811,309.00

**SUPPLEMENTARY NOTE ON PERSONNEL COST
COMPARATIVE OF ACTUAL AND BUDGETED COSTS**

CODE	PERSONNEL COST	ACTUAL 2023	BUDGETED 2023	VARIANCE
10000000000	ADMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	59,457,404.30	40,314,799.00	(19,142,605.30)
11200100100	Legislative Council	30,790,570.70	74,417,591.00	43,627,020.30
12500100100	Administrative and General services	73,655,576.17	22,399,980	(51,255,596.17)
	SUB-TOTAL	163,903,551.17	137,132,370.00	(26,771,181.17)
20000000000	ECONOMIC SECTOR			-
021500100100	Agriculture Section	4,674,308.00	4,374,418	(299,890.00)
021500100200	Forestry Section	7,011,058.00	16,039,834.00	9,028,776.00
021500100300	Livestock Section (Vetrinary)	51,313,843.00	50,232,146.00	(1,081,697.00)
022000100100	Treasury Account Section	27,231,104.58	26,569,553.00	(661,551.58)
022000100300	Internal Audit	1,373,184.00	2,317,279.00	944,095.00
022000300000	Planning, Research & Statistics Department	-	61,260,433.00	61,260,433.00
22000300200	Monitoring & Evaluation	13,884,449.60		(13,884,449.60)
22000300300	Statistics	45,303,631.76		(45,303,631.76)
022000100100	Treasury Revenue Section	17,765,960.00	17,767,868.00	1,908.00
023400100100	Road & Communication Section	1,898,079.90	1,519,397.00	(378,682.90)
023400100200	Mechanical Section	12,393,363.07	11,789,189.00	(604,174.07)
023400100300	Electrical Section	4,828,439.00	5,267,398.00	438,959.00
023400100400	Land & Survey Section	5,925,932.00	4,992,814.00	(933,118.00)
023400100500	Building Section	5,525,968.00	6,592,455.00	1,066,487.00
	SUB-TOTAL	199,129,320.91	208,722,784.00	9,593,463.09
30000000000	SOCIAL SECTOR			-
051700000000	Local Education Authority			-
051700100100	Education (Non-Teaching Staff)	116,090,997.76	115,861,210.00	(229,787.76)
051700100200	Education (Teaching Staff)	465,278,785.38	493,068,138.00	27,789,352.62

051700100300	Adult Education	-	-	-
051700100400	Other Education	-	-	-
052100100100	Preventive (Water, Sanitation and Hygiene)	125,296,753.55	126,804,755.00	1,508,001.45
052100100200	Curative	193,662,298.00	196,222,812.00	2,560,514.00
052100100300	Rural Water Supply	7,463,700.00	7,463,484.00	(216.00)
055200100100	Traditional Officer (District Head Office)	-	-	-
055100100100	Community Development Section	28,009,772.80	31,325,519.00	3,315,746.20
055100100200	Information, Youth, Sport & Culture	6,329,894.43	9,060,608.00	2,730,713.57
055100100300	Social Welfare Section	6,725,208.00	7,619,380.00	894,172.00
055100100400	Trade Section and Cooperatives	3,010,408.00	3,469,683.00	459,275.00
	SUB-TOTAL	951,867,817.92	990,895,589.00	39,027,771.08
				-
	GRAND TOTAL	1,314,900,690.00	1,336,750,743.00	21,850,053.00

**SUPPLEMENTARY NOTE ON OVERHEAD COST
COMPARATIVE OF ACTUAL AND BUDGETED COSTS**

CODE	PERSONNEL COST	ACTUAL 2023	BUDGETED 2023	VARIANCE
10000000000	ADMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	52,950,831.00	29,940,000.00	(23,010,831.00)
11200100100	Legislative Council	43,234,097.00	68,400,000.00	25,165,903.00
12500100100	Administrative and General services	172,044,210.00	27,000,000.00	(145,044,210.00)
	SUB-TOTAL	268,229,138.00	125,340,000.00	(142,889,138.00)
20000000000	ECONOMIC SECTOR			-
021500100100	Agriculture Section	2,575,000.00	2,500,000.00	(75,000.00)
021500100200	Forestry Section	2,563,000.00	3,000,000.00	437,000.00
021500100300	Livestock Section (Vetrinary)	4,207,000.00	3,700,000.00	(507,000.00)
022000100100	Treasury Account Section	427,667,325.00	327,700,000.00	(99,967,325.00)
022000100300	Internal Audit	-	400,000.00	400,000.00
022000300000	Planning, Research & Statistics Department	20,473,371.00	12,500,000.00	(7,973,371.00)

22000300200	Monitoring & Evaluation	5,055,506.00		(5,055,506.00)
22000300300	Statistics			-
022000100100	Treasury Revenue Section	13,101,740.00	6,900,000.00	(6,201,740.00)
023400100100	Road & Communication Section	5,077,145.00	4,300,000.00	(777,145.00)
023400100200	Mechanical Section	31,979,311.00	13,000,000.00	(18,979,311.00)
023400100300	Electrical Section	138,228,567.00	65,000,000.00	(73,228,567.00)
023400100400	Land & Survey Section	-	300,000.00	300,000.00
023400100500	Building Section	27,111,057.00	9,000,000.00	(18,111,057.00)
	<i>SUB-TOTAL</i>	678,039,022.00	448,300,000.00	(229,739,022.00)
30000000000	SOCIAL SECTOR			-
051700000000	Local Education Authority			-
051700100100	Education (Non-Teaching Staff)	37,871,032.00	5,000,000.00	(32,871,032.00)
051700100200	Education (Teaching Staff)	41,214,633.00	30,000,000.00	(11,214,633.00)
051700100300	Adult Education	4,745,375.00	7,157,880.00	2,412,505.00
051700100400	Other Education			-
052100100100	Preventive (Water, Sanitation and Hygiene)	28,897,313.00	15,000,000.00	(13,897,313.00)
052100100200	Curative	47,885,133.00	44,900,000.00	(2,985,133.00)
052100100300	Rural Water Supply	142,716,115.00	75,575,045.00	(67,141,070.00)
055200100100	Traditional Officer (District Head Office)	130,009,621.00	100,000,000.00	(30,009,621.00)
055100100100	Community Development Section	17,681,968.00	9,000,000.00	(8,681,968.00)
055100100200	Information, Youth, Sport & Culture	9,519,200.00	5,180,000.00	(4,339,200.00)
055100100300	Social Welfare Section	36,289,238.00	21,246,000.00	(15,043,238.00)
055100100400	Trade Section and Cooperatives	2,420,000.00	1,800,000.00	(620,000.00)
	<i>SUB-TOTAL</i>	499,249,628.00	314,858,925.00	(184,390,703.00)
				-
	<i>GRAND TOTAL</i>	1,445,517,788.00	888,498,925.00	(557,018,863.00)

SUPPLEMENTARY NOTE ON CAPITAL EXPENDITURE COMPARATIVE OF ACTUAL AND BUDGETED COSTS			
DETAILS	ACTUAL 2023	BUDGETED 2023	VARIANCE
ADMINISTRATIVE SECTOR	360,177,473.20	245,105,739.00	(115,071,734.20)
ECONOMICS SECTOR	176,049,281.27	289,926,721.00	113,877,438.73
SOCIAL SECTOR	164,864,334.73	64,635,012.00	(100,229,322.73)
			-
GRAND TOTAL	701,091,089.20	599,667,472.00	(101,423,618.20)

ANNEX TO FINANCIAL STATEMENT								
MAIGARATI LOCAL GOVERNMENT AREA								
42		FY 2022			FY 2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								-
OFFICE OF THE LG CHAIRMAN								
Chairman	61,314,799.00	54,034,480.00		54,034,480.00	70,254,799.00	112,408,235.30		112,408,235.30
Vice-Chairman								
INTERNAL AUDIT	2,647,497.00			-	2,717,279.00	1,373,184.00		1,373,184.00
ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN								
LOCAL GOVT COUNCIL		-	-	-				-
THE COUNCIL	42,399,980.00	39,522,429.00		39,522,429.00	49,399,980.00	74,024,667.70		74,024,667.70
ASSISTANTS/AIDES/ADVISERS								
COUNCIL COMMITTEES				-				-
OFFICE OF THE HOUSE LEADER	-	-	-	-				-
OFFICE OF THE DEPUTY LEADER	-	-	-	-				-
OFFICE OF THE MAJORITY LEADER	-	-	-	-				-
OFFICE OF THE DEPUTY MAJORITY LEADER	-	-	-	-				-
OFFICE OF THE MINORITY LEADER;	-	-	-	-				-
OFFICE OF THE DEPUTY MINORITY LEADER	-	-	-	-				-
OFFICE OF THE CHIEF WHIP	-	-	-	-				-
OFFICE OF THE DEPUTY CHIEF WHIP	-	-	-	-				-
CLERK TO THE HOUSE	-	-	-	-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	-	-	-	-				-
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	-	-	-	-				-
ADMINISTRATION & GENERAL SERVICES	-	-	-	-				-
ADMINISTRATION & GENERAL SERVICES	370,114,363.00	174,684,307.00	162,851,067.00	337,535,374.00	284,817,591.00	245,699,786.17	257,627,158.58	503,326,944.75
SECRETARY TO THE LOCAL GOVERNMENT	-	-	-	-				-
SECRETARY TO THE LOCAL GOVERNMENT	-	-	-	-				-
ECONOMIC SECTOR	-	-	-	-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	-				-
DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	236,797,307.00	71,818,204.00	1,925,000.00	73,743,204.00	401,680,299.00	72,344,209.00	7,171,000.00	79,515,209.00
DEPARTMENT FINANCE AND SUPPLIES	-	-	-	-				-

DEPARTMENT FINANCE AND SUPPLIES	299,839,199.00	197,329,412.00		197,329,412.00	361,169,553.00	485,766,129.58		485,766,129.58
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURV	-	-	-	-				-
DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	480,172,650.34	165,822,984.00	162,148,477.00	327,971,461.00	487,943,198.00	236,630,231.73	102,550,314.62	339,180,546.35
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPR	-	-		-				-
DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	73,649,757.00	66,058,666.00		66,058,666.00	73,761,427.00	39,413,326.60		39,413,326.60
WATER, SANITATION & HYGIENE (WASH)	-	-	-	-	-	-		-
WATER, SANITATION & HYGIENE (WASH)	551,703,843.00	494,958,912.00		494,958,912.00	616,166,096.00	545,921,312.55	195,814,438.95	741,735,751.50
SOCIAL SECTOR				-				-
WOMEN DEVELOPMENT OFFICE	-	-	-	-				-
WOMEN DEVELOPMENT OFFICE	-	-	-	-				-
DEPARTMENT OF SOCIAL DEVELOPMENT	-	-	-	-				-
DEPARTMENT OF SOCIAL DEVELOPMENT	67,852,284.00	106,865,079.00	77,908,229.00	184,773,308.00	74,460,582.00	137,151,040.80	35,355,685.15	172,506,725.95
DEPARTMENT OF EDUCATION	-	-	-	-				-
DEPARTMENT OF EDUCATION,	375,137,736.66	671,784,047.00	36,441,219.00	708,225,266.00	365,305,728.00	665,200,823.14	66,352,256.97	731,553,080.11
PRIMARY SCHOOL TEACHERS	-	-	-	-				-
DEPARTMENT OF INFORMATION	-	-	-	-				-
DEPARTMENT OF INFORMATION	42,865,943.00			-	37,240,608.00	14,475,910.43	36,220,234.93	50,696,145.36
DEPARTMENT OF SPORTS AND CULTURE	-	-	-	-				-
DEPARTMENT OF SPORTS AND CULTURE	-	-	-	-				-
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)	-	-	-	-				-
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)	-	-	-	-				-
ENVIRONMENTAL HEALTH UNIT	-	-	-	-				-
TRADITIONAL RULERS' COUNCIL	-	-	-	-				-
TRADITIONAL RULERS' COUNCIL		125,276,263.00		125,276,263.00		130,009,621.00		130,009,621.00
TOTAL	2,604,495,359.00	2,168,154,783.00	441,273,992.00	2,609,428,775.00	2,824,917,140.00	2,760,418,478.00	701,091,089.20	3,461,509,567.20



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, 2023

I have examined the Financial Statements which have been prepared by the Management of Maigatari Local Government Council under the accounting policies set out therein.

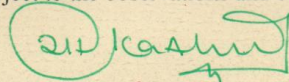
SCOPE

The audit was conducted in accordance with International Standards on Auditing (ISA). 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 council in the preparation of the Financial Statements which was adequately disclosed.

I have examined the accounts for the year ended 31st December, 2023 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) and the books of account were adequately kept.

OUR OPINION

I have obtained relevant information's and explanations required, and in my own opinion, the Statement of Financial Position as well as supporting accounts and statements exhibit a true and fair view on the affairs of Maigatari Local Government Council as at 31st December, 2023 subject to the observations and comments contained in the body of this reports.

 24/6/2024

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 2023.

- a) **STATUTORY ALLOCATIONS AND FAAC RECEIPTS:** - Maigatari Local Government council received the sum of Three Billion Three Hundred and Nine Million Two Hundred and Forty One Thousand Four Hundred and Fifty Three Naira Only (N3,309,241,453.00) was received from the federation account as statutory Allocation for the year 2023, This represents 132% of the approved estimated amount of N2,498,135,070.00.
- b) **AUGMENTATION AND OTHER STABILIZATION RECEIPTS:** - Audit Examination revealed that, the sum of One Hundred and Nine Million Five Hundred and Twenty Thousand Nine Hundred and Ninety Naira Only (N109,520,990.00) as augmentation from stabilization account, which represent 91% of the approved estimated amount of N120,000,000.00. This deserved commendation.
- c) **INDEPENDENT REVENUE:** It was observed with a great satisfaction that, the revenue section of Maigatari Local Government council have realized the total sum of Thirty Seven Million Two Hundred and Twenty Nine Thousand Three Naira Sixty Kobo Only (N37,229,003.60) Only was received as Independent Revenue which represent 81% of the approved budgeted amount of N46,230,000.00.
- d) **BANK RECONCILIATION STATEMENT:** The Five Bank accounts operated by the local government with various bank during the year under review were properly reconciled by the local government cashier.
- e) **BUDGET PERFORMANCE:** The overall budget performance for the year ended 31st December 2023 in respect of local government revenue and expenditure is summarized below.

REVENUE AND EXPENDITURE 2023

REVENUE AND EXPENDITURE	ESTIMATE	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATIONS AND FAAC RECEIPTS	2,498,135,070.00	3,309,241,453.00	(811,106,383.00)	132 %
AUGUMENTATION AND OTHER STABLIZATION RECEIPTS	120,000,000.00	109,520,990.00	10,479,010.00	91 %
INDEPENDENT REVENUE	46,230,000.00	37,229,003.60	9,000,996.40	81 %
TOTAL REVENUE	2,664,365,070.00	3,455,991,446.60	(791,626,376.60)	130 %
RECURRENT EXPENDITURE	2,225,249,668.00	2,760,418,478.00	(535,168,810.00)	124 %
CAPITAL EXPENDITURE	599,667,472.00	701,091,089.20	(101,423,617.20)	117 %
TOTAL EXPENDITURE	2,824,917,140.00	3,461,509,567.20	(636,592,427.20)	123 %

- i) **TOTAL REVENUE:** - The sum of Three Billion Four Hundred and Fifty Five Million Nine Hundred and Ninety One Thousand Four Hundred and Forty Six Naira Sixty Kobo Only (N3,455,991,446.60) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2023. This represents 130% of the approved estimated amount of N2,664,365,070.00
- ii) **RECURRENT EXPENDITURE:** - Expenditure amounting to Two Billion Seven Hundred and Sixty Million Four Hundred and Eighteen Thousand Four Hundred and Seventy Eight Naira Ninety Only (N2,760,418,478.00) only was incurred on payments of personnel and overhead cost during the year 2023. The amount represents 124% of the approved budgeted amount of N2,225,249,668.00
- iii) **CAPITAL EXPENDITURE:** Capital expenditure amounting to Seven Hundred and One Million Ninety One Thousand Eighty Nine Naira Twenty Kobo only (N701,091,089.20) was incurred by the local government which represents only 117% of the approved estimated amount of 599,667,472.00

RECOMMENDATION:

1. The local government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate
2. The effort of revenue section of the local government council is advice to double its effort toward exploring more source of revenue generation

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2023

Queries amounting to Five Hundred and Ninety Seven Million, Seven Thousand Eight Hundred and Thirty Seven Naira, Ninety Seven Kobo 597,007,837.97 was issued to Maigatari local government council were the sum of Five Hundred and Ninety Six Million Six Hundred and Eighty Seven Thousand Eight Hundred and Thirty Seven Naira Ninety Seven Kobo 596,687,837.97 upon which Three Hundred and Twenty Thousand Naira 320,000.00 remain unresolved. Below is the table for the details:

S/N	REFERENCE NUMBER	SUBJECT MATTER	VALUE	AMOUNT	AMOUNT
				VERIFIED/RESOLVED	NOT RESOLVED
1	ALG/AUD/GMZO/MGR/LQ1/23	IRREGULAR PAYMENT	30,216,016.27	30,216,016.27	-
2	ALG/AUD/GMZO/MGR/LQ2/24	UN ACCOUNTED EXPENDITURE	462,403,284.70	462,403,284.70	-
3	ALG/AUD/GMZO/MGR/LQ3/25	UN ACCOUNTED EXPENDITURE	17,016,128.00	16,696,128.00	320,000.00
4	ALG/AUD/GMZO/MGR/LQ4/26	THIRD PARTY PAYMENT	35,603,407.00	35,603,407.00	-
5	ALG/AUD/GMZO/MGR/LQ5/27	ITEMS YET TO BE SUPPLIED	1,083,872.00	1,083,872.00	-
6	ALG/AUD/GMZO/MGR/LQ6/28	IRREGULAR PAYMENT	7,451,060.00	7,451,060.00	-
7	ALG/AUD/GMZO/MGR/LQ7/29	IRREGULAR PAYMENT	287,752.00	287,752.00	-
8	ALG/AUD/GMZO/MGR/LQ8/30	IRREGULAR PAYMENT	42,946,318.00	42,946,318.00	-
	TOTAL		597,007,837.97	596,687,837.97	320,000.00
	PERCENTAGE		100%	93.81%	6.19%

REPORT OF AUDITOR GENERAL ON THE ACCOUNT OF MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023.

- All books of account related to the current financial year were adequately kept.
- Each and every department of the Local Government was visited and information given therein was verified.
- The local government should explore more sources of revenue to avoid over spending on statutory allocation.
- The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure

AUDIT INSPECTION REPORTS AND LOCAL QUEERIES

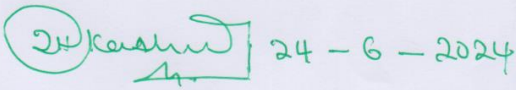
Queries amounting to Five Hundred and Ninety Seven Million, Seven Thousand Eight Hundred and Thirty Seven Naira, Ninety Seven Kobo 597,007,837.97 was issued to Maigatari local government council were the sum of Five Hundred and Ninety Six Million Six Hundred and Eighty Seven Thousand Eight Hundred and Thirty Seven Naira Ninety Seven Kobo 596,687,837.97 upon which Three Hundred and Twenty Thousand Naira 320,000.00 remain unresolved.

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 Forty Seven (47) 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 Three Million, Seven Hundred and Eighty Two Thousand, Sixty Four Naira N103,782,064.00.

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 Five (35) numbers of staff retired and deceased owed Local Government Council, the sum of Six Million, One Hundred and Twenty One Thousand, Two Hundred and Thirty Naira 6,121,230.00 only which has to been deducted and remitted back by the pension administration.



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



MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No MGLG/FIN/VOL.I/XXX.....

6TH May, 2024

The Auditor General,
Local government Audit,
Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *9/5/24*
RECEIVED

Dec
pls deal
@ [Signature]

AG 9/5/24

RESPONSE TO AUDIT QUERIES OCTOBER - DECEMBER 2023

Reference to the audit quires issued No ALG/GM20/ MGR/ Q7/23 and all necessary correction has been affected.

1. ALG/GMZO/MGR/Q7/23 the queries observed that the sum of two hundred and eighty seven thousand seven hundred and fifty two naira (N 287,752.00) only un-presented payment vouchers stated in the audit queries are now ready for audit verification. *LP 7*
2. ALG/GMZO/MGR/Q8/2023 the query observed that the sum of fourty two million nine hundred and fourty six thousand three hundred and eighteen naira (N 42,946,318.00) only paid without attaching supporting document to support the payment. *LP 8*

All affected payment voucher were fully documented for audit verification.

3. ALG/AUD/GMZO/GEN/2/3 dated 29/02/2024 audit inspection report on sure-p October December 2023 this was also noted and all the affected payment vouchers mentioned on the list were traced and all the necessary supporting documents (BQ and approval of due process department are now ready and available for your verification.

We also appreciated the correction and guidance gave us by the area auditor.

Warmest regards

Back
refer above attached
Local Govt
also find



MAIGATARI LOCAL GOVERNMENT COUNCIL

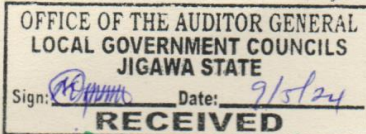
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. MGLG/FIN/VOL.I/XXX.....

6TH May, 2024

The Auditor General,
Local government Audit,
Jigawa State.



RE- AUDIT QUERIES RESPONSE

Reference to the audit queries issued to this Local Government by resident area auditor.
I wish to write and forward answer in respect of the following queries:

1. **AL/GM20/MGR/Q2/23** the sum of **seventeen million sixteen thousand one hundred and twenty eight naira (N 17,016,128.00)** only was paid without preparing the payment vouchers to support the payment. -CP3
2. **ALG/GM20/MGR/Q3/23** the sum of **twenty five million, six hundred and three thousand four hundred and seven naira (N 35,603,407.00)** only discovered that such payment have been made to staff and show that those staffs are not the actual beneficiaries of the amount paid their respective personal bank accounts (Third party) all necessary correction has been effected and now be presented for audit verification. -CP4
3. **ALG/GM20/MGR/Q4/23** the sum of one million eighty three thousand eight hundred and seventy two naira (~~N~~ **1,083,872.00**) **only** for the purchase of some working material without taking to store on charge. The working material ware on charged to store needy for store verification. -CP5
4. **ALG/GM20/MGR/Q5/23** the sum of seven million four hundred and fifty one thousand sixty naira (N 7,451,060.00) only were observed paid without attaching necessary documents to support the payment. This was also noted and all the affected payment vouchers mentioned on the list were traced. -CP6

All the irregulatives has been corrected.

Handwritten notes:
DCA
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AG 9/5/24
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2nd responses



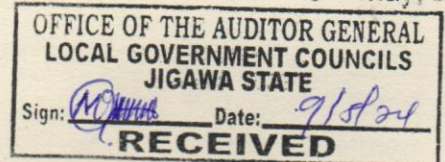
MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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

6th May, 2024

The Auditor General,
Local government Audit,
Jigawa State.



DCA
Pls deal

AG 9/5/24

RESPONSE TO AUDIT QUERIES APRIL – JUNE 2023

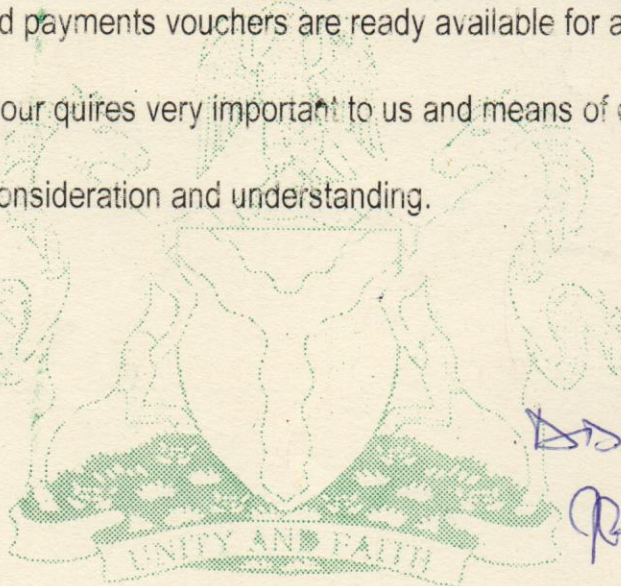
Reference to the audit quires issued No AUD/GML/20/ MGR/LQ./23 dated 17th July, 2023 and all necessary correction has been affected. *LP 2*

The query observed that the sum of **four hundred and sixty two million four hundred and three thousand two hundred and eighty four naira seventy kobo (N 462,403,284.70)** only was paid without preparing the payment vouchers to support the payment. All the effected payments vouchers are ready available for audit re-examination.

Finally we consider all your quires very important to us and means of correction of our works.

Thanks for your usual consideration and understanding.

Warmest regards



DCA

Refer abou

King

DCA

9/5

[Signature]
Alh. Uzairu Nadabo
Hon. Chairman



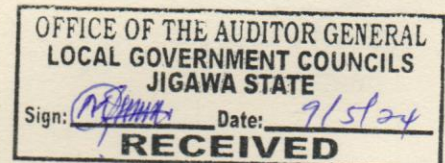
MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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

6th May 2024

The Auditor General,
Local government Audit,
Jigawa State.



SCA
Pls Deal

AG 9/5/24

RESPONSE TO AUDIT QUERIES JANUARY – MARCH 2023

Reference to the audit quires issued No ALG/GM20/LQ I/023 and all necessary correction has been affected.

1. ALG/GM 20/MQ2/LQ I/023 the query observed that the sum of *thirty million two hundred and sixteen thousand sixteen naira twenty seven kobo (N 30,216,016.27)* only paid without attaching the necessary supporting document to support the payment.

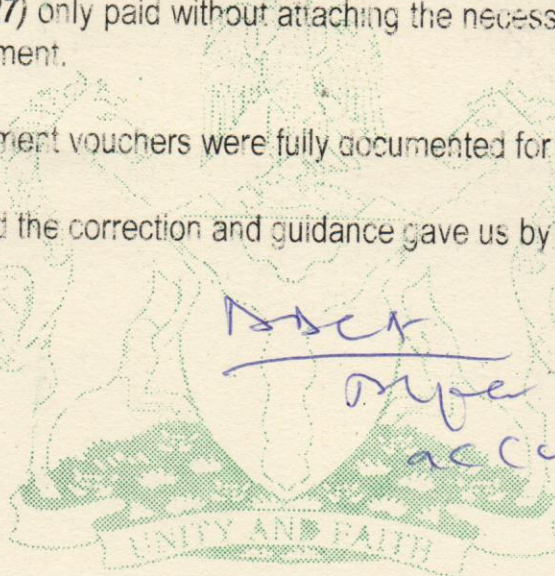
All the affected payment vouchers were fully documented for audit verification.

We also appreciated the correction and guidance gave us by the area auditor.

Warmest regards.

Alh. Uzairu Nadabo
Hon. Chairman

SCA
over above & a
accordingly
AG 9/5/24





OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

GUMEL ZONE, JIGAWA STATE

On Ref: AUD/GML/ZO/VOL.II/XX

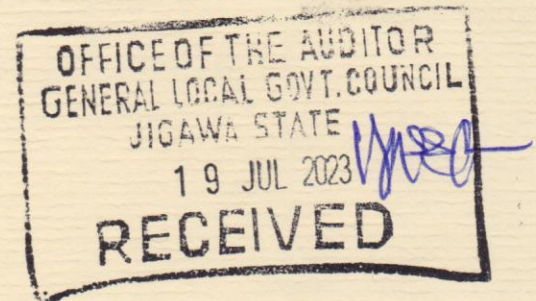
Your Ref: _____

Dhul-Hijjah 29th 1444 AH

Date: July, 17th 2023 AD

ALG/GMAZO/MCRA/2023/023

The Chairman,
Maigatari Local Government Council,
Jigawa State.



AUDIT QUERY UN-ACCOUNTED EXPENDITURE APRIL - JUNE, 2023

Process of Examination of the Financial records available during our Audit Exercise revealed that, the total sum of Four Hundred and Sixty Two Million, Four Hundred and Three Thousand, Two Hundred and Eighty Four Naira, Seventy Kobo (N462,403,284.70) has been expended without supporting payment vouchers refer to the attached list for details.

This is contrary to the provision of Financial Memoranda Chapter 14.3, therefore, you are requested to produce the vouchers and posted them into Cash Book or to pay back the amount involve to Treasury.

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

Abbas Magaji
Area Auditor
Maigatari Local Govt.

DCA
Pls treat



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/GMZO/MGR/Q.5/23
 The, Chairman
Maigatari Local Government

Audit Form I

Station: Maigatari
 Pv. No.: CC Date: CC
 Head: CC Sub Head: CC
 Amount N: 7,451,060.00
 Payee: Sundry Persons
 Nature of Payment: Irregular Payment
 Date: _____

AUDIT QUERY

IRREGULAR PAYMENT

Expenditure worth Seven Million Four Hundred and Fifty One Thousand Sixty Naira Only (₦7,451,060.00) was incurred by the Local Government from May-September, 2023.

Our verification reveals that these payment were not supported by relevant evidence to justify the expenditure.

It is suggested that, all payment vouchers be fully supported with relevant documents to justify the expenditure.

DCA
 Pls deal
 @Kasim AG 7/12/23

DCA
 treat pls
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 DCA
 7/12/23

Esteem Regards

Mansur Adahama
 Mansur Adahama
 LGA Area Auditor
 For: Auditor General
 Local Government Councils



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. ALG/GMZO/MGR/Q.5/23

The, Chairman
Maigatari Local Government

Audit Form 1

Station: Maigatari

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 1,083,872.00

Payee: Sundry Persons

Nature of Payment: Items yet to be supplied

Date: _____

AUDIT QUERY

ITEMS YET TO BE SUPPLIED

Items worth One Million Eighty Three Thousand Eight Hundred and Seventy Two Naira Only (N1,083,872.00) were paid by the Local Government Council.

Our inspection reveals that, these items were yet to be supplied and no explanation was given.

The Local Government should see to it that, all the items are supplied and properly taken into store, or the whole amount be full recovered and, furnish this office with evidence of store receive voucher or refund.

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ADCA
7/12/23

ADCA
Pls treat

@Kagun AG 7/12/23

Esteem Regards

Mansur Adahama

LGA Area Auditor

For: Auditor General

Local Government Councils



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

ALG/GM20/MG2/LQ1/023
 Local Query No. _____
 CHAIRMAN
 The, _____
 MAIGATARI
 _____ Local Government

Audit Form 1

Station: _____ MAIGATARI
 Py. No.: _____ C Date: _____ C
 Head _____ C Sub Head: _____ C
 Amount N: _____ 30,216,016.27
 Payee: _____
 Nature of Payment: _____ Various
 _____ Various
 Date: _____

AUDIT QUERY

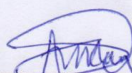
IRREGULAR EXPENDITURE JANUARY - MARCH, 2023

Payment voucher to the tune of Thirty Million, Two Hundred and Sixteen Thousand, Sixteen Naira, Twenty Kobo (N30,216,016.27) was observed paid with out proper supporting documents.

This act is contrary to the provision of FM chapter 14.4 and 14.5 the concern officer should be asked to produce the requested documents or to recover the amount invoice to Treasury and inform this office with recovery details for further inspection.

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

Best regards,


 Abbas Magaji
 Area Auditor
 Maigatari Local Govt.

Handwritten notes:
 A
 DCA
 Deal pls
 HCU
 DCA
 26/6/23
 DCA
 Pls treat

Handwritten note:
 (24/6/23) AG 26/6/23



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/GMZO/MGR/Q.8/2023

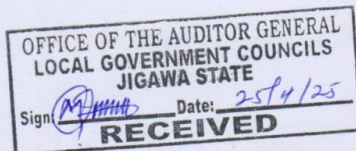
Local Query No. _____

CHAIRMAN

The, _____

MAIGATARI

Local Government



Audit Form 1 MAIGATARI

Station: _____

Pv. No.: CC CC Date: _____

Head CC CC Sub Head: _____

Amount N: _____

Payee: 42,946,318.00

Nature of Payment: SUNDRY PERSONS

Date: IRREGULAR PAYMENTS

AUDIT QUERY IRREGULAR PAYMENTS

The total sum of Forty Two million Nine hundred and Forty Six Thousand Three hundred and Eighteen naira only (42,946,318.00) were expended by the Local Government from October to December 2023.

Our examination and verification reveals that these payments were not supported with relevant evidences to justify the expenditures.

It is recommended that, the affected payment vouchers be fully supported with necessary documents to support the expenditures or else total sum involved be recovered from the concerned payees while this office be furnish with recovery details for next line of action.

This is copied to the Auditor General Local Government Councils Jigawa State and Zonal Audit Director Gumel zone for information and further necessary action.

DCA
Pls treat

AG 25/4/24

DCA
never

ASHIRU UMAR
ZONAL DIRECTOR
FOR: AUDITOR GENERAL.
LOCAL GOVERNMENT COUNCILS.



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/GMZO/MGR/Q.7/2023
The, Chairman
Maigatari Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 25/4/24
RECEIVED

Audit Form 1

Station: _____
Pv. No.: Maigatari
Head CC Sub Head: CC
Amount N: CC
Payee: 287,752
Nature of Payment: Sundry Persons
Outstanding payment
Date: voucher

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHER (OCTOBER-DECEMBER, 2023)

The sum of Two Hundred and Eighty Seven Thousand Seven Hundred and Fifty Two Naira Only (287,752) were spent without raising payment vouchers.

This action contradict payment procedures and financial memorandum chapter 14:3 which state that every payment has to be accompanied with duly authorized payment vouchers.

We recommended that the concerned officers be ask to explain fully their reasons otherwise refund the total amount involved, while this office be furnish with relevant particulars for re-verification.

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

[Signature]
Ashiru Umar
Zonal Director Audit
For: Auditor General
Local Government Councils

Dea
Pls treat

(24/4/24) AG 25/4/24

Dea

above act
25/4/24



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

Local Query No. ALG/GMZ0/MGR/Q.3/23
The, Chairman
Maigatari Local Government

Audit Form 1

Station: Maigatari
Pv. No.: CC CC Date:
Head: CC Sub Head:
Amount N: 35,603,407.00
Payee: Sundry Persons
Nature of Payment: Third Party Payment
Date: _____

AUDIT QUERY

THIRD PARTY PAYMENT

Expenditure worth **Thirty Five Million, Six Hundred and Three Thousand, Four Hundred and Seven Naira Only** (₦35,603,407.00) was incurred from the month of April-May, 2023.

Audit inspection shows that, these payments were made to employees of the Local Government, amounting to "Third Party Payment" in our previous queries we cautioned your Local Government Council against such payments.

In view of this, you should explain why such payments were made after our caution. Moreover, all Bank statements of the payees be forward to our office for verification.

Esteem Regards
Mansur Adahama
LGA Area Auditor
For: Auditor General
Local Government Councils

DCA
Pls treat
7/12/23
AG 7/12/23



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Query No. 3
 The, ALG/GMZO/MGR/Q.2/23
Chairman
Maigatari Local Government

Audit Form I

Station: Maigatari
 Pv. No.: CC
 Head CC Sub Head: CC
 Amount N: 17,016,128.00
 Payee: Sundry Persons
 Nature of Payment: Un-accounted Expenditure
 Date: _____

AUDIT QUERY

UNACCOUNTED EXPENDITURE

The sum of Seventeen Million Sixteen Thousand One Hundred and Twenty Eight Naira Only (N17,016,128.00) was expended by your Local Government Council from the month of June-September, 2023.

Audit Inspection reveals to us that, this expenditure were unaccounted for, as no payment vouchers or any other evidence are given to support such expenditure. It is recommended that fully documented payment vouchers be raised to support these expenditure or the whole amount be recovered from the payees, and inform our office for verification.

Δ C A #
 Treat pls
 HNW
 Δ C A
 7/12/23
 Pls deal
 @Kashu
 AG 7/12/23

Esteem Regards
 Mansur Adahama
 LGA Area Auditor
 For: Auditor General
 Local Government Councils