

GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL
on the**

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



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

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



HON. SANI MUKTHAR
The Executive Chairman
Gagarawa Local Government Council



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



GAGARAWA LOCAL GOVERNMENT

JIGAWA STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Gagarawa L. G. Secretariat
Jigawa State

In case of reply please quote Reference

No. GGWLG/TRE/FS/VOL:1/23

P.M.B. _____

Tel: _____

Dutse Nigeria.

Date _____

10th -March-2023

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.

Bello Abdulkadir 10/3/2023

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management) Act Cap 144 of 1990 as amended.

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

Bello Abdulkadir
BELLO ABDULKADIR
Treasurer

Hon. Sani Muktar 10/3/2023
HON. SANI MUKTAR
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
FRCN	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 Gagarawa 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 Gagarawa Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Gagarawa 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 Gagarawa Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

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



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

S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Gagarawa Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.3. 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.4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.5. 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.6. Cash receipts are cash inflows.7. Cash payments are cash outflows.8. Cash Controlled by Gagarawa Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Gagarawa 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.9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. 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;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government.10. 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



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

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 Gagarawa Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Gagarawa Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. 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; and6. 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 Gagarawa Local Government Council, Jigawa State: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st 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 Gagarawa Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagawa 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 <ol style="list-style-type: none">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.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 <ol style="list-style-type: none">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.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 <ol style="list-style-type: none">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.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
Gagarawa 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: <ol style="list-style-type: none">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 <ol style="list-style-type: none">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 paymentsOperating 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
Gagarawa Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1				
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022				
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,284,619,423.00	Statutory Allocation	1	2,075,007,974.13	1,559,527,121.00
	Independent Revenue			
150,000.00	Taxes	2a	0.00	0.00
400,000.00	Rate	2b	0.00	40,000.00
19,330,000.00	Local Licenses and Fees	2c	5,335,418.88	5,554,206.00
1,500,000.00	Commercial Undertaking	2d	340,000.00	535,000.00
320,000.00	Rent of LGA Properties	2e	521,000.00	0.00
0.00	Interest and dividend	2f	0.00	0.00
1,700,000.00	Miscellaneous	2g	1,714,694.78	8,743,246.00
23,400,000.00	Total Independent Revenue		7,911,113.66	14,872,452.00
2,308,019,423.00	Total Receipt from Operating Activities		2,082,919,087.79	1,574,399,573.00
	PAYMENTS			
62,266,539.00	Office Of The Chairman	3a	48,518,900.60	39,281,979.28
28,905,187.00	Planning, Research and Statistics	3b	34,070,685.77	30,785,427.31
40,376,960.00	The Council	3c	46,956,448.00	34,163,629.83
81,498,919.00	Personal Management	3d	137,416,747.14	94,373,909.67
292,001,113.00	Finance And Supply	3e	223,634,006.07	292,909,570.66
524,526,656.00	Education	3f	533,548,225.29	451,972,062.90
137,266,322.00	Medical And Health	3g	294,900,052.22	240,070,319.36
121,278,652.00	Agriculture &Natural Resources	3h	52,774,190.13	44,231,137.53
43,353,509.00	Works And Housing	3i	149,319,866.07	85,084,817.65
65,193,319.00	Traditional Office Holders	3j	94,079,992.08	79,976,210.78
60,000,000.00	Social And Community Dev.	3k	76,602,655.42	60,580,882.00
1,456,667,176.00	Total Payment		1,691,821,768.79	1,453,429,946.97
851,352,247.00	Net Cash Flow From Operating Activities		391,097,319.00	
	CASHFLOWS FROM INVESTING ACTIVITIES:			
893,833,704.00	Capital Expenditure	4	411,115,847.00	229,635,331.00
	Net Cash Flow From Investing Activities		(411,115,847.00)	
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	(9,958,397.80)	2,446,972.00
	Other Noncurrent liabilities	5b	(6,531,562.00)	
122,000,000.00	Other Capital Receipt	5c	36,208,488.32	26,843,592.80
	Net Cash Flow From Financing Activities		19,718,528.52	29,290,563.97
	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		(299,999.48)	(39,375,123.00)
	Cash & Cash Equivalent as at 1st January,2022		7,157,264.00	46,532,387.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		6,857,264.52	7,157,264.00

The accompanying notes form part of these statements

Bello Andulkadir
10/3/2023

Treasurer

Gagarawa Local Government, Jigawa State



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

STATEMENT NO. 2			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022			
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	6,857,264.52	7,157,264.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		6,857,264.52	7,157,264.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	70,833,667.80	60,875,270.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		70,833,667.80	
TOTAL ASSETS		77,690,932.32	68,032,534.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	22,968,038.32	6,778,078.00
Non- Current Liabilities	9	54,722,894.00	61,254,456.00
Other Public Fund		0.00	
TOTAL LIABILITIES		77,690,932.32	68,032,534.00

The accompanying notes form part of these statements

Bello Andulkadir 10/3/2023

BELLO ANDULKADIR

Treasurer

Gagarawa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa 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				
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,559,527,121.00	STATUTORY ALLOCATIONS:	1.00	2,075,007,974.13	2,284,619,423.00
	Independent Revenue			
0.00	Taxes	2a	0.00	150,000.00
40,000.00	Rate	2b	0.00	400,000.00
5,554,206.00	Local Licenses and Fees	2c	5,335,418.88	19,330,000.00
535,000.00	Commercial Undertaking	2d	340,000.00	1,500,000.00
0.00	Rent of LGA Properties	2e	521,000.00	320,000.00
0.00	Interest and dividend	2f	0.00	0.00
8,743,246.00	Miscellaneous	2g	1,714,694.78	1,700,000.00
14,872,452.00	SUB TOTAL INDEPENDENT REVENUE		7,911,113.66	23,400,000.00
1,574,399,573.00	TOTAL REVENUE		2,082,919,087.79	2,308,019,423.00
	LESS:EXPENDITURE			
39,281,979.28	Office Of The Chairman	3a	48,518,900.60	62,266,539.00
30,785,427.31	Planning, Research and Statistics	3b	34,070,685.77	28,905,187.00
34,163,629.83	The Council	3c	46,956,448.00	40,376,960.00
94,373,909.67	Personal Management	3d	137,416,747.14	81,498,919.00
292,909,570.66	Finance And Supply	3e	223,634,006.07	292,001,113.00
451,972,062.90	Education	3f	533,548,225.29	524,526,656.00
240,070,319.36	Medical And Health	3g	294,900,052.22	137,266,322.00
44,231,137.53	Agriculture &Natural Resources	3h	52,774,190.13	121,278,652.00
85,084,817.65	Works And Housing	3i	149,319,866.07	43,353,509.00
79,976,210.78	Traditional Office Holders	3j	94,079,992.08	65,193,319.00
60,580,882.00	Social And Community Dev.	3k	76,602,655.42	60,000,000.00
1,453,429,946.97	TOTAL EXPENDITURE		1,691,821,768.79	
	Operating Balance		391,097,319.00	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		391,097,319.00	

The accompanying notes form part of these statements

Bello Andulkadir, 10/3/2023

BELLO ANDULKADIR

Treasurer

Gagarawa Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa 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				
GAGARAWA 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			
160,969,644.03	Transfer from CRF		391,097,319.00	
26,843,592.03	AID AND GRANTS	10	36,208,488.32	465,000,000.00
187,813,236.06	TOTAL REVENUE AVAILABLE		427,305,807.32	
	LESS: CAPITAL EXPENDITURE			
229,635,331.00	Capital Expenditure	11	411,115,847.00	893,833,704.00
229,635,331.00	TOTAL CAPITAL EXPENDITURE		411,115,847.00	893,833,704.00
	INTANGIBLE ASSETS		16,189,960.32	
(41,822,094.94)	CLOSING BALANCE		16,189,960.32	

The accompanying notes form part of these statements

Bello Andulkadir 10/3/2023
BELLO ANDULKADIR

Treasurer

Gagarawa Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022			
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,075,007,974.13	1,599,527,121.00
2a	Taxes	0.00	0.00
2b	Rate	0.00	40,000.00
2c	Local Licenses and Fees	5,335,418.88	5,554,206.00
2d	Commercial Undertaking	340,000.00	535,000.00
2e	Rent of LGA Properties	521,000.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	1,714,694.78	8,743,264.00
3a	Office Of The Chairman	48,518,900.60	39,281,979.28
3b	Planning, Research and Statistics	34,070,685.77	30,785,427.31
3c	The Council	46,956,448.00	34,163,629.83
3d	Personal Management	137,416,747.14	94,373,909.67
3e	Finance And Supply	223,634,006.07	292,909,570.66
3f	Education	533,548,225.29	451,972,062.90
3g	Medical And Health	294,900,052.22	240,070,319.36
3h	Agriculture &Natural Resources	52,774,190.13	44,231,137.53
3i	Works And Housing	149,319,866.07	85,084,817.65
3j	Traditional Office Holders	94,079,992.08	79,976,210.78
3k	Social And Community Dev.	76,602,655.42	60,580,882.00
4	Capital Expenditure	411,115,847.00	229,635,331.00
5a	Proceed From Loan	(9,958,397.80)	2,446,972.00
5b	Other Non-Current liabilities	(6,531,562.00)	0.00
5c	Other Capital Receipt	36,208,488.32	26,843,592.80
6	CASH AND BANK BALANCES	6,857,264,.52	7,157,264.00
7	ADVANCES	70,833,667.80	60,875,270.00
8	ACCUMULATED FUND	22,968,838.32	6,778,078.00
9	NON CURRENT LIABILITIES	54,722,894.00	61,254,456.00
10	AID AND GRANTS	36,208,488.32	26,843,592.80
11	Capital Expenditure	411,115,847.00	229,635,331.00

The accompanying notes form part of these statements

Bello Andulkadir, 10/3/2023

BELLO ANDULKADIR

Treasurer

Gagarawa Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE	ECOLOGICAL / SURE-P	TOTAL
JANUARY	96,641,815.87	57,903,195.60	1,113,638.26		155,658,649.73
FEBRUARY	47,663,601.73	53,807,284.94	21,403,458.65		122,874,345.32
MARCH	64,165,570.37	49,253,215.08	17,894,459.42		131,313,244.87
APRIL	94,364,992.85	60,902,230.30	0.00		155,267,223.15
MAY	84,421,019.83	50,211,343.56	5,909,901.16		140,542,264.55
JUNE	71,911,692.29	59,424,003.97	29,116,636.99	35,837,145.00	196,289,478.25
JULY	113,688,609.07	57,084,463.55	0.00		170,773,072.62
AUGUST	147,567,400.26	52,972,896.86	0.00		200,540,297.12
SEPTEMBER	84,189,065.82	63,803,158.44	0.00		147,992,224.26
OCTOBER	90,443,264.15	56,477,941.65	17,838,538.73	130,730,899.96	295,490,644.49
NOVEMBER	80,213,333.07	64,627,919.31	14,318,939.81		159,160,192.19
DECEMBER	125,457,260.53	61,888,249.45	11,760,827.60		199,106,337.58
TOTAL	1,100,727,625.84	688,355,902.71	119,356,400.62	166,568,044.96	2,075,007,974.13

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	0.00
TOTAL	0.00
NOTE 2c: LOCAL LICENSES AND FEES	
Cinematography permit	90,000.00
Birth and Death Reg Fees	675,350.00
Tender fees	3,545,068.88
Sand dredging license	850,000.00
Felling of trees fees	175,000.00
TOTAL	5,335,418.88
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	
Shops shopping center	10,000.00
Transport service earning mass Transit	330,000.00
Motor park	
TOTAL	340,000.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	521,000.00
TOTAL	521,000.00
NOTE 2g: MISCELLANEOUS	
Recovery of losses and overpayment	1,500,000.00
Payment in lieu of resignations notice	214,694.78
TOTAL	1,714,694.78



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	8,743,296.60
2001/2	Traveling & Transport	4,934,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	
2001/10	Training staff development & welfare	900,000.00
2001/11	Entertainment & Hospitality	2,490,000.00
2001/12	Miscellaneous expenses	19,401,604.00
2001/13	Provision of service material	50,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	48,518,900.60
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	27,431,478.50
2002/2	Traveling & Transport	30,000.00
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	780,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	3,656,832.27
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	2,172,375.00
2002/14	Contribution to pension fund	0.00
	TOTAL	34,070,685.77
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,376,960.00
2003/2	Traveling & Transport	1,500,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,500,000.00
2003/6	maintenance of furniture & equipment	1,500,000.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	50,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	0.00
2003/11	Entertainment & Hospitality	1,880,000.00
2003/12	Miscellaneous expenses	18,649,488.00
2003/13	Provision of service material	1,500,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	46,956,448.00



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	37,908,274.30
2004/2	Traveling & Transport	392,000.00
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	65,078,655.16
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	18,656,708.28
2004/11	Entertainment & Hospitality	15,331,109.40
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	50,000.00
2004/14	Contribution to pension fund	0.00
TOTAL		137,416,747.14
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	27,214,381.73
2005/2	Traveling & Transport	636,330.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	2,977,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	19,309,340.98
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	18,828,941.89
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	99,747,970.13
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	54,920,041.34
TOTAL		223,634,006.07
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	483,911,041.98
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	12,625,000.00
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	37,012,183.31
TOTAL		533,548,225.29



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

NOTE 3g: WASH		
2007/1	Personnel Cost	187,635,447.81
2007/2	Traveling & Transport	340,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	93,107,604.41
2007/8	Consultancy Service & Special Committee	1,900,000.00
2007/9	Grand Contribution and Subvention	10,165,000.00
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	1,752,000.00
2007/14	Contribution to pension fund	0.00
	TOTAL	294,900,052.22
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	43,732,122.79
2008/2	Traveling & Transport	140,000.00
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	489,067.34
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	8,413,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	52,774,190.13
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	20,797,603.14
2009/2	Traveling & Transport	6,461,000.00
2009/3	Utility Service	7,300,000.00
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	111,789,643.32
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	2,971,619.61
2009/14	Contribution to pension fund	0.00
	TOTAL	149,319,866.07



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gagarawa 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	94,079,992.08
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		94,079,992.08
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	26,475,530.87
2011/2	Traveling & Transport	3,911,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	8,318,886.86
2011/9	Grand contribution and subvention	28,631,237.69
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	800,000.00
2011/13	Provision of service material	8,466,000.00
2011/14	Contribution to pension fund	0.00
TOTAL		76,602,655.42



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4002/1	Widow Empowerment programme Goat	2,000,000.00
4003/2	Establishment of Nursery	630,000.00
4006/1	Electrification project	8,351,231.00
4008/2	Construction of feeder Road	10,000,000.00
	SUB TOTAL	20,981,231.00
5001/1	2% contribution to Jigawa state university	29,793,707.27
5001/9	LG contribution for construction 1 block 2 class room with office	18,330,468.68
5004/6/	Construction of 1 Block 2 Class room of Islamiyya school	2,584,560.89
5004/7	Construction of 5 daily prayer mosques at maitsemiya and others	3,000,000.00
5004/8	Special prevention intervention Covid 19 empowerment	15,145,000.00
5004/10	Construction of 5 daily prayer mosques at Madaka Arewa & Madaka kudu	3,000,000.00
5004/11	purchase of Carpet for Madaka Juma'at Mosques	1,403,272.72
	SUB TOTAL	73,257,009.56
6001/3	Purchase of hand pump materials	59,401,286.00
6001/8	Drilling of new hand pump at	501,000.00
6001/9	Complete solar power water scheme	7,524,906.00
600/16	New solar powered water scheme at mallam balu & others	24,840,800.00
6001/20	Complete motorized water scheme at madaka	7,524,900.00
6001/22	Drilling of 20 hand pump 2 per political wards	12,740,000.00
600/1/23	purchase of solar submersible pumps & others accessories	22,041,500.00
6002/6	Control of erosion across the local government	38,255,919.32
6004/1	Assistance to community development project	2,450,000.00
	SUB TOTAL	175,280,311.32
7001/1	Settlement of outstanding liabilities	9,732,275.89
7001/2	Payment of land compensation	1,675,000.00
7001/3	Local government joint project	128,190,019.23
7001/4	SDG/CSG Programme (operation cost)	2,000,000.00
7001/5	Purchase of Utility Motor vehicles	0.00
	SUB TOTAL	141,597,295.12
	TOTAL	411,115,847.00
NOTE 5a : (PROCEED FROM LOAN)		
Previous Year Advance		60,875,270.00
Current Year Advance		70,833,667.80
MARGINS		(9,958,397.80)
NOTE 5b : (Other Non Current Liabilities)		
Current year NCL		54,722,894.00
Previous year NCL		61,254,456.00
MARGINS		(6,531,562.00)



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

NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE I.G.R	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	5,000,000.00	5,164,625.55
APRIL	164,625.55	1,500,000.00	1,664,625.55
MAY	164,625.55	7,984,390.21	8,149,015.76
JUNE	164,625.55	1,412,757.01	1,577,382.56
JULY	164,625.55	3,000,000.00	3,164,625.55
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	1,000,000.00	1,164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	2,535,834.50	2,700,460.05
TOTAL	1,975,506.60	34,232,981.72	36,208,488.32

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			3,565,930.83
UNITY BANK PLC (OVERHEAD A/C)			374,820.60
UNITY BANK PLC (SALARY A/C)			693,951.77
POLARIS BANK PLC (PROJECT A/C)			1,450,762.14
UBA PLC (REVENUE A/C)			771,799.18
GRAND TOTAL			6,857,264.52

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			5,803,817.80
OTHER ADVANCES			65,029,850.00
TOTAL			70,833,667.80

NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			6,778,078.00
Closing Balance			16,189,960.32
Accumulated Fund C/D			22,968,038.32

NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			54,722,894.00
TOTAL			54,722,894.00

NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I.G.R	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	5,000,000.00	5,164,625.55
APRIL	164,625.55	1,500,000.00	1,664,625.55
MAY	164,625.55	7,984,390.21	8,149,015.76
JUNE	164,625.55	1,412,757.01	1,577,382.56
JULY	164,625.55	3,000,000.00	3,164,625.55
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	1,000,000.00	1,164,625.55
OCTOBER	164,625.55	0.00	164,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	2,535,834.50	2,700,460.05
TOTAL	1,975,506.60	34,232,981.72	36,208,488.32



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

SCOPE

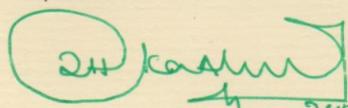
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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



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

- 1. STATUTORY ALLOCATIONS:** The sum of Two Billion, Seventy Five Million, Seven Thousand, Nine Hundred and Seventy Four Naira, Thirteen Kobo Only (N2,075,007,974.13) was received as statutory allocation from the federation account, representing 90% of the estimated sum of (N2,284,619,423.00).
- 2. CAPITAL RECEIPT :** Capital receipt for the year 2022 amounted to Thirty-Six Million, Two Hundred and Eight Thousand, Four Hundred and Eighty-Eight Naira, Thirty Two Kobo Only (N36,208,488.32) representing 29.6% of budgeted amount of N122,000,000.00.
- 3. INTERNALLY GENERATED REVENUE :** The sum of Seven Million, Nine Hundred and Eleven Thousand, One Hundred and Thirteen Naira, Sixty-Six Kobo only (7,911,113.66) was realized as internally generated revenue, representing 34% of the budgeted amount of Twenty-Three Million, Four Hundred Thousand Naira only (23,400,000.00).
- 4. BANK RECONCILIATIONS STATEMENTS :** all accounts maintained by the Local Government have been properly reconciled by the Local Government Council.
- 5. BUDGET PERFORMANCE:** The budget performance for the year ended 31st December 2021 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,284,619,423.00	2,075,007,974.13	33179493.83	98%
CAPITAL RECEIPT	122,000,000.00	36,268,488.32	262,223,466.72	43%
INTERNALLY GENERATED REVENUE	23,400,000.00	7,911,113.66	15,488,866.34	34%
TOTAL REVENUE	2,430,019,423.00	2,119,127,576.11	310,891,846.89	87%
EXPENDITURE				
RECURRENT EXPENDITURE	1,456,667,176.00	1,691,821,768.79	235,154,592.79	116%
CAPITAL EXPENDITURE	893,833,704.00	411,115,847.00	482,717,857	45.9%
TOTAL EXPENDITURE	2,350,500,880.00	2,102,937,615.79	247,563,264.21	89%



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

1. **TOTAL REVENUE :** A detailed analysis from the above table shows that, Two Billion, One Hundred and Two Million, NineHundred and Thirty Seven Thousand, Six Hundred and Fifteen NairaSeventy Nine Kobo Only (N2,102,937,615.79)was received as total revenue from the federation account and internally generated revenue, which represent 89% of the estimated amount of N2,350,500,880.00.
2. **RECURRENT EXPENDITURE :** Recurrent expenditure for the year ended 2022 amounted to One Billion, Six Hundred and Ninety One Million, Eight Hundred and Twenty-One Thousand, Seven Hundred and Sixty EightNaira Seventy Nine Kobo only (1,691,821,768.79). This represent 116% of the estimated amount of 1,456,667,176.00.
3. **CAPITAL EXPENDITURE :** The sum of Four Hundred and Eleven Million, One Hundred and Fifteen Thousand Eight Hundred and Forty-Seven Naira only (N411,115,847.00) was expended on capital projects. This figure represents a mere 46% of the budgeted amount of N893,833,704.00
4. **RECOMMENDATIONS :**
 - a. More attention should be made to directing in larger part of the budget on capital projects instead of recurrent items.
 - b. Effort should be made inview of improving the local Government's internally generated revenue.

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

Queries amounting to the sum of One Hundred and Sixty Seven Million Eighteen Thousand Sixty Six Naira (N167,018,066.00) was raised to the Gagarawa Local Government Council, upon which the sum of One Hundred and Sixty Three Million Seven Hundred and Fifty Seven Thousand Sixty Six Naira (N163,757,066.00) was verified and resolved, were Three Million Two Hundred and Sixty One Thousand Naira (N3,261,000.00) remain unresolved. Below is the table for Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	AL/GMZO/GGW/LQ/1/2022	17,583,663.00	17,583,663.00	0.00
2	AL/GMZO/GGW/LQ/2/2022	9,394,500.00	9,294,500.00	100,000.00
3	AL/GMZO/GGW/LQ/3/2022	20,983,386.00	20,983,386.00	0.00
4	AL/GMZO/GGW/LQ/4/2022	2,897,000.00	2,187,000.00	710,000.00
5	AL/GMZO/GGW/LQ/5/2022	74,994,909.00	73,944,909.00	1,050,000.00
6	AL/GMZO/GGW/LQ/6/2022	41,164,608.00	39,763,608.00	1,401,000.00
TOTAL		167,018,066.00	163,757,066.00	3,261,000.00

 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
Dutse Local Government Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
DUTSE 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 Dutse 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 QUEERIES

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 One Hundred and Sixty seven Million, Eighteen Thousand Sixty Six Naira (N167,018,066.00) 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 One Hundred and Sixty Three Million, Seven Hundred and Fifty Seven Thousand Sixty Six Naira (N163,757,066.00) only, thus leaving a balance of Three Million, Two Hundred and Sixty One Thousand Naira (N3,261,000.00) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gagarawa Local Government staff and Local Education Authorities. To this effect, a sum of Thirty Three (33) 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 Fifty Nine Million, Six Hundred and Seventy Three Thousand, Eighty Nine Naira (N59,673,089.00).

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 Twenty Six (26) numbers of staff retired and deceased owed Gagarawa Local Government Council, the sum of Five Million, Six Hundred and Twenty Eight Thousand , Eight Hundred and Sixty Seven Naira (N5,628,867.00) only which has to be 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
Gagarawa Local Government Council for the Year Ended 31st December, 2022

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
GAGARAWA 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 Gagarawa 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.

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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
Gagarawa Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query ALG/GMZO/GGW/LQ/12022
The, Chairman,
Gagarawa Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 42,164,608:36
Payee: Sundries
Nature of Payment: Various
Date:

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS JULY-DEC, 2022

Payment worth Fourty Two Million, One Hundred and Sixty Four Thousand, Six Hundred and Eight Naira, Thirty Six Kobo (N42,164,608.36) was made without supporting payment vouchers, which is contradict the provision of Financial Memoranda Chapter 14.3.

You are required to produce the vouchers or to paid back the amount involved to Treasury and reply this Query with recovery details.

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

for approval: A
ASCA
pls deal
HMM
DCA
14/6/23

DCA
Pls deal
ASCA 14/6/23



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GMZO/GGW/LQ.2/022
The Chairman,
Gagarawa
Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 9,394,500:00
Payee: Sundries
Nature of Payment: Various
Date: 30th June, 2022

AUDIT QUERRY

IRREGULAR PAYMENT FOR THE PERIOD OF JAN-JUNE, 2022

Examination of payment vouchers conducted for the period under review revealed that, payment vouchers worth Nine Million, Three Hundred and Ninety Four Thousand, Five Hundred Naira (N9,394,500.00) was paid without proper documentation.

This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5 you should either produce the required document or to recover the amount involved and inform this office with recovery details.

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

[Signature]
Umar Musa
Area Auditor
Gagarawa Local Govt.

(A) DCA
Pls treat as Used
[initials]
AG 15/12/22



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/GMZO/GGW/LQ3/022
Local Querry No.
Chairman,
The Gagarawa
Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 20,983,385:81
Payee: Various
Nature of Payment: Various
Date: 30th June, 2022

AUDIT QUERRY UN-POSTED PAYMENT VOUCHERS INTO DAILY ABSTRACT OF EXPENDITURE JAN-JUNE, 2022

Posting of payment vouchers into Daily Abstract of expenditures for the period under review revealed that the payment vouchers amounting to Twenty Million, Nine Hundred and Eighty Three Thousand, Three Hundred and Eighty Five Naira, Eighty One Kobo (N20,983,385.81) was observed not posted into their relevant Books of Account.

You are required to posted them into their relevant Head and Sub-Head and inform this Office for further inspection.

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

Warm regards,

Umar Musa
Area Auditor
Gagarawa Local Govt.

(A) DCA
Pls treat as Usual
(u) Cash
AG 15/12/22



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/GMZO/GGW/LQ4/022
Chairman,
The Gagarawa Local Government

Audit Form 1
Station: Gagarawa
Pv. No.: CC Date: CC
Head CG Sub Head: CC
Amount N: 2,897,000:00
Payee: Various
Nature of Payment: Various
Date: 30th June, 2022

AUDIT QUERRY

Irregular payments

Examination of payment vouchers were conducted revealed the following points of observation, observed from the supporting documents of the attached short listed payment vouchers:-

- 1) The claims attached are not self explanatory
- 2) The amount spend are not accounted fully as such no breakdown of expenditures and other supporting estimate or cash receipt.
- 3) No acknowledgement Sign or Receipt which can support the payment

You should either produce the required supporting documents or to recover the amount involved and inform this office with recovery details.

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

Warm regards,

Umar Musa
Area Auditor
Gagarawa Local Govt.

(A) DCA
pls treat as usual
[REDACTED]
AG 15/12/22



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry ALG/GMZO/GGW/LQ/2/022
The, Chairman,
Gagarawa Local Government

Audit Form I

Station: Gagarawa
Pv. No.: Date:
Head CC Sub Head: CC
Amount N: 74,994,909:48
Payee: Various
Nature of Payment: Various
Date:

AUDIT QUERRY

IRREGULAR EXPENDITURE JULY-DECEMBER, 2022

Payment vouchers worth Seventy Four Million, Nine Hundred and Ninety Four Thousand, Nine Hundred and Nine Naira, Forty Eight Kobo (N74,994,909.48K), was discovered paid without proper documentation.

This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5 you should either produce the required document or to recover the amount involved to Treasury and inform this office with recovery details for our further verification.

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

for signature

Umar Musa
Area Auditor
Gagarawa Local Govt.

A
DACA
Pls deal *DCA*
Haw *Pls deal*
DCA *Pls deal*
14/6/23 *AS 14/6/23*



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

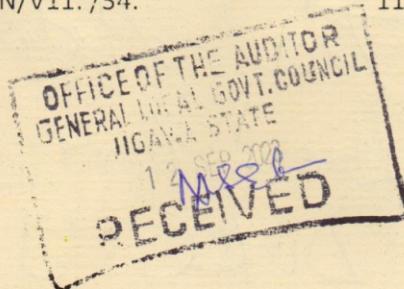
In case of reply please quote

Ref. No.....

GGW/ADM/FIN/V11. /34.

11/9/23

The Auditor General,
Local Government Audit,
Dutse.
Jigawa State.



Sir,

CORRECTION OF ANOMOLIES OF RESPONSE TO THE QUERY GIVEN OF UNDOCUMENTED, UNPRESENTED AND UNACCOUNTED EXPENDITURES

Reference to your letters of 14th July 2023 with reference ALG/GAZO/GWW/LQ 1 and that of 26th July 2023 with no reference all pertaining to the above underlined items, I wish as directed to confirmed that the anomalies have now been corrected and fully documented as you wish in accordance with what is desired.

2. Invariably you may wish to assigned for further authentication please
3. Anticipate the esteem of my highest regards,

Sami Ayuba
DAGS for Chairman

DDCA Dea
Deal Pls deal
ACW
DDCA
14/9/23

2nd cash AG 12/9/23



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

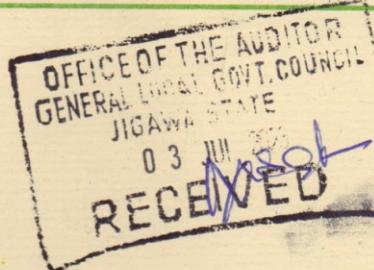
GGWLG/TRE/AQ/VOL1/18/02

27th JUNE, 2023

Incase of reply please quote

Ref. No.....

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE, JIGAWA STATE.



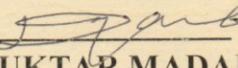
SIR,

RE: UNPRESENTED PAYMENT VOUCHERS JULY –
DECEMBER 2022

With reference to your letter no ALG/GMZO/GGW/LQ/1/022 for the above subject matter, that all payment vouchers was presented worth **FOURTY TWO MILLION ONE HUNDRED AND SIXTY FOUR THOUSAND SIX HUNDRED AND EIGHT NAIRA THIRTY SIX KONO** (N42,164,608.36) only, for your VERIFICATION.

2, The same is copied to zonal audit director, area auditor for record purpose please.

Best regards


HON SANI MUKTAR MADAKA
CHAIRMAN

A
DCA
Dear Pte
How
DCA
4/7/23
Pls Verify
en/cashier AG 3/7/23



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



GAGARAWA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

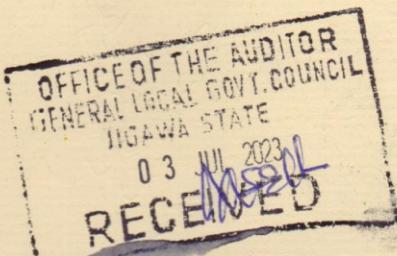
In case of reply please quote

Ref. No.....

GGWLG/TREA/AQ2/13/VOL 2/91

27TH JUNE, 2023

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT,
DUTSE, JIGAWA STATE.'



SIR,

RE: IRREGULAR EXPENDITURE JULY-DECEMBER, 2022

With reference to your letter No ALG/GMZO/CGW/LQ.2/022 dated 23^{KO} JAN 2023 , I am pleased to inform you that payment vouchers amounting to SEVENTY FOUR MILLION NINE HUNDRED AND NINETY FOUR THOUSAND NINE HUNDRED AND NINE NAIRA FORTY EIGHT Kobo (N74,994,909.48K) are now regular for your verification.

The same are copied to zonal audit coordinator, area auditor, internal auditor for information and record purpose please.

BEST REGARD.

HON. SANI MUKHTAR MADAKA

CHAIRMAN.

Eyan G R
DCA

Deal is
Ham
DCA
4/7/23

DCA
Please Verify
Deleash JAG 3/7/23