

HADEJIA

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2022

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

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



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

Contents

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



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



HON. ABDULKADIR UMAR
The Executive Chairman
Hadejia Local Government Council



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



HADEJIA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply, please quote
Ref. No..... HDLG/ADM/FIN/TR/VOL.III/63

15th February 2023

Our Ref: _____ Your Ref: _____ Date: _____

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

15 FEB 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 Hadejia Local Government as at 31st December 2022 and its operation for the year ended on the date.

RABI'U HAMISU

Treasurer

HON. ABDULKADIR UMAR

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 Hadejia 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 Hadejia Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Hadejia 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 Hadejia 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



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 Hadejia 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 Hadejia Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Hadejia 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
Hadejia 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 Hadejia Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Hadejia 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 Hadejia 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 Hadejia Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022 HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,200,429,922.00	Statutory Allocation	1	2,034,472,769.65	1,557,019,937.20
	Independent Revenue			
200,000.00	Taxes	2a	0.00	0.00
1,500,000.00	Rate	2b	1,643,000.00	3,220,000.00
15,470,000.00	Local Licenses and Fees	2c	66,706,665.00	10,900,605.00
19,000,000.00	Commercial Undertaking	2d	10,480,630.00	17,183,375.00
1,000,000.00	Rent of LGA Properties	2e	0.00	35,000.00
50,000.00	Interest and dividend	2f	0.00	0.00
1,200,000.00	Miscellaneous	2g	0.00	0.00
38,420,000.00	Total Independent Revenue		78,830,295.00	31,338,980.00
2,238,849,922.00	Total Receipt from Operating Activities		2,113,303,064.65	1,588,358,917.20
	PAYMENTS			
57,969,965.00	Office Of The Chairman	3a	30,237,993.71	46,867,450.00
82,582,430.00	Planning, Research and Statistics	3b	75,831,636.74	92,677,941.00
42,400,260.00	The Council	3c	89,375,305.80	33,040,642.00
97,452,082.00	Personal Management	3d	142,564,218.63	98,773,124.00
275,471,232.00	Finance And Supply	3e	296,894,855.83	184,367,004.00
830,453,287.00	Education	3f	778,158,314.27	798,371,957.00
336,426,405.00	Medical And Health	3g	363,526,544.99	326,843,824.00
77,755,722.00	Agriculture &Natural Resources	3h	83,265,890.09	71,300,389.00
91,060,638.00	Works And Housing	3i	266,933,389.74	162,374,840.00
70,000,000.00	Traditional Office Holders	3j	84,930,538.92	78,056,976.00
76,429,048.00	Social And Community Dev.	3k	94,564,630.34	73,054,675.00
2,038,001,069.00	Total Payment		2,306,283,319.06	1,965,728,822.00
	Net Cash Flow From Operating Activities		(192,980,254.41)	(377,369,904.80)
	CASHFLOWS FROM INVESTING ACTIVITIES:			
728,852,968.00	Capital Expenditure	4	249,065,679.00	147,889,386.00
	Net Cash Flow From Investing Activities		249,065,679.00	(147,889,386.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	687,592.00	0.00
	Other Noncurrent liabilities	5b	(1,592,092.50)	0.00
522,000,000.00	Other Capital Receipt	5c	475,530,154.58	494,866,986.80
	Net Cash Flow From Financing Activities		474,625,654.08	494,866,986.80
	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		32,579,720.67	(30,392,304.00)
	Cash & Cash Equivalent as at 1st January,2020		9,579,695.00	39,971,999.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2020		42,159,415.67	9,579,695.00

The accompanying notes form part of these statements

Ma
15 Feb 2023
RABI'U HAMISU

Treasurer

Hadejia Local Government, Jigawa State



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

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022
HADEJIA 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	42,159,415.67	9,579,695.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		42,159,415.67	9,579,695.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	16,258,021.00	16,945,613.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		16,258,021.00	16,945,613.00
TOTAL ASSETS		58,417,436.67	26,525,308.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	42,364,018.17	8,879,797.00
Non- Current Liabilities	9	16,053,418.50	17,645,511.00
Other Public Fund		0.00	0.00
TOTAL LIABILITIES		58,417,436.67	26,525,308.00

The accompanying notes form part of these statements

*PLW/C
15/1/2023*
RABI'U HAMISU

Treasurer

Hadejia Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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					
ACTUAL YEAR 2019		DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2021
N				N	N
		OPENING BALANCE			
		ADD: REVENUE			
1,557,019,937.20	STATUTORY ALLOCATIONS:		1	2,034,472,769.65	2,200,429,922.00
		Independent Revenue			
0.00	Taxes		2a	0.00	200,000.00
3,220,000.00	Rate		2b	1,643,000.00	1,500,000.00
10,900,605.00	Local Licenses and Fees		2c	66,706,665.00	15,470,000.00
17,183,375.00	Commercial Undertaking		2d	10,480,630.00	19,000,000.00
35,000.00	Rent of LGA Properties		2e	0.00	1,000,000.00
0.00	Interest and dividend		2f	0.00	50,000.00
0.00	Miscellaneous		2g	0.00	1,200,000.00
31,338,980.00	SUB TOTAL INDEPENDENT REVENUE			78,830,295.00	38,420,000.00
1,588,358,917.20	TOTAL REVENUE			2,113,303,064.65	2,238,849,922.00
		LESS:EXPENDITURE			
46,867,450.00	Office Of The Chairman		3a	30,237,993.71	57,969,965.00
92,677,941.00	Planning, Research and Statistics		3b	75,831,636.74	82,582,430.00
33,040,642.00	The Council		3c	89,375,305.80	42,400,260.00
98,773,124.00	Personal Management		3d	142,564,218.63	97,452,082.00
184,367,004.00	Finance And Supply		3e	296,894,855.83	275,471,232.00
798,371,957.00	Education		3f	778,158,314.27	830,453,287.00
326,843,824.00	Medical And Health		3g	363,526,544.99	336,426,405.00
71,300,389.00	Agriculture &Natural Resources		3h	83,265,890.09	77,755,722.00
162,374,840.00	Works And Housing		3i	266,933,389.74	91,060,638.00
78,056,976.00	Traditional Office Holders		3j	84,930,538.92	70,000,000.00
73,054,675.00	Social And Community Dev.		3k	94,564,630.34	76,429,048.00
1,965,728,822.00					2,038,001,069.00
		TOTAL EXPENDITURE		2,306,283,319.06	
(377,369,904.80)					
	Operating Balance			(192,980,254.41)	
		APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund			(192,980,254.41)	

The accompanying notes form part of these statements

*MWA
15 Feb 2022*

RABI'U HAMISU

Treasurer

Hadejia Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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				
HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		(192,980,254.41)	
494,866,986.80	AID AND GRANTS	10	475,530,154.58	522,000,000.00
	TOTAL REVENUE AVAILABLE		282,549,900.17	
	LESS: CAPITAL EXPENDITURE			
147,889,386.00	Capital Expenditure	11	249,065,679.00	728,852,241.00
147,889,386.00	TOTAL CAPITAL EXPENDITURE		249,065,679.00	
	INTANGIBLE ASSETS		33,484,221.17	
(30,392,304.00)	CLOSING BALANCE		33,484,221.17	

The accompanying notes form part of these statements

Rabi'u Hamisu
RABI'U HAMISU
Treasurer
Hadejia Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022			
HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,034,472,769.65	1,557,019,937.20
2a	Taxes	0.00	0.00
2b	Rate	1,643,000.00	3,220,000.00
2c	Local Licenses and Fees	66,706,665.00	10,900,605.00
2d	Commercial Undertaking	10,480,630.00	17,183,375.00
2e	Rent of LGA Properties	0.00	35,000.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	0.00	0.00
3a	Office Of The Chairman	30,237,993.71	46,867,450.00
3b	Planning, Research and Statistics	75,831,636.74	92,677,941.00
3c	The Council	89,375,305.80	33,040,642.00
3d	Personal Management	142,564,218.63	98,773,124.00
3e	Finance And Supply	296,894,855.83	184,367,004.00
3f	Education	778,158,314.27	798,371,957.00
3g	Medical And Health	363,526,544.99	326,843,824.00
3h	Agriculture &Natural Resources	83,265,890.09	71,300,389.00
3i	Works And Housing	266,933,389.74	162,374,840.00
3j	Traditional Office Holders	84,930,538.92	78,056,976.00
3k	Social And Community Dev.	94,564,630.34	73,054,675.00
			1,965,728,822.00
4	Capital Expenditure	249,065,679.00	147,889,386.00
5a	Proceed From Loan	687,592.00	0.00
5b	Other Noncurrent liabilities	(1,592,092.50)	0.00
5c	Other Capital Receipt	475,530,154.58	494,866,986.80
6	CASH AND BANK BALANCES	42,159,415.67	9,579,695.00
7	ADVANCES	16,258,021.00	16,945,613.00
8	ACCUMULATED FUND	42,364,018.17	8,879,797.00
9	NON CURRENT LIABILITIES	16,053,418.50	17,645,511.00
10	AID AND GRANTS	475,530,154.58	494,866,986.00
11	Capital Expenditure	249,065,679.00	147,889,386.00

The accompanying notes form part of these statements

R.H
RABI'U HAMISU
Treasurer
Hadejia Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2020 HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE & MISCELLANEOUS RECEIPT	ECOLOGICAL / SURE-P	TOTAL
JANUARY	89,733,295.25	61,450,675.17	887,287.00	0.00	152,071,257.42
FEBRUARY	44,256,329.50	57,177,904.49	19,873,414.61	0.00	121,307,648.60
MARCH	59,578,641.19	52,388,534.58	16,615,259.10	0.00	128,582,434.87
APRIL	87,524,213.45	64,771,379.71	0.00	0.00	152,295,593.16
MAY	78,386,112.98	53,363,450.00	5,487,426.96	0.00	137,236,989.94
JUNE	66,771,025.10	63,181,657.82	30,957,816.24	34,667,731.49	195,578,230.65
JULY	105,561,484.26	60,753,429.82	0.00	0.00	166,314,914.08
AUGUST	137,018,421.87	56,326,496.92	0.00	0.00	193,344,918.79
SEPTEMBER	78,170,740.41	67,877,959.83	0.00	0.00	146,048,700.24
OCTOBER	83,977,852.16	60,073,108.93	16,892,113.08	130,730,899.96	291,673,974.13
NOVEMBER	74,479,216.21	68,665,166.99	13,295,338.48	0.00	156,439,721.68
DECEMBER	116,488,843.88	65,727,809.18	11,361,733.03	0.00	193,578,386.09
TOTAL	1,021,946,176.26	731,757,573.44	115,370,388.50	165,398,631.45	2,034,472,769.65

DETAILS OF NOTE 2a - 2g

NOTE 2a: TAXES

NOTE 2b: RATE

Tenement rate	1,643,000.00
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TOTAL	1,643,000.00
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NOTE 2c: LOCAL LICENSES AND FEES

Canoe License Fees	5,403,000.00
Motorcycle License Fees	276,000.00
Squatter / Hawkers Permit	259,500.00
Slaughter House Fees	417,000.00
Eating / Bath House Fees	163,000.00
Dry Fish / Meat Fees	47,980,355.00
Mobiles Sales Promotion	14,500.00
Birth / Death Registration	1,011,310.00
Rice Mill / Grinding Fees	75,000.00
Building Material Fees	100,000.00
Surface Tank / Kerosine Fees	1,175,000.00
Survey Fees	7,515,000.00
Approval of Land Building Plan Fees	2,317,000.00
TOTAL	66,706,665.00

NOTE 2d: COMMERCIAL UNDERTAKING

Market	3,253,715.00
Motor park	1,476,655.00
Shop and Shopping Centers	3,882,000.00
Cattle Market	1,048,660.00
Abattoir Slaughter House Fees	80,000.00
Proceeds from Sales of Consumer Goods	275,000.00
Earning from Commercial Undertakings	464,600.00
TOTAL	10,480,630.00

NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES

Rent on Other Local Government Building	
TOTAL	0.00

NOTE 2g: MISCELANGEUS

Recovery of losses and overpayment	
Payment in lieu of resignations notice	
TOTAL	0.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	8,508,793.71
2001/2	Traveling & Transport	6,445,000.00
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	11,625,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	1,070,000.00
2001/11	Entertainment & Hospitality	2,026,900.00
2001/12	Miscellaneous expenses	0.00
2001/13	Provision of service material	562,300.00
2001/14	Contribution to pension fund	0.00
	TOTAL	30,237,993.71
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	72,679,646.74
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	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	2,291,990.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	830,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	75,831,636.74
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	21,866,423.80
2003/2	Traveling & Transport	630,200.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	1,680,000.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	3,000,000.00
2003/8	Consultancy service & special committee	3,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	3,000,000.00
2003/11	Entertainment & Hospitality	4,500,000.00
2003/12	Miscellaneous expenses	47,698,682.00
2003/13	Provision of service material	4,000,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	89,375,305.80



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	73,134,133.63
2004/2	Traveling & Transport	1,888,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	715,000.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	53,708,554.67
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	5,783,250.33
2004/11	Entertainment & Hospitality	7,111,380.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	223,900.00
2004/14	Contribution to pension fund	0.00
	TOTAL	142,564,218.63
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	54,128,326.00
2005/2	Traveling & Transport	793,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	9,794,664.75
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	62,240,224.71
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	20,091,832.11
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	82,951,436.80
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	66,895,371.46
	TOTAL	296,894,855.83
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	697,163,356.18
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	35,262,616.00
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	45,731,342.09
	TOTAL	778,158,314.27



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

NOTE 3g: WASH

2007/1	Personnel Cost	285,322,727.00
2007/2	Traveling & Transport	0.00
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	25,975,207.14
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	17,664,310.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	300,000.00
2007/13	Provision of service material	18,174,990.00
2007/14	Contribution to pension fund	16,089,310.85
	TOTAL	363,526,544.99

NOTE 3h: AGRIC AND NATURAL RESOURCES

2008/1	Personnel Cost	75,894,206.09
2008/2	Traveling & Transport	0.00
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	1,625,384.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	2,093,000.00
2008/13	Provision of service material	3,653,300.00
2008/14	Contribution to pension fund	0.00
	TOTAL	83,265,890.09

NOTE 3i: WORKS AND HOUSING

2009/1	Personnel Cost	26,571,527.74
2009/2	Traveling & Transport	3,304,000.00
2009/3	Utility Service	1,710,000.00
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	232,445,862.00
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	2,902,000.00
2009/14	Contribution to pension fund	
	TOTAL	266,933,389.74



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		0.00
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	84,930,538.92
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	84,930,538.92
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	49,817,965.00
2011/2	Traveling & Transport	1,212,730.00
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	9,256,667.00
2011/9	Grand contribution and subvention	14,490,900.00
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	18,986,368.34
2011/14	Contribution to pension fund	0.00
	TOTAL	94,564,630.34



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

NOTE 4: CAPITAL EXPENDITURE, 2022		AMOUNT
HEAD	PURPOSE	
4001/1	Purchase of implement/tractor repairs	1,600.00
4002/2	Small scale business empowerment	300,000.00
4006/4	Electrification at Abujan Amare and Gawon Dogari	4,000,000.00
4006/5	Provision of solar power street light at central market/Yan Nauyi	2,000,000.00
4007/6	Construction of market stalls at fish market	599,500.00
4008/1	Earth filling at water lodge	22,941,620.00
	SUB TOTAL	29,842,720.00
5001/1	2% contribution to Jigawa state university	29,201,139.00
5002/1	Mosquito spray at Hadejia town	1,700,000.00
5002/2	Evacuation of refuse at Hadejia	7,414,020.00
5003/1	Purchase of security equipment	1,000.00
	SUB TOTAL	38,316,159.00
6001/2	Purchase of hand pump material	26,747,808.00
6001/4	Construction of new solar scheme project at various communities	2,500,000.00
6002/1	River embankment	6,522,250.00
6002/2	Evacuation of drainage	4,000,000.00
	SUB TOTAL	39,770,058.00
7001/1	Settlement of outstanding liabilities	5,260,500.00
7001/2	Construction joint project programme	132,876,242.00
7002/9	Rehabilitation of Duplex House for chairman	3,000,000.00
	TOTAL	141,136,742.00
	GRAND TOTAL	249,065,679.00

NOTE 5a : (PROCEED FROM LOAN)

Previous Year Advance	16,945,613.00
Current Year Advance	16,258,021.00
MARGINS	687,592.00

NOTE 5b : (Other Non Current Liabilities)

Current year NCL	16,053,418.50
Previous year NCL	17,645,511.00
MARGINS	(1,592,092.50)

NOTE 5c : (OTHER CAPITAL RECEIPTS)

MONTHS	OTHER CAPITAL RECEIPT	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	32,636,423.89	32,801,049.44
FEBRUARY	164,625.55	48,445,371.34	48,609,996.89
MARCH	164,625.55	41,814,221.73	41,978,847.28
APRIL	164,625.55	30,958,951.99	31,123,577.54
MAY	164,625.55	47,130,657.82	47,295,283.37
JUNE	164,625.55	77,303,603.27	77,468,228.82
JULY	164,625.55	49,750,212.29	49,914,837.84
AUGUST	164,625.55	31,520,158.76	31,684,784.31
SEPTEMBER	164,625.55	49,893,559.92	50,058,185.47
OCTOBER	164,625.55	2,000,000.00	2,164,625.55
NOVEMBER	164,625.55	41,117,215.84	41,281,841.39
DECEMBER	164,625.55	20,984,271.13	21,148,896.68
TOTAL	1,975,506.60	473,554,647.98	475,530,154.58



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

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2020			
UNITY BANK PLC (MAIN A/C)		16,605,419.19	
UNITY BANK PLC (OVERHEAD A/C)		4,925,998.81	
UNITY BANK PLC (SALARY A/C)		158,252.62	
POLARIS BANK PLC (PROJECT A/C)		18,823,593.98	
UBA PLC (REVENUE A/C)		1,435,267.54	
LOAN A/C		210,883.53	
TOTAL		42,159,415.67	
NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE		7,008,021.00	
OTHER ADVANCES		9,250,000.00	
TOTAL		16,258,021.00	
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F		8,879,797.00	
Closing Balance		33,484,221.17	
Accumulated Fund C/D		42,364,018.17	
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE		1,959,003.50	
FEDERAL		11,825,933.00	
OTHER DEPOSITS		2,268,482.00	
TOTAL		16,053,418.50	
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	32,636,423.89	32,801,049.44
FEBRUARY	164,625.55	48,445,371.34	48,609,996.89
MARCH	164,625.55	41,814,221.73	41,978,847.28
APRIL	164,625.55	30,958,951.99	31,123,577.54
MAY	164,625.55	47,130,657.82	47,295,283.37
JUNE	164,625.55	77,303,603.27	77,468,228.82
JULY	164,625.55	49,750,212.29	49,914,837.84
AUGUST	164,625.55	31,520,158.76	31,684,784.31
SEPTEMBER	164,625.55	49,893,559.92	50,058,185.47
OCTOBER	164,625.55	2,000,000.00	2,164,625.55
NOVEMBER	164,625.55	41,117,215.84	41,281,841.39
DECEMBER	164,625.55	20,984,271.13	21,148,896.68
TOTAL	1,975,506.60	473,554,647.98	475,530,154.58



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



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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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

SCOPE

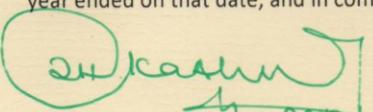
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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


Shehu A. KAILA, CNA, ACMA, FCIFC

FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa state.



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

- 1. STATUTORY ALLOCATIONS:** -The amount of Hadejia Local Government Council revealed that, the sum of Two Billion Thirty Four Million Four Hundred and Seventy Two Thousand Seven Hundred and Sixty Nine Naira Sixty Five Kobo (N2,034,472,769.65) was received from the federation account as statutory Allocation for the year 2022, This represents 92.46% of the approved estimated amount of N 2,200,429,922.00.
- 2. CAPITAL RECEIPT :** The sum of Four Hundred and Seventy-Five Million Five Hundred and Thirty Thousand One Hundred and Fifty-Four Naira Fifty-Eight Kobo (N 475,530,154.58) only was received as capital receipt which represent 91.10% of the approved budgeted amount of N 522,000,000.
- 3. INTERNAL GENERATED REVENUE:** The revenue section of Hadejia Local Government Council has realized the total sum of Seventy-Eight Million Eight Hundred and Thirty Thousand Two Hundred and Ninety-Five Naira (N78,830,295.00) as Internally Generated Revenue which represent 205.18% of the approved estimated amount of N 38,420,000. This deserved commendation.
- 4. 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.
- 5. BUDGET PERFORMANCE:** The overall budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,200,429,922.00	2,034,472,769.65	165,957,152.35	92.46%
CAPITAL RECEIPT	522,000,000	475,530,154.58	46,469,845.42	91.10%
INTERNAL GENERATED REVENUE	38,420,000	78,830,295.00	(40,410,295.00)	205.18%
TOTAL REVENUE	2,760,849,922.00	2,588,833,219.23	172,016,702.77	93.77%
EXPENDITURE				
RECURRENT EXPENDITURE	2,038,001,069.00	2,306,283,319.06	(268,282,250.06)	113.16%
CAPITAL EXPENDITURE	728,852,968.00	249,065,679.00	479,787,289.00	34.17%
TOTAL EXPENDITURE	2,766,854,037	2,555,348,998.06	211,505,038.94	92.36%



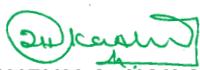
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Council for the Year Ended 31st December, 2022

1. **TOTAL REVENUE:** -The sum of Two Billion Five Hundred and Eighty-Eight Million Eight Hundred and Thirty-Three Thousand Two Hundred and Nineteen Naira Twenty-Three Kobo (N 2,588,833,219.23) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2022. This represents 93.77% of the approved estimated amount of N 2,760,849,922.00
2. **RECURRENT EXPENDITURE:** -Expenditure amounting to Two Billion Three Hundred and Six Million Two Hundred and Eighty-Three Thousand Three Hundred and Nineteen Naira Six Kobo (2,306,283,319.06) only was incurred on payments of personnel and overhead cost during the year 2022. The amount represents 113.16% of the approved budgeted amount of N2,038,001,069.00.
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting to Two Hundred and Forty-Nine Million Sixty-Five Thousand Six Hundred and Seventy-Nine Naira (N249,065,679.00) was incurred by the Local Government which represents only 34.17% of the approved estimated amount of N728,852,968.00.
4. **RECOMMENDATION**
 - a. The Local Government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate
 - b. The effort of revenue section of the Local Government Council deserved commendation; nevertheless, the Section is advised to double its effort toward exploring more source of revenue generation

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

Queries amounting to Twenty One Million Three Hundred and Seventy Eight Thousand Fifty Naira (N21,378,050.00) was issued to Hadejia Local Government Council upon which the same amount was verified and resolved. Below is the table for Details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/HZO/HJA/LQ1/2022	1,200,000.00	1,200,000.00	0.00
2	ALG/HZO/HJA/LQ2/2022	6,114,750.00	6,114,750.00	0.00
3	ALG/HZO/HJA/LQ3/2022	9,868,322.00	9,868,322.00	0.00
4	ALG/HZO/HJA/LQ4/2022	4,194,978.00	4,194,978.00	0.00
TOTAL		21,378,050.00	21,378,050.00	0.00

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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
HADEJIA 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 Hadejia Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Twenty One Million, Three Hundred and Seventy Eight Thousand Fifty Naira (N21,378,050.00) only were raised and issued to the Local Government .

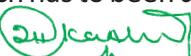
All the queries issued to Local Government Council were responded and resolved.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Hadejia Local Government staff and Local Education Authorities. To this effect, a sum of Seventy (70) 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 Sixty Three Million, Twenty Eight Thousand, Two Hundred and Six Naira (N163,028,206.00).

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 Seventeen (17) numbers of staff retired and deceased owed Hadejia Local Government Council, the sum of Two Million, Six Hundred and Seventy Thousand , Seven Hundred and Seven Naira (N2,670,707.00) only which has to been deducted and remitted back by the pension administration.

 28th - 06 - 2023.
SHEHU A. KAILA, CNA, ACMA, FCIFC

FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



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



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

Local Querry No. ALG/HZO/HDJ/LQ04/2022

The, _____ HON. CHAIRMAN
HADEJIA Local Government

Audit Form 1

Station: HADEJIA

Pv. No.: VARIOUS Date: 01/06/2022

Head _____ Sub Head: _____

Amount #: 4,194,977.95

Payee: VARIOUS

Nature of Payment: UNPOSTED INTO
DAILY ABSTRACT

AUDIT QUERRY

UNPOSTED PAYMENT VOUCHERS INTO DAILY ABSTRACT

Payment were made to the attached payees amounting to Four Million One Hundred and Ninety Four Thousand Nine Hundred and Seventy Seven Ninety Five Kobo (4,194,977.95) refer to the attached schedule for more details.

During posting of payment vouchers into departmental vote book maintained by the pay it was observed that the payment vouchers were not entered into vote books as prescribed in the financial memorandum fm chapter 13:12 (3).

In light of the foregoing, the concerned officers should rectify the anomalies observed and forward the same to this office for audit posting.

This copy to Auditor General L.G zonal Director Hadejia zone for information, and further necessary actions.

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23/6/23

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24/6/23 AG 19/6/23

BALARABE GAMBO
AREA AUDITOR
HADEJIA L.G



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

ALG/HZO/HJD/LQ03/2022
Local Querry No.

The, _____ HON. CHAIRMAN
HADEJIA Local Government

Audit Form I HADEJIA
Station: _____
Pv. No.: VARIOUS Date: 01/06/2022
Head _____ Sub Head: _____
Amount ₦: 9,868,322.05
Payee: VARIOUS
Nature of Payment: UNDOCUMENTED
PAYMENT VOUCHERS

AUDIT QUERRY

UNDOCUMENTED PAYMENT VOUCHERS

The sum of Nine Million Eight Hundred and Sixty-Eight Thousand Three Hundred and Twenty-Two Naira Five Kobo (N9,868,322.05) were paid. The attached payees for various services rendered to the Local Government.

During audit examination of the payment vouchers is observed that the vouchers were not properly document. This action contradicts the financial memorandum chapter (14.4) stated that all payment vouchers shall be properly document before payment.

In view of the above the payment are to ask to rectified the anomalies or refund the amount involved.

This is copy to Auditor General L.G Zonal Director Hadejia zone for their information, and further necessary actions.

*A
ADCA
Dear.
HCA
ACA
23/6/23
Dear.
Mr. (Signature) 19/6/23*

BALARABE GAMBO
AREA AUDITOR
HADEJIA L.G



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Query No. ALG/HZO/HDJ/LQ/02/2022
Hon Chairman
The, HADEJIA
Local Government

Audit Form 1

Station: HADEJIA
Pv. No.: Various Date 29/09/2022
Head CC Sub Head: CC
Amount ₦: 6,114,750.00
Payee: VARIOUS
REVENUE
Nature of Payment: GENERATION

AUDIT QUERRY

UN REMITTED LOCAL REVERNUYE GENERATED JANUARY TO JUNE 2022

During Audit inspection into the Financial Records of January to June 2022, the total Sum of Six Million One Hundred and Fourteen Thousand, Seven Hundred and Fifty Naira (₦6,114,750) were observed not remitted to the Revenue Account.

This is contrary to the Financial Memorandum which stated that all Amounts collected as Revenue whether statutory or locally generated revenue shall be remitted to Bank before utilizing.

In view of the above the custodians of financial records shall be ^{call} ~~all~~ upon to take remitting ^{make sure} ~~make~~.

This is copy to Auditor General Local Government Council Zonal, Director Hadejia Zone.

Balarabe Gambo
Area Auditor
Hadejia Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

HADEJIA ZONE, JIGAWA STATE

Local Querry No. ALG/HZO/HDJ/LQ/01/2022
The, Hon Chairman
HADEJIA Local Government

Audit Form 1
Station: HADEJIA
Pv. No.: Various Date: 29/09/2022
Head CC Sub Head: CC
Amount #: 1,200,000.00
Payee: VARIOUS
EPAY PAYMENT
Nature of Payment:

AUDIT QUERRY UN DOCUMENTED PAYMENT VOUCHERS

During Audit inspection into the Financial Records of January to June 2022, it was observed that the total Sum of One Million Two Hundred Thousand Naira (₦1,200,000) were paid to various Payees on Various Payment Vouchers which were not properly documented.

This action contradicts the Financial Memorandum Chapter (14:4) which stated that, all Payment Vouchers Shall be properly documented before Payment.

In view of the above the payees are to ask to rectified the anomalies or refund the amount involved.

This is copy to Auditor General L.G.C (2) Zonal Director Hadejia Zone for their information and further necessary action

Balarabe Gambo
Area Auditor
Hadejia Local Government



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

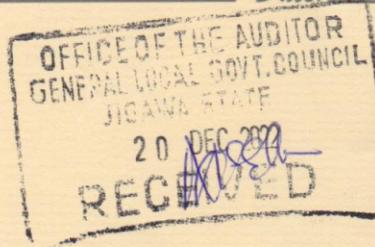


HADEJIA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Our Ref: _____ HLG/TRE/FIN/VI/52 Your Ref: _____ Date: 20-12-2021

The Auditor General
Local Government Audit
Dutse, Jigawa State.



RESPOND OF AUDIT QUARRIES

I wish to write and forward the respond of Audit Queries NO. ALG/H2D/HDJ/LQ/01/2022 to ALG/H2D/HDJ/LQ/02/2022 date 29-09-2022 In view of the above the queries given to us where amended and respond accordingly.

1. Query NO.1 UNDOCUMENTED PAYMENT VOUCHER (₦1,200,000.00)
All relevant document were attached to the payment voucher ready for audit verification.
2. Query NO. 2 unremitted local revenue generated
(₦ 6,114,750.00).

All unremitted local revenue are there in revenue account ready for audit verification.

In view of the above year usual cooperation is highly appreciated please.

Best regards,

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AAC/AT
Dec 1 PLO
8/6/23

TREASURER
HADEJIA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE
SIGN DATE
[Signature]

Rabi'u Hamisu
Treasurer
Hadejia Local Government
for Hon: Chairman

DCA
Pls deals. as usual
24 CASW
AG 21/12/2022