

JIGAWA STATE

LOCAL GOVERNMENT COUNCILS



2022

CONSOLIDATED REPORT of the

AUDITOR GENERAL

ON THE ACCOUNTS OF 27 LOCAL GOVERNMENT COUNCILS
FOR THE YEAR ENDED 31ST DECEMBER, 2022



NATIONAL ANTHEM

Arise, O Compatriots, Nigeria's Call Obey
To Serve Our Fatherland
With Love And Strength And Faith
The Labour Of Our Heroes Past
Shall Never Be In Vain
To Serve With Heart And Might
One Nation Bound In Freedom, Peace And Unity.

Oh God Of Creation, Direct Our Noble Cause
Guide Our Leaders Right
Help Our Youth The Truth To Know
In Love And Honesty To Grow
And Living Just And True
Great Lofty Height Attain
To Build A Nation Where Peace And
Justice Shall Reign

NATIONAL PLEDGE

I Pledge To Nigeria, My Country
To Be Faithful, Loyal And Honest
To Serve Nigeria With All My Strength
To Defend Her Unity
And Uphold Her Honour And Glory
So Help Me God.





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

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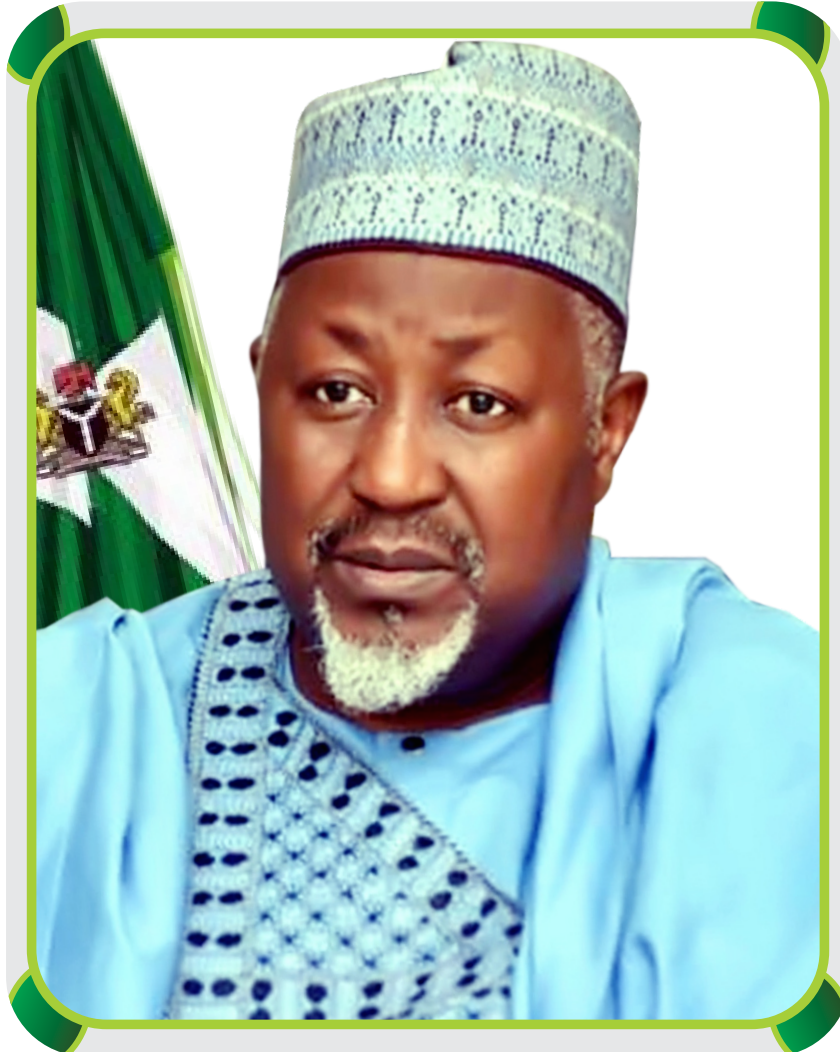
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022



His Excellency
MUHAMMADU
BADARU ABUBAKAR MON, mni
EXECUTIVE GOVERNOR, JIGAWA STATE



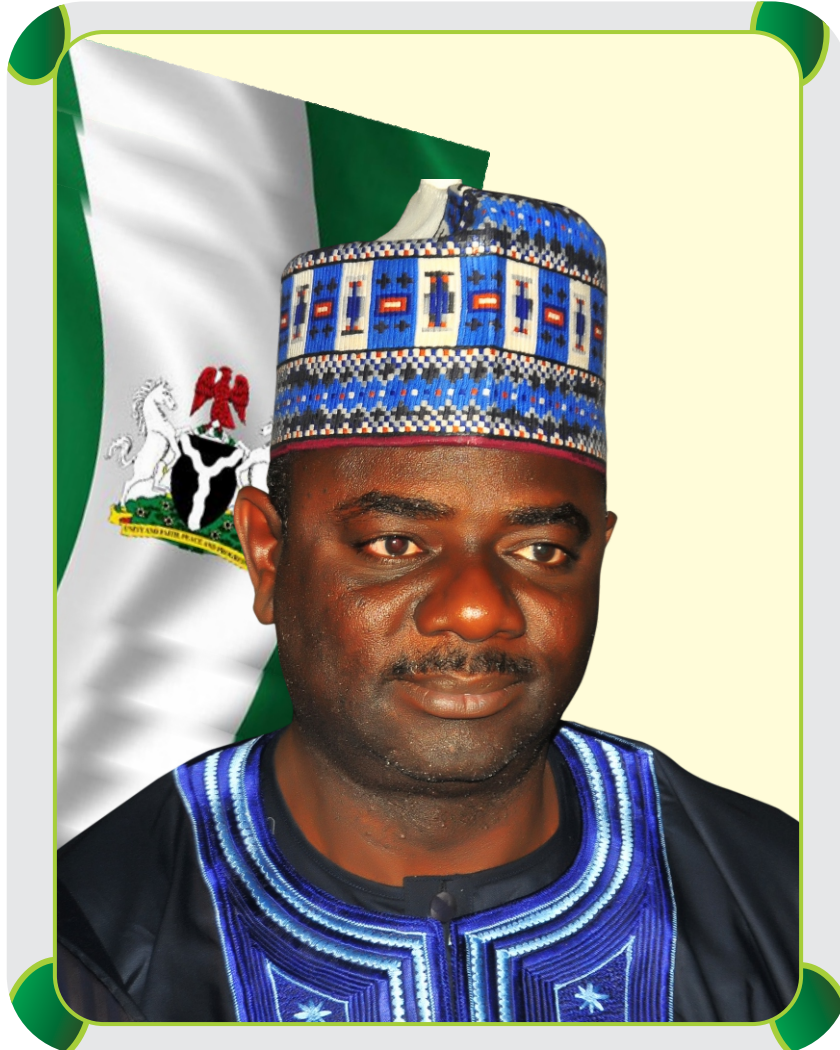
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022



His Excellency
ALH. UMAR NAMADI
DEPUTY GOVERNOR, JIGAWA STATE



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



RT. HON. IDRIS GARBA
THE SPEAKER
JIGAWA STATE HOUSE OF ASSEMBLY



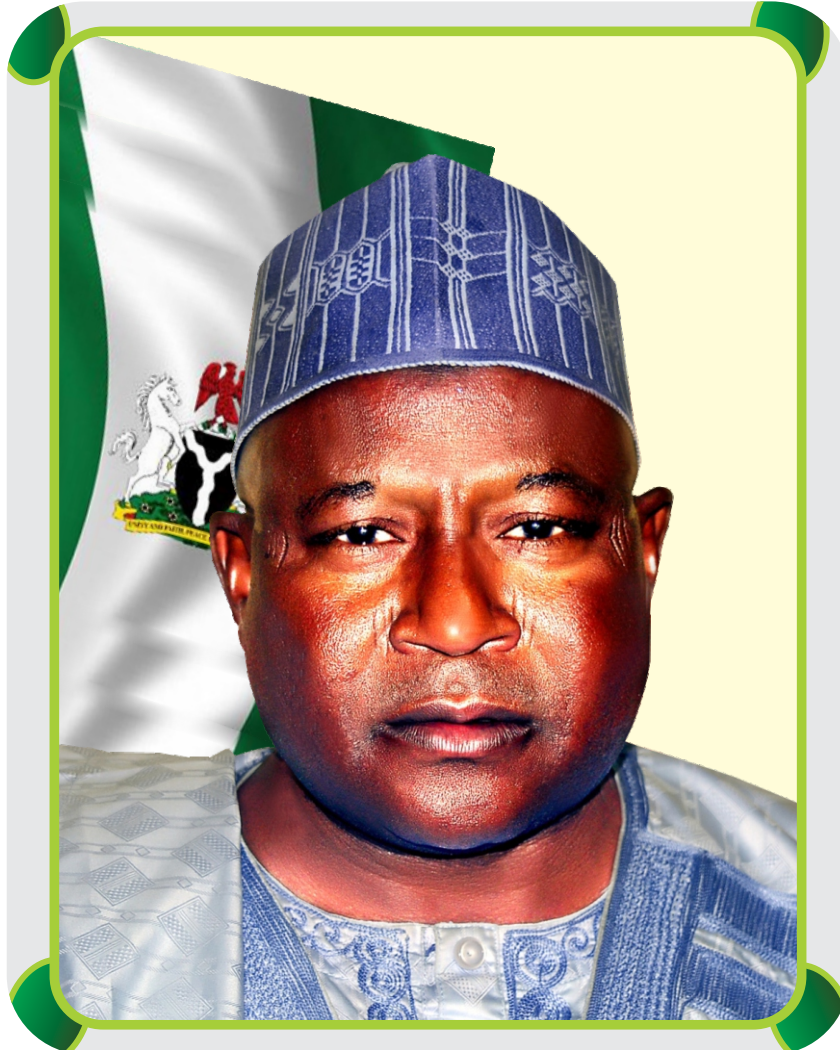
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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ALH. ABDULKADIR FANINI
THE SECRETARY
TO THE STATE GOVERNMENT



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



ALH. USAINI ALI KILA
HEAD OF THE CIVIL SERVICE
JIGAWA STATE



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

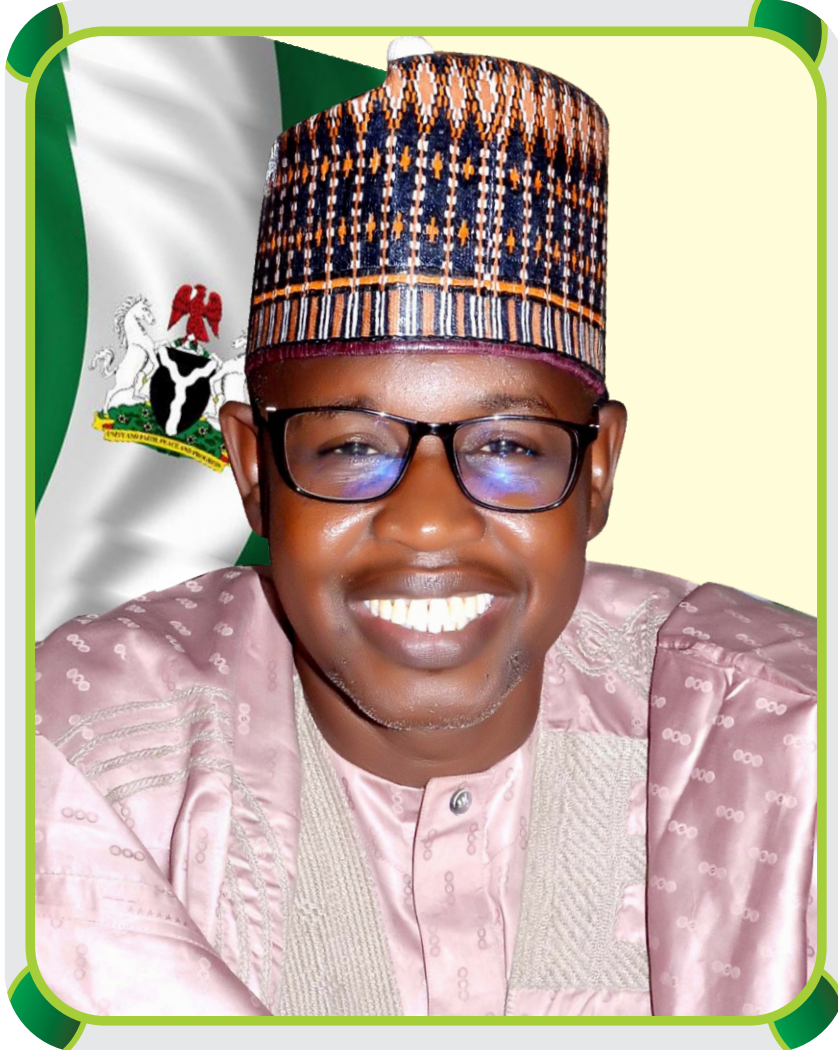


KABIRU HASSAN SUGUNGUN

**HON. COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT**



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



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



LOCAL GOVERNMENT COUNCIL CHAIRMEN



HON. MUHAMMED AHMED SANI
The Executive Chairman
Auyo Local Government Council



HON. LAWAN ISMAILA
The Executive Chairman
Babura Local Government Council



HON. MAGAJI YUSUF
The Executive Chairman
Birnin Kudu Local Government Council



HON. UMAR BAFFA
The Executive Chairman
Birninwa Local Government Council



HON. ABDULLAHI SULEIMAN YAYARI
The Executive Chairman
Buji Local Government Council



HON. BALA USMAN CHAMO
The Executive Chairman
Dutse Local Government Council



HON. SANI MUKTHAR
The Executive Chairman
Gagarawa Local Government Council



HON. MUDANSIR MUSA
The Executive Chairman
Garki Local Government Council



HON. AHMAD RUF'A'I SUNUSI
The Executive Chairman
Gumel Local Government Council



LOCAL GOVERNMENT COUNCIL CHAIRMEN



HON. MUSA SHUAIBU MUHAMMED
The Executive Chairman
Guri Local Government Council



HON. ZAHRADEEN ABUBAKAR
The Executive Chairman
Gwaram Local Government Council



HON. SALEH AHMED ZAUMA
The Executive Chairman
Gwiwa Local Government Council



HON. ABDULKADIR UMAR
The Executive Chairman
Hadejia Local Government Council



HON. ADO MAI UNGUWA
The Executive Chairman
Jahun Local Government Council



HON. MOHAMMED SAMINU YAHAYA
The Executive Chairman
Kafin Hausa Local Government Council



HON. IDRIS MATI HARUNA
The Executive Chairman
Kaugama Local Government Council



HON. TUKUR USMAN ISAH
The Ag. Executive Chairman
Kazaure Local Government Council



HON. ISAH ADAMU MATARA
The Executive Chairman
Kiri Kasamma Local Government Council



LOCAL GOVERNMENT COUNCIL CHAIRMEN



HON. NASIRU AHMED
The Executive Chairman
Kiyawa Local Government Council



HON. UZERU NADABO
The Executive Chairman
Maigatari Local Government Council



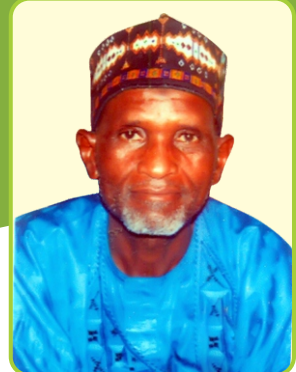
HON. HUSSAINI UMARU
The Executive Chairman
Malam Madori Local Government Council



HON. ADAMU SARKI MIGA
The Executive Chairman
Miga Local Government Council



HON. SHEHU SULE UDI
The Executive Chairman
Ringim Local Government Council



HON. TUKUR MOHAMMED ALI
The Executive Chairman
Roni Local Government Council



HON. SALEH AHMED
The Executive Chairman
Sule Tankarkar Local Government Council



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



HON. MUBARAK AHMAD
The Executive Chairman
Yankwashi Local Government Council



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

SCOPE

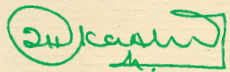
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

 28th - 06 - 2023.

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



JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2021
(IPSAS CASH)

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

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 focuses in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Jigawa State Local Government Council. Notes to the GPFS provide additional information about liabilities, including payables and borrowing, 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

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



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



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Jigawa State Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Jigawa Local Government Council, the GPFS Accounting Policy include the following: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. separately identifies payments made by third parties on behalf of the State government. 2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); 3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); 4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); 5. Notes to the Accounts: Additional disclosures to explain the GPFS; and 6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Jigawa State Local Government Council: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence
5.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2021. 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 Jigawa State Local Government Council, except Government Business Enterprises (GBEs).



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

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



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

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



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

STATEMENT NO. 1 CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 JIGAWA STATE LOCAL GOVERNMENT COUNCIL				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
67,999,864,864.00	Statutory Allocation	1	65,065,304,203.28	50,913,429,820.87
	Independent Revenue			
4,880,000.00	Taxes	2a	1,096,500.00	1,000.00
33,020,000.00	Rate	2b	14,227,230.41	16,683,000.00
321,866,500.00	Local Licenses and Fees	2c	270,921,956.25	109,251,220.65
132,585,000.00	Commercial Undertaking	2d	92,809,044.21	87,142,973.00
52,530,000.00	Rent of LGA Properties	2e	48,295,458.05	13,662,070.00
6,920,000.00	Interest and dividend	2f	4,167,734.00	60,667.00
42,100,000.00	Miscellaneous	2g	70,748,481.51	54,356,880.99
593,901,500.00	Total Independent Revenue		502,266,404.43	281,157,811.64
68,593,766,364.00	Total Receipt from Operating Activities		65,567,570,607.71	51,194,587,632.51
	PAYMENTS			
1,679,192,073.00	Office Of The Chairman	3a	1,319,104,757.51	1,129,927,856.81
1,407,655,231.00	Planning, Research and Statistics	3b	1,380,236,306.32	1,303,060,047.10
1,170,272,571.00	The Council	3c	1,543,695,735.91	941,761,977.85
2,507,964,147.00	Personal Management	3d	3,575,561,509.47	2,842,315,919.17
8,210,446,293.00	Finance And Supply	3e	7,187,180,472.20	6,352,448,292.75
20,280,787,931.00	Education	3f	20,042,726,095.18	19,500,219,351.83
8,513,528,967.00	Medical And Health	3g	10,572,127,059.29	8,866,907,692.85
1,588,710,658.00	Agriculture & Natural Resources	3h	1,471,001,085.12	1,359,613,721.24
2,397,755,583.00	Works And Housing	3i	5,014,494,322.08	3,140,616,135.04
1,797,193,319.00	Traditional Office Holders	3j	2,964,529,695.24	2,568,402,138.77
2,004,113,616.00	Social And Community Dev.	3k	2,502,171,106.58	1,963,728,066.39
51,557,620,389.00	Total Payment		57,572,828,144.90	49,969,001,199.80
17,036,145,975.00	Net Cash Flow From Operating Activities		7,994,742,462.81	1,225,586,432.71
	CASHFLOWS FROM INVESTING ACTIVITIES:			
20,803,421,617.00	Capital Expenditure	4	10,228,840,734.47	4,872,507,765.24
20,803,421,617.00	Net Cash Flow From Investing Activities		10,228,840,734.47	(4,872,507,765.24)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	13,111,152.99	34,529,553.40
	Other Noncurrent liabilities	5b	(20,768,190.63)	(17,705,027.58)
6,844,897,798.00	Other Capital Receipt	5c	2,341,789,494.89	3,011,521,255.64
6,844,897,798.00	Net Cash Flow From Financing Activities		2,334,132,457.25	3,028,345,781.46
	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
3,077,622,156.00	Net Cash for the Year		100,034,185.59	(618,575,551.07)
	Cash & Cash Equivalent as at 1st January, 2022		296,011,949.93	914,587,501.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		396,046,135.52	296,011,949.93

(Signature)
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
27 Local Government Councils for the Year Ended 31st December, 2022

STATEMENT NO. 2 CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 JIGAWA STATE LOCAL GOVERNMENT COUNCIL			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	396,046,135.52	296,011,949.93
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		396,046,135.52	296,011,949.93
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	622,738,332.61	635,849,485.60
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		1,018,784,468.13	931,861,435.53
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(267,433,470.66)	(375,124,693.89)
Non- Current Liabilities	9	1,286,217,938.79	1,306,986,129.42
Other Public Fund		0.00	
TOTAL LIABILITIES		1,018,784,468.13	931,861,435.53

28th - 06 - 2023

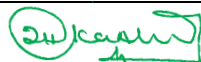
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022

STATEMENT NO. 3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2 022 JIGAWA STATE LOCAL GOVERNMENT COUNCIL				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
50,913,429,820.87	STATUTORY ALLOCATIONS:	1	65,065,304,203.28	67,999,864,864.00
	Independent Revenue			
1,000.00	Taxes	2a	1,096,500.00	4,880,000.00
16,683,000.00	Rate	2b	14,227,230.41	33,020,000.00
109,251,220.65	Local Licenses and Fees	2c	270,921,956.25	321,866,500.00
87,142,973.00	Commercial Undertaking	2d	92,809,044.21	132,585,000.00
13,662,070.00	Rent of LGA Properties	2e	48,295,458.05	52,530,000.00
60,667.00	Interest and dividend	2f	4,167,734.00	6,920,000.00
54,356,880.99	Miscellaneous	2g	70,748,481.51	42,100,000.00
281,157,811.64	SUB TOTAL INDEPENDENT REVENUE		502,266,404.43	593,901,500.00
51,194,587,632.51	TOTAL REVENUE		65,567,570,607.71	68,593,766,364.00
	LESS:EXPENDITURE			
1,129,927,856.81	Office Of The Chairman	3a	1,319,104,757.51	1,679,192,073.00
1,303,060,047.10	Planning, Research and Statistics	3b	1,380,236,306.32	1,407,655,231.00
941,761,977.85	The Council	3c	1,543,695,735.91	1,170,272,571.00
2,842,315,919.17	Personal Management	3d	3,575,561,509.47	2,507,964,147.00
6,352,448,292.75	Finance And Supply	3e	7,187,180,472.20	8,210,446,293.00
19,500,219,351.83	Education	3f	20,042,726,095.18	20,280,787,931.00
8,866,907,692.85	Medical And Health	3g	10,572,127,059.29	8,513,528,967.00
1,359,613,721.24	Agriculture & Natural Resources	3h	1,471,001,085.12	1,588,710,658.00
3,140,616,135.04	Works And Housing	3i	5,014,494,322.08	2,397,755,583.00
2,568,402,138.77	Traditional Office Holders	3j	2,964,529,695.24	1,797,193,319.00
1,963,728,066.39	Social And Community Dev.	3k	2,502,171,106.58	2,004,113,616.00
49,969,001,199.80	TOTAL EXPENDITURE		57,572,828,144.90	51,557,620,389.00
1,225,586,432.71	Operating Balance		7,994,742,462.81	17,036,145,975.00
	APPROPRIATIONS/TRANSFERS:			
1,225,586,432.71	Transfer to Capital Development Fund		7,994,742,462.81	17,036,145,975.00



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

STATEMENT NO. 4 STATEMENT OF CONSOLIDATED CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022 JIGAWA STATE LOCAL GOVERNMENT COUNCIL				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		7,994,742,462.81	
3,011,521,255.64	AID AND GRANTS	10	2,341,789,494.89	6,844,897,798.00
	TOTAL REVENUE AVAILABLE		10,336,531,957.70	
	LESS: CAPITAL EXPENDITURE			
4,872,507,765.24	Capital Expenditure	11	10,228,840,734.47	20,803,421,617.00
	TOTAL CAPITAL EXPENDITURE		10,228,840,734.47	
	INTANGIBLE ASSETS		107,691,223.23	
	CLOSING BALANCE		107,691,223.23	

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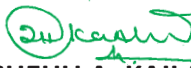
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022

SUMMARY OF CONSOLIDATED NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER , 2022 JIGAWA STATE LOCAL GOVERNMENT COUNCIL			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	65,065,304,203.28	50,913,429,820.87
2a	Taxes	1,096,500.00	1,000.00
2b	Rate	14,227,230.41	16,683,000.00
2c	Local Licenses and Fees	270,921,956.25	109,251,220.65
2d	Commercial Undertaking	92,809,044.21	87,142,973.00
2e	Rent of LGA Properties	48,295,458.05	13,662,070.00
2f	Interest and dividend	4,167,734.00	60,667.00
2g	Miscellaneous	70,748,481.51	54,356,880.99
3a	Office Of The Chairman	1,319,104,757.51	1,129,927,856.81
3b	Planning, Research and Statistics	1,380,236,306.32	1,303,060,047.10
3c	The Council	1,543,695,735.91	941,761,977.85
3d	Personal Management	3,575,561,509.47	2,842,315,919.17
3e	Finance And Supply	7,187,180,472.20	6,352,448,292.75
3f	Education	20,042,726,095.18	19,500,219,351.83
3g	Medical And Health	10,572,127,059.29	8,866,907,692.85
3h	Agriculture & Natural Resources	1,471,001,085.12	1,359,613,721.24
3i	Works And Housing	5,014,494,322.08	3,140,616,135.04
3j	Traditional Office Holders	2,964,529,695.24	2,568,402,138.77
3k	Social And Community Dev.	2,502,171,106.58	1,963,728,066.39
4	Capital Expenditure	10,228,840,734.47	4,872,507,765.24
5a	Proceed From Loan	13,111,152.99	34,529,553.40
5b	Other Noncurrent liabilities	(20,768,190.63)	(17,705,027.58)
5c	Other Capital Receipt	2,341,789,494.89	3,011,521,255.64
6	CASH AND BANK BALANCES	396,046,135.52	296,011,949.93
7	ADVANCES	622,738,332.61	635,849,485.60
8	ACCUMULATED FUND	(267,433,470.66)	(375,124,693.89)
9	NON CURRENT LIABILITIES	1,286,217,938.79	1,306,986,129.42
10	AID AND GRANTS	2,341,789,494.89	3,011,521,255.64
11	Capital Expenditure	10,228,840,734.47	4,872,507,765.24


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

SUPPLEMENTARY NOTES					
STATUTORY ALLOCATIONS FOR THE YEAR 2022					
LOCAL GOVERNMENT	STATUTORY ALLOCATIONS	VALUE ADDED VAT	SHARE OF EXCHANG AND MISC. RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
AUYO	1,155,503,837.87	777,118,287.73	127,898,576.01	167,729,700.55	2,228,250,402.16
BABURA	1,366,870,230.71	908,007,847.38	150,726,180.16	174,489,797.04	2,600,094,055.29
BIRNIN KUDU	1,696,643,608.48	1,089,072,311.52	185,166,455.62	185,036,884.65	3,155,919,260.27
BIRNIWA	1,282,988,738.08	794,882,116.53	138,560,714.44	171,807,029.10	2,388,238,598.15
BUJI	1,079,759,280.25	717,555,798.23	119,075,527.35	165,886,187.55	2,082,276,793.38
DUTSE	1,516,222,228.83	973,438,867.44	165,482,570.29	179,266,497.40	2,834,410,163.96
GAGARAWA	1,100,727,625.84	688,355,902.71	119,356,400.62	166,568,044.96	2,075,007,974.13
GARKI	1,272,304,674.66	811,916,678.92	138,607,601.42	171,465,322.45	2,394,294,277.45
GUMEL	1,114,289,549.59	734,394,284.29	122,574,072.00	166,411,550.75	2,137,669,456.63
GURI	1,177,261,282.80	747,908,072.67	128,081,299.44	168,425,565.04	2,221,676,219.95
GWARAM	1,638,158,549.77	1,018,913,099.60	177,126,790.55	184,044,448.56	3,018,242,888.48
GWIIWA	1,210,848,275.27	764,246,047.72	131,482,215.30	169,499,771.96	2,276,076,310.25
HADEJIA	1,021,946,176.26	731,757,573.44	115,370,388.50	165,398,631.45	2,034,472,769.65
JAHUN	1,405,130,153.63	944,115,134.18	155,488,561.22	175,713,457.86	2,680,447,306.89
KAFIN HAUSA	1,580,577,515.32	1,016,291,868.35	172,585,300.13	181,324,761.91	2,950,779,445.71
KAUGAMA	1,158,056,093.06	770,161,017.43	127,740,750.15	169,311,328.89	2,225,269,189.53
KAZAURE	1,225,520,214.86	827,845,301.95	135,834,489.93	174,748,609.26	2,363,948,616.00
KIRI-KASSAMMA	1,278,252,892.54	879,494,218.99	142,494,008.98	171,628,576.11	2,471,869,696.62
KIYAWA	1,320,667,090.71	847,485,615.75	144,116,097.66	173,220,128.48	2,485,488,932.60
MAIGATARI	1,332,097,978.00	859,184,839.00	145,585,225.00	173,377,681.96	2,510,245,723.96
MALLAM MADORI	1,247,824,697.42	827,705,984.53	137,535,049.47	170,682,383.38	2,383,748,114.80
MIGA	1,144,468,603.00	770,966,023.00	94,120,250.00	171,876,751.96	2,181,431,627.96
RINGIM	1,404,815,060.12	880,355,922.93	152,227,326.63	175,703,380.28	2,613,101,689.96
RONI	1,038,526,369.99	683,927,266.23	114,211,368.41	163,988,429.47	2,000,653,434.10
SULE - TANKARKAR	1,303,813,714.51	775,136,884.71	139,330,593.44	172,473,069.96	2,390,754,262.62
TAURA	1,185,691,665.50	776,698,615.46	130,188,451.19	168,695,192.85	2,261,273,925.00
YANKWASHI	1,098,593,591.49	714,783,209.94	120,376,716.84	165,909,549.51	2,099,663,067.78
TOTAL	34,357,559,698.56	22,331,718,790.63	3,731,342,980.75	4,644,682,733.34	65,065,304,203.28

(Signature)

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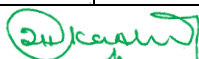
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022

SUPPLEMENTARY NOTE CAPITAL RECEIPT				
S/N	LOCAL GOVERNMENT	STATE I.G.R	AUGMENTATION	TOTAL
1	AUYO	1,975,506.60	10,799,142.04	12,774,648.64
2	BABURA	1,975,506.60	34,504,847.85	1,975,506.60
3	BIRNIN KUDU	1,975,506.60	37,651,223.75	39,626,730.35
4	BIRNIWA	1,975,506.60	31,359,056.84	33,334,563.44
5	BUJI	1,975,506.60	7,851,501.32	9,827,007.92
6	DUTSE	1,975,506.60	75,443,744.97	77,419,251.57
7	GAGARAWA	1,975,506.60	34,232,981.72	36,208,488.32
8	GARKI	1,975,506.60	49,422,829.66	51,398,336.26
9	GUMEL	1,975,506.60	237,755,896.06	239,731,402.66
10	GURI	1,975,506.60	45,046,904.44	47,022,411.04
11	GWARAM	1,975,506.60	74,759,774.49	76,735,281.09
12	GWIWA	1,975,506.60	11,950,000.00	13,925,506.60
13	HADEJIA	1,975,506.60	473,554,647.98	475,530,154.58
14	JAHUN	1,975,506.60	20,550,000.00	22,525,506.60
15	KAFIN HAUSA	1,975,506.60	10,000,000.00	11,975,506.60
16	KAUGAMA	1,975,508.40	64,074,887.25	66,050,395.65
17	KAZAURE	1,975,506.60	156,454,874.13	158,430,380.73
18	KIRI-KASSAMMA	1,975,506.60	42,227,639.50	44,203,146.10
19	KIYAWA	1,975,506.60	41,204,016.33	43,179,522.93
20	MAIGATARI	1,975,506.60	49,916,518.04	51,892,024.64
21	MALLAM MADORI	1,975,506.60	262,118,718.05	264,094,224.65
22	MIGA	1,975,506.60	108,170,284.00	110,145,790.60
23	RINGIM	1,975,506.60	38,089,019.96	40,064,526.56
24	RONI	1,975,506.60	46,366,341.29	48,341,847.89
25	SULE - TANKARKAR	1,975,506.60	106,657,446.39	108,632,952.99
26	TAURA	1,975,506.60	160,908,471.72	162,883,978.32
27	YANKWASHI	1,975,506.60	57,380,047.11	59,355,553.71
	TOTAL	53,338,680.00	2,288,450,814.89	2,341,789,494.89



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27 Local Government Councils for the Year Ended 31st December, 2022

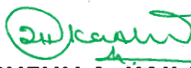
SUPPLEMENTARY NOTE				
COMPARATIVE STATEMENT OF CONSOLIDATED INDEPENDENT REVENUE				
S/N	LOCAL GOVERNMENT	BUDGETED 2022	ACTUAL 2022	VARIANCE
1	AUYO	10,580,000.00	7,676,181.00	2,903,819.00
2	BABURA	20,750,000.00	15,060,969.00	5,689,031.00
3	BIRNIN KUDU	36,490,000.00	16,857,893.10	19,632,106.90
4	BIRNIWA	35,990,000.00	28,924,932.74	7,065,067.26
5	BUJI	15,300,000.00	3,499,669.26	11,800,330.74
6	DUTSE	18,720,000.00	11,131,890.00	7,588,110.00
7	GAGARAWA	23,400,000.00	7,911,113.66	15,488,886.34
8	GARKI	9,323,000.00	12,272,896.17	(2,949,896.17)
9	GUMEL	17,805,000.00	3,727,487.20	14,077,512.80
10	GURI	40,444,000.00	42,043,845.40	(1,599,845.40)
11	GWARAM	19,598,000.00	24,054,820.33	(4,456,820.33)
12	GWIWA	12,618,500.00	31,844,859.43	(19,226,359.43)
13	HADEJIA	38,420,000.00	78,830,295.00	(40,410,295.00)
14	JAHUN	20,720,000.00	7,912,105.05	12,807,894.95
15	KAFIN HAUSA	20,613,000.00	7,894,805.00	12,718,195.00
16	KAUGAMA	13,075,000.00	1,801,768.91	11,273,231.09
17	KAZAURE	25,518,000.00	69,417,943.16	(43,899,943.16)
18	KIRI-KASSAMMA	17,405,000.00	9,269,726.40	8,135,273.60
19	KIYAWA	20,355,000.00	9,849,522.00	10,505,478.00
20	MAIGATARI	35,795,000.00	35,164,727.00	630,273.00
21	MALLAM MADORI	15,470,000.00	17,149,441.00	(1,679,441.00)
22	MIGA	26,605,000.00	18,847,023.60	7,757,976.40
23	RINGIM	28,355,000.00	12,388,631.26	15,966,368.74
24	RONI	10,685,000.00	2,620,733.87	8,064,266.13
25	SULE – TANKARKAR	15,502,000.00	430,396.69	15,071,603.31
26	TAURA	22,340,000.00	15,566,407.47	6,773,592.53
27	YANKWASHI	22,025,000.00	10,116,320.73	11,908,679.27
	TOTAL	593,901,500.00	502,266,404.43	91,635,095.57


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

SUPPLEMENTARY NOTE CASH AND BANK BALANCES			
S/N	LOCAL GOVERNMENT	YEAR 2022	YEAR 2021
1	AUYO	11,313,488.82	2,180,227.00
2	BABURA	1,939,441.58	2,821,024.00
3	BIRNIN KUDU	11,597,018.82	5,424,929.00
4	BIRNIWA	3,433,265.20	2,144,356.18
5	BUJI	35,792,724.17	2,310,700.32
6	DUTSE	3,180,252.83	2,462,736.00
7	GAGARAWA	6,857,264.52	7,157,264.00
8	GARKI	1,623,788.23	14,810,962.00
9	GUMEL	6,832,861.00	27,316,967.00
10	GURI	8,288,865.10	36,910,324.00
11	GWARAM	10,211,400.81	8,709,487.41
12	GWIWA	5,959,669.16	1,806,577.00
13	HADEJIA	42,159,415.67	9,579,695.00
14	JAHUN	16,233,525.95	18,005,904.00
15	KAFIN HAUSA	37,976,958.41	18,406,971.00
16	KAUGAMA	6,537,130.13	5,864,002.20
17	KAZAURE	24,723,809.00	3,789,492.00
18	KIRI-KASSAMMA	4,824,588.93	1,366,242.00
19	KIYAWA	5,954,623.76	16,207,117.82
20	MAIGATARI	3,379,876.60	14,122,547.00
21	MALLAM MADORI	95,020.22	90,995.00
22	MIGA	16,883,302.40	169,407.00
23	RINGIM	5,822,840.16	44,348,446.00
24	RONI	47,369,025.57	32,551,000.00
25	SULE - TANKARKAR	4,471,124.04	815,334.00
26	TAURA	24,256,838.44	13,868,111.00
27	YANKWASHI	48,328,016.00	2,771,132.00
	TOTAL	396,046,135.52	296,011,949.93


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

SUPPLEMENTARY NOTE ADVANCES			
S/N	LOCAL GOVERNMENT	YEAR 2022	YEAR 2021
1	AUYO	10,387,199.22	11,379,923.60
2	BABURA	8,036,361.00	9,518,793.00
3	BIRNIN KUDU	8,509,020.33	15,628,714.00
4	BIRNIWA	9,675,057.00	9,704,057.00
5	BUJI	20,015,117.00	20,015,117.00
6	DUTSE	65,696,369.56	65,842,992.00
7	GAGARAWA	70,833,667.80	60,875,270.00
8	GARKI	9,082,491.70	9,671,950.00
9	GUMEL	7,967,474.00	12,444,240.00
10	GURI	50,231,540.00	50,819,735.00
11	GWARAM	25,480,561.79	26,570,928.00
12	GWIWA	16,460,503.00	16,460,503.00
13	HADEJIA	16,258,021.00	16,945,613.00
14	JAHUN	44,110,778.00	44,120,778.00
15	KAFIN HAUSA	21,158,426.00	18,056,562.00
16	KAUGAMA	16,576,484.00	16,576,484.00
17	KAZAURE	8,880,932.00	8,256,964.00
18	KIRI-KASSAMMA	15,257,760.00	16,257,760.00
19	KIYAWA	41,555,400.57	43,431,264.00
20	MAIGATARI	19,150,002.00	20,533,631.00
21	MALLAM MADORI	7,946,183.00	8,054,090.00
22	MIGA	41,890,259.00	43,239,999.00
23	RINGIM	12,172,660.57	11,052,089.00
24	RONI	9,833,954.16	10,257,258.00
25	SULE - TANKARKAR	38,074,054.91	41,377,216.00
26	TAURA	8,533,827.00	9,026,870.00
27	YANKWASHI	18,964,228.00	19,730,685.00
	TOTAL	622,738,332.61	635,849,485.60


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
27 Local Government Councils for the Year Ended 31st December, 2022

SUPPLEMENTARY NOTE NON CURRENT LIABILITIES			
S/N	LOCAL GOVERNMENT	YEAR 2022	YEAR 2021
1	AUYO	22,291,754.81	28,319,855.00
2	BABURA	73,885,638.00	73,885,638.00
3	BIRNIN KUDU	155,950,896.00	155,950,896.00
4	BIRNIWA	33,057,027.00	33,057,027.00
5	BUJI	19,522,508.84	31,231,622.00
6	DUTSE	69,000,202.88	56,003,090.00
7	GAGARAWA	54,722,894.00	61,254,456.00
8	GARKI	40,434,004.00	40,434,004.00
9	GUMEL	35,164,448.00	39,761,207.00
10	GURI	34,084,541.77	53,912,071.00
11	GWARAM	120,729,542.00	114,923,689.00
12	GWIWA	16,066,606.00	16,066,606.00
13	HADEJIA	16,053,418.50	17,645,511.00
14	JAHUN	61,185,118.29	62,260,589.00
15	KAFIN HAUSA	55,169,600.00	48,191,040.00
16	KAUGAMA	19,256,302.00	21,560,064.20
17	KAZAURE	67,304,947.31	44,454,702.00
18	KIRI-KASSAMMA	49,446,323.12	51,592,343.00
19	KIYAWA	77,355,600.00	77,175,122.00
20	MAIGATARI	59,811,309.00	59,811,309.00
21	MALLAM MADORI	45,538,764.00	45,538,764.00
22	MIGA	7,377,391.00	17,028,899.00
23	RINGIM	30,528,046.21	30,521,180.00
24	RONI	41,844,881.00	41,844,881.00
25	SULE - TANKARKAR	23,772,529.06	27,464,135.00
26	TAURA	30,179,228.00	32,168,381.00
27	YANKWASHI	26,484,418.00	24,929,048.22
	TOTAL	1,286,217,938.79	1,306,986,129.42


 28th-06-2023-
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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022

SUPPLEMENTARY NOTE COMPARATIVE STATEMENT OF CONSOLIDATED RECURRENT EXPENDITURE BUDGETED AND ACTUAL FOR THE YEAR, 2022				
S/N	LOCAL GOVERNMENT	BUDGETED 2022	ACTUAL 2022	VARIANCE
1	AUYO	1,773,409,672.00	1,859,148,616.98	(85,738,944.98)
2	BABURA	2,102,330,078.00	2,332,940,216.91	(230,610,138.91)
3	BIRNIN KUDU	2,280,928,977.00	2,881,158,848.41	(600,229,871.41)
4	BIRNIWA	1,645,606,756.00	2,108,554,655.88	(462,947,899.88)
5	BUJI	1,666,753,781.00	1,559,198,090.03	107,555,690.97
6	DUTSE	2,315,286,086.00	2,470,579,184.44	(155,293,098.44)
7	GAGARAWA	1,456,667,176.00	1,691,821,768.79	(235,154,592.79)
8	GARKI	1,886,551,533.00	2,213,346,383.91	(326,794,850.91)
9	GUMEL	1,942,030,621.00	2,097,680,569.20	(155,649,948.20)
10	GURI	1,395,206,685.00	1,533,246,662.53	(138,039,977.53)
11	GWARAM	2,481,086,364.00	2,812,075,927.83	(330,989,563.83)
12	GWIWA	1,592,484,134.00	1,655,877,570.02	(63,393,436.02)
13	HADEJIA	2,038,001,069.00	2,306,283,319.06	(268,282,250.06)
14	JAHUN	1,919,738,884.00	2,168,565,413.73	(248,826,529.73)
15	KAFIN HAUSA	2,273,090,482.00	2,628,373,736.90	(355,283,254.90)
16	KAUGAMA	1,935,443,094.00	1,975,833,747.43	(40,390,653.43)
17	KAZAURE	2,076,625,350.00	2,297,319,101.20	(220,693,751.20)
18	KIRI-KASSAMMA	2,004,562,782.00	2,183,173,369.14	(178,610,587.14)
19	KIYAWA	1,778,119,380.00	2,120,511,592.11	(342,392,212.11)
20	MAIGATARI	2,011,186,143.00	2,168,154,783.00	(156,968,640.00)
21	MALLAM MADORI	2,099,922,800.00	2,385,230,721.23	(285,307,921.23)
22	MIGA	1,534,090,422.00	1,743,674,321.76	(209,583,899.76)
23	RINGIM	2,110,870,732.00	2,392,409,291.93	(281,538,559.93)
24	RONI	1,681,816,561.00	1,815,317,534.35	(133,500,973.35)
25	SULE - TANKARKAR	2,055,245,184.00	2,206,871,036.19	(151,625,852.19)
26	TAURA	1,927,546,785.00	2,221,369,128.94	(293,822,343.94)
27	YANKWASHI	1,573,018,858.00	1,744,112,553.00	(171,093,695.00)
	TOTAL	51,557,620,389.00	57,572,828,144.90	(6,015,207,755.90)

(Signature)

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
27 Local Government Councils for the Year Ended 31st December, 2022**

SUPPLEMENTARY NOTE COMPARATIVE STATEMENT OF CONSOLIDATED CAPITAL EXPENDITURE BUGDETED AND ACTUAL FOR THE YEAR 2022				
S/N	LOCAL GOVERNMENT	BUDGETED 2022	ACTUAL 2022	VARIANCE
1	AUYO	774,027,280.00	375,383,977.19	398,643,302.81
2	BABURA	788,946,502.00	321,059,176.25	467,887,325.75
3	BIRNIN KUDU	982,052,829.00	332,192,639.16	649,860,189.84
4	BIRNIWA	1,022,417,313.00	340,683,529.43	681,733,783.57
5	BUJI	1,198,074,179.00	491,214,243.52	706,859,935.48
6	DUTSE	788,863,509.00	464,808,339.58	324,055,169.42
7	GAGARAWA	893,833,704.00	411,115,847.00	482,717,857.00
8	GARKI	914,196,121.00	258,395,758.04	655,800,362.96
9	GUMEL	818,409,121.00	303,811,890.29	514,597,230.71
10	GURI	649,523,880.00	786,877,938.53	(137,354,058.53)
11	GWARAM	591,257,142.00	312,351,367.88	278,905,774.12
12	GWIWA	848,674,158.00	661,816,014.10	186,858,143.90
13	HADEJIA	728,852,968.00	249,065,679.00	479,787,289.00
14	JAHUN	928,064,094.00	543,026,412.15	385,037,681.85
15	KAFIN HAUSA	697,325,501.00	326,582,729.00	370,742,772.00
16	KAUGAMA	890,565,227.00	314,310,716.53	576,254,510.47
17	KAZAURE	776,810,958.00	295,769,799.00	481,041,159.00
18	KIRI-KASSAMMA	528,845,848.00	337,564,833.17	191,281,014.83
19	KIYAWA	866,314,882.00	430,315,220.91	435,999,661.09
20	MAIGATARI	593,309,216.00	441,273,992.00	152,035,224.00
21	MALLAM MADORI	466,084,838.00	279,864,941.00	186,219,897.00
22	MIGA	1,046,456,174.00	541,734,457.00	504,721,717.00
23	RINGIM	790,796,496.00	310,557,456.33	480,239,039.67
24	RONI	112,000,000.00	221,903,759.78	(109,903,759.78)
25	SULE - TANKARKAR	423,332,458.00	288,902,341.22	134,430,116.78
26	TAURA	768,880,132.00	206,470,344.41	562,409,787.59
27	YANKWASHI	915,507,087.00	381,787,332.00	533,719,755.00
	TOTAL	20,803,421,617.00	10,228,840,734.47	10,574,580,882.53



28th - 06 - 2023

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FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



**OFFICE OF THE AUDITOR GENERAL
(LOCAL GOVERNMENTS)**

2ND & 3RD FLOORS, BLOCK A-Q3
NEW SECRETARIAT COMPLEX
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

**DISCLOSURES ON STATUTORY ALLOCATIONS, CAPITAL RECEIPTS,
INDEPENDENT REVENUE AND EXPENDITURES ON ACCOUNT OF 27 LOCAL
GOVERNMENT COUNCILS FOR THE YEAR ENDED 31 DECEMBER 2022**

1. **STATUTORY ALLOCATIONS:-**The State-local government joint account allocation committee SLJAAC released the Sum of Sixty Five Billion Sixty Five Million Three Hundred and Four Thousand Two Hundred and Three Naira Twenty Eight kobo N65,065,304,203.28 only as Statutory Allocation from the Federation Account for the year 2022. This represents 95.68% of the approved estimated amount of N67,999,864,864.00
2. **CAPITAL RECEIPT:-** The Sum of Two Billion Three Hundred and Forty One Million Seven Hundred and Eighty Nine Thousand Four Hundred and Ninety Four Naira Eighty Nine Kobo N 2,341,789,494.89 only was received as State I.G.R from state board of internal revenue, augmentation and other receipt from stabilization account ministry for local government during the period under review. This represents 34.21% of the approved estimated amount of N 6,844,897,798.00
3. **INDEPENDENT REVENUE: -** Within the financial year ended 31 December 2022, the total sum of Five Hundred and Two Million Two Hundred Sixty Six Thousand Four Hundred and Four Naira Forty Three Kobo N502,266,404.43 was realized as Internally Generated Revenue by the revenue section of the Local Government Councils which represents 84.57% of the approved estimated amount of N593,901,500.00
4. **EXPENDITURES:**
 - i. **RECURRENT EXPENDITURE:-** The Sum of Fifty Seven Billion Five Hundred and Seventy Two Million Eight Hundred and Twenty Eight Thousand One Hundred and Forty Four Naira Ninety Kobo N57,572,828,144.90 was expended as recurrent expenditure during the year 2022. This represents 111.66% of the approved estimated amount of N51,557,620,389.00

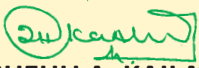


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022

REVENUE AND EXPENDITURE			
DESCRIPTION	ESTIMATED 2022	ACTUAL 2022	PERCENTAGE (%)
REVENUE			
STATUTORY ALLOCATION	67,999,864,864.00	65,065,304,203.28	95.68
CAPITAL RECEIPT	6,844,897,798.00	2,341,789,494.89	34.21
INDEPENDENT REVENUE	593,901,500.00	502,266,404.43	84.57
EXPENDITURE			
RECURRENT EXPENDITURE	51,557,620,389.00	57,572,828,144.90	111.66
CAPITAL EXPENDITURE	20,803,421,617.00	10,228,840,734.47	49.16

RECOMMENDATIONS

1. The councils are urged to explore available sources of revenue so as to bridge the gap between budgeted and actual variance observed.
2. The Councils should curtail over spending on recurrent expenditure and savings made could be diploid for capital development.


28th-06-2023
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FRC/2023/PRO/ANAN/004/231669
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Jigawa State.



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



**OFFICE OF THE AUDITOR GENERAL
(LOCAL GOVERNMENTS)**

2ND & 3RD FLOORS, BLOCK A-Q3
NEW SECRETARIAT COMPLEX
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE TWENTY
SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

INTRODUCTION

In compliance with the provision of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 92-99 of Jigawa State Government Law No. of 2007 (as amended), I have examined the Accounts and Financial statements of Twenty seven (27) Local Government Councils of the state for the year ended 31st December 2022 in accordance with public Finance (Control Management act 1958), Model Financial Memoranda and Circular Guidance.

Therefore, the individual Accounts are certified as correct subject to the variations raised and contained in the Management and this Report, while the irregularities observed therein had been forwarded through Audit Local queries / Inspection Reports to the respective Chief Accounting Officers for their responses, comments and further action.

GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING

The pattern and manner of rendering accounting books and records as observed in most of the Local Government Councils were inadequate as highlighted below:

1. The main cashbook and other Accounting books were not timely prepared.
2. Bank Reconciliation Statement were in most cases not prepared by the Councils
3. Most payment Vouchers raised during the period were not having necessary documentary evidences to justify payments said to have made.
4. Some contracts/items said to have been supplied or executed could not be traced by the Audit in many cases.
5. Most payment Vouchers presented was not checked by the Treasury checking officers and / or Internal Auditors.
6. Advances for the execution of works granted to some officers of the Councils were for sometimes not retired.
7. All Local Government Councils were not Maintaining Fixed assets and Investment registers.
8. Contrary to the policy of the present administration of having only one bank account by all tiers of Government (Treasury Single Account), all the Councils in the state are maintaining at least four to five different bank Accounts.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection Reports and Local queries were issued to the councils on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December 2022, queries worth Three Billion, Nine Hundred and Eighty Four Million, Three Hundred and Thirteen Thousand, Five Hundred and Seventy One Naira (N3,984,313,571.00) only were raised and issued to the Local Government Councils accordingly.

The councils responded to same queries issued to them, while we were able to resolve the sum of Three Billion Seven Hundred and Seventy Two Million, Fifty Two Thousand Seven Hundred and Twenty Nine Naira (N3,772,052,729.00) only, thus leaving a balance of Two Hundred and Twelve Million, Two Hundred and Sixty Thousand, Eight Hundred and Forty Two Naira (N212,260,842.00) only which is yet to be cleared. Summary of the Queries and responses is hereby given in the next page.

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



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

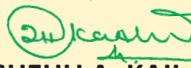


**OFFICE OF THE AUDITOR GENERAL
(LOCAL GOVERNMENTS)**

2ND & 3RD FLOORS, BLOCK A-Q3
NEW SECRETARIAT COMPLEX
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

SUMMARY OF REPORTS AND QUERIES FOR THE PERIOD JANUARY - DECEMBER, 2022

S/N	LOCAL GOVERNMENT	No. OF ISSUES	AUDIT ISSUES AMOUNT	VERIFIED AND RESOLVED		NOT RESOLVED	
				AMOUNT	%	AMOUNT	%
1	AUYO	6	228,562,788.00	228,562,788.00	100.00%	0.00	-
2	BABURA	6	69,825,020.00	59,302,020.00	84.92%	10,523,000.00	15.08%
3	BIRNIN KUDU	11	411,277,005.00	400,997,699.00	97.50%	10,279,306.00	2.50%
4	BIRNIWA	6	170,462,314.00	157,780,130.00	92.56%	12,682,184.00	7.44%
5	BUJI	8	91,966,730.00	89,901,680.00	97.76%	2,065,050.00	2.24%
6	DUTSE	8	354,938,634.00	342,607,154.00	96.52%	12,331,480.00	3.48%
7	GAGARAWA	6	167,018,066.00	163,757,066.00	98.04%	3,261,000.00	1.96%
8	GARKI	5	25,394,491.00	25,394,491.00	100.00%	0.00	-
9	GUMEL	5	150,220,698.00	129,147,002.00	79.71%	21,073,696.00	20.29%
10	GURI	8	249,026,334.00	249,026,334.00	100.00%	0.00	-
11	GWARAM	5	180,533,917.00	168,455,467.00	93.30%	12,078,450.00	6.70%
12	GWIWA	4	130,157,605.00	129,563,605.00	99.54%	594,000.00	0.46%
13	HADEJIA	4	21,378,050.00	21,378,050.00	100.00%	0.00	-
14	JAHUN	8	167,684,954.00	167,684,954.00	100.00%	0.00	-
15	KAFIN HAUSA	5	107,928,346.00	107,928,346.00	100.00%	0.00	-
16	KAUGAMA	5	19,807,500.00	14,711,500.00	74.27%	5,096,000.00	25.73%
17	KAZAURE	6	80,332,715.00	72,439,673.00	90.17%	7,893,042.00	9.83%
18	KIRI KASAMMA	13	467,752,927.00	458,410,927.00	98.00%	9,342,000.00	2.00%
19	KIYAWA	8	117,818,084.00	114,740,945.00	97.38%	3,077,139.00	2.62%
20	MAIGATARI	3	12,669,296.00	12,424,432.00	98.06%	244,864.00	1.94%
21	MALLAM MADORI	6	16,959,556.00	16,959,556.00	100.00%	0.00	-
22	MIGA	6	208,485,054.00	191,790,030.00	91.99%	16,695,024.00	8.01%
23	RINGIM	6	58,838,735.00	56,049,735.00	95.25%	2,789,000.00	4.75%
24	RONI	3	135,484,253.00	107,819,459.00	79.58%	27,664,794.00	20.42%
25	SULE TANKARKAR	4	30,241,545.00	29,301,120.00	96.89%	940,425.00	3.11%
26	TAURA	6	27,781,633.00	27,331,633.00	98.38%	450,000.00	1.62%
27	YANKWASHI	10	281,767,321.00	228,586,933.00	81.12%	53,180,388.00	18.88%
	TOTAL	171	3,984,313,571.00	3,772,052,729.00	94.44%	212,260,842.00	5.56%


28th - 06 - 2023
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Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON INFRACTIONS RAISED ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR 2022

The Auditor General has raised issues on **54No.** Infractions amounting to **N212,260,842.00** made by the Local Government Councils which was not resolved, below are the details of issues raised.

ISSUE No. 1: UN-PRESENTED PAYMENT VOUCHERS:

The sum of **N115,402,742.00** was expended in **19No.** Infractions that are payment without presenting payment vouchers to justify the payments made in the transactions. Table below shows details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/LQ4/2022	360,000.00
DUTSE	ALG/BKZO/DUT/LQ.2&7&8/2022	7,310,000.00
GAGARAWA	ALG/GMZO/GGW/LQ.1/2022	1,401,000.00
GWARAM	ALG/AUD/BKZO/GRM/LQ.5 &9/2022	10,405,000.00
GUMEL	ALG/GMZO/GML/LQ.1&4/2022	14,080,463.00
KAUGAMA	ALG/MMZO/KGM/LQ1/2022	4,971,000.00
RONI	ALG/AUD/KZO/RRN/LQ.1&3/2022	26,814,794.00
KAZAURE	ALG/AUD/KZR/LQ.5/2022	2,446,173.00
BABURA	ALG//RNGZO/BBR/Q.5/2022	1,300,000.00
MAIGATARI	ALG/GMZO/MGR/LQ.1/2022	244,864.00
RINGIM	ALG/RNGZO/RNG/Q1/2022	989,000.00
YANKWASHI	ALG/AUD/YKS/LQ.1&4&10/2022	45,080,448.00
TOTAL		115,402,742.00

Contravene: This action contradicts chapter 14:3 of Model Financial Memorandum.

Recommendation: The Auditor General has recommended that Local Government DAGS and Treasurers are held liable for all outstanding payment vouchers and money therein involved should be refund to the Local Government Treasury.

ISSUE No.2: IRREGULAR PAYMENTS:

Several payments worth **N36,603,916.00** were made with a total of **16Nos.** infractions identified in the payments made by Local Government Councils which were paid without proper documentation. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/LQ8/2022	3,110,000.00
DUTSE	ALG/BKZO/DUT/LQ.3&6/2022	3,879,500.00
GAGARAWA	ALG/GMZO/GGW/LQ.1/2022	1,860,000.00
GWIIWA	ALG/AUD/KZO/GWW/LQ.2/2022	594,000.00
GUMEL	ALG/GMZO/GML/LQ.2/2022	5,141,733.00
KIYAWA	ALG/JHZO/KYW/LQ.1/2022	3,077,139.00
RONI	ALG/AUD/KZO/RRN/LQ.2/2022	850,000.00
SULE TANKARKAR	ALG/GML/ZO/STK/LQ.2&4/2022	940,425.00
KAZAURE	ALG/AUD/KZR/LQ.6/2022	5,446,869.00
BABURA	ALG//RNGZO/BBR/Q.2&4/2022	3,694,000.00
RINGIM	ALG/RNGZO/RNG/Q4/2022	1,000,000.00
TAURA	ALG/RNGHZO/TAR/Q1/2022	450,000.00
YANKWASHI	ALG/AUD/YKS/LQ.9/2022	6,560,250.00
TOTAL		36,603,916.00



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

Contravene: This action contradicts chapter 14:1-5 of Model Financial Model.

Recommendation: The Auditor General has recommended that the DAGS and treasurers be held liable for all irregularities in payments and that defaulting Local Government Councils should be appropriately sanctioned.

ISSUE No. 3: UNDOCUMENTED PAYMENT:

Payment Vouchers to the tune of **N11,471,992.00** with **3Nos.** infractions were paid without necessary supporting documents. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BUJI	ALG/JHN/BUJ/LQ.2/2022	1,240,000.00
BIRNIN KUDU	ALG/BKD/ZO/BKD/LQ5/2022	889,992.00
KIRI KASSAMMA	ALG/HZO/KKM/LQ.18/2022	9,342,000.00
TOTAL		11,471,992.00

Contravene: This action contradicts chapter 14:4 of Model Financial Model.

Recommendation: The Auditor General has recommended that DAGS the treasurers be held liable for all irregularities in payments and that defaulting Local Government Councils should be appropriately sanctioned.

ISSUE No. 4: UNPRE-AUDITED:

Payment Vouchers to the tune of **N6,329,000.00** with **3Nos.** infractions were paid without passing through the Internal Audit Unit of Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BABURA	ALG//RNGZO/BBR/Q.3&6/2022	5,529,000.00
RINGIM	ALG/RNGZO/RNG/Q3/2022	800,000.00
TOTAL		6,329,000.00

Contravene: This action contradict chapter 14:10 of Model Financial Memorandum all payment vouchers should be submitted to Internal Audit for prepayment audit, such payment vouchers shall not be paid by the Treasury Department Unit, until Internal Auditor has audited the payment voucher.

Recommendation: Since chapter 14:10 has warned Treasurers not to effect payments without blessed by the Internal Auditor. All Treasurer involved are to be appropriately sanctioned and such habit should be avoided.

ISSUE No. 5: ITEMS NOT TAKEN ON STORE CHARGE:

Local Government Councils procured store items for the sum of **N2,851,500** in **2no.** Infractions without store receipt voucher and as a result, items purchased were not taken on store charge. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
GUMEL	ALG/GMZO/GML/LQ.5/2022	1,851,500.00
YANKWASHI	ALG/AUD/YKS/LQ.2/2022	1,000,000.00
TOTAL		2,851,500.00

Contravene: This action contradicts Financial Memorandum chapter 34:1 that is the general principles.

Recommendation: The Auditor General has recommended that, all items purchased and were not on charge to store should be return back to store and officer involved should be appropriately sanctioned.



ISSUE No. 6: UNPOSTED EXPENDITURE INTO DAILY ABSTRACTS

Expenditure worth the sum of **N16,695,024.00** in the **1-No.** infractions were not posted into Department Vote. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
MIGA	ALG/JHN/ZO/MG/LQ/22/01	16,695,024.00

Contravene: This action contradicts Financial Memorandum chapter 13:12(3).

Recommendation: The Auditor General has recommended that, the officer controlling vote found negligence in discharging these responsibilities should be appropriately sanction.

ISSUE No. 7: PAYMENT WITHOUT TAX DEDUCTION:

Payment Vouchers to the tune of **N825,050.00** with **1No.** infractions were paid without deducting tax by Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BUJI	ALG/JHN/BUJ/LQ.4/2022	825,050.00

Contravene: This action contradicts Financial Memorandum principles.

Recommendation: The Auditor General has recommended that, all the tax attached to contract should be deducted and remitted to appropriate tax authority. officers found wanting should be appropriately sanctioned.

ISSUE No.8: SERVICE YET TO BE RENDERED:

Payment Vouchers to the tune of **N8,535,430.00** with **3Nos.** infractions were over expenditure made by Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
GWARAM	ALG/AUD/BKZO/GRM/LQ.4,10/2022	1,673,450.00
BIRNIN KUDU	ALG/BKD/ZO/BKD/LQ3/2022	5,720,000.00
DUTSE	ALG/BKZO/DUT/LQ4/2022	1,141,980.00
TOTAL		8,535,430.00

Contravene: This action contradicts Financial Memorandum chapter principles.

Recommendation: The Auditor General has recommended that, all the services should fully be executed and officers found negligence should be appropriately sanctioned and such behavior should be avoided.

ISSUE No. 9: FICTITIOUS PAYMENT:

Payment Vouchers to the tune of **N539,690.00** with **1No.** infractions were fictitious payment made by Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
YANKWASHI	ALG/AUD/YKS/LQ.3/2022	539,690.00

Contravene: This action contradicts Financial Memorandum general principles.

Recommendation: The Auditor General has recommended that, the amount involved should be returned to treasury and the officers involved should sanction appropriately



ISSUE No. 10: PAYMENT WITHOUT APPROVAL:

Payment Vouchers to the tune of **N199,314.00** with **1No.** infractions were without chairman approval by Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BIRNIN KUDU	ALG/BKD/ZO/BKD/LQ6/2022	199,314.00

Contravene: This action contradicts Financial Memorandum chapter 34:1 that is the general principles.

Recommendation: The Auditor General has recommended that, all payment vouchers involved should pass to the chairmen for their approval and the officers involved should sanction appropriately, such negligence should be avoided.

ISSUE No. 11: UN-EXECUTED WORK PLAN:

Payment Vouchers to the tune of **N12,682,184.00** with **1No.** infractions were unexecuted work plan by Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
BIRNIWA	ALG/AUD/HZO/BNW/LQ1/22	12,682,184.00

Contravene: This action contradicts Financial Memorandum general principles.

Recommendation: The Auditor General has recommended that, the councils should strictly comply with work plan as it is within the state policy.

ISSUE No.12: UN-RECEIPTED REVENUE:

Payment Vouchers to the tune of **N125,000.00** with **1No.** infractions were un-receipted revenue by Local Government Councils. Table below show the details:

LOCAL GOVT. COUNCIL	LOCAL QUERY REF. No.	AMOUNT
KAUGAMA	ALG/MMZO/KGM/LQ3/2022	125,000.00

Contravene: This action contradicts Financial Memorandum chapter general principles.

Recommendation: The Auditor General has recommended that, all revenue collected should be accompanied with a valid receipt no. to authenticate it's genuinely of the collection and the officers involved should sanction appropriately:



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

SUMMARY OF ISSUES RAISED ON INFRACTIONS OF 27 LOCAL GOVERNMENT COUNCILS

S/N	LOCAL GOVERNMENT COUNCIL	No. OF QUERIES	AMOUNT
1	UNPRESENTED PAYMENT VOPOUCHERS	19	115,402,742.00
2	IRREGULAR PAYMENT	16	36,603,916.00
3	UNDOCUMENTED PAYMENT VOUCHERS	4	11,471,992.00
4	UNPRE-AUDITED	3	6,329,000.00
5	ITEMS No.T TAKEN ON STORE CHARGE	2	2,851,500.00
6	UNPOSTED EXPENDITURE INTO DAILY ABSTRACTS	1	16,695,024.00
7	PAYMENT No. TAX DEDUCTION	1	825,050.00
8	SERVICE YET TO BE RENDERED	4	8,535,430.00
9	FICTITIUS PAYMENT	1	539,690.00
10	PAYMENT WITHOUT APPROVAL	1	199,314.00
11	UN EXECUTED WORK PLAN	1	12,682,184.00
12	UN RECEIPTED REVENUE	1	125,000.00
	TOTAL	54	212,260,842.00


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
27 Local Government Councils for the Year Ended 31st December, 2022

COMPUTATION OF TERMINAL BENEFITS

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authorities and Five Emirate Councils of the State. To this effect, a total sum of One Thousand Six Hundred and Twenty Eight (1,628) number of files were received from the Directorate of Salary administration, treated and returned for payment accordingly, total amount payable as gratuities and death pensions tuned to Three Billion, Thirty One Million, Two Hundred and Eighty Seven Thousand Nine Hundred and Seventy Two Naira only (3,031,287,972.00). Below are the details:

SUMMARY ANALYSIS OF GRATUITY AND DEATH BENEFITS CLAIMS FOR THE YEAR ENDED 31ST DECEMBER, 2022									
S/N	LOCAL GOVT.	RETIRED	DEATH	TOTAL	GRATUITY (GROSS)	DEDUCTIONS	GRATUITY (NET)	DEATH PENSION	TOTAL AMOUNT PAYABLE
1	AUYO	15	5	20	43,889,162.00	3,137,184.00	40,751,978.00	11,945,360.00	52,697,338.00
2	BABURA	52	11	63	102,348,271.00	3,733,328.00	98,614,943.00	10,234,050.00	108,848,993.00
3	BIRNIN-KUDU	72	6	78	160,181,556.00	6,152,879.00	154,028,677.00	5,985,906.00	160,014,583.00
4	BIRNIWA	32	11	43	57,635,471.00	3,066,466.00	54,569,005.00	13,261,383.00	67,830,388.00
5	BUJI	36	9	45	67,091,576.00	2,802,759.00	64,288,817.00	8,190,080.00	72,478,897.00
6	DUTSE	104	11	115	217,100,544.00	9,675,177.00	207,425,367.00	13,300,360.00	220,725,727.00
7	GAGARAWA	24	9	33	53,437,281.00	5,628,867.00	47,808,414.00	11,864,675.00	59,673,089.00
8	GARKI	55	14	69	104,816,935.00	3,239,315.00	101,577,620.00	20,214,704.00	121,792,324.00
9	GUMEL	39	16	55	67,965,220.00	4,134,653.00	63,830,567.00	20,022,057.00	83,852,624.00
10	GURI	19	5	24	36,862,396.00	2,230,557.00	34,631,839.00	6,377,825.00	41,009,664.00
11	GWARAM	71	12	83	171,596,992.00	9,768,866.00	161,828,126.00	11,444,606.00	173,272,732.00
12	GWIWA	46	7	53	68,226,163.00	4,634,470.00	63,591,693.00	8,333,625.00	71,925,318.00
13	HADEJIA	59	11	70	143,234,843.00	2,670,707.00	140,564,136.00	22,464,070.00	163,028,206.00
14	JAHUN	51	5	56	102,020,885.00	2,756,538.00	99,264,347.00	3,381,630.00	102,645,977.00
15	KAFIN-HAUSA	90	12	102	212,977,512.00	5,557,512.00	207,420,000.00	10,517,477.00	217,937,477.00
16	KAUGAMA	73	11	84	162,858,408.00	3,062,498.00	159,795,910.00	16,453,107.00	176,249,017.00
17	KAZAURE	56	11	67	96,533,737.00	3,865,594.00	92,668,143.00	13,565,398.00	106,233,541.00
18	KIRI-KASAMMA	32	17	49	65,591,203.00	5,901,912.00	59,689,291.00	18,344,604.00	78,033,895.00
19	KIYAWA	67	11	78	151,701,643.00	1,754,214.00	149,947,429.00	21,098,176.00	171,045,605.00
20	MAIGATARI	27	11	38	61,129,143.00	6,217,453.00	54,911,690.00	16,636,160.00	71,547,850.00
21	MALAM-MADORI	30	13	43	62,357,802.00	2,776,563.00	59,581,239.00	15,659,095.00	75,240,334.00
22	MIGA	33	13	46	69,826,104.00	1,786,595.00	68,039,509.00	16,884,785.00	84,924,294.00
23	RINGIM	82	16	98	170,582,371.00	7,711,698.00	162,870,673.00	20,316,349.00	183,187,022.00
24	RONI	39	6	45	67,396,293.00	4,941,356.00	62,454,937.00	5,144,192.00	67,599,129.00
25	SULE-TANKARKAR	47	13	60	97,439,996.00	5,402,761.00	92,037,235.00	20,582,734.00	92,037,235.00
26	TAURA	49	9	58	88,353,207.00	2,106,326.00	86,246,881.00	12,431,930.00	112,619,969.00
27	YANKWASHI	45	8	53	83,955,524.00	3,238,531.00	80,716,993.00	7,478,175.00	88,195,168.00
	TOTAL	1345	283	1628	2,787,110,238.00	117,954,779.00	2,669,155,459.00	362,132,513.00	3,031,287,972.00

(Signature)

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
27 Local Government Councils for the Year Ended 31st December, 2022**

SUMMARY OF GRATUITY (GROSS) AND DEATH BENEFITS CLAIMS FOR THE YEAR ENDED 31ST DECEMBER 2022							
S/N	LOCAL GOVERNMENT	NUMBER OF STAFFS			GRATUITIES		TOTAL AMOUNT
		RETIRED	DEATH	TOTAL	RETIREES	DECEASED	
1	AUYO	15	5	20	35,114,250.00	8,774,912.00	43,889,162.00
2	BABURA	52	11	63	94,950,063.00	7,398,208.00	102,348,271.00
3	BIRNIN-KUDU	72	6	78	154,981,304.00	5,200,251.00	160,181,555.00
4	BIRNIWA	32	11	43	47,984,735.00	9,650,736.00	57,635,471.00
5	BUJI	36	9	45	60,804,704.00	6,286,872.00	67,091,576.00
6	DUTSE	104	11	115	207,391,217.00	9,709,327.00	217,100,544.00
7	GAGARAWA	24	9	33	44,783,054.00	8,654,227.00	53,437,281.00
8	GARKI	55	14	69	89,178,903.00	15,638,032.00	104,816,935.00
9	GUMEL	39	16	55	52,912,217.00	15,053,013.00	67,965,230.00
10	GURI	19	5	24	32,238,593.00	4,623,803.00	36,862,396.00
11	GWARAM	71	12	83	163,504,442.00	8,092,550.00	171,596,992.00
12	GWIWA	46	7	53	62,212,789.00	6,013,374.00	68,226,163.00
13	HADEJIA	59	11	70	126,724,736.00	16,510,107.00	143,234,843.00
14	JAHUN	51	5	56	99,283,628.00	2,737,257.00	102,020,885.00
15	KAFIN-HAUSA	90	12	102	203,240,283.00	9,737,229.00	212,977,512.00
16	KAUGAMA	73	11	84	150,878,905.00	11,979,503.00	162,858,408.00
17	KAZAURE	56	11	67	86,651,798.00	9,881,939.00	96,533,737.00
18	KIRI-KASAMMA	32	17	49	51,586,267.00	14,004,936.00	65,591,203.00
19	KIYAWA	67	11	78	136,091,808.00	15,609,835.00	151,701,643.00
20	MAIGATARI	27	11	38	49,071,746.00	12,057,397.00	61,129,143.00
21	MALAM-MADORI	30	13	43	51,081,680.00	11,276,122.00	62,357,802.00
22	MIGA	33	13	46	57,605,142.00	12,220,962.00	69,826,104.00
23	RINGIM	82	16	98	155,735,200.00	14,847,171.00	170,582,371.00
24	RONI	39	6	45	63,218,185.00	4,178,108.00	67,396,293.00
25	SULE-TANKARKAR	47	13	60	82,306,935.00	15,133,061.00	97,439,996.00
26	TAURA	49	9	58	79,326,106.00	9,027,101.00	88,353,207.00
27	YANKWASHI	45	8	53	78,531,376.00	5,424,148.00	83,955,524.00
	TOTAL	1345	283	1628	2,517,390,066.00	269,720,181.00	2,787,110,247.00

28th-06-2023

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

Auditor-General (Local Governments)
Jigawa State.



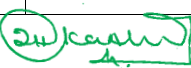
**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022**

DEDUCTION FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, overstay or loan as the case may be. To this effect, Audit uncovered Eight Hundred (800) number of staff retired and deceased owed their respective local Government, the sum of One Hundred and Eighteen Million, Forty Four Thousand, Seven Hundred and Eighty Nine Naira only (N118,044,789.00) which has been deducted and remitted back by the pension authorities.

Below are the details.

SUMMARY OF LOAN, OVER PAYMENT, OVER STAY DEDUCTED FROM RETIRED / DECEASED OFFICERS IN RESPECT OF 27 LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER 2022							
S/N	LOCAL GOVT.	TOTAL NO OF STAFFS			AMOUNT INVOLVED		TOTAL AMOUNT
		LOANED	OVER S/P	INVOLVED	LOAN	OVER S/P	
1	AUYO	2	16	18	7,698.00	3,129,486.00	3,137,184.00
2	BABURA	2	28	30	19,829.00	3,713,499.00	3,733,328.00
3	BIRNIN-KUDU	3	38	41	366,740.00	5,786,139.00	6,152,879.00
4	BIRNIWA	1	23	24	61,800.00	3,004,666.00	3,066,466.00
5	BUJI	7	23	30	253,997.00	2,548,762.00	2,802,759.00
6	DUTSE	3	42	45	230,800.00	9,444,377.00	9,675,177.00
7	GAGARAWA	1	25	26	99,518.00	5,529,349.00	5,628,867.00
8	GARKI	4	31	35	122,062.00	3,117,253.00	3,239,315.00
9	GUMEL	1	25	26	94,011.00	4,040,652.00	4,134,663.00
10	GURI	2	15	17	62,777.00	2,167,780.00	2,230,557.00
11	GWARAM	3	44	47	55,393.00	9,713,473.00	9,768,866.00
12	GWIWA	1	34	35	26,811.00	4,607,659.00	4,634,470.00
13	HADEJIA	2	15	17	532,681.00	2,138,026.00	2,670,707.00
14	JAHUN	1	20	21	8,333.00	2,748,205.00	2,756,538.00
15	KAFIN-HAUSA	10	31	41	653,467.00	4,994,045.00	5,647,512.00
16	KAUGAMA	1	29	30	45,500.00	3,016,998.00	3,062,498.00
17	KAZAURE	3	33	36	110,500.00	3,755,094.00	3,865,594.00
18	KIRI-KASAMMA	1	30	31	25,611.00	5,876,301.00	5,901,912.00
19	KIYAWA	5	20	25	79,144.00	1,675,070.00	1,754,214.00
20	MAIGATARI	0	31	31	0.00	6,217,453.00	6,217,453.00
21	MALAM-MADORI	2	21	23	147,083.00	2,629,480.00	2,776,563.00
22	MIGA	7	14	21	63,381.00	1,723,214.00	1,786,595.00
23	RINGIM	7	32	39	224,399.00	7,487,299.00	7,711,698.00
24	RONI	1	30	31	26,000.00	4,915,356.00	4,941,356.00
25	SULE-TANKARKAR	1	33	34	39,917.00	5,362,844.00	5,402,761.00
26	TAURA	0	22	22	0.00	2,106,326.00	2,106,326.00
27	YANKWASHI	1	23	24	14,822.00	3,223,709.00	3,238,531.00
	TOTAL	72	728	800	3,372,274.00	114,672,515.00	118,044,789.00


 28th-06-2023-
SHEHU A. KAILA, CNA, ACMA, FCIFC
 FRC/2023/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



LOCAL GOVERNMENT STATUTORY FUNDS

There are some agencies of the state Government receiving funds from the Local Government Councils for a purpose clearly stated in the respective Laws establishing such agencies. In accordance with section 125 (3) of the Constitution of the Federal republic of Nigeria 1999 (as amended) the accounts and Financial Statements of such agencies are to be prepared and Audited by a private Accountants to be nominated by this office. This was accordingly done and copies of the audited accounts of the under listed agencies are hereby forwarded together with this report with our comments on each.

1. Local Government service Commission -1% Local Government staff Training funds.
2. Directorate of salaries and Pension Administration – Local Government Contributions to old Pension Scheme
3. Office of the Auditor General (Local Governments) 0.5% Local Government contributions
4. Five (5) number Emirate councils
 - a. Hadejia emirate Council
 - b. Kazaure Emirate Council
 - c. Gumel Emirate Council
 - d. Ringim Emirate Council
 - e. Dutse Emirate Council

INVESTMENTS

In our previous Report, we were made to understand that, all the Twenty Seven (27) Local Government Councils of the state are having shares of Unity Bank PLC and Jigawa saving and Loans Limited.

We give details in the Report of which nothing has been done by the Local Government Councils or their supervising Ministry for Local Governments is not included in the Accounts.

RECOMMENDATIONS

1. There is need for the Councils to be preparing all necessary books and records within the stipulated time i.e. (First quarter of the preceding year or 1st January to 31st March).
2. The amounts involved in Contracts/works not executed are to be recovered and appropriate sanction be taken on all concerned as contained in Chapter 39 of Model Financial Memoranda.
3. There is need for all the Councils to explore more ways of improving their Internally Generated Revenue rather than depending solely on Federal Allocations every month.
4. The Councils should also implement the Treasury Single Account system as adopted by both state and the Federal Government of Nigeria.
5. The Ministry for Local Government should as a matter of urgency trace all share certificates of the two banks with a view of making Copies to the Councils so as to be reflected in their financial statements.
6. All amounts, deducted from the benefits of the retired/ deceased officers should be remitted back to the concerned Local Government Councils.



CONCLUSION

I wish to conclude by expressing my appreciation to the Chairmen and Treasurers of the Twenty Seven (27) Local Government Councils for the cooperation given to us in carrying out our Statutory Responsibilities. My profound gratitude also goes to this honorable house especially the public Accounts committee for their immeasurable support and good working relationship.

It is my sincere hope that, you will not hesitate to contact this office for further clarification and explanation you may require in connection with Audited Financial statements and our reports.

28th-06-2023-

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

Auditor-General (Local Governments)
Jigawa State.



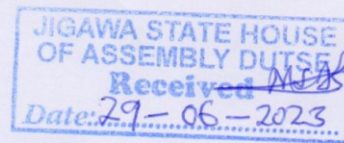
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2022



LG/AUD/ADM/079/VII/135

29th June 2023
30th Dhul-Qaida, 1444 A.H

The Honourable Speaker,
Jigawa State House of Assembly
Gidan Bello Bashir
Jigawa State
Dutse



RENDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS, ON THE AUDITED ACCOUNTS OF THE TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022.

Sir,

In compliance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa state Law No.7 of 2007 (as amended) I wish to forward the Accounts of Twenty-Seven (27) Local Government of the State for the year ended 31st December, 2022 for your further legislative proceedings.

In addition to the above following accounts were also included;

- I. Copies of the Audited Financial Statement of One percent (1%) of Local Government Training Funds maintained by the Local Government Service Commission and the management Report for the year ended December 31st, 2022.
- II. Copies of Audited Financial Statements with their Management Report maintained by the Directorate of Salary and Pension Administrations for the year ended 31st December 2022.
- III. Copies of Audited Financial Statements with management reports of 0.5% and Stabilization Account, maintained by the Ministry for Local Government and Community Development for the year ended 31st December 2022.
- IV. Copies of Audited Financial Statements with their Management Report of each of five (5) Emirates Councils in the State for the year ended 31st December 2022.
- V. Copies of Audited Financial Statement of 0.5% Statutory Allocation to the office of the Auditor General Local Government Councils for the year ended 31st December 2022.



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

The Auditor General wishes to assure the Honourable Speaker's readiness to provide further clarifications if required.

Sincere and esteem regards to the entire Honourable Members of the House.

Thank you.

Shehu A. Kaila ACMA, FCIFC, CNA
Auditor General - Local Government Councils



JIGAWA STATE HOUSE OF ASSEMBLY

BELLO BASHIR HOUSE P.M.B. 7007 DUTSE
JIGAWA STATE, NIGERIA

Email: clerkdutse@yahoo.com

Phone: 08035709474

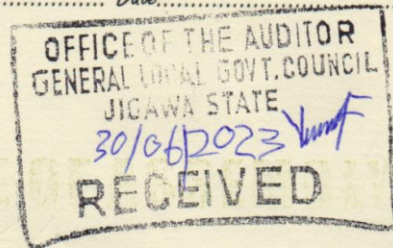
JHA/GEN/87/V.I

29th June, 2023

Our Ref.: Your Ref.: Date:



The Auditor General,
Office of the Auditor General,
Local Government Audit,
New State Secretariat,
Dutse, Jigawa State.



**RE:RENDITION REPORT OF THE AUDITOR GENERAL LOCAL
GOVERNMENT COUNCILS, ON THE AUDITED ACCOUNTS OF
THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF
THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I am directed to refer to your letter no LG/AUD/ADM/079/V.III/135 dated 30th Dhul-Qida, 1444 AH (29th June, 2023) on the above subject matter and to acknowledge the receipt of copies of Audited Financial Statement of 27 LGAs.

While we thank you for the usual cooperation, please accept the assurances of the clerk's esteem regards.

Yushau Mohammed
Director Admin and Finance
For: Clerk of the Legislature



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

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LG/AUD/ADM/209/V. I/114

30th June , 2023
26th Dhul-Hijja, 1444 A.H

The Permanent Secretary
Office of the Executive Governor
Jigawa State
Dutse



FORWARDING OF RENDITION REPORT OF THE AUDITOR GENERAL – LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE TWENTY-SEVEN (27) LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022.

In accordance with section 125 (4) and (5) of the constitution of the Federal Republic of Nigeria 1999 as amended, the Jigawa state law no. 7 of 2007 (as amended) and in line with World Bank Audited Financial Statement (AFS) SIFTAS program requirements. I wish as directed to write and forward 5no. copies of the Audited Financial Statements of the 27no. Local Government Councils in hard copy and soft copy for uploading to the state website.

Please, accept our esteem regards and gratitude for the successful completion of the 2022 Annual Accounts.

Sincere regard,

Suleiman Umar
Director Admin and Finance
For; Auditor General Local Government Councils



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



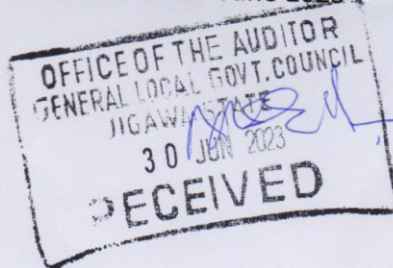
Government of Jigawa State
NIGERIA

OFFICE OF THE GOVERNOR

Our Ref: GHS/A/37/VO.11/110

30th June 2023

The Auditor General
Local Government Councils
3rd & 3R17 Floors lock A-Q3
P.M.B 7055, Dutse
Jigawa state Nigeria.



RE-FORWARDING OF RENDITION REPORT OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE TWENTY
SEVEN (27) LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR
ENDED 31ST – DEC 2022

Reference to your letter LG/AUD/ADM/209/V.1/114 dated 30th
June'2023 (25th Dhul Hijja 1444 AH) on the above subject matter refer,
please.

I am directed to write and forward acknowledgement for the receipt
of your letter.

Kind regards.

Sani Ibrahim Aliyu
ACEO Adm (Staff Officer)
For: Permanent Secretary.

Def
file
(Signature)
AGⁿ 30-6-2023

Government House Dutse, Jigawa State - Nigeria
Phone: 064-721057 064-721190
email-hisexcellency@jigawastate.gov.ng