

MALAM MADORI

LOCAL GOVERNMENT COUNCIL
JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

**ACCOUNTS OF MALAM MADORI
LOCAL GOVERNMENT COUNCIL**

FOR THE YEAR ENDED 31ST DECEMBER, 2022



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



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



MALLAM MADORI LOCAL GOVERNMENT JIGAWA STATE

MMRLG / ADM/TREA/VOL.1/42

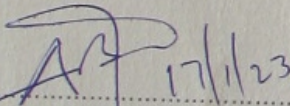
17th January, 2022

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

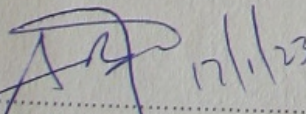
These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement complies with the general accepted accounting practice.

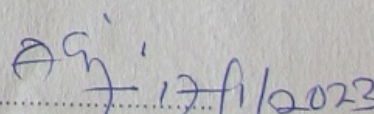
The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best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


.....
ADO BASIRU

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

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


.....
ADO BASIRU
Treasurer


.....
HON. HUSSAINI UMAR BK
Executive Chairman



JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022
(IPSAS CASH)

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

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Malam Madori 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 Malam Madori Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Malam Madori 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 Malam Madori 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



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



2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Malam Madori Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Malam Madori Local Government Council, Jigawa State the GPFS Accounting Policy include the following: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. separately identifies payments made by third parties on behalf of the State government. 2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); 3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); 4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); 5. Notes to the Accounts: Additional disclosures to explain the GPFS; and 6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Malam Madori Local Government Council, Jigawa State: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence h. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Malam Madori Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



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

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori 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: a. 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. b. 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 a. 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 b. 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
Malam Madori Local Government Council for the Year Ended 31st December, 2022**

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,344,722,909.00	Statutory Allocation	1	2,383,748,114.80	1,861,598,433.09
	Independent Revenue			
200,000.00	Taxes	2a	500,000.00	0.00
2,000,000.00	Rate	2b	230,000.00	1,130,000.00
8,260,000.00	Local Licenses and Fees	2c	6,356,501.00	5,488,000.00
3,300,000.00	Commercial Undertaking	2d	3,600,900.00	1,696,750.00
580,000.00	Rent of LGA Properties	2e	0.00	0.00
330,000.00	Interest and dividend	2f	0.00	0.00
800,000.00	Miscellaneous	2g	6,462,040.00	0.00
15,470,000.00	Total Independent Revenue		17,149,441.00	8,314,750.00
	Total Receipt from Operating Activities		2,400,897,555.80	1,869,913,183.09
	PAYMENTS			
58,167,286.00	Office Of The Chairman	3a	38,529,283.80	37,076,789.48
13,922,628.00	Planning, Research and Statistics	3b	25,442,487.14	24,710,437.04
42,401,420.00	The Council	3c	69,722,253.20	39,716,427.20
82,817,496.00	Personal Management	3d	117,053,635.70	103,370,676.54
287,615,192.00	Finance And Supply	3e	225,479,998.19	225,717,894.47
1,041,538,712.00	Education	3f	1,077,744,364.45	1,033,537,584.00
333,145,693.00	Medical And Health	3g	425,926,999.49	351,539,318.34
35,724,473.00	Agriculture & Natural Resources	3h	34,814,713.54	33,776,208.80
70,697,527.00	Works And Housing	3i	178,590,954.06	115,975,987.70
60,000,000.00	Traditional Office Holders	3j	109,141,114.82	93,035,217.00
73,892,373.00	Social And Community Dev.	3k	82,784,916.84	85,548,828.00
2,099,922,800.00	Total Payment		2,385,230,721.23	2,144,005,368.57
	Net Cash Flow From Operating Activities		15,666,834.57	
	CASHFLOWS FROM INVESTING ACTIVITIES:			
466,084,838.00	Capital Expenditure	4	279,864,941.00	118,379,300.38
	Net Cash Flow From Investing Activities		279,864,941.00	(118,379,300.38)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	107,907.00	847,267.62
	Other Noncurrent liabilities	5b	0.00	0.00
202,000,000.00	Other Capital Receipt	5c	264,094,224.65	391,950,281.48
	Net Cash Flow From Financing Activities		264,202,131.65	392,797,549.10
	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		4,025.22	(521,204.00)
	Cash & Cash Equivalent as at 1st January,2020		90,995.00	612,199.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		95,020.22	90,995.00

The accompanying notes form part of these statements

ADO BASIRU
 Treasurer

Malam Madori Local Government, Jigawa State



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

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 MALAM MADORI 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	95,020.22	90,995.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		95,020.22	90,995.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	7,946,183.00	8,054,090.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		8,041,203.22	8,145,085.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(37,497,560.78)	(37,393,679.00)
Non- Current Liabilities	9	45,538,764.00	45,538,764.00
Other Public Fund		0.00	
TOTAL LIABILITIES		8,041,203.22	8,145,085.00

The accompanying notes form part of these statements

ADO 17/1/23

ADO BASIRU

Treasurer

Malam Madori Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori 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				
MALAM MADORILOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,861,598,433.09	STATUTORY ALLOCATIONS:	1	2,383,748,114.80	2,344,722,909.00
	Independent Revenue			
0.00	Taxes	2a	500,000.00	200,000.00
1,130,000.00	Rate	2b	230,000.00	2,000,000.00
5,488,000.00	Local Licenses and Fees	2c	6,356,501.00	8,260,000.00
1,696,750.00	Commercial Undertaking	2d	3,600,900.00	3,300,000.00
0.00	Rent of LGA Properties	2e	0.00	580,000.00
0.00	Interest and dividend	2f	0.00	330,000.00
0.00	Miscellaneous	2g	6,462,040.00	800,000.00
8,314,750.00	SUB TOTAL INDEPENDENT REVENUE		17,149,441.00	15,470,000.00
1,869,913,183.09	TOTAL REVENUE		2,400,897,555.80	
	LESS:EXPENDITURE			
37,076,789.48	Office Of The Chairman	3a	38,529,283.80	58,167,286.00
24,710,437.04	Planning, Research and Statistics	3b	25,442,487.14	13,922,628.00
39,716,427.20	The Council	3c	69,722,253.20	42,401,420.00
103,370,676.54	Personal Management	3d	117,053,635.70	82,817,496.00
225,717,894.47	Finance And Supply	3e	225,479,998.19	287,615,192.00
1,033,537,584.00	Education	3f	1,077,744,364.45	1,041,538,712.00
351,539,318.34	Medical And Health	3g	425,926,999.49	333,145,693.00
33,776,208.80	Agriculture & Natural Resources	3h	34,814,713.54	35,724,473.00
115,975,987.70	Works And Housing	3i	178,590,954.06	70,697,527.00
93,035,217.00	Traditional Office Holders	3j	109,141,114.82	60,000,000.00
85,548,828.00	Social And Community Dev.	3k	82,784,916.84	73,892,373.00
2,144,005,368.57	TOTAL EXPENDITURE		2,385,230,721.23	2,099,922,800.00
	Operating Balance		15,666,834.57	
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		15,666,834.57	

The accompanying notes form part of these statements


ADO BASIRU

Treasurer

Malam Madori Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori 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 MALAM MADORI 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		15,666,834.57	
391,950,281.48	AID AND GRANTS	10	264,094,224.65	202,000,000.00
	TOTAL REVENUE AVAILABLE		279,761,059.22	
	LESS: CAPITAL EXPENDITURE			
118,379,300.38	Capital Expenditure	11	279,864,941.00	466,084,838.00
	TOTAL CAPITAL EXPENDITURE		279,864,941.00	
	INTANGIBLE ASSETS		(103,881.78)	
	CLOSING BALANCE		(103,881.78)	

The accompanying notes form part of these statements


ADO BASIRU

Treasurer

Malam Madori Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 2022 MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,383,748,114.80	1,861,598,433.09
2a	Taxes	500,000.00	0.00
2b	Rate	230,000.00	1,130,000.00
2c	Local Licenses and Fees	6,356,501.00	5,488,000.00
2d	Commercial Undertaking	3,600,900.00	1,696,750.00
2e	Rent of LGA Properties	0.00	0.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	6,462,040.00	0.00
3a	Office Of The Chairman	38,529,283.80	37,076,789.48
3b	Planning, Research and Statistics	25,442,487.14	24,710,437.04
3c	The Council	69,722,253.20	39,716,427.20
3d	Personal Management	117,053,635.70	103,370,676.54
3e	Finance And Supply	225,479,998.19	225,717,894.47
3f	Education	1,077,744,364.45	1,033,537,584.00
3g	Medical And Health	425,926,999.49	351,539,318.34
3h	Agriculture & Natural Resources	34,814,713.54	33,776,208.80
3i	Works And Housing	178,590,954.06	115,975,987.70
3j	Traditional Office Holders	109,141,114.82	93,035,217.00
3k	Social And Community Dev.	82,784,916.84	85,548,828.00
4	Capital Expenditure	279,864,941.00	118,379,300.38
5a	Proceed From Loan	107,907.00	847,267.62
5b	Other Non-current liabilities	0.00	0.00
5c	Other Capital Receipt	264,094,224.65	391,950,281.48
6	CASH AND BANK BALANCES	95,020.22	90,995.00
7	ADVANCES	7,946,183.00	8,054,090.00
8	ACCUMULATED FUND	(37,497,560.78)	(37,393,679.00)
9	NON CURRENT LIABILITIES	45,538,764.00	45,538,764.00
10	AID AND GRANTS	264,094,224.65	391,950,281.48
11	Capital Expenditure	279,864,941.00	118,379,300.38

The accompanying notes form part of these statements

ADO BASIRU

ADO BASIRU

Treasurer

Malam Madori Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE / OTHER MISCELLANEOUS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	109,541,085.40	69,293,115.83	1,083,147.35	0.00	179,917,348.58
FEBRUARY	54,025,502.53	64,629,359.35	24,260,286.00	0.00	142,915,147.88
MARCH	72,730,071.97	59,319,809.80	20,282,922.98	0.00	152,332,804.75
APRIL	107,137,779.11	73,324,938.37	0.00	0.00	180,462,717.48
MAY	95,689,118.21	60,331,836.23	6,698,725.40	0.00	162,719,679.84
JUNE	81,510,107.77	71,488,732.41	35,028,125.52	39,951,483.42	227,978,449.12
JULY	128,863,199.88	68,864,442.08	0.00	0.00	197,727,641.96
AUGUST	167,263,963.83	63,740,326.77	0.00	0.00	231,004,290.60
SEPTEMBER	95,426,204.13	76,886,154.94	0.00	0.00	172,312,359.07
OCTOBER	102,515,181.79	68,020,973.19	20,391,137.92	130,730,899.96	321,658,192.86
NOVEMBER	90,919,810.32	77,590,341.84	16,230,160.76	0.00	184,740,312.92
DECEMBER	142,202,672.48	74,215,953.72	13,560,543.54	0.00	229,979,169.74
TOTAL	1,247,824,697.42	827,705,984.53	137,535,049.47	170,682,383.38	2,383,748,114.80

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	500,000.00
TOTAL	500,000.00
NOTE 2b: RATE	
Tenement rate	230,000.00
TOTAL	230,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
slaughter	16,000.00
birth & death certificate	699,500.00
general	568,267.00
tender fee	1,152,734.00
sales of unsealable store	3,920,000.00
TOTAL	6,356,501.00
TOTAL	12,713,002.00
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	1,088,700.00
Motor park	706,300.00
SHOP & shopping center	500,000.00
cattle market	1,305,900.00
TOTAL	3,600,900.00
TOTAL	
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	
TOTAL	
NOTE 2g: MISCELLANEOUS	
Recovery of losses and overpayment	6,462,040.00
Payment in lieu of resignations notice	
TOTAL	6,462,040.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	7,140,047.80
2001/2	Traveling & Transport	2,145,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	150,000.00
2001/11	Entertainment & Hospitality	700,000.00
2001/12	Miscellaneous expenses	15,604,236.00
2001/13	Provision of service material	790,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	38,529,283.80
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	12,080,907.14
2002/2	Traveling & Transport	440,080.00
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	1,916,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	10,629,500.00
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	376,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	25,442,487.14
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	22,381,639.20
2003/2	Traveling & Transport	1,500,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,510,000.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	0.00
2003/8	Consultancy service & special committee	12,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,775,000.00
2003/11	Entertainment & Hospitality	0.00
2003/12	Miscellaneous expenses	30,605,614.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	69,772,253.20



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	57,822,951.14
2004/2	Traveling & Transport	185,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	47,134,184.56
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	2,965,000.00
2004/11	Entertainment & Hospitality	8,746,500.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	200,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	117,053,635.70
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	32,017,855.70
2005/2	Traveling & Transport	820,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	2,466,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	22,249,187.52
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	16,107,347.12
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	91,667,206.21
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	60,152,401.64
	TOTAL	225,479,998.19
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	1,000,457,531.54
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	5,500,000.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	71,786,832.91
	TOTAL	1,077,744,364.45



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

NOTE 3g: WASH		
2007/1	Personnel Cost	293,198,591.70
2007/2	Traveling & Transport	40,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	86,942,187.69
2007/8	Consultancy Service & Special Committee	40,000.00
2007/9	Grand Contribution and Subvention	18,496,864.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	500,000.00
2007/13	Provision of service material	7,950,371.92
2007/14	Contribution to pension fund	18,758,984.18
	TOTAL	425,926,999.49
NOTE 3h: AGRIC AND NATURAL RESOURCES		
2008/1	Personnel Cost	32,032,213.54
2008/2	Traveling & Transport	46,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	640,000.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	2,096,500.00
2008/14	Contribution to pension fund	0.00
	TOTAL	34,814,713.54
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	29,611,073.66
2009/2	Traveling & Transport	332,500.00
2009/3	Utility Service	450,000.00
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	147,722,380.40
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	475,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	178,590,954.06



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori 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	109,141,114.82
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	109,141,114.82
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	53,047,250.18
2011/2	Traveling & Transport	310,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	9,724,666.66
2011/9	Grand contribution and subvention	13,383,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	1,710,000.00
2011/13	Provision of service material	4,610,000.00
2011/14	Contribution to pension fund	0.00
	TOTAL	82,784,916.84



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

NOTE 4: CAPITAL EXPENDITURE, 2020		
HEAD	PURPOSE	AMOUNT
4007/3	Construction of market stall	1,000,000.00
	SUB TOTAL	1,000,000.00
5001/1	2% contribution to Jigawa state university	34,539,427.00
5002/7	Construction of health post at yalwan babale	2,685,689.00
5004/4	Social protection programme empowerment	5,500,000.00
	SUB TOTAL	42,725,116.00
6001/2	Purchase of hand pump materials	10,000,000.00
6001/6	Purchase of hand pump materials	14,320,000.00
6001/11	Control of erosion at m/madori	40,950,078.00
6001/12	Conversion of hand pump to solar at 11 ward	3,813,000.00
6002/7	Construction of drainage at kadawa	2,310,100.00
6004/1	Assistance to community development Covid 19 responses	11,000,000.00
6004/8	Construction of additional 5 daily prayer mosque	5,037,782.00
6004/9	Construction of additional 5 daily prayer mosque at Gadun Sarki Layout	1,828,500.00
	SUB TOTAL	89,259,460.00
7001/1	Contribution to state and LGA joint project	131,260,039.00
7001/2	Payment of land compensation	0.00
7001/3	Settlement of outstanding liabilities	8,677,346.00
7001/4	Purchase of additional furniture to LGA office	2,500,000.00
7001/5	Purchase of Utility Motor vehicles	0.00
7001/1	Purchase of additional furniture to LGA office	232,800.00
7002/5	Renovation of M/Madori staff quarters	4,210,180.00
	SUB TOTAL	146,880,365.00
	TOTAL	279,864,941.00



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			8,054,090.00
Current Year Advance			7,946,183.00
MARGIN			107,907.00
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL			45,538,764.00
Previous year NCL			45,538,764.00
MARGIN			0.00
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	OTHER CAPITAL RECEIPT	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	17,418,096.13	17,582,721.68
FEBRUARY	164,625.55	35,230,051.64	35,394,677.19
MARCH	164,625.55	30,050,643.20	30,215,268.75
APRIL	164,625.55	11,441,229.72	11,605,855.27
MAY	164,625.55	27,879,485.98	28,044,111.53
JUNE	164,625.55	25,518,820.82	25,683,446.37
JULY	164,625.55	34,302,313.75	34,466,939.30
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	36,057,682.45	36,222,308.00
OCTOBER	164,625.55	17,707,557.49	17,872,183.04
NOVEMBER	164,625.55	21,512,836.87	21,677,462.42
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	262,118,718.05	264,094,224.65
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 20202			
UNITED BANK FOR ARFICA (MAIN A/C)			4,427.60
UNITED BANK FOR ARFICA (OVERHEAD)			26,742.13
UNITED BANK FOR ARFICA (SALARY)			19,429.43
UNITED BANK FOR ARFICA (PROJECT)			13,949.44
UNITED BANK FOR ARFICA (REVENUE)			17,626.27
UNITED BANK FOR ARFICA (LOAN)			12,845.35
TOTAL			95,020.22



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

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			7,946,183.00
OTHER ADVANCES			0.00
			7,946,183.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			(37,393,679.00)
Closing Balance			(103,881.78)
Accumulated Fund C/D			(37,497,560.78)
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			45,538,764.00
TOTAL			45,538,764.00
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	SHARE OF EXCHANGE	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	17,418,096.13	17,582,721.68
FEBRUARY	164,625.55	35,230,051.64	35,394,677.19
MARCH	164,625.55	30,050,643.20	30,215,268.75
APRIL	164,625.55	11,441,229.72	11,605,855.27
MAY	164,625.55	27,879,485.98	28,044,111.53
JUNE	164,625.55	25,518,820.82	25,683,446.37
JULY	164,625.55	34,302,313.75	34,466,939.30
AUGUST	164,625.55	5,000,000.00	5,164,625.55
SEPTEMBER	164,625.55	36,057,682.45	36,222,308.00
OCTOBER	164,625.55	17,707,557.49	17,872,183.04
NOVEMBER	164,625.55	21,512,836.87	21,677,462.42
DECEMBER	164,625.55	0.00	164,625.55
TOTAL	1,975,506.60	262,118,718.05	264,094,224.65



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Malam Madori 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 Mallam-madori Local Government Councils under the accounting policies set out therein.

SCOPE

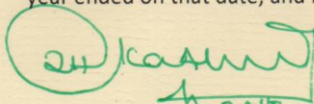
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

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

OUR OPINION

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

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


28/12/2023

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



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

- 1. STATUTORY ALLOCATIONS:** The sum of Two Billion Three Hundred and Eighty Three Million Seven Hundred and Forty Eight Thousand One Hundred and Fourteen Naira Eighty Kobo (N2,383,748,114.80) was received by Malam Madori Local Government Council as Statutory Allocation from the Federal Account during the year 2022. This represent 102% of the approved estimated amount of N2,344,722,909.00.
- 2. CAPITAL RECEIPT :** The account of Malam Madori Local Government revealed that, the Sum of Two Hundred and Sixty Four Million Ninety Four Thousand Two Hundred and Twenty Four Naira Sixty Five Kobo (N264,094,224.65) Was received as Capital Receipt for the year ended 31st December 2022 representing 131% of the approved budgeted amount of N202,000,000.00
- 3. INTERNALLY GENERATED REVENUE :** The Revenue Section of the Local Government Council have realized the Sum of Seventeen Million One Hundred and Forty Nine Thousand Four Hundred and Forty One Naira (N17,149,441.00) only as Internally Generated Revenue during the year 2022 which represent 125% of the approved estimated amount of N13,760,000.00.
- 4. BANK RECONCILIATION STATEMENTS :** It has been observed that, the Local Government Council Cashier has prepared bank reconciliation statement of Five account operated with Unity Bank PLC, Polaris Bank PLC and UBA PLC for the period of January –December 2022 respectively.
- 5. BUDGET PERFORMANCE :** The overall budget performance for the year ended 31st – December 2022 In respect of Malam - Madori Local Government Council Revenue and Expenditure is Summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,344,722,909.00	2,383,748,114.80	(39,025,205.80)	102%
CAPITAL RECEIPT	202,000,000.00	264,094,224.65	(62,094,224.65)	131%
INTERNALLY GENERATED REVENUE	13,760,000.00	17,149,441.00	(3,389,441.00)	125%
TOTAL REVENUE	2,560,482,909.00	2,664,991,780.45	(104,508,871.45)	104%
EXPENDITURE				
RECURRENT EXPENDITURE	2,099,922,800.00	2,385,230,721.23	(285,307,921.23)	114%
CAPITAL EXPENDITURE	466,084,838.00	279,864,941.00	(186,219,897.00)	60%
TOTAL EXPENDITURE	2,566,007,638.00	2,665,095,662.23	(99,088,024.23)	104%



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

1. **TOTAL REVENUE** From the above Table an analysis Shows that, the Sum of Two Billion, Six Hundred and Sixty Four Million, Nine Hundred and Ninety One Thousand, Seven Hundred and Eighty Naira, Forty Five kobo (N2,664,991,780.45) Only was received from the Federal Account as Statutory Allocation and Internally Generated Revenue during the year 2022. This represents 104% percent of the approved budgeted amount of N2,560,482,909.00.

2. **RECURRENT EXPENDITURE** Total Recurrent Expenditure Incurred by the Local Government Council for the payment of personal Cost and Overhead Cost is amounting to Two Billion, Three Hundred and Eighty Five Million, Two Hundred and Thirty Thousand, Seven Hundred and Twenty One Naira, Twenty Three Kobo (N2,385,230,721.23) Only representing 114% of the approved estimated amount of N2,099,922,800.00.

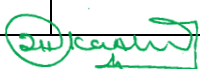
3. **CAPITAL EXPENDITURE** The Sum of Two Hundred and Seventy Nine Million, Eight Hundred and Sixty Four Thousand, Nine Hundred Forty One Naira (N279,864,941.00) Only was incurred as Capital Expenditure during the year 2022. This represent only 60% of the approved budgeted amount of N466,084,838.00.

4. **RECOMMENDATION:** The Local Government Council Should Curtail over Spending on recurrent expenditure and use the excess for the provision of social amenities for the socioeconomic and well- being of the electorates.

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

Queries amounting to Sixteen Million Nine Hundred and Fifty Nine Thousand Five Hundred and Fifty Six Naira (N16,959,556.00) was raised to Malam-Madori Local Government Council where 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/MMZO/MMR/LQ/1/2022	1,370,000.00	1,370,000.00	0.00
2	ALG/MMZO/MMR/LQ/2/2022	2,198,000.00	2,198,000.00	0.00
3	ALG/MMZO/MMR/LQ/3/2022	1,860,000.00	1,860,000.00	0.00
4	ALG/MMZO/MMR/LQ/15/2022	3,630,000.00	3,630,000.00	0.00
5	ALG/MMZO/MMR/LQ/16/2022	5,801,556.00	5,801,556.00	0.00
6	ALG/MMZO/MMR/LQ/17/2022	2,100,000.00	2,100,000.00	0.00
	TOTAL	16,959,556.00	16,959,556.00	0.00


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

Auditor-General (Local Governments)
Jigawa State.



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
MALAM MADORI 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 Malam Madori 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 spend 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 Sixteen Million, Nine Hundred and Fifty Nine Thousand Five Hundred and Fifty Six Naira (N16,959,556) 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 Malam-Madori Local Government staff and Local Education Authorities. To this effect, a sum of Forty Three (43) 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 Seventy Five Million, Two Hundred and Forty Thousand, Three Hundred and Thirty Four Naira (N75,240,334.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty Three (23) numbers of staff retired and deceased owed Malam-Madori Local Government Council, the sum of Two Million, Seven Hundred and Seventy Six Thousand , Five Hundred and Sixty Three Naira (N2,776,563.00) 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.



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/MMZO/MMR/LQ/3/2022
The, Hon. Chairman
Malam Madori *Local Government*

Audit Form 1
Station: Malam Madori
Pv. No.: Sundry *Date:* Jan – June, 2022
Head CC *Sub Head:* CC
Amount N: 1,860,000.00
Payee: Sundry Persons
Nature of Payment: Irregular payment
vouchers
Date: 23/10/2022

AUDIT QUERY

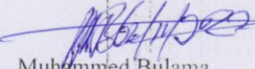
IRREGULAR PAYMENT VOUCHERS

Payment vouchers worth One Million Eight Hundred and Sixty Naira Only (1,860,000) were observed paid without proper documentation refer attached list.

This action contradict the provision of model financial memoranda chapter 14.4 (3) refer.

Therefore the officers concerned should be asked to explain on this shortcoming or else to refund the whole amount involved and furnish this office with treasury particulars for further verification.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam Madori Zone for their information and guidance.


Muhammed Bulama

Area Auditor

Malam Madori Local Government



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/MMZO/MMR/LQ/2/2022
The, Hon. Chairman
Malam Madori Local Government

Audit Form 1
Station: Malam Madori
Pr. No.: Sundry Date: Jan – June, 2022
Head Sundry Sub Head: Sundry
Amount N: 2,198,000.00
Payee: Sundry Persons
Nature of Payment: Item purchase not
taken in to store.
Date: 23/10/2022

AUDIT QUERY

UNSUPPLIED STORES

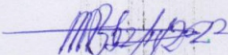
During the examination of payment vouchers for the month of January – June, 2022 we observed that the total sum of Two Million One Hundred and Ninety Eight Thousand Naira only (2,198,000.00) was paid to various payees for the supplies of various materials to the local government.

In our verification to the effected stores we discovered that the materials supplied were not taken into stores.

This action contradict the provision of model financial memoranda for the Local Government which stated that, all purchases made must be taken to store before payment.

Therefore the concerned officer should be asked to supply the items or to refund the amount involved and inform this office for further verification.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Malam Madori Zone for their information and guidance.


Muhammad Bulama

Area Auditor

Malam Madori Local Government



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/MMZO/MMR/LQ/1/2022
Local Query No. _____
The, _____
Hon. Chairman
Malam Madori
Local Government

Audit Form 1
Station: _____
Pv. No.: _____ Date: Jan-June, 2022
Head: CC Sub Head: CC
Amount N: 1,370,000.00
Payee: Sundry Persons
Nature of Payment: Irregular payment
Vouchers
Date: 25/10/2022

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS JANUARY – MAY, 2022

Payment vouchers to the sum of One Million Three Hundred and Seventy Thousand Naira Only (1,370,000.00) were observed paid without proper documentation refers below list:

S/NO	DATE	PAYEE	PV NO.	HEAD/ SH	AMOUNT	PURPOSE	REMARK
1	31/1/2022	D/HOD S/D	52 ✗	7001/4	220,000	Purchase of roofing sheet.	No BQ attached.
2	6/4/2022	S/H WATER	33 ✓	2007C/7	300,000	Addition Gas to some pump house.	No receipt attached.
3	10/5/2022	S/H WATER	71 ✓	2007C/7	350,000	Settlement of payment.	No receipt attached.
4	17/5/2022	Hussaini Saleh	84 ✓	2009C/7	500,000	Renovation of staff Quarters one No. House along BNW road.	No receipt attached.
					1,370,000		



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



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

Local Query No. ALG/AUD/MMRZ/MMR/LQ15/2022

The, CHAIRMAN

MALAM MADORI Local Government

Audit Form 1

MALAM MADORI LOCAL GOVERNMENT

Station:

Pv. No.: VARIOUS Date: VARIOUS

Head CC Sub Head: CC

Amount N: 3,630,000

Payee: SUNDRY PERSON

Nature of Payment: IRREGULAR

PAYMENT VOUCHERS

Date: 28/02/2023

AUDIT QUERY

Payment vouchers to the sum of three million, six hundred and thirty thousand (N3,630,000) naira only, were observed paid without proper documentation. Refer attached for the details of the expenditure.

This action contradicts the provision of model financial memoranda chapter 14:4(3) refer.

Therefore, the concerned payee should be asked to explain for these short-comings or else refund the whole amount involved and furnished this office with treasury receipts for further verification.

This is copied to the auditor general local government audit, Jigawa State and Zonal Audit Director Mallam Madori Zone for their information and guidance.

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ASCA
Pls deal
them
ACA
15/6/23

Muhammad Bulama
Muhammad Bulama

Area Auditor

Mallam Madori Local Government.

SCA
Pls deal

AG 15/6/23



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MMRZ/MMR/LO/16/2022
The, CHAIRMAN
MALAM MADORI Local Government

Audit Form 1

Station: MALAM MADORI LOCAL GOVERNMENT
Pr. No.: VARIOUS Date: VARIOUS
Head CC Sub Head: CC
Amount N: 5,801,555.79
Payee: SUNDRY PERSON
Nature of Payment: IRREGULAR
PAYMENT VOUCHERS
Date: 28/02/2023

AUDIT QUERY

Payment vouchers worth five million, eight hundred and one thousand, five hundred and fifty five seventy nine kobo (N5, 801,555.79), were observed paid without proper documentation. Refer attached for the details of the expenditure.

This action contradict the provision of model financial memoranda chapter 14:4(3) refer.

Therefore, the concerned payee should be asked to explain for this short-comings or else refund the whole amount involved and furnished this office with treasury receipts for further verification.

This is copied to the Auditor General local government audit, Jigawa state and zonal Audit Director Mallam Madori zone for their information and guidance.

ASCA

Muhammad Bulama

SCA

Deal p/s
ACW

Area auditor

Pls deal

SCA

Mallam Madori local government

15/6/23

AG 15/6/23



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/AUD/MMRZ/MMR/LQ17/2022

The, CHAIRMAN

MALAM MADORI Local Government

Audit Form 1

MALAM MADORI LOCAL GOVERNMENT

Station:

Pv. No.: VARIOUS Date: VARIOUS

Head CC Sub Head: CC

Amount N: 2,100,000

Payee: SUNDRY PERSON

Nature of Payment: IRREGULAR

PAYMENT VOUCHERS

Date: 28/02/2023

AUDIT QUERY

Payment vouchers to the sum of two million, one hundred thousand (N2,100,000) naira only, were observed paid without proper documentation. Refer attached for the details of the expenditure.

This action contradicts the provision of model financial memoranda chapter 14:4(3) refer.

Therefore, the concerned payee should be asked to explain for these short-comings or else refund the whole amount involved and furnished this office with treasury receipts for further verification.

This is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Audit Director Mallam Madori Zone for their information and guidance.

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Pls Deal

20/06/23 AG, 5/6/23

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Deal p16
15/6/23

Muhammad Bulama

Area Auditor

Mallam Madori Local Government.



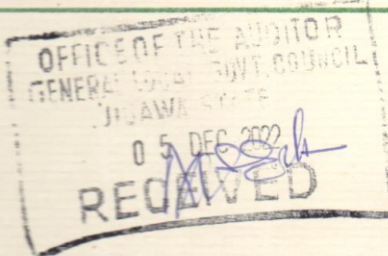
MALLAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. MLG/ADM/FIN/33/VOL.1/46

DATE:-30/11/2022

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



RESPONSE TO AUDIT QUERIES

Reference to audit Queries No: MLG/MMZO/MMR/LQ/1 2022 Dated
25/10/2022

I wish to write, respond and notify your good office that, all the queries and other observations contained in the letter have been carefully studied and appropriately respond to.

- 1- Irregular payment vouchers January - May 2022 payment voucher's to the sum of one Million Three Hundred and Seventy Thousand naira (#1,370,000.00k) only were observed paid without proper documentation as the payment vouchers lack some documents

The required documents have been attached and are available for verification

I have copied same to Zonal Director in charge Mallam Madori Zone for noting and record purposes, please.

Best Regards

ADCA

pls dear

AG-AG

5/12/22

30/11/2022

Alhaji Hussaini Umar (B.K)
Hon. Chairman



MALLAM MADORI LOCAL GOVERNMENT COUNCIL

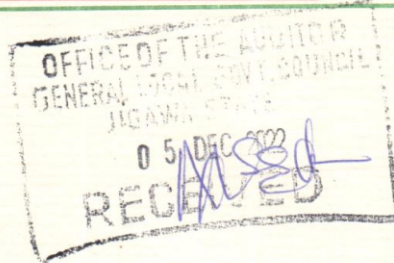
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. MLG/ADM/FIN/33/VOL.1/47

30/11/2022

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



RESPONSE TO AUDIT QUERIES

Reference to audit Queries No: MLG/MMZO/MMR/LQ/2 2022 Dated 23/10/2022

I wish to write, respond and notify your good office that, all the queries and other observations contained in the letter have been carefully studied and appropriately respond to.

2- Unsupplied to stores, The examination of payment voucher's for the month of January - June 2022 that, the total sum of Two Million One Hundred and Ninety Eight Thousand naira (#2,198,000.00k) only was paid to various payees for the supplies of various materials to the Local Government.

However the materials were duly supplied as per the attached store receipt vouchers (SRV)

I have copied same to Zonal Director in charge Mallam Madori Zone for noting and record purposes, please.

Best Regard

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pls dey
ham
5/12/22

30/11/2022
Alhaji Hussaini Umar (B.K)
Hon. Chairman



MALLAM MADORI LOCAL GOVERNMENT COUNCIL

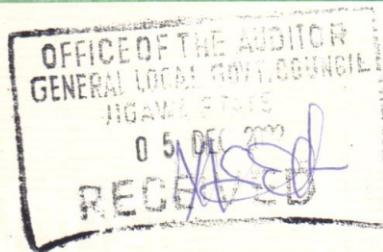
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. MMLG/ADM/FIN/33/VOL.1/48

DATE:-30/11/2022

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



RESPONSE TO AUDIT QUERIES

Reference to audit Queries No. MLG/MMZO/MMR/LQ/3 2022 Dated 25/10/2022

I wish to write, respond and notify your good office that, all the queries and other observations contained in the letter have been carefully studied and appropriately respond to followings -

3- Irregular payment vouchers. Payment Vouchers January worth One Million Eight Hundred and Sixty Thousand naira (#1,860,000.00k) only were observed paid without proper documentation as some payment need attachments.

All the required documents needed by the payment vouchers were attached and available for verification.

I have copied same to Zonal Director in charge Mallam Madori Zone for noting and record purposes, please.

Best Regard

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pls deal
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9/6/23

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5/12/22

Ag
30/11/2022
Alhaji Hussaini Umar (B.K)
Hon. Chairman



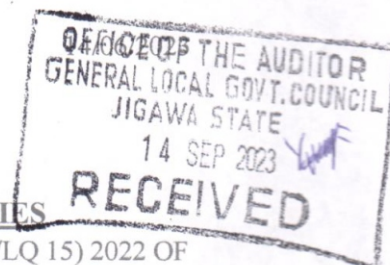
MALAM MADORI LOCAL GOVERNMENT

Jigawa State Nigeria

Our Ref: _____ Your Ref: _____ Date: _____

MMLG/ADM/373/V.1/237

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



RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMRZ/MMRL/LQ 15) 2022 OF
28/02/2023.

I Wish to write, response and notify your office that all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows:-

1. Receipt and Store Receipt voucher:- The payment to the tune of one million thirty thousand naira (N1, 030,000) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.
2. Receipt and Store Receipt voucher:- The payment to the tune of Six Hundred Thousand Naira (600, 000) which has observed as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.
3. Receipt and Store Receipt voucher: - The payment to the tune of Two Million Naira (2, 000, 000) which was observed as Store Receipt Voucher where attached and is known ready for inspection.

CC:

Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard.

Ag 14/6/23
Husaini Umar (B.K)
HON CHAIMAN

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15/9/23

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pls deal
en/kanu AG 14/9/23



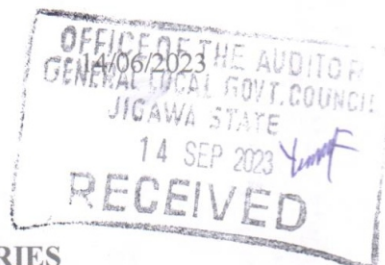
MALAM MADORI LOCAL GOVERNMENT

Jigawa State Nigeria

Our Ref: _____ Your Ref: _____ Date: _____

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

MMLG/ADM/373/V.1/237



RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMRZ/MMRZ/LQ 16) 2022 OF 28/02/2023.

I Wish to write, response and notify your office that all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows:-

1. Receipt and Store Receipt voucher:- The payment to the tune of Five Hundred Thousand Naira (N500, 000) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.
2. Receipt and Store Receipt voucher:- The payment to the tune of Three Hundred Thousand Naira (N300, 000) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.
3. Receipt and Store Receipt voucher:- The payment to the tune of Three and Forty Thousand Naira (N340, 000) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.

CC:

Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard.

Haj 14/9/23
Husaini Umar (B.K)
HON CHAIMAN

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Pls deal
Haa
15/9/23

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Pls deal
[Signature] AG 14/9/23



MALAM MADORI LOCAL GOVERNMENT

Jigawa State Nigeria

Our Ref: _____ Your Ref: _____ Date: _____

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

MMLG/ADM/373/V.1/237



RESPONSE TO AUDIT QUERIES

Reference to the audit query no (ALG/AUD/MMRZ/MMRL/LQ 17) 2022 OF 28/02/2023.

I Wish to write, response and notify your office that all the query and other observation contained in the letters have been carefully studies and appropriately responded as follows:-

1. Receipt and Store Receipt voucher:- The payment worth to the tune of Nine Hundred, Sixty Thousand Naira (N960, 000) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.
2. Receipt and Store Receipt voucher:- The payment worth to the tune of Eight Hundred, One Thousand Five Hundred & Fifty Five Naira (N801, 555. 79) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.
3. Receipt and Store Receipt voucher:- The payment worth to the tune of Five Million Naira (N5, 000, 000) which was observe as store and receipt voucher has been rectified and already attached receipt and Store Receipt Voucher where attached and is known ready for inspection.

CC:
Zonal Local Government Auditor
Malam Madori Zonal Office.

Best Regard.

Husaini Umar (B.K.)
Husaini Umar (B.K.)
HON CHAIMAN

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Deal pls
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15/9/23

ADCA
pls deal

(Signature) AG 14/9/23