

MAIGATARI

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

MAIGATARI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No MGLG/ADM/FIN/25/V. IV.....

26th March, 2025

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



DSSA
Pls Deal
[Signature] AG 26/3/25

FORWARDING OF MAIGATARI LOCAL GOVERNMENT COUNCIL 2024 ANNUAL ACCOUNT

I wish to write and submit here with Magatari Local Government 2024 Annual
Account.

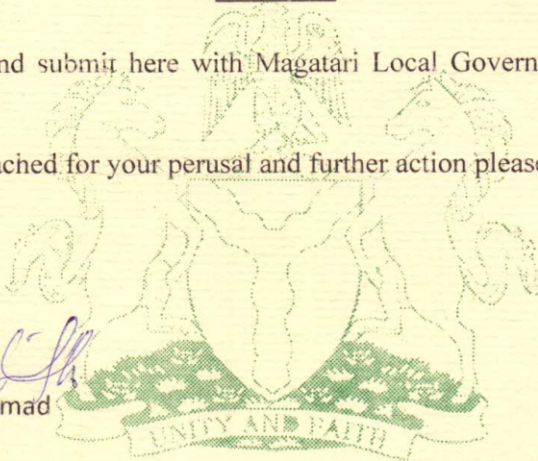
Fin the details attached for your perusal and further action please.

Esteem Regards

[Signature]
Abdullahi Muhammad

Treasurer

For: - Hon Chainman





CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



HON. USMAN M. NA ALLAH
EXECUTIVE CHAIRMAN
MAIGATARI LOCAL GOVERNMENT COUNCIL



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

Ref. No.....

Date 26/03/2025

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

RESPONSIBILITY STATEMENTS

The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2024 Financial Statements is the first year of the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfil these responsibilities, I am to ensure that Proper accounting records are maintained: applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded to prevent fraud and irregularities with resources being safeguarded.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

These financial Statements reflect the true and fair view of the Financial Position of Maigatari Local Government as at 31st December 2024 and its operations for the period ended on that date.

We accept responsibility for the integrity of these Financial Statements, the information contained therein and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

 26/03/2025

Abdullahi Muhammad
Treasurer



Usman Muhd Na'Allah
Executive Chairman



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

MAIGATARI LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

1.1 The Federal Executive Council of Nigeria approved the adoption of International Public Sector Accounting Standards (IPSAS) in July 2010. Public Sector Entities were required to adopt, prepare and present 2014 Financial Statements on Cash Basis while 2016 Financial Statements was to be prepared using Accrual Basis IPSAS. Jigawa State Local Governments was in compliant with Cash Basis

2.1 Statement of compliance with IPSAS and explanations

The financial statements of Jigawa State Local Government Councils have been prepared in accordance with Accrual Basis, International Public Sector Accounting Standards (IPSASs).

The Local Governments Financial Statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand signs (N'000) is not indicated. The accounting policies have been consistently applied to all years presented. It is therefore, the Jigawa State Local Government Councils Financial Statements are prepared on an Accrual Basis.

The Financial Statements presented include:

- Statement 1: Consolidated Statement of Financial Performance
- Statement 2: Consolidated Statement of Financial Position
- Statement 3: Consolidated Statement of Cash Flows
- Statement 4: Consolidated Statement of Changes in Equity
- Statement 5: Comparisons of Budgeted and Actual

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

These GPFS have been prepared under the historical cost convention (as modified by revaluation or fair value of certain assets and liabilities where applicable).

B. Effort were made to apply all the provisions of the IPSAS unless where it was indicated.

C. Other Accounting Policies

1. Basis of Accounting

These GPFS have been prepared tastefully on Accrual Basis of Accounting.

2. Accounting Period

The accounting year (fiscal year) shall be from 1st January to 31st December in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

- I. All of the 27 Local Government Councils of the State shall submitting their annual financial statements to the Auditor General Local Government Councils for Consolidation.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2024 and 2023) simultaneous for comparative purposes.
6. **Completeness**
The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations
7. **Prudence**
There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.
8. **Neutrality**
The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.
9. **Verifiability**
The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.
10. **Understandability**
The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.
11. **Budget Figures**
The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2024 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.
12. **Revenue: Non-Exchange Transactions Fees, taxes and Fines.**
 - a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.
 - b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

Expenses:

All expenses should be reported on an accrual basis, i.e. all expenses are to be recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

- a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

15. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

- a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.
- c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

17. Accounts Receivable:

- a. Receivables from Exchange Transactions
 - i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
 - ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

18. Prepayments

- a. Prepaid expenses are amounts paid in advance of receipt of goods or services.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

- a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.
- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

- a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.
- b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.
- c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Jigawa State Local Government's Class of PPE and the relevant useful lives and depreciation rates are:

Buildings	=	2% = 50years
Land	=	2% = 50 years
Plant & Machinery	=	6.67% = 15years
Furniture & Fittings	=	10% = 10 years
Motor Vehicles	=	20 = 5 years
Office Equipment	=	20% = 5 years



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

20. Deposits

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

22. Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,451,132,114.43	Government Share of FAAC (Statutory Revenue)	1	2,142,633,060.06	1,045,596,648.00	0.00	1,045,596,648.00	(1,097,036,412.06)
777,118,287.73	Government Share of VAT	2	2,292,707,161.61	1,383,715,456.00	0.00	1,383,715,456.00	(908,991,705.61)
2,228,250,402.16	Tax Revenue	3	0.00	0.00	0.00	0.00	0.00
	Non Tax Revenue	4	34,919,149.90	41,645,000.00	0.00	41,645,000.00	6,725,850.10
10,799,142.04	Transfer from Other Government Entities	5	234,762,381.60	1,575,800,476.00	0.00	1,575,800,476.00	1,341,038,094.40
	Total Revenue (a)		4,705,021,753.17	4,046,757,580.00	0.00	4,046,757,580.00	(658,264,173.17)
	EXPENDITURE						
1,016,569,606.09	Salaries & Wages	6	1,435,816,606.44	1,502,195,553.00	0.00	1,502,195,553.00	66,378,946.56
842,579,010.89	Social Benefit	7	109,036,618.05	0.00	0.00	0.00	(109,036,618.05)
	Overhead Cost	8	1,509,740,373.98	1,332,723,880.00	252,000,000.00	1,080,723,880.00	(177,016,493.98)
	Other over Head Cost						0.00
	Grants & Contributions	9	1,073,347,505.49	0.00	0.00	0.00	(1,073,347,505.49)
	Transfer to other Govt. Agencies	10	382,603,859.99	0.00	0.00	0.00	(382,603,859.99)
	Depreciation		138,101,053.36	0.00	0.00	0.00	(138,101,053.36)
1,859,148,616.98	Total Expenditure (b)		4,648,646,017.31	2,834,919,433.00	252,000,000.00	2,582,919,433.00	(1,813,726,584.31)
	Surplus/ (Deficits) for the period from operating activities C =(A-B)		56,375,735.86	1,211,838,147.00	(252,000,000.00)	1,463,838,147.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/(Expenses) (c)						
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		56,375,735.86	1,211,838,147.00	(252,000,000.00)	1,463,838,147.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period G=(E-F)		56,375,735.86	1,211,838,147.00	(252,000,000.00)	1,463,838,147.00	0.00

The accompanying notes form part of these statements

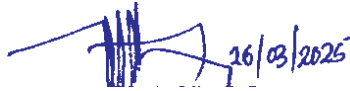

ABDULLAHI MUHAMMAD
 Treasurer
 Maigatari Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	52,754,189.88		2,207,376.00	
Receivables	15	3,265,240.42		14,804,382.00	
Prepayments					
Inventories					
Total Current Assets A			56,019,430.30	17,011,758.00	17,011,758.00
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	3,708,912,420.00			
Intangible Assets					
Total Non Current Assets B			3,708,912,420.00	4,689,723.36	0.00
Total Assets C = A + B			3,764,931,850.30	244,706,556.00	17,011,758.00
LIABILITIES:-					
Current Liabilities					
Deposits	17	55,603,497.03		19,499,377.00	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			55,603,497.03		19,499,377.00
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18			40,311,932.00	
Total Non Current Liabilities E			0.00		40,311,932.00
Total Liabilities F = D + E		0.00	55,603,497.03	0.00	59,811,309.00
Net Assets: G = C - F		0.00	3,709,328,353.27	0.00	4,646,745,172.36
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	3,695,752,168.41	0.00	4,571,425,546.79	0.00
Accumulated Surplus/(Deficits)	20	13,576,184.86	0.00	75,319,625.57	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		0.00	3,709,328,353.27	0.00	4,646,745,172.36

The accompanying notes form part of these statements


ABDULLAHI MUHAMMAD
 Treasurer
 Maigatari Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2023					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	2,142,633,060.06	0.00	2,123,280,126.53	0.00
Government Share of VAT	2.00	2,292,707,161.61	0.00	11,885,961,326.45	0.00
Taxes Revenue	3.00	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4.00	34,919,149.90	0.00	32,253,497.00	0.00
Transfer from Other Government Entities	5.00	234,762,381.60	0.00	111,496,496.00	0.00
Total Inflow from operating Activities (A)			4,705,021,753.17		14,152,991,445.98
Outflows					
Salaries & Wages	6.00	1,435,816,606.44	0.00	1,314,900,690.00	0.00
Social Benefits	7.00	109,036,618.05	0.00	127,075,898.00	0.00
Overhead Cost	8.00	1,509,740,373.98	0.00	1,145,222,654.33	0.00
Grants & Contributions	9.00	1,073,347,505.49	0.00	463,060,403.30	0.00
Other Over Head Cost		0.00	0.00		0.00
Transfer to other government Entities	10.00	382,603,859.99	0.00	293,130,745.00	0.00
Finance Cost					
Total Outflow from Operating Activities (B)			4,510,544,963.95		3,343,390,390.63
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			194,476,789.22		10,809,601,055.35
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11.00	(151,261,304.95)		(118,119,176.57)	
Net Cash Flow from Investing Activities		0.00	(151,261,304.95)		(118,119,175.57)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12.00	11,539,141.58		4,345,620.00	
Repayment of Borrowings (other non Current liabilities)	13.00	(4,207,811.97)	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		0.00	7,331,329.61	0.00	4,345,620.00
Net Cash Flow From All Activities		0.00	50,546,813.88	(1,172,500.60)	0.00
Cash & Its Equivalent as at 1st January, 2024		0.00	2,207,376.00	3,379,876.60	0.00
Cash & Its Equivalent as at 31st December, 2024		0.00	52,754,189.88	2,207,376.00	0.00
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		56,375,735.86	0.00	0.00	112,601,055.97
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		138,101,053.36	0.00	0.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
			194,476,789.22		
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		11,539,141.58	0.00	4,345,620.00	0.00
Net Movement in Payables		(4,207,811.97)	0.00	0.00	0.00
Net Cash Flow from Operating Activities		0.00	7,331,329.61	0.00	4,345,620.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(151,261,304.95)	0.00	(118,119,176.57)	0.00
Total Items Classified as Investing Activities			(151,261,304.95)		(118,119,176.59)
Net Cash Flow From All (Operating) Activities		0.00	50,546,813.88	0.00	(1,172,500.60)
Cash & it's Equivalent as at 1 January,2024		0.00	2,207,376.00	0.00	3,379,876.60
Cash & it's Equivalent as at 31 December,2024		0.00	52,754,189.88	0.00	2,207,376.00

The accompanying notes form part of these statements


ABDULLAHI MUHAMMAD

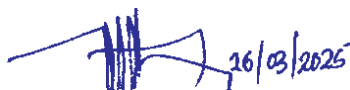
Treasurer
Maigatari Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

MAIGATARI LOCAL GOVERNMENT COUNCIL I, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	3,847,013,473.36	0.00	(42,799,551.00)	3,804,213,922.36
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,847,013,473.36	0.00	(42,799,551.00)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	56,375,735.86	56,375,735.86
Balance at 31December 2023	3,847,013,473.36	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(151,261,304.95)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	3,695,752,168.41	0.00	13,576,184.86	3,709,328,353.27

The accompanying notes form part of these statements


ABDULLAHI MUHAMMAD
 Treasurer
 Maigatari Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON BUDGETED AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,451,132,114.43	Government Share of FAAC (Statutory Revenue)	1	2,142,633,060.06	1,045,596,648.00	0.00	1,045,596,648.00	(1,097,036,412.06)
777,118,287.73	Government Share of VAT	2	2,292,707,161.61	1,383,715,456.00	0.00	1,383,715,456.00	(908,991,705.61)
2,228,250,402.16	Tax Revenue	3	0.00	0.00	0.00	0.00	0.00
	Non Tax Revenue	4	34,919,149.90	41,645,000.00	0.00	41,645,000.00	6,725,850.10
10,799,142.04	Transfer from Other Government Entities	5	234,762,381.60	1,575,800,476.00	0.00	1,575,800,476.00	1,341,038,094.40
	Total Revenue (a)		4,705,021,753.17	4,046,757,580.00	0.00	4,046,757,580.00	(658,264,173.17)
	EXPENDITURE						
1,016,569,606.09	Salaries & Wages	6	1,435,816,606.44	1,502,195,553.00	0.00	1,502,195,553.00	66,378,946.56
842,579,010.89	Social Benefit	7	109,036,618.05	0.00	0.00	0.00	(109,036,618.05)
0.00	Overhead Cost	8	1,509,740,373.98	1,332,723,880.00	637,603,552.00	1,161,072,430.00	(177,016,493.98)
0.00	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
0.00	Grants & Contributions	9	1,073,347,505.49	0.00	0.00	495,000,000.00	(1,073,347,505.49)
0.00	Transfer to other Govt. Agencies	10	382,603,859.99	0.00	0.00	185,580,000.00	(382,603,859.99)
0.00	Depreciation		138,101,053.36	0.00	0.00	0.00	(138,101,053.36)
1,859,148,616.98	Total Expenditure (b)		4,648,646,017.31	2,834,919,433.00	637,603,552.00	3,343,847,983.00	(1,813,726,584.31)
	CAPITAL EXPENDITURE						
701,091,089.20	ADMINISTRATIVE SECTOR		119,331,011.53	355,130,724.00	0.00	355,130,724.00	235,799,712.47
0.00	ECONOMIC SECTOR		11,930,293.42	10,000,000.00	0.00	10,000,000.00	(1,930,293.42)
0.00	SOCIAL SECTOR		20,000,000.00	50,000,000.00	0.00	50,000,000.00	30,000,000.00
701,091,089.20	TOTAL CAPITAL EXPENDITURE (c)		131,261,304.95	506,166,244.00	91,035,520.00	415,130,724.00	374,904,939.05

The accompanying notes form part of these statements

 26/03/2025

ABDULLAHI MUHAMMAD

Treasurer

Maigatari Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

**MAIGATARI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024**

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
1		ACTUAL	BUDGET	VARIANCE
	STATUTORY ALLOCATION	529,811,299.55	529,111,593.43	(699,706.12)
	SHARE OF EXCHANGE	1,237,383,230.83	1,237,383,230.83	0.00
	SHARE OF NON OIL REVENUE	64,813,994.63	61,875,417.90	(2,938,576.73)
	FOREX EQUALIZATION		2,938,576.73	2,938,576.73
	E-MONEY	73,817,575.25	73,817,575.25	0.00
	ECOLOGICAL	34,892,821.49		(34,892,821.49)
	SURE-P	201,914,137.31		(201,914,137.31)
	TOTAL	2,142,633,060.06	1,905,126,394.14	(237,506,664.92)

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCHANGE	SHARE OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT
JANUARY	81,621,596.46	65,150,873.49	0.00	6,773,203.97	0.00	0.00	153,545,673.92
FEBRUARY	101,837,331.91	60,773,090.05	0.00	5,996,795.43	0.00	0.00	168,607,217.39
MARCH	3,453,850.44	130,827,939.35	0.00	5,658,699.45	0.00	152,413,802.98	292,354,292.22
APRIL	62,937,188.72	62,455,440.32	0.00	5,519,899.39	0.00	0.00	130,912,528.43
MAY	52,689,743.48	96,590,950.96	0.00	6,744,025.49	0.00	0.00	156,024,719.93
JUNE	28,663,643.78	109,476,091.92	0.00	5,662,496.80	0.00	0.00	143,802,232.50
JULY	22,998,406.27	105,481,506.74	0.00	5,870,066.62	34,892,821.49	49,500,334.33	218,743,135.45
AUGUST	27,505,867.75	129,722,410.16	2,938,576.73	7,027,397.29	0.00	0.00	167,194,251.93
SEPTEMBER	33,650,639.34	103,813,567.47	0.00	5,603,578.88	0.00	0.00	143,067,785.69
OCTOBER	20,219,679.81	102,662,878.53	37,125,250.74	6,892,590.20	0.00	0.00	166,900,399.28
NOVEMBER	11,690,168.90	121,939,766.26	24,750,167.16	6,420,670.46	0.00	0.00	164,800,772.78
DECEMBER	82,543,182.69	148,488,715.58	0.00	5,648,152.27	0.00	0.00	236,680,050.54
TOTAL	529,811,299.55	1,237,383,230.83	64,813,994.63	73,817,576.25	34,892,821.49	201,914,137.31	2,142,633,060.06

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	2,292,705,161.61	2,292,705,161.61

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	170,730,415.84	0.00	170,730,415.84	90,567,107.10	0.00	90,567,107.10
	FEBRUARY	146,218,245.19	0.00	146,218,245.19	89,130,833.75	0.00	89,130,833.75
	MARCH	157,548,477.15	0.00	157,548,477.15	83,538,076.77	0.00	83,538,076.77
	APRIL	191,657,585.40	0.00	191,657,585.40	77,538,836.62	0.00	77,538,836.62
	MAY	175,941,511.91	0.00	175,941,511.91	76,308,602.48	0.00	76,308,602.48
	JUNE	175,056,736.88	0.00	175,056,736.88	97,753,842.24	0.00	97,753,842.24
	JULY	192,220,656.87	0.00	192,220,656.87	100,334,540.93	0.00	100,334,540.93
	AUGUST	218,039,468.70	0.00	218,039,468.70	101,694,555.07	0.00	101,694,555.07
	SEPTEMBER	197,642,589.72	0.00	197,642,589.72	118,403,020.23	0.00	118,403,020.23
	OCTOBER	203,593,223.61	0.00	203,593,223.61	107,496,755.21	0.00	107,496,755.21
	NOVEMBER	240,190,701.82	0.00	240,190,701.82	118,707,674.67	0.00	118,707,674.67
	DECEMBER	223,865,548.52	0.00	223,865,548.52	124,487,481.49	0.00	124,487,481.49
	TOTAL	2,292,705,161.61	0.00	2,292,705,161.61	1,185,961,326.56	0.00	1,185,961,326.56



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
3	Personal Income Tax	0.00	100,000.00	100,000.00	0.00
	TOTAL	0.00	100,000.00	100,000.00	0.00
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	11,556,600.00	7,985,000.00	5,306,360.00	0.00
	FEES	5,070,237.00	15,020,000.00	(6,109,763.00)	0.00
	FINES	0.00	0.00	0.00	0.00
	SALES	684,900.00	2,400,000.00	384,900.00	0.00
	EARNINGS	17,607,413.00	14,850,000.00	4,607,413.00	0.00
	SALES/RENT	0.00	0.00	0.00	0.00
	REPAYMENT	0.00	0.00	0.00	0.00
	TOTAL	34,919,150.00	40,255,000.00	4,188,910.00	0.00
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Cattle dealers Licenses	1,323,000.00	100,000.00	(1,223,000.00)	0.00
	Dried Fish & Meat licenses	93,300.00	1,000,000.00	906,700.00	0.00
	Hawkers permits	302,240.00	700,000.00	397,760.00	0.00
	produce buying licenses/Corn Grinding	6,673,060.00	3,000,000.00	(3,673,060.00)	0.00
	Tractor Hiring services	3,055,000.00	500,000.00	(2,555,000.00)	0.00
	Fishing permit / Ingredient Grinding	80,000.00	250,000.00	170,000.00	0.00
	Communication Equipment Inst. Permits	30,000.00	700,000.00	670,000.00	0.00
	Tractor Hiring Services	0.00	500,000.00	500,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses	0.00	200,000.00	200,000.00	0.00
	Motor Vehicle Licenses	0.00	150,000.00	150,000.00	0.00
	Drivers' Licenses/bicycle license	0.00	200,000.00	200,000.00	0.00
	Trade / Kiosk Permit Licenses	0.00	150,000.00	150,000.00	0.00
	Forestry / Timber License	0.00	50,000.00	50,000.00	0.00
	Lottery Permit/photo studio licenses fee	0.00	20,000.00	20,000.00	0.00
	Welding Machine License	0.00	100,000.00	100,000.00	0.00
	Auto Spare Parts	0.00	100,000.00	100,000.00	0.00
	Building Materials / Block Making License Fees	0.00	250,000.00	250,000.00	0.00
	Sewing / Tailoring Services	0.00	15,000.00	15,000.00	0.00
		0.00	0.00	0.00	0.00
	TOTAL	11,556,600.00	7,985,000.00	(3,571,600.00)	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

	FEES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Tender Fees	554,687.00	7,500,000.00	6,945,313.00	0.00
	Birth / Death Registration	199,650.00	1,500,000.00	1,300,350.00	0.00
	Business / Petty Trade Operating Fees	229,000.00	800,000.00	571,000.00	0.00
	Land use/Sand dredging	1,580,000.00	800,000.00	(780,000.00)	0.00
	Customary right of occupancy	30,000.00	300,000.00	270,000.00	0.00
	Slaughter stock fees	2,476,900.00	200,000.00	(2,276,900.00)	0.00
	Earning from Contract / Programme	0.00	300,000.00	300,000.00	0.00
	Contractor Registration Fees	0.00	1,195,000.00	1,195,000.00	0.00
	Marriage / Divorce Fees	0.00	50,000.00	50,000.00	0.00
	Disinfection of Produce Fees/Noise control permit	0.00	60,000.00	60,000.00	0.00
	Tender Fee	0.00	0.00	0.00	0.00
	Bill Board Advertisement Fees	0.00	80,000.00	80,000.00	0.00
	Survey / Planning / Building Fees	0.00	50,000.00	50,000.00	0.00
	Inspection Fees	0.00	150,000.00	150,000.00	0.00
	Timber & Forest Fees (Felling of Trees)	0.00	40,000.00	40,000.00	0.00
	Building Plan Approval Fees	0.00	100,000.00	100,000.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	100,000.00	100,000.00	0.00
	Milling Charges	0.00	85,000.00	85,000.00	0.00
	Hide and Skin inspection charges	0.00	70,000.00	70,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)	0.00	200,000.00	200,000.00	0.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	0.00	120,000.00	120,000.00	0.00
	Water Charges/Bath house fee	0.00	500,000.00	500,000.00	0.00
	Auto Mechanic /Car Wash Registration Fees	0.00	120,000.00	120,000.00	0.00
	Meat Inspection Fees	0.00	700,000.00	700,000.00	0.00
	TOTAL	5,070,237.00	15,020,000.00	9,949,763.00	0.00
	FINES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Fines	0.00	0.00	0.00	0.00
	SALES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Sales of Stores /Scraps/ Unserviceable Items	684,900.00	300,000.00	(384,900.00)	0.00
	TOTAL	684,900.00	300,000.00	(384,900.00)	0.00
	EARNINGS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Earning from Market	5,299,000.00	3,500,000.00	(1,799,000.00)	0.00
	Earning from Motor Park	2,888,800.00	2,500,000.00	(388,800.00)	0.00
	Earning from Cattle Market	9,303,663.00	5,500,000.00	(3,803,663.00)	0.00
	Abattoir / Slaughter House	115,950.00	1,500,000.00	1,384,050.00	0.00
	TOTAL	17,607,413.00	13,000,000.00	(4,607,413.00)	0.00
NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	232,786,875.00	0.00	(232,786,875.00)	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Government Entities	234,762,381.60	2,000,000.00	(232,762,381.60)	1,975,506.60



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
JANUARY	18,000,000.00	0.00	(18,000,000.00)	750,000.00
FEBRUARY	36,846,875.00	0.00	(36,846,875.00)	50,715,000.00
MARCH	25,000,000.00	0.00	(25,000,000.00)	16,905,000.00
APRIL	15,500,000.00	0.00	(15,500,000.00)	0.00
MAY	61,400,000.00	0.00	(61,400,000.00)	5,000,000.00
JUNE	21,400,000.00	0.00	(21,400,000.00)	24,150,990.00
JULY	1,800,000.00	0.00	(1,800,000.00)	2,000,000.00
AUGUST	0.00	0.00	0.00	2,000,000.00
SEPTEMBER	10,500,000.00	0.00	(10,500,000.00)	2,000,000.00
OCTOBER	10,000,000.00	0.00	(10,000,000.00)	2,000,000.00
NOVEMBER	16,000,000.00	0.00	(16,000,000.00)	2,000,000.00
DECEMBER	16,340,000.00	0.00	(16,340,000.00)	2,000,000.00
TOTAL	232,786,875.00	0.00	(232,786,875.00)	109,520,990.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

NOTE	SALARY & WAGES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
6	PERSONNEL COST				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	40,988,411.22	57,836,604.00	16,848,192.78	59,457,404.30
	Legislative Council	12,193,868.48	25,183,598.00	12,989,729.52	30,790,570.70
	Administrative and General services	85,370,495.05	83,210,534.00	(2,159,961.05)	73,655,576.17
	SUB-TOTAL	138,552,774.75	166,230,736.00	27,677,961.25	163,903,551.17
	ECONOMIC SECTOR				
	Agriculture Section	5,896,005.00	5,536,176.00	(359,829.00)	4,674,308.00
	Forestry Section	7,543,734.00	16,134,676.00	8,590,942.00	7,011,038.00
	Livestock Section (Veterinary)	65,319,449.94	59,992,292.00	(5,327,157.94)	51,313,843.00
	Treasury Account Section	28,040,339.82	27,964,262.00	(76,077.82)	27,231,104.58
	Internal Audit	1,394,472.00	3,087,967.00	1,693,495.00	2,373,184.00
	Planning, Research & Statistics Department	57,181,241.19	61,261,427.00	4,080,185.81	0.00
	Monitoring & Evaluation	0.00	0.00	0.00	13,884,449.60
	Statistics	0.00	0.00	0.00	45,303,631.76
	Treasury Revenue Section	19,879,147.00	18,247,394.00	(1,631,753.00)	17,765,960.00
	Road & Communication Section	2,235,104.89	2,695,915.00	460,810.11	1,898,079.90
	Mechanical Section	15,590,545.00	18,478,326.00	2,887,781.00	12,393,363.07
	Electrical Section	6,001,749.00	6,180,226.00	178,477.00	4,828,439.00
	Land & Survey Section	5,957,076.00	8,944,032.00	2,986,956.00	5,925,932.00
	Building Section	6,569,115.00	7,180,907.00	611,792.00	5,525,968.00
	SUB-TOTAL	221,607,978.84	235,703,600.00	14,095,621.16	200,129,300.91
	SOCIAL SECTOR				
	Local Education Authority				
	Education (Non-Teaching Staff)	134,907,132.86	180,049,182.00	45,142,049.14	116,090,997.76
	Education (Teaching Staff)	519,239,642.34	589,550,228.00	70,310,585.66	465,278,785.38
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	139,706,513.26	126,883,867.00	(12,822,646.26)	125,296,753.55
	Curative	209,725,808.71	190,863,456.00	(18,862,352.71)	193,662,298.00
	Rural Water Supply	7,744,608.00	6,197,186.00	(1,547,422.00)	7,463,700.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	47,193,145.00	46,213,547.00	(979,598.00)	28,009,772.80
	Information, Youth, Sport & Culture	6,948,469.00	17,085,328.00	10,136,859.00	6,329,894.43
	Social Welfare Section	6,418,772.00	7,562,782.00	1,144,010.00	6,725,208.00
	Trade Section and Cooperatives	3,771,761.00	3,586,779.00	(184,982.00)	3,010,408.00
	SUB-TOTAL	1,075,655,852.17	1,167,992,355.00	92,336,502.83	951,867,817.92
	GRAND TOTAL	1,435,816,605.76	1,569,926,691.00	134,110,085.24	1,315,900,670.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	43,447,711.48	75,000,000.00	31,552,288.52	74,258,519.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	49,771,023.38	0.00	(49,771,023.38)	41,214,633.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	15,818,883.19	0.00	(15,818,883.19)	11,602,746.00
	TOTAL	109,037,618.05	75,000,000.00	(34,037,618.05)	127,075,898.00

MAIGATARI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Office of the Chairman	44,009,096.00	42,000,000.00	(2,009,096.00)	37,332,820.00
	Legislative Council	39,701,474.00	44,000,000.00	4,298,526.00	46,591,604.00
	Administrative and General services	211,744,992.32	161,034,516.00	(50,710,476.32)	107,507,860.50
	SUB-TOTAL	295,455,562.32	247,034,516.00	(48,421,046.32)	191,432,284.50
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	9,520,455.00	8,500,000.00	(1,020,455.00)	12,325,000.00
	Forestry Section	5,131,647.00	6,800,000.00	1,668,353.00	4,364,000.00
	Livestock Section (Vetrinary)	9,661,200.00	7,200,000.00	(2,461,200.00)	5,618,000.00
	Treasury Account Section	38,105,664.00	2,500,000.00	(35,605,664.00)	337,623,457.38
	Internal Audit		500,000.00	500,000.00	
	Planning, Research & Statistics Department	32,858,550.00	13,000,000.00	(19,858,550.00)	8,035,000.00
	Monitoring & Evaluation			0.00	
	Statistics			0.00	
	Treasury Revenue Section	30,105,664.00	2,500,000.00	(27,605,664.00)	2,036,900.00
	Road & Communication Section	29,197,850.00	5,500,000.00	(23,697,850.00)	7,422,785.00
	Mechanical Section	27,114,332.38	5,500,000.00	(21,614,332.38)	37,689,463.00
	Electrical Section	73,214,399.00	87,000,000.00	13,785,601.00	242,594,162.64
	Land & Survey Section	1,795,982.30	900,000.00	(895,982.30)	
	Building Section	12,139,605.00	12,500,000.00	360,395.00	35,186,298.47
	SUB-TOTAL	268,845,348.68	152,400,000.00	(116,445,348.68)	692,895,066.49
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority				
	Education (Non-Teaching Staff)	41,076,184.00	12,000,000.00	(29,076,184.00)	10,210,000.00
	Education (Teaching Staff)	0.00		0.00	68,558,036.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	
	Other Education			0.00	
	Preventive (Water, Sanitation and H ygiene)	40,469,000.00	38,600,000.00	(1,869,000.00)	37,441,268.82
	Curative	60,312,025.96	51,500,000.00	(8,812,025.96)	49,940,900.34
	Rural Water Supply	101,959,293.34	120,734,517.00	18,775,223.66	103,935,211.05
	Traditional Officer (District Head Office)			0.00	
	Community Development Section	68,338,000.00	8,500,000.00	(59,838,000.00)	17,485,282.00
	Information, Youth, Sport & Culture	17,555,000.00	18,580,000.00	1,025,000.00	2,030,000.00
	Social Welfare Section	64,628,246.75	47,582,417.00	(17,045,829.75)	32,931,186.64
	Trade Section and Cooperatives	11,134,840.03	7,800,000.00	(3,334,840.03)	
	SUB-TOTAL	405,472,590.08	312,454,814.00	(93,017,776.08)	322,531,884.85
	OVER HEAD FROM CAPITAL RECEIPT	539,966,872.90	620,834,550.00	80,867,677.10	
	GRAND TOTAL	1,509,740,373.98	1,332,723,880.00	(177,016,493.98)	1,206,859,235.84



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

	OVER HEAD COST BY SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Settlement of outstanding Liabilities	19,354,010.00	50,000,000.00	30,645,990.00	
	Land Compensation	5,950,186.00	50,000,000.00	44,049,814.00	0.00
	Purchase of Motor cycle for Miyetti Allah	4,500,000.00	15,000,000.00	10,500,000.00	0.00
	Purchase of 10no motorcycle	8,586,171.00	20,000,000.00	11,413,829.00	0.00
	Contribution for purchase of Hilux for LG	10,000,000.00	100,470,000.00	90,470,000.00	0.00
	Tractor Loan Repayment	49,852,517.00	17,864,550.00	(31,987,967.00)	0.00
	Renovation of Lg Secretariat	18,795,637.52	10,000,000.00	(8,795,637.52)	0.00
	Renovation of LGEA Secretariat	12,409,089.58	15,000,000.00	2,590,910.42	0.00
	Revovation of Duplex House (CM House)	18,378,955.98	10,000,000.00	(8,378,955.98)	0.00
	Re-Construction/Renovation of Lg Quarters	7,533,896.10	34,500,000.00	26,966,103.90	0.00
	Extention work at Guest house Dutse	40,000,000.00	5,000,000.00	(35,000,000.00)	0.00
	Earth filling in Falkin Maigatari	2,806,693.31	40,000,000.00	37,193,306.69	0.00
	Control of Erosion at MGR	48,025,935.63	50,000,000.00	1,974,064.37	0.00
	Earth filling Jajeri to Kwanar Daniya	1,230,770.00	4,000,000.00	2,769,230.00	0.00
	Procurement of hisba vehicle	80,000,000.00		(80,000,000.00)	0.00
	SUB TOTAL	327,423,862.12	421,834,550.00	94,410,687.88	0.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Grazing Reserves Rehabilitation	1,260,000.00	3,000,000.00	1,740,000.00	0.00
	Road side tree Planting	3,500,000.00	2,000,000.00	(1,500,000.00)	0.00
	Estabilishment of Nursery	500,000.00	2,000,000.00	1,500,000.00	0.00
	Demarcation of Grazing reserve	2,000,000.00	2,000,000.00	0.00	0.00
	Conversion of solar Lightining	20,000,000.00	20,000,000.00	0.00	0.00
	SUB TOTAL	27,260,000.00	29,000,000.00	1,740,000.00	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase of Submersible Pump materials	26,436,987.00		(26,436,987.00)	0.00
	Purchase of Hand Pump materials	76,247,500.00	120,000,000.00	43,752,500.00	0.00
	Purchase of school funitures & Renovation	939,801.00	5,000,000.00	4,060,199.00	0.00
	Rehabilitation of office at Maigatari	14,432,606.78		(14,432,606.78)	0.00
	Youth Empowerment	3,081,116.00		(3,081,116.00)	0.00
	Empowerment General	25,900,000.00	40,000,000.00	14,100,000.00	0.00
	Rehabilitation of Health facility at Dankumbo	4,745,000.00	5,000,000.00	255,000.00	0.00
	Palliative general	33,500,000.00		(33,500,000.00)	0.00
	SUB TOTAL	185,283,010.78	170,000,000.00	(15,283,010.78)	0.00
	GRAND TOTAL	539,966,872.90	620,834,550.00	80,867,677.10	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9		₦	₦	₦	₦
	1% TRAINING FUND	41,071,064.45	75,000,000.00	33,951,536.89	29,483,601.50
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	41,071,064.45	0.00	33,951,536.89	29,483,601.50
	2% Sule Lamido University Kafin Hausa	98,170,643.00	40,000,000.00	(42,120,709.64)	54,083,579.30
	Contribution to State & LG Joint Projects & Programmes	413,000,000.00	30,000,000.00	(383,000,000.00)	220,000,000.00
	5% EMIRATE	171,773,580.66	100,000,000.00	(105,424,786.57)	130,009,624.00
	STABILIZATION	308,261,152.93	0.00	0.00	0.00
	TOTAL	1,073,347,505.49	245,000,000.00	(462,642,422.43)	463,060,406.30
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	179,643,850.00	85,000,000.00	(90,043,087.04)	0.00
	Ministry for Water Resources (Water Facilities)	152,620,322.86	85,000,000.00	(37,387,500.00)	0.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	17,881,666.65	8,126,000.00	(5,304,666.64)	0.00
	Directorate of Salary and Pension Administration (retirement benefit)	31,258,020.48	75,000,000.00	43,741,979.52	0.00
	PHC agencies (Masaki, & Allura da zare)	1,800,000.00	2,000,000.00	(1,498,988.00)	0.00
	Min. of information (JBC)	600,000.00	1,080,000.00	480,000.00	0.00
	LACA	500,000.00	50,000,000.00	49,168,000.00	0.00
	TOTAL	384,303,859.99	306,206,000.00	(40,844,262.16)	0.00
NOTE	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	Construction of 5 daily prayer mosques at Dansambo	750,000.00	75,502,329.00	45,918,908.00	0.00
	Purchase of official vehicle to office of the Chairman	10,348,875.00	40,000,000.00	(40,000,000.00)	0.00
	Purchase of 2 No Hilux	15,000,000.00	30,000,000.00	29,250,000.00	0.00
	Wall Fencing of NYSC Lodge at Maigatari	2,519,565.93	5,000,000.00	500,000.00	0.00
	Construction of prototype lockup shops at MGR 2no	3,507,000.00	30,000,000.00	19,451,125.00	0.00
	Construction 5no slaughter slab at Galadi, Bosuwa	7,635,370.30	0.00	0.00	0.00
	Construction of Hybrid Solar Tashar mota Ban intaba	14,882,074.02	106,393,395.00	91,393,395.00	0.00
	Construction of drainage at Nasarawa Qts	2,286,554.57	8,235,000.00	(351,171.00)	0.00
	Construction of Drainage at Gwabso and others	2,818,149.84	20,000,000.00	10,000,000.00	0.00
	Construction of feeder road from Galadi to Gaggo	29,583,421.87	40,000,000.00	25,000,000.00	0.00
	Construction of midwife quarters at Jajeri	30,000,000.00	0.00	0.00	0.00
	SUB TOTAL	119,331,011.53	355,130,724.00	181,162,257.00	0.00
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Electrification project at D/Kumbo and Gangara	11,930,293.42	10,000,000.00	6,493,000.00	0.00
	SUB TOTAL	11,930,293.42	10,000,000.00	6,493,000.00	0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Installation of Solar at Midwifery Quarters	15,000,000.00	50,000,000.00	20,000,000.00	0.00
	Repairs of HT Line at Gumel to Garin Kwalandi	5,000,000.00	0.00	0.00	0.00
	SUB TOTAL	20,000,000.00	50,000,000.00	20,000,000.00	0.00
	GRAND TOTAL	151,261,304.95	415,130,724.00	207,655,257.00	0.00

ENOTE	PROCEED FROM BORROWING	2024	2023
12	PREVIOUS YEAR ADVANCE	14,804,382.00	59,811,309.00
	CURRENT YEAR ADVANCE	3,265,240.00	59,811,309.00
	MARGINS		

NOTE	PROCEED FROM REPAYMENT	AMOUNT
13	CURRENT YEAR NCL	55,603,497.00
	PREVIOUS YEAR NCL	59,811,309.00
	MARGINS	(4,207,812.00)

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14	MAIN ACCOUNT	13,749,607.00	233,659.00
	OVERHEAD ACCOUNT	145,512.00	724,404.00
	SALARY ACCOUNT	25,496,377.00	390,564.00
	PROJECT ACCOUNT	4,691,606.00	356,948.00
	LOAN ACCOUNT	4,252.00	40,012.00
	OTHERS ACCOUNT	8,666,836.00	461,789.00
	TOTAL	52,754,190.00	2,207,376.00
NOTE	RECEIVABLES	2024	2023
15	PERSONAL ADVANCE	365,240.00	11,904,382.00
	OTHER ADVANCE	2,900,000.00	2,900,000.00
	TOTAL	3,265,240.00	14,804,382.00

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	0.00	3,410,826,265.31	50,118,444.44	12,643,850.00	92,581,163.61	280,843,750.00	3,847,013,473.36
	DEPRECIATION CHARGE FOR THE YEAR	0.00	68,216,525.31	5,011,844.44	2,528,770.00	6,175,163.61	56,168,750.00	138,101,053.36
	ACCUMULATED DEPRECIATION 31/12/24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	3,342,609,740.00	45,106,600.00	10,115,080.00	86,406,000.00	224,675,000.00	3,708,912,420.00

NOTE	DEPOSIT	2024	2023
17	NULGE	1,893,181.00	1,893,181.00
	8% CPS	16,835,985.00	16,835,985.00
	MHWUN	1,834,323.00	1,834,323.00
	PARTY CONTR.	1,514,000.00	1,514,000.00
	RET.MONEY	0.00	0.00
	GOVT TAX	649,627.74	649,627.74
	7.5% VAT	179,447.00	179,447.00
	TOTAL	22,906,563.74	22,906,563.74
18	OTHER NON CURRENT LIABILITIES	2024	2023
	PAYE		
	5%WHT	9,265,614.00	9,265,614.00
	OTHERS	23,170,603.00	27,639,232.00
	TOTAL	32,436,217.00	36,904,846.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	3,847,013,473.36	0.00	-151,261,304.95	3,695,752,168.41
	FOREIGN EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	3,847,013,473.36	0.00	0.00	3,695,752,168.41

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
20	BALANCE B/D	(42,799,551.00)	(37,281,430.40)
	SURPLUS/DEFICIT FOR THE YEAR	56,375,735.86	112,601,055.97
	ADJUSTMENT DURING THE YEAR	-	
	BALANCE C/F	13,576,184.86	75,319,625.57

MAIGATARI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE		BUDGETTED EXPENDITURE	VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	39,801,758.00	126,590,152.00	0.00	126,590,152.00	86,788,394.00	31.44
CURATIVE	80,324,266.00	201,388,543.00	0.00	201,388,543.00	121,064,277.00	39.89
RURAL WATER SUPPLY	3,630,582.00	7,765,788.00	0.00	7,765,788.00	4,135,206.00	46.75
SUB TOTAL EXPENDITURE	123,756,606.00	335,744,483.00	0.00	335,744,483.00	211,987,877.00	36.86
OVERHEAD COST						
PREVENTIVE	40,469,000.00	28,600,000.00	10,000,000.00	38,600,000.00	(1,869,000.00)	104.84
CURATIVE	60,302,025.98	19,500,000.00	32,000,000.00	51,500,000.00	(8,802,025.98)	117.09
RURAL WATER SUPPLY	101,959,293.34	88,200,000.00	32,534,517.00	120,734,517.00	18,775,223.66	84.45
SUB TOTAL EXPENDITURE	202,730,319.32	136,300,000.00	74,534,517.00	210,834,517.00	8,104,197.68	96.16
CAPITAL EXPENDITURE						
PREVENTIVE	0.00	0.00	0.00	0.00	0.00	0.00
CURATIVE	30,000,000.00	47,000,000.00	10,000,000.00	57,000,000.00	27,000,000.00	52.63
RURAL WATER SUPPLY	107,429,487.00	113,000,000.00	50,000,000.00	163,000,000.00	55,570,513.00	65.91
SUB TOTAL EXPENDITURE	137,429,487.00	0.00	93,835,520.00	93,835,520.00	(43,593,967.00)	146.46
GRAND TOTAL						

MAIGATARI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE		BUDGETTED EXPENDITURE	VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
NON-TEACHING	63,297,159.00	120,381,210.00	0.00	120,381,210.00	57,084,051.00	52.58
TEACHING	379,687,115.00	505,978,099.00	0.00	505,978,099.00	126,290,984.00	75.04
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	442,984,274.00	626,359,309.00	0.00	626,359,309.00	183,375,035.00	70.72
OVERHEAD COST						
NON-TEACHING	41,076,184.00	12,000,000.00	0.00	12,000,000.00	(29,076,184.00)	342.30
TEACHING	0.00	0.00	0.00	0.00	0.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	41,076,184.00	12,000,000.00	0.00	12,000,000.00	(29,076,184.00)	342.30
CAPITAL EXPENDITURE						
NON-TEACHING	0.00	0.00	15,511,505.00	15,511,505.00	15,511,505.00	0.00
TEACHING	939,801.00	5,000,000.00	30,000,000.00	0.00	0.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	0.00	0.00	45,511,505.00	45,511,505.00	45,511,505.00	0.00
GRAND TOTAL	484,060,458.00	638,359,309.00	45,511,505.00	683,870,814.00	199,810,356.00	70.78



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

The Financial Statements of Maigatari Local Government Council Jigawa State for the year ended 31 December, 2024 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing standards.

TREASURER'S RESPONSIBILITIES

The Local Government Treasurer's is responsible for the preparation and presentation of the financial statements based on section 125 (5) of the 1999 constitution of the Federal Republic of Nigeria as amended. He is to ensure that there are no material misstatements in the financial statements.

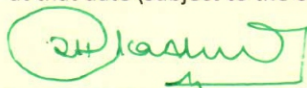
AUDITOR-GENERAL'S RESPONSIBILITIES

It is my statutory responsibility to form an independent opinion based on my audit of the financial statements and to report my opinion thereon.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained information and explanations that to the best of my knowledge were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my opinion. Jigawa State Local Government Councils initiated to prepare accrual basis IPSAS financial statements on 1 January, 2024.

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2024, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

 20th - 6 - 2025.

SHEHU A KAILA CNA, ACIT, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor General (local Government)
Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2024

1. GENERAL SHARE OF FAAC (STATUTORY REVENUE)

Representing 204.92% of the total budgetary provision for the year 2024 amounting to One Billion, Fourty Five Million, Five Hundred and Ninety Six Thousand, Six Hundred and Fourty Eight Naira, Only (₦1,045,596,648) Maigatari Local Government have received the total Sum of Two Billion, One Hundred and Fourty Two Million, Six Hundred and Thirty Three Thousand, Sixty Naira, Six Kobo (₦2,142,633,060.06) only as FAAC share (statutory revenue)

2. GOVERNMENT SHARE OF VAT

A total of Two Billion, Two Hundred and Ninety Two Million, Seven Hundred and Seven Thousand, One Hundred and Sixty One Naira, Sixty One Kobo (₦2,292,707,161.61) only which represents 165.69% of the total budgeted Sum of One Billion, Three Hundred and Eighty Three Million, Seven Hundred and Fifteen Thousand, Four Hundred and Fifty Six Naira Only (₦1,383,715,456.00) was received by the Maigatari Local Government during the year 2024 as share of VAT.

3. NON TAX REVENUE

The Sum of Thirty Four Million, Nine Hundred and Nineteen Thousand, One Hundred and Fourty Nine Naira, Ninety Kobo (₦34,919,149.90) only which represents 83.83% of the total budgetary provision of Fourty One Million, Six Hundred and Fourty Five Thousand Naira only (₦41,645,000.00) was received by the local government as non-tax revenue during the year 2024.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The Sum of Two Hundred and Thirty Four Million, Seven Hundred and Sixty Two Thousand, Three Hundred and Eighty One Naira, Sixty Kobo (234,762,381.60) only was received by the local government which represents 11738% of budgeted amount during the year which is Two Million Naira only (₦2,000,000.00) from the State Independent Revenue and Stabilization from the Ministry for Local Government.

5. BANK RECONCILIATION

All the accounts maintained by the local government council have been properly reconciled.

6. BUDGET PERFORMANCE

The budget performance of the Local Government can be seen in table analysis below:

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY REVENUE	1,045,596,648.00	2,142,633,060.06	(1,097,036,412.06)	204.92 %
GOVERNMENT SHARE OF VAT	1,383,715,456.00	2,292,707,161.61	(908,991,705.61)	165.69 %
TAX REVENUE				
NON TAX REVENUE	41,645,000.00	34,919,149.90	6,725,850.10	83.85 %
TRANSFER FROM OTHER GOVT. ENTITIES	2,000,000.00	234,762,381.60	1,341,038,094.40	11738%
TOTAL REVENUE	2472957104.00	4,705,021,753.17	(658,264,173.17)	116.27 %
EXPENDITURE				
RECURRENT EXPENDITURE	3,981,451,535.00	4,510,544,963.95	(529,093,428.95)	113.28%
CAPITAL EXPENDITURE	882,313,915.00	151,261,304.95	751,052,610.05	17.14%
TOTAL EXPENDITURE	4,863,765,450.00	4,661,806,268.90	201,959,181.10	95.84%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024**

1. TOTAL REVENUE

The total Sum of Four Billion, Seven Hundred and Five Million, Twenty One Thousand, Seven Hundred and Fifty Three Naira, Seventeen Kobo (~~₦~~4,705,021,753.17) only representing 116.27% of the budgeted amount of Four Billion, Fourty Six Million, Seven Hundred and Fifty Seven Thousand, Five Hundred and Eighty Naira only (~~₦~~4,046,757,580.00) was received by Maigatari Local government from Federation account, Independent revenue and receipts from other government entities during the year 2024.

2. RECURRENT EXPENDITURE

The total Sum of Four Billion, Five Hundred and Ten Million, Five Hundred and Fourty Four Thousand, Nine Hundred and Sixty Three Naira, Ninety Five Kobo (~~₦~~4,510,544,963.95) which represents 113.28% of the budgetary provision of Three Billion, Nine Hundred and Eighty One Million, Four Hundred and Fifty One Thousand, Five Hundred and Thirty Five Naira only (~~₦~~3,981,451,535.00) was expended on recurrent expenditure during the year 2024.

3. CAPITAL EXPENDITURE

Capital expenditure to the tune of One Hundred and Fifty One Million, Two Hundred and Sixty One Thousand, Three Hundred and One Naira, Ninety Five Kobo (~~₦~~151,261,304.95) which represents 29.88% of the total budget provision of Eight Hundred and Eighty Two Million, Three Hundred and Thirteen Thousand, Nine Hundred and Fifteen Naira only (~~₦~~882,313,915.00) was expended on capital expenditure.

4. RECOMMENDATIONS

- a. More effort should be intensified to expand the local government revenue sources to enable the Local Government serve as expected.
- b. The direction of the Local Government should be more on capital projects/expenditures instead of recurrent expenditures.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST December, 2024**

1. The local Government Councils Received complete allocations from the Federation Account through State local Government Joint Allocation Account (SLJAAC)
2. The Local Government kept books of accounts and Fixed Asset Register with exception of Investment Register.
3. The relevant books of account were adequately kept.
4. Each and every department of Maigatari Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Two Hundred and Seventy Million Five Hundred and Forty Three Thousand Nine Hundred and Sixty Eight Naira Twenty Seven Kobo {N270,543,968.27} was issued to Maigatari Local Government Council and the sum of Two Hundred and Sixty Five Million One Hundred and Ninety Eight Thousand Nine Hundred and Sixty Eight Naira Twenty Seven Kobo (N265,198,968.27) were resolved and verified leaving the Sum of Five Million Three Hundred and Forty Five Thousand (5,345,000) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/GML/ZO/MGRLG/LQ.1/24	Outstanding Payment Vouchers	59,364,968.00	59,364,968.00	0.00
2	ALG/GML/ZO/MGRLG/LQ.2/24	Irregular Payment	15,195,000.00	15,195,000.00	0.00
3	ALG/GML/ZO/MGRLG/LQ.3/24	Un Accounted Withdrawal	20,632,000.00	20,632,000.00	0.00
4	ALG/GML/ZO/MGRLG/LQ.4/24	Over Expenditure	9,789,000.00	9,789,000.00	0.00
5	ALG/GML/ZO/MGRLG/LQ.5/24	Un Accounted Government Tax	13,732,874.00	13,732,874.00	0.00
6	ALG/GML/ZO/MGRLG/LQ.6/24	Un Presented Payment vouchers	36,840,160.22	36,840,160.22	0.00
7	ALG/GML/ZO/MGRLG/LQ.7/24	Irregular Payment	17,733,000.00	17,733,000.00	0.00
8	ALG/GML/ZO/MGRLG/LQ.8/24	Un Accounted Internal Revenue [IGR]	1,548,000.00	1,548,000.00	0.00
9	ALG/GML/ZO/MGRLG/LQ.9/24	Payment without Vouchers	14,390,399.00	14,390,399.00	0.00
10	ALG/GML/ZO/MGRLG/LQ.10/24	Irregular Payment Voucher	59,895,158.00	54,550,158.00	5,345,000.00
11	ALG/GML/ZO/MGRLG/LQ.11/24	Internally Generated Revenue [IGR]	5,630,360.00	5,630,360.00	0.00
	TOTAL		270,543,968.27	265,198,968.27	5,345,000.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Maigatari Local Government staff and local Education Authorities. To this effect, a number of Twenty Seven [27] 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 FiftyTwo Million, One Hundred and Seventy Seven Thousand, Eight Hundred and Seventy Four Naira N52,177,874.00.

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 cases maybe. To this effect Audit uncover Eighteen [18] numbers of staff retired and deceased owed Maigatari Local Government Council, the sum of Four Million, Eighty One Thousand, Five Hundred and Twenty Naira N4,081,520.00 only which has been deducted and remitted back by the pension administration.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

QUERIES

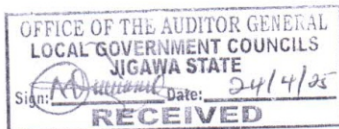


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO. LG/ZO/MG/Q/11/24
The HON. CHAIRMAN
MAIGATARI Local Government



Audit Form 1 MAIGATARI
Station: CC CC
Pr. No.: CC Date CC
Head CC Sub Head: CC
Amount N: 21,504,408.00
Payee: CC
Nature of Payment SUNDRY
Date: 20/2/2024

AUDIT QUERY

**INTERNALLY GENERATED REVENUE (IGR) OCTOBER
TO DECEMBER 2024**

The revenue earning books were examined during our audit inspection and we observed that the total sum of Twenty One Million Five Hundred and Four thousand Four Hundred and Eight Naira (21,504,408.00) only were generated for the Three (3) months in question. But have only remitted Fifteen Million Eight Hundred and Seventy Four Thousand Fourty Eight Naira (15,874,048.00) only in to the revenue account thereby leaving an unaccounted balance of Five Million Six Hundred and Thirty Thousand Three Hundred Sixty Naira (5,630,360.00) only. Refer to the schedule attached for details:- This contradicts the provision of FM Chapter 8.

Same is copied to Auditor General Local Government Council and Zonal Director Gumel Zone for their information and further action.

Buhari Bashari
Area Auditor
Maigatari Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO: LG/GML/20/MG/Q/10/24

The HON. CHAIRMAN

MAIGATARI Local Government



Audit Form 1 MAIGATARI

Station: CC CC

Pv. No.: CC Date CC

Head: CC Sub Head: CC

Amount N: 59,895,158.00

Payee: CC

Nature of Payment SUNDRY

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Pls frog
Date: 24/4/25
AG 25/4/25
AUDIT QUERY

**IRREGULAR PAYMENT VOUCHERS OCTOBER TO
DECEMBER 2024**

Expenditure the tune of Fifty Nine Million Eight Hundred and Ninety Five Thousand One Hundred and Fifty Eight (59,895,158.00) only have been made without full supporting documents attached. Refer to the schedule attached for guidance.

This contradict the provision of financial memorandum chapter (14:4) (8).

Inview of the above therefore, all concerned should rectify the anomalies and this office be inform accordingly.

Same is copied to Auditor General Local Government Councils and The Zonal Director Gumel Zone for their information and further action.

DCA
above & process
25/4/25

Buhari Bashari
Area Auditor
Maigatari Local Government

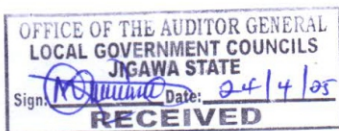


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query NO. LG/GML/20/MG/Q9/24
The HON. CHAIRMAN
MAIGATARI Local Government



Audit Form 1 MAIGATARI
Station: CC CC
Pv. No.: CC Date CC
Head CC Sub Head: CC
Amount N: 14,309,399.00
Payee: CC
Nature of Payment SUNDRY

AUDIT QUERY AG 25/4/25

PAYMENT WITHOUT VOUCHERS (O/S) FROM OCTOBER TO
DECEMBER 2024

The total sum of Fourteen Million Three Hundred and Ninety Thousand Three Hundred and Ninety Nine Naira (14,390,399.00) only were paid to various payees from October to December 2024 without payment vouchers. Refer to the schedule for details.

This is ~~contr~~ary to the provision of financial memoranda (fm) chapter (14:3) and financial regulation (fr) chapter 6, which states:- that under no circumstance should a cheque be raise or cash paid for services for which a payment voucher has not been raised.

The concerned officers should be ask to produce properly authorized payment vouchers for the same amount or else refund the amount and this office be inform for further examination.

Same is copied to Auditor General Local Government Councils and Zonal Director Gumel Zone for their information and necessary action.

DDCA
Mease
Buhari Bashari
Area Auditor
Maigatari Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/GML/ZO/MGRLG/LQ. 8/24
Local Query No. The Chairman,
The, Maigatari
Local Government



Dea
Pls Deal
20/01/25
AG 20/1/25
AUDIT QUERY

Audit Form 1
Station: Maigatari LGA
Pv. No.: CC Date: July-Sept 24
Head: CC Sub Head: CC
Amount N: 1,548,000.00
Payee: Revenue
Nature of Payment: Revenue
Date: 13-1-2025

IRREGULAR PAYMENTS
UNACCOUNTED INTERNAL REVENUE (IGR)

In the course of Examination of Internal Generated Revenue from revenue officer Analysis Book for the period of July - September, 2024, we observed that the sum of Five Million, Three Hundred and Three Thousand, Six Hundred and Fifteen Naira (N5,303,615:00) was generated as local revenue out of which the sum of Three Million, Seven Hundred and Fifty Five Thousand, Six Hundred and Fifteen Naira (N3,755,615:00) only, was lodged into the Bank Account as per Bank Statement. Leaving a difference of One Million, Five Hundred and Forty Eight Thousand Naira (N1,548,000:00) only as unaccounted.

The concerned officer should be asked to remit the amount or else an appropriate Audit sanction be enforced against him.

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

Warm regards,

Bumma
Buhari Bashari
Area Auditor
Maigatari Local Govt.

SD CA
Refer above & act.
20/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/GML/ZO/MGRLG/LQ. 7/24
Local Query No. _____
The, _____
The Chairman,
Maigatari
Local Government



DCA
Pls deal
[Signature]
AG 20/1/25
AUDIT QUERY

Audit Form 1
Station: Maigatari LGA
Pv. No.: CC Date: July-Sept 24
Head: CC Sub Head: CC
Amount N: 17,733,000.00
Payee: _____
Nature of Payment: Sundries
Various
Date: 13-1-2025

IRREGULAR PAYMENTS

In the course of Examination of Payment Vouchers for the period stated above, we observed that various payments to the tune of Seventeen Million, Seven Hundred and Thirty Three Thousand (N17,733,000:00) only, were paid without attaching some vital documents to support the payments. Refer to the schedule attached for guidance.

The above therefore, does not comply with the provision of Financial Memoranda Chapter 14.3(8). As such the Officers concern should be asked to explain or else the total sum paid be recovered and this office be informed accordingly.

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

Warm regards,

[Signature]
Buhari Bashari
Area Auditor
Maigatari Local Govt.

[Signature]
mye above 2 act according
[Signature]
20/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/GML/ZO/MGRLG/LQ. 6/24

Local Query No. The Chairman,
The, Maigatari
Local Government



Audit Form 1

Station: Maigatari LGA

Pv. No.: CC Date: July-Sept 24

Head CC Sub Head: CC

Amount N: 36,840,160.22

Payee: Sundries

Nature of Payment: Various

Date: 13-1-2025

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of Payment Vouchers for the period stated above, we observed that various payments amounting to Thirty Six Million, Eight Hundred and Forty Thousand, One Hundred and Sixty Naira, Twenty Two Kobo (N36,840,160:22) only, were made without vouchers. Refer to attached schedule for details.

This act of payment without vouchers contradicts the provision of F.M Chapter 14.3.

In view of the above therefore, the concerned officers should be asked to explain fully or else the total sum paid be refunded back to Treasury and furnish this office with recovery details.

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

Warm regards,

Buhari Bashari
Area Auditor
Maigatari Local Govt.

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20/1/25

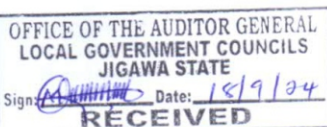


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/MGRLG/LQ. 5/24
The, The Chairman,
Maigatari Local Government



Audit Form 1

Station: Maigatari LGA

Pv. No.: CC Date: Jan-June 24

Head CC Sub Head: CC

Amount N: 13,732,874.05

Payee:

Nature of Payment: Sundries

Various

Date: 12/7/24

AUDIT QUERY

UN-REMITTED GOVERNMENT TAX

As a result of examination of Payment Vouchers in respect of Capital Projects executed, we duly observed that most of the Government Tax deducted were not remitted to the concerned bodies. A total sum of Thirteen Million, Seven Hundred and Thirty Two Thousand, Eight Hundred and Seventy Four, Five Kobo (N13,732,874.05) was deducted as VAT, WHT and Stamp Duty for the period of January – June, 2024. Refer to attached scheduled.

The Officer concern should be asked to explain fully remit the outstanding amount to the concerned bodies or else an appropriate Sanction be enforced against them.

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

Warm regards,

Buhari Bashari
Area Auditor
Maigatari Local Govt.

DCA

Pls treat

20/09/24 JAG 18/9/24

→ to deal as per above
request on 18/9/24

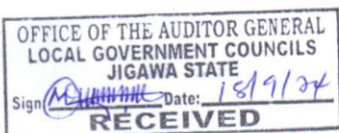


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/MGRLG/LQ. 4/24
The, The Chairman,
Maigatari Local Government



Audit Form 1

Station: Maigatari LGA
Pr. No.: CC Date Jan-June 24
Head CC Sub Head: CC
Amount N: 9,789,000.00
Payee: Sundries
Nature of Payment: Various
Date: 12/1/24

AUDIT QUERY

OVER EXPENDITURE

During the posting of Payment Vouchers into Departmental Vote Books, it was observed that some votes were over charged and no A.I.S.E was raised to cover the over expenditures. Refer to attached.

The Officer controlling the Votes do not comply with the provision of F.M 14.9(4). As such the negligent officers should be ask to explain fully or else an appropriate sanction be enforced against them.

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

Warm regards,

Buhari Bashari
Area Auditor
Maigatari Local Govt.

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Study & deal
OKASHI AG 18/9/24
NDK
Repe above & treat as
NDK
Dea 18/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/MGRLG/LQ. 3/24
The, The Chairman,
Maigatari Local Government



Audit Form 1

Station: Maigatari LGA
Pv. No.: CC Date: Jan-June 24
Head CC Sub Head: CC
Amount N: 20,632,000.00
Payee: _____
Nature of Payment: Sundries
Various
Date: 12/7/24

AUDIT QUERY

UN-ACCOUNTED WITHDRAWAL

As a result of posting of Bank Statements against the entries made in the Cash Book, it was observed that the sum of Twenty Million, Six Hundred and Thirty Two Thousand Naira (N20,632,000:00) only, was withdrawn from Project and Overhead Accounts without being accounted i.e no any authorized documents to support the withdrawals.

The responsible Officers should be asked to explain or else the total amount involved be refunded back to Treasury and this office be informed accordingly.

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

Warm regards,

Buhari Bashari
Area Auditor
Maigatari Local Govt.

DCA
Pls deal
[Signature] AG 18/9/24
DCA
the at ss for above ms
12/7/24

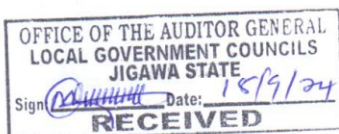


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/GML/ZO/MGRLG/LQ. 2/24
The, The Chairman,
Maigatari Local Government



Audit Form 1
Station: Maigatari LGA
Pv. No.: CC Date: Jan-June 24
Head CC Sub Head: CC
Amount N: 15,195,000.00
Payee: _____
Nature of Payment: Sundries
Various
Date: 12/9/24

AUDIT QUERY

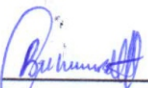
IRREGULAR PAYMENTS

Subsequent to the examination of payment vouchers for the period of January – June, 2024, we duly observed that a lot of Payment Vouchers were paid without attaching some vital documents to support the payments, amounting to Fifteen Million, One Hundred and Ninety Five Thousand Naira (N15,195,000.00) only. Refer to attached schedule.

The content of F.M Chapter 14.3(8) is hereby violated as such the concerned officer(s) should be asked to explain fully or else the total amount paid be refunded back to Treasury and this office be informed accordingly.

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

Warm regards,


Buhari Bashari
Area Auditor
Maigatari Local Govt.

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Pls treat
at least AG 18/9/24
AA CA
Deal as per above
18/9/24

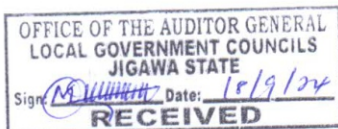


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



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

ALG/GML/ZO/MGRLG/LQ. 1/24
Local Query No. _____
The, The Chairman,
Maigatari _____
Local Government



Audit Form 1

Station: Maigatari LGA
Pr. No.: CC Date Jan-June 24
Head CC Sub Head: CC
Amount N: 59,364,968.00
Payee: _____
Nature of Payment: Sundries
Various
Date: 12/9/24

AUDIT QUERY

OUTSTANDING PAYMENT VOUCHERS

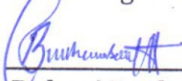
During the posting of Payment Vouchers into main Cash Book of the Local Government, for the period of January – June, 2024, it was observed that various payments were made without raising the authorized payment vouchers to justify the payments amounting to Fifty Nine Million, Three Hundred and Sixty Four Thousand, Nine Hundred and Sixty Eight Naira (N59,364,968.00) only. Refer to the attached schedule.

The above therefore, contradict the payment procedures as contained in Financial Memoranda Chapter 14.3.

The Officer(s) concerned should be ask to explain or else the total amount paid be recovered and this office be furnish with recovery receipt.

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

Warm regards,


Buhari Bashari
Area Auditor
Maigatari Local Govt.

DCA
Pls deal as appropriate
(24/10/24) AG 18/9/24
MA GA
deal as per above MGA
18/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

RESPONSE TO QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



MAIGATARI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

In case of reply please quote
MGLG/ADM/FIN/AQ/25/V.IV
Ref. No.....

20/03/2025

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



RESPONSE TO AUDIT QUERRIES AG 22/5/25

Reference to the Audit query and observation as contained in the query Letters No LG/GML/20/MG/Q.9/24, LG/GML/20/MG/Q.10/24 and LG/GML/20/MG/Q.11/24. I wish to write and respond to those audit queries and observation as follows:-

Audit query NO: LG/GML/20/MG/Q.9/24 in which payment to the tune of **fourteen million three hundred and nine thousand three hundred and ninety nine naira (₦ 14,309,399.00)** only were observed to have been made without payment vouchers and in which the payment vouchers have already been presented and they are ready for inspection and posting.

2/ Audit query No LG/GML/20/MG/Q.10/24 in which payments amounting to **fifty nine million eight hundred and ninety five thousand one hundred and fifty eight naira (₦ 59,895,158)** only were observed as irregular payments have now been rectified and ready for inspection and posting.

3/ Audit query No LG/GML/20/MG/Q.11/24 in which revenue collection amounting to **five million six hundred and thirty thousand three hundred and sixty naira (₦ 5,630,360)** only were observed as unremitted amount have now been remitted and ready for inspection and posting.

Hon. Usman Muhammad Na'Allah
Executive Chairman



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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

16/10/2024

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 22/11/25
RECEIVED

RESPONSE TO AUDIT QUERRIES

Reference to audit queries contained in letters No. ALG/GML/ZO/MGR/LQ.6/24, ALG/GML/ZO/MGR/LQ.7/24 and ALG/GML/ZO/MGR/LQ.8/24, we wish to write and respond to those queries as follows:

- i. Audit, query No ALG/GML/ZO/MGRLG/LQ.6/24 in which outstanding payments to the tune of **thirty six million eight hundred and forty thousand one hundred and sixty naira twenty two kobo (N 36,840,160.22)** Only were observed to have been made without physical payment vouchers and therefore, the payment vouchers have now been presented and are ready for inspection and posting.
- ii. Audit query No ALG/GML/ZO/MGRLG/LQ.7/24 in which irregular payments amounting to **seventeen million seven hundred and thirty three thousand naira (N 17,733,000.00)** Only were observed to have been made which have now been ratified and are ready for inspection and posting.
- iii. un remitted revenue to the tune of **one million five hundred and forty eight thousand naira (N 1,548,000.00)** only, which was observed in the query has now been rectified and remitted accordingly, and ready for inspection and posting.

Finally, I wish to state that we consider these Audit queries and reports as imperative and important means of correcting our abnormalities.

2/ Best regards.

[Signature]
Beilo Abdulkadir
DAGS

Dea
Ms Dea
[Signature] AG 22/11/25
ADCA
mba above text
[Signature] Dea
22/11/2025



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



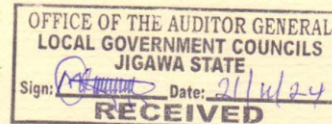
MAIGATARI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
MGLG/FIN/VOL.1/XXX
Ref. No.

16/07/2024

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



RESPONSE TO AUDIT QUERRIES

Reference to audit queries contained in a letter No. ALG/GML/20/MGR/1.2/VOL. I/24, dated 13h September, 2024, we wish to write and respond to those queries as follows:

- i. Audit, query No ALG/GML/20/MGR/LQ 1/24 in which outstanding payments to the tune of *Fifty Nine Million, Three hundred and Sixty four Thousand Nine Hundred and Sixty Eight Naira (₦ 59,364,968.00)* Only were observed to have been made without physical payment vouchers and therefore, the payment vouchers have now been presented and are ready for inspection and posting.
- ii. Audit query No ALG/GML/20/MGR/LQ2/24 in which irregular payments amounting to *fifteen million One hundred and Ninety five thousand Naira (₦ 15,195,000)* Only were observed to have been made which have now been ratified and are ready for inspection and posting.
- iii. Audit query No ALG/GML/20/MGR/LQ 3/24, in which payment to the tune of *Twenty Million Six Hundred and Thirty Two Thousand Naira (₦ 20,632,000)* Only were observed as un accounted payments have now been ratified and ready for inspection and posting.

*As CA
now above and
act as mem at
26/11*

DCA

Pls treat

(Signature) AG 26/11/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

INSPECTION REPORT



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024

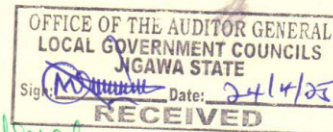


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
GUMEL ZONE, JIGAWA STATE

Our Ref: GML/ZO/MGR/A1/V/13/24 Date: 19/03/2025

DCG
reber and to
Maigatari
DCG
25/4/25
Pls deal as usual
AG 25/4/25

The Honourable Chairman
Maigatari Local Government Council.



AUDIT INSPECTION REPORT FOR THE PERIOD OF OCTOBER
TO DECEMBER 2024

The accounting record maintained and presented for audit by the treasury department of your local government for the above underlined period have been examined and the following were the points observed forwarded to you for information, action and early reply:-

INTERNAL CONTROL SYSTEM

The system of internal control enforced by the management of the local government was weak as many payment vouchers does not pass through internal audit unit for pre-auditing before payment. This is contrary to the provision of financial memoranda fm chapter 40.

I. CASH BOOK

The cash book maintained by the local government cashier have been posted, casted and examined during our audit inspection but the cashbook was not balanced and there is no reconciliation and we made the following observations:-

II. BANK RECONCILIATION STATEMENT

It was discovered that no Bank reconciliation (monthly) on both accounts was prepared during the period under review which is contrary to the provision of financial memorandum chapter 40.

III. PAYMENT WITHOUT VOUCHERS (UNPRESENTED PAYMENT VOUCHERS)

During our audit inspection we observed that payment amounting to Fourteen Million Three Hundred and Ninety Thousand Three Hundred and Ninety Nine Naira (14,390,399.00) only were up to the time of



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



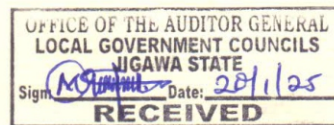
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL

GUMEL ZONE, JIGAWA STATE

Our Ref: ALG/GML/ZO/MGRLG/A.1/VOL.1/2/24 *Your Ref:* *Date:* Rajab, 13th 1446 AH
Jan, 13th 2025 AD

The Hon. Chairman,
Maigatari Local Government,
Jigawa State.

DCA
Pls treat
(Signature)
AG 20/1/25



AUDIT INSPECTION REPORT IN RESPECT OF MAIGATARI LOCAL
GOVERNMENT FOR THE PERIOD OF JULY - SEPTEMBER, 2024

The Accounting Records presented to us for the period stated above, have been examined. Audit observations pointed out are hereby forwarded to you for information and immediate response.

2. PREVIOUS AUDIT REPORT:

Our previous Audit Report and Queries for the period of January - June, 2024 are yet to be responded, you are therefore required to forward such responses for further verification.

3. INTERNAL CONTROL:

The Internal Control System of the Local Government has been neglected as no pre-audit was observed done. You are therefore strictly advised to adhere to the Provision of Financial Memoranda Chapter 40.

4. CASH BOOK:

The Cash Book was moderately operated as compared with previous period. Meanwhile, you should intensify effort to improve the system.

5. VOUCHING:

Examination of Payment Vouchers for the period under review reveals the following observations:

2 x 11
Real as usual
(Signature)
AG 20/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Maigatari Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL

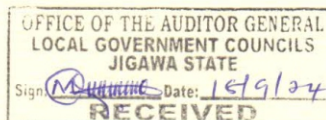
GUMEL ZONE, JIGAWA STATE

Our Ref: ALG/GML/ZO/MGR/IB/VOL.1/24

Date: Sept, 13th 2024

*DD ea
That as is above
18/9/24
DCA
dealt as usual
@KCAH/AG 18/9/24*

The Hon. Chairman,
Maigatari Local Government,
Jigawa State.



**AUDIT INSPECTION REPORT IN RESPECT OF MAIGATARI LOCAL
GOVERNMENT FOR THE PERIOD OF JANUARY - JUNE, 2024**

We have carried out an Audit Inspection of your Financial Records for the period stated above, our observations are hereby pointed out and forwarded for your consideration and urgent response.

INTERNAL CONTROL:

The Internal Control System of the Local Government is fairly operated, because most of the Payment Vouchers were not Pre-Audited, but rather Post AUDITED therefore, the content of F.M Chapter 40 been hereby violated.

CASH BOOK:

The Cash Book, being a book of original entry was moderately operated as compared to previous year. Meanwhile, effort should be intensified to have an accurate and reconciled Cash Book.

4.0 VOUCHING:

Examination of Payment Vouchers for the period under review reveals the following observations:

4.1 OUTSTANDING PAYMENT VOUCHERS:

Payment Vouchers worth Fifty Nine Million, Three Hundred and Sixty Four Thousand, Nine Hundred and Sixty Eight Naira (N59,364,968.00) were