

JIGAWA STATE

LOCAL GOVERNMENT COUNCILS



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CONSOLIDATED REPORT OF THE AUDITOR GENERAL

ON THE

ACCOUNTS OF 27 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

NATIONAL ANTHEM

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

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

NATIONAL PLEDGE

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





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

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27 Local Government Councils for the Year Ended 31st December, 2024

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27 Local Government Councils for the Year Ended 31st December, 2024



HIS EXCELLENCY
ALH. UMARA A. NAMADI, FCA
THE EXECUTIVE GOVERNOR
JIGAWA STATE



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



HIS EXCELLENCY
ENGR. AMINU USMAN, MNSE
THE DEPUTY GOVERNOR
JIGAWA STATE



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



RT. HON.
HARUNA ALIYU
THE SPEAKER
JIGAWA STATE HOUSE OF ASSEMBLY



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



MAL. BALA IBRAHIM
THE SECRETARY TO THE STATE GOVERNMENT
JIGAWA STATE



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



MUHAMMAD K. DAGACERI
THE HEAD OF CIVIL SERVICE
JIGAWA STATE



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



RT. HON.
AHMED GARBA, MK
HON. COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT



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



SHEHU A. KAILA, CNA, ACIT, FCIFC
FRC/2023/PRO/ANAN/004/23 | 669
AUDITOR - GENERAL (LOCAL GOVERNMENTS)
JIGAWA STATE



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

LOCAL GOVERNMENT COUNCIL CHAIRMEN



HON. ADAMU HUDU KORE
ALGON SECRETARY
EXECUTIVE CHAIRMAN
GARKI LOCAL GOVT.



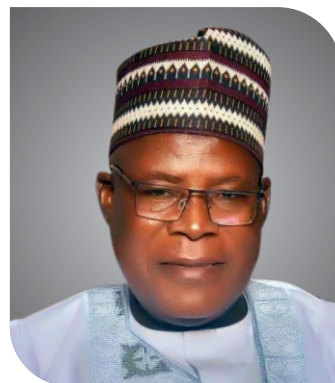
HON. SALIM ABDURRAHMAN L.
ALGON CHAIRMAN
EXECUTIVE CHAIRMAN,
GWARAM LOCAL GOVT.



HON. SALISU SANI GBS
ALGON TREASURER
EXECUTIVE CHAIRMAN
MALAM MADORI LOCAL GOVT.



HON. BILYA AHMED A. KAFUR
EXECUTIVE CHAIRMAN
AUYO LOCAL GOVT.



HON. HAMISU MUHAMMAD GARU
EXECUTIVE CHAIRMAN
BABURA LOCAL GOVT.



HON. (Dr.) MUHAMMAD UBA B/KUDU
EXECUTIVE CHAIRMAN
BIRNIN KUDU LOCAL GOVT.



HON. SHEHU BABA BIRNIWA
EXECUTIVE CHAIRMAN
BIRNIWA LOCAL GOVT.



HON. Arch. NAJIBULLAH FALALU
EXECUTIVE CHAIRMAN
BUJI LOCAL GOVT.



HON. (DR.) SIBU ABDULLAHI
EXECUTIVE CHAIRMAN
DUTSE LOCAL GOVT.



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



HON. ABUBAKAR IDRIS Esq.
EXECUTIVE CHAIRMAN
GAGARAWA LOCAL GOVT.



HON. LAWANYA'U ABDULLAHI
EXECUTIVE CHAIRMAN
GUMEL LOCAL GOVT.



HON. ABUBAKAR UMAR GURI
EXECUTIVE CHAIRMAN
GURI LOCAL GOVT.



HON. MUHD ZAKARI ABUBAKAR
EXECUTIVE CHAIRMAN
GWIIWA LOCAL GOVT.



HON. AHMAD ABBA ARI
EXECUTIVE CHAIRMAN
HADEJIA LOCAL GOVT.



HON. JAMILU MUHD. DAN MALAM
EXECUTIVE CHAIRMAN
JAHUN LOCAL GOVT.



HON. ABDULLAHI SAIDU NALAYI
EXECUTIVE CHAIRMAN
KAFIN HAUSA LOCAL GOVT.



HON. USMAN MASAKI DANSULE
EXECUTIVE CHAIRMAN
KAUGAMA LOCAL GOVT.



HON. MANSUR USMAN
EXECUTIVE CHAIRMAN
KAZAURE LOCAL GOVT.



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



HON. MUHAMMAD MAJI WAKILI
EXECUTIVE CHAIRMAN
K/KASAMMA LOCAL GOVT.



HON. ABDULHAMEED I. BALAGO
EXECUTIVE CHAIRMAN
KIYAWA LOCAL GOVT.



HON. USMAN M. NA ALLAH
EXECUTIVE CHAIRMAN
MAIGATARI LOCAL GOVT.



HON. BILYA DAUDA
EXECUTIVE CHAIRMAN
MIGA LOCAL GOVT.



HON. BADAMASI GARBA DABI
EXECUTIVE CHAIRMAN
RINGIM LOCAL GOVT.



HON. DR. ABBAYA'U
EXECUTIVE CHAIRMAN
RONI LOCAL GOVT.



HON. TASI'U ADAMU
EXECUTIVE CHAIRMAN
S/TANKARKAR LOCAL GOVT.



HON. SHUAIBU IBN HAMBALI
EXECUTIVE CHAIRMAN
TAURA LOCAL GOVT.



HON. SHUAIB USMAN ADAM
EXECUTIVE CHAIRMAN
YANKWASHI LOCAL GOVT.



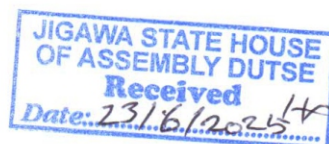
**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2024**

LG/AUD/ADM/79/V. II/160

23RD June, 2025

27th Dhul- Hijja, 1446 A.H

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



**RENDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT
COUNCIL, ON THE AUDITED ACCOUNTS OF THE TWENTY – SEVEN (27) LOCAL
GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST
DECEMBER, 2024.**

Sir

In accordance with section 125(4) and (5) of the constitution of the Federal Republic of Nigeria 1999 (as amended) and Jigawa State law no. 7 of 2007(as amended) I wish to forward the Account of Twenty – Seven (27) Local Government of the year ended 31st December, 2024 for you further legislative proceedings.

In addition to the above following accounts were also included,

- i. Copies of the Audited Financial Statement of One percent (1%) of Local Government Training Funds maintained by the Local Government Service Commission and the management Report for the year ended December 31st 2024.
- ii. Copies of Audited Financial Statements with their Management report maintained by the Directorate of Salary and Pension Administrations for the year ended 31st December 2024.
- iii. Copies of Audited Financial Statement with management reports of 0.5% and Stabilization Account, maintained by the Ministry for Local



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

Government and Community Development for the Year ended 31st December 2024.

- iv. Copies of Audited Financial Statement with their Management Report of each of five (5) Emirates Councils in the State for the year ended 31st December 2024.
- v. Copies of Audited Financial Statement of 0.5% Statutory Allocation to the office of the Auditor General Local Government Council for the year ended 31st December 2024.

The Auditor General wishes to assure the Honorable Speaker's to provide further clarification if required.

Sincere and esteem regard to the entire Honorable Member of the House.

Thank you.

 23rd - 06 - 2025

Shehu A. Kaila ACIT, FCIFC, CNA

Auditor General

Directorate of Local Government Audit



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



JIGAWA STATE HOUSE OF ASSEMBLY

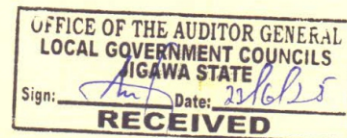
BELLO BASHIR HOUSE P.M.B. 7007 DUTSE
JIGAWA STATE, NIGERIA
E-mail: clerkdutse@yahoo.com
☎: 08035709474

JHA/ADM-S/59/V. I/197

23rd June, 2025

Our Ref.:..... Your Ref.:..... Date:.....

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

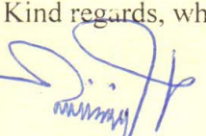


Pls treat
@Jigawa JAG 23/6/25

RE-RENDITION REPORT OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, ON THE AUDITED ACCOUNTS OF THE TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2024

Reference to your letter No. LG/AUD/ADM/79/V.II/160 dated 27th Dhul-Hijja 1446 AH equivalent to 23rd June, 2025 on the above subject matter, I am directed to write and acknowledge the receipt of the Local Government Auditor General's Report of the Audited Accounts Statement of the Twenty-Seven (27) Local Government Councils in the state for the year ended 31st December, 2024.

Kind regards, while we appreciate your usual cooperation, please.


Yushau Mohammed, FCAI
Deputy Clerk to the Legislature
For: Clerk to the Legislature

(B)
Noted
SEA 23/6/25



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



LG/AUD/ADM/148/V. II

23RD June, 2025

27th Dhul- Hijja, 1446 A.H

The Permanent Secretary
Office of the Executive Governor
Jigawa State

**FORWARD OF RENDING REPORT OF THE AUDITOR GENERAL – LOCAL
GOVERNEMENT COUNCIL ON THE ACCOUNT OF THE TWENTY – SEVEN (27)
LOCAL GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST
DECEMBER,2024.**

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

Please, accept our esteem regard and gratitude for the successful completion of the 2024 Annual Accounts.

Sincere regard

Ali Muhammad
Director Admin and Finance
For, Auditor General Local Government Councils



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



Government House Dutse

Jigawa State

P.M.B. - 7001
DUTSE - NIGERIA

Reference: GHS/A/37/VOL.II/116

Date: 23rd June, 2025

27 Zhul Hajj 1446 AH

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



RE: FORWARDING OF RENDING REPORT OF THE AUDITOR GENERAL – LOCAL
GOVERNMENT COUNCIL ON THE ACCOUNT OF THE TWENTY SEVEN (27) LOCAL
GOVERNMENT JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2024

I am directed to refer your letter No. LG/AUD/ADM/148/V.99 dated 23rd June, 2025 on
the above subject matter and acknowledge the receipt of five (5no.) copies of the
Audited Financial Statement of the 27no. Local Government Councils in hard and
soft copy for further appropriate action please.

2. Regards.

Sani Ibrahim Aliyu,
ACEO Admin (Staff Officer)
For: Permanent Secretary

(A)
DSA
Pls deal
(Signature) AG 23/6/25

(B)
Xlateil
(Signature)
23/6/25



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



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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2024.

The Financial Statements of Twenty Seven (27) Local Government Councils 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.

TREASURERS' RESPONSIBILITIES

The Local Government Treasurers' are 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. They are to ensure that there are no material misstatements in the financial statements.

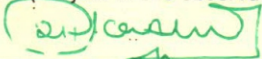
AUDITOR-GENERAL'S RESPONSIBILITIES

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 1st 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
27 Local Government Councils for the Year Ended 31st December, 2024



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

JIGAWA STATE LOCAL GOVERNMENT COUNCILS

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



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

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.

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.



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

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-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



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

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.

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.



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

- 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

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

2.0. 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.



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

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.

 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
27 Local Government Councils for the Year Ended 31st December, 2024

CONSOLIDATED ACCOUNTS WITH NOTES



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

STATEMENT NO. 1 CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024 JIGAWA STATE LOCAL GOVERNMENT COUNCILS							
PREVIOUS YEAR ACTUAL 2023		NOTES	ACTUAL YEAR	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
			2024				
			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
56,226,565,956.34	Government Share of FAAC (Statutory Revenue)	1	55,039,343,108.21	67,038,354,804.00	0.00	67,038,354,804.00	11,999,011,695.79
30,828,477,876.51	Government Share of VAT	2	59,585,622,737.98	33,748,887,813.00	0.00	33,748,887,813.00	(25,836,734,924.98)
1,167,800.00	Tax Revenue	3	50,000.00	5,270,000.00	0.00	5,270,000.00	5,220,000.00
522,661,001.95	Non Tax Revenue	4	527,865,895.97	784,242,000.00	0.00	784,242,000.00	256,376,104.03
2,762,260,447.15	Transfer from Other Government Entities	5	4,657,782,406.68	54,000,000.00	0.00	54,000,000.00	(4,603,782,406.68)
90,341,133,081.95	Total Revenue (a)		119,810,664,148.84	101,630,754,617.00	0.00	101,630,754,617.00	(18,179,909,531.84)
	EXPENDITURE						
32,697,635,947.56	Salaries & Wages	6	36,272,519,707.42	38,485,824,698.06	0.00	38,485,824,698.06	2,213,304,990.64
3,870,733,417.65	Social Benefit	7	2,890,420,501.39	3,904,771,078.00	0.00	3,904,771,078.00	1,014,350,576.61
26,868,109,797.53	Overhead Cost	8	34,270,539,284.28	48,213,219,572.64	19,737,545,962.79	28,475,673,609.85	13,942,680,288.36
13,389,693,663.47	Grants & Contributions	9	26,135,417,814.87	13,377,285,397.39	1,864,929,397.39	11,512,356,000.00	(12,758,132,417.48)
8,264,056,501.34	Transfer to other Govt Agencies	10	11,664,504,611.71	7,716,052,000.00	1,205,980,000.00	6,510,072,000.00	(3,948,452,611.71)
	Depreciation		4,034,048,906.72	0.00	0.00	0.00	0.00
85,090,229,327.55	Total Expenditure (b)		115,267,450,826.39	111,697,152,746.09	22,808,455,360.18	88,888,697,385.91	463,750,826.42
5,250,903,754.40	Surplus/ (Deficits) for the period from operatig activities c =(a-b)		4,543,213,322.46				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
5,250,903,754.40	Total Non Operating Revenue/(Expenses) (d)		-				
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		4,543,213,322.46				
	Minority Interest Share of Surplus/ (Deficits) (f)						
5,250,903,754.40	Net Surplus/ (Deficits) for the period g=(e-f)		4,543,213,322.46				

(Signature)

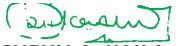
20th - 6 - 2025

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



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

STATEMENT NO . 2					
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
JIGAWA STATE LOCAL GOVERNMENT COUNCILS					
	Notes	2024	2024	2023	2023
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	1,175,193,786.64		1,041,366,983.70	
Receivables	15	591,556,874.58		601,121,124.90	
Prepayments					
Inventories					
Total Current Assets A			1,766,750,661.22		1,642,488,108.60
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipme nt	16	132,260,615,716.00		136,978,783,430.61	
Intangible Assets					
Total Non Current Assets B			132,260,615,716.00		136,978,783,430.61
Total Assets C = A + B			134,027,366,377.22		138,621,271,539.21
LIABILITIES:-					
Current Liabilities					
Deposits	17	1,112,921,847.36		876,435,764.83	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			1,112,921,847.36		876,435,764.83
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	399,362,590.66		518,956,279.94	
Total Non Current Liabilities E			399,362,590.66		518,956,279.94
Total Liabilities F = D + E			1,512,284,438.02		1,395,392,044.77
Net Assets: G = C - F			- 132,515,081,939.20		137,225,879,494.44
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	127,702,792,958.71		132,542,672,925.62	-
Accumulated Surplus/(Deficits)	20	4,812,288,980.49		4,683,206,568.82	-
Minority Interes					
Total Net Assets/Equity: H = G			132,515,081,939.20		137,225,879,494.44


 20th - 6 - 2025
SHEHU A. KAILA, CNA, ACMA, FCIFC
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 Auditor-General (Local Governments)
 Jigawa State.



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

STATEMENT NO. 3 CONSOLIDATED STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024 JIGAWA STATE GOVERNMENT COUNCILS					
DESCRIPTIONS	NOTES	2024	2024	2023	2023
		N	N	N	N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	55,039,343,108.21		56,226,565,956.34	
Government Share of VAT	2	59,585,622,737.98		30,828,477,876.51	
Taxes Revenue	3	50,000.00		1,167,800.00	
Non Tax Revenue (Independent Revenue)	4	527,865,895.97		522,661,001.95	
Transfer from Other Government Entities	5	4,657,782,406.68		2,762,260,447.15	
Total Inflow from operating A ctivities (A)			119,810,664,148.84		90,341,133,081.95
Outflows					
Salaries & Wages	6	36,272,519,707.42		32,697,635,947.56	
Social Benefits	7	2,890,420,501.39		3,870,733,417.65	
Overhead Cost	8	34,270,539,284.28		26,868,109,797.53	
Grants & Contributions	9	26,135,417,814.87		13,389,693,663.47	
Transfer to other government Entities	10	11,664,504,611.71		8,264,056,501.34	
Finance Cost					
Total Outflow from Operating Activities (B)			111,233,401,919.67		85,090,229,327.55
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			8,577,262,229.17		5,250,903,754.40
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		-			
Purchase/ Construction/Rehabilitations of PPE	11	(8,559,551,761.94)		(4,746,714,527.77)	
Net Cash Flow from Investing Activities		-	(8,559,551,761.94)		(4,746,714,527.77)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12	106,552,085.39		21,617,207.71	
Repayment of Borrowings (other non Current liabilities)	13	9,564,250.32		119,514,413.84	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			116,116,335.71		141,131,621.55
Net Cash Flow From All Activities		-	133,826,802.94		645,320,848.18
Cash & Its Equivalent as at 1st January, 2024			1,041,366,983.70		396,046,135.52
Cash & Its Equivalent as at 31st December, 2024			1,175,193,786.64		1,041,366,983.70
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			4,543,213,322.46	5,250,903,754.40	
Add Back Non-Cash Movement Items:					
Depreciation			4,034,048,906.72	-	
Amortization					
impairment Charges					
					5,250,903,754.40
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		106,552,085.39		21,617,207.71	
Net Movement in Payables		9,564,250.32		119,514,413.84	
Net Cash Flow from Operating Activities			116,116,335.71		141,131,621.55
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(8,559,551,761.94)		(4,746,714,527.77)	
Total Items Classified as Investing Activities			(8,559,551,761.94)		(4,746,714,527.77)
Net Cash Flow From All (Operating) Activities			133,826,802.94		645,320,848.18
Cash & it's Equivalent as at 1 January,2024			1,041,366,983.70		396,046,135.52
Cash & it's Equivalent as at 31 December,2024			1,175,193,786.64		1,041,366,983.70


 20th - 6 - 2025
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



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

STATEMENT NO. 4 STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER , 2024. JIGAWA STATELOCAL GOVERNMENT COUNCILS.				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
		₦	₦	₦
Balance at 1st Jan.2023	136,294,664,622.72		236,755,755.97	136,531,420,378.69
Change in Accounting Policies				-
Restated balance	136,294,664,622.72		236,755,755.97	
Surplus on Revaluation on Property				
Deficit on Revaluation of Investment				
Net Gains and Losses not Recognized in the Financial Performance				
Net Surplus for the period			4,543,213,322.46	4,543,213,322.46
Balance at 31December 2023	136,294,664,622.72			
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(8,559,551,761.94)			
Surplus on Revaluation of Investment				
Net gains and Losses not Recognised in the Statement of Financial Performance				
Net Surplus for the Period				
Closing Balance as at 31st 12 2024	127,735,112,860.78		4,779,969,078.43	132,515,081,939.20


 20th - 6 - 2025
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
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 Jigawa State.



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

STATEMENT NO. 5 CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024 JIGAWA STATE GOVERNMENT OF NIGERIA							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTIONS	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
56,226,565,956.34	Government Share of FAAC (Statutory Revenue)	1	55,039,343,108.21	67,038,354,804.00	0.00	67,038,354,804.00	11,999,011,695.79
30,828,477,876.51	Government Share of VAT	2	59,585,622,737.98	33,748,887,813.00	0.00	33,748,887,813.00	(25,836,734,924.98)
1,167,800.00	Tax Revenue	3	50,000.00	5,270,000.00	0.00	5,270,000.00	5,220,000.00
522,661,001.95	Non Tax Revenue	4	527,865,895.97	784,242,000.00	0.00	784,242,000.00	256,376,104.03
2,762,260,447.15	Transfer from Other Government Entities	5	4,657,782,406.68	54,000,000.00	0.00	54,000,000.00	(4,603,782,406.68)
90,341,133,081.95	TOTAL REVENUE (A)		119,810,664,148.84	101,630,754,617.00	0.00	101,630,754,617.00	(18,179,909,531.84)
							-
	RECURRENT EXPENDITURE						-
32,697,635,947.56	Salaries & Wages	6	36,272,519,707.42	38,485,824,698.06	0.00	38,485,824,698.06	2,213,304,990.64
3,870,733,417.65	Social Benefit	7	2,890,420,501.39	3,904,771,078.00	0.00	3,904,771,078.00	1,014,350,576.61
26,868,109,797.53	Overhead Cost	8	34,270,539,284.28	48,213,219,572.64	19,737,545,962.79	28,475,673,609.85	13,942,680,288.36
13,389,693,663.47	Grants & Contributions	9	26,135,417,814.87	13,377,285,397.39	1,864,929,397.39	11,512,356,000.00	(12,758,132,417.48)
8,264,056,501.34	Transfer to other Govt Agencies	10	11,664,504,611.71	7,716,052,000.00	1,205,980,000.00	6,510,072,000.00	(3,948,452,611.71)
85,090,229,327.55	TOTAL RECURRENT EXPENDITURE (B)		111,233,401,919.67	111,697,152,746.09	22808455360.18	88,888,697,385.91	463,750,826.42
							-
	CAPITAL EXPENDITURE						-
	ADMINISTRATIVE SECTOR		4,651,518,923.31	9,991,833,731.00	0.00	9,991,833,731.00	5,340,314,807.69
	ECONOMIC SECTOR		2,474,737,906.46	7,007,329,350.00	0.00	7,007,329,350.00	4,532,591,443.54
	SOCIAL SECTOR		1,433,294,932.17	14,082,305,791.74	10,972,843,347.10	3,109,462,444.64	12,649,010,859.57
	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	-
	TOTAL CAPITAL EXPENDITURE (C)		8,559,551,761.94	31,081,468,872.74	10,972,843,347.10	20,108,625,525.64	22,521,917,110.80


 20th - 6 - 2025
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FRC/2023/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024
NOTE: 1 STATTORY ALLOCATION

S/N	L.G.A	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	SURE-P	TOTAL
1	AUYO	635,573,327.18	1,073,508,795.88	53,680,867.58	2,549,402.55	66,766,947.76	30,271,745.93	0.00	1,862,351,086.88
2	BABURA	543,627,376.90	1,269,650,912.64	63,488,965.14	196,930,883.27	78,012,132.67	3,015,207.04	35,802,042.98	2,190,527,520.64
3	BIRNIN KUDU	674,656,400.61	1,575,651,408.57	78,791,537.21	244,857,116.73	93,568,021.00	44,432,169.29	3,741,954.17	2,715,698,607.58
4	BIRNIWA	510,298,700.85	1,191,811,227.23	59,596,587.30	2,830,350.90	68,293,101.08	33,607,742.02	184,687,700.81	2,051,125,410.19
5	BUJI	429,549,437.14	1,003,219,959.23	50,166,070.36	2,382,478.41	61,649,723.65	28,289,679.45	154,782,436.27	1,730,039,784.51
6	DUTSE	602,969,482.19	1,408,245,400.91	70,419,390.30	3,344,345.60	83,633,542.96	39,710,943.36	219,008,066.09	2,427,331,171.41
7	GAGARAWA	437,880,800.56	1,022,677,999.06	51,139,070.73	2,428,687.97	59,141,057.38	28,838,374.38	157,867,933.31	1,759,973,923.39
8	GARKI	506,053,596.48	1,181,896,714.40	59,100,811.53	2,806,805.60	69,756,600.59	33,328,163.86	203,115,538.26	2,056,058,230.72
9	GUMEL	443,269,366.77	1,035,263,085.63	51,768,388.72	2,458,575.43	63,096,377.54	29,193,259.74	159,863,573.73	1,784,912,627.56
10	GURI	468,289,957.73	1,093,699,098.80	54,690,484.82	2,597,351.12	64,257,394.86	209,970,970.08	0.00	1,893,505,257.41
11	GWARAM	651,418,502.50	1,521,398,905.46	76,077,637.65	3,613,066.11	87,540,395.06	42,901,745.47	236,251,026.04	2,619,201,278.29
12	GWIRWA	481,635,094.10	985,793,901.44	56,249,031.96	2,671,369.37	65,661,048.10	31,719,986.68	184,072,214.19	1,807,802,645.84
13	HADEJIA	406,578,527.19	949,571,011.37	47,483,351.72	2,255,071.19	62,869,848.39	26,776,839.19	155,275,223.86	1,650,809,872.91
14	JAHUN	558,829,211.51	1,305,155,053.89	65,264,351.72	3,099,523.39	81,114,237.34	36,803,911.01	222,660,840.18	2,272,927,129.04
15	KAFIN HAUSA	628,539,800.42	1,467,965,311.62	73,405,687.79	3,486,170.33	87,315,195.83	41,394,977.95	227,777,962.80	2,529,885,106.74
16	KAUGAMA	460,659,149.54	1,075,877,217.45	53,799,300.64	2,555,027.15	66,169,224.06	30,338,532.76	166,303,831.30	1,855,702,282.90
17	KAZAURE	663,695,896.63	1,138,482,040.71	56,929,858.33	2,703,703.06	71,125,084.92	32,103,918.68	0.00	1,965,040,502.33
18	KIRI KASAMMA	508,417,163.29	1,187,416,865.85	59,376,847.02	33,483,825.94	2,819,915.03	183,990,878.71	75,562,426.02	2,051,067,921.86
19	KIRAWA	525,269,459.81	1,228,751,194.09	61,344,987.10	200,232,079.80	72,812,423.73	34,593,700.65	2,913,385.60	2,125,917,230.78
20	MAIGATARI	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	0	2,142,633,060.06
21	MALLAM MADORI	496,326,954.71	1,159,179,978.37	34,778,915.92	0	71,113,115.65	212,200,881.02	25,938,801.13	1,999,538,646.80
22	MIGA	455,260,425.10	1,063,268,405.51	53,168,796.29	2,525,083.35	66,238,379.72	29,982,978.39	164,304,428.81	1,834,748,497.17
23	RINGIM	761,366,200.31	1,304,862,655.91	65,249,730.33	3,098,829.00	75,636,458.06	36,795,665.71	0.00	2,247,009,539.32
24	RONI	413,166,343.96	964,957,003.62	48,252,727.37	44,566,946.25	58,760,523.38	149,006,613.72	27,210,705.96	1,705,920,864.26
25	SULE TAN KARKAR	518,573,099.34	1,211,136,224.51	60,562,934.87	0.00	66,596,718.42	2,876,244.51	231,904,786.59	2,091,650,008.24
26	TAURA	471,639,600.60	1,101,522,257.87	55,081,682.32	180,370,419.21	66,730,892.23	31,061,571.33	2,615,929.18	1,909,022,352.74
27	YANKWASHI	437,032,883.00	1,020,697,676.00	51,040,044.00	0.00	61,411,521.00	186,336,440.00	2,423,984.64	1,758,942,548.64
	TOTAL	14,220,388,057.97	31,779,043,536.85	1,575,722,053.35	1,021,664,687.98	1,806,982,701.90	1,791,457,278.24	2,844,084,791.92	55,039,343,108.21



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 2 VALUE ADDED TAX FOR THE YEAR 2024					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
1	AUYO	2,073,920,490.39	110,801,215.00	(1,963,119,275.39)	1,072,991,576.64
2	BABURA	2,422,867,668.94	1,400,000,000.00	(1,022,867,668.94)	1,253,169,259.52
3	BIRNIN KUDU	2,905,579,401.07	1,700,000,000.00	(1,205,579,401.07)	1,502,415,843.37
4	BIRNIWA	2,119,278,262.55	1,400,000,000.00	(719,278,262.55)	1,097,444,600.40
5	BUJI	1,915,128,889.97	1,031,307,794.00	(883,821,095.97)	991,000,076.54
6	DUTSE	2,595,304,575.21	1,612,989,716.00	(982,314,859.21)	1,343,239,159.81
7	GAGARAWA	1,837,282,947.12	1,100,000,000.00	(737,282,947.12)	950,804,590.03
8	GARKI	2,166,691,834.91	1,116,775,998.00	(1,049,915,836.91)	1,120,893,743.25
9	GUMEL	1,960,019,729.35	800,000,000.00	(1,160,019,729.35)	1,014,179,308.01
10	GURI	1,996,047,035.29	1,131,278,314.00	(864,768,721.29)	1,032,781,884.26
11	GWARAM	2,718,537,353.84	1,419,384,835.00	(1,299,152,518.84)	1,405,837,290.65
12	GWIWA	2,038,603,530.02	1,100,000,000.00	(938,603,530.02)	1,055,272,131.45
13	HADEJIA	1,952,990,346.64	1,400,000,000.00	(552,990,346.64)	1,010,549,710.27
14	JAHUN	2,519,128,485.24	1,445,368,990.00	(1,073,759,495.24)	1,302,873,202.96
15	KAFIN HAUSA	2,708,549,239.31	1,700,000,000.00	(1,008,549,239.31)	1,402,229,001.71
16	KAUGAMA	2,055,372,641.03	1,300,000,000.00	(755,372,641.03)	1,063,414,457.99
17	KAZAURE	2,209,157,009.93	1,173,334,631.00	(1,035,822,378.93)	1,142,820,491.24
18	KIRI KASAMMA	2,346,851,291.80	1,300,000,000.00	(1,046,851,291.80)	1,213,918,462.85
19	KIYAWA	2,261,517,428.24	1,363,420,725.00	(898,096,703.24)	1,169,856,614.25
20	MAIGATARI	2,292,707,161.61	1,383,715,456.00	(908,991,705.61)	1,185,961,326.45
21	MALLAM MADORI	2,208,785,594.41	1,300,000,000.00	(908,785,594.41)	1,142,628,712.09
22	MIGA	2,057,518,597.38	1,400,000,000.00	(657,518,597.38)	1,064,522,515.23
23	RINGIM	2,349,148,565.29	1,355,051,502.00	(994,097,063.29)	1,215,104,652.30
24	RONI	1,825,475,601.72	1,000,000,000.00	(825,475,601.72)	944,707,907.61
25	SULE TAN KARKAR	2,068,620,136.26	1,155,458,637.00	(913,161,499.26)	1,070,264,051.14
26	TAURA	2,072,801,657.98	1,300,000,000.00	(772,801,657.98)	1,072,413,871.57
27	YANKWASHI	1,907,737,262.48	1,250,000,000.00	(657,737,262.48)	987,183,434.92
	TOTAL	59,585,622,737.98	33,748,887,813.00	(25,836,734,924.98)	30,828,477,876.51



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 3 TAX AND NON TAX REVENUE FOR THE YAER 2024					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
1	AUYO	0.00	50,000.00	50,000.00	21,300.00
2	BABURA	0.00	200,000.00	200,000.00	0.00
3	BIRNIN KUDU	0.00	200,000.00	200,000.00	0.00
4	BIRNIWA	0.00	50,000.00	50,000.00	0.00
5	BUJI	0.00	300,000.00	300,000.00	0.00
6	DUTSE	0.00	100,000.00	100,000.00	0.00
7	GAGARAWA	0.00	200,000.00	200,000.00	0.00
8	GARKI	0.00	100,000.00	100,000.00	696,500.00
9	GUMEL	0.00	0.00	0.00	0.00
10	GURI	0.00	200,000.00	200,000.00	0.00
11	GWARAM	0.00	500,000.00	500,000.00	0.00
12	GWIWA	0.00	200,000.00	200,000.00	0.00
13	HADEJIA	0.00	1,300,000.00	1,300,000.00	0.00
14	JAHUN	0.00	300,000.00	300,000.00	0.00
15	KAFIN HAUSA	0.00	200,000.00	200,000.00	0.00
16	KAUGAMA	50,000.00	0.00	(50,000.00)	0.00
17	KAZAURE	0.00	300,000.00	300,000.00	450,000.00
18	KIRI KASAMMA	0.00	200,000.00	200,000.00	0.00
19	KIYAWA	0.00	50,000.00	50,000.00	0.00
20	MAIGATARI	0.00	0.00	-	0.00
21	MALLAM MADORI	0.00	120,000.00	120,000.00	0.00
22	MIGA	0.00	200,000.00	200,000.00	0.00
23	RINGIM	0.00	-	-	0.00
24	RONI	0.00	200,000.00	200,000.00	0.00
25	SULE TAN KARKAR	0.00	0	-	0.00
26	TAURA	0.00	300,000.00	300,000.00	0.00
27	YANKWASHI	0.00	0.00	0.00	0.00
	TOTAL	50,000.00	5,270,000.00	5,220,000.00	1,167,800.00



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 4 NON TAX REVENUE FOR THE YAER 2024					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
1	AUYO	11,426,133.94	13,385,000.00	1,958,866.06	2,563,154.00
2	BABURA	17,523,828.12	31,490,000.00	13,966,171.88	16,540,527.00
3	BIRNIN KUDU	15,873,847.43	31,670,000.00	15,796,152.57	25,880,058.85
4	BIRNIWA	9,499,981.69	54,790,000.00	45,290,018.31	59,052,098.86
5	BUJI	30,128,200.71	21,350,000.00	(8,778,200.71)	6,898,628.81
6	DUTSE	15,196,155.85	38,630,000.00	23,433,844.15	22,459,142.97
7	GAGARAWA	4,322,000.00	23,880,000.00	19,558,000.00	4,686,096.85
8	GARKI	2,737,300.00	14,460,000.00	11,722,700.00	2,037,580.00
9	GUMEL	6,286,994.00	8,750,000.00	2,463,006.00	2,723,220.52
10	GURI	37,657,827.79	66,230,000.00	28,572,172.21	52,428,046.11
11	GWARAM	26,809,170.00	40,040,000.00	13,230,830.00	30,769,288.23
12	GWIWA	13,079,597.99	29,400,000.00	16,320,402.01	21,960,810.95
13	HADEJIA	63,506,480.81	59,580,000.00	(3,926,480.81)	63,858,240.00
14	JAHUN	20,195,942.80	23,200,000.00	3,004,057.20	15,336,277.89
15	KAFIN HAUSA	33,778,568.65	25,790,000.00	(7,988,568.65)	18,447,722.45
16	KAUGAMA	23,696,798.02	15,200,000.00	(8,496,798.02)	11,875,452.06
17	KAZAURE	17,156,961.37	29,360,000.00	12,203,038.63	11,646,921.29
18	KIRI KASAMMA	4,328,565.02	24,950,000.00	20,621,434.98	10,101,299.71
19	KIYAWA	27,747,334.24	0.00	(27,747,334.24)	15,264,893.48
20	MAIGATARI	34,919,149.90	41,645,000.00	6,725,850.10	35,253,497.00
21	MALLAM MADORI	18,116,006.25	37,460,000.00	19,343,993.75	13,434,125.27
22	MIGA	11,188,826.25	28,260,000.00	17,071,173.75	18,447,454.00
23	RINGIM	20,142,698.79	25,260,000.00	5,117,301.21	13,828,113.63
24	RONI	11,738,924.00	20,090,000.00	8,351,076.00	7,552,147.07
25	SULE TAN KARKAR	5,220,284.35	13,202,000.00	7,981,715.65	16,838,842.21
26	TAURA	27,323,330.00	34,780,000.00	7,456,670.00	4,133,267.74
27	YANKWASHI	18,264,988.00	31,390,000.00	13,125,012.00	18,644,095.00
	TOTAL	527,865,895.97	784,242,000.00	256,376,104.03	522,661,001.95



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE: 5 TRANSFER FROM OTHER GOVERNMENT ENTITIES			
S/N	L.G.A	ACTUAL 2024	PREVIOUS 2023
1	AUYO	138,877,445.86	43,495,506.60
2	BABURA	112,922,381.60	65,015,506.60
3	BIRNIN KUDU	162,225,908.38	95,441,671.93
4	BIRNIWA	98,722,381.60	46,493,169.98
5	BUJI	97,832,747.31	36,365,506.60
6	DUTSE	87,375,506.60	202,713,417.80
7	GAGARAWA	40,975,506.60	30,165,506.60
8	GARKI	130,115,632.76	80,780,533.99
9	GUMEL	581,630,280.88	294,024,953.60
10	GURI	146,680,256.86	34,195,506.60
11	GWARAM	69,022,381.60	93,826,420.60
12	GWIWA	74,825,506.60	31,245,506.60
13	HADEJIA	819,205,033.52	400,538,765.06
14	JAHUN	132,519,256.60	72,225,299.20
15	KAFIN HAUSA	104,722,381.60	73,985,506.60
16	KAUGAMA	126,612,381.60	48,585,508.40
17	KAZAURE	119,050,399.66	178,680,507.40
18	KIRI KASAMMA	136,999,966.11	56,693,486.24
19	KIYAWA	98,972,381.60	71,611,813.44
20	MAIGATARI	234,762,381.60	111,496,496.60
21	MALLAM MADORI	427,387,338.60	160,965,208.30
22	MIGA	76,582,302.16	100,351,996.72
23	RINGIM	151,141,756.60	180,303,654.47
24	RONI	113,398,394.44	49,875,506.60
25	SULE TAN KARKAR	201,432,104.56	74,579,483.88
26	TAURA	98,075,506.60	100,008,500.14
27	YANKWASHI	75,714,884.78	28,595,506.60
	TOTAL	4,657,782,406.68	2,762,260,447.15



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 6 PERSONNEL COST (SALARIES WAGES)					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
1	AUYO	1,120,997,637.67	1,122,870,431.00	1,872,793.33	961,061,073.46
2	BABURA	1,598,746,671.89	1,507,433,192.00	(91,313,479.89)	1,438,413,932.15
3	BIRNIN KUDU	1,609,452,625.50	1,476,445,169.00	(133,007,456.50)	1,399,968,525.69
4	BIRNIWA	883,918,018.66	949,498,102.00	65,580,083.34	816,325,378.79
5	BUJI	898,174,374.09	909,283,865.00	11,109,490.91	771,765,348.03
6	DUTSE	1,734,689,302.99	1,484,349,257.00	(250,340,045.99)	1,557,754,498.93
7	GAGARAWA	980,075,257.88	1,782,173,994.00	802,098,736.12	924,141,194.98
8	GARKI	1,297,231,602.41	1,393,632,666.00	96,401,063.59	1,265,462,518.45
9	GUMEL	1,555,099,762.15	1,545,086,971.10	(10,012,791.05)	1,302,885,283.00
10	GURI	805,958,303.49	911,178,550.00	105,220,246.51	729,675,813.59
11	GWARAM	1,949,885,324.43	1,963,094,611.00	13,209,286.57	1,699,166,480.53
12	GWIWA	861,300,531.68	982,664,180.00	121,363,648.32	806,647,093.20
13	HADEJIA	1,625,428,640.62	1,773,591,520.96	148,162,880.34	1,487,796,121.54
14	JAHUN	1,347,296,885.78	1,244,360,039.00	(102,936,846.78)	1,249,526,832.20
15	KAFIN HAUSA	1,590,426,194.31	1,714,724,245.00	124,298,050.69	1,338,207,045.59
16	KAUGAMA	1,354,833,069.43	1,350,085,859.00	(4,747,210.43)	1,240,254,788.01
17	KAZAURE	1,579,799,256.00	1,718,624,537.00	138,825,281.00	1,628,994,395.00
18	KIRI KASAMMA	1,383,818,140.68	1,539,294,427.00	155,476,286.32	1,373,608,970.24
19	KIYAWA	1,234,527,331.68	1,532,256,308.80	297,728,977.12	1,044,144,725.29
20	MAIGATARI	1,435,816,606.44	1,502,195,553.00	66,378,946.56	1,314,900,690.00
21	MALLAM MADORI	1,649,927,595.80	988,618,783.00	(661,308,812.80)	1,567,229,771.75
22	MIGA	719,918,309.00	1,716,592,782.00	996,674,473.00	807,720,644.87
23	RINGIM	1,637,426,068.72	1,821,851,753.00	184,425,684.28	1,471,170,036.44
24	RONI	1,121,678,189.40	1,378,796,322.00	257,118,132.60	1,047,534,284.29
25	SULE TAN KARKAR	1,853,207,243.38	1,596,750,973.20	(256,456,270.18)	1,409,012,719.06
26	TAURA	1,458,400,346.00	1,533,150,351.00	74,750,005.00	1,151,059,399.96
27	YANKWASHI	984,486,417.34	1,047,220,256.00	62,733,838.66	893,208,382.52
	TOTAL	36,272,519,707.42	38,485,824,698.06	2,213,304,990.64	32,697,635,947.56



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 7 SOCIAL BENEFITS					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	ACTUAL 2023
1	AUYO	117,096,568.73	146,577,826.00	29,481,257.27	155,955,159.00
2	BABURA	105,069,786.75	136,800,000.00	31,730,213.25	188,795,772.53
3	BIRNIN KUDU	162,847,359.39	117,200,000.00	(45,647,359.39)	182,035,039.28
4	BIRNIWA	65,285,954.11	96,200,000.00	30,914,045.89	62,898,832.26
5	BUJI	47,084,012.00	117,000,000.00	69,915,988.00	116,964,033.06
6	DUTSE	129,120,919.48	122,200,000.00	(6,920,919.48)	79,794,056.27
7	GAGARAWA	70,998,523.54	87,000,000.00	16,001,476.46	93,104,952.62
8	GARKI	98,258,818.27	116,000,000.00	17,741,181.73	308,531,026.02
9	GUMEL	114,729,521.85	144,000,000.00	29,270,478.15	175,720,523.00
10	GURI	83,964,225.66	84,800,000.00	835,774.34	116,236,406.87
11	GWARAM	140,847,575.95	178,000,000.00	37,152,424.05	209,677,096.25
12	GWIWA	88,203,433.88	252,000,000.00	163,796,566.12	86,578,428.29
13	HADEJIA	115,845,481.78	124,000,000.00	8,154,518.22	144,700,290.12
14	JAHUN	112,955,138.54	160,000,000.00	47,044,861.46	201,894,203.09
15	KAFIN HAUSA	147,827,617.86	123,200,000.00	(24,627,617.86)	185,418,616.00
16	KAUGAMA	107,613,347.59	126,000,000.00	18,386,652.41	130,371,758.15
17	KAZAURE	121,906,763.84	137,000,000.00	15,093,236.16	143,913,454.00
18	KIRI KASAMMA	136,287,389.33	135,000,000.00	(1,287,389.33)	129,228,592.11
19	KIYAWA	85,088,423.35	118,000,000.00	32,911,576.65	141,834,007.54
20	MAIGATARI	109,036,618.05	-	(109,036,618.05)	127,075,898.00
21	MALLAM MADORI	99,255,957.64	95,000,000.00	(4,255,957.64)	98,287,927.05
22	MIGA	64,281,736.71	120,200,000.00	55,918,263.29	82,000,164.00
23	RINGIM	122,399,507.03	209,000,000.00	86,600,492.97	198,480,559.40
24	RONI	110,667,865.27	79,000,000.00	(31,667,865.27)	166,237,381.18
25	SULE TAN KARKAR	98,454,669.61	691,593,252.00	593,138,582.39	88,775,492.24
26	TAURA	130,509,321.80	117,000,000.00	(13,509,321.80)	160,916,730.80
27	YANKWASHI	104,783,963.38	72,000,000.00	(32,783,963.38)	95,307,018.52
	TOTAL	2,890,420,501.39	3,904,771,078.00	1,014,350,576.61	3,870,733,417.65



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 8 OVERHEAD COST					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PREVIOUS 2023
1	AUYO	1,361,796,656.03	1,666,058,912.08	304,262,256.05	899,353,079.00
2	BABURA	937,823,245.02	1,678,268,502.93	740,445,257.91	781,513,938.02
3	BIRNIN KUDU	1,520,177,532.62	1,207,043,789.00	(313,133,743.62)	1,173,438,241.44
4	BIRNIWA	1,370,317,129.16	1,326,714,399.93	(43,602,729.23)	1,203,294,397.42
5	BUJI	1,126,652,300.04	1,620,486,456.00	493,834,155.96	951,155,790.17
6	DUTSE	1,672,423,208.64	2,113,977,656.44	441,554,447.80	1,518,565,709.80
7	GAGARAWA	1,043,193,146.07	1,740,850,090.92	697,656,944.85	1,058,881,153.47
8	GARKI	1,051,777,536.47	1,762,350,733.30	710,573,196.83	711,813,945.18
9	GUMEL	830,428,125.56	1,321,503,824.76	491,075,699.20	808,922,451.97
10	GURI	1,182,721,385.56	2,200,172,594.00	1,017,451,208.44	1,317,512,567.31
11	GWARAM	1,396,351,271.85	2,226,351,271.85	830,000,000.00	1,162,009,434.03
12	GWIIWA	1,791,224,659.82	2,085,264,932.30	294,040,272.48	1,196,303,279.44
13	HADEJIA	921,795,578.76	1,823,515,358.00	901,719,779.24	806,728,653.80
14	JAUN	1,569,631,977.81	2,206,830,603.00	637,198,625.19	1,201,842,629.17
15	KAFIN HAUSA	1,647,250,437.18	1,995,418,804.92	348,168,367.74	1,277,424,670.50
16	KAUGAMA	964,402,270.62	2,409,267,708.38	1,444,865,437.76	683,965,476.10
17	KAZAURE	1,051,891,988.57	1,464,213,390.93	412,321,402.36	807,415,563.00
18	KIRI KASAMMA	1,251,501,671.41	1,760,140,007.32	508,638,335.91	976,078,972.74
19	KIYAWA	1,360,054,595.10	2,023,844,036.50	663,789,441.40	1,334,039,801.21
20	MAIGATARI	1,509,740,373.98	1,332,723,880.00	(177,016,493.98)	1,145,222,654.33
21	MALLAM MADORI	936,187,566.79	1,276,330,736.92	959,511,473.13	725,465,688.53
22	MIGA	1,626,605,889.03	1,895,699,039.92	(350,275,152.11)	1,278,833,740.27
23	RINGIM	1,230,465,433.33	1,434,927,862.00	204,462,428.67	841,244,533.81
24	RONI	960,842,472.73	1,405,503,346.00	444,660,873.27	660,324,753.19
25	SULE TAN KARKAR	1,081,552,629.88	1,797,421,687.00	715,869,057.12	751,770,302.64
26	TAURA	1,093,364,072.25	2,062,701,526.94	969,337,454.69	732,317,937.12
27	YANKWASHI	1,780,366,130.00	2,375,638,421.30	595,272,291.30	862,670,433.87
	TOTAL	34,270,539,284.28	48,213,219,572.64	13,942,680,288.36	26,868,109,797.53



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 9 GRANTS AND CONTRIBUTIONS					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PREVIOUS 2023
1	AUYO	937,068,196.58	435,000,000.00	(502,068,196.58)	458,196,155.00
2	BABURA	1,079,432,069.61	520,000,000.00	(559,432,069.61)	539,512,446.41
3	BIRNIN KUDU	774,146,880.32	455,640,549.00	(318,506,331.32)	495,339,873.53
4	BIRNIWA	927,371,868.83	359,083,316.39	(568,288,552.44)	604,507,362.07
5	BUJI	972,504,460.08	417,056,000.00	(555,448,460.08)	417,469,894.71
6	DUTSE	1,120,790,541.10	599,800,000.00	(520,990,541.10)	524,601,801.72
7	GAGARAWA	949,684,379.77	513,000,000.00	(436,684,379.77)	390,929,141.88
8	GARKI	1,261,170,960.72	485,705,532.00	(775,465,428.72)	523,790,802.76
9	GUMEL	909,467,967.96	415,000,000.00	(494,467,967.96)	468,695,440.00
10	GURI	1,003,311,318.77	397,000,000.00	(606,311,318.77)	518,096,821.74
11	GWARAM	1,057,211,970.71	480,000,000.00	(577,211,970.71)	560,747,747.06
12	GWIWA	761,659,266.72	595,000,000.00	(166,659,266.72)	394,130,934.92
13	HADEJIA	932,161,962.82	490,000,000.00	(442,161,962.82)	399,125,277.66
14	JAHUN	1,052,546,821.38	600,000,000.00	(452,546,821.38)	531,508,013.40
15	KAFIN HAUSA	1,106,030,563.95	440,000,000.00	(666,030,563.95)	462,480,770.60
16	KAUGAMA	969,133,770.38	580,000,000.00	(389,133,770.38)	551,978,420.13
17	KAZAURE	958,534,477.49	470,000,000.00	(488,534,477.49)	374,882,809.00
18	KIRI KASAMMA	1,012,188,532.14	290,000,000.00	(722,188,532.14)	529,219,880.16
19	KIYAWA	1,227,736,665.89	640,000,000.00	(587,736,665.89)	602,593,885.80
20	MAIGATARI	1,073,347,505.49	245,000,000.00	(828,347,505.49)	463,060,403.30
21	MALLAM MADORI	1,196,054,392.03	650,000,000.00	(546,054,392.03)	528,257,319.02
22	MIGA	953,864,306.40	600,000,000.00	(353,864,306.40)	469,063,868.00
23	RINGIM	1,014,737,597.55	610,000,000.00	(404,737,597.55)	545,066,931.96
24	RONI	965,579,275.82	880,000,000.00	(85,579,275.82)	401,763,746.15
25	SULE TAN KARKAR	740,116,416.00	485,000,000.00	(255,116,416.00)	427,501,226.93
26	TAURA	870,433,242.46	345,000,000.00	(525,433,242.46)	595,057,360.51
27	YANKWASHI	309,132,403.90	380,000,000.00	70,867,596.10	612,115,329.05
	TOTAL	26,135,417,814.87	13,377,285,397.39	(12,758,132,417.48)	13,389,693,663.47



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024					
NOTE: 10 TRANSFER TO THE GOVERNMENT AGENCIES					
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PREVIOUS 2023
1	AUYO	236,184,038.06	196,206,000.00	(39,978,038.06)	280,410,759.00
2	BABURA	542,091,235.07	349,060,000.00	(193,031,235.07)	389,289,337.32
3	BIRNIN KUDU	1,457,194,267.04	797,860,000.00	(659,334,267.04)	852,222,556.02
4	BIRNIWA	776,751,666.30	385,686,000.00	(391,065,666.30)	441,432,943.24
5	BUJI	450,807,898.55	163,686,000.00	(287,121,898.55)	131,728,857.46
6	DUTSE	127,173,778.72	97,626,000.00	(29,547,778.72)	86,063,379.24
7	GAGARAWA	251,656,177.84	240,486,000.00	(11,170,177.84)	260,752,803.35
8	GARKI	355,971,194.83	165,686,000.00	(190,285,194.83)	424,702,505.52
9	GUMEL	571,329,116.70	535,686,000.00	(35,643,116.70)	280,410,759.00
10	GURI	367,041,436.25	190,686,000.00	(176,355,436.25)	270,443,530.74
11	GWARAM	573,700,196.26	480,560,000.00	(93,140,196.26)	495,107,595.98
12	GWIIWA	150,926,512.18	148,126,000.00	(2,800,512.18)	293,962,723.10
13	HADEJIA	491,417,179.52	268,206,000.00	(223,211,179.52)	238,996,549.09
14	JAHUN	403,915,346.96	275,686,000.00	(128,229,346.96)	251,663,510.46
15	KAFIN HAUSA	436,363,377.57	249,206,000.00	(187,157,377.57)	358,754,451.00
16	KAUGAMA	340,819,521.43	260,000,000.00	(80,819,521.43)	270,108,142.55
17	KAZAURE	497,743,963.84	277,686,000.00	(220,057,963.84)	330,944,373.00
18	KIRI KASAMMA	554,471,479.79	490,986,000.00	(63,485,479.79)	313,279,716.35
19	KIYAWA	299,280,672.90	202,000,000.00	(97,280,672.90)	210,289,579.72
20	MAIGATARI	382,603,859.99	306,206,000.00	(76,397,859.99)	293,130,745.00
21	MALLAM MADORI	451,534,719.28	308,206,000.00	(261,408,719.28)	215,396,265.00
22	MIGA	250,865,703.76	190,126,000.00	57,340,296.24	234,066,480.00
23	RINGIM	531,445,701.26	75,000,000.00	(456,445,701.26)	357,277,040.33
24	RONI	252,559,105.29	312,092,000.00	59,532,894.71	201,139,191.34
25	SULE TAN KARKAR	305,034,342.62	383,686,000.00	78,651,657.38	270,792,259.32
26	TAURA	240,745,915.90	130,126,000.00	(110,619,915.90)	261,333,168.88
27	YANKWASHI	364,876,203.80	235,486,000.00	(129,390,203.80)	250,357,279.33
	TOTAL	11,664,504,611.71	7,716,052,000.00	(3,948,452,611.71)	8,264,056,501.34



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024							
NOTE: 11 PURCHASE / CONSTRUCTION AND REHABILITATION OF PPE							
S/N	L.G.A	ACTUAL YEAR 2024	INITIAL BUDGET 2024	SUPPLEMENTARY BUDGET	FINAL BUDGET	VARIANCE	PREVIOUS YEAR 2023
1	AUYO	312,389,162.11	1,031,530,000.00	335,544,552.62	1,367,074,552.62	719,140,837.89	236,528,431.00
2	BABURA	488,497,237.27	1,226,628,395.00	238,990,000.39	1,465,618,395.39	738,131,157.73	525,767,989.23
3	BIRNIN KUDU	323,058,902.92	898,482,598.00	708,102,767.00	1,606,585,365.00	575,423,695.08	108,400,440.31
4	BIRNIWA	262,542,097.99	851,393,395.00	505,000,000.00	1,356,393,395.00	588,851,297.01	110,327,515.42
5	BUJI	367,901,859.26	791,827,844.00	227,275,000.00	1,019,102,844.00	423,925,984.74	244,293,882.51
6	DUTSE	318,690,895.08	1,384,774,878.00	302,952,484.66	1,687,727,362.66	1,066,083,982.92	213,312,006.48
7	GAGARAWA	353,867,654.81	546,397,041.00	462,638,316.38	1,009,035,357.38	192,529,386.19	62,104,169.85
8	GARKI	241,263,982.00	563,244,905.00	410,000,000.00	973,244,905.00	321,980,923.00	114,499,857.47
9	GUMEL	352,070,676.57	540,476,885.00	377,963,217.14	918,440,102.14	188,406,208.43	101,092,102.35
10	GURI	643,306,086.09	940,021,313.00	95,000,000.00	1,035,021,313.00	296,715,226.91	164,281,598.76
11	GWARAM	333,480,947.87	511,628,395.00	286,802,475.00	798,430,870.00	178,147,447.13	47,652,029.00
12	GWIWA	330,180,987.34	777,615,895.00	318,000,000.00	1,095,615,895.00	447,434,907.66	366,549,322.48
13	HADEJIA	427,036,917.30	388,165,482.00	567,225,257.00	955,390,739.00	(38,871,435.30)	107,265,885.77
14	JAHUN	317,439,960.97	506,275,546.00	320,270,000.00	826,545,546.00	188,835,585.03	239,918,349.36
15	KAFIN HAUSA	428,856,934.61	1,186,393,395.00	624,883,316.38	1,811,276,711.38	757,536,460.39	330,706,895.49
16	KAUGAMA	340,331,501.69	885,965,442.00	314,818,997.00	1,200,784,439.00	545,633,940.31	231,958,218.35
17	KAZAURE	186,649,250.54	407,705,000.00	353,655,791.39	761,360,791.39	221,055,749.46	48,776,998.00
18	KIRI KASAMMA	169,440,894.29	677,627,893.64	635,000,000.00	1,312,627,893.64	508,186,999.35	107,382,389.45
19	KIYAWA	272,437,187.68	693,024,927.00	693,024,927.00	1,386,049,854.00	420,587,739.32	121,905,166.35
20	MAIGATARI	151,261,304.95	415,130,724.00	91,035,520.00	506,166,244.00	263,869,419.05	118,119,176.57
21	MALLAM MADORI	309,368,331.96	700,473,911.00	497,550,000.38	1,198,023,911.38	391,105,579.04	185,231,974.56
22	MIGA	430,360,567.13	729,275,510.00	600,163,316.38	1,329,438,826.38	298,914,942.87	121,290,274.00
23	RINGIM	231,087,278.25	343,748,637.00	394,199,402.00	737,948,039.00	112,661,358.75	214,118,792.77
24	RONI	123,136,597.62	617,834,754.00	837,954,754.38	1,455,789,508.38	494,698,156.38	236,061,714.20
25	SULE TAN KARKAR	341,501,946.38	668,628,395.00	384,793,252.00	1,053,421,647.00	327,126,448.62	269,555,479.55
26	TAURA	332,082,744.79	844,986,613.00	245,000,000.00	1,089,986,613.00	512,903,868.21	169,550,650.85
27	YANKWASHI	171,309,854.47	979,367,752.00	145,000,000.00	1,124,367,752.00	808,057,897.53	248,593,719.20
	TOTAL	8,559,551,761.94	20,108,625,525.64	10,972,843,347.10	31,081,468,872.74	11,549,073,763.70	5,045,245,029.33



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

**DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31ST, 2024
NOTE: 12 PROCEED FROM BORROWING**

S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	15,027,484.61	125,006.46
2	BABURA		1,524,433.00
3	BIRNIN KUDU	(155,000.02)	(2,003,752.57)
4	BIRNIWA	-	(25,822.00)
5	BUJI	5,600,020.00	-
6	DUTSE	-	508,348.36
7	GAGARAWA	20,443,888.00	
8	GARKI	-	1,017,919.70
9	GUMEL	-	-
10	GURI	-	189,004.30
11	GWARAM	12,336,277.00	267,804.94
12	GWIWA	-	-
13	HADEJIA	-	513,830.00
14	JAHUN	-	-
15	KAFIN HAUSA	-	926,767.00
16	KAUGAMA	27,198,989.97	38,199.18
17	KAZAURE	25,879,154.54	776,032.00
18	KIRI KASAMMA	-	-
19	KIYAWA	(4,525,651.80)	(935,691.13)
20	MAIGATARI	(4,207,811.97)	4,345,620.00
21	MALLAM MADORI	-	66,838.56
22	MIGA	-	787,448.00
23	RINGIM		884,517.76
24	RONI	-	-
25	SULE TAN KARKAR	(1,485,723.94)	12,563,210.15
26	TAURA	-	-
27	YANKWASHI	10,440,459.00	47,494.00
	TOTAL	106,552,085.39	21,617,207.71



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

**DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31ST, 2024
NOTE: 13 PROCEED FROM REPAYMENT**

S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	-	(848,500.20)
2	BABURA	1,525,433.00	-
3	BIRNIN KUDU	(3,464,761.10)	2,031,998.54
4	BIRNIWA	-	-
5	BUJI		11,709,113.16
6	DUTSE	-	19,690,498.11
7	GAGARAWA	-	3,000,000.00
8	GARKI	-	-
9	GUMEL	-	-
10	GURI	(15,793.00)	(1,851,557.28)
11	GWARAM	(79,871.28)	48,302,364.00
12	GWIIWA	-	26,617,501.00
13	HADEJIA	513,830.00	-
14	JAHUN	-	(888,607.51)
15	KAFIN HAUSA	-	1,604,234.00
16	KAUGAMA	45,388.00	6,261,307.37
17	KAZAURE	366,742.96	(913,546.44)
18	KIRI KASAMMA	-	(513,204.00)
19	KIYAWA	-	4,014,450.04
20	MAIGATARI	11,539,141.58	-
21	MALLAM MADORI	-	(3,487,505.45)
22	MIGA	-	-
23	RINGIM	(1,396,664.60)	-
24	RONI	-	-
25	SULE TAN KARKAR	530,199.76	12,896,277.40
26	TAURA	-	-
27	YANKWASHI	605.00	(8,110,408.90)
	TOTAL	9,564,250.32	119,514,413.84



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

**DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31ST, 2024
NOTE: 14 CASH AND CASH EQUIVALENTS**

S/N	L.G.A	ACTUAL YAER 2024	PREVIOUS YEAR 2023
1	AUYO	34,501,345.82	18,430,963.32
2	BABURA	40,124,482.77	46,417,896.08
3	BIRNIN KUDU	14,268,197.58	65,387,762.03
4	BIRNIWA	11,288,087.74	18,848,786.76
5	BUJI	137,415,130.54	221,810,392.06
6	DUTSE	23,753,868.40	1,435,105.34
7	GAGARAWA	17,207,802.90	3,684,677.70
8	GARKI	50,428,884.72	499,981.03
9	GUMEL	781,690.00	1,057,229.00
10	GURI	1,785,641.41	14,213,812.88
11	GWARAM	54,274,648.17	59,925,345.79
12	GWIWA	5,775,862.28	54,959,973.45
13	HADEJIA	9,634,283.08	36,294,480.00
14	JAHUN	198,223,336.78	57,238,654.54
15	KAFIN HAUSA	72,044,405.05	51,864,234.23
16	KAUGAMA	20,876,930.40	9,331,930.02
17	KAZAURE	40,307,812.14	100,182,741.63
18	KIRI KASAMMA	40,177,657.03	8,638,019.88
19	KIYAWA	46,673,330.88	16,169,484.42
20	MAIGATARI	52,754,189.88	2,207,376.00
21	MALLAM MADORI	13,473,658.82	1,974,636.26
22	MIGA	7,137,863.93	72,996,153.00
23	RINGIM	9,055,724.37	10,571,415.11
24	RONI	173,639,492.16	51,569,213.87
25	SULE TAN KARKAR	2,033,124.67	55,933,363.31
26	TAURA	32,524,065.12	50,836,861.00
27	YANKWASHI	65,032,270.00	8,886,494.99
	TOTAL	1,175,193,786.64	1,041,366,983.70



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE: 15 RECIEVABLE			
S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	10,262,192.76	10,262,192.76
2	BABURA	4,986,495.00	6,511,928.00
3	BIRNIN KUDU	13,977,534.00	10,512,772.90
4	BIRNIWA	9,700,879.00	9,700,879.00
5	BUJI	20,015,117.00	20,015,117.00
6	DUTSE	65,188,021.20	65,188,021.20
7	GAGARAWA	70,833,667.80	70,833,667.80
8	GARKI	8,064,572.00	8,064,572.00
9	GUMEL	7,967,474.00	7,967,474.00
10	GURI	50,058,328.70	50,042,535.70
11	GWARAM	25,292,628.13	25,212,756.85
12	GWIWA	16,460,503.00	16,460,503.00
13	HADEJIA	15,230,361.00	15,744,191.00
14	JAHUN	44,110,778.00	44,110,778.00
15	KAFIN HAUSA	20,231,659.00	20,231,659.00
16	KAUGAMA	16,492,896.82	16,538,284.82
17	KAZAURE	7,738,157.04	8,104,900.00
18	KIRI KASAMMA	15,257,760.00	15,257,760.00
19	KIYAWA	42,491,091.70	42,491,091.70
20	MAIGATARI	3,265,240.42	14,804,382.00
21	MALLAM MADORI	7,879,344.44	7,879,344.44
22	MIGA	41,102,811.00	41,102,811.00
23	RINGIM	12,684,807.41	11,288,142.81
24	RONI	9,833,954.16	9,833,954.16
25	SULE TAN KARKAR	24,980,645.00	25,510,844.76
26	TAURA	8,533,827.00	8,533,827.00
27	YANKWASHI	18,916,129.00	18,916,734.00
	TOTAL	591,556,874.58	601,121,124.90



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE: 16 PROPERTIES, PLANT AND EQUIPMENTS								
S/N	L.G.A	LAND	BUILDING	FURNITURE	OFF.EQP	PLANTS & MECH.	MOTOR VEHICLES	TOTAL
1	AUYO		718,368,060.00	12,018,450.00	3,340,000.00	14,935,000.00	109,059,000.00	857,720,510.00
2	BABURA	1,850,500,000.00	3,373,615,500.00	1,230,000.00	341,500.00	487,082,000.00	152,480,000.00	5,865,249,000.00
3	BIRNIN KUDU	659,985,000.00	3,955,990,520.00	2,836,000.00	2,226,300.00	302,210,000.00	127,380,000.00	5,050,627,820.00
4	BIRNIWA	230,000,000.00	2,995,548,960.00	30,412,900.00	6,164,550.00	173,359,000.00	105,610,000.00	3,541,095,410.00
5	BUJI	31,353,000.00	2,914,552,660.00	15,117,450.00	13,825,720.00	-	176,050,000.00	3,150,898,830.00
6	DUTSE	85,300,000.00	4,430,430,290.00	8,138,500.00	15,935,000.00	404,100,000.00	308,900,000.00	5,252,803,790.00
7	GAGARAWA	-	2,314,061,100.00	12,877,100.00	10,268,900.00	278,619,900.00	79,025,000.00	2,694,852,000.00
8	GARKI	2,782,000,000.00	2,269,811,160.00	6,312,000.00	6,402,500.00	315,699,900.00	75,900,000.00	5,456,125,560.00
9	GUMEL	-	2,864,097,556.00	15,060,030.00	9,530,800.00	192,640,000.00	147,900,000.00	3,229,228,386.00
10	GURI	659,400,000.00	2,340,341,260.00	2,695,400.00	4,738,900.00	368,075,300.00	212,468,500.00	3,587,719,360.00
11	GWARAMI	639,900,000.00	4,554,200,470.00	18,413,950.00	7,102,000.00	40,000,000.00	88,200,000.00	5,347,816,420.00
12	GWIRWA	65,000,000.00	5,674,856,100.00	21,468,000.00	15,512,150.00	237,350,000.00	120,070,000.00	6,134,256,250.00
13	HADEJIA	-	5,159,032,000.00	10,269,900.00	8,537,100.00	144,470,000.00	132,350,000.00	5,454,659,000.00
14	JAHUN	-	10,833,643,920.00	40,318,259.00	8,441,700.00	293,025,500.00	203,630,000.00	11,379,059,379.00
15	KAFIN HAUSA	242,300,000.00	2,828,232,020.00	23,038,800.00	25,853,000.00	894,100,000.00	73,070,000.00	4,086,593,820.00
16	KAUGAMA	202,000,000.00	871,883,816.00	3,681,430.00	904,490.00	12,258,000.00	15,400,000.00	1,106,127,736.00
17	KAZAURE	108,750,000.00	4,413,948,220.00	18,537,900.00	7,473,400.00	224,930,000.00	165,264,000.00	4,938,903,520.00
18	KIRI KASAMMA	400,850,000.00	1,553,155,167.00	14,465,000.00	6,997,000.00	380,840,000.00	140,440,000.00	2,496,747,167.00
19	KIYAWA	838,700,000.00	11,180,901,820.00	35,166,000.00	12,142,500.00	438,265,000.00	233,520,000.00	12,738,695,320.00
20	MAIGATARI	-	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
21	MALLAM MADORI	-	3,673,475,210.00	25,013,850.00	12,279,120.00	545,546,800.00	104,740,700.00	4,361,055,680.00
22	MIGA	-	2,435,671,140.00	26,319,450.00	13,605,650.00	241,410,000.00	144,820,000.00	2,861,826,240.00
23	RINGIM	92,000,000.00	5,671,631,470.00	13,571,660.00	7,103,100.00	68,746,600.00	132,300,000.00	5,985,352,830.00
24	RONI	-	4,879,031,178.00	15,820,500.00	9,284,600.00	213,990,000.00	157,140,000.00	5,275,266,278.00
25	SULE TAN KARKAR	-	7,476,008,380.00	13,797,390.00	12,748,600.00	263,265,000.00	146,200,000.00	7,912,019,370.00
26	TAURA	-	5,025,522,100.00	11,004,400.00	6,786,280.00	245,570,000.00	104,043,560.00	5,392,926,340.00
27	YANKWASHI	52,890,000.00	3,972,756,780.00	18,007,000.00	6,973,500.00	210,670,000.00	132,780,000.00	4,394,077,280.00
	TOTAL	8,940,928,000.00	111,723,376,597.00	460,697,919.00	244,633,440.00	7,077,564,000.00	3,813,415,760.00	132,260,615,716.00



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024			
	NOTE: 17 DEPOSIT		
S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	12,533,169.11	4,103,560.88
2	BABURA	61,405,587.00	62,378,995.00
3	BIRNIN KUDU	93,969,628.00	51,304,731.00
4	BIRNIWA	26,439,819.00	26,439,819.00
5	BUJI	33,397,962.00	27,797,912.50
6	DUTSE	68,231,387.38	69,131,417.38
7	GAGARAWA	65,489,500.00	45,581,200.00
8	GARKI	31,397,357.94	10,578,084.00
9	GUMEL	22,998,169.00	22,998,169.00
10	GURI	32,232,984.49	23,086,302.49
11	GWARAM	168,773,190.20	148,714,673.66
12	GWIWA	9,662,942.00	9,662,942.00
13	HADEJIA	9,666,492.50	9,666,042.50
14	JAHUN	55,433,494.78	55,433,494.78
15	KAFIN HAUSA	30,799,798.00	30,799,798.00
16	KAUGAMA	52,716,599.34	21,539,724.00
17	KAZAURE	50,734,854.24	45,104,609.07
18	KIRI KASAMMA	48,933,119.12	6,935,502.12
19	KIYAWA	63,368,771.42	67,741,488.20
20	MAIGATARI	55,603,497.03	19,499,377.00
21	MALLAM MADORI	11,042,707.00	11,042,707.00
22	MIGA	579,128.00	579,128.00
23	RINGIM	25,202,168.95	25,202,168.95
24	RONI	31,758,896.50	31,987,056.00
25	SULE TAN KARKAR	14,987,129.36	16,472,853.30
26	TAURA	28,821,935.00	26,851,434.00
27	YANKWASHI	6,741,560.00	5,802,575.00
	TOTAL	1,112,921,847.36	876,435,764.83



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE: 18 NON CURRENT LIABILITIES			
S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	23,937,570.11	17,339,693.73
2	BABURA	12,480,051.00	11,506,643.00
3	BIRNIN KUDU	63,858,266.52	106,678,163.54
4	BIRNIWA	6,617,208.00	-
5	BUJI	3,433,680.00	3,433,709.50
6	DUTSE	20,459,313.61	19,559,283.61
7	GAGARAWA	12,677,282.00	12,141,694.00
8	GARKI	9,036,646.06	29,855,920.00
9	GUMEL	12,166,279.00	12,166,279.00
10	GURI	-	9,146,682.00
11	GWARAM	12,594,992.80	20,317,232.34
12	GWIWA	33,021,165.00	33,021,165.00
13	HADEJIA	6,386,926.00	6,387,376.00
14	JAHUN	4,863,016.00	4,863,016.00
15	KAFIN HAUSA	25,974,036.00	25,974,036.00
16	KAUGAMA	-	3,977,885.37
17	KAZAURE	41,535,701.17	21,286,791.80
18	KIRI KASAMMA	-	41,997,617.00
19	KIYAWA	13,475,626.82	13,628,561.84
20	MAIGATARI		40,311,932.00
21	MALLAM MADORI	31,008,551.55	31,008,551.55
22	MIGA	6,798,263.00	6,798,263.00
23	RINGIM	5,325,877.26	5,325,877.26
24	RONI	10,085,984.50	9,857,825.00
25	SULE TAN KARKAR	20,195,953.16	16,472,853.30
26	TAURA	1,357,293.00	3,327,794.00
27	YANKWASHI	22,072,908.10	12,571,434.10
	TOTAL	399,362,590.66	518,956,279.94



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024			
NOTE 19: RESERVE			
S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	590,494,411.10	666,355,142.21
2	BABURA	5,556,518,616.87	5,868,877,844.80
3	BIRNIN KUDU	4,876,087,178.37	5,090,745,640.98
4	BIRNIWA	3,388,093,110.00	3,540,307,692.57
5	BUJI	2,892,266,141.08	3,015,874,117.83
6	DUTSE	5,137,263,433.00	5,242,642,321.59
7	GAGARAWA	2,431,876,429.10	2,723,639,914.06
8	GARKI	5,361,798,796.91	5,488,562,921.44
9	GUMEL	2,990,407,088.32	3,342,477,764.89
10	GURI	3,064,364,626.27	3,565,563,487.39
11	GWARAM	5,149,067,690.51	5,434,896,609.38
12	GWIIWA	5,974,458,707.92	5,938,090,372.78
13	HADEJIA	5,179,596,139.15	5,499,367,170.68
14	JAHUN	11,361,153,529.43	11,438,675,141.04
15	KAFIN HAUSA	3,811,589,920.78	3,909,739,959.90
16	KAUGAMA	793,073,441.33	901,446,724.67
17	KAZAURE	4,905,873,385.75	5,043,745,638.23
18	KIRI KASAMMA	2,422,722,303.71	2,494,926,336.86
19	KIYAWA	12,808,200,500.78	12,958,732,522.11
20	MAIGATA RI	3,695,752,168.41	4,571,425,546.79
21	MALLAM MADORI	4,197,679,006.38	4,321,815,363.78
22	MIGA	2,540,956,852.38	2,850,027,145.51
23	RINGIM	5,913,162,523.14	5,930,131,008.63
24	RONI	5,310,358,917.26	5,197,433,800.68
25	SULE TAN KARKAR	7,783,173,933.67	7,855,120,400.51
26	TAURA	5,209,885,553.26	5,372,417,647.20
27	YANKWASHI	4,356,918,553.83	4,279,634,689.10
	TOTAL	127,702,792,958.71	132,542,672,925.62



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

DETAILS OF CONSOLIDATED NOTES TO THE ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 2024 NOTE 20: ACCUMULATED SURPLUS/DEFICIT			
S/N	L.G.A	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
1	AUYO	275,518,898.26	198,615,269.26
2	BABURA	279,955,722.90	206,281,673.76
3	BIRNIN KUDU	44,958,478.69	162,162,937.55
4	BIRNIWA	140,934,239.74	105,820,154.18
5	BUJI	379,231,294.46	454,887,769.57
6	DUTSE	115,791,545.61	191,244,432.03
7	GAGARAWA	272,850,259.60	16,795,451.50
8	GARKI	112,386,215.81	(31,869,450.97)
9	GUMEL	212,406,013.68	(139,389,123.89)
10	GURI	542,965,719.35	196,304,962.85
11	GWARAM	96,947,822.79	(36,241,774.36)
12	GWIWA	139,349,800.36	395,285,691.93
13	HADEJIA	283,874,086.43	143,251,138.27
14	JAHUN	199,943,453.57	280,971,271.12
15	KAFIN HAUSA	310,506,129.27	346,028,954.72
16	KAUGAMA	297,707,522.55	232,310,823.82
17	KAZAURE	(11,194,451.98)	90,673,238.76
18	KIRI KASAMMA	80,527,161.20	82,345,050.21
19	KIYAWA	(57,185,156.44)	99,195,692.43
20	MAIGATARI	13,576,184.86	75,319,625.57
21	MALLAM MADORI	142,678,418.33	153,034,696.71
22	MIGA	361,732,671.55	228,011,847.00
23	RINGIM	63,402,792.43	205,450,304.48
24	RONI	106,535,926.06	255,620,001.23
25	SULE TAN KARKAR	120,676,123.47	314,330,881.16
26	TAURA	193,919,450.86	198,742,110.85
27	YANKWASHI	92,292,657.07	258,022,939.09
	TOTAL	4,812,288,980.49	4,683,206,568.82



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

SUPPLEMENTARY NOTE 1: (DETERMINATION OF CONSOLIDATED RESERVE)								
PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL	
Depreciation Rate	2%	2%	10%	20%	6.67%	20%		
COST/REVALUATION	-	₦	₦	₦	₦	₦	₦	₦
BALANCE B/FORWARD (1/1/2024)	-	-	-	-	-	-	-	-
DATE OF ASSETS REVALUATION 31/12/2024	9,123,395,918.37	114,003,445,507.14	511,886,576.67	305,791,800.00	7,583,375,120.54	4,766,769,700.00	136,294,664,622.72	
DEPRECIATION CHARGE FOR THE YEAR	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION 31/12/24	182,467,918.37	2,280,068,910.14	51,188,657.67	61,158,360.00	505,811,120.54	953,353,940.00	4,034,048,906.72	
NET BOOK VALUE AS AT 31/12/2024	8,940,928,000.00	111,723,376,597.00	460,697,919.00	244,633,440.00	7,077,564,000.00	3,813,415,760.00	132,260,615,716.00	-



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

SUPPLEMENTARY NOTE 2: DETAILS OF IPSAS ADJUSTMENT		
S/N	L.G.A	ACTUAL YEAR 2024
1	AUYO	312,389,162.11
2	BABURA	488,497,237.27
3	BIRNIN KUDU	323,058,902.92
4	BIRNIWA	262,542,097.99
5	BUJI	367,901,859.26
6	DUTSE	318,690,895.08
7	GAGARAWA	353,867,654.81
8	GARKI	241,263,982.00
9	GUMEL	352,070,676.57
10	GURI	643,306,086.09
11	GWARAM	333,480,947.87
12	GWIWA	330,180,987.34
13	HADEJIA	427,036,917.30
14	JAHUN	317,439,960.97
15	KAFIN HAUSA	428,856,934.61
16	KAUGAMA	340,331,501.69
17	KAZAURE	186,649,250.54
18	KIRI KASAMMA	169,440,894.29
19	KIYAWA	272,437,187.68
20	MAIGATARI	151,261,304.95
21	MALLAM MADORI	309,368,331.96
22	MIGA	430,360,567.13
23	RINGIM	231,087,278.25
24	RONI	123,136,597.62
25	SULE TAN KARKAR	341,501,946.38
26	TAURA	332,082,744.79
27	YANKWASHI	171,309,854.47
	Total	8,559,551,761.94



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

SUPPLEMENTARY NOTE 3				
SUPPLEMENTARY NOTE OF COMPARISON OF ACTUAL AND BUDGET STATUTORY ALLOCATION				
S/N	L.G.A	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE
1	AUYO	1,862,351,086.88	2,921,405,379.00	1,059,054,292.12
2	BABURA	2,190,527,520.64	2,990,000,000.00	799,472,479.36
3	BIRNIN KUDU	2,715,698,607.58	3,370,000,000.00	654,301,392.42
4	BIRNIWA	2,051,125,410.19	2,650,000,000.00	598,874,589.81
5	BUJI	1,730,039,784.51	2,211,056,681.00	481,016,896.49
6	DUTSE	2,427,331,171.41	2,951,778,519.00	524,447,347.59
7	GAGARAWA	1,759,973,923.39	2,500,000,000.00	740,026,076.61
8	GARKI	2,056,058,230.72	2,530,559,606.00	474,501,375.28
9	GUMEL	1,784,912,627.56	2,010,000,000.00	225,087,372.44
10	GURI	1,893,505,257.41	2,459,614,150.00	566,108,892.59
11	GWARAM	2,619,201,278.29	2,942,116,515.00	322,915,236.71
12	GWIIWA	1,807,802,645.84	2,730,000,000.00	922,197,354.16
13	HADEJIA	1,650,809,872.91	2,870,000,000.00	1,219,190,127.09
14	JAHUN	2,272,927,129.04	2,574,621,551.00	301,694,421.96
15	KAFIN HAUSA	2,529,885,106.74	3,250,000,000.00	720,114,893.26
16	KAUGAMA	1,855,702,282.90	990,276,365.00	(865,425,917.90)
17	KAZAURE	1,965,040,502.33	2,457,633,999.00	492,593,496.67
18	KIRI KASAMMA	2,051,067,921.86	2,640,000,000.00	588,932,078.14
19	KIYAWA	2,125,917,230.78	2,629,258,430.00	503,341,199.22
20	MAIGATARI	2,142,633,060.06	1,045,596,648.00	(1,097,036,412.06)
21	MALLAM MADORI	1,999,538,646.80	2,585,000,000.00	585,461,353.20
22	MIGA	1,834,748,497.17	2,770,000,000.00	935,251,502.83
23	RINGIM	2,247,009,539.32	1,145,425,336.00	(1,101,584,203.32)
24	RONI	1,705,920,864.26	2,535,000,000.00	829,079,135.74
25	SULE TAN KARKAR	2,091,650,008.24	2,079,011,623.00	(12,638,385.24)
26	TAURA	1,909,022,352.74	990,276,367.00	(918,745,985.74)
27	YANKWASHI	1,758,942,548.64	4,209,723,635.00	2,450,781,086.36
	Total	55,039,343,108.21	67,038,354,804.00	11,999,011,695.79



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

SUPPLEMENTARY NOTE 4 ACTUAL AND BUDGETED EXPENDITURE OF PRIMARY HEALTH CARE FOR 27 LOCAL GOVERNMENT COUNCILS JIGAWA STATE FOR THE YEAR 2024											
LGA	PERSONNEL COST		OVER-HEAD		CAPITAL EXP.		TOTAL		VARIANCE		
	ACTUAL	FINAL BUDGET	ACTUAL	FINAL BUDGET	ACTUAL	FINAL BUDGET	ACTUAL	FINAL BUDGET		ACTUAL	FINAL BUDGET
	A	B	C	D	E	F	A+C+E	B+D+F			
AUYO	207,561,746.78	149,034,588.00	126,404,798.55	167,823,371.08	596,177,090.88	419,933,392.00	930,143,636.21	736,791,351.08	(193,352,285.13)		
BABURA	413,850,875.42	315,363,116.00	58,649,391.00	288,000,000.00	310,222,600.00	418,345,096.00	782,722,866.42	1,021,708,212.00	238,985,345.58		
BIRNIN KUDU	334,842,759.55	256,718,999.00	210,147,514.81	441,300,000.00	147,341,828.67	388,600,000.00	692,332,103.03	1,086,618,999.00	394,286,895.97		
BIRNIWA	180,691,732.09	115,697,504.00	134,529,146.36	259,500,000.00	264,002,687.78	425,000,000.00	579,223,566.23	800,197,504.00	220,973,937.77		
BUJI	199,611,042.00	127,959,075.00	152,370,938.62	182,000,000.00	216,427,171.17	356,139,094.00	568,409,151.79	666,098,169.00	97,689,017.21		
DUTSE	2,728,907,534.70	892,411,814.00	168,802,239.99	144,300,000.00	55,001,433.48	150,000,000.00	2,952,711,208.17	1,186,711,814.00	(1,765,999,394.17)		
GAGARAWA	199,095,051.84	139,323,930.00	149,810,287.00	137,400,000.00	185,753,522.00	248,000,000.00	534,658,860.84	524,723,930.00	(9,934,930.84)		
GARKI	244,747,147.08	184,428,274.00	223,680,074.53	175,500,000.00	178,390,275.62	476,616,510.00	646,817,497.23	836,544,784.00	189,727,286.77		
GUMEL	264,782,513.51	186,147,303.00	104,466,706.50	118,800,000.00	422,170,256.22	399,097,654.00	791,419,476.23	704,044,957.00	(87,374,519.23)		
GURI	478,238,546.87	137,991,279.00	138,335,095.75	226,300,273.00	243,072,429.77	406,359,959.00	859,646,072.39	770,651,511.00	(88,994,561.39)		
GWARAM	503,420,129.47	305,614,526.00	139,936,021.08	364,200,000.00	322,193,178.85	365,000,000.00	965,549,329.40	1,034,814,526.00	69,265,196.60		
GWIMA	206,842,283.30	271,900,595.00	257,227,773.89	171,000,000.00	320,699,595.10	335,450,000.00	784,769,652.29	778,350,595.00	(6,419,057.29)		
HADEJIA	316,136,428.28	248,337,395.00	84,292,400.08	105,000,000.00	194,892,626.18	482,892,627.00	595,321,454.54	836,230,022.00	240,908,567.46		
JAHUN	309,073,905.28	101,668,248.00	111,266,871.92	162,166,254.00	296,615,592.97	703,705,470.00	716,956,370.17	967,539,972.00	250,583,601.83		
KAFIN HAUSA	201,154,823.85	194,169,751.00	170,478,521.39	326,500,000.00	272,961,022.38	327,000,000.00	644,594,367.62	847,669,751.00	203,075,383.38		
KAUGAMA	795,270,632.21	855,796,800.00	9,530,000.00	12,157,880.00	72,451,559.30	94,972,304.00	877,252,191.51	962,926,984.00	85,674,792.49		
KAZAURE	376,101,552.83	277,444,642.00	96,167,071.41	95,500,000.00	117,283,292.19	368,000,462.00	589,551,916.43	740,945,104.00	151,393,187.57		
KIRI KASAMMA	237,155,143.64	174,843,179.00	122,717,200.00	186,400,000.00	167,383,040.00	497,603,655.00	527,255,383.64	858,846,834.00	331,591,450.36		
KIYAWA	317,785,962.44	283,366,064.00	194,715,879.59	308,900,000.00	249,052,464.08	482,000,000.00	761,554,306.11	1,074,266,064.00	312,711,757.89		
MAIGATARI	123,756,606.00	335,744,483.00	202,730,319.32	210,834,517.00	137,429,487.00	93,835,520.00	463,916,412.32	640,414,520.00	176,498,107.68		
MALAM MADORI	308,480,911.79	232,299,237.00	258,074,726.48	106,900,000.00	133,005,000.00	265,000,000.00	699,560,638.27	604,199,237.00	(95,361,401.27)		
MIGA	123,756,606.00	217,769,027.00	224,312,652.91	274,700,000.00	271,616,973.00	496,500,008.00	619,686,231.91	988,969,035.00	369,282,803.09		
RINGIM	301,950,295.86	208,611,198.00	144,224,279.99	250,300,000.00	262,632,290.00	310,500,000.00	708,806,865.85	769,411,198.00	60,604,332.15		
RONI	335,793,711.36	261,089,675.00	89,338,500.00	148,600,000.00	155,631,358.62	443,120,000.00	580,763,569.98	852,809,675.00	272,046,105.02		
SULE TANKARKAR	336,293,362.94	178,347,547.00	50,502,530.33	182,750,000.00	60,846,574.00	235,000,000.00	447,642,467.27	556,097,547.00	148,455,079.73		
TAURA	323,546,762.57	231,338,467.00	225,143,390.26	210,000,000.00	88,914,029.31	330,000,000.00	637,604,182.14	771,338,467.00	133,734,284.86		
YANKWASHI	171,366,294.25	140,843,003.00	190,924,400.11	194,062,210.92	128,381,034.15	353,000,000.00	490,871,728.51	687,905,213.92	197,033,485.41		
TOTAL	10,540,214,361.91	7,024,259,719.00	4,038,778,731.87	5,450,894,506.00	5,870,748,412.72	9,871,671,751.00	20,449,741,506.50	22,346,825,976.00	1,897,084,469.50		



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

SUPPLEMENTARY NOTE 5									
ACTUAL AND BUDGETED EXPENDITURE OF LOCAL EDUCATION AUTHORITY									
FOR 27 LOCAL GOVERNMENT COUNCILS JIGAWA STATE FOR THE YEAR 2024									
LGA	PERSONNEL COST		OVER-HEAD		CAPITAL EXP.		TOTAL		VARIANCE
	ACTUAL	FINAL BUDGET	ACTUAL	FINAL BUDGET	ACTUAL	FINAL BUDGET	ACTUAL	FINAL BUDGET	
	A	B	C	D	E	F	A+C+E	B+D+F	
AUYO	738,300,951.45	652,884,100.00	7,666,800.00	47,157,880.00	29,988,299.40	80,000,000.00	775,956,050.85	780,041,980.00	4,085,929.15
BABURA	724,201,416.74	703,382,343.00	11,190,000.00	26,068,210.93	35,876,043.30	198,000,000.00	771,267,460.04	927,450,553.93	156,183,093.89
BIRNIN KUDU	873,720,066.15	815,858,508.00	38,294,000.00	32,157,880.00	10,801,081.69	117,870,000.00	922,815,147.84	965,886,388.00	43,071,240.16
BIRNIWA	538,560,226.46	554,290,635.00	0.00	32,156,880.00	16,702,777.79	140,000,000.00	555,263,004.25	726,447,515.00	171,184,510.75
BUJI	502,927,852.00	468,224,396.00	21,983,386.00	12,000,000.00	0.00	45,000,000.00	524,911,238.00	525,224,396.00	313,158.00
DUTSE	359,066,513.32	247,969,589.00	40,699,137.14	42,157,880.00	271,932,016.88	705,000,000.00	671,697,667.34	995,127,469.00	323,429,801.66
GAGARAWA	563,448,697.96	583,604,848.00	15,099,999.99	45,415,759.99	0.00	30,000,000.00	578,548,697.95	659,020,607.99	80,471,910.04
GARKI	735,609,290.17	848,233,155.00	9,287,255.00	7,000,000.00	0.00	31,000,000.00	744,896,545.17	886,233,155.00	141,336,609.83
GUMEL	858,840,695.00	837,232,626.00	19,358,000.00	53,673,760.00	0.00	30,000,000.00	878,198,695.00	920,906,386.00	42,707,691.00
GURI	443,879,360.53	444,181,322.00	34,496,546.00	147,157,880.00	1,626,090.00	72,000,000.00	480,001,996.53	663,339,202.00	183,337,205.47
GWARAM	1,091,457,319.45	1,186,206,198.00	30,752,300.00	75,157,880.00	0.00	40,500,000.00	1,122,209,619.45	1,301,864,078.00	179,654,458.55
GWIRWA	368,825,255.55	405,369,799.00	35,853,000.00	50,000,000.00	46,265,681.40	136,809,405.00	450,943,936.95	592,179,204.00	141,235,267.05
HADEJIA	876,182,672.56	962,736,277.00	53,192,226.74	32,157,880.00	10,288,617.50	50,288,617.50	939,663,516.80	1,045,182,774.50	105,519,257.70
JAHUN	850,527,762.01	819,829,002.00	48,613,274.00	32,157,880.00	3,790,775.50	141,000,000.00	902,931,811.51	992,986,882.00	90,055,070.49
KAFIN HAUSA	1,095,804,376.79	1,134,532,175.00	59,179,067.60	32,157,880.00	0.00	115,500,000.00	1,154,983,444.39	1,282,190,055.00	127,206,610.61
KAUGAMA	263,980,755.14	168,352,943.00	38,447,880.48	325,000,000.00	175,298,127.96	496,918,087.00	477,726,763.58	990,271,030.00	512,544,266.42
KAZAURE	871,424,737.63	983,555,675.00	23,281,564.00	13,157,880.00	15,488,314.00	91,000,000.00	910,194,615.63	1,087,713,555.00	177,518,999.37
KIRIKA SAMMA	846,785,650.65	960,463,842.00	0.00	18,659,880.00	7,392,828.38	101,000,000.00	854,178,479.03	1,080,123,722.00	225,945,242.97
KIYAWA	588,412,743.99	775,243,717.00	7,989,000.00	63,957,880.00	63,535,542.40	105,000,000.00	659,937,286.39	944,201,597.00	284,264,310.61
MAIGATARI	442,984,274.00	626,359,309.00	41,076,184.00	12,000,000.00	939,801.00	45,511,505.00	485,000,259.00	683,870,814.00	198,870,555.00
MALAM MADORI	1,065,545,709.79	1,154,789,130.00	16,211,000.00	48,000,000.00	0.00	20,000,000.00	1,085,756,709.79	1,222,789,130.00	137,032,420.21
MIGA	442,984,274.00	456,797,636.00	42,116,131.00	84,600,090.92	0.00	98,000,000.00	485,100,405.00	639,397,726.92	154,297,321.92
RINGIM	1,039,709,522.15	1,117,974,301.00	20,220,000.00	18,000,000.00	0.00	131,000,000.00	1,059,929,522.15	1,266,974,301.00	207,044,778.85
RONI	425,815,720.05	505,619,727.00	26,236,419.00	28,157,880.00	0.00	97,600,000.00	452,052,139.05	631,377,607.00	179,325,467.95
SULE TANKARKAR	903,201,420.83	917,781,557.00	0.00	14,157,880.00	0.00	42,000,000.00	903,201,420.83	973,939,437.00	70,738,016.17
TAURA	872,643,094.74	951,490,836.00	23,490,868.60	22,157,880.00	1,558,000.00	56,000,000.00	897,691,963.34	1,029,648,716.00	131,956,752.66
YANKWAISHI	559,034,230.15	607,462,196.00	21,526,989.96	17,157,880.00	6,180,576.21	65,000,000.00	586,741,796.32	689,620,076.00	102,878,279.68
TOTAL	18,947,874,589.26	19,890,425,842.00	686,261,029.51	1,331,584,901.84	697,664,573.41	3,281,997,614.50	20,331,800,192.18	24,504,008,358.34	4,172,208,166.16



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

CONSOLIDATED DISCLOSURE ON GOVERNMENT SHARE OF STATUTORY RECEIVES, GOVERNMENT SHARE OF VAT, TAX AND NON TAX REVENUE, RECEIPT FROM OTHER GOVERNMENT ENTITIES AND RECCURENT AND CAPITAL EXPNDITURE ON THE ACCOUNT OF 27 LOCAL GOVERNMENT COUNCILS, JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2024

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The state Local Government Joint Account Allocation committee SLTAAC released the total sum of Fifty Five Billion Thirty Nine Million Three Hundred and Forty Three Thousand One Hundred and Eight Naira Twenty One Kobo ₦55,039,343,108.21 as Government share of statutory revenue from the federation account for the year ended 31st December, 2024 representing 82.10 percent of the budgeted amount of ₦67,038,354,804.00

2. GOVERNMENT SHARE OF VAT

The financial statement of 27 Local Government Council revealed that the sum of Fifty Nine Billion, Five Hundred and Eighty Five Million, Six Hundred and Twenty Two Thousand, Seven Hundred and Thirty Seven Naira, Ninety Eight Kobo (₦59,585,622,737.98) was received from the federation account share of VAT during the year ended 31st December, 2024 which percentage 176.66 percent of the budgeted amount of ₦33,748,887,813.00

3. NON TAX REVENUE

The total sum of Five Hundred and Twenty Seven Million Eight Hundred and Sixty Five Thousand Eight Hundred and Ninety Five Naira Ninety Seven Kobo ₦527,865,895.97 was released by the 27 Local Government Council as non-Tax revenue during the period of January- December, 2024. This represents 73.68 percent of the Budgeted amount of ₦784,242,000.00

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The sum of Four Billion Six Hundred and Fifty Seven Million Seven Hundred and Eighty Two Thousand Four Hundred and Six Naira Sixty Eight Kobo ₦4,657,782,406.68 was received as share of State internally generate revenue and receipt From Stabilization Account From Ministry For Local Government For the year 2024 representing 6825.5 percent of the budgeted Figure of ₦54,000,000.00

5. SALARIES AND WAGES

Salaries and wages amounting to Thirty Six Billion Two Hundred and Seventy Two Million Five Hundred and Nineteen Thousand Seven Hundred and Seven Naira Forty Two Kobo ₦36,272,519,707.42 was expended by the 27 local Government Councils representing 94.05 % of the budget amount of ₦38,485,824,698.06

6. SOCIAL BENEFIT

The account of 27 local Government Council revealed that the sum of Two Billion eight Hundred and Ninety Million Four Hundred and Twenty Thousand Five Hundred and One Naira Thirty Nine Kobo ₦2,890,420,501.39 was paid as social benefit for the year 2024 representing 74.04 percent of the budgeted amount of ₦3,904,771,078.00

7. OVERHEAD COST

The sum of Thirty Four Billion Two Hundred and Seventy Million Five Hundred and Thirty Nine Thousand Two Hundred and Eighty Four Naira Twenty eight Kobo ₦34,270,539,284.28 was expended on Overhead cost by 27 Local Government Councils during the year ended 31stDecember, 2024 This amount represent 71.08 percent of budgeted amount of ₦48,213,219,572.64



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

8. GRANT AND CONTRIBUTIONS

The 27 Local Government Councils have made grant and contribution to the Government agencies such as Local Government Services Commission, Emirate Councils, Joint projects and others amounting to Twenty Six Billion One Hundred and Thirty five Million Four Hundred and Seventeen Thousand, Eight Hundred and Fourteen Naira Eighty seven Kobo ₦26,135,417,814.87 representing 195.37 percent of the budgeted amount of ₦13,377,285,397.39

9. TRANSFER TO OTHER GOVERNMENT AGENCIES

The sum of Eleven Billion Six Hundred and Sixty Four Million Six Hundred and eleven Naira Seventy One Kobo ₦11,664,504,611.71 was transferred to the other government agencies such as Ministry of works and Transport (street light Fund), Ministry of water Resources, Stabilization account and others during the year 2024 representing 151.17 percent of the budgeted figure of ₦7,716,052,000.00

10. CAPITAL EXPENDITURE

Capital expenditure for the provision of social amenities to the community was incurred by the 27 local Government Councils amounting to Eight Billion, Five Hundred and Fifty Nine Million, Five Hundred and Fifty One Thousand, Seven Hundred and Sixty One Naira, Ninety Four Kobo. (₦8,559,551,761.94) representing only 27.75 percent of the budgeted amount of ₦31,081,468,872.74.

REVENUE AND EXPENDITURE, 2024				
DISCRPTION	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦	PERCENTAGE %
REVENUE				
Government share statutory revenue	67,038,354,804.00	55,039,343,108.21	11,999,011,695.79	82.10%
Government share of VAT	33,748,887,813.00	59,585,622,737.98	(25,836,734,924.98)	176.66
Tax Revenue	5,220,000.00	50,000.00	5,170,000.00	0.96%
Non Tax Revenue	784,242,000.00	527,865,895.97	256,376,104.03	73.68
Transfer from other Government entities	54,000,000.00	4,657,782,406.68	(4,603,782,406.68)	8625.52
TOTAL REVENUE	101,630,704,617.00	119,810,664,148.84	(18,179,959,531.84)	117.89
EXPENDITURE				
Salaries & wages	38,485,824,698.06	36,272,519,707.42	2,213,304,990.64	94.25
Social benefit	3,904,771,078.00	2,890,420,501.39	1,014,350,576.61	74.022
Overhead cost	48,213,219,572.64	34,270,539,284.28	13,942,680,288.26	71.08
Grants and Contribution	13,377,285,397.39	26,135,417,814.87	(12,758,132,417.48)	195.17
Transfer to other government agencies	7,716,052,000.00	11,664,504,611.71	(3,948,452,611.71)	151.17
Administrative Sector	9,991,833,731.00	4,719,420,538.31	5,067,708,192.69	47.23%
Economic sectors	7,007,329,350.00	2,474,737,906.46	4,535,591,443.54	35.31
Social sector	14,082,305,791.74	1,433,294,932.17	12,764,011,321.57	10.17
TOTAL EXPENDITURE	164,551,424,230.46	119,860,855,278.61	44,690,568,933.85	72.82

RECOMENDATION

- There is urgent need for Local Government Councils to exploits new avenue to Improve the non-Tax revenue generation.
- The Local Governments should reduce overspending on recurrent expenditure and direct More resources on capital project for the well-being of the electorate.



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



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

**REPORT OF AUDITOR GENERAL ON THE ACCOUNT OF THE
TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER 2024**

INTRODUCTION

In compliance with the provision of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 92-99 of Jigawa State Government Law No. of 2007 (as amended), I have examined the Accounts and Financial statements of Twenty-seven (27) Local Government Councils of the state for the year ended 31st December 2024 in accordance with public Finance (Control Management act 1958), Model Financial Memoranda and Circular Guidance.

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

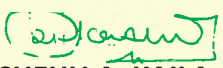
GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING

- (i) All 27 local Government Councils have Received their complete allocations from the Federation Account through State local Government Joint Allocation Account Committee (SLJAAC)
- (ii) There was an improvement in the manner at which books of Account were kept compared to previous year.
- (iii) The cash book and other subsidiaries ledgers were adequately kept and updated accordingly
- (iv) There is need for improvement in the exploration of independent revenue.
- (v) Advances and deposits which were not retired and unsettled respectively should be resolve.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection Reports and Local queries were issued to the councils on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December 2024, queries worth Ten Billion, Four Hundred and One Million, and Nineteen Thousand, Eight Hundred and Sixty-Four Naira, Thirty-TwoKobo (**10,401,019,864.32**) only were raised and issued to the Local Government Councils accordingly.

The councils responded to same queries issued to them, while we were able to resolve the sum of Nine Billion Eight Hundred and Ninety Two Million, Six hundred and Twenty Nine Thousand, five Hundred and Eighty-One Naira Forty-Four Kobo (**N9,892,629,581.44**) only, thus leaving a balance of Two Hundred and Eleven Million, Four Hundred and Sixty-Six Thousand, Nine Hundred and Sixty-ThreeNaira, Eighty-Eight Kobo (**N211,466,963.88**) only which is yet to be cleared. Summary of the Queries and responses is hereby given in the next page.

 20th - 6 - 2025
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



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

SUMMARY OF REPORTS AND QUERIES FOR THE PERIOD 1st JANUARY - 31st DECEMBER, 2024							
S/N	LOCAL GOVERNMENT	No. OF	AUDIT ISSUES	VERIFIED AND RESOLVED		NOT RESOLVED	
		ISSUES	AMOUNT	AMOUNT	%	AMOUNT	%
1	AUYO	9	122,069,028.57	117,514,088.69	96.27	4,554,939.88	3.73
2	BABURA	16	498,177,635.31	485,590,804.31	97.47	12,586,831.00	2.53
3	BIRNIN KUDU	11	292,641,099.00	287,482,920.93	98.24	5,158,178.07	1.76
4	BIRNIWA	19	567,213,774.10	544,701,802.60	96.03	22,511,971.50	3.97
5	BUJI	15	781,753,308.26	775,137,069.64	99.15	6,616,238.62	0.85
6	DUTSE	14	314,873,510.44	314,873,510.44	100.00	-	-
7	GAGARAWA	12	381,793,111.28	374,291,124.23	98.04	7,501,987.05	1.96
8	GARKI	11	238,918,898.42	238,918,898.42	-	-	-
9	GUMEL	12	196,535,404.00	196,535,404.00	100.00	-	-
10	GURI	10	326,591,579.54	283,983,662.23	86.95	42,607,917.31	13.05
11	GWARAM	12	621,855,759.00	599,986,853.83	96.48	21,868,905.17	3.52
12	GWIIWA		258,196,395.93	258,196,395.93	100.00	-	-
13	HADEJIA	12	501,083,685.00	501,083,685.00	100.00	-	-
14	JAHUN	13	916,174,359.32	907,466,987.32	99.05	8,707,372.00	0.95
15	KAFIN HAUSA	13	299,166,375.21	299,166,375.21	100.00	-	-
16	KAUGAMA	11	180,676,220.96	175,719,253.29	97.26	4,956,967.67	2.74
17	KAZAURE	10	217,780,719.18	217,780,719.18	100.00	-	-
18	KIRI KASAMMA	14	695,273,732.92	678,428,980.92	97.58	16,844,752.00	2.42
19	KIYAWA	10	526,932,740.52	519,182,740.52	98.53	7,750,000.00	1.47
20	MAIGATARI	11	270,543,968.27	265,198,968.27	98.02	5,345,000.00	1.98
21	MALLAM MADORI	8	265,480,636.11	257,611,636.11	97.04	7,869,000.00	2.96
22	MIGA	14	712,002,966.65	704,439,396.65	98.94	7,563,570.00	1.06
23	RINGIM	15	222,374,814.95	222,374,814.95	100.00	-	-
24	RONI	13	417,657,759.22	113,394,440.22	27.15	7,340,000.00	1.76
25	SULE TANKARKAR	15	191,112,206.89	184,162,206.89	96.36	6,950,000.00	3.64
26	TAURA	11	160,006,527.76	154,788,327.76	96.74	5,218,200.00	3.26
27	YANKWASHI	10	224,133,647.51	214,618,513.90	95.75	9,515,133.61	4.25
	TOTAL	321.00	10,401,019,864.32	9,892,629,581.44		211,466,963.88	2.14



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

COMPUTATION OF TERMINAL BENEFITS

It is indeed Audit mandate to compute all pension and gratuity files in respect of staff of Local Government Councils, Local Education Authority and Five Emirate Councils of the State. To this effect, a total sum of Six Hundred and Fifty Seven (657) number of files were received from the Directorate of Salary and Pension Administration, treated and returned for payment accordingly, total amount payable as gratuities and death pension tuned to One Billion, One Hundred and Fifty Nine Million, Nine Hundred and Eighty Nine Thousand, Four Hundred and Thirty Five Naira only (1,159,989,435.00).

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, DUTSE, JIGAWA STATE SUMMARY ANALYSIS OF GRATUITY AND DEATH BENEFITS CLAIMS FOR THE YEAR ENDED 31 DECEMBER, 2024										
S/N	LOCAL GOVT.	RETIRED	DEATH	TOTAL	NO. OF STAFF DEDUCTED	GRATUITY (GROSS) ₦	DEDUCTIONS ₦	GRATUITY (NET) ₦	DEATH PENSION ₦	TOTAL AMOUNT PAYBLE ₦
1	AUYO	13	2	15	13	24,968,258.00	4,815,252.00	20,153,006.00	2,553,650.00	22,706,656.00
2	BABURA	15	5	20	12	26,082,777.00	2,049,595.00	24,033,182.00	6,333,825.00	30,367,007.00
3	BIRNIN KUDU	15	5	20	9	38,408,589.00	1,258,473.00	37,150,116.00	7,215,990.00	44,366,106.00
4	BIRNIWA	11	4	15	11	19,351,149.00	1,695,278.00	17,655,871.00	5,827,055.00	23,482,926.00
5	BUJI	13	5	18	11	24,946,008.00	1,697,329.00	23,248,679.00	6,355,710.00	29,604,389.00
6	DUTSE	18	4	22	15	28,270,004.00	3,316,596.00	24,953,408.00	5,654,460.00	30,607,868.00
7	GAGARAWA	24	7	31	21	46,285,876.00	5,609,248.00	40,676,628.00	14,556,775.00	55,233,403.00
8	GARKI	29	3	32	17	55,236,367.00	2,929,856.00	52,306,511.00	5,790,350.00	58,096,861.00
9	GUMEL	12	8	20	15	25,343,864.00	2,735,426.00	22,608,438.00	11,247,212.00	33,855,650.00
10	GURI	8	0	8	7	18,138,035.00	1,028,947.00	17,109,088.00	0.00	17,109,088.00
11	GWARAM	30	6	36	31	58,525,321.00	13,865,581.00	44,659,740.00	6,249,055.00	50,908,795.00
12	GWIIWA	12	7	19	13	37,189,108.00	4,630,614.00	32,558,494.00	19,819,695.00	52,378,189.00
13	HADEJIA	20	14	34	22	46,119,572.00	5,599,181.00	40,520,391.00	23,365,110.00	63,885,501.00
14	JAHUN	24	6	30	21	57,495,730.00	4,958,441.00	52,537,289.00	7,351,795.00	59,889,084.00
15	KAFIN HAUSA	21	3	24	13	49,720,764.00	1,701,276.00	48,019,488.00	3,124,135.00	51,143,623.00
16	KAUGAMA	17	6	23	16	28,598,949.00	2,083,317.00	26,515,632.00	7,394,410.00	33,910,042.00
17	KAZAURE	16	4	20	6	29,066,174.00	437,008.00	28,629,166.00	3,962,585.00	32,591,751.00
18	KIRIKA SAMMA	24	7	31	30	56,922,909.00	6,681,880.00	50,241,029.00	11,523,545.00	61,764,574.00
19	KIYAWA	14	6	20	12	29,117,520.00	2,033,905.00	27,083,615.00	7,947,170.00	35,030,785.00
20	MAIGATARI	22	5	27	18	46,773,896.00	4,081,520.00	42,692,376.00	9,485,498.00	52,177,874.00
21	MALAM MADORI	19	12	31	10	40,322,121.00	2,090,476.00	38,231,645.00	20,284,275.00	58,515,920.00
22	MIGA	7	5	12	9	19,261,494.00	1,605,905.00	17,655,589.00	6,782,489.00	24,438,078.00
23	RINGIM	28	16	44	33	54,601,980.00	5,634,851.00	48,967,129.00	18,924,541.00	67,891,670.00
24	RONI	29	5	34	21	60,928,978.00	4,391,839.00	56,537,139.00	7,698,080.00	64,235,219.00
25	SULE TANKARKAR	19	7	26	19	33,377,062.00	3,192,321.00	30,184,741.00	13,922,800.00	44,107,541.00
26	TAURA	17	5	22	15	28,975,022.00	2,908,218.00	26,066,804.00	8,399,465.00	34,466,269.00
27	YANKWASHI	18	5	23	17	24,594,547.00	2,747,366.00	21,847,181.00	5,377,385.00	27,224,566.00
	TOTAL	495	162	657	437	1,008,622,074.00	95,779,699.00	912,842,375.00	247,147,060.00	1,159,989,435.00



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, DUTSE, JIGAWA STATE							
SUMMARY OF GRATUITY(NET)AND DEATH BENEFITS CLAIMS FOR THE YEAR ENDED 31 DECEMBER, 2024							
S/N	LOCAL	NUMBER OF STAFF			RETIREMENT GRATUITY	DEATH BENEFIT	TOTAL AMOUNT
	GOVERNMENT	RETIRED	DEATH	TOTAL	₦	₦	₦
1	AUYO	13	2	15	20,153,006.00	2,553,650.00	22,706,656.00
2	BABURA	15	5	20	24,033,182.00	6,333,825.00	30,367,007.00
3	BIRNIN KUDU	15	5	20	37,150,116.00	7,215,990.00	44,366,106.00
4	BIRNIWA	11	4	15	17,655,871.00	5,827,055.00	23,482,926.00
5	BUJI	13	5	18	23,248,679.00	6,355,710.00	29,604,389.00
6	DUTSE	18	4	22	24,953,408.00	5,654,460.00	30,607,868.00
7	GAGARAWA	24	7	31	40,676,628.00	14,556,775.00	55,233,403.00
8	GARKI	29	3	32	52,306,511.00	5,790,350.00	58,096,861.00
9	GUMEL	12	8	20	22,608,438.00	11,247,212.00	33,855,650.00
10	GURI	8		8	17,109,088.00	0.00	17,109,088.00
11	GWARAM	30	6	36	44,659,740.00	6,249,055.00	50,908,795.00
12	GWIWA	12	7	19	32,558,494.00	19,819,695.00	52,378,189.00
13	HADEJIA	21	14	35	40,520,391.00	23,365,110.00	63,885,501.00
14	JAUN	24	6	30	52,537,289.00	7,351,795.00	59,889,084.00
15	KAFIN HAUSA	21	3	24	48,019,488.00	3,124,135.00	51,143,623.00
16	KAUGAMA	17	6	23	26,515,632.00	7,394,410.00	33,910,042.00
17	KAZAURE	16	4	20	28,629,166.00	3,962,585.00	32,591,751.00
18	KIRIKA SAMMA	24	7	31	50,241,029.00	11,523,545.00	61,764,574.00
19	KIYAWA	14	6	20	27,083,615.00	7,947,170.00	35,030,785.00
20	MAIGATARI	22	5	27	42,692,376.00	9,485,498.00	52,177,874.00
21	MALAM MADORI	19	12	31	38,231,645.00	20,284,275.00	58,515,920.00
22	MIGA	7	5	12	17,655,589.00	6,782,489.00	24,438,078.00
23	RINGIM	28	16	44	48,967,129.00	18,924,541.00	67,891,670.00
24	RONI	29	5	34	56,537,139.00	7,698,080.00	64,235,219.00
25	SULE TANKARKAR	19	7	26	30,184,741.00	13,922,800.00	44,107,541.00
26	TAURA	17	5	22	26,066,804.00	8,399,465.00	34,466,269.00
27	YANKWASHI	18	5	23	21,847,181.00	5,377,385.00	27,224,566.00
	TOTAL	496	162	658	912,842,375.00	247,147,060.00	1,159,989,435.00

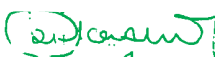
DEDUCTION FROM TERMINAL BENEFITS

It is obvious at terminal point, a retiree or deceased person may end up with a pending liability of over payment, overstay or loan as the case may be. To this effect, Audit uncovered Four Hundred and Thirty Five (435) number of staff retired and deceased owed their respective Local Government, the sum of Ninety Five Million, Seven Hundred and seventy Nine Thousand, Six Hundred and Ninety Nine Naira only (95,779,699.00) which has been deducted and remitted back by the pension authorize. Below are the details:



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

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL, DUTSE, JIGAWA STATE SUMMARY OF LOAN, OVER PAYMENT, OVER STAY DEDUCTION FROM RETIRED/DECEASED OFFICERS INRESPECT 27 LOCAL GOVERNMENT COUCILS FOR THE YEAR ENDED 31 DECEMBER, 2024							
S/N	LOCAL GOVERNMENT	LOANED	OVER S/P	INVOLVED	TOTAL LOAN	TOTOL OVER S/P	TOTAL AMOUNT
1	AUYO	0	13	13	0.00	4,815,252.00	4,815,252.00
2	BABURA	0	12	12	0.00	2,049,595.00	2,049,595.00
3	BIRNIN KUDU	0	9	9	0.00	1,258,473.00	1,258,473.00
4	BIRNIWA	0	11	11	0.00	1,695,278.00	1,695,278.00
5	BUJI	0	11	11	0.00	1,697,329.00	1,697,329.00
6	DUTSE	0	15	15	0.00	3,316,596.00	3,316,596.00
7	GAGARAWA	0	21	21	0.00	5,609,248.00	5,609,248.00
8	GARKI	0	17	17	0.00	2,929,856.00	2,929,856.00
9	GUMEL	1	14	15	67,665.00	2,667,761.00	2,735,426.00
10	GURI	0	7	7	0.00	1,028,947.00	1,028,947.00
11	GWARAM	0	30	30	0.00	13,865,581.00	13,865,581.00
12	GWIIWA	0	13	13	0.00	4,630,614.00	4,630,614.00
13	HADEJIA	1	20	21	703,181.00	4,896,000.00	5,599,181.00
14	JAHUN	0	21	21	0.00	4,958,441.00	4,958,441.00
15	KAFIN HAUSA	0	13	13	0.00	1,701,276.00	1,701,276.00
16	KAUGAMA	0	16	16	0.00	2,083,317.00	2,083,317.00
17	KAZAURE	1	5	6	37,815.00	399,193.00	437,008.00
18	KIRIKA SAMMA	1	29	30	45,500.00	6,636,380.00	6,681,880.00
19	KIYAWA	0	12	12	0.00	2,033,905.00	2,033,905.00
20	MAIGATARI	1	17	18	35,000.00	4,046,520.00	4,081,520.00
21	MALAM MADORI	0	10	10	0.00	2,090,476.00	2,090,476.00
22	MIGA	0	9	9	0.00	1,605,905.00	1,605,905.00
23	RINGIM	0	33	33	0.00	5,634,851.00	5,634,851.00
24	RONI	0	21	21	0.00	4,391,839.00	4,391,839.00
25	SULE TANKARKAR	0	19	19	0.00	3,192,321.00	3,192,321.00
26	TAURA	0	15	15	0.00	2,908,218.00	2,908,218.00
27	YANKWASHI	0	17	17	0.00	2,747,366.00	2,747,366.00
	TOTAL	5	430	435	889,161.00	94,890,538.00	95,779,699.00

 20th - 6 - 2025
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
 Auditor-General (Local Governments)
 Jigawa State.



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



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

**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON INFRACTIONS RAISED
ON THE ACCOUNTS OF 27 LOCAL GOVERNMENT COUNCILS JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2024**

The Auditor general has raised issues on **23No.** Infractions amounting **₦211,466,963.88** made by local government councils which are yet to be resolved, below are the details of issued raised:

ISSUE NO.1: UNPRESENTED PAYMENT VOUCHERS:

An expenditure to the tune of Eighty Million, Five Hundred and One Thousand, Five Hundred and Forty Naira Sixty-One Kobo **₦80,501,540.61** was expended in **9NO.** Infractions that are paid without presenting vouchers to justify the payments made in transaction.

Table below shows details:

LGA	LQ REF	AMOUNT
BABURA	ALG/RNG/ZO/BBRLG/LQ2/24	5,936,831.00
BIRNIN KUDU	ALG/BKD/ZO/BKD/LQ6/24	5,158,178.07
BUJI	LGAUD/JHZO/BUJ/LQ10/2024	6,616,238.62
GURI	ALG/HZO/GRR/LQ6/&8/2024	27,723,035.31
JAHUN	ALG/JHNZO/JHN/LQ2/24	8,707,372.00
KIRIKASAMMA	ALG/AUD/HZO/KKM/LQ3&11/24	16,844,752.00
YANKWASHI	ALG/AUD/YKS/LQ9/2024	9,515,133.61
TOTAL		80,501,540.61

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

Recommendation: The Auditor general has recommended that the local Government treasurers are held liable for all outstanding payment vouchers and money therein involved should be refunded to the Local Government treasury.

ISSUE NO.2: IRREGULAR PAYMENTS:

Several payments worth One Hundred and Thirty Million, Nine Hundred and Sixty-Five Thousand Four Hundred and Twenty-Three Naira Twenty Seven Kobo **₦130,965,423.27** was made with a total **14No.** Infractions identified in the payments made Local Government Councils which were paid without proper documentations.



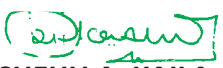
**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
27 Local Government Councils for the Year Ended 31st December, 2024**

LGA	LQ REF	AMOUNT
AUYO	ALG/MMR/ZO/AUYLG/LQ7/024	4,554,939.88
BABURA	ALG/RNG/ZO/BBR/2024/LQ7	6,650,000.00
BIRNIWA	ALG/HZO/BNWLG/LQ/4/2024	22,511,971.50
GAGARAWA	ALG/GML/ZO/GGWLG/LQ4/24	7,501,987.05
GURI	ALG/AUG/HZO/GRR/LQ9/24	14,884,882.00
GWARAM	ALG/BKD/ZO/GRMLG/LQ12/24	21,868,905.17
KAUGAMA	ALG/AUD/MMZO/KGM/LQ6/2024	4,956,967.67
KIYAWA	LG/AUD/JHN/ZO/KYW/LQ6/24	7,750,000.00
MAIGATARI	LG/GML/20/MG/Q/10/24	5,345,000.00
MALAM MADORI	ALG/MMR/ZO/MMR/LQ6/024	7,869,000.00
MIGA	LG/AUD/JHN/ZO/MGA/LQ6/2024	7,563,570.00
RONI	ALG/KZR/ZO/RRN/LQ8/024	7,340,000.00
SULE TANKARKAR	ALG/GML/STKLG/LQ7/24	6,950,000.00
TAURA	ALG/TAR/ZO/2024/LQ4	5,218,200.00
TOTAL		130,965,423.27

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

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

SUMMARY			
S/NO	DETAILS OF INFRACTION	NUMBER OF QUERIES	AMOUNT
1	UNPRESENTED PAYMENT VOUCHERS	9	80,501,540.61
2	IRREGULAR PAYMENT	14	130,965,423.27
	TOTAL	23	211,466,963.88


20th - 6 - 2025
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.