

GURI

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

GURI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town.

Incase of reply please quote

Ref. No. GLG/TR/AUD/GEN/VOL.1/26

Date: 27/03/2025

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



BDSA
Pls deal
(Signature) AG 27/3/25

Submission of Annual Account for the year 2024

I wish to write and forward here with 2024 Annual
Account to your Office.

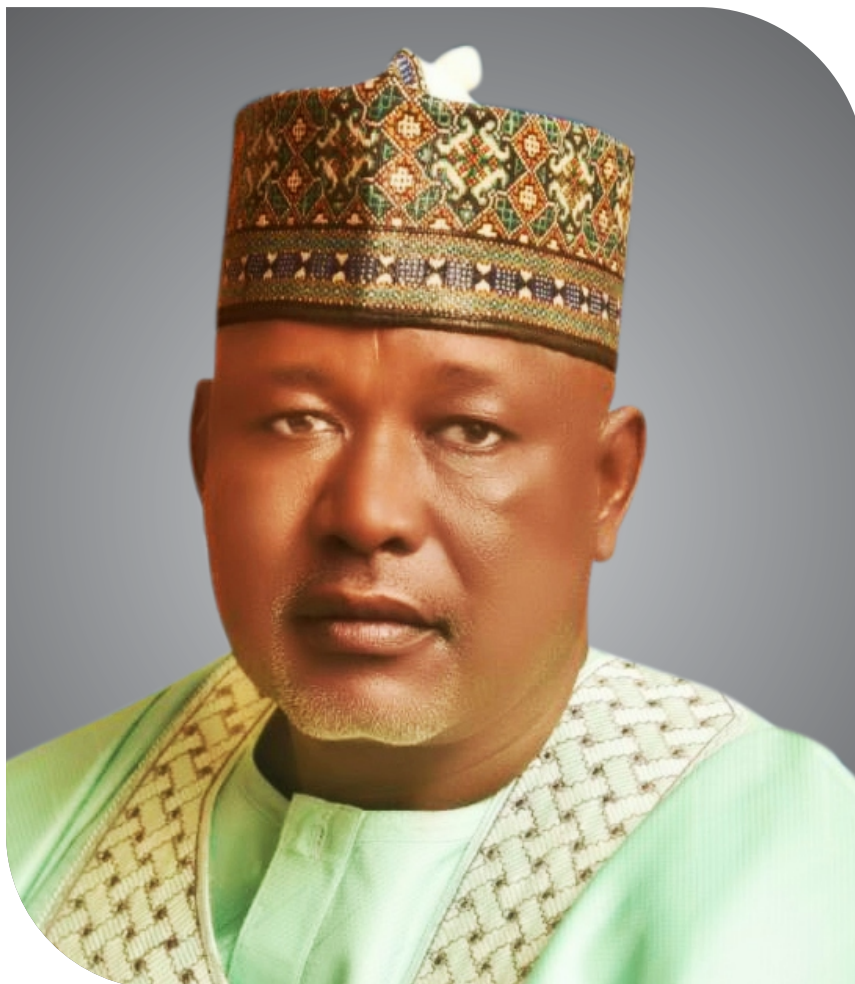
Find attach with Heard copy and Soft Copy

Regards.

MAL. ABUBAKAR UMAR DANBARDE
HON. CHAIRMAN



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



HON. ABUBAKAR UMAR GURI
EXECUTIVE CHAIRMAN
GURI LOCAL GOVERNMENT COUNCIL



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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town

In case of reply please quote

Ref. No.:

GRR/TRF/FIN/VOL.1/XX

27th March, 2025

Date:

The auditor General,
Local Government audit,
Jigawa State.

Sir,

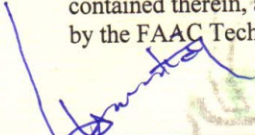
RESPONSIBILITY STATEMENT

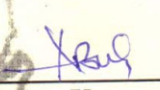
These Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

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

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

These Financial Statements reflect the true and fair view of the Financial Position of Guri Local Government as at 31st December 2024 and its operations for the period of ended on that date. We accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.


Aminu Sayyadi
Treasurer


Abubakar Umar
Executive Chairman



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



GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

GURI LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023 N		DESCRIPTION	NOTES N	ACTUAL YEAR 2024 N	FINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	INITIAL/ ORIGINAL BUDGET 2024 N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,451,132,114.43	Government Share of FAAC (Statutory Revenue)	1	1,893,505,257.41	2,459,614,150.00	0.00	2,459,614,150.00	566,108,892.59
777,118,287.73	Government Share of VAT	2	1,996,047,035.29	1,131,278,314.00	0.00	1,131,278,314.00	(864,768,721.29)
2,228,250,402.16	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
	Non Tax Revenue	4	37,657,827.79	66,230,000.00	0.00	66,230,000.00	28,572,172.21
10,799,142.04	Transfer from Other Government Entities	5	146,680,256.86	2,000,000.00	0.00	2,000,000.00	(144,680,256.86)
	Total Revenue (a)		4,073,890,377.35	3,659,322,464.00	0.00	3,659,322,464.00	(414,567,913.35)
	EXPENDITURE						
1,016,569,606.09	Salaries & Wages	6	805,958,303.49	911,178,550.00	0.00	911,178,550.00	105,220,246.51
842,579,010.89	Social Benefit	7	83,964,225.66	84,800,000.00	0.00	84,800,000.00	835,774.34
	Overhead Cost	8	1,182,721,385.56	2,200,172,594.00	335,609,306.00	1,864,563,288.00	1,017,451,208.44
	Other over Head Cost		0.00			0.00	0.00
	Grants & Contributions	9	1,003,311,318.77	397,000,000.00	0.00	397,000,000.00	(606,311,318.77)
	Transfer to other Govt. Agencies	10	367,041,436.25	190,686,000.00	30,000,000.00	160,686,000.00	(176,355,436.25)
	Depreciation		142,125,726.15	0.00	0.00	0.00	(142,125,726.15)
1,859,148,616.98	Total Expenditure (b)		3,585,122,395.88	2,390,858,594.00	0.00	3,418,227,838.00	(1,194,263,801.88)
	Surplus/ (Deficits) for the period from operating activities c = (A-B)		488,767,981.47	0.00	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/(Expenses) (d)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		488,767,981.47	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) for the period G=(E-F)		488,767,981.47	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

AMINU SAYYADI

Treasurer

Guri Local Government, Jigawa State



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

GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	1,785,641.41	0.00	14,213,812.88	0.00
Receivables	15	50,058,328.70	0.00	50,042,535.70	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A			51,843,970.11		64,256,348.58
Non Current Assets		0.00	0.00	0.00	0.00
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	3,587,719,360.00	0.00	3,729,845,086.15	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B			3,587,719,360.00		3,729,845,086.15
Total Assets C = A + B			3,639,563,330.11		3,794,101,434.73
LIABILITIES:-					
Current Liabilities					
Deposits	17	32,232,984.49	0.00	23,086,302.49	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D			32,232,984.49		0.00
Non-Current Liabilities					
Public Funds				23,086,302.49	
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	0.00		9,146,682.00	
Total Non Current Liabilities E			0.00		32,232,984.49
Total Liabilities F = D + E			32,232,984.49		32,232,984.49
Net Assets: G = C - F		0.00	3,607,330,345.62		3,761,868,450.24
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	3,064,364,626.27		3,565,563,487.39	0.00
Accumulated Surplus/(Deficits)	20	542,965,719.35		196,304,962.85	0.00
Minority Interest					
Total Net Assets/Equity: H = G			3,607,330,345.62		3,761,868,450.24

The accompanying notes form part of these statements

AMINU SAYYADI

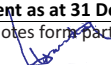
Treasurer
Guri Local Government, Jigawa State



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

GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	1,893,505,257.41	0.00	2,004,428,802.80	0.00
Government Share of VAT	2	1,996,047,035.29	0.00	1,032,781,884.26	0.00
Taxes Revenue	3	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4	37,657,827.79	0.00	52,428,046.11	0.00
Transfer from Other Government Entities	5	146,680,256.86	0.00	34,195,506.60	0.00
Total Inflow from operating Activities (A)			4,073,890,377.35		3,123,834,239.77
Outflows					
Salaries & Wages	6	805,958,303.49	0.00	729,675,813.59	0.00
Social Benefits	7	83,964,225.66	0.00	116,236,406.87	0.00
Overhead Cost	8	1,182,721,385.56	0.00	1,317,512,567.31	0.00
Grants & Contributions	9	1,003,311,318.77	0.00	518,096,821.74	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	1	367,041,436.25	0.00	270,443,530.74	0.00
Finance Cost			0.00		0.00
Total Outflow from Operating Activities (B)			3,442,996,669.73		2,951,965,140.25
Net Cash Inflow/(Outflow) from Operating Activities C = A - B			630,893,707.62		171,869,099.52
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11	(643,306,086.09)		(164,281,598.76)	
Net Cash Flow from Investing Activities		0.00	(643,306,086.09)		(164,281,598.76)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12	(15,793.00)		189,004.30	
Repayment of Borrowings (other non Current liabilities)	13	0.00		(1,851,557.28)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			(15,793.00)		(1,662,552.98)
Net Cash Flow From All Activities		0.00	(12,428,171.47)		5,924,947.78
Cash & Its Equivalent as at 1st January, 2024			14,213,812.88		8,288,865.10
Cash & Its Equivalent as at 31st December, 2024			1,785,641.41		14,213,812.88
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			488,767,981.47		
Add Back Non-Cash Movement Items:					
Depreciation			142,125,726.15		
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		(15,793.00)		189,004.30	
Net Movement in Payables		0.00		(1,851,557.28)	
Net Cash Flow from Operating Activities			(15,793.00)		(1,662,552.98)
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(643,306,086.09)		(164,281,598.76)	
Total Items Classified as Investing Activities			(643,306,086.09)		(164,281,598.76)
Net Cash Flow From All (Operating) Activities			(12,428,171.47)		5,924,947.78
Cash & it's Equivalent as at 1 January,2024			14,213,812.88		8,288,865.10
Cash & it's Equivalent as at 31 December,2024			1,785,641.41		14,213,812.88

The accompanying notes form part of these statements


AMINU SAYYADI
 Treasurer
 Guri Local Government, Jigawa State



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

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERI A STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	3,729,845,086.15	0.00	32,023,364.09	3,761,868,450.24
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	3,729,845,086.15	0.00	32,023,364.09	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	488,767,981.47	488,767,981.47
Balance at 31December 2023	3,729,845,086.15	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(643,306,086.09)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	3,086,539,000.06	0.00	520,791,345.56	3,607,330,345.62

The accompanying notes form part of these statements

AMINU SAYYADI

Treasurer

Guri Local Government, Jigawa State



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

GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON BUDGETED AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,004,428,802.80	Government Share of FAAC (Statutory Revenue)	1	1,893,505,257.41	2,459,614,150.00	0.00	2,459,614,150.00	566,108,892.59
1,032,781,884.26	Government Share of VAT	2	1,996,047,035.29	1,131,278,314.00	0.00	1,131,278,314.00	(864,768,721.29)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
54,403,552.71	Non Tax Revenue	4	37,657,827.79	66,230,000.00	0.00	66,230,000.00	28,572,172.21
10,799,142.04	Transfer from Other Govt. Entities	5	146,680,256.86	2,000,000.00	0.00	2,000,000.00	(144,680,256.86)
3,102,413,381.81	Total Revenue (a)		4,073,890,377.35	3,659,322,464.00	0.00	3,659,322,464.00	(414,567,913.35)
	RECURRENT EXPENDITURE						
729,675,813.59	Salaries & Wages	6	805,958,303.49	911,178,550.00	0.00	911,178,550.00	105,220,246.51
842,579,010.89	Social Benefit	7	83,964,225.66	84,800,000.00	0.00	84,800,000.00	835,774.34
1,230,161,253.59	Overhead Cost	8	1,182,721,385.56	2,200,172,594.00	335,609,306.00	1,864,563,288.00	1,551,615,167.44
	Other over Head Cost		0.00			0.00	0.00
107,207,214.28	Grants & Contributions	9	1,003,311,318.77	397,000,000.00	0.00	397,000,000.00	(606,311,318.77)
	Transfer to other Govt. Agencies	10	367,041,436.25	190,686,000.00	30,000,000.00	160,686,000.00	(176,355,436.25)
2,909,623,292.35	Total Recurrent Expenditure (b)		3,442,996,669.73	3,783,837,144.00	899,773,265.00	3,418,227,838.00	(517,974,116.73)
	CAPITAL EXPENDITURE						
1,156,409,671.83	ADMINISTRATIVE SECTOR		336,388,651.26	534,770,382.00		534,770,382.00	198,381,730.74
	ECONOMICS		126,399,308.81	166,909,732.00		166,909,732.00	40,510,423.19
1,156,409,671.83	SOCIAL SECTOR		180,518,126.02	333,341,199.00		238,341,199.00	152,823,072.98
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (c)		643,306,086.09	1,035,021,313.00	95,000,000.00	940,021,313.00	391,715,226.91

The accompanying notes form part of these statements

AMINU SAYYADI

Treasurer

Guri Local Government, Jigawa State



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

GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	468,289,957.73	859,890,515.00	391,600,557.27	985,859,686.52
	SHARE OF EXCHANGE	1,093,699,098.80	280,000,000.00	(813,699,098.80)	323,298,299.47
	SHARE OF NON OIL REVENUE	54,690,484.82	0.00	(54,690,484.82)	164,112,233.65
	FOREX EQUALIZATION	2,597,351.12	819,723,635.00	817,126,283.88	55,169,576.27
	E-MONEY	64,257,394.86	0.00	(64,257,394.86)	43,533,625.92
	ECOLOGICAL	209,970,970.08	0.00	(209,970,970.08)	66,622,768.44
	SURE-P	0.00	500,000.00	500,000.00	365,832,612.53
	TOTAL	1,893,505,257.41	1,960,114,150.00	66,608,892.59	2,004,428,802.80



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

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	72,143,750.03	57,585,596.64	0.00	0.00	5,906,658.16	0.00	0.00	135,636,004.83
FEBRUARY	90,012,047.48	53,716,158.55	0.00	0.00	5,224,084.11	0.00	0.00	148,952,290.14
MARCH	3,052,791.59	115,636,284.54	0.00	0.00	4,923,111.81	135,377,492.37	0.00	258,989,680.31
APRIL	55,628,963.50	55,203,155.41	0.00	0.00	4,803,824.67	0.00	0.00	115,635,943.58
MAY	46,571,444.90	85,374,872.87	0.00	0.00	5,869,291.09	0.00	0.00	137,815,608.86
JUNE	25,335,240.20	96,763,799.68	0.00	0.00	4,927,425.85	0.00	0.00	127,026,465.73
JULY	20,327,846.36	93,233,063.12	0.00	0.00	5,108,492.51	74,593,477.71	0.00	193,262,879.70
AUGUST	24,311,904.36	114,659,128.68	0.00	0.00	6,114,123.93	0.00	0.00	145,085,156.97
SEPTEMBER	29,743,149.10	91,758,803.87	0.00	2,597,351.12	4,874,762.27	0.00	0.00	128,974,066.36
OCTOBER	17,871,783.81	90,741,732.17	32,814,290.89	0.00	5,997,441.56	0.00	0.00	147,425,248.43
NOVEMBER	10,332,714.13	107,780,200.30	21,876,193.93	0.00	5,590,250.94	0.00	0.00	145,579,359.30
DECEMBER	72,958,322.27	131,246,302.97	0.00	0.00	4,917,927.96	0.00	0.00	209,122,553.20
TOTAL	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



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

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	1,996,047,035.29	1,996,047,035.29

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
	MONTHS	₦	₦	₦	₦	₦	₦
1	JANUARY	148,472,639.81	0.00	148,472,639.81	79,245,719.11		79,245,719.11
2	FEBRUARY	127,204,067.82	0.00	127,204,067.82	77,832,168.49		77,832,168.49
3	MARCH	136,737,692.01	0.00	136,737,692.01	72,655,655.72		72,655,655.72
4	APRIL	166,817,115.38	0.00	166,817,115.38	67,701,752.18		67,701,752.18
5	MAY	153,303,454.24	0.00	153,303,454.24	66,468,161.50		66,468,161.50
6	JUNE	152,565,814.55	0.00	152,565,814.55	85,542,843.82		85,542,843.82
7	JULY	166,791,243.62	0.00	166,791,243.62	87,074,415.11		87,074,415.11
8	AUGUST	189,779,014.73	0.00	189,779,014.73	88,496,443.71		88,496,443.71
9	SEPTEMBER	171,731,635.56	0.00	171,731,635.56	102,778,607.74		102,778,607.74
10	OCTOBER	177,215,241.13	0.00	177,215,241.13	93,778,450.29		93,778,450.29
11	NOVEMBER	209,988,677.76	0.00	209,988,677.76	103,010,211.03		103,010,211.03
12	DECEMBER	195,440,438.68	0.00	195,440,438.68	108,197,455.56		108,197,455.56
	TOTAL	1,996,047,035.29	0.00	1,996,047,035.29	1,032,781,884.26		1,032,781,884.26



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

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
4	NON - TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	8,761,410.00	14,050,000.00	5,288,590.00	0.00
	FEES	19,403,126.37	36,670,000.00	17,266,873.63	0.00
	FINES	0.00	0.00	0.00	0.00
	SALES	3,447,000.00	500,000.00	(2,947,000.00)	0.00
	EARNINGS	5,734,846.62	11,410,000.00	5,675,153.38	0.00
	SALES/RENT	311,444.80	900,000.00	588,555.20	0.00
	REPAYMENT	0.00	2,600,000.00	2,600,000.00	0.00
	INTEREST EARNED	0.00	100,000.00		0.00
	TOTAL	37,657,827.79	66,230,000.00	28,572,172.21	0.00
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	cattle dealer licenses	130,000.00	200,000.00	70,000.00	0.00
	Dried Fish & Meat licenses	1,014,500.00	2,000,000.00	985,500.00	0.00
	produce buying licenses/Corn Grinding	597,780.00	9,000,000.00	8,402,220.00	0.00
	Tractor Hiring services	6,254,130.00	800,000.00	(5,454,130.00)	0.00
	welding machine licenses	20,000.00	20,000.00	0.00	0.00
	Barbing saloon	40,000.00	20,000.00	(20,000.00)	0.00
	Building Material / Block Making Licenses	5,000.00	100,000.00	95,000.00	0.00
	Fish licenses permit	700,000.00	0.00	(700,000.00)	0.00
	Hawker's Permits	0.00	20,000.00	20,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses	0.00	300,000.00	300,000.00	0.00
	Motor Vehicle Licenses (Bicycle License)	0.00	200,000.00	200,000.00	0.00
	Communication Equipment Installation Permit	0.00	800,000.00	800,000.00	0.00
	Auto Spare Parts	0.00	10,000.00	10,000.00	0.00
	Sewing / Tailoring Services	0.00	20,000.00	20,000.00	0.00
	Minor Industrial License Fees	0.00	60,000.00	60,000.00	0.00
	Dane Gun Licenses	0.00	100,000.00	100,000.00	0.00
	Boats & Canoe (Small Craft) License	0.00	100,000.00	100,000.00	0.00
	Bake / Bakery House Licenses	0.00	300,000.00	300,000.00	0.00
	TOTAL	8,761,410.00	14,050,000.00	5,288,590.00	0.00
	FEES				
	Tender Fees	17,213,837.20	25,000,000.00	7,786,162.80	0.00
	Birth / Death Registration	557,000.00	3,000,000.00	2,443,000.00	0.00
	contract registration fees	975,989.17	6,000,000.00	5,024,010.83	0.00
	Agricultural Vet nary fess	10,000.00	50,000.00	40,000.00	0.00
	land use /sand dredging fees	205,000.00	500,000.00	295,000.00	0.00
	Feeling of Tress	225,000.00	500,000.00	275,000.00	0.00
	Building plan approval fees	10,000.00	200,000.00	190,000.00	0.00



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

4a	FEES (Continue)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	rice mills	80,850.00	200,000.00	119,150.00	0.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	20,000.00	200,000.00	180,000.00	0.00
	laboratory fees	75,000.00	100,000.00	25,000.00	0.00
	Auto Mechanic / car wash registration fees	5,450.00	10,000.00	4,550.00	0.00
	Slaughter / Stock Fees	25,000.00	100,000.00	75,000.00	0.00
	Survey / Planning / Building Fees	0.00	20,000.00	20,000.00	0.00
	Business / Petty Trade Operating Fees (Trader License fee)	0.00	70,000.00	70,000.00	0.00
	Customary Right Of Occupancy Fees	0.00	200,000.00	200,000.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	20,000.00	20,000.00	0.00
	Hospital Service Charges (Dispensary and Maternity Fee)	0.00	300,000.00	300,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, Wood Making Carpentry, Battery Charges, Penal Beating etc)	0.00	200,000.00	200,000.00	0.00
	TOTAL	19,403,126.37	36,670,000.00	17,266,873.63	0.00
	FINES				
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	630,000.00	500,000.00	(130,000.00)	0.00
	Proceed From Sales of farm proceed	2,817,000.00	0.00	(2,817,000.00)	0.00
	TOTAL	3,447,000.00	500,000.00	(2,947,000.00)	0.00
	EARNINGS				
	Earning from Cattle Market	178,900.00	600,000.00	421,100.00	0.00
	Earning from Market	1,043,400.00	2,000,000.00	956,600.00	0.00
	Earning from Motor Park	1,402,400.00	1,000,000.00	(402,400.00)	0.00
	Earning from use of Govt. (mass Transit)	2,728,296.62	6,000,000.00	3,271,703.38	0.00
	Earning from Comm, Activities, shop & shopping centre	378,000.00	800,000.00	422,000.00	0.00
	Printing press	3,850.00	10,000.00	6,150.00	0.00
	Dividend on Investment	0.00	1,000,000.00	1,000,000.00	0.00
	TOTAL	5,734,846.62	11,410,000.00	5,675,153.38	0.00
	SALES/RENT	0.00	200,000.00	200,000.00	0.00
	Rent on Government Quarters	0.00	300,000.00	300,000.00	0.00
	Rent on Government Buildings	0.00	400,000.00	400,000.00	0.00
	Rent on Government Properties	0.00	900,000.00	900,000.00	0.00
	TOTAL				
	REPAYMENT				
	Refund of over payment	81,935.48	200,000.00	118,064.52	0.00
	Unclaimed deposit	229,509.32	400,000.00	170,490.68	0.00
	Refund of Overpayment (Loss and overpayment)	0.00	2,000,000.00	2,000,000.00	0.00
	TOTAL	311,444.80	2,600,000.00	2,288,555.20	0.00
	INTEREST EARNED				0.00
	Motor Vehicle Bicycle Advances (Interest)	0.00	100,000.00	100,000.00	0.00
	TOTAL	0.00	100,000.00	100,000.00	0.00
	GRAND TOTAL	37,657,827.79	66,230,000.00	28,572,172.21	0.00



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

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	144,774,750.26	0.00	(144,774,750.26)	32,220,000.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Government Entities	146,750,256.86	2,000,000.00	(144,750,256.86)	34,195,506.60
	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY	0.00	0.00	0.00	750,000.00
2	FEBRUARY	21,906,250.00	0.00	(21,906,250.00)	10,750,000.00
3	MARCH	10,000,000.00	0.00	(10,000,000.00)	1,000,000.00
4	APRIL	758,415.07	0.00	(758,415.07)	1,000,000.00
5	MAY	32,400,000.00	0.00	(32,400,000.00)	1,000,000.00
6	JUNE	0.00	0.00	0.00	0.00
7	JULY	3,696,022.10	0.00	(3,696,022.10)	1,500,000.00
8	AUGUST	12,514,063.09	0.00	(12,514,063.09)	15,000,000.00
9	SEPTEMBER	25,000,000.00	0.00	(25,000,000.00)	70,000.00
10	OCTOBER	20,000,000.00	0.00	(20,000,000.00)	1,000,000.00
11	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	150,000.00
12	DECEMBER	12,000,000.00	0.00	(12,000,000.00)	0.00
	TOTAL	144,774,750.26	0.00	(144,774,750.26)	32,220,000.00
6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	15,154,213.20	48,776,408.00	33,622,194.80	28,688,819.60
	Legislative Council	9,378,927.60	32,399,975.00	23,021,047.40	18,362,874.00
	Administrative and General services	30,104,835.19	36,877,632.00	6,772,796.81	27,057,592.24
	SUB-TOTAL	54,637,975.99	118,054,015.00	63,416,039.01	74,109,285.84
	ECONOMIC SECTOR				
	Agriculture Section	11,657,836.63	9,433,316.00	(2,224,520.63)	10,560,555.00
	Forestry Section	6,473,608.20	7,696,756.00	1,223,147.80	6,232,987.66
	Livestock Section (Veterinary)	27,547,476.00	26,987,385.00	(560,091.00)	23,484,243.00
	Treasury Account Section	20,456,727.87	83,926,602.00	63,469,874.13	19,790,493.00
	Internal Audit	2,451,066.36	2,438,446.00	(12,620.36)	2,225,653.53
	Planning, Research & Statistics Department	22,713,734.24	5,565,632.00	(17,148,102.24)	22,069,910.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,434,675.13	5,565,632.00	130,956.87	5,084,191.00
	Road & Communication Section	3,865,761.53	4,215,774.00	350,012.47	3,488,918.40
	Mechanical Section	7,622,504.47	8,504,721.00	882,216.53	7,188,738.00
	Electrical Section	2,874,740.91	2,928,361.00	53,620.09	2,997,459.96
	Land & Survey Section	4,401,747.05	4,363,025.00	(38,722.05)	3,701,989.10
	Building Section	1,239,610.04	1,591,862.00	352,251.96	1,114,260.50
	SUB-TOTAL	116,739,488.43	163,217,512.00	46,478,023.57	107,939,399.15
	SOCIAL SECTOR	0.00	0.00	0.00	0.00
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	30,241,215.35	57,917,480.00	27,676,264.65	31,841,683.00
	Education (Teaching Staff)	413,638,145.18	386,263,842.00	(27,374,303.18)	333,506,571.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	35,123,249.80	56,359,557.00	21,236,307.20	36,625,978.00
	Curative	123,922,816.35	76,710,053.00	(47,212,763.35)	116,525,025.60
	Rural Water Supply	3,192,480.72	4,921,667.00	1,729,186.28	2,901,834.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	14,322,435.52	15,654,468.00	1,332,032.48	13,269,185.00
	Information, Youth, Sport & Culture	4,165,498.52	4,828,824.00	663,325.48	3,446,881.00
	Social Welfare Section	7,250,855.19	6,341,088.00	(909,767.19)	6,868,755.00
	Trade Section and Cooperatives	2,724,142.44	3,304,428.00	580,285.56	2,641,216.00
	SUB-TOTAL	634,580,839.07	612,301,407.00	(22,279,432.07)	547,627,128.60
	GRAND TOTAL	805,958,303.49	893,572,934.00	87,614,630.51	729,675,813.59



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	45,432,999.51	50,000,000.00	4,567,000.49	95,324,640.39
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	31,927,306.59	30,000,000.00	(1,927,306.59)	20,911,766.48
	CONTRIBUTION TO PENSION FOR PHC STAFF	7,974,791.46	4,800,000.00	(3,174,791.46)	0.00
	TOTAL	85,335,097.56	84,800,000.00	(535,097.56)	116,236,406.87

GURI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8	Office of the Chairman	14,663,956.00	3,100,000.00	(11,563,956.00)	31,177,994.00
	Legislative Council	29,758,525.00	21,000,000.00	(8,758,525.00)	24,180,000.00
	Administrative and General services	241,010,548.80	184,700,000.00	(56,310,548.80)	183,317,780.10
	SUB-TOTAL	285,433,029.80	208,800,000.00	(76,633,029.80)	238,675,774.10
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	3,753,559.00	4,500,000.00	746,441.00	5,271,700.00
	Forestry Section	181,000.00	3,500,000.00	3,319,000.00	740,000.00
	Livestock Section (Vetrinary)	925,000.00	3,700,000.00	2,775,000.00	0.00
	Treasury Account Section	17,071,628.87	352,109,306.00	335,037,677.13	289,418,694.41
	Internal Audit	0.00	400,000.00	400,000.00	70,000.00
	Planning, Research & Statistics Department	17,931,613.84	22,000,000.00	4,068,386.16	11,520,000.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	4,400,000.00
	Treasury Revenue Section	1,335,000.00	7,900,000.00	6,565,000.00	950,000.00
	Road & Communication Section	31,742,832.26	50,384,414.00	18,641,581.74	14,837,158.04
	Mechanical Section	85,669,389.94	81,000,000.00	(4,669,389.94)	63,415,725.98
	Electrical Section	66,444,062.00	6,300,000.00	(60,144,062.00)	103,186,866.39
	Land & Survey Section	0.00	800,000.00	800,000.00	0.00
	Building Section	29,360,930.00	15,500,000.00	(13,860,930.00)	16,377,715.00
	SUB-TOTAL	214,552,214.20	548,093,720.00	333,541,505.80	510,187,859.82
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	34,496,546.00	120,000,000.00	85,503,454.00	11,546,500.00
	Education (Teaching Staff)	0.00	20,000,000.00	20,000,000.00	38,484,206.48
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	49,368,788.00	33,500,273.00	(15,868,515.00)	25,614,500.00
	Curative	69,024,027.75	106,000,000.00	36,975,972.25	52,949,689.69
	Rural Water Supply	19,942,280.00	86,800,000.00	66,857,720.00	159,779,368.69
	Traditional Officer (District Head Office)	0.00	0.00	0.00	107,207,214.28
	Community Development Section	172,909,885.40	186,259,410.00	13,349,524.60	58,166,473.77
	Information, Youth, Sport & Culture	15,923,052.24	5,080,000.00	(10,843,052.24)	8,015,000.00
	Social Welfare Section	5,230,000.00	29,686,000.00	24,456,000.00	19,534,666.66
	Trade Section and Cooperatives	1,780,000.00	2,800,000.00	1,020,000.00	
	SUB-TOTAL	368,674,579.39	597,283,563.00	228,608,983.61	481,297,619.57
	OTHER OVERHEAD FROM CAPITAL RECIPT	314,061,562.17	845,995,311.00	531,933,748.83	
	GRAND TOTAL	1,182,721,385.56	2,200,172,594.00	1,017,451,208.44	1,230,161,253.49
	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Settlement of Outstanding Liabilities	7,679,026.00	15,000,000.00	7,320,974.00	0.00
	Purchase of Information Facilities	350,000.00	1,000,000.00	650,000.00	0.00
	Renovation of Guri Guest House at Guri/ Dutse	10,000,000.00	70,000,000.00	60,000,000.00	0.00
	Renovation of Guri LG 2 No Senior Staff Quarters and 1 No Junior Staff Quarter at Hadejia	7,318,331.92	8,000,000.00	681,668.08	0.00
	Consultancy Service on Local Govt,	2,000,000.00	15,000,000.00	13,000,000.00	0.00
	General Renovation of LG Guest House Dutse	35,000,000.00	50,000,000.00	15,000,000.00	0.00
	Land Compansation	5,900,000.00	10,000,000.00	4,100,000.00	0.00
	Contribution to LGA Election	60,000,000.00	40,000,000.00	(20,000,000.00)	0.00
	Renovation of LG Secretariat	14,461,813.30	31,000,000.00	16,538,186.70	0.00
	Renovation of LG Guest House at Dutse	10,000,000.00	60,000,000.00	50,000,000.00	0.00
	Renovation Staff Quarters	7,318,331.92	10,000,000.00	2,681,668.08	0.00
	Consultancy Service on Local Govt,		20,000,000.00	20,000,000.00	0.00
	Contorl of erosion	2,500,000.00	60,000,000.00	57,500,000.00	0.00
	Land Compansation	5,900,000.00	8,163,959.00	2,263,959.00	0.00
	Contribution for the Purchase of Hisbah Hilux		50,000,000.00	50,000,000.00	0.00
	Purchase of Fire Instinguisher	700,862.48	500,000.00	(200,862.48)	0.00
	SUB TOTAL	169,128,365.62	448,663,959.00	279,535,593.38	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Clearance of Typa Grass Along Water Ways	18,130,000.00	20,000,000.00	1,870,000.00	0.00
	Badaru smart Farmer	990,000.00	2,000,000.00	1,010,000.00	0.00
	Purchase of Fishing Equipment	22,765,000.00	25,000,000.00	2,235,000.00	0.00
	Road Site Tree Planting	1,000,000.00	5,000,000.00	4,000,000.00	0.00
	Establishing of Nursury	2,718,000.00	3,000,000.00	282,000.00	0.00
	Purchase of Agro chemical	2,395,000.00	5,000,000.00	2,605,000.00	0.00
	Installation of Solar Street Light at Arin and Madamuwa	3,438,945.61	4,915,676.00	1,476,730.39	0.00
	Installation of Solar Street Light at Zoriyo and Kasaga	3,538,945.50	14,915,676.00	11,376,730.50	0.00
	Solar Lightlight System at PHC Guri	6,100,776.86	4,500,000.00	(1,600,776.86)	0.00
	SUB TOTAL	61,076,667.97	84,331,352.00	23,254,684.03	0.00
					0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Renovation of Garbagal Friday Mosque	3,286,298.92	40,000,000.00	36,713,701.08	0.00
	Purchase of water Pump Materials	31,031,766.55	45,000,000.00	13,968,233.45	0.00
	Purchase of Vetinary Drugs	16,918,150.00	20,000,000.00	3,081,850.00	0.00
	Animal Livestock Vaccination	11,820,000.00	10,000,000.00	(1,820,000.00)	0.00
	Purchase of Canue and Boad Machine fir Youth Empowement	7,350,000.00	6,000,000.00	(1,350,000.00)	0.00
	Purchase of Sport Equipment	10,587,440.11	10,000,000.00	(587,440.11)	0.00
	Smart farmers empowerment	990,000.00	2,000,000.00	1,010,000.00	0.00
	purchase of hand pump materials	0.00	80,000,000.00	80,000,000.00	0.00
	Contribution to Community Development Progrem	1,872,873.00	100,000,000.00	98,127,127.00	0.00
	SUB TOTAL	83,856,528.58	313,000,000.00	229,143,471.42	0.00
	GRAND TOTAL	314,061,562.17	845,995,311.00	531,933,748.83	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	41,400,813.23	23,500,000.00	(17,900,813.23)	19,100,064.78
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	41,400,813.23	23,500,000.00	(17,900,813.23)	19,100,064.78
	2% Sule Lamido University Kafin Hausa	68,014,934.84	30,000,000.00	(38,014,934.84)	116,611,143.90
	Contribution to State & LG Joint Projects & Programmes	437,541,039.00	150,000,000.00	(287,541,039.00)	256,078,334.00
	5% EMIRATE	173,179,666.36	90,000,000.00	(83,179,666.36)	107,207,214.28
	STABILIZATION	241,774,052.11	80,000,000.00	0.00	0.00
	TOTAL	1,003,311,318.77	397,000,000.00	(444,537,266.66)	518,096,821.74
10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	216,772,400.00	80,000,000.00	(136,772,400.00)	102,666,866.39
	Ministry for Water Resources (Water Facilities)	130,290,349.61	65,000,000.00	(65,290,349.61)	150,131,997.69
	Directorate of Special Services (Vigilante, Hisbah & Disable)	19,348,666.64	15,686,000.00	(3,662,666.64)	17,644,666.66
	Directorate of Salary and Pension Administration	0.00	0.00	0.00	0.00
	Ministry of Information Allura da Zare	630,000.00	0.00	(630,000.00)	0.00
	TOTAL	367,041,416.25	160,686,000.00	(206,355,416.25)	270,443,530.74
11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE				
	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of Friday Mosque at Kasaga, Galdimari, Arin, Kajimarin, damagi and sabongida	48,552,327.60	15,000,000.00	(33,552,327.60)	0.00
	Construction of Five Daily Prayer Mosque at Galdimarin, Kujirin, Garmaguwan Yamma, Margadi Madamuwa Zuba Barkono and Guri	2,447,916.80	7,000,000.00	4,552,083.20	0.00
	Construction of 15 No. 5 daily mosques Across	18,309,682.82	29,991,311.00	11,681,628.18	0.00
	Construction of Drainage and Culvert at AA ATTA to Police Station	3,185,964.60	20,000,000.00	16,814,035.40	0.00
	Purchase of HISBAH vehicle	90,000,000.00	106,393,395.00	0.00	0.00
	purchase of 10no motorcycle	12,015,000.00	15,000,000.00	0.00	0.00
	purchase of utility vehicle	12,181,250.00	15,000,000.00	0.00	0.00
	purchase of tractor	46,272,258.60	66,470,000.00	0.00	0.00
	contribution of hilux	5,000,000.00	200,000,000.00	0.00	0.00
	installation of solar street light	3,403,600.00	4,915,676.00	0.00	0.00
	Construction of Drainage from Bakin Kasuwa to Gen. Hospital	2,505,000.00	7,000,000.00	4,495,000.00	0.00
	Construction of 3 No. Culvert Earth Filling Along K/Zuriyo to Zuriyo	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Construction of Drainage at Gagiya, Dole and Tukuikui	5,822,381.26	10,000,000.00	4,177,618.74	0.00
	Renovation of Sand Dredging site	1,800,000.00	3,000,000.00	0.00	0.00
	Construction of Drainage	3,185,964.70	3,000,000.00	0.00	0.00
	Control of Erosion	79,707,304.88	27,000,000.00	0.00	0.00
	SUB TOTAL	336,388,651.26	534,770,382.00	11,168,037.92	0.00



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11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of 9 No Market Stall at Guri, Kadira and Wareri	2,101,000.00	7,000,000.00	4,899,000.00	0.00
	Construction of Submersible Hand Pump	5,263,073.11	40,000,000.00	34,736,926.89	0.00
	Construction of Solar water Station at Yolan Fulani	2,700,000.00	8,000,000.00	5,300,000.00	0.00
	Construction of modern motor park Guri	16,300,606.51	5,000,000.00	(11,300,606.51)	0.00
	Construction of PHC at kasaga Babba	10,328,000.00	15,000,000.00	4,672,000.00	0.00
	Construction of PHC at Guri	25,610,018.39	0.00	(25,610,018.39)	0.00
	Rehabilitation of H.T border line Guri	2,500,000.00	0.00	(2,500,000.00)	0.00
	Installation of solar street Light at Gadima	11,416,879.00	13,000,000.00	1,583,121.00	0.00
	Installation of solar street light at nasarawa qtrs	3,538,937.55	8,578,380.00	5,039,442.45	0.00
	Installation of street light at Una dawa village	14,225,354.55	18,000,000.00	3,774,645.45	0.00
	Installation of solar street Light at Galawa	3,525,601.30	0.00	(3,525,601.30)	0.00
	Installation of solar street Light at garbayal g/ gaba	3,422,300.00	18,000,000.00	14,577,700.00	0.00
	Installation of solar street Light at kajimaran majangwa	12,287,872.33	20,000,000.00	7,712,127.67	0.00
	Installation of solar street Light at Arin	3,539,945.66	4,915,676.00	1,375,730.34	0.00
	Installation of solar street Light at zoriyo	3,538,943.55	4,915,676.00	1,376,732.45	0.00
	Installation of solar street Light at PHC office complex	6,100,776.86	4,500,000.00	(1,600,776.86)	0.00
	SUB TOTAL	126,399,308.81	166,909,732.00	40,510,423.19	0.00
					0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Well Fencing Musari Friday Mosque and Inter Lock	2,085,568.02	12,341,199.00	10,255,630.98	0.00
	Construction of Midwife Quarters at Adiyani, Musari, Dawa, Galdimari and Abunabo	120,000,000.00	140,000,000.00	20,000,000.00	0.00
	Well Fencing New Construction LEA Office	1,626,090.00	10,000,000.00	8,373,910.00	0.00
	Construction of Sarduana PHC Office Complex	25,610,018.00	35,000,000.00	9,389,982.00	0.00
	Construction of PHC Kasaga	10,328,000.00	15,000,000.00	4,672,000.00	0.00
	River embankment	3,800,000.00	5,000,000.00	1,200,000.00	0.00
	Construction of Drainage	6,073,200.00	3,000,000.00	(3,073,200.00)	0.00
	Earth filling	950,000.00	6,000,000.00	5,050,000.00	0.00
	Construction of Drainage at K/ zoriyo	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	River Embankment at KADIA and takazza	3,300,250.00	5,000,000.00	1,699,750.00	0.00
	Earth filling a long Arin lafiya	4,745,000.00	2,000,000.00	(2,745,000.00)	0.00
	SUB TOTAL	180,518,126.02	238,341,199.00	52,691,522.98	0.00
	GRAND TOTAL	643,306,086.09	940,021,313.00	296,715,226.91	0.00



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12	PROCEED FROM REPAYMENT	AMOUNT
	CURRENT YEAR ADVANCE	50,097,395.51
	PREVIOUS YEAR ADVANCE	50,042,535.70
	MARGINS	54,859.81
13	PROCEED FROM BORROWING	
	PREVIOUS YEAR NCL	32,232,984.49
	CURRENT YEAR NCL	32,322,984.49
	MARGINS	(90,000.00)

14	CASH AND CASH EQUIVALENTS	2024 (₦)	2023 (₦)
	MAIN ACCOUNT	514.13	242,399.00
	OVERHEAD ACCOUNT	106,560.08	249,041.11
	SALARY ACCOUNT	1,465,552.62	407,082.21
	PROJECT ACCOUNT	11,364.76	11,847,600.74
	REVENUE ACCOUNT	59,249.30	1,291,750.34
	LOAN ACCOUNT	81,746.12	115,084.02
	OTHERS ACCOUNT	60,654.40	60,855.46
	TOTAL	1,785,641.41	14,213,812.88
15	RECEIVABLES	2024 (₦)	2023 (₦)
	PERSONAL ADVANCE	7,545,956.70	7,530,163.70
	OTHER ADVANCE	42,512,372.00	42,512,372.00
	TOTAL	50,058,328.70	50,042,535.70

16	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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	672,857,142.86	2,388,103,326.53	2,994,888.89	5,923,625.00	394,380,477.87	265,585,625.00	3,729,845,086.15
	DEPRECIATION CHARGE FOR THE YEAR							
	ACCUMULATED DEPRECIATION 31/12/24	13,457,142.86	47,762,066.53	299,488.89	1,184,725.00	26,305,177.87	53,117,125.00	142,125,726.15
	NET BOOK VALUE AS AT 31/12/2024	659,400,000.00	2,388,103,326.53	2,994,888.89	5,923,625.00	394,380,477.87	265,585,625.00	3,587,719,360.00



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17	DEPOSIT	2024 (₦)	2023 (₦)
	NULGE	0.00	0.00
	8% CPS	506.00	506.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	0.00	0.00
	GOVT TAX	21,782,401.77	21,782,401.77
	7.5% VAT	0.00	1,303,394.72
	OTHERS	10,450,076.72	
	TOTAL	32,232,984.49	23,086,302.49
18.	OTHER NON CURRENT LIABILITIES	2024 (₦)	2023 (₦)
	PAYE	0.00	0.00
	5%WHT	0.00	0.00
	OTHERS	1,863,928.00	9,146,682.00
	TOTAL	1,863,928.00	9,146,682.00

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	3,729,845,086.15	0.00	(665,480,459.88)	3,064,364,626.27
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	3,729,845,086.15	0.00	0.00	3,064,364,626.27



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20	ACCUMULATED SURPLUS / (DEFICITS)	2024 (₦)	2023 (₦)
	BALANCE B/D	32,023,364.09	24,435,863.33
	SURPLUS/DEFICIT FOR THE YEAR	510,942,355.26	171,869,099.52
	ADJUSTMENT DURING THE YEAR	0.00	
	BALANCE C/F	542,965,719.35	196,304,962.85

GURI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	351,123,249.80	56,359,559.00	0.00	56,359,559.00	(294,763,690.80)	623.01
CURATIVE	123,922,816.35	76,710,053.00	0.00	76,710,053.00	(47,212,763.35)	161.55
RURAL WATER SUPPLY	3,192,480.72	4,921,667.00	0.00	4,921,667.00	1,729,186.28	64.87
SUB TOTAL EXPENDITURE	478,238,546.87	137,991,279.00	0.00	137,991,279.00	(340,247,267.87)	849.42
OVERHEAD COST						
PREVENTIVE	49,368,788.00	28,500,273.00	5,000,000.00	33,500,273.00	(15,868,515.00)	147.37
CURATIVE	69,024,027.75	61,000,000.00	45,000,000.00	106,000,000.00	36,975,972.25	65.12
RURAL WATER SUPPLY	19,942,280.00	56,800,000.00	30,000,000.00	86,800,000.00	66,857,720.00	22.97
SUB TOTAL EXPENDITURE	138,335,095.75	146,300,273.00	80,000,000.00	226,300,273.00	87,965,177.25	235.46
CAPITAL EXPENDITURE						
PREVENTIVE	0.00	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	0.00
CURATIVE	204,077,590.11	181,450,000.00	60,000,000.00	241,450,000.00	37,372,409.89	84.52
RURAL WATER SUPPLY	38,994,839.66	154,909,959.00	0.00	154,909,959.00	115,915,119.34	25.17
SUB TOTAL EXPENDITURE	243,072,429.77	341,359,959.00	65,000,000.00	406,359,959.00	163,287,529.23	109.69
GRAND TOTAL	859,646,072.39	625,651,511.00	145,000,000.00	770,651,511.00	(88,994,561.39)	1,194.57



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

GURI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	30,241,215.35	57,917,480.00	0.00	57,917,480.00	27,676,264.65	52.21
TEACHING	413,638,145.18	386,263,842.00	0.00	386,263,842.00	(27,374,303.18)	107.09
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	443,879,360.53	444,181,322.00	0.00	444,181,322.00	301,961.47	99.93
OVERHEAD COST						
NON-TEACHING	34,496,546.00	120,000,000.00	0.00	120,000,000.00	85,503,454.00	28.75
TEACHING	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00
ADULT EDUCATION	0.00	7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	34,496,546.00	147,157,880.00	0.00	147,157,880.00	112,661,334.00	23.44
CAPITAL EXPENDITURE						
NON-TEACHING	1,626,090.00	35,000,000.00	15,000,000.00	50,000,000.00	48,373,910.00	3.25
TEACHING	0.00	22,000,000.00	0.00	22,000,000.00	22,000,000.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	1,626,090.00	57,000,000.00	15,000,000.00	72,000,000.00	70,373,910.00	2.26
GRAND TOTAL	480,001,996.53	648,339,202.00	15,000,000.00	663,339,202.00	183,337,205.47	125.63



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

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

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

TREASURER'S RESPONSIBILITIES

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

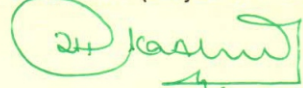
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

 20th - 6 - 2025.

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



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

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE (FAAC).

As at the end of year 31st December, 2024 Guri Local Government Council have received the total sum of one Billion Eight Hundred and Ninety Three Million Five Hundred and five Thousand Two Hundred and Fifty Seven Naira forty One Kobo (₦1,893,505,257.41) as statutory allocation for The Federation Account which represents 76.98% of the budgeted amount Two Billion Four Hundred and Fifty Nine Million Six Hundred and Fourteen Thousand One Hundred and Fifty Naira (₦2,459,614,150.00).

2. VAT ALLOCATION GOVERNMENT SHARE OF VAT.

The Local Government have received the total sum of One Billion, Nine Hundred and Ninety six Million, Forty Seven Thousand, Thirty Five Naira, Twenty Nine kobo (₦1,996,047,035.29) as VAT allocation From Federation account. This Represent 176.44% of the budgeted amount ₦1,131,278,314.00

3. NON TAX REVENUE.

Guri Local Government was allocated with the nontax revenue amounting to ₦37,657,827.79 as at 31st December, 2024 being revenue generated derived from various commercial takings which represents 56.86% of the budgeted sum of ₦66,230,000.00 for year, 2024.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES.

Guri Local Government have received the total sum of One Hundred and Forty Six Million, Six Hundred and Eighty Thousand Two Hundred and Fifty Six Naira, Eighty Six kobo (₦146,680,256.86) from the state independent revenue and stabilization account from the Ministry for Local Government which represent 733.40% of budgeted amount of two Million Naira. (₦2,000,000.00).

5. BANK RECONCILIATION STATEMENT.

All the operating account of the local Government Have been Properly reconciled as at The ended of the year 31st December, 2024.

6. BUDGET PRFORMANCE.

The entire budget performance of Guri Local Government can be represent as indicated in the table below:-

REVENUE AND EXPENDITURE				
DISCRIPTION		ACTUAL ₦	VARIANCE ₦	PERCENTAGE %
STATUTORY REVENUE	2,459,614,150.00	1,893,505,257.41	566,108,892.59	76.98%
GOVERNMENT SHARE VAT	1,131,278,314.00	1,996,047,035.29	(864,768,721.29)	176.44%
TAX REVENUE	200,000.00	-	200,000.00	-
NON TAX REVENUE	66,230,000.00	37,657,827.79	28,572,172.21	56.86%
TRANSFER FROM OTHER GOVERNMENT ENTITIES	2,000,000.00	146,680,256.86	(144,680,256.86)	733.40%
TOTAL REVENUE	3,659,322,464.00	4,073,890,377.35	(144,680,256.86)	733.4%
EXPENDITURE				
RECURRENT EXPENDITURE	2,925,022,553.00	3,442,996,669.73	(517,974,116.73)	111.33%
CAPITAL EXPENDITURE	1,035,021,313.00	643,306,086.09	391,715,226.91	62.15%
TOTAL EXPENDITURE	3,960,043,866.00	4,086,302,755.82	(126,258,889.82)	103.19%



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

1. TOTAL REVENUE

The above table detailed analysis has indicated that the total sum of Four Billion Seventy Three Million Eight Hundred and Ninety Thousand Three Hundred and Seventy Seven Naira Thirty five Kobo (₦4,073,890,377.35) was received from both the Federation Account and independent revenue from other Government entities which represent 111.33% of the budgeted sum of three Billion Six Hundred and Fifty Nine Million Three Hundred and Twenty Two Thousand Four Hundred and Sixty Four Naira (3,659,322,464.00).

2. RECURRENT EXPENDITURE

Examination of accounting record made available to us that the total sum of Three Billion Four Hindered and Forty Two Million Nine Hundred and Ninety Six Naira Seventy Three Kobo (₦3,442,996,669.73) was expended as salaries and wages, Social benefits, overhead cost, grant contribution as well as the transfer to other government agencies. This amount percentage 117.71% of the budgeted sum of Two Billion Nine Hundred Nine Hundred and Twenty Five Million Twenty Two Thousand Five Hindered and Fifty Threenaira (₦2,925,022,533.00)

3. CAPITAL EXPENDITURES.

Capital Expenditure to the tune of Six Hundred and Forty Three Million, Three Hundred and Six Thousand Eighty Six Naira Nine Kobo (₦643,306,086.09) which represent 62.15% of the budgeted amount of One Billion Thirty Five Million Twenty One Thousand Three Hundred and Thirteen Naira (₦1,035,021,313.00) was spent on the capital Expenditure made during the year under review.

- 4. RECOMMENDATION:** The Following recommendation are hereby made in relation to the observation so far made:-
- a. The Local Government should concentrate on its spending to capital expenditure to best the wellbeing of its Committees instead of overspending on just recurrent expenditures.
 - b. On the side of revenue, the Local Government Should Draw other measure to minimize its revenue to improve its source of income.



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

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Three Hundred and Twenty Six Million Five Hundred and Ninety One Thousand Five Hundred and Seventy Nine Naira Fifty Four Kobo Only {N326, 591,579.54} was issue to GuriLocal Government Council and the sum of Two Hundred and Eighty Three Million, Nine Hundred and Eighty Three Thousand, Six Hundred and SixtyTwo Naira Twenty Three Kobo Only [N283,983,662.23] was responded and verified, where Fourty Two Million, Six Hundred and Seven Thousand, Nine Hundred and Seventeen NairaThirty One Kobo Only [N42,607,917.31] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/HZO/GRR/LQ/1/24	Un Documented Payment Vouchers	43,225,421.80	43,225,421.80	0.00
2	ALG/HZO/GRR/LQ/2/24	Payment of Contract without Bill of Quantity	26,831,448.38	26,831,448.38	0.00
3	ALG/HZO/GRR/LQ/3/24	Payment for Items not taken to store	27,923,262.00	27,923,262.00	0.00
4	ALG/HZO/GRR/LQ/4/24	Un Documented Payment Vouchers	11,300,000.00	11,300,000.00	0.00
5	ALG/HZO/GRR/LQ/5/24	Payment without Chairman Approval	4,050,776.96	4,050,776.96	0.00
6	ALG/HZO/GRR/LQ/6/24	Un Presented Payment vouchers	37,151,936.34	37,151,936.34	0.00
7	ALG/HZO/GRR/LQ/7/24	Services Not yet Rendered	54,310,000.00	54,310,000.00	0.00
8	ALG/HZO/GRR/LQ/8/24	Un Presented Payment vouchers	66,771,352.03	39,048,316.72	27,723,035.31
9	ALG/HZO/GRR/LQ/9/24	Irregular Payment Vouchers	25,901,882.00	11,017,000.00	14,884,882.00
10	ALG/HZO/GRR/LQ/10/24	Services Not Rendered	29,125,500.00	29,125,500.00	0.00
	TOTAL		326,591,579.54	283,983,662.23	42,607,917.31

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of GuriLocal Government staff and local Education Authorities. To this effect, a number of Eight[8] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned toSeventeen Million, One Hundred and Nine Thousand, Eighty EightNaira N17,109,088.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Seven [7] numbers of staff retired and deceased owed GuriLocal Government Council, the sum of One Million, Twenty Eight Thousand, Nine Hundred and Forty Seven Naira N1,028,947.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



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

ALG/HZO/GRR/LQ/102024.

Local Query No. _____
The, _____ Chairman
Guri _____
Local Government



DCA
Pls Deal
AG 28/3/25
AUDIT QUERY

Audit Form 1

Station: _____ Guri L.G
Pv. No.: various Date: Oct-Dec, 2024
Head: various Sub Head: various
Amount N: 29,125,500
Payee: _____ Sundry person
Nature of Payment: _____
Date: _____

SERVICES NOT RENDERED

Payment vouchers to the tune twenty nine million one hundred twenty five thousand five hundred naira only (N29,125,500) were paid for various services rendered to the Local Government as per details attached

During our audit exercise we observed that such services amounted above were not made. This is contrary to the provision of financial memorandum chapter 17:23.

In view of the above therefore, the payees should be ask to render all the services to the Local Government or else the total amount be refunded and this office be inform accordingly.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

AG
Rever above & meet me
AG 28/3/25

Garba Bako
Area Auditor
Guri Local Government



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



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

Local Query No. ALG/AUD/HZO/GRR/LQ/10/2024 ⁹		Audit Form 1 GURI LOCAL GOVERNMENT	
The, CHAIRMAN		Station: CC	CC
GURI Local Government		Pv. No.: CC	Date: CC
		Head: 25,901,882:03	Sub Head: CC
		Amount N:	SUNDRY PERSON
		Payee:	IRREGULAR
		Nature of Payment:	PAYMENT VOUCHERS
		Date:	

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: 28/3/25
RECEIVED

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

The sum of Twenty Five Million Nine Hundred and One Thousand, Eight Hundred and Eighty Two Naira (₦ 25,901,882) only, were paid to various payees for the period of October to December, 2024 without proper documentation refer scheduled for the detail. The action is contrary to the provision of financial nomination chapter 14:4.

In view of the above therefore, the effected payment voucher should be supported with all relevant documents or else the officers contained be ask to refund the amount involved and furnish this office with recovery detail for examination and verification.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Hadejia Zone for more information and further directive.

*AGC
above & process
31/4/25
P.C.A.*

[Signature]
Garba Bako
Area Auditor
Guri Local Government



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



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

8
Local Query No. ALG/AUD/HZO/GRR/LQ/9/2024
The, CHAIRMAN
GURI Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 28/3/25
RECEIVED

DCA
Dis deal
[Signature]
AG 3/4/25
AUDIT QUERY

Audit Form 1
GURI LOCAL GOVERNMENT
Station: CC CC
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount N: 66,771,352:03
Payee: SUNDRY PERSON
Nature of Payment: UN-PRESENTED
PAYMENT VOUCHERS
Date: _____

UN-PRESENTED PAYMENT VOUCHERS

It was observed that the sum of Sixty Six Million Seven Hundred and Seventy One Thousand, Three Hundred and Fifty Two Naira Three Kobo (₦ 66,771,352:03) only, were paid without payment vouchers for the period of October to December, 2024. This action is contrary to the provision of F.M chapter 14:3 refer to schedule attached for details.

In view of the above therefore, the office concerned should be ask to presented the payment vouchers to this office for action or refund the whole amount to the treasury and furnish this office with recovery details for audit examination.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Hadejia Zone for more information and further directive.

[Signature]
Garba Bako

Area Auditor

Guri Local Government

DCA
Refer above & act up
[Signature]
Det
21/4/25



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



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

Local Query No. ALG/HZO/GRR/LQ/8/2024

The, CHAIRMAN
GURI Local Government



Audit Form 1 GURI LOCAL GOVERNMENT

Station: VARIOUS Date: VARIOUS

Pv. No.: VARIOUS Sub Hedd: VARIOUS

Head: VARIOUS Sub Hedd: VARIOUS

Amount N: 54,310,000:00

Payee: SUNDRY PERSON

Nature of Payment: SERVICE NOT-

RENDERED

Date: 10TH OCTOBER, 2024

AUDIT QUERY

SERVICE NOT YET RENDERED

The total sum of Fifty Four Million Three Hundred and Ten Thousand Naira (N 54,310,000) Only were observed paid to various payees from July – September, 2024 without rendering any services to the Local Government, see scheduled attached details. This action is violate Government policy on transparency accountability and management of polie funds.

In view of the above therefore the officers concerned should explain or recover the whole amount from the payees while this office be furnish with recovery details for re-verification.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Hadejia zone for information and further necessary action.

XSCA
Refer above & treat as
13/1/25

Garba Bako
Area Auditor
Guri Local Government



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



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

146
Local Query No. ALG/HZO/GRR/LQ/7/2024
The, CHAIRMAN
GURI Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 13/1/25
RECEIVED

Audit Form h GURI LOCAL GOVERNMENT
Station: VARIOUS VARIOUS
Pv. No.: VARIOUS Date: VARIOUS
Head: VARIOUS Sub Head: VARIOUS
Amount N: 37,151,936:34
Payee: SUNDRY PERSON
Nature of Payment: UN-PRESENTED
PAYMENT VOUCHERS
Date: 10TH OCTOBER, 2024

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS JULY – OCTOBER, 2024

During the examination of the payment vouchers for the period of the above, it was observed that the total sum of Thirty Seven Million One Hundred and Fifty One Thousand Nine Hundred and Thirty Four Kobo (₦ 37,151,936:34) only were paid without payment vouchers. This is contrary to the provision of F.M chapter 14:3 scheduled attached refers.

In view of the above therefore the concerned officers should present the payment vouchers to this office or else refund the whole amount involved and furnish this office with recovery details for Audit re-examination.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Hadejia zone for information and further action.

Dea
Pls dea
[Signature]
AG 13/1/25
Garba Bako
Area Auditor
Guri Local Government
AS CA
above & threat pls
[Signature]
13/1/25
AS CA



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/HZO/GRR/LQ/6/2024

The, CHAIRMAN
GURI Local Government



Audit Form I
GURI LOCAL GOVERNMENT
Station: _____
Pv. No.: VARIOUS Date: VARIOUS
Head: VARIOUS Sub Head: VARIOUS
Amount N: 4,050,776:96
Payee: SUNDRY PERSON
Nature of Payment: UN-APPROVED
PAYMENT VOUCHERS
Date: 10TH OCTOBER, 2024

AUDIT QUERY

PAYMENT WITHOUT CHAIRMAN APPROVAL JULY – ~~OCTOBER~~ ^{SEPTEMBER}, 2024

The total sum of Four Million Fifty Thousand, Seven Hundred and Seventy Six Naira Ninety Six Kobo (₦ 4,050,776:96) Only have been paid without Chairman's approved. Refer to the details attached. This action is contrary to the provision of financial memorandum chapter 1:10.

In view of the above therefore the officers concerned should be fully explain or else refund the whole amount to the treasury and furnish this office with receipt for further verification.

This is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Hadejia zone for further action.

DCA
As Deal

Okashu AG 13/1/25

DCA

quest as per above rep

13/1/25

Garba Bako

Area Auditor

Guri Local Government



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



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

194

Local Query No. ALG/HZO/GRR/LQ/5/2024

The, CHAIRMAN
GURI Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sight: [Signature] Date: 13/1/25
RECEIVED

Audit Form 1
Station: GURI LOCAL GOVERNMENT
Pv. No.: VARIOUS Date: VARIOUS
Head: VARIOUS Sub Head: VARIOUS
Amount N: 11,300,000:00
Payee: SUNDRY
Nature of Payment: IRREGULAR
PAYMENT VOUCHERS
Date: 10TH OCTOBER, 2024

AUDIT QUERY

UN-DOCUMENTED PAYMENT VOUCHERS

On the process of Audit Inspection of Guri Local Government Council for the period of July – September, 2024. It was observed that the total sum of Eleven Million Three Hundred Thousand Naira (₦ 11,300,000) Only were paid to various payee without proper documentation; refer to the scheduled attached, for the details.

This action contradict to the provision of financial memorandum chapter 14:4 in view of the above therefore the effected payment vouchers should be supported with all relevant documents or else the officers concerned be ask to refund the amount involved and furnish this office with the recovery details for examination and verification.

The same is copied to the Auditor General Local Government Audit Jigawa State and Zonal Audit Director Hadejia zone for information and further necessary action.

[Signature]
Garba Bako
Area Auditor
Guri Local Government

DCA
As deal
[Signature] AG 13/1/25
BACK
above & treat per
[Signature]
DCA 13/1/25



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

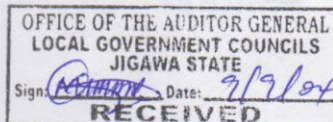


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
HADEJIA ZONE, JIGAWA STATE

Local Query No. ALG/AUD/HZO/GRR/LQ/3/2024

The, CHAIRMAN

GURI Local Government



Audit Form 1

Station: GURI LOCAL GOVERNMENT

Pv. No.: VARIOUS Date: VARIOUS

Head: VARIOUS Sub Head: VARIOUS

27,923,262:00

Amount #: SUNDRY PERSON

Payee: ITEMS NOT TAKEN

Nature of Payment: TO STORE

AUDIT QUERY

PAYMENT OF ITEMS NOT TAKEN TO STORE

It was observed that the sum of Twenty Seven Million Nine Hundred and Twenty Three Thousand, Two Hundred and Sixty Two Naira (N 27,923,262) Were paid for the purchase of Various items to the Local Government, it was observed while examining the paid vouchers that the items were not taken to store as per attached details for view of the above.

Therefore the officer concerned should be ask to explain such act or refund the whole amount involved to the treasury and furnish this officer, attached is the recovery details for further verification.

The same is copied to the Auditor General Local Government Audit and Zonal Director Hadejia Zone for information and necessary action.

Best Regards.

DDCA above & treat rec
2/9/24

Garba Bako

Area Auditor

Guri Local Government



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



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

Audit Form 1

Local Query No. ALG/AUD/HZO/GRR/LQ/2/2024

The, CHAIRMAN

GURI Local Government

Station: GURI LOCAL GOVERNMENT

Pv. No.: VARIOUS Date: VARIOUS

Head: VARIOUS Sub Head: VARIOUS

Amount ₦: 26,831,448:38

Payee: SUNDRY PERSON

Nature of Payment: PAYMENT OF CONTRACT

Sign: [Signature] Date: 2/9/24

RECEIVED

DCA
pls deal
[Signature] AG 10/9/24

AUDIT QUERY

PAYMENT OF CONTRACT WITH-OUT BILL OF QUANTITY

It was observed that sum of Twenty Six Million Eight Hundred and Thirty One Thousand, Four Hundred and Forty Eight Naira Thirty Eight Kobo Only (N 26,831,448:38) Were paid for Various contracts as per attached details. During our Audit Exercise we observed that the awarded contracts were not supported with the bill of Quantity to State the content of the work to be done; in view of the above all awarded contract of this nature are to be supported with such or else the whole amount be refunded and this office be informed accordingly.

The same is copied to the Auditor General Local Government Audit and Zonal Director Hadejia Zone for more information and further Necessary Action.

Best Regards.

[Signature]
meas deal
[Signature]
DCA
10/9/24

[Signature]
Garba Bako

Area Auditor
Guri Local Government

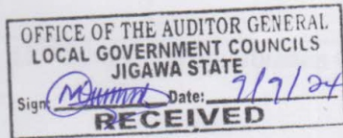


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Guri Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/GRR/LQ/1/2024.
The, Chairman
Guri Local Government



Audit Form 1

Station: Guri L.G.
Pr. No.: various Date: Jan-june, 2024
Head various Sub Head: various
Amount ₦: 43,225,421.80
Payee: Sundry persons
Nature of Payment: _____

AUDIT QUERY

UN-DOCUMENTED PAYMENT VOUCHERS

It was observed that the sum of fourty three million two hundred and twenty five thousand four hundred and twenty one naira eighty kobo only (₦43,225,421.80) were spend without proper Documentation during the period of January to June 2024, by the Local Government. This action is contrary to the provision of financial memorandum chapter 14:4. Refer to the schedule attached.

In view of the above therefore, all the effected payment vouchers should be fully documented and this office be inform for further action.

The same is copied to the Auditor General Local Governments Audit Jigawa State and Zonal Director audit, Hadejia Zone for their information and necessary action.

DCA
Study & deal
(24/10/24) AG 10/10/24
to be
above & treat
accordingly
10/10/24

Garba Bako
Garba Bako
Area Auditor
Guri Local Government



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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



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

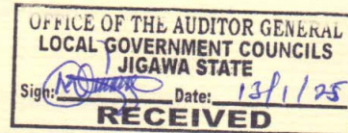
ALG|JHN|ZO|INS|GEN|V.1|2023|15

10/9/2024

Our Ref: _____ Your Ref: _____ Date: _____

The. Hon. Chairman,
Guri Local Government.

DCA
You are dealing
with cash
hag 13/1/25



AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO
JUNE 2024. *over LGA.*

The accounting record of your Local Government For The above period have been examined and the following observation was made, and forwarded to you for action.

A.1 – INTERNAL CONTROL: The internal control system of the local Government is whole effective for which all payment vouchers were passed through internal Audit unit of the local Government.

B. 1 –CASH BOOK: The cash book is moderately Maintained Though some minor observation which should be corrected.

2- UNDOCUMENTED PAYMENT VOUCHERS: Payment Voucher Amounting to Forty three million two hundred and twenty five thousand four hundred and twenty one Naira only (43,225,421=00) was paid without supporting documents. Refer to Audit Query No. ALG/AUD/HZO/GRR/LQ/1/2024 Issued to That effect.

3- STORE LEDGERS: During the exercise we observed that some items amounting to twenty seven million nine hundred and twenty three thousand two hundred and sixty two naira only (27,923,262=00) were not taken on charge into store. Audit Query No. ALG/AUD/HZO/GRR/LQ/3/2024 Were Issued for That Purpose.

DCA
refer
above & treat MS
13/1/25



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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

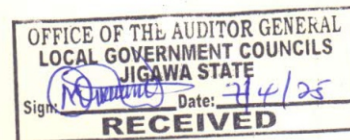
Local Govt. Secretariat
Guri Town.

Incase of reply please quote

Ref. No GLG/TR/AUD/GEN/VOL. II/26.....

Date: 07/04/2025

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



Sir,

RE – RESPOND OF AUDIT QUERIES

I wish to write and forward the respond of Audit queries No: ALG/HZO/GRR/LQ 11/Q9 to Q11 as quoted on the query date Oct-Dec 2024

In view of the above, the queries given to us where amended and respond accordingly.

8
1. QUERY NO. 09 (UN PRESENTED PAYMENT VOUCHERS 66,771,352.03)

Such payment vouchers are now posted in to the cash book, forwarded for your verification and further action.

9
2. QUERY NO. 10 (IRREGULAR PAYMENTS VOUCHERS 25,901,882.00)

Such payment vouchers has been taken all necessary attachment where attached such as S.R.V and Receipt etc. to support the payment. The payment voucher are now ready for your next examination.

3. QUERY NO. 10 (SERVICE NOT RENDERED 29,125,500.00)

For such query, the service were as it was stated in the payment vouchers and are ready for your verification and further action.

100 CA
paper above & treat MC
C/S
7/4/25



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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Guri Town.

Incase of reply please quote

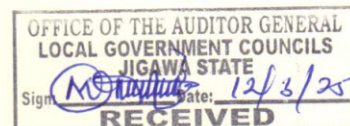
Ref. No.....

Date: _____

GLG/TR/AUD/GEN/VOL.I/21

11/03/2025

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



Sir,

RE – AUDIT QUERIES RESPOND

With reference to series of Audit Query received from your office. I hereby write and forward the response of the Query received as follows.

1. QUERY NO. 5 (PROPER DOCUMENTATION ₦11,300,000.00)

Were paid to various payee without proper documentation action has been taken all relevant document attachment where attached such as S.R.V, receipt and posted in to store ledger. The payment vouchers are ready for your next inspection.

2. QUERY NO. 6 (UN APPROVED PAYMENT VOUCHERS ₦4,050,776.96)

The payment vouchers are now approved by the Hon. Chairman forwarded for your verification and further action.

3. QUERY NO. 7 (UN PRESENTED PAYMENT VOUCHERS ₦37,151,936.34)

Now the payment vouchers are present and ready for your verification.

DT CA
Refer above & treat as
CA
12/3/25



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



GURI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

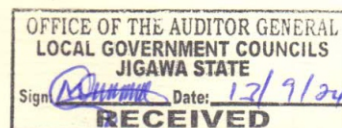
Local Govt. Secretariat
Guri Town.

Incase of reply please quote

Ref. No.....GLG/TR/AUD/GEN/VOL.1/25

Date: 12/09/2024

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



Sir,

RE – RESPOND OF AUDIT QUERIES

I wish to write and forward the respond of Audit queries No: ALG/HZO/GRR/LQ/1 to 3 as quoted on the query date

In view of the above, the queries given to us were amended and respond accordingly.

1. QUERY NO. 01 UN DOCUMENTED PAYMENTS VOUCHERS (N43,225,421.80)

All relevant document was attached to the payment vouchers ready for audit verification.

2. QUERY NO. 2 (PAYMENT OF CONTRACT WITH – OUT BILL OF QUANTITY (N26,831,448.38)

All relevant Document was attach to prove the payment forward for your affirmation and further verification.

3. QUERY NO. 3 PAYMENT OF ITEMS TAKEN TO STORE (N 27,923,262.00)

Such payment items were fully taking to store ledger and forwarded for your verification and further action.

DCA
Repr above & treat MP
12/9/24