

GWARAM

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF

GWARAM LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2024 Annual Financial Statement
4	The Executive Chairman, Gwaram Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flow
10	Statement of Changes in Net Assets / Equity
11	Statement of Comparison of Budgets and Actual
12	Details of Notes to the Accounts
13	Audit Certification
14	Disclosures and General Observations
15	Report of the Auditor General on the Accounts of Gwaram Local Government Council
15	Audit Queries and Response by Local Government Council



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



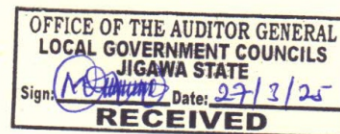
GWARAM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

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Ref. No GRLG//FIN/VOL.I/538

Date 4/03/2025

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



Sir,

*DDSA
kindly deal as usual
[Signature] AG 27/3/25*

SUBMISSION OF 2024 ANNUAL ACCOUNTS

I am directed here by to write and submit the 2024 annual Accounts
inrespect of Gwaram Local Government.

Find attached the completed forms as per requested please.

Best regards.

[Signature]
Bala Muhamad
Treasurer
For: Chairman



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



HON. SALIM ABDURRAHMAN L.
ALGON Chairman and Executive Chairman
Gwaram Local Government Council, Jigawa State



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



GWARAM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

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27/03/2025
Date _____

The Auditor General,
Local Government Audit,
Jigawa State.

RESPONSIBILITY STATEMENTS

The Financial Statements have been prepared in Accordance with the International Public Sector Accounting Standards (IPSAS) as issued by Sector Accounting Standards board (IPSAB) 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 ISSAS33 (first time adoption of accrual basis IPSAS) and 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.

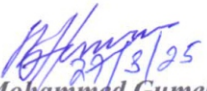
To fulfill these responsibilities, I am to ensure that proper Accounting records are maintained, applicable International public sector accounting standards are applied; judgments and estimates made are reasonable and prudent; and Internal Control Procedures are Instituted to provide reasonable assurances that Financial transactions are validly recorded to prevent fraud and irregularities with resources being safeguard.

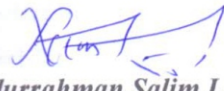


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024

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

We accept responsibility for the integrity of these Financial Statements, the Information contained therein, and hereby that comply with opsas33 and the guidelines issued by the FAAC Technical Sub Committee on IPSAS implementation.


Bala Mohammed Gumel
Treasurer


Abdurrahman Salim Lawal
Hon. Chairman



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



GWAMRAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

GWARAM LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,645,071,159.41	Government Share of FAAC (Statutory Revenue)	1	2,619,201,278.29	2,942,116,515.00	0.00	2,942,116,515.00	322,915,236.71
1,405,837,290.65	Government Share of VAT	2	2,718,537,353.84	1,419,384,835.00	0.00	1,419,384,835.00	(1,299,152,518.84)
0.00	Tax Revenue	3		500,000.00	0.00	500,000.00	500,000.00
30,769,288.23	Non Tax Revenue	4	26,809,170.00	40,040,000.00	0.00	40,040,000.00	13,230,830.00
93,826,420.60	Transfer from Other Government Entities	5	69,022,381.60	0.00	0.00	0.00	(69,022,381.60)
4,175,504,158.89	Total Revenue (a)		5,433,570,183.73	4,402,041,350.00	0.00	4,402,041,350.00	(1,031,528,833.73)
	EXPENDITURE						
1,699,166,480.53	Salaries & Wages	6	1,949,885,324.43	1,963,094,611.00	0.00	1,963,094,611.00	13,209,286.57
209,677,096.25	Social Benefit	7	140,847,575.95	178,000,000.00	0.00	178,000,000.00	37,152,424.05
1,162,009,434.03	Overhead Cost	8	1,396,351,271.85	2,226,351,271.85	830,000,000.00	1,396,351,271.85	830,000,000.00
560,747,747.06	Grants & Contributions	9	1,057,211,970.71	480,000,000.00	0.00	480,000,000.00	(577,211,970.71)
495,107,595.98	Transfer to other Govt Agencies	10	573,700,196.26	480,560,000.00	160,000,000.00	320,560,000.00	(93,140,196.26)
	Depreciation		134,732,218.38			0.00	(134,732,218.38)
4,126,708,353.85	Total Expenditure (b)		5,252,728,557.58	5,328,005,882.85	990,000,000.00	4,338,005,882.85	75,277,325.27
48,795,805.04	Surplus/ (Deficits) for the period from operating activities c = (a-b)		180,841,626.15				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		180,841,626.15				
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		180,841,626.15				

The accompanying notes form part of these statements

BALA MUHAMAD
Treasurer

Gwaram Local Government, Jigawa State



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

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
	NOTES	2024	2024	2023	2023
		N	N	N	N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	54,274,648.17		59,925,345.79	
Receivables	15	25,292,628.13		25,212,756.85	
Prepayments					
Inventories					
Total Current Assets A			79,567,276.30		85,138,102.64
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	5,347,816,420.00		5,482,548,638.38	
Intangible Assets					
Total Non Current Assets B			5,347,816,420.00		5,482,548,638.38
Total Assets C = A + B			5,427,383,696.30		5,567,686,741.02
LIABILITIES:-					
Current Liabilities					
Deposits	17	168,773,190.20		148,714,673.66	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			168,773,190.20		148,714,673.66
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	12,594,992.80		20,317,232.34	
Total Non Current Liabilities E			12,594,992.80		20,317,232.34
Total Liabilities F = D + E			181,368,183.00		169,031,906.00
Net Assets: G = C - F		0.00	5,246,015,513.30		5,398,654,835.02
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	5,149,067,690.51		5,434,896,609.38	0.00
Accumulated Surplus/(Deficits)	20	96,947,822.79		(36,241,774.36)	0.00
Minority Interes					
Total Net Assets/Equity: H = G			5,246,015,513.30		5,398,654,835.02

The accompanying notes form part of these statements

BALA MUHAMAD

BALA MUHAMAD
Treasurer

Gwaram Local Government, Jigawa State



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

GWARAM 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	2,619,201,278.29		2,645,071,159.41	
Government Share of VAT	2	2,718,537,353.84		1,405,837,290.65	
Taxes Revenue	3	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4	26,809,170.00		30,769,288.23	
Transfer from Other Government Entities	5	69,022,381.60		93,826,420.60	
Total Inflow from operating Activities (A)			5,433,570,183.73		4,175,504,158.89
Outflows					
Salaries & Wages	6	1,949,885,324.43		1,699,166,480.53	
Social Benefits	7	140,847,575.95		209,677,096.25	
Overhead Cost	8	1,396,351,271.85		1,162,009,434.03	
Grants & Contributions	9	1,057,211,970.71		560,747,747.06	
Transfer to other government Entities	10	573,700,196.26		495,107,595.98	
Finance Cost					
Total Outflow from Operating Activities (B)			5,117,996,339.20		4,126,708,353.85
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			315,573,844.53		48,795,805.04
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11	(333,480,947.87)		(47,652,029.00)	
Net Cash Flow from Investing Activities		0.00	(333,480,947.87)		(47,652,029.00)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Recieved					
Proceeds from Borrowings (Advance repaid)	12	(79,871.28)		267,804.94	
Repayment of Borrowings (other non Current liabilities)	13	12,336,277.00		48,302,364.00	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			12,256,405.72		48,570,168.94
Net Cash Flow From All Activities		0.00	(5,650,697.62)		49,713,944.98
Cash & Its Equivalent as at 1st January, 2024			59,925,345.79		10,211,400.81
Cash & Its Equivalent as at 31st December, 2024			54,274,648.17		59,925,345.79
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		180,841,626.15		48,795,805.04	
Add Back Non-Cash Movement Items:					
Depreciation		134,732,218.38			
Amortization					
impairment Charges					
			315,573,844.53		48,795,805.04
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		(79,871.28)		267,804.94	
Net Movement in Payables		12,336,277.00		48,302,364.00	
Net Cash Flow from Operating Activities			12,256,405.72		48,570,168.94
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(333,480,947.87)		(47,652,029.00)	
Total Items Classified as Investing Activities			(333,480,947.87)		(47,652,029.00)
Net Cash Flow From All (Operating) Activities			(5,650,697.62)		49,713,944.98
Cash & it's Equivalent as at 1 January,2024			59,925,345.79		10,211,400.81
Cash & it's Equivalent as at 31 December,2024			54,274,648.17		59,925,345.79

The accompanying notes form part of these statements


BALA MUHAMMAD
 Treasurer

Gwaram Local Government, Jigawa State



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

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	5,482,548,638.38	0.00	(83,893,803.36)	5,398,654,835.02
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,482,548,638.38	0.00	(83,893,803.36)	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	180,841,626.15	180,841,626.15
Balance at 31December 2023	5,482,548,638.38	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(333,480,947.87)	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	5,149,067,690.51	0.00	96,947,822.79	5,246,015,513.30

The accompanying notes form part of these statements


BALA MUHAMAD
 Treasurer

Gwaram Local Government, Jigawa State



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

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGET AND ACTUAL THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTAR 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						
2,645,071,159.41	Government Share of FAAC (Statutory Revenue)	1	2,619,201,278.29	2,942,116,515.00	0.00	2,942,116,515.00	322,915,236.71
1,405,837,290.65	Government Share of VAT	2	2,718,537,353.84	1,419,384,835.00	0.00	1,419,384,835.00	(1,299,152,518.84)
0.00	Tax Revenue	3		500,000.00	0.00	500,000.00	500,000.00
30,769,288.23	Non Tax Revenue	4	26,809,170.00	40,040,000.00	0.00	40,040,000.00	13,230,830.00
93,826,420.60	Transfer from Other Government Entities	5	69,022,381.60	0.00	0.00	0.00	(69,022,381.60)
4,175,504,158.89	TOTAL REVENUE (A)		5,433,570,183.73	4,402,041,350.00	0.00	4,402,041,350.00	(1,031,528,833.73)
	RECURRENT EXPENDITURE						
1,699,166,480.53	Salaries & Wages	6	1,949,885,324.43	1,963,094,611.00	0.00	1,963,094,611.00	13,209,286.57
209,677,096.25	Social Benefit	7	140,847,575.95	178,000,000.00	0.00	178,000,000.00	37,152,424.05
1,162,009,434.03	Overhead Cost	8	1,396,351,271.85	2,226,351,271.85	830,000,000.00	1,396,351,271.85	830,000,000.00
560,747,747.06	Grants & Contributions	9	1,057,211,970.71	480,000,000.00	0.00	480,000,000.00	(577,211,970.71)
495,107,595.98	Transfer to other Govt Agencies	10	573,700,196.26	480,560,000.00	160,000,000.00	320,560,000.00	(93,140,196.26)
4,126,708,353.85	TOTAL RECURRENT EXPENDITURE (B)		5,117,996,339.20	5,328,005,882.85	990,000,000.00	4,338,005,882.85	210,009,543.65
	CAPITAL EXPENDITURE BY SECTOR						
35,612,739.00	ADMINISTRATIVE SECTOR		158,511,913.38	399,128,395.00	0.00	399,128,395.00	240,616,481.62
7,220,600.00	ECONOMIC SECTOR		84,073,319.51	75,000,000.00	0.00	75,000,000.00	(9,073,319.51)
4,818,690.00	SOCIAL SECTOR		90,895,714.98	37,500,000.00		37,500,000.00	233,406,760.02
	DISPOSAL OF PPE			0.00			
47,652,029.00	TOTAL CAPITAL EXPENDITURE (C)		333,480,947.87	511,628,395.00	286,802,475.00	511,628,395.00	464,949,922.13

The accompanying notes form part of these statements


BALA MUHAMAD
 Treasurer

Gwaram Local Government, Jigawa State



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

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024					
NOTE	DETAILS	ACTUAL2 024	BUDGET 2024	VARIANCE 2024	ACTUAL2023
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	STATUTORY ALLOCATION	651,418,502.50	1,359,719,995.00	708,301,492.50	1,374,535,726.11
	SHARE OF EXCHANGE	1,521,398,905.46	339,737,437.00	(1,181,661,468.46)	459,803,931.63
	SHARE OF NON OIL REVENUE	76,077,637.65	1,142,659,083.00	1,066,581,445.35	114,448,800.54
	FOREX EQUALIZATION	3,613,066.11	100,000,000.00	96,386,933.89	125,342,493.19
	E-MONEY	87,540,395.06	0.00	(87,540,395.06)	114,137,243.86
	ECOLOGICAL	42,901,745.47	0.00	(42,901,745.47)	90,570,351.55
	SURE-P OTHER FAAC RECEIVED	236,251,026.04	0.00	(236,251,026.04)	366,232,612.53
	TOTAL	2,619,201,278.29	2,942,116,515.00	322,915,236.71	2,645,071,159.41

The accompanying notes form part of these statements


BALA MUHAMAD
 Treasurer

Gwaram Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram 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	SURE-P OTHER FAAC RECEIVED	TOTAL
JANUARY	100,356,142.24	80,104,906.18			8,017,053.80			188,478,102.22
FEBRUARY	125,211,980.76	74,722,293.29			7,105,956.32			207,040,230.37
MARCH	4,246,610.23	160,856,781.29			6,714,572.48		175,388,915.92	347,206,879.92
APRIL	77,383,115.95	76,790,792.19			6,547,763.30			160,721,671.44
MAY	64,783,582.04	118,761,401.81			7,999,631.78			191,544,615.63
JUNE	35,242,789.13	134,604,059.82			6,717,628.16			176,564,477.11
JULY	28,277,213.76	129,692,600.40			6,963,241.01		60,862,110.12	225,795,165.29
AUGUST	33,819,269.61	159,497,500.79		3,613,066.11	8,338,322.94	42,901,745.47		248,169,904.92
SEPTEMBER	41,374,446.16	127,641,820.25			6,649,732.66			175,665,999.07
OCTOBER	24,860,688.24	126,227,014.50	45,646,582.59		8,177,499.37			204,911,784.70
NOVEMBER	14,373,404.89	149,928,512.28	30,431,055.06		7,612,666.53			202,345,638.76
DECEMBER	101,489,259.49	182,571,222.66			6,696,326.71			290,756,808.86
TOTAL	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

NOTE	VALUE ADDED TAX		AMOUNT (₦)	TOTAL (₦)
	Share of Value Added Tax (VAT)	2a	2,718,537,353.84	2,718,537,353.84

The accompanying notes form part of these statements

BALA MUHAMAD
28/3/25
BALA MUHAMAD

Treasurer

Gwaram Local Government, Jigawa State



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

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
	MONTH	₦	₦	₦	₦	₦	₦
	JANUARY	202,679,546.20	0.00	202,679,546.20	106,817,989.28	0.00	106,817,989.28
	FEBRUARY	173,511,467.58	0.00	173,511,467.58	105,349,099.60	0.00	105,349,099.60
	MARCH	187,420,576.06	0.00	187,420,576.06	99,158,859.74	0.00	99,158,859.74
	APRIL	227,318,822.51	0.00	227,318,822.51	91,659,128.45	0.00	91,659,128.45
	MAY	208,436,503.97	0.00	208,436,503.97	90,433,712.29	0.00	90,433,712.29
	JUNE	207,340,528.78	0.00	207,340,528.78	115,281,684.18	0.00	115,281,684.18
	JULY	228,722,400.69	0.00	228,722,400.69	119,368,315.36	0.00	119,368,315.36
	AUGUST	258,604,928.90	0.00	258,604,928.90	120,639,313.07	0.00	120,639,313.07
	SEPTEMBER	234,835,544.25	0.00	234,835,544.25	140,830,525.59	0.00	140,830,525.59
	OCTOBER	241,456,557.27	0.00	241,456,557.27	127,188,206.47	0.00	127,188,206.47
	NOVEMBER	283,543,119.52	0.00	283,543,119.52	141,240,038.70	0.00	141,240,038.70
	DECEMBER	264,667,358.11	0.00	264,667,358.11	147,870,417.92	0.00	147,870,417.92
	TOTAL	2,718,537,353.84	0.00	2,718,537,353.84	1,405,837,290.65	0.00	1,405,837,290.65



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram 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	500,000.00		
	TOTAL	0.00	500,000.00		

4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	5,207,367.00	8,270,000.00	3,062,633.00	5,821,000.00
	FEES	11,061,127.00	16,150,000.00	5,088,873.00	14,889,181.83
	SALES	72,000.00	950,000.00	878,000.00	345,000.00
	EARNINGS	7,768,676.00	9,920,000.00	2,151,324.00	8,756,600.00
	RENT ON GOVERNMENT BUILDINGS	0.00	400,000.00	400,000.00	957,506.40
	RENT ON LAND AND OTHERS	0.00	2,000,000.00	2,000,000.00	
	REPAYMENT	2,700,000.00	1,160,000.00	(1,540,000.00)	
	INVESTMENT INCOME	0.00	1,100,000.00	1,100,000.00	
	INTEREST EARNED	0.00	90,000.00	90,000.00	
	TOTAL	26,809,170.00	40,040,000.00	13,230,830.00	30,769,288.23



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Radio/Television Licence	14,000.00	10,000.00	10,000.00	(4,000.00)
	Bake/bakery House license	45,000.00	40,000.00	40,000.00	(5,000.00)
	Brick making licence	45,000.00	50,000.00	50,000.00	5,000.00
	Cart Licence	40,000.00	100,000.00	100,000.00	60,000.00
	Cattle Dealers Licences	45,000.00	200,000.00	200,000.00	155,000.00
	Hawkers Permits	120,000.00	200,000.00	200,000.00	80,000.00
	produce buying licenses/Corn Granding	4,283,067.00	4,000,000.00	4,000,000.00	(283,067.00)
	Private School Licence	20,000.00		0.00	(20,000.00)
	Cinematography Licenses Fees	14,000.00	50,000.00	50,000.00	36,000.00
	Trade/ Kiosk Permit Licences	62,500.00	100,000.00	100,000.00	37,500.00
	Food and Water Processing Licences	90,000.00	200,000.00	200,000.00	110,000.00
	Communication Equipment Inst. Permits	361,000.00	2,500,000.00	2,500,000.00	2,139,000.00
	Welding Machine Licences	14,000.00	50,000.00	50,000.00	36,000.00
	Building Material / Block Making Licenses	14,800.00	50,000.00	50,000.00	35,200.00
	Sewing/Tailoring Services	30,000.00	30,000.00	30,000.00	0.00
	Barbing Saloon / Boutiques Services Fees	9,000.00	20,000.00	20,000.00	11,000.00
	Borehole Drilling Licenses	0.00	500,000.00	500,000.00	500,000.00
	Private School Licenses	0.00	20,000.00	20,000.00	20,000.00
	Cattle Traders Certificate	0.00	150,000.00	150,000.00	150,000.00
	TOTAL	5,207,367.00		8,270,000.00	3,062,633.00
					0.00
	FEES				0.00
	Contractor Registration Fees	2,444,161.00		2,000,000.00	(444,161.00)
	Tender Fees	6,902,466.00		10,000,000.00	3,097,534.00
	Land Use /Sand Dregging Fee	645,500.00		1,500,000.00	854,500.00
	Timber/and Forest Fees	20,000.00		100,000.00	80,000.00
	Customary right of Occupancy	24,000.00		500,000.00	476,000.00
	Building Plan approval fees	12,000.00		100,000.00	88,000.00
	Indigenship egistration Fees	1,005,500.00		1,500,000.00	494,500.00
	Motor vehicles Taxi and Motorcycle (Achaba)	7,500.00		50,000.00	42,500.00
	Co-Operative Societies, Audit and Supervision Fees	0.00		50,000.00	50,000.00
	Auto Mechanic /Car Wash Registration Fees	0.00		50,000.00	50,000.00
	Business Centre Operations	0.00		50,000.00	50,000.00
	Survey / Planning / Building Fees	0.00		100,000.00	100,000.00
	Title / Plot Transfer Fees / Commission	0.00		50,000.00	50,000.00
	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	0.00		100,000.00	100,000.00
	TOTAL	11,061,127.00		16,150,000.00	5,088,873.00



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

FINES				
<i>Fines</i>	0.00			0.00
				0.00
SALES				0.00
Sales of Stores /Scraps/ Unserviceable Items	60,000.00		200,000.00	140,000.00
Proceeds from Sales of Farm Produce	0.00		300,000.00	300,000.00
Sales of Government Buildings	0.00		200,000.00	200,000.00
Sales Of Other Government Properties	0.00		200,000.00	200,000.00
Sales of Buffer Stored Grains	12,000.00		50,000.00	38,000.00
TOTAL	72,000.00		950,000.00	878,000.00
				0.00
EARNINGS				0.00
Earning from cattle market	952,024.00		1,500,000.00	547,976.00
Earning from Market	2,724,052.00		2,500,000.00	(224,052.00)
Earning from Motor Park	1,028,600.00		1,500,000.00	471,400.00
Earning from Comm, Activ, shop & shopping centre	2,989,000.00		4,000,000.00	1,011,000.00
Car Hire /Suv services	30,000.00		70,000.00	40,000.00
Abattoir / Slaughter House	45,000.00		200,000.00	155,000.00
Broadband Access Network Proceeds	0.00		50,000.00	50,000.00
Airport / Hajj Operation Proceeds	0.00		100,000.00	100,000.00
TOTAL	7,768,676.00		9,920,000.00	2,151,324.00
				0.00
RENT ON GOVERNMENT BUILDING				0.00
Rent on Government Quarters	0.00		100,000.00	100,000.00
Rent on Government Buildings	0.00		200,000.00	200,000.00
Rent on Government Propoerties	0.00		100,000.00	100,000.00
TOTAL			400,000.00	400,000.00
				0.00
RENT ON LAND AND OTHERS				0.00
Rent on Government Land	0.00		2,000,000.00	2,000,000.00
TOTAL	0.00		2,000,000.00	2,000,000.00
				0.00
Refund of Overpayment	2,700,000.00		500,000.00	(2,200,000.00)
House Refurbishing Loan	0.00		20,000.00	20,000.00
Refund Sunderies	0.00		30,000.00	30,000.00
Repayment of Loan to Parastatals	0.00		20,000.00	20,000.00
Repayment of Motorcycle Loan	0.00		20,000.00	20,000.00
Repayment of Bicycle Loan	0.00		20,000.00	20,000.00
Unclaimed Deposits	0.00		50,000.00	50,000.00
Motor Vehicle Refurbishing Loan	0.00		500,000.00	500,000.00
TOTAL	2,700,000.00		1,160,000.00	(1,540,000.00)
				0.00
INVESTMENT INCOME				0.00
Dividend Received	0.00		1,000,000.00	1,000,000.00
Other Investment Income	0.00		100,000.00	100,000.00
TOTAL	0.00		1,100,000.00	1,100,000.00
				0.00
INTEREST EARNED				0.00
Motor Vehicle Bicylc Advances (Interest)	0.00		50,000.00	50,000.00
Bicycle Advances (Interest)	0.00		10,000.00	10,000.00
Refurbishing Loan	0.00		10,000.00	10,000.00
Furniture Loan	0.00		10,000.00	10,000.00
Interest on Housing Loan	0.00		10,000.00	10,000.00
TOTAL	0.00		90,000.00	90,000.00



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

TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
Augmentation	67,046,875.00			91,850,914.00
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	69,022,381.60	2,000,000.00	24,493.40	93,826,420.60

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
JANUARY	13,400,000.00	0.00	(13,400,000.00)	1,697,785.06
FEBRUARY	10,846,875.00	0.00	(10,846,875.00)	62,580,000.00
MARCH	10,000,000.00	0.00	(10,000,000.00)	2,750,000.00
APRIL	300,000.00	0.00	(300,000.00)	3,000,000.00
MAY	1,400,000.00	0.00	(1,400,000.00)	15,453,128.94
JUNE	11,000,000.00	0.00	(11,000,000.00)	1,000,000.00
JULY	3,600,000.00	0.00	(3,600,000.00)	1,800,000.00
AUGUST		0.00	0.00	
SEPTEMBER		0.00	0.00	1,570,000.00
OCTOBER	10,000,000.00	0.00	(10,000,000.00)	
NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	1,500,000.00
DECEMBER		0.00	0.00	500,000.00
TOTAL	67,046,875.00	0.00	(67,046,875.00)	91,850,914.00



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

6	SALARY & WAGES				
	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	30,264,302.30	50,821,527.00	20,557,224.70	34,804,715.12
	Legislative Council	12,129,002.30	30,255,864.00	18,126,861.70	18,220,027.44
	Administrative and General services	82,426,505.00	85,788,162.00	3,361,657.00	86,178,445.92
	SUB-TOTAL	124,819,809.60	166,865,553.00	42,045,743.40	139,203,188.48
	ECONOMIC SECTOR				
	Agriculture Section	9,665,639.77	14,372,808.00	4,707,168.23	13,120,316.99
	Forestry Section	12,293,115.03	13,364,363.00	1,071,247.97	11,426,598.00
	Livestock Section (Vetrinary)	12,219,165.67	13,661,712.00	1,442,546.33	12,463,860.00
	Treasury Account Section	36,095,597.49	129,250,935.00	93,155,337.51	31,822,474.20
	Internal Audit	2,020,881.28	2,423,427.00	402,545.72	
	Planning, Research & Statistics Department	31,703,959.36	2,452,353.00	(29,251,606.36)	22,725,618.12
	Monitoring & Evaluation		0.00	0.00	
	Statistics		23,257,108.00	23,257,108.00	
	Treasury Revenue Section	10,428,542.70	10,815,685.00	387,142.30	10,364,748.00
	Road & Communication Section	14,927,304.21	21,072,716.00	6,145,411.79	16,591,748.08
	Mechanical Section	15,817,140.80	15,762,652.00	(54,488.80)	13,597,293.88
	Electrical Section	3,082,521.15	2,837,681.00	(244,840.15)	2,968,740.60
	Land & Survey Section	3,778,827.80	3,353,341.00	(425,486.80)	3,623,895.20
	Building Section	4,793,228.86	5,083,581.00	290,352.14	5,903,914.02
	SUB-TOTAL	156,825,924.12	257,708,362.00	100,882,437.88	144,609,207.09
	SOCIAL SECTOR				
	Local Education Authority				
	Education (Non-Teaching Staff)	63,863,092.77	73,316,955.00	9,453,862.23	188,615,099.04
	Education (Teaching Staff)	1,027,594,226.68	1,112,889,243.00	85,295,016.32	755,807,273.70
	Adult Education		0.00	0.00	
	Other Education		0.00	0.00	
	Preventive (Water, Sanitation and Hygiene)	63,284,644.44	63,597,974.00	313,329.56	59,865,817.90
	Curative	430,442,750.58	233,093,815.00	(197,348,935.58)	346,526,167.46
	Rural Water Supply	9,692,734.45	8,922,737.00	(769,997.45)	9,872,837.98
	Traditional Officer (District Head Office)		0.00	0.00	
	Community Development Section	36,145,295.87	27,376,203.00	(8,769,092.87)	31,955,943.28
	Information, Youth, Sport & Culture	13,268,228.53	9,802,614.00	(3,465,614.53)	12,042,460.80
	Social Welfare Section	23,027,547.39	8,650,939.00	(14,376,608.39)	9,959,719.20
	Trade Section and Cooperatives	921,070.00	870,216.00	(50,854.00)	708,765.60
	SUB-TOTAL	1,668,239,590.71	1,538,520,696.00	(129,718,894.71)	1,415,354,084.96
	GRAND TOTAL	1,949,885,324.43	1,963,094,611.00	13,209,286.57	1,699,166,480.53

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	31,417,184.48	100,000,000.00	68,582,815.52	116,675,533.77
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	82,288,344.60	60,000,000.00	(22,288,344.60)	68,240,892.08
	CONTRIBUTION TO PENSION FOR PHC STAFF	27,142,046.87	18,000,000.00	(9,142,046.87)	24,760,670.40
	TOTAL	140,847,575.95	178,000,000.00	37,152,424.05	209,677,096.25



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

GWARAM LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
8	Office of the Chairman	31,184,496.00	30,300,000.00	(884,496.00)	23,854,308.00
	Legislative Council	24,354,658.00	28,000,000.00	3,645,342.00	33,229,099.00
	Administrative and General services	177,843,480.00	194,700,000.00	16,856,520.00	140,920,071.00
	SUB-TOTAL	233,382,634.00	253,000,000.00	19,617,366.00	198,003,478.00
	ECONOMIC SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	Agriculture Section	7,656,500.00	13,300,000.00	5,643,500.00	6,112,250.00
	Forestry Section	4,461,500.00	13,300,000.00	8,838,500.00	3,382,000.00
	Livestock Section (Vetrinary)	16,619,500.00	23,500,000.00	6,880,500.00	2,714,750.00
	Treasury Account Section	137,262,899.28	373,640,000.00	236,377,100.72	369,386.13
	Internal Audit	150,000.00	500,000.00	350,000.00	150,000.00
	Planning, Research & Statistics Department	10,813,000.00	10,400,000.00	(413,000.00)	6,385,000.00
	Monitoring & Evaluation	0.00	7,696,731.85	7,696,731.85	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,230,000.00	6,500,000.00	1,270,000.00	3,477,000.00
	Road & Communication Section	2,370,000.00	5,300,000.00	2,930,000.00	10,091,460.00
	Mechanical Section	51,903,292.50	50,800,000.00	(1,103,292.50)	14,915,630.00
	Electrical Section	8,521,500.00	7,700,000.00	(821,500.00)	272,884,846.52
	Land & Survey Section	0.00	11,500,000.00	11,500,000.00	0.00
	Building Section	24,784,479.90	33,300,000.00	8,515,520.10	45,296,912.78
	SUB-TOTAL	269,772,671.68	557,436,731.85	287,664,060.17	365,779,235.43
	SOCIAL SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	0.00	0.00	0.00	23,916,000.00
	Education (Teaching Staff)	30,752,300.00	68,000,000.00	37,247,700.00	68,240,892.08
	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)	47,564,000.00	18,500,000.00	(29,064,000.00)	36,240,500.00
	Curative	62,075,323.00	34,900,000.00	(27,175,323.00)	58,771,817.40
	Rural Water Supply	30,296,698.08	310,800,000.00	280,503,301.92	209,692,083.00
	Traditional Officer (District Head Office)			-	
	Community Development Section	24,521,810.00	30,500,000.00	5,978,190.00	40,379,000.00
	Information, Youth, Sport & Culture	18,846,000.00	23,080,000.00	4,234,000.00	17,653,000.00
	Social Welfare Section	22,799,600.00	29,560,000.00	6,760,400.00	33,921,324.79
	Trade Section and Cooperatives		1,500,000.00	1,500,000.00	0.00
	SUB-TOTAL	236,855,731.08	523,997,880.00	287,142,148.92	0.00
	GRAND TOTAL	740,011,036.76	1,334,434,611.85	594,423,575.09	488,814,617.27
	OVERHEAD FROM CAPITAL RECEIPTS	656,340,235.09	891,916,660.00	235,576,424.91	1,052,597,330.70
	TOTAL	1,396,351,271.85	2,226,351,271.85	830,000,000.00	
8.2	BREAK DOWN OF OVER HEAD FROM CAPITAL RECIEPT	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	Purchase of Hisbah Vehicle	80,000,000.00	70,000,000.00	(10,000,000.00)	0.00
	Purchase of Hisbah Vehicle Additional	20,000,000.00	10,000,000.00	(10,000,000.00)	0.00
	Renovation of Friday Mosque at Gadama,Woso Baro and Kondiko	500,000.00	10,000,000.00	9,500,000.00	0.00
	Settlement of Outsatanding Liabilities	1,965,000.00	19,446,660.00	17,481,660.00	0.00
	Land Compensation	11,205,600.00	65,000,000.00	53,794,400.00	0.00
	General Renovation of Local Government Secretariat (Ongoing)	3,908,370.45	25,000,000.00	21,091,629.55	0.00
	General Renovation of Gwaram Local Government Guest House at Dutse	46,620,000.00	50,000,000.00	3,380,000.00	0.00
	Renovation of Local Government Staff Quarters at Sabuwar Gwaram	1,349,460.93	25,000,000.00	23,650,539.07	0.00
	Renovation of Hon Chairman Duplex House	0.00	15,000,000.00	15,000,000.00	0.00
	Tractor Loan Repayment	33,235,002.00	66,470,000.00	33,234,998.00	0.00
	Contribution for the Purchase of HILUX to Local Government Zonal Inspector	0.00	20,000,000.00	20,000,000.00	0.00
	Conversion of NRC Secretariat to ICT Centre at Gwaram	0.00	17,000,000.00	17,000,000.00	0.00
	Rehabilitation of Feeder road From Gwaram to Malaji (6Km) Phase I	0.00	20,000,000.00	20,000,000.00	0.00
	Contribution for the Construction of One block of two Classroom at S/Gwaram and Dikwana Primary School	0.00	10,000,000.00	10,000,000.00	0.00
	SUB TOTAL	198,783,433.38	422,916,660.00	224,133,226.62	0.00



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

	ECONOMICS SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	Purchase of Grains (COVID 19 Response)	6,000,000.00	35,000,000.00	29,000,000.00	0.00
	Road Side Tree Planting	2,000,000.00	10,000,000.00	8,000,000.00	0.00
	Rising of Nursery Seedling	0.00	2,000,000.00	2,000,000.00	0.00
	SUB TOTAL	8,000,000.00	47,000,000.00	39,000,000.00	0.00
					0.00
	SOCIAL SECTOR				0.00
	Demarcation of Grazing Reserves and Cattles Routes	2,591,500.00	5,000,000.00	2,408,500.00	0.00
	Purcuse of Hand Pump Materials	69,846,721.36	50,000,000.00	(19,846,721.36)	0.00
	Erosion Control to all affected area within the Local Government	73,432,324.88	50,000,000.00	(23,432,324.88)	0.00
	Purchase of Sport Equipment	8,569,226.74	15,000,000.00	6,430,773.26	0.00
	Purchase of Emergency Relief Materials	107,103,662.59	15,000,000.00	(92,103,662.59)	0.00
	Youth Empowerment Programme for Self Reliance (COVID 19 Response)	20,300,000.00	15,000,000.00	(5,300,000.00)	0.00
	Youth Empowerment Programme (Grant for Women and Physically Challenge)	33,333,943.25	15,000,000.00	(18,333,943.25)	0.00
	Contribution to Community Development Projects (COVID 19 Response)	130,879,422.89	139,000,000.00	8,120,577.11	0.00
	Purchase of Drugs	3,500,000.00	10,000,000.00	6,500,000.00	0.00
	Women and Youth Empowerment on Small Scale Business across Local Governmet	0.00	5,000,000.00	5,000,000.00	0.00
	Extention and Fencing of Cemetary at S/Gwaram, Fagam, Kila, Isawa Zandam ta Gabas, Kondiko and Jingino	0.00	15,000,000.00	15,000,000.00	0.00
	Renovation and Conversion of Women Centre to Institute for Islamic Research and Development at Sabuwar Gwaram	0.00	8,000,000.00	8,000,000.00	0.00
	Construction of Women Empowerment Centre at Gwaram	0.00	10,000,000.00	10,000,000.00	0.00
	Renovatuion of Sport Centre at Kila	0.00	7,000,000.00	7,000,000.00	0.00
	General Renovation of Women and Blind Centre	0.00	5,000,000.00	5,000,000.00	0.00
	Procurement of Equipment for Water Raticulation and Repairs across Local Government Area	0.00	15,000,000.00	15,000,000.00	0.00
	Purchase of Submersible and Accessories (Solar Motorized)	0.00	30,000,000.00	30,000,000.00	0.00
	Renovation of LEA Office at Sabuwar Gwaram (SURE-P)	0.00	3,000,000.00	3,000,000.00	0.00
	Fencing of JSS, GDSS S/Gwaram and Zandam Nagogo Primary School	0.00	10,000,000.00	10,000,000.00	0.00
	SUB TOTAL	449,556,801.71	422,000,000.00	(27,556,801.71)	0.00
	GRAND TOTAL	656,340,235.09	891,916,660.00	235,576,424.91	0.00



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	1% TRAINING FUND	50,585,858.61	40,000,000.00	(10,585,858.61)	34,453,157.44
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	50,585,858.61	40,000,000.00	(10,585,858.61)	34,453,157.44
	2% Sule Lamido University Kafin Hausa	102,181,667.43	30,000,000.00	(72,181,667.43)	78,008,394.00
	Contribution to State & LG Joint Projects & Programmes	348,000,000.00	150,000,000.00	(198,000,000.00)	251,617,501.00
	5% EMIRATE	252,929,293.03	100,000,000.00	(152,929,293.03)	162,215,537.19
	STABILIZATION FUND	252,929,293.03	120,000,000.00	(132,929,293.03)	
	TOTAL	1,057,211,970.71	480,000,000.00	(577,211,970.71)	560,747,747.06

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Ministry for Local Government (Street Light Fund)	354,481,200.00	152,000,000.00	(202,481,200.00)	268,584,846.52
	Ministry for Water Resources (Water Facilities)	165,530,309.14	150,000,000.00	(15,530,309.14)	209,692,083.04
	Directorate of Special Services (Vigilante, Hisbah & Disable)	20,030,666.64	18,560,000.00	(1,470,666.64)	16,830,666.42
	Directorate of Salary and Pension Administration	31,258,020.48		(31,258,020.48)	
	LACA and Masaki	1,800,000.00		(1,800,000.00)	
	Allura da Zare and Ministry of Information	600,000.00		(600,000.00)	
	TOTAL	573,700,196.26	320,560,000.00	(253,140,196.26)	495,107,595.98

11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE			
11a	ADMINISTRATIVE SECTOR	ACTUAL 2024 (₦)	BUDGET 2024 (₦)	VARIANCE 2024 (₦)
	Construction of Five Daily Prayer Mosque at Garwa Jata Kuka M/Nono Falai L/Kondiko Gwarando S/Garin Rabadi Kwari Tsangarawa	3,831,751.19	5,000,000.00	1,168,248.81
	Construction of Friday Mosque at Zandam Ta Gabas, Budinga and Zagamandiri	5,708,412.19	25,000,000.00	19,291,587.81
	Purchase of 2No HILUX	10,000,000.00	106,393,395.00	96,393,395.00
	Purchase of 10No Motorcycle	20,693,750.00	8,235,000.00	(12,458,750.00)
		3,278,000.00	12,000,000.00	8,722,000.00
	Construction of Two Midwifery House at Zandam Ta Gabas and Fagam	115,000,000.00	50,000,000.00	(65,000,000.00)
	Purchase of 5No Motorcycle for ODF Sustainability	0.00	2,500,000.00	2,500,000.00
	Construction of District Head House at Fagam Phase I	0.00	35,000,000.00	35,000,000.00
	Construction of NYSC Lodge at Sabuwar Gwaram and Fagam	0.00	5,000,000.00	5,000,000.00
	Construction of Town Gate at Tsohuwar Gwaram and Sabuwar Gwaram	0.00	10,000,000.00	10,000,000.00
	Construction of Mechanic Villages at Tsohuwar Gwaram and Sabuwar Gwaram	0.00	15,000,000.00	15,000,000.00
	Construction of Town Hall at Sabuwar Gwaram	0.00	15,000,000.00	15,000,000.00
	Construction of Army Quarters at Gwaram	0.00	20,000,000.00	20,000,000.00
	Construction of Town Gate at Kila and Fagam	0.00	20,000,000.00	20,000,000.00
	Construction of Feeder Road From Fagam -Woso Zaka- Mana (10Km) Phase I	0.00	20,000,000.00	20,000,000.00
	Construction of New Market at Tsohuwar Gwaram	0.00	25,000,000.00	25,000,000.00
	Construction of Moorpark at Tsohuwar Gwaram	0.00	25,000,000.00	25,000,000.00
	SUB TOTAL	158,511,913.38	399,128,395.00	240,616,481.62



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

12	PROCEED FROM BORROWING	
	CURRENT YEAR ADVANCE	25,292,628.13
	PREVIOUS YEAR ADVANCE	25,212,756.85
	MARGINS	(79,871.28)

13	PROCEED FROM BORROWING	
	PREVIOUS YEAR NCL	169,031,906.00
	CURRENT YEAR NCL	181,368,183.00
	MARGINS	12,336,277.00

14	CASH AND CASH EQUIVALENTS	2024 (₦)	2023(₦)
	MAIN ACCOUNT	60,776.06	8,587,299.74
	OVERHEAD ACCOUNT	30,887,595.57	327,793.29
	SALARY ACCOUNT	1,443,507.23	2,332,737.55
	PROJECT ACCOUNT	20,842,644.09	47,238,578.33
	LOAN ACCOUNT		0.00
	OTHERS ACCOUNT	1,040,125.22	1,438,936.88
	TOTAL	54,274,648.17	59,925,345.79

15	RECEIVABLES	2024 (₦)	2023(₦)
	PERSONAL ADVANCE	6,692,628.13	6,612,756.85
	OTHER ADVANCE	18,600,000.00	18,600,000.00
	TOTAL	25,292,628.13	25,212,756.85



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

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	652,959,183.67	4,647,143,336.73	20,459,944.44	8,877,500.00	42,858,673.52	110,250,000.00	5,482,548,638.38
	DEPRECIATION CHARGE FOR THE YEAR	13,059,183.67	92,942,866.73	2,045,994.44	1,775,500.00	2,858,673.52	22,050,000.00	134,732,218.38
	ACCUMULATED DEPRECIATION 31/12/24							
								0.00
	NET BOOK VALUE AS AT 31/12/2024	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

17	DEPOSIT	2024 (₦)	2023 (₦)
	NULGE	3,991,761.00	3,991,761.00
	8% CPS	8,971,434.00	8,971,434.00
	MHWUN	1,621,582.00	1,621,582.00
	PARTY CONTR.	2,033,096.00	2,033,096.00
	RET.MONEY	6,426,452.00	6,426,452.00
	GOVT TAX	79,651,242.52	73,139,195.00
	7.5% VAT	58,348,517.68	52,531,153.66
	5% WHT	2,374,159.00	
	10% STAMP DUTY	4,920,496.00	
	15% WHT (BIR)	434,450.00	
	TOTAL	168,773,190.20	148,714,673.66

18	OTHER NON CURRENT LIABILITIES	2024 (₦)	2023 (₦)
	PAYE	874,021.00	0.00
	5%WHT	2,374,159.00	434,450.00
	OTHERS	9,346,812.80	19,882,782.34
	TOTAL	12,594,992.80	20,317,232.34

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	5,482,548,638.38	0.00	(333,480,947.87)	5,149,067,690.51
	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	5,482,548,638.38	0.00	(333,480,947.87)	5,149,067,690.51

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/F	(83,893,803.36)	(85,037,579.40)
	SURPLUS/DEFICIT FOR THE YEAR	180,841,626.15	48,795,805.04
	ADJUSTMENT DURING THE YEAR		
	BALANCE C/F	96,947,822.79	(36,241,774.36)



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

SUPPLEMENTARY NOTE 1						
ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)			VARIANCE	PERCENTAGE (%)	
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	50,245,434.92	48,431,444.00	0.00	48,431,444.00	(1,813,990.92)	103.75
CURATIVE	152,791,008.64	127,387,578.00	0.00	127,387,578.00	(25,403,430.64)	119.94
RURAL WATER SUPPLY	3,805,839.74	96,081,573.00	0.00	96,081,573.00	92,275,733.26	3.96
SUB TOTAL EXPENDITURE	206,842,283.30	271,900,595.00	0.00	271,900,595.00	65,058,311.70	76.07
				0.00	0.00	
OVERHEAD COST				0.00	0.00	
PREVENTIVE	59,372,643.20	42,000,000.00	0.00	42,000,000.00	(17,372,643.20)	141.36
CURATIVE	94,177,153.00	37,500,000.00	30,000,000.00	67,500,000.00	(26,677,153.00)	139.52
RURAL WATER SUPPLY	103,677,977.69	61,500,000.00	0.00	61,500,000.00	(42,177,977.69)	168.58
SUB TOTAL EXPENDITURE	257,227,773.89	141,000,000.00	30,000,000.00	171,000,000.00	(86,227,773.89)	150.43
				0.00	0.00	
CAPITAL EXPENDITURE				0.00	0.00	
PREVENTIVE	1,800,000.00	5,400,000.00	50,000.00	5,450,000.00	3,650,000.00	33.03
CURATIVE	18,500,000.00	185,000,000.00	87,000,000.00	272,000,000.00	253,500,000.00	6.80
RURAL WATER SUPPLY	133,899,595.10	98,500,000.00	53,000,000.00	151,500,000.00	17,600,404.90	88.38
SUB TOTAL EXPENDITURE	154,199,595.10	288,900,000.00	140,050,000.00	428,950,000.00	274,750,404.90	35.95
GRAND TOTAL	618,269,652.29	701,800,595.00	170,050,000.00	871,850,595.00	253,580,942.71	70.91

GWARAM SUPPLEMENTARY NOTE 2						
ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTION	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	63,863,092.77	73,316,955.00	0.00	73,316,955.00	9,453,862.23	87.11
TEACHING	1,027,594,226.68	1,112,889,243.00	0.00	1,112,889,243.00	85,295,016.32	92.34
ADULT EDUCATION					0.00	
SUB TOTAL EXPENDITURE	1,091,457,319.45	1,186,206,198.00	0.00	1,186,206,198.00	94,748,878.55	92.01
					0.00	
OVERHEAD COST					0.00	
NON-TEACHING					0.00	
TEACHING	30,752,300.00	18,000,000.00	50,000,000.00	68,000,000.00	37,247,700.00	45.22
ADULT EDUCATION		7,157,880.00		7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	30,752,300.00	25,157,880.00	50,000,000.00	75,157,880.00	44,405,580.00	40.92
					0.00	
CAPITAL EXPENDITURE					0.00	
NON-TEACHING	0.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00
TEACHING	0.00	37,500,000.00	0.00	37,500,000.00	37,500,000.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	0.00	40,500,000.00	0.00	40,500,000.00	40,500,000.00	0.00
GRAND TOTAL	1,122,209,619.45	1,251,864,078.00	50,000,000.00	1,301,864,078.00	179,654,458.55	132.93



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 Gwaram 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.

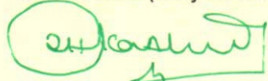
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Gwaram Local Government revealed that, the Sum of Two Billion, Six Hundred and Nineteen Million, Two Hundred and One Thousand, Two Hundred and Seventy Eight Naira, Twenty Nine Kobo (₦2,619,201,278.29) only was received from the Federation Account as government share of statutory revenue for the year ended 31st December, 2024. This represents 89.02% of the budgeted amount of Two Billion, Nine Hundred and Forty Two Million, One Hundred and Sixteen Thousand, Five Hundred and Fifteen Naira (₦2,942,116,515.00)

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion, Seven Hundred and Eighteen Million, Five Hundred and Thirty Seven Thousand, Three Hundred and Fifty Three Naira, Eighty Four Kobo (₦2,718,537,353.84) only was received from the Federation Account as government share of VAT representing 191.53% of the total budgeted amount of One Billion, Four Hundred and Nineteen Million, Three Hundred and Eighty Four Thousand, Eight Hundred and Thirty Five Naira only (₦1,419,384,835.00)

3. NON TAX REVENUE

Within the period of January-December 2024, the total Sum of Twenty Six Million, Eight Hundred and Nine Thousand, One Hundred and Seventy Naira (₦26,809,170.00) only was realized by the Local Government Council as non-Tax Revenue which represents 65.96% of the budgeted amount of Fourty Million, Fourty Thousand Naira only (₦40,040,000.00).

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

A total Sum of Sixty Nine Million, Twenty Two Thousand, Three Hundred and Eighty One Naira, Sixty Kobo (₦69,022,381.60) only was received as transfers from State Government Independent and Stabilization account from the Ministry for Local Government and Community Development for the year ended 31st December, 2024. This represents 3451.12% of the budgeted amount of Two Million Naira only (₦2,000,000.00).

5. BANK RECONCILIATION STATEMENTS

All the accounts maintained by Gwaram Local Government Council have been reconciled accordingly as prescribed in the financial Memorandum.

6. BUDGET PERFORMANCE

The budget performance for the year ended 31st December, 2024 in respect of Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
GOVERNMENT SHARE OF STATUTORY REVENUE	2,942,116,515.00	2,619,201,278.29	322,915,236.71	89.02 %
GOVERNMENT SHARE OF VAT	1,419,384,835.00	2,718,537,353.84	(1,299,152,518.84)	191.53 %
TAX REVENUE	500,000.00		500,000.00	-
NON TAX REVENUE	40,040,000.00	26,809,170.00	13,230,830.00	66.96 %
TRANSFER FROM OTHER GOVERNMENT ENTITIES	2,000,000.00	69,022,381.60	(67,022,381.60)	3,451.12 %
TOTAL REVENUE	4,402,041,350.00	5,433,570,183.73	(1,029,528,833.73)	123.38 %
EXPENDITURE				
RECURRENT EXPENDITURE	5,328,005,882.85	5,117,996,339.20	210,009,543.65	96.06 %
CAPITAL EXPENDITURE	798,430,870.00	333,480,947.87	464,949,922.13	41.77 %
TOTAL EXPENDITURE	6,126,436,752.85	5,451,477,287.07	674,959,465.78	88.98 %



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

1. TOTAL REVENUE

From the above table analysis shows that, the Sum of Five Billion, Four Hundred and Thirty Three Million, Five Hundred and Seventy Thousand, One Hundred and Eighty Three Naira, Seventy Three Kobo (~~₦~~5,433,570,183.73) was received from the Federation Account Non Tax Revenue and transfers from other government entities. The figure represents 123.36% of the total estimated revenue of ~~₦~~4,404,041,350.00

2. RECURRENT EXPENDITURE

The total recurrent expenditure of incurred by the Local Government Council during the year ended 31st December, 2024 was Five Billion, One Hundred and Seventeen Million, Nine Hundred and Ninety Six Thousand, Three Hundred and Thirty Nine Naira, Twenty Kobo (~~₦~~5,117,996,339.20) only representing 96.06% of the budgeted recurrent of ~~₦~~5,328,005,882.85

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Thirty Three Million, Four Hundred and Eighty Thousand, Nine Hundred and Fourty Seven Naira, Eighty Seven Kobo (~~₦~~333,480,947.87) only was incurred as capital expenditure for the period of January-December 2024 which represents only 41.77% of the total budgeted capital expenditure of ~~₦~~789,430,870.00

4. RECOMMENDATIONS

More revenue should be spend on Capital expenditure to improve the standard of the socio-Economic well-being of the populace.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
GWARAM 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 Gwaram 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 Six Hundred and Twenty One Million Eight Hundred Fifty Five Thousand Seven Hundred and Fifty Nine Naira Only {N621, 855,759.00} was issue to Gwaram Local Government Council and the sum of Five Hundred and Ninety Nine Million, Nine Hundred and Eighty Six Thousand, Eight Hundred and Fifty Three Naira Eighty Three Kobo [N599, 986,853.83] was responded and verified, where Twenty One Million, Eight Hundred and Sixty Eight Thousand, Nine Hundred and Five Naira Seventeen Kobo Only [N21, 868,905.17] remained unresolved. The council is urged to resolve the outstanding.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ1	Un Documented Payment Vouchers	114,162,797.00	114,162,797.00	0.00
2	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ2	Un Presented Payment vouchers	5,865,350.00	5,865,350.00	0.00
3	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ3	Un Posted Payment Vouchers to Store Ledger	16,944,713.00	16,944,713.00	0.00
4	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ4	Services yet to be Rendered	46,628,430.00	46,628,430.00	0.00
5	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ5	Un Taxed Contract	4,083,943.00	4,083,943.00	0.00
6	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ6	Un Documented Payment Vouchers	31,032,529.00	31,032,529.00	0.00
7	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ7	Un Taxed Contract	2,287,607.00	2,287,607.00	0.00
8	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ8	Services yet not Rendered	7,500,000.00	7,500,000.00	0.00
9	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ9	Over Expenditure Without A.I.S.E	329,010,740.00	329,010,740.00	0.00
10	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ10	Un Presented Payment vouchers	20,217,244.83	20,217,244.83	0.00
11	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ11	Irregular Payment	22,253,500.00	22,253,500.00	0.00
12	ALG/LG/AUD/BKD/ZO/GRM/24/ LQ12	Over Expenditure	21,868,905.17	0.00	21,868,905.17
	TOTAL		621,855,759.00	599,986,853.83	21,868,905.17

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Gwaram Local Government staff and local Education Authorities. To this effect, a number of Thirty Six [36] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Fifty Million, Nine Hundred and Eight Thousand, Seven Hundred and Ninety Five Naira N50,908,795.00.

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 Thirty One [31] numbers of staff retired and deceased owed Gwaram Local Government Council, the sum of Thirteen Million, Eight Hundred and Sixty Five Thousand, Five Hundred and Eighty One Naira N13,865,581.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



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

Local Query No. ALG/BKD/ZO/GRMLG/LQ. 12/24
The Chairman,
The Gwaram Local Government



Audit Form 1

Station: Gwaram LGA
Pr. No.: CC Date: Oct-Dec, 24
Head: CC Sub Head: CC
Amount N: 21,868,905.17
Payee: Sundries
Nature of Payment: Various

AUDIT QUERY

OVER EXPENDITURE

During the posting of payment vouchers into the Departmental Vote Books, it was observed that, some Votes were over charged and No A.I.S.E was raised to cover the Over Expenditures. Refers to attached schedule.

The officers controlling the Votes do not comply with the Provision of Financial Memoranda 14.9(4). As such the negligent officers should be asked to explain fully or else an appropriate sanctions be enforced against them.

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

Warm regards,

Babangida Mohd
Area Auditor
Gwaram Local Govt.

Handwritten notes:
DCA
refer above & deal
15/4/25



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



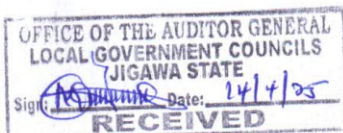
OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/BKD/ZO/GRMLG/LQ. 11/24

The, The Chairman,

Gwaram

Local Government



Dea
P/s Dea
Qu/Chairman
14/1/25
AUDIT QUERY

Audit Form 1

Station: Gwaram LGA

Pv. No.: CC Date: Oct-Dec, 24

Head CC Sub Head: CC

Amount N: 22,253,500.00

Payee: Sundries

Nature of Payment: Various

Date: 14/1/25

IRREGULAR PAYMENTS OCTOBER - DECEMBER, 2024

Subsequent to the Examination of payment vouchers for the period stated above, we duly observed that, a lot of payment vouchers were paid without attaching some vital documents to support the payments, amounting to N22,253,500:00. Refers to attached schedule for details.

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

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

Warm regards,

Babangida Mohd
Area Auditor
Gwaram Local Govt.

DDCA
Refer above & treat as
15/1/25



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



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

Local Query No. ALG/BKD/ZO/GRMLG/LQ. 10/24
The Chairman,
The Gwaram Local Government



BCA
Pis treat
Quiksalu
AUDIT QUERRY

Audit Form 1

Station: Gwaram LGA
Pr. No.: CC Date: Oct-Dec, 24
Head: CC Sub Head: CC
Amount N: 20,217,244.83
Payee: Sundries
Nature of Payment: Various

Date: 15/4/25

UN-PRESENTED PAYMENTS VOUCHERS OCTOBER - DECEMBER, 2024

Sequel to the posting of paid payment vouchers into the Main Cash Book of the Local Government and subsequent Audit Examination for the period stated above. We observed that various payments worth Twenty Million, Two Hundred and Seventeen Thousand, two Hundred and Forty Four Naira, Eighty Three Naira (N20,217,244.83K) only, were made without presenting the authorized payment vouchers. Refer to attached schedule for details.

The concerned officers should be asked to explain fully or else to recover the whole amount involved.

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

Warm regards,

Babangida Mohd
Area Auditor
Gwaram Local Govt.

ADCA
refer above Local N's
15/4/25



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



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ9

The, Hon. Chairman
Gwaram Local Government



Audit Form 1 Gwaram

Station: CC Jul-Sept, 2024

Pv. No.: CC CC

Head Sub Head:

Amount N: ₦329,010,740.00

Payee: Sundry Persons

Nature of Payment: Various

Date: _____

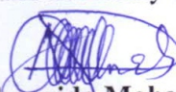
AUDIT QUERY

OVER EXPENDITURE WITHOUT A.I.S.E

Expenditures to the tune of Three Hundred and Twenty-Nine Million Ten Thousand Seven Hundred and Forty Naira only (₦ 329,010,740.00) were made under various heads and Sub-Head excess without A.I.S.E to cover the over excesses.

The officers concerned should produce the necessary documents (A.I.S.E) to Legalise their numerous over expenditure incurred.

Same is the copied to the Auditor General Local Government audit and Zonal Director Audit, Birin Kudu Zone for their information and necessary action


Babangida Mohammed
Area Auditor,
Gwaram Local Government.

Dea
Pls Deal

Qu Kashin AG 6/2/25

DECA
Refer
Sample
Ken
6/2/25

above treat



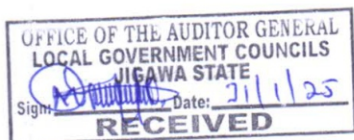
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ8

The, Hon. Chairman
Gwaram Local Government



DCA
Pls deal
AGB 21/25
AUDIT QUERY

Audit Form 1 Gwaram

Station: CC Date: Jul-Sept, 2024

Pv. No.: CC Sub Head: CC

Head: CC Sub Head: CC

Amount N: ₦7,500,000.00

Payee: Sudry Persons

Nature of Payment: Various

Date:

SERVICE YET NOT RENDERED

The sum of Seven Million Five Hundred Thousand Naira only (₦7,500,000.00) was paid for supplier for various items supplied. More details refers to the schedule attached for the details.

During the store verification conducted by us, we observed with a great concerned that, the materials were not supplied by the supplier to the Local Government store.

In view of the above therefore, the supplier should either produce the materials or refund the same amount being cost of materials not supplied and inform this office for further verification.

Same is the copied to the Auditor General Local Government audit and Zonal Director Audit, Birin Kudu Zone for their information and necessary action

YD CA
Treat as per above pls
AGB
DCA
6/2/25

Babangida Mohammed
Area Auditor,
Gwaram Local Government.



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



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ7

The, Hon. Chairman
Gwaram Local Government



Audit Form 1 Gwaram

Station: CC Date: Jul-Sept, 2024

Pv. No.: CC Sub Head: CC

Head: CC Sub Head: CC

Amount N: N2,287,607.00

Payee: Sudry Persons

Nature of Payment: Various

Date:

AUDIT QUERY

UNTAXED CONTRACT

The total sum of Two Million Two Hundred and Eighty-Seven Thousand Six Hundred and Seven Naira only (N2,287,607.00) was paid as contract payment without Tax Deduction. More details refers to the schedule attached.

During verification we observed with a great concerned that the payment was made without tax deduction.

In view at the above therefore, the payees, should pay the tax or refund the amount being cost of the contract to the Local Government treasury while ties office furnish recovery details for re-verification.

Same is the copied to the Auditor General Local Government audit and Zonal Director Audit, Birin Kudu Zone for their information and necessary action


Babangida Mohammed
Area Auditor,
Gwaram Local Government.

Dea
Ms Dea

AG 6/2/25

PPCA
refer above & treat as
6/2/25



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



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ6

The, Hon. Chairman

Gwaram

Local Government



Audit Form 1

Station: Gwaram

Pv. No.: CC Date: Jul-Sept, 2024

Head CC Sub Head: CC

Amount N: ₦ 31,032,529

Payee: Sudry Persons

Nature of Payment: Various

Date:

AUDIT QUERY

UNDOCUMENTED PAYMENT VOUCHERS

Payment to the tune of Thirty-One Million Thirty-Two Thousand, Five Hundred and twenty-Nine Naira Only (₦ 31,032,529) was made to various payees without the attached supporting documents. This contradict the financial memorandum (FM) Chapter 14.4

The officers concerned should produce and attach the necessary supporting documents to the payment vouchers and this office be informed for further verification.

Same is the copied to the Auditor General Local Government audit and Zonal Director Audit, Birin Kudu Zone for their information and necessary action


Babangida Mohammad
Area Auditor
Gwaram Local Government

Dea
Pls deal as usual
@kashu AG 6/2/25
Dea
Refer above & meet 15
6/2/25



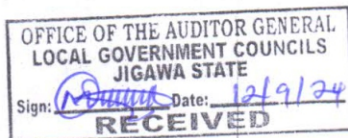
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ5/24

The, Hon. Chairman
Gwaram Local Government



Audit Form 1 Gwaram
Station: Cc Date: Jan-Jun, 2024
Pv. No.: Cc Sub Head: cc
Head: Cc Amount N: N 4,083,943
Payee: Sundry Persons
Nature of Payment: Various
Date:

AUDIT QUERY

UNTAXED CONTRACT

The Sum of **Four Million Eighty Three Thousand Nine Hundred and Forty Three Naira Only (N 4,083,943)**, was paid for a contract without tax deduction. More details refers to the attached.

During verification it was observed with a great concerned that, the payment was made without proper tax deduction.

In view of the above therefore, the payee should pay the tax or refund the amount being cost of the contract to the local government treasury.

This is copied to the Auditor General Local Government Audit and the zonal Director Audit Birnin Kudu Zone for their information and necessary action


Babangida Mohammed
Area Auditor
Gwaram Local Government

DCA
Pls deal as usual
(Signature) AG 19/9/24
ADCA
20/9/24
above & deal as
(Signature)
DCA
19/9/24

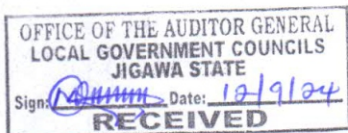


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ4/24
The, Hon. Chairman
Gwaram Local Government



Audit Form 1
Station: Gwaram
Pv. No.: Cc Date: Jan-Jun2024
Head: Cc Sub Head: cc
Amount N: N46,628,430
Payee: Sundry Persons
Nature of Payment: Various
Date: _____

AUDIT QUERY

SERVICES YET TO BE RENDERED

The Sum of **Forty Six Million Six Hundred and Twenty Eight Thousand Four Hundred and Thirty Naira Only (N 46,628,430)**, was paid for supplier for the items, more details refers to the attached.

During store verification it was observed with a great concerned that, the materials were not supplied by the supplier to the Local Government Store.

In view of the above therefore the supplier should either supply the materials or to refund the same amount being cost of material not supplied.


Babangida Mohammed
Area Auditor
Gwaram Local Government

DCA
Pls act accordingly
20/09/24 AG 19/9/24
SCA
Area above ideal for
SCA 12/9/24



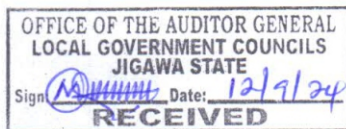
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ3/24

The, Hon. Chairman
Gwaram Local Government



Audit Form 1

Gwaram

Station:

Pv. No.: Cc Date: Jan-Jun, 2024

Head Cc Sub Head: cc

Amount N: N16,944,713

Payee: Sundry Persons

Nature of Payment: Various

Date:

AUDIT QUERY

UNPOSTED PAYMENT VOUCHERS TO STORE LEDGER

During the verification of the payment vouchers for the period of January to June, 2024, it was discovered that are total sum of Sixteen Million Nine Hundred and Forty Four Thousand Seven Hundred and Thirteen Naira only (**₦16,944,713**) were paid without posting the payment vouchers into Store ledger. Refers to attached.

In view of the above the officers concern should explain fully or the total sum be refunded to the treasury and this office be inform for further action.

This is copied to the Auditor General Local Government Audit and the zonal Director Audit Birnin Kudu Zone for their information and necessary action.


Babangida Mohammed
Area Auditor
Gwaram Local Government

*ASCA
Please deal as
per above -
12/9/24*

*Dea
Pls deal as usual
[Signature] AG 19/9/24*



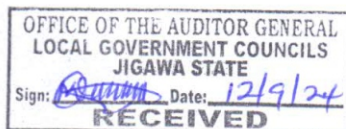
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ2/24

The, Hon. Chairman
Gwaram Local Government



Audit Form 1 Gwaram

Station: Cc Jan-Jun2024

Pv. No.: Cc Date:

Head Cc Sub Head: cc

Amount N: N 5,865,350

Payee: Sundry Persons

Nature of Payment: Various

Date:

AUDIT QUERY

UN PRESENTED PAYMENT VOUCHERS

Sequel to the posting and examination of the paid payment vouchers, it was discovered that a total sum of Five Million Eight Hundred and Sixty Five Thousand Three Hundred and Fifty Naira Only (**5,865,350**), were not presented for auditing.

This contradict the Financial Memorandum Chapter (14-3) as such the payment vouchers must be presented to this office for further verification.

Same is copied to the Office of Auditor General Local Government Council and the Zonal Director Audit Birnin Kudu for their information and necessary action.


Babangida Mohammed
Area Auditor,
Gwaram Local Government

DCA
Pls dear
(Signature) AG 19/9/24
DCA
per above
rec
(Signature)
DCA
19/9/24



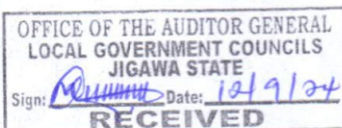
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/LG/AUD/BKD/ZO/GRM/LQ1/24

The, Hon. Chairman
Gwaram Local Government



Audit Form 1

Gwaram

Station:

Pv. No.: Cc Date: Jan-Jun2024

Head Cc Sub Head: cc

Amount N: N 114,162,797

Payee:

Nature of Payment, Sundry Persons

Various

Date:

AUDIT QUERY

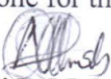
UNDOCUMENTED PAYMENT VOUCHERS

Expenditure to tune of One Hundred and Fourteen Million, One Hundred and Sixty Two Thousand Seven Hundred and Ninety Seven Naira Only

(N 114,162,797), were paid to various payees without full supporting documents. This contradict the Financial Memorandum (14.4).

The officers concern should produce and attached the necessary supporting documents to the payment vouchers and this office be informed for further verification.

Same is copied to the Auditor General and the Zonal Director Audit Birnin Kudu Zone for their information and necessary action.


Babangida Mohammed

Area Auditor Gwaram Local Government


reva on x feed as
12/9/24

DCA

ple treat

 AG 19/9/24



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

RESPONSE TO QUERIES



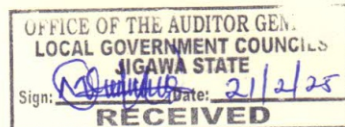
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Gwaram Local Government Councils for the Year Ended 31st December, 2024



GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE NIGERIA

In case of reply, please quote
Ref. No. GRM/TRA/FIN/VOL.II/43 Date 9/9/2024

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



RESPONDS TO AUDIT QUERRIES JULY-SEPTEMBER 2024

Reference to your letter No. ALG/LG/AUD/BKD/ZO/I.R captioned AUDIT INSPECTIONREPORT FOR THE PERIOD OF JULY – SPECTEMBER 2024. I write on behalf of the local government to responds in the following ways:

(1) ALG/LG/AUD/BKD/ZO/GRM/LQ6

UNDOCUMENTED PAYMENT VOUCHERS:

Payment vouchers under this headings are now attached with all necessary supporting documents such as S.R.V. invoice e.t.c thus to make them fully documented. These payment vouchers are now very available for your re-inspection of record purposes. (31,032,529.00)

(2) ALG/LG/AUD/BKD/ZO/GRM/LQ7

UN TAX CONTRACT:

In view of the query i.e No. LQ7, the payment vouchers amounted to the sum of two Million, Two Hundred and Eighty Seven Thousand, Six Hundred and Seven Naira (N2,287,607.00) Only, were fully deduct the taxes and remitted to the bodies concerned (F.I.R.S and B.I.R.S) respectively. The payment vouchers can be seen for verification.

(3) ALG/LG/AUD/BKD/ZO/GRM/LQ8

DCA
Refer above & deal PMS
21/2/25



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



GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE NIGERIA

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: _____ Date: _____
RECEIVED

In case of reply, please quote

Ref. No. GRLG/GRM/TREA/FIN/VOL.11/444

Date 23/04/2025

Date _____

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 15/5/25
RECEIVED

Sir,

RESPONSE TO AUDIT QUARRIES OCTOBER-DECEMBER, 2024

Reference to your letter No. ALG/BKD/ZO/GRMLG/I.R/VOL.I dated 28th March, 2025 captioned Audit inspection report for the period October-December, 2024. I write on behalf of the Local Government to response in the following ways.

1) ALG/BKD/ZO/GRMLG/LQ.10/2F

UNPRESENTED PAYMENT VOUCHER

Payment Vouchers amounted to the sum of **Twenty Million Two and Seventeen Thousand Two Hundred and Fourty Four Naira Eighty Three Kobo Only (₦20,217,244.83)** will be presented to your office for more verification and inspection as per listed in the query sheet.

2) ALG/BKD/ZO/GRMLG/LQ.11/24

IRREGULAR PAYMENTS OCTOBER-DECEMBER, 2024

Payment vouchers which concerned with irregularity during the payment are duly attached with all necessary documents such as S.R.V, Invoice, Receipt etc.

These payment vouchers are now available for your inspection of record purposes.

3) ALG/BKD/ZO/GRMLG/L.Q.12/24

OVER EXPENDITURE

Payment vouchers which made please to be over expenditure mostly are salary allowances after all one of the executed code/sub-code 2024 approved supplementary budget was made and included in our respective DVA and daily abstract of expenditure ledger as can be illustrated in a below table, please.

NACA
Refer above & treat as
NACA
17/5/25