

HADEJIA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

HADEJIA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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, Hadejia 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 Hadejia Local Government Council
15	Audit Queries and Response by Local Government Council



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



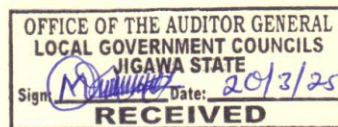
JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
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No. HLG/ADM/FIN/69/V.III...

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date 19/3/2025



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

Dear Sir,

ADSA

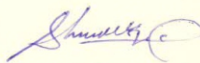
Pls treat as usual

(24 Kasim) AG 20/3/25

SUBMISSION FOR THE YEAR ENDED 31ST DECEMBER, 2024
ANNUAL FINANCIAL ACCOUNT (IPSAS ACCRUAL BASIS) IN
RESPECT OF HADEJIA LOCAL GOVERNMENT.

I wish to write and forward herewith attached copy of the Financial Annual Account (IPSAS Accrual Basis) in respect of Hadejia Local Government, duly completed, signed and stamped for your guidance and record purpose, please.

Best regard.


Hon. Ahmed Abba Ari
Executive Chairman



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



HON. AHMAD ABBA ARI
EXECUTIVE CHAIRMAN
HADEJIA LOCAL GOVERNMENT COUNCIL



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



JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

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quote Reference

No.

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date 20th - 03 - 2025

RESPONSIBILITY STATEMENTS

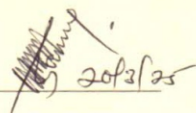
The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

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

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

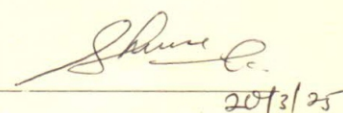
These Financial Statements reflect the true and fair view of the Financial Position of Hadejia Local Government as at 31st December 2024 and its operations for the period ended on that date.

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


20/3/25

Musbahu M. Sani

Treasurer


20/3/25

Hon. Ahmed Abba Ari

Executive Chairman



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



HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

HADEJIA 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
Hadejia 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
Hadejia 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
Hadejia 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
Hadejia 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

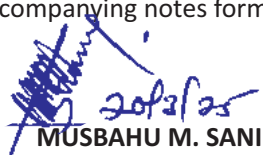
Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



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

HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
1,703,287,296.98	Government Share of FAAC (Statutory Revenue)	1	1,650,809,872.91	2,870,000,000.00	0.00	2,870,000,000.00	1,219,190,127.09
1,010,549,710.27	Government Share of VAT	2	1,952,990,346.64	1,400,000,000.00	0.00	1,400,000,000.00	(552,990,346.64)
	Tax Revenue	3		1,300,000.00	0.00	1,300,000.00	1,300,000.00
63,858,240.00	Non Tax Revenue	4	63,506,480.81	59,580,000.00	0.00	59,580,000.00	(3,926,480.81)
400,538,765.06	Transfer from Other Government Entities	5	819,205,033.52	2,000,000.00	0.00	2,000,000.00	(817,205,033.52)
3,178,234,012.31	Total Revenue (a)		4,486,511,733.88	4,332,880,000.00	0.00	4,332,880,000.00	(153,631,733.88)
							0.00
	EXPENDITURE						0.00
1,487,796,121.54	Salaries & Wages	6	1,625,428,640.62	1,773,591,520.96	0.00	1,773,591,520.96	148,162,880.34
144,700,290.12	Social Benefit	7	115,845,481.78	124,000,000.00	0.00	124,000,000.00	8,154,518.22
806,728,653.80	Overhead Cost	8	921,795,578.76	1,823,515,358.00	621,180,270.00	1,202,335,088.00	901,719,779.24
0.00	Other over Head Cost						0.00
399,125,277.66	Grants & Contributions	9	932,161,962.82	490,000,000.00	20,000,000.00	470,000,000.00	(442,161,962.82)
238,996,549.09	Transfer to other Govt Agencies	10	491,417,179.52	268,206,000.00	9,000,000.00	259,206,000.00	(223,211,179.52)
0.00	Depreciation		151,974,056.45				(151,974,056.45)
3,077,346,892.21	Total Expenditure (b)		4,238,622,899.95	4,479,312,878.96	650,180,270.00	3,829,132,608.96	240,689,979.01
							0.00
100,887,120.10	Surplus/ (Deficits) for the period from operating activities c =(a-b)		247,888,833.93	(146,432,878.96)	0.00	503,747,391.04	(394,321,712.89)
							0.00
	Gain/Loss on Disposal of Asset						0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures						0.00
	Total Non Operating Revenue/(Expenses) (d)		247,888,833.93	(146,432,878.96)	0.00	503,747,391.04	(394,321,712.89)
							0.00
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		247,888,833.93	(146,432,878.96)	0.00	503,747,391.04	(394,321,712.89)
							0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						0.00
	Net Surplus/ (Deficits) for the period g=(e-f)		247,888,833.93	(146,432,878.96)	0.00	503,747,391.04	(394,321,712.89)

The accompanying notes form part of these statements


MUSBAHU M. SANI
 Treasurer

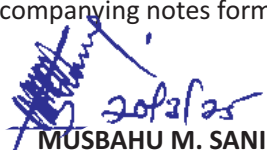
Hadejia Local Government, Jigawa State



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

HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14.00	9,634,283.08		36,294,480.00	
Receivables	15.00	15,230,361.00		15,744,191.00	
Prepayments					
Inventories					
Total Current Assets A			24,864,644.08		52,038,671.00
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16.00	5,454,659,000.00		5,606,633,056.45	
Intangible Assets					
Total Non Current Assets B			5,454,659,000.00		5,606,633,056.45
Total Assets C = A + B			5,479,523,644.08		5,658,671,727.45
LIABILITIES:-					
Current Liabilities					
Deposits	17.00	9,666,492.50		9,666,042.50	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			9,666,492.50		9,666,042.50
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18.00	6,386,926.00		6,387,376.00	
Total Non Current Liabilities E			6,386,926.00		6,387,376.00
Total Liabilities F = D + E			16,053,418.50		16,053,418.50
Net Assets: G = C - F			5,463,470,225.58		5,642,618,308.95
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19.00	5,179,596,139.15		5,499,367,170.68	0.00
Accumulated Surplus/(Deficits)	20.00	283,874,086.43		143,251,138.27	0.00
Minority Interest					
Total Net Assets/Equity: H = G			5,463,470,225.58		5,642,618,308.95

The accompanying notes form part of these statements


MUSBAHU M. SANI
 Treasurer

Hadejia Local Government, Jigawa State



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

HADEJIA 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)	1.00	1,650,809,872.91		1,703,287,296.98	
Government Share of VAT	2.00	1,952,990,346.64		1,010,549,710.27	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	63,506,480.81		63,858,240.00	
Transfer from Other Government Entities	5.00	819,205,033.52		400,538,765.06	
Total Inflow from operating Activities (A)			4,486,511,733.88		3,178,234,012.31
Outflows					
Salaries & Wages	6.00	1,625,428,640.62		1,487,796,121.54	
Social Benefits	7.00	115,845,481.78		144,700,290.12	
Overhead Cost	8.00	921,795,578.76		806,728,653.80	
Grants & Contributions	9.00	932,161,962.82		399,125,277.66	
Other Over Head Cost					
Transfer to other government Entities	10.00	491,417,179.52		238,996,549.09	
Finance Cost					
Total Outflow from Operating Activities (B)			4,086,648,843.50		3,077,346,892.21
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			399,862,890.38		100,887,120.10
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00			
Purchase/ Construction/Rehabilitations of PPE	11.00	(427,036,917.30)		(107,265,885.77)	
Net Cash Flow from Investing Activities		0.00	(427,036,917.30)	0.00	(107,265,885.77)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12.00	513,830.00		513,830.00	
Repayment of Borrowings (other non Current liabilities)	13.00	0.00		0.00	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			513,830.00		513,830.00
Net Cash Flow From All Activities		0.00	(26,660,196.92)	0.00	(5,864,935.67)
Cash & Its Equivalent as at 1st January, 2024			36,294,480.00		42,159,415.67
Cash & Its Equivalent as at 31st December, 2024			9,634,283.08		36,294,480.00
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance			247,888,833.93		100,887,120.10
Add Back Non-Cash Movement Items:					
Depreciation			151,974,056.45		0.00
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		513,830.00		513,830.00	
Net Movement in Payables		0.00		0.00	
Net Cash Flow from Operating Activities			513,830.00		513,830.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(427,036,917.30)		(107,265,885.77)	
Total Items Classified as Investing Activities			(427,036,917.30)		(107,265,885.77)
Net Cash Flow From All (Operating) Activities			(26,660,196.92)		(5,864,935.67)
Cash & it's Equivalent as at 1 January,2024			36,294,480.00		42,159,415.67
Cash & it's Equivalent as at 31 December, 2024			9,634,283.08		36,294,480.00

The accompanying notes form part of these statements

MUSBAHU M. SANI
Treasurer

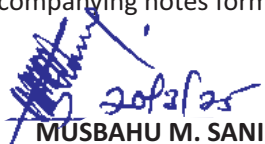
Hadejia Local Government, Jigawa State



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

HADEJIA 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	5,606,633,056.45	0.00	35,985,252.50	5,642,618,308.95
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,606,633,056.45	0.00	35,985,252.50	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	247,888,833.93	247,888,833.93
Balance at 31December 2023	5,606,633,056.45	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(427,036,917.30)	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	5,179,596,139.15	0.00	283,874,086.43	5,463,470,225.58

The accompanying notes form part of these statements


MUSBABU M. SANI
 Treasurer

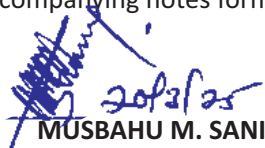
Hadejia Local Government, Jigawa State



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

HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGET 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
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,703,287,296.98	Government Share of FAAC (Statutory Revenue)	1	1,650,809,872.91	2,870,000,000.00	0.00	2,870,000,000.00	1,219,190,127.09
1,010,549,710.27	Government Share of VAT	2	1,952,990,346.64	1,400,000,000.00	0.00	1,400,000,000.00	(552,990,346.64)
	Tax Revenue	3		1,300,000.00	0.00	1,300,000.00	1,300,000.00
63,858,240.00	Non Tax Revenue	4	63,506,480.81	12,000,000.00	0.00	59,580,000.00	(51,506,480.81)
400,538,765.06	Transfer from Other Government Entities	5	819,205,033.52	2,000,000.00	0.00	2,000,000.00	(817,205,033.52)
3,178,234,012.31	Total Revenue (a)		4,486,511,733.88	4,285,300,000.00	0.00	4,332,880,000.00	(201,211,733.88)
							0.00
	EXPENDITURE						0.00
1,487,796,121.54	Salaries & Wages	6	1,625,428,640.62	1,290,897,314.96	0.00	1,773,591,520.96	(334,531,325.66)
144,700,290.12	Social Benefit	7	115,845,481.78	29,000,000.00	0.00	124,000,000.00	(86,845,481.78)
806,728,653.80	Overhead Cost	8	921,795,578.76	1,823,515,358.00	621,180,270.00	1,202,335,088.00	901,719,779.24
0.00	Other over Head Cost						
399,125,277.66	Grants & Contributions	9	932,161,962.82	490,000,000.00	20,000,000.00	470,000,000.00	(442,161,962.82)
238,996,549.09	Transfer to other Govt Agencies	10	491,417,179.52	268,206,000.00	9,000,000.00	259,206,000.00	(223,211,179.52)
0.00	Depreciation						
3,077,346,892.21	Total Expenditure (b)		4,086,648,843.50	3,901,618,672.96	650,180,270.00	3,829,132,608.96	(185,030,170.54)
							0.00
107,265,885.77	CAPITAL EXPENDITURE						
	ADMINISTRATIVE SECTOR		155,230,975.09	597,775,257.00	567,225,257.00	30,550,000.00	442,544,281.91
	ECONOMIC SECTOR		138,239,067.21	94,000,000.00		94,000,000.00	(44,239,067.21)
	SOCIAL SECTOR		133,566,875.00	263,615,482.00		263,615,482.00	130,048,607.00
	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE		427,036,917.30	955,390,739.00	567,225,257.00	388,165,482.00	528,353,821.70

The accompanying notes form part of these statements


MUSBAHU M. SANI
 Treasurer

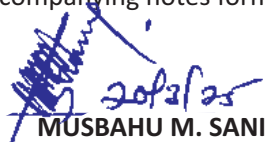
Hadejia Local Government, Jigawa State



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

HADEJIA 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	406,578,527.19	1,190,276,365.00	783,697,837.81	854,881,992.96
	SHARE OF EXCHANGE	949,571,011.37	400,000,000.00	(549,571,011.37)	280,693,925.35
	SHARE OF NON OIL REVENUE	47,483,351.72		(47,483,351.72)	130,010,327.98
	FOREX EQUALIZATION	2,255,071.19	609,723,635.00	607,468,563.81	30,454,840.48
	E-MONEY	62,869,848.39	670,000,000.00	607,130,151.61	83,231,663.09
	ECOLOGICAL	26,776,839.19		(26,776,839.19)	56,528,882.73
	ADD: FAAC RECEIPTS	155,275,223.86		(155,275,223.86)	267,485,664.39
	TOTAL	1,650,809,872.91	2,870,000,000.00	1,219,190,127.09	1,703,287,296.98

The accompanying notes form part of these statements


MUSBAHU M. SANI

Treasurer

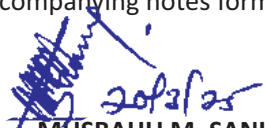
Hadejia Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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	62,636,618.93	49,996,944.59			5,780,889.49			118,414,453.01
FEBRUARY	78,150,225.29	46,637,422.54			5,111,934.26			129,899,582.09
MARCH	2,650,493.54	100,397,690.54			4,816,350.01		117,288,542.49	225,153,076.58
APRIL	48,298,157.32	47,928,462.38			4,699,894.94			100,926,514.64
MAY	40,434,242.00	74,124,139.32			5,742,333.79			120,300,715.11
JUNE	21,996,552.51	84,012,228.98			4,820,739.04			110,829,520.53
JULY	17,649,034.96	80,946,774.24			4,997,959.09		37,986,681.37	141,580,449.66
AUGUST	21,108,072.27	99,549,304.65		2,255,071.19	5,981,573.17	26,776,839.19		155,670,860.47
SEPTEMBER	25,823,585.48	79,666,793.44			4,768,983.21			110,259,362.13
OCTOBER	15,516,633.27	78,783,751.84	28,490,011.03		5,867,521.39			128,657,917.53
NOVEMBER	8,971,065.09	93,576,884.10	18,993,340.69		5,469,725.42			127,011,015.30
DECEMBER	63,343,846.53	113,950,614.75			4,811,944.58			182,106,405.86
TOTAL	406,578,527.19	949,571,011.37	47,483,351.72	2,255,071.19	62,869,848.39	26,776,839.19	155,275,223.86	1,650,809,872.91

The accompanying notes form part of these statements


MUSBAHU M. SANI
 Treasurer

Hadejia Local Government, Jigawa State



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

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
	Share of Value Added Tax (VAT)	2a	1,952,990,346.64	1,952,990,346.64

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	145,242,188.36	0.00	145,242,188.36	77,602,554.32		77,602,554.32
	FEBRUARY	124,444,386.15	0.00	124,444,386.15	76,192,301.63		76,192,301.63
	MARCH	133,717,254.08	0.00	133,717,254.08	71,076,201.75		71,076,201.75
	APRIL	163,211,526.35	0.00	163,211,526.35	66,274,016.39		66,274,016.39
	MAY	150,017,809.44	0.00	150,017,809.44	65,039,938.54		65,039,938.54
	JUNE	149,301,524.70	0.00	149,301,524.70	83,770,562.64		83,770,562.64
	JULY	163,100,466.77	0.00	163,100,466.77	85,149,865.57		85,149,865.57
	AUGUST	185,677,345.98	0.00	185,677,345.98	86,580,894.84		86,580,894.84
	SEPTEMBER	167,970,968.76	0.00	167,970,968.76	100,510,910.12		100,510,910.12
	OCTOBER	173,386,790.74	0.00	173,386,790.74	91,787,401.51		91,787,401.51
	NOVEMBER	205,605,213.21	0.00	205,605,213.21	100,731,910.90		100,731,910.90
	DECEMBER	191,314,872.10	0.00	191,314,872.10	105,833,152.06		105,833,152.06
	TOTAL	1,952,990,346.64	0.00	1,952,990,346.64	1,010,549,710.27		1,010,549,710.27



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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	1,300,000.00	1,300,000.00	0.00
	TOTAL	0.00	1,300,000.00	1,300,000.00	0.00
4	NON - TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	LICENCES	47,587,062.81	20,330,000.00	(27,257,062.81)	51,442,280.00
	FEES	4,275,106.00	13,750,000.00	9,474,894.00	4,971,590.00
	FINES		2,200,000.00	2,200,000.00	7,444,370.00
	SALES		11,300,000.00	11,300,000.00	0.00
	EARNINGS	11,644,312.00	12,000,000.00	355,688.00	0.00
	SALES/RENT			0.00	0.00
	REPAYMENT	0.00		0.00	0.00
	TOTAL	63,506,480.81	59,580,000.00	(3,926,480.81)	63,858,240.00



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	Break Down of Non tax Revenue			
	LICENCES			
	Bake/bakery House license		400,000.00	400,000.00
	Dried Fish & Meat licenses	19,641,404.81	10,000,000.00	(9,641,404.81)
	Hawkers permit	0.00		0.00
	produce buying licenses/Corn Grinding	9,197,333.00	500,000.00	(8,697,333.00)
	Tractor Hiring services	9,315,000.00	1,000,000.00	(8,315,000.00)
	Trade Kiosk/Lockup Shop Produce License	9,433,325.00	1,300,000.00	(8,133,325.00)
	Radio / Television Station Licenses		30,000.00	30,000.00
	Boats & Canoe (Small Craft) License		1,500,000.00	1,500,000.00
	Fishing Permits		200,000.00	200,000.00
	Hawker's Permits	0.00	550,000.00	550,000.00
	Cinematograph / Photo Studio Operations Licenses		100,000.00	100,000.00
	Motor Vehicle Licenses		50,000.00	50,000.00
	Drivers' Licenses		100,000.00	100,000.00
	Private School Licenses		400,000.00	400,000.00
	Health Facilities Licenses		100,000.00	100,000.00
	Forestry / Timber License		100,000.00	100,000.00
	Hide and Skin Export Health Certificate		50,000.00	50,000.00
	License of Hotels and Restaurants		200,000.00	200,000.00
	Food and Water Processing License		100,000.00	100,000.00
	Communication Equipment Installation Permit		400,000.00	400,000.00
	Cattle Traders Certificate		200,000.00	200,000.00
	Petroleum License Permit		250,000.00	250,000.00
	Public Conveniences Permit		400,000.00	400,000.00
	Minor Industrial License Fees		1,300,000.00	1,300,000.00
	Welding Machine License		50,000.00	50,000.00
	Auto Spare Parts		100,000.00	100,000.00
	Building Materials / Block Making License Fees		800,000.00	800,000.00
	Sewing / Tailoring Services		50,000.00	50,000.00
	Barbing Salon / Boutique Services Fees		100,000.00	100,000.00
	TOTAL	47,587,062.81	20,330,000.00	(27,257,062.81)
	FEES			
	Tender Fees	2,976,524.00	5,000,000.00	2,023,476.00
	Birth / Death Registration	194,000.00	300,000.00	106,000.00
	Business / Petty Trade Operating Fees	938,582.00	1,000,000.00	61,418.00
	Motor vehicle Tax & Motorcycle Achaba Reg.fees	0.00	500,000.00	500,000.00
	Survey Planning and Building Fees	166,000.00	200,000.00	34,000.00
	Contractor Registration Fees		1,000,000.00	1,000,000.00
	Bill Board Advertisement Fees		100,000.00	100,000.00
	Survey / Planning / Building Fees		2,000,000.00	2,000,000.00
	Association Fees		100,000.00	100,000.00
	Timber & Forest Fees (Felling of Trees)		50,000.00	50,000.00
	Customary Right Of Occupancy Fees		1,000,000.00	1,000,000.00
	Indigeneship Registration Fees		2,000,000.00	2,000,000.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)		100,000.00	100,000.00
	Certificate of Occupancy		400,000.00	400,000.00
	TOTAL	4,275,106.00	13,750,000.00	9,474,894.00



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

FINES				0.00
<i>Fines</i>		0.00		0.00
SALES				
Sales of Stores /Scraps/ Unserviceable Items	0.00			0.00
Proceeds from Sales of Farm Produce	0.00	2,000,000.00		2,000,000.00
Proceeds from Sales of Drugs And Medications	0.00	200,000.00		200,000.00
TOTAL	0.00	2,200,000.00		2,200,000.00
EARNINGS				
Earning from Market	4,193,631.00	3,000,000.00		(1,193,631.00)
Earning from Motor Park	5,163,586.00	3,000,000.00		(2,163,586.00)
Earning from Comm, Activities, shop & shopping centre		2,000,000.00		2,000,000.00
Abattoir / Slaughter House	555,800.00	1,000,000.00		444,200.00
Earning from Cattle Market	1,455,295.00	1,000,000.00		(455,295.00)
Broadband Access Network	160,000.00	500,000.00		340,000.00
Earning from Agricultural Produce	116,000.00	200,000.00		84,000.00
Farm Plots and Land Charges		300,000.00		300,000.00
Hire of Sump Lorry and Other Environmental Sanitation Services		300,000.00		300,000.00
TOTAL	11,644,312.00	11,300,000.00		(344,312.00)
SALES/RENT				
Rent on government Building		11,000,000.00		11,000,000.00
Rent on Government properties		1,000,000.00		1,000,000.00
TOTAL	0.00	12,000,000.00		12,000,000.00
GRAND TOTAL	63,506,480.81	59,580,000.00		(3,926,480.81)

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	817,229,526.92	0.00	(817,229,526.92)	398,563,258.46
	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	819,205,033.52	2,000,000.00	(817,205,033.52)	



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

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY	26,002,154.57	0.00	(26,002,154.57)	19,175,339.43
2	FEBRUARY	0.00	0.00	0.00	27,040,225.03
3	MARCH	61,790,647.04	0.00	(61,790,647.04)	47,898,924.38
4	APRIL	101,681,364.69	0.00	(101,681,364.69)	47,757,801.75
5	MAY	57,284,567.98	0.00	(57,284,567.98)	45,892,219.91
6	JUNE	45,084,407.34	0.00	(45,084,407.34)	28,655,028.66
7	JULY	106,675,124.34	0.00	(106,675,124.34)	34,376,595.81
8	AUGUST	67,847,326.13	0.00	(67,847,326.13)	17,007,752.06
9	SEPTEMBER	76,321,320.49	0.00	(76,321,320.49)	21,623,180.37
10	OCTOBER	63,000,000.00	0.00	(63,000,000.00)	46,733,029.44
11	NOVEMBER	135,586,391.08	0.00	(135,586,391.08)	46,434,151.39
12	DECEMBER	75,956,223.26	0.00	(75,956,223.26)	15,969,010.23
	TOTAL	817,229,526.92	0.00	(817,229,526.92)	398,563,258.46



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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	18,069,342.90	83,133,244.00	65,063,901.10	37,117,993.22
	Legislative Council	11,648,114.40	79,819,242.00	68,171,127.60	31,292,744.00
	Administrative and General services	91,552,305.07	100,174,250.00	8,621,944.93	58,744,865.68
	SUB-TOTAL	121,269,762.37	263,126,736.00	141,856,973.63	127,155,602.90
	ECONOMIC SECTOR			0.00	
	Agriculture Section	16,143,940.85	13,525,006.00	(2,618,934.85)	14,199,518.73
	Forestry Section	13,797,069.51	12,373,276.00	(1,423,793.51)	12,674,520.96
	Livestock Section (Veterinary)	66,674,031.18	4,841,954.00	(61,832,077.18)	55,058,257.26
	Treasury Account Section	52,292,770.50	63,401,000.00	11,108,229.50	44,031,334.40
	Internal Audit		2,266,824.00	2,266,824.00	
	Planning, Research & Statistics Department	68,073,382.81	73,992,075.00	5,918,692.19	78,003,249.94
	Monitoring & Evaluation		0.00	0.00	
	Statistics		0.00	0.00	
	Treasury Revenue Section	15,409,690.80	15,629,576.00	219,885.20	13,664,503.80
	Road & Communication Section	4,155,343.48	5,791,514.00	1,636,170.52	3,877,989.27
	Mechanical Section	4,347,367.15	4,858,584.00	511,216.85	3,900,248.60
	Electrical Section	7,208,521.24	6,947,187.00	(261,334.24)	6,711,879.96
	Land & Survey Section	4,932,403.61	4,849,716.00	(82,687.61)	4,701,938.82
	Building Section	9,933,655.35	11,090,758.00	1,157,102.65	9,722,901.56
	SUB-TOTAL	262,968,176.48	219,567,470.00	(43,400,706.48)	246,546,343.30
	SOCIAL SECTOR			0.00	
	Local Education Authority		0.00	0.00	
	Education (Non-Teaching Staff)	104,455,426.60	61,871,250.24	(42,584,176.36)	74,292,467.52
	Education (Teaching Staff)	771,727,245.96	900,865,027.12	129,137,781.16	688,874,821.08
	Adult Education		0.00	0.00	
	Other Education		0.00	0.00	
	Preventive (Water, Sanitation and Hygiene)	45,192,954.44	61,744,104.00	16,551,149.56	38,719,885.12
	Curative	265,782,884.48	178,590,107.00	(87,192,777.48)	262,941,616.20
	Rural Water Supply	5,160,589.00	8,003,184.00	2,842,595.00	6,168,805.20
	Traditional Officer (District Head Office)		0.00	0.00	
	Community Development Section	26,953,539.29	36,294,977.00	9,341,437.71	24,724,995.70
	Information, Youth, Sport & Culture	10,464,832.00	10,078,982.40	(385,849.60)	6,610,046.92
	Social Welfare Section	7,811,541.00	29,695,833.60	21,884,292.60	9,016,854.32
	Trade Section and Cooperatives	3,641,689.00	3,753,849.60	112,160.60	2,744,683.28
	SUB-TOTAL	1,241,190,701.77	1,290,897,314.96	49,706,613.19	1,114,094,175.34
	GRAND TOTAL	1,625,428,640.62	1,773,591,520.96	148,162,880.34	1,487,796,121.54



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

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	37,063,618.51	35,000,000.00	(2,063,618.51)	83,659,718.22
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	60,230,754.31	60,000,000.00	(230,754.31)	46,573,214.60
	CONTRIBUTION TO PENSION FOR PHC STAFF	18,551,108.96	29,000,000.00	10,448,891.04	14,467,357.30
	TOTAL	115,845,481.78	124,000,000.00	8,154,518.22	144,700,290.12

HADEJIA 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	49,305,450.00	43,000,000.00	-6,305,450.00	68,956,604.00
	Legislative Council	52,694,247.00	30,000,000.00	-22,694,247.00	16,589,000.00
	Administrative and General services	138,850,809.56	114,500,000.00	-24,350,809.56	122,433,575.57
	SUB-TOTAL	240,850,506.56	187,500,000.00	-53,350,506.56	207,979,179.57
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	4,279,000.00	10,500,000.00	6,221,000.00	10,542,350.00
	Forestry Section	1,650,000.00	5,300,000.00	3,650,000.00	1,865,000.00
	Livestock Section (Vetrinary)	24,563,000.00	10,500,000.00	-14,063,000.00	3,470,000.00
	Treasury Account Section	24,423,202.00	322,500,000.00	298,076,798.00	147,405,968.52
	Internal Audit	555,000.00	5,500,000.00	4,945,000.00	364,100.00
	Planning, Research & Statistics Department	7,819,200.00	24,800,000.00	16,980,800.00	5,793,000.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	9,773,139.00	15,500,000.00	5,726,861.00	7,703,896.00
	Road & Communication Section	16,869,161.00	23,200,000.00	6,330,839.00	114,469,056.00
	Mechanical Section	53,127,152.48	37,000,000.00	-16,127,152.48	8,536,468.00
	Electrical Section	39,702,601.83	35,500,000.00	-4,202,601.83	217,908,777.67
	Land & Survey Section	3,823,400.00	14,200,000.00	10,376,600.00	16,844,910.19
	Building Section	16,293,510.00	18,000,000.00	1,706,490.00	27,473,500.00
	SUB-TOTAL	202,878,366.31	522,500,000.00	319,621,633.69	562,377,026.38
	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)	53,192,226.74	20,000,000.00	-33,192,226.74	27,473,500.00
	Education (Teaching Staff)	0.00	5,000,000.00	5,000,000.00	46,573,214.60
	Adult Education	0.00	7,157,880.00	7,157,880.00	1,445,000.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	30,939,620.00	31,500,000.00	560,380.00	11,358,264.56
	Curative	40,734,635.00	57,000,000.00	16,265,365.00	28,734,057.30
	Rural Water Supply	12,618,145.00	16,500,000.00	3,881,855.00	6,111,299.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	112,946,036.59
	Community Development Section	34,300,043.00	20,500,000.00	-13,800,043.00	54,130,400.00
	Information, Youth, Sport & Culture	16,773,000.00	11,580,000.00	-5,193,000.00	3,411,000.00
	Social Welfare Section	10,487,850.00	21,000,000.00	10,512,150.00	46,837,200.00
	Trade Section and Cooperatives	4,734,000.00	5,300,000.00	566,000.00	7,891,235.00
	SUB-TOTAL	203,779,519.74	195,537,880.00	-8,241,639.74	346,911,207.05
	OTHER OVER HEAD COST FROM CAPITAL	274,287,186.15	917,977,478.00	0.00	0.00
	GRAND TOTAL	921,795,578.76	1,823,515,358.00	258,029,487.39	1,117,267,413.00
	OVER HEAD COST BY SECTOR				
	ADMINISTRATION	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	renovation and external work at dutse quest house	20,810,000.00	20,000,000.00	-810,000.00	0.00
	earth filling at water lodge area across plitical ward ongoing	5,315,439.00	27,000,000.00	1,684,561.00	0.00
	renovation of local government authority (L.E.A)	4,038,617.50	10,000,000.00	5,961,382.50	0.00
	Settlement of outstanding liabilities	20,903,282.00	10,000,000.00	-10,903,282.00	0.00
	contribution for the purchase of hilux	80,000,000.00	90,000,000.00	5,000,000.00	0.00
	renovation of local government quarter	4,038,617.50	12,000,000.00	7,961,382.50	0.00
	general renovation of local government secreteriate	17,246,896.02	20,000,000.00	2,753,103.98	0.00
	renovation of duplex house for Lg chairman	15,000,000.00	150,000,000.00	135,000,000.00	0.00
	GENERAL RENOVATION AND EXTERNAL WORKS AT DUTSE GUEST HOUSE [ON-GOING]	5,000,000.00	20,000,000.00	20,000,000.00	0.00
	EVACUATION OF DRAINAGES	0.00	20,000,000.00	20,000,000.00	0.00
	RENOVATION OF SAMBAJO ROUND ABOUT AND REBUFFING OF STREET	0.00	7,000,000.00	7,000,000.00	0.00
	EARTH FILLING AT WATER LODGE AREA ACROSS 11 WARDS (ONGOING)	0.00	10,000,000.00	10,000,000.00	0.00
	rehabilitation and construction of drainage at hdj	12,175,764.00	10,000,000.00	-2,175,764.00	0.00
	SUB TOTAL	184,528,616.02	406,000,000.00	201,471,383.98	0.00



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

	ECONOMICS SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	tractor loan repayment	18,774,169.00	30,000,000.00	37,695,831.00	0.00
	purchase of garain	21,580,987.45	20,000,000.00	-31,580,987.45	0.00
	PURCHASE OF TRACTORS IMPLEMENTS AND REPAIRS	0.00	15,000,000.00	15,000,000.00	0.00
	DEMARCATON OF GRAZING RESERVE & CATTLE ROUTES	0.00	13,000,000.00	3,000,000.00	0.00
	RIVER EMBARKMENT	0.00	25,000,000.00	25,000,000.00	0.00
	ELECTRIFICATION AT GAWON DOGARI	0.00	5,000,000.00	5,000,000.00	0.00
	PROVISION OF SOLAR STREET LIGHT AT CENTRAL MARKET 'YAN-KIFI	0.00	5,000,000.00	5,000,000.00	0.00
	CONVERSION OF LOCAL GOVERNMENT SECRETARIAT ELECTRICITY TO SOLAR SYSTEM	0.00	15,000,000.00	15,000,000.00	0.00
	electrification project extension at jamaare to bye pass aguyaka katin waje	4,000,000.00	20,000,000.00	16,000,000.00	0.00
	ELECTRIFICATION AT GAWON DOGARI	0.00	5,000,000.00	5,000,000.00	0.00
	TREE PLANTING (ROAD SIDES)	0.00	3,000,000.00	3,000,000.00	0.00
	SUB TOTAL	44,355,156.45	156,000,000.00	98,114,843.55	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	woman small scale (business empowerment progrmme)	3,000,000.00	5,000,000.00	2,000,000.00	0.00
	conversion to L.G secreteriate to solar system	4,160,787.50	5,000,000.00	839,212.50	0.00
	purchase of hand pump materials	6,500,000.00	5,000,000.00	-1,500,000.00	0.00
	purchase of surmseble pumps	4,921,565.00	5,000,000.00	78,435.00	0.00
	purchase of school uniform	1,250,000.00	3,000,000.00	1,750,000.00	0.00
	youth skill acquisition training for self empowerment	3,500,000.00	12,993,483.00	9,493,483.00	0.00
	provision for the purchase of school chalk duster	5,000,000.00	12,000,000.00	-3,000,000.00	0.00
	mosquitor spray in hadejia town and surrounding	760,000.00	5,000,000.00	4,240,000.00	0.00
	evacuation and disposal of refuse at hadejia town	12,587,061.18	30,000,000.00	-37,587,061.18	0.00
	contribution to community development project (palliative response	2,000,000.00	10,000,000.00	8,000,000.00	0.00
	purchase of security equipment for vigilant & hunters	1,724,000.00	10,000,000.00	8,276,000.00	0.00
	MOSQUITOES SPRAY IN HADEJIA TOWN AND SORROUNDING	0.00	5,000,000.00	5,000,000.00	0.00
	CONTRIBUTION TO COMMUNITY DEVELOPMENT PROJECT (PALLIATIVE RESPONSE) MOSQUITO NET	0.00	5,000,000.00	5,000,000.00	0.00
	PURCHASE OF SECURITY EQUIPMENT FOR VIGILANTE AND HUNTER	0.00	5,000,000.00	5,000,000.00	0.00
	REACTIVATION OF FM RADIO	0.00	3,000,000.00	3,000,000.00	0.00
	CONTRIBUTION TO SPORT COMPETITIONS	0.00	13,000,000.00	3,000,000.00	0.00
	YOUTH AND WOMEN EMPOWERMENT PROGRAMME (PALLIATIVE SUPPORT)	0.00	11,000,000.00	11,000,000.00	0.00
	ACQUIRED SKILLED YOUTH CAPITAL EMPOWERMENT PROGRAM	0.00	17,000,000.00	10,000,000.00	0.00
	WOMEN ECONOMIC EMPOWERMENT (GOAT -BREEDING)	0.00	22,000,000.00	2,000,000.00	0.00
	WOMEN SMALL SCALES BUSINESS EMPOWERMENT PROGRAM (POP-CORN)	0.00	20,612,390.00	5,000,000.00	0.00
	PURCHASE OF SUBMERSIBLE PUMPS	0.00	10,000,000.00	10,000,000.00	0.00
	PROVISION OF WATER SUPPLY TO UPGRADED BASIC HEALTH CENTRE AT BADERIN GABAS, AGUYAKA AND GABARI	0.00	15,000,000.00	15,000,000.00	0.00
	REHABILITATION OF HEALTH FACILITIES AT GABARI, BADERIN GABAS AND AGUYAKA	0.00	5,000,000.00	5,000,000.00	0.00
	PROVISION OF PIPE-BORNE WATER PROJECT AT KASUWAR KOFA AND YAYARI HEALTH FACILITIES	0.00	10,000,000.00	10,000,000.00	0.00
	CONTROL OF EROSION AT HADEJIA LOCAL GOVERNMENT AREA	0.00	111,371,605.00	67,371,605.00	0.00
	SUB TOTAL	45,403,413.68	355,977,478.00	148,961,674.32	0.00
	GRAND TOTAL	274,287,186.15	917,977,478.00	299,586,227.53	0.00



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	39,278,486.66	25,000,000.00	(14,278,486.66)	22,925,564.44
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	39,278,486.66	25,000,000.00	(14,278,486.66)	20,785,385.86
	2% Sule Lamido University Kafin Hausa	73,953,657.53	40,000,000.00	(33,953,657.53)	55,851,129.45
	Contribution to State & LG Joint Projects & Programmes	406,390,000.00	150,000,000.00	(256,390,000.00)	186,617,161.32
	5% EMIRATE	151,089,411.79	110,000,000.00	(41,089,411.79)	112,946,036.59
	STABLIZATION	222,171,920.18	120,000,000.00	(102,171,920.18)	
	TOTAL	932,161,962.82	470,000,000.00	(462,161,962.82)	399,125,277.66
10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	447,728,900.00	250,000,000.00	(197,728,900.00)	217,908,777.67
	Ministry for Water Resources (Water Facilities)	826,259.04	0.00	(826,259.04)	3,241,549.20
	Directorate of Special Services (Vigilante, Hisbah, Operation salama & Disable)	8,934,000.00	8,126,000.00	(808,000.00)	17,846,222.22
	Directorate of Pension & Salary Admin (Retirement benefit)	31,258,020.48	0.00	(31,258,020.48)	0.00
	publicity, min. of information, PHC feeding/masaki nutrition)	2,670,000.00	1,080,000.00	(1,590,000.00)	0.00
	TOTAL	491,417,179.52	259,206,000.00	(232,211,179.52)	238,996,549.09
11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE				
11a	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	CONSTRUCTION OF DRAINAGE AND CULVERT AT BELLO BAYI	20,205,010.11	5,000,000.00	0.00	5,783,690.00
	CONSTRUCTION OF PUBLIC CONVINIENCE AT MOTOR PARK & MARKET	384,000.00	5,000,000.00	0.00	1,000,000.00
	CONSTRUCTION OF COVER DRAINAGE AT YAN RAKE TO YAN KAJI	4,141,964.98	10,550,000.00	0.00	1,000,000.00
	CONSTRUCTION OF MIDWIFERY QURATERS AT KOFAR AREWA AND FANTAI BASIC HEALTH CENTER	130,500,000.00	10,000,000.00	0.00	5,725,000.00
	TOTAL	155,230,975.09	30,550,000.00	0.00	13,508,690.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	PROVISION OF SOLAR STREET LIHGT AT CENTRAL MARKET YANKIFI	5,000,000.00	19,000,000.00	14,000,000.00	71,189,558.72
	PROVISION OF SOLAR STREET LIHGT AT BELLO BAYI MALAYI	13,650,000.00	15,000,000.00	1,350,000.00	0.00
	PROVISION AND INSTALLATION OF SOLAR STREET LIHGT FROM HUASSAINA MILLINUM PARK	1,000,000.00	30,000,000.00	29,000,000.00	0.00
	PROVISION OF SOLAR STREET LIHGT ACROSS 11 NO POLITICAL WARDS	118,589,067.21	30,000,000.00	-88,589,067.21	0.00
11b	TOTAL	138,239,067.21	94,000,000.00	-44,239,067.21	71,189,558.72
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	PURCHASE OF 2NO HILUX	50,000,000.00	106,393,395.00	106,393,395.00	6,541,137.05
	PURCHASE OF OPERATION VAN TO HISBAH	40,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00
	PURCHASE OF SEWAGE DISPOSAL AND EVACUATION VEHICLE 1NO	10,000,000.00	45,000,000.00	45,000,000.00	3,490,000.00
	PURCHASE OF TRACTOR IMPLEMENT AND REPAIRS	330,000.00	330,000.00	330,000.00	5,536,500.00
	PURCHASE OF 10 NO MOTOR CYCLE	33,236,875.00	8,235,000.00	8,235,000.00	0.00
	TOTAL	133,566,875.00	163,958,395.00	163,958,395.00	17,567,637.05
		ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11c	CONSTRUCTION OF DRAINAGAES ALOKON TIJJANI DODO TO R RINDE LOKON NASIRU D/MALAM, CEDIYAR KYALESU TO RAMIN ZAKI, UNGUWAR DAL LA'YANKOLI, YAYARI BAYAN MASALLACIN MAL. UMAR NASARAWA (ONGOING)	0.00	10,550,000.00	10,550,000.00	0.00
	CONSTRUCTION OF COVERED DRAINAGES AT 'YAN RAKE TO 'YAN KAJI HADEJIA MARKET	0.00	5,000,000.00	5,000,000.00	0.00
	PURCHASE OF TOYOTA PRADO FOR OFFICIAL USE OF THE LOCAL GOVERNMENT CHAIRMAN	0.00	25,000,000.00	25,000,000.00	0.00
	PURCHASE OF 4NO. MOTORCYCLE FOR O.D.F. SUSTAINABILITY	0.00	4,000,000.00	4,000,000.00	0.00
	PURCHASE OF FURNITURES FOR L.G. STAFFS AND OFFICIAL RESIDENCE	0.00	5,000,000.00	5,000,000.00	0.00
	CONSTRUCTION OF BLOCK WALL FENCE AT GOVERNOR'S LODGE BARIKI, HADEJIA	0.00	5,000,000.00	5,000,000.00	0.00
	PURCHASE OF FED LOADER FOR REFUSE EVACUAT ION AND WASTE PRODUCT DISPOSAL	0.00	10,000,000.00	10,000,000.00	0.00



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

		ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	PURCHASE OF 2NOS., LENOVO (IDEAPAD 3i Chromebook 14) MODEL AND PRINTERS FOR BUDGET DESK OFFICER AND LOCAL GOVT. INTERNAL AUDIT UNIT IN COMPLYING WITH IPSAS CODE	0.00	2,000,000.00	2,000,000.00	0.00
	EXTENSION OF ELECTRICITY AT KANDAHAR AND MAKARA HUTA	0.00	5,000,000.00	5,000,000.00	0.00
	RELOCATIONS OF HIGH TENSION POLES AT GAWUNA TARAUNI AND NTA QUARTERS	0.00	5,000,000.00	5,000,000.00	0.00
	EXTENSION OF ELECTRICITY AT MAFICIN SARKI, AGUYAKA, GUDINCIN AND RAMIN ZAKI	0.00	10,000,000.00	10,000,000.00	0.00
	ESTABLISHMENT OF NURSERY AT HADEJIA GARDEN	0.00	3,000,000.00	3,000,000.00	0.00
		0.00		0.00	0.00
	PROVISION OF SOLAR STREET LIGHT AT BELLO BAYI, UNGUWAR MAL. AYI, UNITY BANK TO SHAGARI QUARTERS, KOFAR KUDU JUNCTION, MAKERA JUNCTION, BAKIN KASUWA, MAJE ROAD, MAI -BENI HOUSE, UNITY BANK TO SHAGARI JUNCTION AND ALONG EASTERN GRAVEYARD (ONGOING)	0.00	15,000,000.00	15,000,000.00	0.00
	PROVISION OF SOLAR TRAFFIC LIGHT AT SAMBAJO ROUNDABOUT HADEJIA (SURE-P)	0.00	0.00	0.00	0.00
	PURCHASE, SUPPLY AND INSTALLATION OF SOLAR PANEL, INVERTER, BATTERIES, CABLES AND ACCESSORIES TO HADEJIA INA MAFI TA INITIATIVE PERMANENT SITE ICT CENTRE	0.00	5,500,000.00	5,500,000.00	0.00
	PROVISION AND INSTALLATION OF SOLAR STREET LIGHT FROM KWANAR KOGI TO GADA (SURE-P)	0.00	0.00	0.00	0.00
	PROVISION OF TRAFFIC LIGHT AT KOFAR FADA MAIN JUNCTION	0.00	6,565,482.00	6,565,482.00	0.00
	ELECTRIFICATION PROJECT EXTENSTION AT JAMA'ARE TO BYEPASS, AGUYAKA, KANTIN WAJE/UNGUWAR SARKI, RAMIN ZAKI TO MAKABARTA, ABUJAN AMARE, KANDAHAR, GADAR KOGI TO SSS AMINU YUSUF.	0.00	10,000,000.00	10,000,000.00	0.00
	CONSTRUCTION OF 11NOS. HAND PUMPS AT BADERIN GABAS, LAYIN GIDAN JIBRIN KANI, UNGUWAR MAHAUTA, KOFAR GIDAN TURAKI, UNGUWAR MALAM AYI/SAMBO QUARTERS, RAMIN ZAKI HANYAR MAKABARTA, ABUJAN AMARE/KANDAHAR, ZONAGALARI BAYAN K/AREWA, UNGUWAR MAKAMA KIGO, MAFICIN SARKI LAYIN ISAH MAI TURARE	0.00	10,000,000.00	10,000,000.00	0.00
	CONSTRUCTION OF COMPLETE SOLAR WATER SUPPLY SCHEME AT KANTIN WAJE, GAWON DOGARI, AGUYAKA AND GABARI	0.00	15,000,000.00	15,000,000.00	0.00
	LATE ALH. SHAHADA AND DAN SOKOTO HOUSE, YANKLOKON KORE TO GARBA BARDE HOUSE, TIJJANI DODO HOUSE TO RAMIN ZAKI, LOKON MAKARANTA TO TANDAR MAL. BASHARI, LOKON AMA TO BABA JIJI, MAKWALLA TO MAGIRE, AMINU YUSUF TO GADAR KOGI	0.00	15,000,000.00	15,000,000.00	0.00
	CONSTRUCTION OF PRIMARY HEALTH CARE OFFICE COMPLEX AT HADEJIA	0.00	25,000,000.00	25,000,000.00	0.00
	CONSTRUCTION OF 3NO. BASIC HEALTH CENTRE AT YAYARI, ATAFI AND NTA QUARTERS	0.00	30,000,000.00	30,000,000.00	0.00
	CONSTRUCTION OF NEW BASIC HEALTH CENTRE AT KASUWAR KOFA (ONGOING)	0.00	10,000,000.00	10,000,000.00	0.00
	CONSTRUCTION AND WALL FENCING AT GARKO GRAVE YARD	0.00	10,000,000.00	10,000,000.00	0.00
	PURCHASE OF 1NO. SWEEPEA	0.00	5,000,000.00	5,000,000.00	0.00
	PURCHASE OF 2NO. OF TOYOTA HIJECT FOR REFUSE COLLECTION	0.00	9,000,000.00	9,000,000.00	0.00
	CONSTRUCTION AND FURNISHING NEW WOMEN AND GIRLS CHILD SKILLS ACQUISITION CENTRE MODEL HALL AND OFFICE AT HADEJIA LOCAL GOVERNMENT SECRETARIAT	0.00	4,000,000.00	4,000,000.00	0.00
	CONSTRUCTION OF MOSQUES FOR FIVE DAILY PRAYERS AT GABARI, LAYIN SABON DRAINAGE	0.00	4,000,000.00	4,000,000.00	0.00
	TOTAL	267,133,750.00	263,615,482.00	263,615,482.00	35,135,274.10
	GRAND TOTAL	560,603,792.30	552,123,877.00	552,123,877.00	119,833,522.82



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

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	15,744,191.00
	CURRENT YEAR ADVANCE	15,230,361.00
	MARGINS	513,830.00

13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	16,053,418.50
	PREVIOUS YEAR NCL	16,053,418.50
	MARGINS	0.00

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	11,071.37	2,849,597.89
	OVERHEAD ACCOUNT	268,129.81	8,380,200.35
	SALARY ACCOUNT	6,927,021.09	18,352.15
	PROJECT ACCOUNT	1,561,819.96	23,023,645.31
	LOAN ACCOUNT	268,898.51	704,600.96
	OTHERS ACCOUNT	597,342.34	1,316,220.00
	REVENUE		1,863.34
	TOTAL	9,634,283.08	36,294,480.00

15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	513,830.00	0.00
	OTHER ADVANCE	14,716,531.00	15,744,191.00
	TOTAL	15,230,361.00	15,744,191.00

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	0.00	5,264,318,367.35	11,411,000.00	10,671,375.00	154,794,814.10	165,437,500.00	5,606,633,056.45
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00	105,286,367.35	1,141,100.00	2,134,275.00	10,324,814.10	33,087,500.00	151,974,056.45
	ACCUMULATED DEPRECIATION 31/12/24							0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	5,159,032,000.00	10,269,900.00	8,537,100.00	144,470,000.00	132,350,000.00	5,454,659,000.00



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

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	83,100.00	83,100.00
	8% CPS	0.00	0.00
	MHWUN	0.00	0.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,648,585.50	1,648,585.50
	GOVT TAX	7,840,865.00	7,840,865.00
	7.5% VAT	93,942.00	93,492.00
	TOTAL	9,666,492.50	9,666,042.50

18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	100,000.00	100,400.00
	5%WHT	126,918.00	126,918.00
	OTHERS	6,160,008.00	6,160,058.00
	TOTAL	6,386,926.00	6,387,376.00

19	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	0.00	(427,036,917.30)	5,179,596,139.15
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	(427,036,917.30)	5,179,596,139.15

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	35,985,252.50	42,364,018.17
	SURPLUS/DEFICIT FOR THE YEAR	247,888,833.93	100,887,120.10
	ADJUSTMENT DURING THE YEAR	0.00	
	BALANCE C/F	283,874,086.43	143,253,161.27



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

ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	45,192,954.44	61,744,104.00	0.00	61,744,104.00	16,551,149.56	73.19
CURATIVE	265,782,884.84	178,590,107.00	0.00	178,590,107.00	(87,192,777.84)	148.82
RURAL WATER SUPPLY	5,160,589.00	8,003,184.00	0.00	8,003,184.00	2,842,595.00	64.48
SUB TOTAL EXPENDITURE	316,136,428.28	248,337,395.00	0.00	248,337,395.00	(67,799,033.28)	127.30
				0.00	0.00	
OVERHEAD COST				0.00	0.00	
PREVENTIVE	30,939,620.00	31,500,000.00		31,500,000.00	560,380.00	98.22
CURATIVE	40,734,635.00	34,000,000.00	23,000,000.00	57,000,000.00	16,265,365.00	71.46
RURAL WATER SUPPLY	12,618,145.08	11,500,000.00	5,000,000.00	16,500,000.00	3,881,854.92	76.47
SUB TOTAL EXPENDITURE	84,292,400.08	77,000,000.00	28,000,000.00	105,000,000.00	20,707,599.92	80.28
				0.00	0.00	
CAPITAL EXPENDITURE				0.00	0.00	
PREVENTIVE	52,971,061.18	108,000,000.00	52,971,061.00	160,971,061.00	107,999,999.82	32.91
CURATIVE	130,500,000.00	110,000,000.00	130,500,000.00	240,500,000.00	110,000,000.00	54.26
RURAL WATER SUPPLY	11,421,565.00	70,000,000.00	11,421,566.00	81,421,566.00	70,000,001.00	14.03
SUB TOTAL EXPENDITURE	194,892,626.18	288,000,000.00	194,892,627.00	482,892,627.00	288,000,000.82	40.36
GRAND TOTAL	595,321,454.54	613,337,395.00	222,892,627.00	836,230,022.00	240,908,567.46	71.19

HADEJIA LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	104,455,426.60	61,871,250.00	0.00	61,871,250.00	(42,584,176.60)	168.83
TEACHING	771,727,245.96	900,865,027.00	0.00	900,865,027.00	129,137,781.04	85.67
ADULT EDUCATION			0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	876,182,672.56	962,736,277.00	0.00	962,736,277.00	86,553,604.44	91.01
				0.00	0.00	
OVERHEAD COST				0.00	0.00	
NON-TEACHING	53,192,226.74	20,000,000.00		20,000,000.00	(33,192,226.74)	265.96
TEACHING			5,000,000.00	5,000,000.00	5,000,000.00	0.00
ADULT EDUCATION		7,157,880.00		7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	53,192,226.74	27,157,880.00	5,000,000.00	32,157,880.00	(21,034,346.74)	165.41
				0.00	0.00	
CAPITAL EXPENDITURE				0.00	0.00	
NON-TEACHING	4,038,617.50	10,000,000.00	4,038,617.50	14,038,617.50	10,000,000.00	28.77
TEACHING	6,250,000.00	30,000,000.00	6,250,000.00	36,250,000.00	30,000,000.00	17.24
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	10,288,617.50	40,000,000.00	10,288,617.50	50,288,617.50	40,000,000.00	20.46
GRAND TOTAL	939,663,516.80	1,029,894,157.00	15,288,617.50	1,045,182,774.50	105,519,257.70	89.90



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 Hadejia 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.

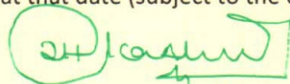
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPT:

Hadejia Local government council received the sum of One Billion, six Hundred and Fifty Million, Eight Hundred and Nine Thousand, Eight Hundred and Seventy Two Naira, Ninety One kobo. (₦1,650,809,872.91) only as Statutory allocations from the federation accounts for the year 2024, representing 57.51% of the estimated amount of Two Billion, Eight Hundred and Seventy Million Naira. (₦2,870,000,000) only

2. VALUE ADDED TAX (GOVERNMENT SHARE OF VAT)

One Billion, Nine Hundred and Fifty Two Million, Nine Hundred and Ninety Thousand, Three Hundred and Forty Six Naira, sixty Four Kobo. (₦1,952,990,346.64) only stood as government share of VAT from FAAC (Federation account) representing 139% of the estimated amount of ₦1,400,000,000.00

3. INDEPENDENT REVENUE

The sum of Sixty Three Million, Five Hundred and Six Thousand, Four Hundred and Eighty and Eighty Naira, Eighty one Kobo (₦63,506,480.81) only was generated as internally generated revenue which represents 104.31% which exceed the budgeted amount of ₦60,880,000.00

4. AUGUMENTATION & OTHER STABILIZATION RECEIPT

The Local government received the sum of Eight Hundred and Nineteen Million, Two Hundred and Five Thousand, Thirty three Naira, Fifty Two Kobo. (₦819,205,033.52) only as transfer from other government entities of the budgeted sum of ₦2,000,000.00

5. RECURRENT EXPENDITURE

Four Billion, Eighty six Million, Six Hundred and Fourty Eight Thousand, Eight Hundred and Fourty Three Naira, Fifty Kobo (4,086,648,843.50) only was recurrent expenditure which comprises: Salaries and Wages, Social benefits, Overhead Grants, and contributions as well as transfer to other government agencies which the budgeted sum was ₦3,901,618,672.96 only.

6. BANK RECONCILIATION STATEMENTS

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

7. 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	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALOCATION	2,870,000,000.00	1,650,809,872.91	(1,219,190,127.09)	57.52%
VALUE ADDED TAX	1,400,000,000.00	1,952,990,346.64	552,990,346.64	139.50%
AUGUMENTATION	2,000,000.00	819,205,033.52	817,205,033.52	
INDEPENDENT REVENUE	60,880,000.00	63,506,480.81	(2,626,480.81)	104.31%
TOTAL REVENUE	4,332,880,000.00	4,486,511,733.88	153,631,733.88	103.55%
EXPENDITURE			-	
RECURRENT EXPENDITURE	3,901,618,672.96	4,086,648,843.50	185,030,170.54	104.74%
CAPITAL EXPENDITURE	1,119,019,134.00	427,036,917.30	(691,982,216.70)	38.16%
TOTAL EXPENDITURE	5,020,637,806.96	4,573,685,760.80	(446,952,046.16)	91.10%



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

1. TOTAL REVENUE

From the table above, the sum of Four Billion, Four Hundred and Eighty six Million, Five Hundred and Eleven Thousand, Seven Hundred and Thirty three Naira, Eighty Eight Kobo (~~₦~~4,486,511,733.88) only was received and generated as total revenue both from federation account and internally generated revenue. This figure represents 104% of the estimated amount of ~~₦~~4,332,880,000.

2. RECURRENT EXPENDITURE

The sum of Four Billion, Eighty six Million, Six Hundred and Fourty Eight Thousand, Eight Hundred and Fourty Three Naira, Fifty Kobo (~~₦~~4,086,648,843.50) only was expended on recurrent items, representing 105% of the budgeted amount of ~~₦~~3,901,618,672.96

3. CAPITAL EXPENDITURE

Capital expenditure amounting to Four Hundred and Twenty Seven Million, Thirty Six Thousand, Nine Hundred and Seventeen Naira, Thirty Kobo (~~₦~~427,036,917.30) only was incurred by the local government which represents only 38.16% of approved budget amounted to ~~₦~~1,119,019,134

RECOMMENDATIONS:

- A. The effort of revenue section and the council are advised to double their effort and make decisions by the council toward exploring more source of revenue generation.
- B. The local government should ensure that all monies collected as revenue are recorded and lodge at its appropriate Bank account before expending.
- C. The local government should curtail overspending on recurrent expenditure and utilize the same to finance capital projects for the well-being of the populace.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
HADEJIA 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 Hadejia Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Five Hundred and One Million Eighty Three Thousand Six Hundred and Eighty Five Naira Only {N501, 083,685.00} was issue to Hadejia Local Government Council and the same amount was resolved and verified no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/AUD/HZO/HJA/LQ./1/24	Unremitted Tax	4,078,838.00	4,078,838.00	0.00
2	ALG/AUD/HZO/HJA/LQ./2/24	Un Presented Payment Vouchers	5,773,000.00	5,773,000.00	0.00
3	ALG/AUD/HZO/HJA/LQ./3/24	Un Documented Payment Vouchers	19,002,985.00	19,002,985.00	0.00
4	ALG/AUD/HZO/HJA/LQ./4/24	Services Not yet Rendered	5,384,500.00	5,384,500.00	0.00
5	ALG/AUD/HZO/HJA/LQ./5/24	Services Not Rendered	3,865,000.00	3,865,000.00	0.00
6	ALG/AUD/HZO/HJA/LQ./6/24	Un Documented Payment Vouchers	5,310,375.21	5,310,375.21	0.00
7	ALG/AUD/HZO/HJA/LQ./7/24	Payment Before Approval	383,450.00	383,450.00	0.00
8	ALG/AUD/HZO/HJA/LQ./8/24	Irregular Payment Vouches	11,499,500.00	11,499,500.00	0.00
9	ALG/AUD/HZO/HJA/LQ./9/24	Payment for Services Not Rendered	5,811,700.00	5,811,700.00	0.00
10	ALG/AUD/HZO/HJA/LQ./10/24	Payment of Project Not Executed	6,992,475.00	6,992,475.00	0.00
11	ALG/AUD/HZO/HJA/LQ./11/24	Payment of Capital Project from Overhead Account	7,752,787.50	7,752,787.50	0.00
12	ALG/AUD/HZO/HJA/LQ./12/24	Payment of Statutory Allocation into Revenue Account	425,229,075.00	425,229,075.00	0.00
	TOTAL		501,083,685.00	501,083,685.00	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Ringim Local Government staff and local Education Authorities. To this effect, a number of Forty Four [44] 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 Sixty Seven Million, Eight Hundred and Ninety One Thousand, Six Hundred and Seventy Naira N67,891,670.00.

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 Three [33] numbers of staff retired and deceased owed Ringim Local Government Council, the sum of Five Million, Six Hundred and Thirty Four Thousand, Eight Hundred and Fifty One Naira N5,634,851.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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

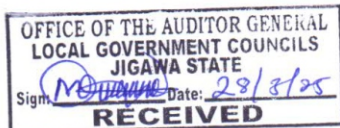


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AU/HJA/LQ/12/024

Local Query No. _____
Chairman

The, _____
Hadejia Local Government Council



DCA
pls deal
AG 3/8/25
AUDIT QUERY

Audit Form I

Hadejia L.G.A

Station: _____

Pv. No.: _____ CC Date: _____ CC

Head _____ Sub Head: 425,229,075.00

Amount N: _____

Payee: _____ Sunday

Nature of Payment: _____

Date: _____

PAYMENT OF STATUTORY ALLOCATION INTO REVENUE ACCOUNT

The sum of Four Hundred and Twenty Five Million Two Hundred and Twenty Nine Thousand Seventy Five Naira only (N425,229,075.00). Were received as statutory allocation from Federal Government and other Grant from State Government for the month of October and November 2024 as per detail attached.

During our Audit exercise we observed that payment of statutory allocation for the month of October and November 2024 were received in the revenue Account not Main Account. This is contrary to the provision of financial memorandum chapter 27:8, 27:9, 27:8.

In view of the above, therefore the authority concerned should explained why the money was deposited into such account.

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

DCA
Refer above & treat
AG 3/8/25

Muhd Bulama
Area Auditor
Hadejia Local Government



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



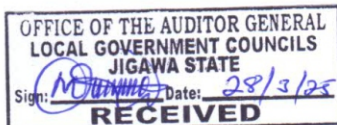
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/HZO/HJA/LQ/11/2024.

Local Query No. _____ Chairman _____

The, _____ Hadejia _____

_____ Local Government



AUDIT QUERY

Audit Form I

Hadejia L.G

Station: _____

Pv. No.: various Date: **Oct-Dec, 2024**

Head: various Sub Head: various

Amount N: 7,752,787.50

Payee: Sundry person

Nature of Payment: _____

Date: _____

PAYMENT OF CAPITAL PROJECT FROM OVER HEAD ACCOUNT

The sum of seven million seven hundred and fifty two thousand seven hundred and eighty seven naira fifty kobo only (N7,752,878.50) were paid for various project made to the Local Government as per details attached

During our audit exercise we observed that payments were made directly from overhead account.

In view of the above therefore, the concerned officers should be ask to explain why such anomalies occur 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.

*DDCA
never above xact
31/4/25*

M. Bulama

Muhd Bulama
Area Auditor
Hadejia Local Government



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



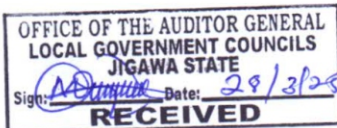
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/HZO/HJA/LQ/10/2024.

Local Query No. Hon. Chairman _____

The, _____ Hadejia _____

Local Government



AUDIT QUERY

Audit Form I Hadejia L.G.

Station: _____ Date: **Oct-Dec, 2024**

Pv. No.: various Sub Head: various

Head: various Sub Head: various

Amount N: **6,992,475**

Payee: Sundry person

Nature of Payment: _____

Date: _____

PAYMENT OF PROJECTS NOT EXECUTED

The sum of six million nine hundred and ninety two thousand four hundred and seventy five naira only (N6,992,475) were paid for various services rendered to the Local Government as per details attached

During our audit verification it was observed that projects amounted above were not executed. 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 project 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.

*DCA
Refer above extract
3/4/25*

Muhd Bulama
Muhd Bulama
Area Auditor
Hadejia Local Government



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



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

ALG/AU/HJA/LQ/9/024

Local Query No. _____
Chairman _____

The _____
Hadejia Local Government Council
Local Government



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Pls Deal
AG 3/4/25

Audit Form I Hadejia L.G.A

Station: _____

Pv. No.: CC Date: CC

Head _____ Sub Head: 5,811,700.00

Amount N: _____

Payee: Sunday

Nature of Payment: _____

Date: _____

AUDIT QUERY

PAYMENT FOR SERVICES NOT RENDERED OCTOBER – DECEMBER 2024

The sum of Five Million Eight Hundred and Eleven Thousand Seven Hundred Naira only (N5,811,700.00) were paid for various services made to the Local Government as per attached detail.

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

In view of the above the concerned payees should be ask to render all the service to the local government or else the total amount to be refunded and the office inform accordingly.

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

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AG 3/4/25

Muhd Bulama
Area Auditor
Hadejia Local Government



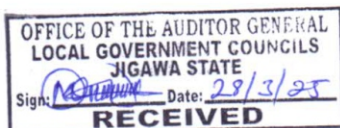
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2024



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

ALG/AU/HJA/LQ/8/024
Local Query No. _____
The, _____
Chairman

Hadejia Local Government Council Government



DCA
Pls treat
AG 31/4/25
AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS

The sum of Eleven Million Four Hundred and Ninety Nine Thousand Five Hundred Naira only (N11,499,500.00) were paid for various services made to the Local Government as per attached detail.

During our Audit exercise we observed that such payment vouchers were not supported with the relevant documents. This is contrary to the provision of financial Memorandum chapter 14:4 (8).

In view of the above therefore, the officers concerned should be ask to explain fully on the anomalies and nthis office be informed accordingly.

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

12/03/25
refer to file at file
DCA
31/4/25

Muhamd Bulama
Area Auditor
Hadejia Local Government

Audit Form 1 Hadejia L.G.A
Station: _____
Pv. No.: _____ CC Date: _____ CC
Head _____ Sub Head: _____
Amount N: 11,499,500.00
Payee: _____ Sunday
Nature of Payment: _____
Date: _____



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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/HJA/LQ/7/2024.
The, Honorable Chairman
Hadejia Local Government



Audit Form 1

Station: Hadejia L.G.
Pv. No.: ee Date: cc
Head cc Sub Head: cc
Amount N: 383,450.00
Payee: Sundry Persons
Nature of Payment: Sundry Persons
Date:

AUDIT QUERY

PAYMENTS BEFORE APPROVALS *July - September 2024*

Payments for the period of July to September, 2024 worth three hundred and eighty three thousand four hundred and fifty Naira Only (₦383,450) were made to the attached payees for various services rendered to the Local Government.

During audit examination of the payment vouchers it was observed that, the payment vouchers were paid before the chairman approval.

In view of the above therefore, the concerned officers should clearly explain why such payment was made before the chairman approval or else refund the whole amount and inform this office accordingly.

Same copied to the Auditor General Local Government Audit and Zonal Director Hadejia zone for their information and further action.

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AG 13/1/25
DDCN
12/1/25


Adamu Ibrahim Dutse ACMA CNA
Zonal Director
Hadejia zone



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



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

ALG/HZO/HJA/LQ/6/2024.

Local Query No. _____ Chairman _____

The, _____ Hadejia _____
_____ Local Government



Audit Form I

Hadejia L.G.

Station: _____

Pv. No.: various Date: July-sept, 2024

Head various Sub Head: various

Amount N: 5,310,375.21

Payee: Sundry persons

Nature of Payment; _____

Date: _____

AUDIT QUERY

UN-DOCUMENTED PAYMENT VOUCHERS July - Sept, 2024

The sum of five million three hundred and ten thousand three hundred and seventy five naira twenty one kobo (N5,310,375.21) were paid for various services rendered to the Local Government. Refer to the attached schedule for more details.

During the examination of these payment vouchers, it was observed that, such payment vouchers were not supported with relevant documents. This action contradict the provision of financial memorandum chapter 14:4(2)

In light of the above therefore, the concerned officers should rectify the anomalies and forward the same to this Office for audit re-examination

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.

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AG 13/1/25

Adamu Ibrahim Dutse ACMA, CNA
Zonal Director
Hadejia zone



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia 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/HJA/LQ/5/2024
The, Chairman
Hadejia Local Government



Audit Form 1

Station: Hadejia L.G.
Pr. No.: various Date: July-sept, 2024
Head various Sub Head: various
Amount ₦: 3,865,000
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERRY

SERVICES NOT RENDERED

July - sept. 2024

The sum of Three million eight hundred and sixty five thousand naira only (₦3,865,000) were paid for various services rendered to the Local Government as per attached details

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

In view of the above the concerned payees should be asked to render all the services to the Local Government or 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.

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13/1/25

Adamu Ibrahim Dutse ACMA CNA
Zonal Director
Hadejia zone



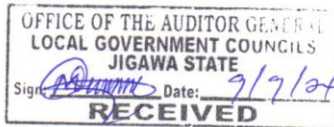
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/HJALG/LQ/4/2024.

The, _____ Chairman
Hadejia _____ Local Government



Audit Form 1

Station: Hadejia L.G.

Pv. No.: various Date: Jan-june, 2024

Head: various Sub Head: various

Amount #: 5,384,500

Payee: Sundry person

Nature of Payment:

10/9/24

AUDIT QUERY

SERVICES NOT YET RENDERED

It was observed that, the sum of five million three hundred and eighty four thousand five hundred naira only (N5,384,500) were expended for various services to the Local Government as per attached details.

Examination indicated that all the items were not taken on charge into store. In view of the above therefore the officers concerned should be ask to explain such act or refund the whole amount involve to the treasury and furnish this office for further verification

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.

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10/9/24.

Lawan Adamu

Area Auditor

Hadejia Local Government

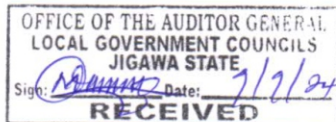


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/HJALG/LQ/3/2024
The, Chairman
Hadejia Local Government



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Pis treat
@wagawwJAG 10/2/24

Audit Form I
Station: Hadejia L.G.
Pv. No.: various Date: Jan-june, 2024
Head various Sub Head: various
Amount ₦: 19,002,985
Payee: Sundry person
Nature of Payment: _____

AUDIT QUERY

UN-DOCUMENTED PAYMENT VOUCHERS

The sum of Nineteen million two thousand nine hundred and eighty five naira only (₦19,002,985) were paid for various services to the Local Government as per attached details.

During our Audit exercise we observed that some payment vouchers were not supported with relevant document, this is contrary to the provision of financial memorandum chapter 14:4 (8)

In view of the above therefore, the officers concerned should be asked to explain fully on this anomalies and this office be informed 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.

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10/2/24

Lawan Adamu
Area Auditor
Hadejia Local Government

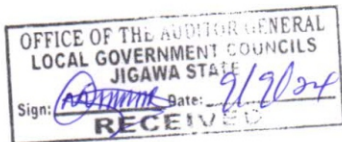


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Hadejia Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/HZO/HJA/LQ/2/2024.
The, Chairman
Hadejia Local Government



Dea
P/S treat
AG 10/9/24

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

It was observed that the sum of Five million seven hundred and seven three thousand naira only (₦5,773,000) were paid to various payees as per attached details.

During our Audit exercise we observed that some payment vouchers amounted above were not presented for the exercise. This is contradicted the provision of financial memorandum (F. M) chapter 14:3 in view of the above therefore, the concerned officer should present the payment vouchers to this office for examination or else refund the whole amount involved.

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.

DDCA
Deal as per above per
AG 10/9/24

Audit Form 1
Station: Hadejia L.G.
Pr. No.: various Date: Jan-june, 2024
Head various Sub Head: various
Amount ₦: 5,773,000
Payee: Sundry person
Nature of Payment: _____

Lawan Adamu
Area Auditor
Hadejia Local Government



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

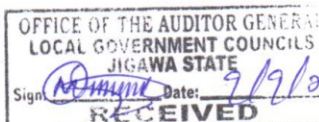


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT AUDIT
HADEJIA ZONE, JIGAWA STATE

Local Query No. ALG/AUD/HZO/HJA/LQ/1/2024

The, CHAIRMAN

HADEJIA Local Government



DCA
Pls Deal
AG 10/9/24
AUDIT QUERY
UN REMITED TAX

Audit Form 1

Station: HADEJIA LOCAL GOVERNMENT

Pv. No.: CC Date: JAN-JUN 24

Head: CC Sub Head: CC

Amount ₦: 4,078,838:00

Payee: SUNDRY PERSON

Nature of Payment: PAYMENT OF

CONTRACT

The sum of Four Million Seventy Eight Thousand, Eight Hundred and Thirty Eight Naira Only (N 4,078,838:00) Were deducted from various contracts awarded by the Local Government as per attached scheduled.

It was observed that the amounts deducted were not remitted to the tax authorities concerned.

In view of the above therefore the concerned officer should be ask to explain or returned the whole amount deducted to the concerned Authorities and this office be informed for further examination.

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.

DCA
over above & treat
AG 10/9/24

Lawan Adamu

Area Auditor
Hadejia Local Government



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



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

LG/AUD/HZO/INS/3/2024

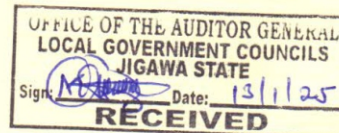
Our Ref:

Your Ref:

10/9/2024

Date:

The Chairman
Hadejia Local Government,
Jigawa State.



DCA
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AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE
2024.

The financial record of your Local Government For The period of January to June 2024 has been examined and the following observation were made and forwarded for information action.

A.1 – INTERNAL CONTROL: The internal control system of the local Government is very effective in 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 were made and submitted to concerned arrears for possible which should be corrected. Meanwhile some payment vouchers amounting to Five million seven hundred and seventy three thousand naira only (5,773,000=00) were not presented for the Audit exercise. As per Audit Query No. ALG/AUD/HZO/HJA/LQ/2/2024 Were Issued for That effect.

2- UNDOCUMENTED PAYMENT VOUCHERS: Payment Voucher Amounting to Nineteen million two thousand nine hundred and eighty five naira only (19,002,985=00) were paid without sporting document This is as per Audit Query No. ALG/AUD/HZO/HJA/LQ/3/2024 Issued to the Local Government.

3- SERVICE NOT YET RENDERED: During the exercise we observed that the total sum of Five million three hundred and eighty four thousand five hundred naira only (5,384,500=00) were paid for various service to the Local

DCA
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13/1/25



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



JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

In Case of reply please
quote Reference

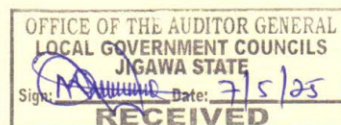
HLG/TREA/AUD/QUERY/75/T/VOL.III

No.

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date

The Auditor General,
Local Government Audit Directorate,
3 Arms Zone, New State Secretariat Complex,
Jigawa State Headquarters, Dutse.



Dear Sir,

RE-AUDIT QUERY RESPOND 4TH QUARTER OF 2024 (OCTOBER - DECEMBER)

In line with Provision of Service Materials and to comply with Audit "Act".
Find attached, herewith Audit response on various classification Viz:-

1. IRREGULAR PAYMENT VOUCHER FOR THE PERIOD OF OCTOBER-DECEMBER, 2024:

Query: LP 8

"The Sum of Eleven Million Four Hundred and Ninety Nine Thousand Five Hundred Naira Only (N11,499,500.00) were paid for various services made to the Local Government as per attached detail. During our Audit exercise we observed that such payment vouchers were not supported with the relevant documents. This is contrary to the provision of financial memorandum chapter 14:4 (8).

In view of the above therefore, the officers concerned should be ask to explain fully on the anomalies and this office be informed accordingly."

Response:-

All the Payments vouchers are now supported with all necessary document for your further audit certification.

2. PAYMENT FOR SERVICES NOT YET RENDERED FOR THE PERIOD OF OCTOBER - DECEMBER, 2024

Query:- LP 9

"The sum of Five Million Eight Hundred and Eleven Thousand Seven Hundred Naira Only (N5,811,700.00) were paid for various services made to the Local Government as per attached detail. During our Audit exercise we observed that services amounted above were not made. This is contrary to the provision of financial Memorandum chapter 17:23.

In view of the above the concerned payees should be ask to render all the service to the local government or else the total amount to be rendered and the office inform accordingly."

Response:-

All the items in need, SRV where put into store ledgers and cash invoice receipt were fully attached and responded to the guideline of the Financial memorandum for audit further certification.



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



JIGAWA STATE OF NIGERIA HADEJIA LOCAL GOVERNMENT COUNCIL

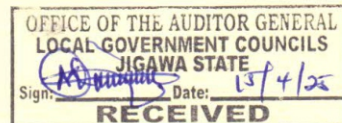
In Case of reply please
quote Reference

N&L.G./TREA/AUD/QUERY/74/TX/OL/III

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.

Date 25th March, 2025

The Auditor General,
Local Government Audit Directorate,
3 Arms Zone, New State Secretariat Complex,
Jigawa State Headquarters, Dutse.



Dear Sir,

RE-AUDIT QUERY RESPOND 3RD QUARTER OF 2024 (JULY - SEPTEMBER)

In line with Provision of Service Materials and to comply with Audit "Act".
Find attached, herewith Audit response on various classification Viz:-

1. SERVICES NOT YET RENDERED FOR THE PERIOD OF JULY-SEPT., 2024:

Query: LP 5

"It was observed that the sum of Three Million Eight Hundred and Sixty Five Thousand Naira Only (N3,865,000) were paid for various services rendered to the Local Government as per attached details. During our audit exercise we observed that various services amounted above were not made. This is contrary to the provision of financial memorandum chapter 17:23. In view of the above the concerned payees should be asked to render all the services to the Local Government or the total amount be refunded and this office be inform accordingly.."

Response:-

All the items needed, were fully attach and responded to the guideline of the Financial statement for Audit further clarification.

2. UN-DOCUMENTED PAYMENT VOUCHERS FOR THE PERIOD OF JULY - SEPTEMBER, 2024

Query:- LP 6

The sum of Five Million Three Hundred and Ten Thousand Three Hundred and Seventy Five Naira Twenty One Kobo (N5,310,375.21) were paid for various services rendered to the Local Government. Refer to the attached schedule for more details. During the examination of these payment vouchers, it was observed that some payment vouchers were not supported with relevant document. This action contradicts the provision of financial memorandum chapter 14:4 (2).

Response:-

All the Payments vouchers are now supported with all necessary document for your further audit certification.

3. PAYMENTS BEFORE APPROVALS FOR THE PERIOD OF JULY - SEPTEMBER, 2024

Query:- LP 7

Payments for the period of July to September, 2024 worth Three Hundred and Eighty Three Thousand Four Hundred and Fifty Naira Only (N383,450) were made to the



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

JIGAWA STATE OF NIGERIA
HADEJIA LOCAL GOVERNMENT COUNCIL

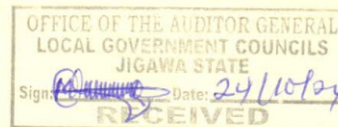
In Case of reply please
quote Reference

HLG/TREA/AUD/QUERY/73/T/VOL.III
No.....

ADDRESS:
Secretariat Complex,
Hadejia,
Jigawa State.
25th September, 2024

Date

The Auditor General,
Local Government Audit Directorate,
3 Arms Zone, New State Secretariat Complex,
Jigawa State Headquarters, Dutse.



Dear Sir,

RE-AUDIT QUERY RESPOND, 1ST AND 2ND QUARTER YEAR, 2024 (JAN-JUNE)

In line with Provision of Service Materials and to comply with Audit "Act".
Find attached, herewith Audit response on various classification Viz:-

1. UN-REMITTED TAXES FOR PERIOD OF JANUARY – JUNE, 2024

Query:-

"The sum of Four Million Seventy Eight Thousand, Eight Hundred and Thirty Eight Naira only (N4,078,838.00) were deducted from various contracts awarded by the Local Government as per attached scheduled. It was observed that the amounts detected were not remitted to the tax authorities concerned".

RESPONSE:-

Evidence provided for the aforementioned payments of 7.5% VAT, 5% WHT, 1% STAMP DUTY, 3% TENDER FEE. All records are ready and provided with supporting document of R.R.R. Code. Attached for further Audit clarification, respectively.

2. SERVICES NOT YET RENDERED FOR THE PERIOD OF JANUARY-JUNE, 2024:

Query:

"It was observed that the sum of Five Million Three Hundred and Eighty Four Thousand Five Hundred Naira only (N5,384,500) were expended for various services to the Local Government as per attached details. Examination indicated that all the items were not taken on charge into Store. In view of the above therefore the officers concerned should be ask to explain such act or refund the whole amount involve to the treasury and furnish this office for further verification."

Response:-

All the items needed, SRV where put into store ledgers, Cash invoice receipt were fully attach and respond to the guideline of the Financial statement for Audit further clarification.

3. UNPRESENTED PAYMENT VOUCHERS FOR PERIOD OF JANUARY – JUNE, 2024.

Audit Observations:

"It was observed that the Sum of Five Million Seven Hundred and Seventy Three Naira only (N5,773,000) were paid to various payees as per attached details. During