

JAHUN

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

JAHUN LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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Treasurer's Signature

Chairman Signature



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



JAHUN LOCAL GOVERNMENT COUNCIL

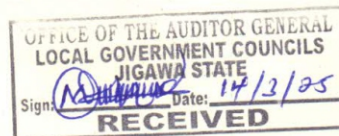
JIGAWA STATE NIGERIA

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Ref. No.....JHLG/TR/FIN/VOL.1/5.....

14/03/2025

The Auditor General,
Local Government Audit,
Jigawa State.

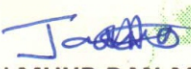


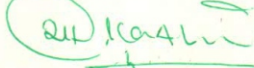
SUBMISSION OF 2024 ANNUAL ACCOUNT

I wish to write and forward the comprehensive Annual Account for the year 2024 in respect of Jahun Local Government Council.

Find attached the details of the Account for your consideration and further necessary action, please.

Best regards.


JAMILU MUHD DAN-MALAM
HON. CHAIRMAN


Pls treat

AG 14/3/24



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



HON. JAMILU MUHD. DAN MALAM
EXECUTIVE CHAIRMAN
JAHUN LOCAL GOVERNMENT COUNCIL



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



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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JHN/TRE/FIN/AUD/VOL.II/25

Ref. No.....

14th March, 2025

The Auditor General,
Local Government Audit,
Jigawa State.

RESPONSIBILITY STATEMENT

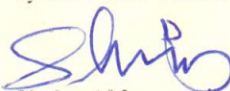
These Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial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

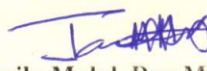
As the Local Government Treasurer's and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

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

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


Shehu Abba
Treasurer 14/03/25

 14/03/25
Jamilu Muhd. Dan Malam
Executive Chairman



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



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

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JAHUN LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-determined criteria. Statutory allocation is measured at fair value and recognized at point of



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

JAHUN 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						
2,327,812,493.73	Government Share of FAAC (Statutory Revenue)	1	2,272,927,129.04	2,574,621,551.00	0.00	2,574,621,551.00	301,694,421.96
1,302,873,202.96	Government Share of VAT	2	2,519,128,485.24	1,445,368,990.00	0.00	1,445,368,990.00	(1,073,759,495.24)
0.00	Tax Revenue	3	0.00	300,000.00	0.00	300,000.00	300,000.00
15,336,277.89	Non Tax Revenue	4	20,195,942.80	23,200,000.00	0.00	23,200,000.00	3,004,057.20
72,225,299.20	Transfer from Other Government Entities	5	132,519,256.60	0.00	0.00	0.00	(132,519,256.60)
3,718,247,273.78	Total Revenue (a)		4,944,770,813.68	4,043,490,541.00	0.00	4,043,490,541.00	(901,280,272.68)
	EXPENDITURE						
1,249,526,832.20	Salaries & Wages	6	1,347,296,885.78	1,244,360,039.00	0.00	1,244,360,039.00	(102,936,846.78)
201,894,203.09	Social Benefit	7	112,955,138.54	160,000,000.00	0.00	160,000,000.00	47,044,861.46
1,201,842,629.17	Overhead Cost	8	1,569,631,977.81	2,206,830,603.00	756,645,634.00	1,450,184,969.00	637,198,625.19
531,508,013.40	Grants & Contributions	9	1,052,546,821.38	600,000,000.00	40,000,000.00	560,000,000.00	(452,546,821.38)
251,663,510.46	Transfer to other Govt Agencies	10	403,915,346.96	275,686,000.00	70,000,000.00	205,686,000.00	(128,229,346.96)
	Depreciation		299,534,111.40	0.00		0.00	(299,534,111.40)
3,436,435,188.32	Total Expenditure (b)		4,785,880,281.87	4,486,876,642.00	866,645,634.00	3,620,231,008.00	(299,003,639.87)
281,812,085.46	Surplus/ (Deficits) for the period from operating activities c = (a-b)		158,890,531.81				
	Gain/Loss on Disposal of Asset						
	Share of Surplus/(Deficit) in Association & Joint Ventures						
	Total Non Operating Revenue/(Expenses) (d)		0.00				
	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		158,890,531.81	0.00		0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)						
	Net Surplus/ (Deficits) for the period g=(e-f)		158,890,531.81	0.00		0.00	0.00

The accompanying notes form part of these statements

Shehu Abba 14/03/2025

SHEHU ABBA

Treasurer

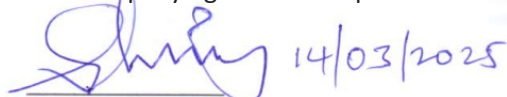
Jahun Local Government, Jigawa State



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

JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	198,223,336.78		57,238,654.54	
Receivables	15	44,110,778.00		44,110,778.00	
Prepayments					
Inventories					
Total Current Assets A			242,334,114.78		101,349,432.54
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	11,379,059,379.00		11,678,593,490.40	
Intangible Assets					
Total Non Current Assets B			11,379,059,379.00		11,678,593,490.40
Total Assets C = A + B			11,621,393,493.78		11,779,942,922.94
LIABILITIES:-					
Current Liabilities					
Deposits	17	55,433,494.78		55,433,494.78	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			55,433,494.78		55,433,494.78
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	4,863,016.00		4,863,016.00	
Total Non Current Liabilities E			4,863,016.00		4,863,016.00
Total Liabilities F = D + E			60,296,510.78		60,296,510.78
Net Assets: G = C - F		0.00	11,561,096,983.00		11,719,646,412.16
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	11,361,153,529.43		11,438,675,141.04	0.00
Accumulated Surplus/(Deficits)	20	199,943,453.57		280,971,271.12	0.00
Minority Interest					
Total Net Assets/Equity: H = G			11,561,096,983.00		11,719,646,412.16

The accompanying notes form part of these statements

 14/03/2025

SHEHU ABBA
Treasurer

Jahun Local Government, Jigawa State



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

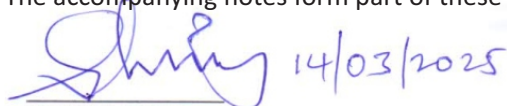
JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)	1.00	2,272,927,129.04		2,327,812,493.73	
Government Share of VAT	2.00	2,519,128,485.24		1,302,873,202.96	
Taxes Revenue	3.00	0.00		0.00	
Non Tax Revenue (Independent Revenue)	4.00	20,195,942.80		15,336,277.89	
Transfer from Other Government Entities	5.00	132,519,256.60		72,225,299.20	
Total Inflow from operating Activities (A)			4,944,770,813.68		3,718,247,273.78
<u>Outflows</u>					
Salaries & Wages	6.00	1,347,296,885.78		1,249,526,832.20	
Social Benefits	7.00	112,955,138.54		201,894,203.09	
Overhead Cost	8.00	1,569,631,977.81		1,201,842,629.17	
Grants & Contributions	9.00	1,052,546,821.38		531,508,013.40	
Transfer to other government Entities	10.00	403,915,346.96		251,663,510.46	
Finance Cost					
Total Outflow from Operating Activities (B)			4,486,346,170.47		3,436,435,188.32
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			458,424,643.21		281,812,085.46
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		0.00		0.00	
Purchase/ Construction/Rehabilitations of PPE	11.00	(317,439,960.97)		(239,918,349.36)	
Net Cash Flow from Investing Activities		0.00	(317,439,960.97)		(239,918,349.36)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12.00	0.00		0.00	
Repayment of Borrowings (other non Current liabilities)	13.00	0.00		(888,607.51)	
Distribution of Surplus/Dividends Paid					(888,607.51)
Net Cash Flow from Financing Activities			0.00		
Net Cash Flow From All Activities		0.00	140,984,682.24		41,005,128.58
Cash & Its Equivalent as at 1st January, 2024			57,238,654.54		16,233,525.95
Cash & Its Equivalent as at 31st December, 2024			198,223,336.78		57,238,654.53
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance		158,890,531.81		281,812,085.46	
Add Back Non-Cash Movement Items:					
Depreciation		299,534,111.40			
Amortization					
impairment Charges					
			458,424,643.21		281,812,085.46
<u>Net Movement in Current Asset/Liabilities</u>					
Net Movement in recievables				0.00	
Net Movement in Payables				(888,607.51)	
Net Cash Flow from Operating Activities			0.00		(888,607.51)
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(317,439,960.97)		(239,918,349.36)	
Total Items Classified as Investing Activities			(317,439,960.97)		(239,918,349.36)
Net Cash Flow From All (Operating) Activities			140,984,682.24		41,005,128.58
Cash & it's Equivalent as at 1 January,2024			57,238,654.54		16,233,525.95
Cash & it's Equivalent as at 31 December,2024			198,223,336.78		57,238,654.53



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JAHUN 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 SURPLUD/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	11,678,593,490.40	0.00	41,052,921.76	11,719,646,412.16
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	11,678,593,490.40	0.00	41,052,921.76	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	158,890,531.81	158,890,531.81
Balance at 31December 2023	11,678,593,490.40	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(317,439,960.97)	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	11,361,153,529.43	0.00	199,943,453.57	11,561,096,983.00

The accompanying notes form part of these statements

 14/03/2025

SHEHU ABBA

Treasurer

Jahun Local Government, Jigawa State



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

JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023 N	DESCRIPTION	NOTES	ACTUAL YEAR 2024 N	FINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	INITIAL/ ORIGINAL BUDGET 2024 N	VARIANCE ON FINAL BUDGET N
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,327,812,493.73	Government Share of FAAC (Statutory Revenue)	1	2,272,927,129.04	2,574,621,551.00	0.00	2,574,621,551.00	301,694,421.96
1,302,873,202.96	Government Share of VAT	2	2,519,128,485.24	1,445,368,990.00	0.00	1,445,368,990.00	(1,073,759,495.24)
0.00	Tax Revenue	3	0.00	300,000.00	0.00	300,000.00	300,000.00
15,336,277.89	Non Tax Revenue	4	20,195,942.80	23,200,000.00	0.00	23,200,000.00	3,004,057.20
72,225,299.20	Transfer from Other Government Entities	5	132,519,256.60	0.00	0.00	0.00	(132,519,256.60)
3,718,247,273.78	TOTAL REVENUE (A)		4,944,770,813.68	4,043,490,541.00	0.00	4,043,490,541.00	(901,280,272.68)
	RECURRENT EXPENDITURE						
1,249,526,832.20	Salaries & Wages	6	1,347,296,885.78	1,244,360,039.00	0.00	1,244,360,039.00	(102,936,846.78)
201,894,203.09	Social Benefit	7	112,955,138.54	160,000,000.00	0.00	160,000,000.00	47,044,861.46
1,201,842,629.17	Overhead Cost	8	1,569,631,977.81	2,206,830,603.00	756,645,634.00	1,450,184,969.00	637,198,625.19
531,508,013.40	Grants & Contributions	9	1,052,546,821.38	600,000,000.00	40,000,000.00	560,000,000.00	(452,546,821.38)
251,663,510.46	Transfer to other Govt Agencies	10	403,915,346.96	275,686,000.00	70,000,000.00	205,686,000.00	(128,229,346.96)
3,436,435,188.32	TOTAL RECURRENT EXPENDITURE (B)		4,486,346,170.47	4,486,876,642.00	866,645,634.00	3,620,231,008.00	530,471.53
	CAPITAL EXPENDITURE						
143,948,021.36	ADMINISTRATIVE SECTOR		148,544,065.75	171,775,546.00	0.00	171,775,546.00	23,231,480.25
37,658,002.61	ECONOMIC SECTOR		64,474,579.47	214,000,000.00	0.00	214,000,000.00	149,525,420.53
58,312,325.39	SOCIAL SECTOR		104,421,315.75	120,500,000.00		120,500,000.00	336,348,684.25
	DISPOSAL OF PPE						0.00
239,918,349.36	TOTAL CAPITAL EXPENDITURE (C)		317,439,960.97	506,275,546.00	320,270,000.00	506,275,546.00	509,105,585.03

The accompanying notes form part of these statements

Shehu Abba 14/03/2025

SHEHU ABBA

Treasurer

Jahun Local Government, Jigawa State



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

JAHUN 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	558,829,211.51	1,120,552,827.00	561,723,615.49	1,178,022,184.36
	SHARE OF EXCHANGE	1,305,155,053.89	438,409,896.00	(866,745,157.89)	401,468,287.72
	SHARE OF NON OIL REVENUE	65,264,351.72		(65,264,351.72)	36,286,979.53
	FOREX EQUALIZATION	3,099,523.39	280,000,000.00	276,900,476.61	198,631,246.81
	E-MONEY	81,114,237.34	735,658,828.00	654,544,590.66	69,674,043.31
	ECOLOGICAL	36,803,911.01		(36,803,911.01)	77,697,145.46
	SURE-P	222,660,840.18		(222,660,840.18)	366,032,606.53
	TOTAL	2,272,927,129.04	2,574,621,551.00	301,694,421.96	2,327,812,493.73

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	86,092,033.96	68,719,204.92			7,434,580.10			162,245,818.98
FEBRUARY	107,414,990.85	64,101,649.06			6,586,555.58			178,103,195.49
MARCH	3,643,018.79	137,993,421.91			6,220,125.51		170,449,358.81	318,305,925.02
APRIL	66,384,276.02	65,876,142.12			6,066,432.51			138,326,850.65
MAY	55,575,575.35	101,881,264.16			7,411,653.21			164,868,492.72
JUNE	30,233,559.51	115,472,127.86			6,223,528.50			151,929,215.87
JULY	24,258,035.36	111,258,758.15			6,451,326.47	36,803,911.01	52,211,481.37	230,983,512.36
AUGUST	29,012,371.76	136,827,342.58		3,099,523.39	7,724,439.27			176,663,677.00
SEPTEMBER	35,493,694.20	109,499,465.38			6,159,837.05			151,152,996.63
OCTOBER	21,327,117.29	108,285,752.89	39,158,611.03		7,575,798.77			176,347,279.98
NOVEMBER	12,330,442.70	128,618,441.11	26,105,740.69		7,054,475.51			174,109,100.01
DECEMBER	87,064,095.72	156,621,483.75			6,205,484.86			249,891,064.33
TOTAL	558,829,211.51	1,305,155,053.89	65,264,351.72	3,099,523.39	81,114,237.34	36,803,911.01	222,660,840.18	2,272,927,129.04

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	2,519,128,485.24	2,519,128,485.24



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

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	187,718,324.44	0.00	187,718,324.44	99,207,983.91		99,207,983.91
	FEBRUARY	160,730,526.50	0.00	160,730,526.50	97,754,367.94		97,754,367.94
	MARCH	173,431,991.98	0.00	173,431,991.98	91,843,918.91		91,843,918.91
	APRIL	210,620,222.32	0.00	210,620,222.32	85,046,841.51		85,046,841.51
	MAY	193,219,664.67	0.00	193,219,664.67	83,819,169.17		83,819,169.17
	JUNE	192,222,590.85	0.00	192,222,590.85	107,073,700.82		107,073,700.82
	JULY	211,629,269.28	0.00	211,629,269.28	110,455,130.03		110,455,130.03
	AUGUST	239,608,829.82	0.00	239,608,829.82	111,767,812.58		111,767,812.58
	SEPTEMBER	217,418,730.89	0.00	217,418,730.89	130,328,115.12		130,328,115.12
	OCTOBER	223,725,817.03	0.00	223,725,817.03	117,967,042.52		117,967,042.52
	NOVEMBER	263,241,936.74	0.00	263,241,936.74	130,688,524.74		130,688,524.74
	DECEMBER	245,560,580.72	0.00	245,560,580.72	136,920,595.71		136,920,595.71
	TOTAL	2,519,128,485.24	0.00	2,519,128,485.24	1,302,873,202.96		1,302,873,202.96

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax		300,000.00		
	TOTAL	0.00	300,000.00		
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	8,445,500.00	4,650,000.00	(3,795,500.00)	570,280.00
	FEES	6,931,632.80	9,960,000.00	3,028,367.20	14,318,082.89
	FINES	0.00	40,000.00		447,915.00
	SALES	0.00	500,000.00	500,000.00	0.00
	EARNINGS	0.00	5,750,000.00	5,750,000.00	0.00
	SALES/RENT	2,437,910.00	600,000.00	(1,837,910.00)	
	INTEREST EARNED		200,000.00		
	REPAYMENT	2,380,900.00	1,500,000.00	(880,900.00)	
	TOTAL	20,195,942.80	23,200,000.00	2,764,057.20	15,336,277.89



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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	130,000.00	150,000.00	20,000.00
	Fishing Permits	150,000.00	200,000.00	50,000.00
	Hunting permits	34,000.00	10,000.00	(24,000.00)
	produce buying licenses/Corn Grinding	267,500.00	500,000.00	232,500.00
	Tractor Hiring services	7,864,000.00	450,000.00	(7,414,000.00)
	Cattle Dealer Licenses	0.00	50,000.00	50,000.00
	Hawker's Permits	0.00	400,000.00	400,000.00
	Cinematograph / Photo Studio Operations Licenses	0.00	50,000.00	50,000.00
	Trade / Kiosk Permit Licenses	0.00	70,000.00	70,000.00
	Forestry / Timber License	0.00	10,000.00	10,000.00
	Communication Equipment Installation Permit	0.00	2,500,000.00	2,500,000.00
	Petroleum License Permit	0.00	50,000.00	50,000.00
	Public Conveniences Permit	0.00	50,000.00	50,000.00
	Minor Industrial License Fees	0.00	20,000.00	20,000.00
	Welding Machine License	0.00	30,000.00	30,000.00
	Auto Spare Parts	0.00	50,000.00	50,000.00
	Building Materials / Block Making License Fees	0.00	30,000.00	30,000.00
	Sewing / Tailoring Services	0.00	20,000.00	20,000.00
	Barbing Salon / Boutique Services Fees	0.00	10,000.00	10,000.00
	TOTAL	8,445,500.00	4,650,000.00	(3,795,500.00)
	FEES			
	Tender Fees	2,960,402.80	5,000,000.00	2,039,597.20
	Donation to Association	9,000.00	0.00	(9,000.00)
	Change of Ownership Fees	300,000.00	100,000.00	(200,000.00)
	Land Use/Sand Dredging	1,200,000.00	200,000.00	(1,000,000.00)
	Petty Trade Operating fees	70,500.00	60,000.00	(10,500.00)
	Indigineship Certificate	2,366,730.00	2,000,000.00	(366,730.00)
	Business Center Operation	25,000.00	50,000.00	25,000.00
	Films Censorship / Production Fees		2,000,000.00	
	Survey / Planning / Building Fees		70,000.00	
	Unity/Staff/Other School Fees/Levies		150,000.00	
	Customary Right Of Occupancy Fees		60,000.00	
	Workshop Fees (Blacksmiths, Furniture		150,000.00	
	Motor Vehicles, Taxi & Motor Cycle		50,000.00	
	Auto Mechanic /Car Wash Registration Fees		20,000.00	
	Slaughter Stock Fees		50,000.00	
	TOTAL	6,931,632.80	9,960,000.00	478,367.20
	FINES			
	Dislodging of Effluent / Pollution Fine	0.00	20,000.00	20,000.00
	Penalty for Offences / Impoundments	0.00	20,000.00	20,000.00
	TOTAL	0.00	40,000.00	40,000.00
	SALES			
	Sales of Stores / Scraps / Unserviceable Items	0.00	500,000.00	500,000.00
	TOTAL	0.00	500,000.00	500,000.00



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

4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	EARNINGS			
	Earnings from Cattle Market	825,135.00	500,000.00	(325,135.00)
	Earning from Market	904,885.00	1,000,000.00	95,115.00
	Earning from Motor Park	505,850.00	1,000,000.00	494,150.00
	Agricultural product	56,900.00	0.00	(56,900.00)
	Earning from Comm, Activities, shop & shopping centre	94,540.00	2,500,000.00	2,405,460.00
	Temporary Permit	39,000.00	0.00	(39,000.00)
	Abbatoir / Slaughter House	11,600.00	100,000.00	88,400.00
	Hire of Sump Lorry and Other Envi. Sanitation Services	0.00	50,000.00	50,000.00
	Airport / Hajj Operation Proceeds	0.00	200,000.00	
	Earning from Industrial Undertaking	0.00	100,000.00	
	Earning from other Commercial Undertaking	0.00	300,000.00	
	TOTAL	2,437,910.00	5,750,000.00	3,312,090.00
	RENT ON LANDS AND OTHERS			
	Rent on Government Land	0.00	100,000.00	100,000.00
	TOTAL	0.00	100,000.00	100,000.00
	SALES/RENT			
	Rent on government quarters	2,000,000.00	100,000.00	(1,900,000.00)
	Rent on government Building	380,900.00	500,000.00	119,100.00
	TOTAL	2,380,900.00	600,000.00	(1,780,900.00)
	REPAYMENT			
	Repayment of Motorcycle Loan	0.00	500,000.00	500,000.00
	Repayment of Bicycle Loan	0.00	500,000.00	500,000.00
	Refund of Overpayment	0.00	500,000.00	500,000.00
	TOTAL		1,500,000.00	1,500,000.00
	Interest Earned			
	Motor Vehicle Bicycle Advances (Interest)	0.00	200,000.00	200,000.00
	TOTAL	0.00	200,000.00	200,000.00
	TOTAL	20,195,942.83	23,500,000.00	3,104,057.20



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun 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	14,490,911.60	48,872,368.00	34,381,456.40	54,277,453.00
	Legislative Council	8,961,932.40	34,004,218.00	25,042,285.60	35,699,546.70
	Administrative and General services	37,152,769.39	31,406,803.00	(5,745,966.39)	29,732,805.34
	SUB-TOTAL	60,605,613.39	114,283,389.00	53,677,775.61	119,709,805.04
	ECONOMIC SECTOR				
	Agriculture Section	2,593,129.00	2,540,208.00	(52,921.00)	0.00
	Forestry Section	5,527,229.61	8,028,180.00	2,500,950.39	5,982,330.20
	Livestock Section (Veterinary)	6,780,195.00	6,626,760.00	(153,435.00)	5,681,315.25
	Treasury Account Section	19,986,991.04	116,694,736.00	96,707,744.96	15,672,970.90
	Internal Audit	2,475,072.00	3,138,540.00	663,468.00	24,582,221.74
	Planning, Research & Statistics Department	4,177,776.80	3,388,220.00	(789,556.80)	3,113,253.60
	Monitoring & Evaluation				3,165,806.56
	Statistics	41,694,788.00	22,438,147.00	(19,256,641.00)	26,801,288.60
	Treasury Revenue Section	6,697,266.94	6,295,428.00	(401,838.94)	3,620,011.20
	Road & Communication Section	6,473,371.30	7,413,516.00	940,144.70	6,898,022.00
	Mechanical Section	4,599,098.40	4,920,744.00	321,645.60	7,676,277.88
	Electrical Section	2,303,796.70	2,266,584.00	(37,212.70)	2,964,109.00
	Land & Survey Section	1,233,977.00	1,156,656.00	(77,321.00)	1,145,630.80
	Building Section	3,262,100.00	3,016,284.00	(245,816.00)	1,207,610.20
	SUB-TOTAL	107,804,791.79	187,924,003.00	80,119,211.21	108,510,847.93
	SOCIAL SECTOR				
	Local Education Authority				
	Education (Non-Teaching Staff)	136,017,041.49	121,666,325.00	(14,350,716.49)	47,236,882.56
	Education (Teaching Staff)	714,510,720.52	698,160,677.00	(16,350,043.52)	685,115,943.44
	Adult Education		0.00	0.00	
	Other Education		0.00	0.00	
	Preventive (Water, Sanitation and Hygiene)	49,736,836.00	47,075,220.00	(2,661,616.00)	21,493,205.55
	Curative	256,085,112.94	53,223,760.00	(202,861,352.94)	250,296,715.40
	Rural Water Supply	3,251,956.23	1,369,268.00	(1,882,688.23)	665,956.00
	Traditional Officer (District Head Office)		0.00	0.00	
	Community Development Section	7,766,976.98	7,281,547.00	(485,429.98)	4,150,920.40
	Information, Youth, Sport & Culture	2,866,121.24	2,668,230.00	(197,891.24)	3,583,590.97
	Social Welfare Section	6,172,238.60	6,727,220.00	554,981.40	4,831,531.91
	Trade Section and Cooperatives	2,479,476.60	3,980,400.00	1,500,923.40	3,931,433.00
	SUB-TOTAL	1,178,886,480.60	942,152,647.00	(236,733,833.60)	1,021,306,179.23
	GRAND TOTAL	1,347,296,885.78	1,244,360,039.00	(102,936,846.78)	1,249,526,832.20

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	29,830,849.58	100,000,000.00	70,169,150.42	127,691,398.58
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	63,997,773.43	60,000,000.00	(3,997,773.43)	56,661,513.15
	CONTRIBUTION TO PENSION FOR PHC STAFF	19,126,515.53	0.00	(19,126,515.53)	17,541,291.36
	TOTAL	112,955,138.54	160,000,000.00	47,044,861.46	201,894,203.09



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

JAHUN LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Office of the Chairman	65,073,842.00	64,000,000.00	-1,073,842.00	28,201,804.00
	Legislative Council	25,983,334.00	28,000,000.00	2,016,666.00	58,936,054.55
	Administrative and General services	277,808,092.82	265,600,000.00	-12,208,092.82	127,472,205.00
	SUB-TOTAL	368,865,268.82	357,600,000.00	-11,265,268.82	214,610,063.55
	ECONOMIC SECTOR				
	Agriculture Section	10,040,000.00	10,350,000.00	310,000.00	4,734,000.00
	Forestry Section	8,612,500.00	14,400,000.00	5,787,500.00	4,784,000.00
	Livestock Section (Vetrinary)	10,329,000.00	15,500,000.00	5,171,000.00	6,458,500.00
	Treasury Account Section	45,303,219.00	351,200,000.00	305,896,781.00	513,402,141.58
	Internal Audit	0.00	500,000.00	500,000.00	500,000.00
	Planning, Research & Statistics Department	28,762,870.00	53,000,000.00	24,237,130.00	13,957,000.00
	Monitoring & Evaluation		28,000,000.00	28,000,000.00	5,178,000.00
	Statistics				
	Treasury Revenue Section	3,140,000.00	8,400,000.00	5,260,000.00	890,000.00
	Road & Communication Section	5,896,000.00	21,400,000.00	15,504,000.00	3,740,000.00
	Mechanical Section	62,788,810.00	65,500,000.00	2,711,190.00	40,650,100.00
	Electrical Section	4,387,200.00	11,700,000.00	7,312,800.00	143,626,629.28
	Land & Survey Section	560,000.00	800,000.00	240,000.00	150,000.00
	Building Section	9,353,174.85	11,600,000.00	2,246,825.15	10,479,194.12
	SUB-TOTAL	189,172,773.85	592,350,000.00	403,177,226.15	748,549,564.98
	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)	48,613,274.00	20,000,000.00	-28,613,274.00	16,839,000.00
	Education (Teaching Staff)	0.00	5,000,000.00	5,000,000.00	56,661,513.15
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	41,776,000.00	46,300,000.00	4,524,000.00	31,161,000.00
	Curative	68,527,017.00	20,266,254.00	-48,260,763.00	38,478,041.36
	Rural Water Supply	963,854.92	95,600,000.00	94,636,145.08	97,460,503.92
	Traditional Officer (District Head Office)	0.00	0.00	0.00	125,052,902.84
	Community Development Section	17,359,000.00	10,400,000.00	-6,959,000.00	1,720,000.00
	Information, Youth, Sport & Culture	7,240,000.00	7,080,000.00	-160,000.00	8,101,538.20
	Social Welfare Section	67,661,000.00	18,686,000.00	-48,975,000.00	64,429,052.26
	Trade Section and Cooperatives	0.00	4,300,000.00	4,300,000.00	0.00
	SUB-TOTAL	252,140,145.92	234,790,134.00	-17,350,011.92	439,903,551.73
	OTHER OVER HEAD COST FROM CAPITAL	759,453,789.22	1,022,090,469.00	262,636,679.78	0.00
	GRAND TOTAL	1,569,631,977.81	2,206,830,603.00	637,198,625.19	1,403,063,180.26



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

NOTE	BREAK DOWN OTHER OVER HEAD FROM CAPITAL RECEIP				
8.2	ADMINISTRATION	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Contribution for the purchase of Hilux to Zonal Inspector	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Renovation of local Government Secretariat Jahun	16,436,370.00	40,000,000.00	23,563,630.00	0.00
	Renovation of Staff Quarters at Jahun LG	4,477,728.06	10,000,000.00	5,522,271.94	0.00
	Renovation of 4No. District Head Houses	1,000,000.00	12,000,000.00	11,000,000.00	0.00
	Renovation of Guest House Quarters at Dutse	47,120,000.00	50,000,000.00	2,880,000.00	0.00
	payment of outstanding liabilities	5,655,000.00	15,000,000.00	9,345,000.00	0.00
	land compensation	2,000,000.00	20,000,000.00	18,000,000.00	0.00
	Contribution for the purchase of Hilux to Zonal Inspector	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Renovation of local Government Secretariat Jahun	16,436,370.00	40,000,000.00	23,563,630.00	0.00
	Renovation of Staff Quarters at Jahun LG	4,477,728.06	10,000,000.00	5,522,271.94	0.00
	Renovation of 4No. District Head Houses	1,000,000.00	12,000,000.00	11,000,000.00	0.00
	Renovation of Guest House Quarters at Dutse	47,120,000.00	50,000,000.00	2,880,000.00	0.00
	Embankment at Jahun, Aujara, Harbo Sabuwa and Harbo Tsohuwa	0.00	10,000,000.00	10,000,000.00	0.00
	General Erosion Control at Kofar Gabas Lambu Jahun (Ongoing)	0.00	3,000,000.00	3,000,000.00	0.00
	upgrading of Bridge at Rahamanu, Karana	1,200,000.00	4,882,499.00	3,682,499.00	0.00
					0.00
	SUB TOTAL	166,923,196.12	316,882,499.00	149,959,302.88	0.00
	ECONOMIC SECTOR	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	purchase of Seeds at Doro	4,895,000.00	8,000,000.00	3,105,000.00	0.00
	Tractor Loan repayment	49,313,336.00	66,470,000.00	17,156,664.00	0.00
	Goat breeding (Widow empowerment)	14,019,200.00	18,000,000.00	3,980,800.00	0.00
	Demarcation of Grazing reserve at Jahun	4,978,000.00	7,000,000.00	2,022,000.00	0.00
	Road side tree planting at Aujara and Andaza Road	700,000.00	2,000,000.00	1,300,000.00	0.00
	Transportation of fertilizer to 11 wards	4,981,300.00	4,500,000.00	-481,300.00	0.00
	Purchase of Veterinary drugs and vaccine	25,513,900.00	27,500,000.00	1,986,100.00	0.00
	Purchase of Grain and Transportation	2,630,005.14	5,000,000.00	4,780,000.00	0.00
	Fadama Minor irrigation Purchase of seed to Yankunama, Harbo, Darai and Gunka	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of Fishing pest materials	0.00	8,000,000.00	1,000,000.00	0.00
	Road side tree planting at Tsakuwawa, Aujara, Gadewa to Andaza	10,000,000.00	17,000,000.00	17,000,000.00	0.00
	Renovation of Market stall at harbo, Jahun, Aujara and Albasu	10,000,000.00	10,000,000.00	10,000,000.00	0.00
	Purchase of grain (Maize, Millet, and Guinea corn) and transportation	16,000,000.00	15,200,000.00	15,200,000.00	0.00
	youth empowerment on Agric and Skills Acquisition	26,350,000.00	20,000,000.00	-6,350,000.00	0.00
	Renovation of Market stall at harbo, Jahun, Aujara and Albasu	10,000,000.00	10,000,000.00	10,000,000.00	0.00
	Purchase of grain (Maize, Millet, and Guinea corn) and transportation	17,000,000.00	15,200,000.00	15,200,000.00	0.00
	SUB TOTAL	196,380,741.14	238,870,000.00	100,899,264.00	
	SOCIAL SECTOR	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Assistance to community development project	28,411,000.00	30,647,501.00	2,236,501.00	0.00
	Purchase of relief materials	165,967,799.36	174,000,000.00	-39,967,799.36	0.00
	contribution for the purchase of Hisbah Vehicle	60,000,000.00	80,000,000.00	-10,000,000.00	0.00
	purchase of Security equipment to Hisbah and Vigilante	3,970,000.00	3,500,000.00	-470,000.00	0.00
	purchase of Sports equipment/materials for youth empowerment	13,058,226.74	14,000,000.00	941,773.26	0.00
	Community development Fund (polling unit project)	5,000,000.00	5,000,000.00	0.00	0.00
	Purchase of Fire services fighting equipment	5,700,862.48	5,000,000.00	4,299,137.52	0.00
	Youth empowerment 10No. Motorcycle distributed	43,486,515.63	38,190,469.00	4,748,484.37	0.00
	Disribution of SSCE (External) and JAMB PIN	1,500,000.00	2,000,000.00	500,000.00	0.00
	Renovation of Health Clinic at Harbo Sabuwa	1,609,674.36	5,000,000.00	3,390,325.64	0.00
	Renovation of Health Clinic at Harbo Tsohuwa	4,264,910.91	10,000,000.00	5,735,089.09	0.00
	Empowerment Scheme social Development program	12,480,000.00	10,000,000.00	3,520,000.00	0.00
	Renovation of twon hall	15,000,000.00	17,000,000.00	17,000,000.00	0.00
	Renovation of Islamiyya School and Mosque at 11 wards ongoing	30,000,000.00	30,000,000.00	30,000,000.00	0.00
	Upgrading of water stations at Buraburi, Tazara, Kulluru and Albasu	0.00	10,000,000.00	10,000,000.00	0.00
	Conversion of Motorized Water Scheme to Solar Powered Energy at Tazara, Kale, Albasu, Aujara, Achau and Gadewa	0.00	15,000,000.00	15,000,000.00	0.00
	Upgrading of Water System at PHC Office Jahun	0.00	2,000,000.00	2,000,000.00	0.00
	Purchase of Fire services fighting equipment	5,700,862.48	5,000,000.00	4,299,137.52	0.00
	Upgrading of water stations at Buraburi, Tazara, Kulluru and Albasu	0.00	10,000,000.00	10,000,000.00	0.00
	SUB TOTAL	396,149,851.96	466,337,970.00	63,232,649.04	
	GRAND TOTAL	759,453,789.22	1,022,090,469.00	314,091,215.92	



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N
	1% TRAINING FUND	55,209,593.64	75,000,000.00	19,790,406.36	34,823,813.78
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	55,209,593.64	75,000,000.00	19,790,406.36	34,823,813.78
	2% Sule Lamido University Kafin Hausa	91,932,873.69	0.00	(91,932,873.69)	75,189,982.00
	Contribution to State & LG Joint Projects & Programmes	398,000,000.00	150,000,000.00	(248,000,000.00)	261,617,501.00
	MIN. FOR LG (STABILIZATION)	241,629,543.16	140,000,000.00	(101,629,543.16)	0.00
	5% EMIRATE	210,565,217.25	120,000,000.00	(90,565,217.25)	125,052,902.84
	TOTAL	1,052,546,821.38	560,000,000.00	(492,546,821.38)	531,508,013.40

10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N
	Ministry for Local Government (Street Light Fund)	250,178,362.00	110,000,000.00	(140,178,362.00)	141,147,229.28
	Ministry for Water Resources (Water Facilities)	136,181,984.96	80,000,000.00	(56,181,984.96)	96,510,503.92
	Directorate of Special Services (Vigilante, Hisbah & Disable)	12,140,000.00	15,686,000.00	3,546,000.00	14,005,777.26
	Ministry for Information (MASAKI Nutrition)	3,415,000.00	0.00	(3,415,000.00)	
	JBC MONTHLY BULLETIN	2,000,000.00	0.00	(2,000,000.00)	
	TOTAL	403,915,346.96	205,686,000.00	(198,229,346.96)	251,663,510.46

11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
	ADMINISTRATIVE SECTOR	N	N	N
	Construction of Five (5) daily prayer Mosque at Kadowawa, Kanwa Gidan Kwaya and Dankargo	9,245,189.30	10,000,000.00	754,810.70
	Construction of 22 No. Five (5) daily prayer mosque at Rijiyar Bila Harbo Sabuwa, Aujara Lungun Dan Tsuki, Kuka kwance, Achau, Darai, Garan, Doro, Kargo, S/Gari Bagamaru and Taraya.	67,334,501.29	60,000,000.00	(7,334,501.29)
	construction of Friday prayer Mosque at Darai	9,000,000.00	0.00	(9,000,000.00)
	construction of Sardauna PHC office complex at Jahun	7,667,402.20	10,000,000.00	2,332,597.80
	Purchase of office furniture at Jahun LG Secretariat	1,950,000.00	20,000,000.00	18,050,000.00
	Purchase of laptop computer to budget desk officer and data officer	9,740,667.00	2,000,000.00	(7,740,667.00)
	construction of Police out-post at Harbo Sabuwa	9,095,672.92	17,500,000.00	8,404,327.08
	construction of Sardauna PHC office complex at Jahun	3,000,000.00	15,000,000.00	12,000,000.00
	fencing of Police out-post at Aujara	10,365,411.83	10,000,000.00	(365,411.83)
	Construction of Drainage at Jahun, Harbo Sabuwa, Tazara, Kadowawa ongoing	21,145,221.21	25,975,546.00	4,830,324.79
	Construction of Drainage at Jahun and Aujara	0.00	1,300,000.00	1,300,000.00
	Well Fence of Graveyard at Jahun and Aujara	0.00	10,000,000.00	10,000,000.00
	Construction of 5 Daily Prayer Mosque at Makera Titin Tilo Sharia Court Aujara, Bukka, Jahun, Hutabara and Gurjiyar Fulani (ongoing)	0.00	4,000,000.00	4,000,000.00
	Construction of 11 No. Juma'at Mosque 1 Each Ward (ongoing)	0.00	49,000,000.00	49,000,000.00
	Construction of Friday Prayer Mosque at Yalleman, Gunka, Doro and Atuman (ongoing)	0.00	15,000,000.00	15,000,000.00
	Construction of Islamiyya Schools 3no. each at the 11 wards (Ongoing)	0.00	23,000,000.00	23,000,000.00
	SUB TOTAL	148,544,065.75	171,775,546.00	171,775,546.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
		₦	₦	₦
	Construction and Installation of Solar powered street light at Taraya	37,971,210.68	10,000,000.00	(27,971,210.68)
	Construction of 3No. Hand pumps at Jahun Cikin Gari, Darai, Gunka, Kale, Kanwa, Aujara, Sukullifi and Kuka kwance	3,600,000.00	33,000,000.00	29,400,000.00
	Construction of 11No. Complete solar scheme at Gangaren Tsohuwar Secretariat Jahun and kofar Fada Jahun	22,903,368.79	35,000,000.00	12,096,631.21
	Construction of Vet. Clinic at Aujara	0.00	7,000,000.00	7,000,000.00
	Purchase and Installation of Transformer at Jahun kabala,Aujara,and Bakin kasuwa Jahun 200KVA	0.00	10,000,000.00	10,000,000.00
	Electrification project at Gandun Hakimi and Pentagon jahun, kwanjamawa,Gululu,Tarya,Gangawa,kargo,jaji,gadewa,Damat uwa,kadowawa,Gora,Dungun Gara and Garan.	0.00	65,000,000.00	65,000,000.00
	Construction and Installation of Solar Powered Streetlight at 11 Ward of the Local Govt	0.00	35,000,000.00	35,000,000.00
	Construction of Market Shed at Kale Village	0.00	4,000,000.00	4,000,000.00
	Construction of Complete Water Scheme at Atuman,Ruwan -dawa, Nahuce and Albasu	0.00	15,000,000.00	15,000,000.00
	SUB TOTAL	64,474,579.47	214,000,000.00	149,525,420.53

11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024
		₦	₦	₦
	Construction of 2No. Midwife Quarters at Gunka and Lautai	75,000,000.00	35,000,000.00	(40,000,000.00)
	Construction of 2No. Female ward at Aujara PHC	2,970,000.00	5,000,000.00	2,030,000.00
	Construction of 2No. Block of Primary School at Gidan Datti Sabuwa	2,735,935.50	3,000,000.00	264,064.50
	construction maternity wing and equipment at Aujara PHC	11,360,000.00	20,000,000.00	8,640,000.00
	Construction of 2No. Female ward at Aujara PHC	11,975,935.63	33,000,000.00	21,024,064.37
	construction of Health post at Yankunama	379,444.62	5,000,000.00	4,620,555.38
	Construction of Health Post at Yankunama, Gidan Barwa, Afunfunu, Gwamfai, Kwanjamawa and Achau	0.00	14,500,000.00	14,500,000.00
	Construction of Health Clinic at Tsalliya Katagun and Gauza	0.00	5,000,000.00	5,000,000.00
	SUB TOTAL	104,421,315.75	120,500,000.00	16,078,684.25
	GRAND TOTAL	317,439,960.97	506,275,546.00	188,835,585.03

12	PROCEED FROM BORROWING
	PREVIOUS YEAR ADVANCE
	CURRENT YEAR ADVANCE
	MARGINS

44,110,778.00

44,110,778.00

0.00

13	PROCEED FROM REPAYM ENT
	CURRENT YEAR NCL
	PREVIOUS YEAR NCL
	MARGINS

60,296,510.78

60,296,510.78

0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	105,249,221.23	24,722,301.87
	OVERHEAD ACCOUNT	7,929,691.21	12,406,856.41
	SALARY ACCOUNT	877,948.81	429,268.98
	PROJECT ACCOUNT	76,968,315.36	19,425,520.33
	LOAN ACCOUNT	-	
	OTHERS ACCOUNT	7,198,160.17	254,706.95
	TOTAL	198,223,336.78	57,238,654.54

15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	9,181,514.00	9,181,514.00
	OTHER ADVANCE	34,929,264.00	34,929,264.00
	TOTAL	44,110,778.00	44,110,778.00

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	₦	₦	₦	₦	₦	₦	₦
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2023	0.00	11,054,738,693.88	44,798,065.56	10,552,125.00	313,967,105.97	254,537,500.00	11,678,593,490.40
			0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00	221,094,773.88	4,479,806.56	2,110,425.00	20,941,605.97	50,907,500.00	299,534,111.40
	ACCUMULATED DEPRECIATION 31/12/24							
	NET BOOK VALUE AS AT 31/12/2024	0.00	10,833,643,920.00	40,318,259.00	8,441,700.00	293,025,500.00	203,630,000.00	11,379,059,379.00

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	655,193.00	655,193.00
	8% CPS	258,193.00	0.00
	MHWUN	0.00	258,193.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	1,754,043.49	1,754,043.49
	GOVT TAX	48,185,343.00	48,185,343.00
	7.5% VAT	4,580,722.29	4,580,722.29
	TOTAL	55,433,494.78	55,433,494.78

18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	711,892.00	711,892.00
	5%WHT	29,262.00	29,262.00
	OTHERS	4,121,862.00	4,121,862.00
	TOTAL	4,863,016.00	4,863,016.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	11,678,593,490.40		(317,439,960.97)	11,361,153,529.43
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00		0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	
	TOTAL	11,678,593,490.40	0.00	(317,439,960.97)	11,361,153,529.43

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	41,052,921.76	(840,814.34)
	SURPLUS/DEFICIT FOR THE YEAR	158,890,531.81	281,812,085.46
	ADJUSTMENT DURING THE YEAR	0.00	
	BALANCE C/F	199,943,453.57	280,971,271.12

JAHUN SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PERSONNEL COST						
PREVENTIVE	49,736,836.00	47,075,220.00		47,075,220.00	- 2,661,616.00	105.65
CURATIVE	256,085,112.94	53,223,760.00		53,223,760.00	(202,861,352.94)	481.15
RURAL WATER SUPPLY	3,251,956.23	1,369,268.00		1,369,268.00	(1,882,688.23)	237.50
SUB TOTAL EXPENDITURE	309,073,905.17	101,668,248.00		101,668,248.00	(207,405,657.17)	304.00
					0.00	
OVERHEAD COST						
PREVENTIVE	41,776,000.00	29,300,000.00	17,000,000.00	46,300,000.00	4,524,000.00	90.23
CURATIVE	68,527,017.00	14,500,000.00	5,766,254.00	20,266,254.00	(48,260,763.00)	338.13
RURAL WATER SUPPLY	963,854.92	85,600,000.00	10,000,000.00	95,600,000.00	94,636,145.08	1.01
SUB TOTAL EXPENDITURE	111,266,871.92	129,400,000.00	32,766,254.00	162,166,254.00	50,899,382.08	68.61
					0.00	
CAPITAL EXPENDITURE						
PREVENTIVE		50,000,000.00	60,149,381.00	110,149,381.00	110,149,381.00	0.00
CURATIVE	133,741,267.72	199,000,000.00	112,000,000.00	311,000,000.00	177,258,732.28	43.00
RURAL WATER SUPPLY	162,874,325.25	232,556,089.00	50,000,000.00	282,556,089.00	119,681,763.75	57.64
SUB TOTAL EXPENDITURE	296,615,592.97	481,556,089.00	222,149,381.00	703,705,470.00	407,089,877.03	42.15
GRAND TOTAL	716,956,370.17	712,624,337.00	254,915,635.00	967,539,972.00	250,583,601.94	414.77

SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PERSONNEL COST						
NON-TEACHING	136,017,041.49	121,666,325.00		121,666,325.00	(14,350,716.49)	111.80
TEACHING	714,510,720.52	698,160,677.00		698,160,677.00	(16,350,043.52)	102.34
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	850,527,762.01	819,829,002.00		819,829,002.00	(30,698,760.01)	103.74
				0.00	0.00	
OVERHEAD COST						
NON-TEACHING	48,613,274.00	20,000,000.00		20,000,000.00	(28,613,274.00)	243.07
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	48,613,274.00	27,157,880.00	5,000,000.00	32,157,880.00	(16,455,394.00)	151.17
				0.00	0.00	
CAPITAL EXPENDITURE						
NON-TEACHING		10,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00	0.00
TEACHING	3,790,775.50	81,000,000.00	20,000,000.00	101,000,000.00	97,209,224.50	3.75
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	3,790,775.50	91,000,000.00	50,000,000.00	141,000,000.00	137,209,224.50	2.69
GRAND TOTAL	902,931,811.51	937,986,882.00	55,000,000.00	992,986,882.00	90,055,070.49	257.60



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 Jahun 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.

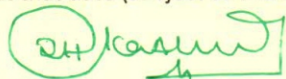
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS

The Local Government has received the Sum of Two Billion, Two Hundred and Seventy Two Million, Nine Hundred and Twenty Seven Thousand, One Hundred and Twenty Nine Naira, Four Kobo (₦2,272,927,129.04) only as statutory allocation and other FAAC Receipts from the Federation Accounts which represents 88.28% of the estimated amount of (₦2,574,621,551.00)

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion, Five Hundred and Nineteen Million, One Hundred and Twenty Eight Thousand, Four Hundred and Eighty Five Naira, Twenty Four Kobo (₦2,519,128,485.24) only was received as Government share of VAT from the Federation accounts and it represents 174.28% of the budgeted amount of ₦1,445,368,990.00

3. AUGMENTATION AND OTHER STABILIZATION RECEIPTS

The Local Government council has received the Sum of One Hundred and Thirty Two Million, Five Hundred and Nineteen Thousand, Two Hundred and Fifty Six Naira, Sixty Kobo (₦132,519,256.60) only as Augmentation from the stabilization accounts.

4. NON TAX REVENUE

During this period, the Sum of Twenty Million, One Hundred and Ninety Five Thousand, Nine Hundred and Fourty Two Naira, Eighty Kobo (₦20,195,942.80) only was generated as Independent Revenue by the Local Government which represents 85.94% of the budgeted revenue of ₦23,500,000.00

5. BANK RECONCILIATION

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

6. BUDGET PERFORMANCE

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

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,574,621,551.00	2,272,927,129.04	301,694,421.96	88.28 %
VALUE ADDED TAX	1,445,368,990.00	2,519,128,485.24	1,073,759,495.24	174.29 %
AUGMENTATION		132,519,256.60	132,519,256.60	
NON TAX REVENUE	23,500,000.00	20,195,942.80	(3,304,057.20)	85.94 %
TOTAL REVENUE	4,043,490,541.00	4,944,770,813.68	901,280,272.68	122.29 %
EXPENDITURE				
RECURRENT EXPENDITURE	4,486,876,642.00	4,486,346,170.47	299,003,639.87	99.98 %
CAPITAL EXPENDITURE	826,545,546.00	317,439,960.97	(509,105,585.97)	38.41 %
TOTAL EXPENDITURE	5,313,422,188.00	4,803,786,131.44	509,636,056.56	90.40%



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

1. TOTAL REVENUE

The above table indicated that, the Sum of Four Billion, Nine Hundred and Fourty Four Million, Seven Hundred and Seventy Thousand, Eight Hundred and Thirteen Naira, Sixty Eight Kobo (₦4,944,770,813.68) only was received and generated from the Federation accounts and internally Generated Revenue and it represents 122.29.71% of the budgeted revenue of ₦4,043,490,541.00

2. RECURRENT EXPENDITURE

The Sum of Four Billion, Four Hundred and Eighty Six Million, Three Hundred and Fourty Six Thousand, One Hundred Seventy Naira, Fourty Seven Kobo (₦4,486,346,170.47) was expended on recurrent expenditure which includes Salary, & Wages, Social Benefits, O/H expenses, Grants and Contributions, and Transfer to other government Agencies. It represents 99.98% of the budgeted Sum of ₦4,486,876,642.00

3. CAPITAL EXPENDITURE

The Sum of Three Hundred and Seventeen Million, Four Hundred and Thirty Nine Thousand, Nine Hundred and Sixty Naira, Ninety Seven Kobo (₦317,439,960.97) only was expended on capital projects representing 38.40% of the budgeted Sum of ₦826,545,546.00

4. RECOMMENDATIONS

- ✓ Efforts have to be intensified to explore more ways of generating internal revenue.
- ✓ Emphasis on development project which will promote the living standard of the inhabitant of the Local Government.
- ✓ Spending on recurrent expenditure should be reduce



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
JAHUN 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. Each and every department of Jahun Local Government was visited and information given therein verified.
4. 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 Nine Hundred and Sixteen million One hundred and Seventy four Thousand Three hundred and Fifty Nine Naira Thirty Two kobo {N 916,174,359.32} was issued to Jahun Local Government Council where the sum of Nine Hundred and Seven Million Four Hundred and Sixty Six Thousand Nine Hundred and Eighty Seven Naira Thirty Two Kobo(N907,466,987.32) were resolved and verified leaving the Sum of Eight Million Seven Hundred and Seven Thousand Three Hundred and Seventy Two Naira (N8,707,372.00) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/JHNZO/JHN/LQ.1/24	Un Accounted Payment	121,216,468.41	121,216,468.41	0.00
2	ALG/JHNZO/JHN/LQ.2/24	Un Presented Payment voucher	66,343,722.00	57,636,350.00	8,707,372.00
3	ALG/JHNZO/JHN/LQ.3/24	Irregular Payments	141,167,455.51	141,167,455.51	0.00
4	ALG/JHNZO/JHN/LQ.4/24	Un Remitted Taxes	22,132,959.92	22,132,959.92	0.00
5	ALG/JHNZO/JHN/LQ.5/24	Un Approved Payment Vouchers	72,113,722.00	72,113,722.00	0.00
6	ALG/JHNZO/JHN/LQ.6/24	Un Accounted Payment	36,462,500.00	36,462,500.00	0.00
7	ALG/JHNZO/JHN/LQ.7/24	Un Presented Payment voucher	72,001,934.48	72,001,934.48	0.00
8	ALG/JHNZO/JHN/LQ.8/24	Approved Payment without due Process	37,500,000.00	37,500,000.00	0.00
9	ALG/JHNZO/JHN/LQ.9/24	Irregular Payments	89,593,667.00	89,593,667.00	0.00
10	ALG/JHNZO/JHN/LQ.10/24	Un Presented Payment voucher	76,628,774.00	76,628,774.00	0.00
11	ALG/JHNZO/JHN/LQ.11/24	Irregular Payments voucher	100,297,370.00	100,297,370.00	0.00
12	ALG/JHNZO/JHN/LQ.12/24	Services not Rendered	12,570,000.00	12,570,000.00	0.00
13	ALG/JHNZO/JHN/LQ.13/24	Payment Vouchers without Bill of Quantity (BQ)	68,145,786.00	68,145,786.00	0.00
	TOTAL		916,174,359.32	907,466,987.32	8,707,372.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Jahun Local Government staff and local Education Authorities. To this effect, a number of Thirty [30] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Fifty Five Million, Eight Hundred and Eighty Nine Thousand, Eighty Four Naira N59,889,084.00.

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 Twenty One [21] numbers of staff retired and deceased owed Jahun Local Government Council, the sum of Four Million, Nine Hundred and Fifty Eight Thousand, Four Hundred and Forty One Naira N4,958,441.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



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

LG/JHN20/JHN/LQ.8/2024
Local Query No. 9
The, CHAIRMAN
JAHUN Local Government



Audit Form 1
Station: Jahun L.G
Pv. No.: CC Date: July/Sept/2024
Head: CC Sub Head: CC
Amount N: 89,593,667
Payee: SUNDRY
Nature of Payment: VARIOUS
Date: _____

AUDIT QUERY

IRREGULAR PAYMENTS

The sum of eighty nine million five ninety three thousand six hundred and sixty seven Naira Only (89,593,667=), were paid for various services rendered to the Local Government without the attachment of relevant document to support the payments. Refer to the schedule attached for the details.

This is contrary to the provision of financial memorandum (FM) chapter 14:3.

In view of the above therefore, let the concerned officers be asked to produce and present valid payments vouchers for Audit action or else the total sum involved be refunded and this office be inform for re-examination.

This is copied to the Auditor General Local Government Council and Zonal Director, Jahun for their information, guidance and further necessary action.

Ali Musa CNA
Area Auditor
Jahun Local Govt.

DCA
pls treat
@Musa CNA AG 20/12/24
ADCA
npa abn & act Mr
20/12/24



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



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

LG/JHN20/JHN/LQ.8/2024
Local Query No. CHAIRMAN
The, JAHUN
Local Government



Audit Form 1
Station: Jahun L.G
Pv. No.: CC Date: July/Sept/2024
Head: CC Sub Head: CC
Amount N: 37,500,000=
Payee: SUNDRY
Nature of Payment: VARIOUS
Date:

AUDIT QUERY

APPROVED PAYMENTS WITH OUT DUE PROCESS JULY – SEPT. 2024

Payment vouchers amounting to thirty seven million five hundred thousand naira only (37,500,000) were approved and paid without respecting due channel of approval.

In view of the above therefore, the concerned officers should be asked to correct this anomalies as quick as possible and this office be informed for further verification.

Copied to Auditor General Local Government Council and Zonal Director, Jahun Zone for their information and necessary action.

Ali Musa CNA
Area Auditor
Jahun Local Govt.

DCA
Pls treat

AG, 20/12/24
AD CA
above x deal MS
Chatt
DCA 20/12/24



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



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

LG/JHN20/JHN/LQ.7/2024
Local Query No. _____
CHAIRMAN _____
The, _____ JAHUN _____
Local Government

Audit Form 1
Station: Jahun L.G
Pr. No.: CC Date: July/Sept/2024
Head: CC Sub Head: CC
Amount N: 72,001,934=48
Payee: SUNDRY
Nature of Payment: VARIOUS
Date: _____

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS JULY –SEPT. 2024

Posting of payment vouchers into cash book revealed that the total sum of Seventy Two Million and One Thousand Nine Hundred Thirty Four Naira Fourty Eight Kobo Only (72,001,934=48) were paid for various services rendered to the Local Government without guidance payment vouchers. Refer to the schedule attached.

This is contrary to the provision of financial memorandum (FM) chapter 14:3.

In view of the above therefore, let the concerned officers be asked to produce and present valid payment vouchers for Audit action or else. The total sum be refunded and this office be inform accordingly.

This is copied to the Auditor General, local government councils and zonal Director, Jahun for their information guidance and further necessary action.


Ali Musa CNA
Area Auditor
Jahun Local Govt.

Dea
Pls deal
@ulcahu AG 20/12/24
DSCA
refer above & treat
20/12/24



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



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

LG/JHN20/JHN/LQ.6/2024
Local Query No. _____
The, _____
CHAIRMAN
JAHUN
Local Government



Audit Form 1
Station: Jahun L.G
Pv. No.: CC Date: July/Sept/2024
Head: CC Sub Head: CC
Amount N: 36,462,500
Payee: SUNDRY
Nature of Payment: VARIOUS
Date: _____

AUDIT QUERY

UN-ACCOUNTED PAYMENTS FOR THE PERIOD OF JULY – SEPT. 2024

The Sum of Thirty Six Million Four Hundred Sixty Two Thousand Five Hundred Naira Only(36,462,500) were paid from the local government overhead account. Refer to the attached schedule for details.

Posting of Bank statement into cash Book revealed that the above payments were made without the use of prepared valid payment vouchers to support the payment. This is contrary to the provision of Financial Memorandum (FM) chapter 1:10 (8).

In view of the above therefore, the concern officers should either produce authorized vouchers or refund the whole amount involved while this office be punish recovery details for further action.

This is copied to the Auditor General Local Government Councils and Zonal Director, Jahun for their information guidance and necessary action.

Ali Musa CNA
Area Auditor
Jahun Local Govt.

DEA
Pls Deal
AG 20/12/24
DEA 20/12/24



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



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

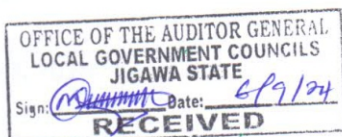
ALG/JHNZO/JHN/LQ.5/2024

Local Query No. _____

CHAIRMAN

JAHUN

Local Government



Audit Form 1

Station: Jahun L.G

Pv. No.: CC Jan/June/2024

Head: CC Sub Head: _____

Amount N: 72,113,722

Payee: Sundry

Nature of Payment: Various

Date: _____

AUDIT QUERY

UNAPPROVED PAYMENT VOUCHERS

The Sum of Seventy Two Million One Hundred and Thirteen Thousand Seven Hundred and Twenty Two Naira Only (N72,113,722=) were expended for various services rendered to the Local Government, see the attached schedule for details.

Audit examination revealed that the above expenditure were not certified by the chief Accounting Officer of the Local Government (Chairman) contrary to the provision of the financial memoranda (FM) Chapter 1:10 for local government.

In view of the above the concerned officer should be ask to fully explain on the anomalies otherwise the total amount sum be refunded be inform for re-examination.

This is copied to the Auditor General Local Government Councils and Zonal Director, Jahun for their information guidance and further necessary action.

Ali Musa CNA
Area Auditor
Jahun Local Govt.

DCA
Pls treat
AG 10/9/24
refer above 2nd Me
10/9/24



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



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

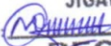
ALG/JHNZO/JHN/LQ.4/2024

Local Query No. CHAIRMAN

JAHUN

Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: 

Date: 6/9/24

RECEIVED

Audit Form 1

Station: Jahun L.G

Pv. No.: CC Jan/Jun/2024

Head CC Sub Head: CC

Amount N: 22,132,959=92

Payee: SUNDRY

Nature of Payment: VARIOUS

Date:

AUDIT QUERY

UNREMITTED TAXES FOR JAN-JUNE 2024

Examination indicated that total unremitted taxes amounting to Twenty Two Million One and Thirty Two Thousand Nine hundred and fifty Nine Naira Ninety Two Kobo (N22,132,959=92) only were deducted and no evidence of payments. This is contrary to the provision of financial memoranda 17:23 for local government see the attached for more details.

In view of the above the concerned officer should be asked to explain or provide the evidence of payment otherwise the sum be refunded and this office be inform accordingly

This is copied to the Auditor General Local Government Councils and Zonal Director, Jahun for their information guidance and further necessary action.



Ali Musa CNA
Area Auditor
Jahun Local Govt.

DCA

Pls Deal

 AG 10/9/24

A * CA

refer above & free/- plr



10/9/24



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



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

ALG/JHNZO/JHN/LQ.3/2024
Local Query No. _____
CHAIRMAN _____
The JAHUN _____
Local Government



Audit Form 1

Station: Jahun L.G
Pv. No.: CC Jahun/June/2024
Head CC Sub Head: CC
Amount N: 141,167,455=51
Payee: SUNDRY
Nature of Payment: VARIOUS
Date: _____

AUDIT QUERY

IRREGULAR PAYMENTS

The Sum of One Hundred and Forty One Million One Hundred and Sixty Seven Thousand Four Hundred and Fifty Five Naira Fifty One kobo only (N141,167,455=51) were paid for various services rendered to the Local Government without the attachment of relevant document to support the payments. Refer to the schedule attached for details.

This is contrary to the provision of financial memoranda (FM) chapter 14:3 for Local Government.

In view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or the sum be refunded and this office be inform.

This is copied to the Auditor General Local Government Councils and Zonal Director, Jahun for their information guidance and further necessary action.

DCA
Pls act accordingly
[Signature] AG 10/9/24

[Signature]
Ali Musa CNA
Area Auditor
Jahun Local Govt.



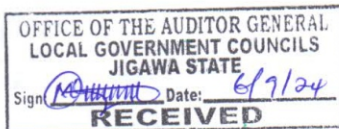
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun Local Government Councils for the Year Ended 31st December, 2024



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

ALG/JHNZO/JHN/LQ.2/2024
Local Query No. _____
CHAIRMAN _____
The JAHUN _____

Local Government



DCA
Study deal
AG 10/9/24
AUDIT QUERY

Audit Form 1

Station: Jahun L.G
Pr. No.: CC Jan/June/2024
Head CC Sub Head: CC
Amount N: 66,343,722
Payee: SUNDRY
Nature of Payment: VARIOUS
Date: _____

UN PRESENTED PAYMENT VOUCHER JAN-JUNE 2024

Posting of payment vouchers in to cash book indicated that the sum of Sixty Six Million Three Hundred and Forty Three Thousand Seven Hundred And Twenty Two Naira Only.(N66,343,722) were paid for various services rendered to the local government without preparing payment vouchers. Refer to the schedule attached for details.

This is contrary to the provision of financial memoranda (FM) chapter 14:3 for Local Government.

In view of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or the sum be refunded and this office be inform.

This is copied to the Auditor General Local Government Councils and Zonal Director, Jahun for their information guidance and further necessary action.

Handwritten notes and signatures in the bottom left corner, including "DCA" and "10/9/24".

**Ali Musa CNA
Area Auditor
Jahun Local Govt.**



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



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

LG/AUD/JHN20/JHN/LQ.13/24
Local Query No. _____

The, _____
Chairman

Jahun

Local Government



AUDIT QUERY

PAYMENT VOUCHERS WITHOUT BILL OF QUANTITY (BQ)

The Sum of sixty eight million one hundred and fourty five thousand seven hundred and eighty six naira (N68,145,786) only, were expended for various services made to the local government. Refer to the schedule attached for more details.

In an attempts to carry out project inspection, we realized that the above payment vouchers were not accompanied with Bills of quantities (BQs) for assessment, contrary to the provision of financial memoranda (FM) chapter 14:4 (2).

In view of the above, the concerned officers should be ask to provide the (BQ) for inspection accordingly. The same is copied to the Auditor General, local governments and zonal direct, Jahun for information and further action.

**Ali Musa CNA
Area Auditor
Jahun Local Govt.**

Audit Form 1

Station: Jahun L.G

Pv. No.: CC **Date:** Oct/Dec/2024

Head CC **Sub Head** C

Amount N: 68,145,786=

Payee: Sundry People

Nature of Payment: Payment

Date: Voucher without BQ

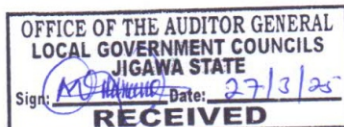


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Jahun Local Government Councils for the Year Ended 31st December, 2024



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

LG/AUD/JHNZ0/JHN/LQ.12/24
Local Query No. _____
Chairman _____
The, _____
JAHUN _____
Local Government



DCA
Pls deal

AUDIT QUERY

SERVICES NOT RENDERED OCT-DECEMBER, 2024.

The sum of twelve million five hundred and seventy thousand naira (12,570,000) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

Audit examination revealed that, the above expenditures were not executed according to what were presented in the payment vouchers. Contrary to the provision of financial memoranda (FM) 1:10(3) .

Inview of the above, the concerned officer should be ask to explain or else the total amount involved be refunded and this office be informed immediately.

The same is copied to the Auditor General, Local Governments, Jigawa State and Zonal Director, Jahun, for information and further action.

DCA
Refer above & keep me
DCA
27/3/25

Audit Form 1
Station: JAHUN L.G.A
Pv. No.: CC OCT/DEC/24
Head: CC Sub Head CC
Amount N: 12,570,000
Payee: _____
Nature of Payment: Sundry People
Service not
Date: Rendered

Ali Musa, CNA
Area Auditor, Jahun.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

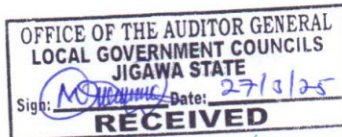
LG/AUD/JHNZ0/JHN/LQ.11/24

Local Query No.

Chairman

The, JAHUN

Local Government



DCA
Pls Jeal
AG 27/12/25

AUDIT QUERY

IRREGULAR PAYMENT VOUCHERS OCTOBER – DECEMBER 2024

The sum of One Hundred million two hundred and ninety seven thousand three hundred and seventy naira (100,297,370) only, were expended for various services rendered to the Local Government. See the schedule attached for more details.

Audit examination revealed that, the above payment vouchers were not properly documented and made contrary to the provision of financial memoranda (FM) 14:4(2).

In view of the above, the concerned officer should be ask to rectify the anomalies and re-present the same to this office for audit re-examination, otherwise they will be liable to all the outcomes, as a result of which audit sanction would be applied to them.

The same is copied to the Auditor General, Local Governments, Jigawa State and Zonal Director, Jahun, for information and further action.

Audit Form 1

Station: JAHUN L.G.A

Pv. No.: CC OCT/DEC/24

Head CC Sub Head CC

Amount N: 100,297,370

Payee: Sundry People

Nature of Payment: Irregular

Date: Payment Voucher

ALI MUSA, CNA
Area Auditor, Jahun



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



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

ALG/JHNZO/JHN/LQ.1/2024
Local Query No. _____
CHAIRMAN
The, JAHUN

Local Government



DRAFT QUERY

Audit Form 1

Station: Jahun L.G
Pr. No.: CC Jahun/2024
Head CC Sub Head: CC
Amount N: 121,216,468=41
Payee: SUNDRY
Nature of Payment: VARIOUS

Date: _____

AUDIT QUERY

UN ACCOUNTED PAYMENT FOR JAN-JUNE 2024

The Sum of ~~One~~ Hundred and Twenty One Million Two Hundred and Sixteen Thousand Four Hundred and Sixty Eight Naira Forty One kobo only. (N121,216,468=41), were paid from the Local Government over head and project account. Refer to schedule attached for more details

Posting of Bank statement against cash book indicated that the above payments were made on without the use of prepared valid vouchers to support the payment. This contrary to the provision of Financial memoranda (FM) chapter 1:10(8) for Local Government.

In view of the above, the concerned officers should either produce authorized vouchers or refund the whole amount involved.

This is copied to the Auditor General Local Government Councils and Zonal Director, Jahun for their information guidance and further necessary action.

Ali Musa CNA
Area Auditor
Jahun Local Govt.

DCA
Pls deal
(Signature) AG 10/9/24
never above test
Original
DCA
10/9/24



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Government: JAHUN L.G.A.

The, Chairman
JAHUN Local Government



DCA
P/s Jeah
AG 27/3/25
AUDIT QUERY

Audit Form 1

Station: JAHUN L.G.A

Pv. No.: CC Date: OCT/DEC/24

Head: CC Sub Head: CC

Amount N: 76,628,774

Payee:

Nature of Payment: Sundry People
Un-presented

Date: 27/3/25 Payment Vouchers

UN PRESENTED PAYMENT VOUCHERS OCT-DEC, 2024.

Posting of payment vouchers Oct-Dec, 2024. Proved that the sum of seventy six million six hundred and twenty eight thousand seventy seven hundred naira (N76,628,774) only. Were paid for various services made to the Local Government without prepared payment vouchers. Refer to the schedule attached for more details.

This is contrary to the provision of financial memoranda (FM) chapter 14:3.

In view of the above, the concerned officers should be ask to produce and present valid payment vouchers for audit examination or the sum be refunded and this office be informed immediately.

The same is copied to the Audit General, Local Governments, Jigawa State and Zonal, Director Jahun, for information and further action.

ALI MUSA, CNA
Area Auditor, Jahun



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



JAHUN LOCAL GOVERNMENT COUNCIL

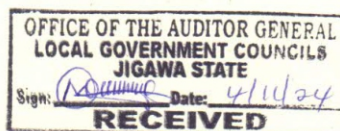
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. JLG/ADM/AG/121/VOL.II

27/7/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

RE – RESPONSES TO THE AUDIT QUERRY (LQ NO. 5/2024
UNAPPROVED PAYMENT VOUCHERS)

In respect to the above subject, the Sum of Seventy Two Million One Hundred and Thirteen Thousand Seven Hundred and Twenty naira (N72, 113,720) was expended without Authority approval.

In view of the above, the above amount is hereby approved and ready for your usual verification please.

Best regards.

Yakubu Bala
DAGS

DCA
Pls find
AG 6/11/24
Refer above x acf
Refer
DCA
6/11/24



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



JAHUN LOCAL GOVERNMENT COUNCIL

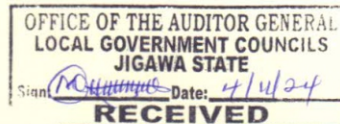
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

27/7/2024

The Auditor General,
Local Government Audit,
Jigawa State.



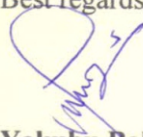
Sir,

**RE – RESPONSE TO THE AUDIT QUERY LQ. NO4/2024 (UNREMITTED
TAXES FOR JANUARY – JUNE 2024)**

The Sum of Twenty Two Million One Hundred and Thirty Two Thousand Nine Hundred and Fifty Nine Naira Ninety Two Kobo (~~N~~22, 132,959.92) was collected and not remitted to the Local Government Account.

In view of the above, the said amount is hereby remitted and ready for your usual verification please.

Best regards.


Yakubu Bala
DAGS

DEA

pls treat

 AG 6/11/24

DEA
never ask 200- rep
AG 6/11/24



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



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

JLGADM/AG/121/VOL.II

Ref. No.....

27/7/2024

The Auditor General,
Local Government Audit,
Jigawa State.

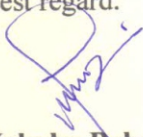


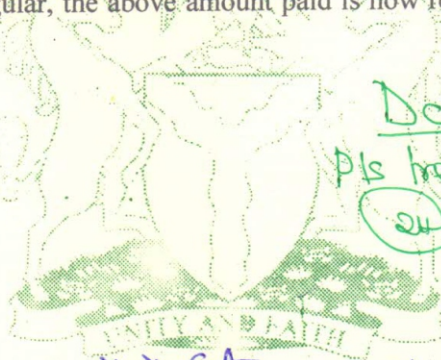
Sir,

**RE – RESPONSES TO THE AUDIT QUERY LQ NO. 3 (IRREGULAR
PAYMENT)**

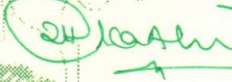
With regards, I wish to write and forward a responses to the above subject, the Sum of One Hundred and Forty One Million One Hundred and Sixty Seven Thousand Four Hundred and Fifty Five Naira Fifty One Kobo (**₦141,167,455.51**) was expanded irregular, the above amount paid is now regular and ready for your verification please.

Best regard.


Yakubu Bala
DAGS



DCA
pls treat

 AG 6/11/24

DCA
refer above & deal Mr
DCA
6/11/24



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



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

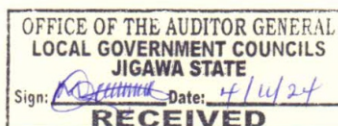
Incase of reply please quote

JLG/ADM/AG/121/VOL.II

Ref. No.....

27/7/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

Re – Response To The Audit Queries

In line to the above Audit queries No. ALG/JHN/20/JHN/LQ-2/2024 amounted to the Sum of Sixty Six Thousand, Three Hundred and Forty Three Thousand, Seven Hundred and Twenty Two Naira only (**N66, 343,720.00**).

In view of this, the payment vouchers were now available for your further observation please.

The payment vouchers were now presented.

Best wishes

**Yakubu Bala
DAGS**

DCA
Pls deal & verify as
usual

(24/11/24) AG 6/11/24

DCA
7227 Naira as per above
DCA
6/11/24



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



JAHUN LOCAL GOVERNMENT COUNCIL

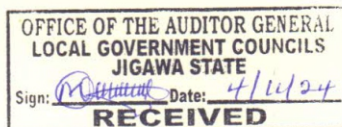
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No. JLG/ADM/AG/121/VOL.II

27/7/2024

The Auditor General,
Local Government Audit,
Jigawa State.



Sir,

Re – Response To The Audit Queries No. ALG/JHN/20/LQ.I/2024

I wish as directed to write and forward herewith the answer to the query received from the office of the Auditor General.

The queries of unaccounted payment for the period of January – June 2024, amounted to the tune of One Hundred and Twenty One Million Two Hundred and Sixteen Thousand Four Hundred and Sixty Eight Naira – forty One Kobo (N121, 216,468.41.00) is hereby answered for your further investigation please.

In view of the above the authorised payment vouchers can be shown during the exercise.

Best wishes

Yakubu Bala
DAGS

DD 14
Refer above LACF Mr
AG 6/11/24
DCA
Genl 2025



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



JAHUN LOCAL GOVERNMENT COUNCIL

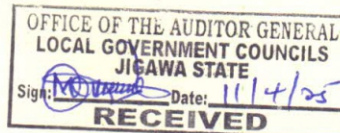
JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

10th April, 2025

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



**REPONES TO THE AUDIT QUERIES FOR THE PERIOD OF OCTOBER-
DECEMBER, 2024**

1. Vide the correspondent letter No. LG/AUD/JHN20/JHN/LQ.10/24 Amounting to Seventy Six Million Six Hundred and Twenty Eight Thousand Seven Hundred and Seventy Four Naira (76,628,774) Only Which was referred as un-presented Payment Vouchers. The Payment vouchers have been duly prepared, accompanied by all relevant supporting documents, and are hereby submitted for your verification and necessary action.
2. With reference to Audit query letter No. LG/AUD/JHN20/JHN/LQ.11/24 Amounting to One Hundred Million Two Hundred and Ninety Seven Thousand Three Hundred and Seventy Naira (100,297,370) Only. Which was referred as irregular payment vouchers. All Payment Vouchers have been Thoroughly re-inspected, Necessary corrections have been made, and proper documentation has been ensured.
3. Vide the Audit Query Letter No. LG/AUD/JHN20/JHN/LQ.12/24 amounting to twelve Million Five Hundred and Seventy Thousand (12,570,000) Only Which referred as Services Not Rendered. The queried payment vouchers

DCA
never above 2 trees
11/4/25



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



JAHUN LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote

Ref. No.....

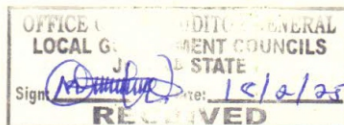
28/01/2024

The Auditor General

Local Government Audit,

Jigawa State,

Dutse.



DCA
Pls deal
[Signature] AG 18/2/25

REPOSE TO THE AUDIT QUERIES FOR THE PERIOD OF JULY – SEPTEMBER, 2024

1. Reference correspondent letter No. LG/JHN20/JHN/LQ.7/2024 amounting to the sum of eighty-nine million five hundred and ninety-three thousand six hundred and sixty-seven naira (N89,593,667) only was recorded as irregular payments vouchers. The payment vouchers were fully documented with all necessary documents attached. *lpg*
2. Vide the correspondent letter No. LG/JHN20/JHN/LQ.6/2024 amounting to the sum of thirty six million four hundred and sixty-two thousand five hundred naira (N36,462,500) only. Which is referred as un-accounted payment. The payment is now accounted with relevant payment vouchers and proper recording in the cashbook.
3. Sequel to the Audit Query letter No. LG/JHN20/JHN/LQ.8/2024. Which was recorded as approved payments without due process. Amounting to thirty

DCA
Treef as per above res
[Signature]
DCA
18/2/25