

KAFIN HAUSA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

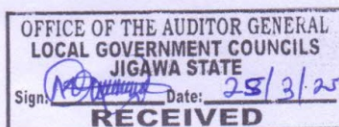
Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote

Ref. No. KHLG/ADM/373/V.I/301...

Date: 25/03/2025

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

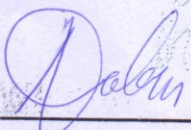


DDSA
pls deal as usual
25/3/25

FORWARDING OF FINANCIAL STATEMENT (ANNUAL ACCOUNT)

I am pleased to write and forward a duly compiled financial statement (Annual Account) on IPSAS accrual basis for 2024 financial year in respect of Kafin Hausa Local Government.

Best regards.


Abdullahi Sa'idu
Hon. Chairman



ACCOUNT

for 2024

for 2024

for 2024

for 2024

for 2024

for 2024

for 2024

for 2024

for 2024

for 2024



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



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



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



KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote

Ref. No. LG/ADM/373/XDL/302.....

Date: 25th March, 2025

The Auditor General,
Local Government Audit,
Jigawa State.

RESPONSIBILITY STATEMENT

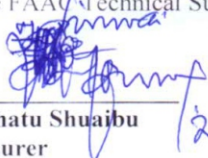
These Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial 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.

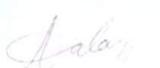
To fulfil these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances 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 Kafin Hausa 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.


Ukashatu Shuaibu
Treasurer

25/3/2025


Abdullahi Sa'idu
Executive Chairman



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



KAFIN HAUSA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

KAFIN HAUSA 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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Kafin Hausa Local Government Councils for the Year Ended 31st December, 2024**

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

Statutory Allocation

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



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa 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



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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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.



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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023 N	DESCRIPTION	NOTES	ACTUAL YEAR 2024 N	FINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	INITIAL/ ORIGINAL BUDGET 2024 N	VARIANCE ON F INAL BUDGET N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,469,686,493.24	Government Share of FAAC (Statutory Revenue)	1	2,529,885,106.74	3,250,000,000.00	0.00	3,250,000,000.00	720,114,893.26
1,402,229,001.71	Government Share of VAT	2	2,708,549,239.31	1,700,000,000.00	0.00	1,700,000,000.00	(1,008,549,239.31)
0.00	Tax Revenue	3		200,000.00	0.00	200,000.00	200,000.00
18,447,722.45	Non Tax Revenue	4	33,778,568.65	25,790,000.00	0.00	25,790,000.00	(7,988,568.65)
73,985,506.60	Transfer from Other Government Entities	5	104,722,381.60	2,000,000.00	0.00	2,000,000.00	(102,722,381.60)
3,964,348,724.00	Total Revenue (A)		5,376,935,296.30	4,977,990,000.00	0.00	4,977,990,000.00	(398,945,296.30)
							0.00
	EXPENDITURE		0.00	0.00	0.00	0.00	0.00
1,338,207,045.59	Salaries & Wages	6	1,590,426,194.31	1,714,724,245.00	0.00	1,714,724,245.00	124,298,050.69
185,418,616.00	Social Benefit	7	147,827,617.86	123,200,000.00	0.00	123,200,000.00	(24,627,617.86)
1,277,424,670.50	Overhead Cost	8	1,647,250,437.18	1,995,418,804.92	664,922,210.92	1,330,496,594.00	348,168,367.74
0.00	Other over Head Cost						0.00
462,480,770.60	Grants & Contributions	9	1,106,030,563.95	440,000,000.00	30,000,000.00	410,000,000.00	(666,030,563.95)
358,754,451.00	Transfer to other Govt Agencies	10	436,363,377.57	249,206,000.00	130,000,000.00	119,206,000.00	(187,157,377.57)
0.00	Depreciation		153,853,035.39				(153,853,035.39)
3,622,285,553.69	Total Expenditure (B)		5,081,751,226.26	4,522,549,049.92	824,922,210.92	3,697,626,839.00	(559,202,176.34)
							0.00
342,063,170.31	Surplus/ (Deficits) for the period from operatig activities C =(A-B)		295,184,070.04	455,440,950.08	0.00	1,280,363,161.00	160,256,880.04
							0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	Total Non Operating Revenue/(Expenses) (D)		0.00	0.00	0.00	0.00	0.00
							0.00
342,063,170.31	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		295,184,070.04	455,440,950.08	0.00	1,280,363,161.00	160,256,880.04
							0.00
	Minority Interest Share of Surplus/ (Deficits) (F)		0.00	0.00	0.00	0.00	0.00
342,063,170.31	Net Surplus/ (Deficits) for the period G=(E-F)		295,184,070.04	455,440,950.08	0.00	1,280,363,161.00	160,256,880.04

The accompanying notes form part of these statements


UKASHATU SHUAIBU
 Treasurer

Kafin Hausa Local Government, Jigawa State



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

KAFIN HAUSA 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	72,044,405.05	0.00	51,864,234.23	0.00
Receivables	15	20,231,659.00	0.00	20,231,659.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	92,276,064.05	0.00	72,095,893.23
Non Current Assets		0.00	0.00	0.00	0.00
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	4,086,593,820.00	0.00	4,240,446,855.39	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	4,086,593,820.00	0.00	4,240,446,855.39
Total Assets C = A + B		0.00	4,178,869,884.05	0.00	4,312,542,748.62
LIABILITIES:-					
Current Liabilities		0.00	0.00	0.00	0.00
Deposits	17	30,799,798.00	0.00	30,799,798.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	30,799,798.00	0.00	30,799,798.00
Non-Current Liabilities		0.00	0.00	0.00	0.00
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	25,974,036.00		25,974,036.00	
Total Non Current Liabilities E		0.00	25,974,036.00	0.00	25,974,036.00
Total Liabilities F = D + E		0.00	56,773,834.00	0.00	56,773,834.00
Net Assets: G = C - F		0.00	4,122,096,050.05	0.00	4,255,768,914.62
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	3,811,589,920.78	0.00	3,909,739,959.90	0.00
Accumulated Surplus/(Deficits)	20	310,506,129.27	0.00	346,028,954.72	0.00
Minority Interes		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		0.00	4,122,096,050.05	0.00	4,255,768,914.62

The accompanying notes form part of these statements


UKASHATU SHUAIBU
 Treasurer

Kafin Hausa Local Government, Jigawa State



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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTION	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	2,529,885,106.74	0.00	2,469,686,493.24	0.00
Government Share of VAT	2.00	2,708,549,239.51	0.00	1,402,229,001.71	0.00
Taxes Revenue	3.00	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4.00	33,778,568.65	0.00	18,447,722.45	0.00
Transfer from Other Government Entities	5.00	104,721,381.60	0.00	73,985,506.60	0.00
Total Inflow from operating Activities (A)		0.00	5,376,934,296.50	0.00	3,964,348,724.00
<u>Outflows</u>					
Salaries & Wages	6.00	1,590,426,194.31	0.00	1,338,207,045.59	0.00
Social Benefits	7.00	147,827,617.86	0.00	185,418,616.00	0.00
Overhead Cost	8.00	1,079,502,019.90	0.00	1,277,424,670.50	0.00
Grants & Contributions	9.00	1,106,030,563.95	0.00	462,480,770.60	0.00
Other Over Head Cost		567,747,417.48	0.00	0.00	0.00
Transfer to other government Entities	10.00	436,363,377.57	0.00	358,754,451.00	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		0.00	4,927,897,191.07	0.00	3,622,285,553.69
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		0.00	449,037,105.43	0.00	342,063,170.31
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11.00	(428,856,934.61)	0.00	(330,706,895.49)	0.00
Net Cash Flow from Investing Activities			(428,856,934.61)	0.00	(330,706,895.49)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12.00	0.00	0.00	926,767.00	0.00
Repayment of Borrowings (other non Current liabilities)	13.00	0.00	0.00	1,604,234.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities					2,531,001.00
Net Cash Flow From All Activities		0.00	20,180,170.82	0.00	13,887,275.82
Cash & Its Equivalent as at 1st January, 2024		0.00	51,864,234.23	0.00	37,976,958.41
Cash & Its Equivalent as at 31st December, 2024		0.00	72,044,405.05	0.00	51,864,234.23
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance			295,184,070.04	342,063,170.31	342,063,170.31
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		0.00	153,853,035.39	0.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
Net Movement in Current Asset/Liabilities					
Net Movement in recievables		0.00	0.00	926,767.00	0.00
Net Movement in Payables		0.00	0.00	1,604,234.00	0.00
Net Cash Flow from Operating Activities		0.00	0.00	0.00	2,531,001.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(428,856,934.61)	0.00	(330,706,895.49)	0.00
Total Items Classified as Investing Activities		0.00	(428,856,934.61)	0.00	(330,706,895.49)
Net Cash Flow From All (Operating) Activities		0.00	20,180,170.82	0.00	13,887,275.82
Cash & it's Equivalent as at 1 January,2024		0.00	51,864,234.23	0.00	37,976,958.41
Cash & it's Equivalent as at 31 December,2024		0.00	72,044,405.05	0.00	51,864,234.23

The accompanying notes form part of these statements

UKASHATU SHUAIBU
 Treasurer

Kafin Hausa Local Government, Jigawa State



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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	4,240,446,855.39	0.00	15,322,059.23	4,255,768,914.62
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	4,240,446,855.39	0.00	15,322,059.23	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	295,184,070.04	295,184,070.04
Balance at 31December 2023	4,240,446,855.39	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(428,856,934.61)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	3,811,589,920.78	0.00	310,506,129.27	4,122,096,050.05

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UKASHATU SHUAIBU
 Treasurer

Kafin Hausa Local Government, Jigawa State



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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,469,686,493.24	Government Share of FAAC (Statutory Revenue)	1	2,529,885,106.74	3,250,000,000.00	0.00	3,250,000,000.00	720,114,893.26
1,402,229,001.71	Government Share of VAT	2	2,708,549,239.31	1,700,000,000.00	0.00	1,700,000,000.00	(1,008,549,239.31)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
18,447,722.45	Non Tax Revenue	4	33,778,568.65	25,790,000.00	0.00	25,790,000.00	(7,988,568.65)
73,985,506.60	Transfer from Other Government Entities	5	104,722,381.60	2,000,000.00	0.00	2,000,000.00	(102,722,381.60)
3,964,348,724.00	Total Revenue (a)		5,376,934,296.47	4,977,990,000.00	0.00	4,977,990,000.00	(398,944,296.47)
							0.00
	EXPENDITURE						0.00
1,338,207,045.59	Salaries & Wages	6	1,590,426,194.31	1,714,724,245.00	0.00	1,714,724,245.00	124,298,050.69
185,418,616.00	Social Benefit	7	147,827,617.86	123,200,000.00	0.00	123,200,000.00	(24,627,617.86)
1,277,424,670.50	Overhead Cost	8	1,647,249,437.35	1,330,496,594.00	0.00	1,330,496,594.00	(316,752,843.35)
0.00	Other over Head Cost				0.00		0.00
462,480,770.60	Grants & Contributions	9	1,106,030,563.95	410,000,000.00	0.00	410,000,000.00	(696,030,563.95)
358,754,451.00	Transfer to other Govt Agencies	10	436,363,377.57	119,206,000.00	0.00	119,206,000.00	(317,157,377.57)
0.00	Depreciation				0.00		0.00
3,622,285,553.69	Total Expenditure (b)		4,927,897,191.04	3,697,626,839.00	0.00	3,697,626,839.00	(1,230,270,352.04)
							0.00
330,706,895.49	CAPITAL EXPENDITURE						0.00
	ADMINISTRATIVE SECTOR		155,118,569.00	1,193,776,711.38	624,883,316.38	568,893,395.00	1,038,658,142.38
	ECONOMIC SECTR		273,738,365.61	494,000,000.00	0.00	494,000,000.00	220,261,634.39
	SOCIAL SECTOR		0.00	123,500,000.00	0.00	123,500,000.00	123,500,000.00
	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		428,856,934.61	1,811,276,711.38	624,883,316.38	1,186,393,395.00	1,382,419,776.77

The accompanying notes form part of these statements


UKASHATU SHUAIBU
 Treasurer

Kafin Hausa Local Government, Jigawa State



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

KAFIN HAUSA 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	628,539,800.42	1,490,276,365.00	861,736,564.58	1,403,445,300.04
	SHARE OF EXCHANGE	1,467,965,311.62	450,000,000.00	(1,017,965,311.62)	443,654,993.02
	SHARE OF NON OIL REVENUE	73,405,687.79		(73,405,687.79)	110,429,203.39
	FOREX EQUALIZATION	3,486,170.33	1,059,723,635.00	1,056,237,464.67	43,426,804.90
	E-MONEY	87,315,195.83	250,000,000.00	162,684,804.17	113,855,129.58
	ECOLOGICAL	41,394,977.95		(41,394,977.95)	87,389,397.91
	ADD INFLOW	227,777,962.80		(227,777,962.80)	267,485,664.39
	TOTAL	2,529,885,106.74	3,250,000,000.00	720,114,893.26	2,469,686,493.24

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	96,831,498.36	77,291,513.19	0.00	0.00	7,996,641.50	0.00	0.00	182,119,653.05
FEBRUARY	120,814,366.11	72,097,944.96	0.00	0.00	7,087,754.37	0.00	0.00	200,000,065.44
MARCH	4,097,463.51	155,207,272.87	0.00	0.00	6,697,245.01	0.00	169,053,412.55	335,055,393.94
APRIL	74,665,315.92	74,093,795.38	0.00	0.00	6,530,895.47	0.00	0.00	155,290,006.77
MAY	62,508,294.74	114,590,340.24	0.00	0.00	7,979,026.57	0.00	0.00	185,077,661.55
JUNE	34,005,014.56	129,876,582.60	0.00	0.00	6,700,312.86	0.00	0.00	170,581,910.02
JULY	27,284,079.65	125,137,620.30	0.00	0.00	6,945,301.40	0.00	58,724,550.25	218,091,551.60
AUGUST	32,631,490.97	153,895,732.15	0.00	3,486,170.33	8,316,809.91	41,394,977.95	0.00	239,725,181.31
SEPTEMBER	39,921,319.07	123,158,866.33	0.00	0.00	6,632,564.69	0.00	0.00	169,712,750.09
OCTOBER	23,987,547.14	121,793,750.49	44,043,412.67	0.00	8,156,413.28	0.00	0.00	197,981,123.58
NOVEMBER	13,868,591.40	144,662,819.51	29,362,275.12	0.00	7,593,105.20	0.00	0.00	195,486,791.23
DECEMBER	97,924,818.99	176,159,073.60	0.00	0.00	6,679,125.57	0.00	0.00	280,763,018.16
TOTAL	628,539,800.42	1,467,965,311.62	73,405,687.79	3,486,170.33	87,315,195.83	41,394,977.95	227,777,962.80	2,529,885,106.74

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	2,708,549,239.31	2,708,549,239.31

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	199,155,242.89	0.00	199,155,242.89	106,551,303.11	0.00	106,551,303.11
	FEBRUARY	173,063,570.37	0.00	173,063,570.37	105,082,948.69	0.00	105,082,948.69
	MARCH	186,930,358.02	0.00	186,930,358.02	98,902,513.85	0.00	98,902,513.85
	APRIL	226,733,634.26	0.00	226,733,634.26	91,427,406.48	0.00	91,427,406.48
	MAY	207,903,242.77	0.00	207,903,242.77	90,201,911.25	0.00	90,201,911.25
	JUNE	206,810,733.49	0.00	206,810,733.49	114,994,042.37	0.00	114,994,042.37
	JULY	228,123,386.43	0.00	228,123,386.43	119,055,960.36	0.00	119,055,960.36
	AUGUST	257,939,226.75	0.00	257,939,226.75	120,328,418.87	0.00	120,328,418.87
	SEPTEMBER	234,225,186.83	0.00	234,225,186.83	140,462,477.54	0.00	140,462,477.54
	OCTOBER	240,835,198.35	0.00	240,835,198.35	126,865,058.62	0.00	126,865,058.62
	NOVEMBER	282,831,861.82	0.00	282,831,861.82	140,870,269.86	0.00	140,870,269.86
	DECEMBER	263,997,777.33	0.00	263,997,777.33	147,486,690.71	0.00	147,486,690.71
	TOTAL	2,708,549,239.31	0.00	2,708,549,239.31	1,402,229,001.71	0.00	1,402,229,001.71



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

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
3	Personal Income Tax		200,000.00	200,000.00	1,975,506.60
	TOTAL	0.00	200,000.00	200,000.00	1,975,506.60
NOTE	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
4	Non tax Revenue				
	LICENCES	5,991,000.00	3,390,000.00	(2,601,000.00)	0.00
	FEES	13,338,698.65	13,110,000.00	(228,698.65)	0.00
	FINES	0.00	600,000.00	600,000.00	0.00
	SALES	1,903,300.00	3,500,000.00	1,596,700.00	184,000.00
	EARNINGS	4,785,625.00	3,000,000.00	(1,785,625.00)	0.00
	RENT ON LAND & OTHERS GEN.	1,329,945.00	1,000,000.00	(329,945.00)	0.00
	REPAYMENT	6,430,000.00	1,100,000.00	(5,330,000.00)	0.00
	INTEREST EARNED	0.00	90,000.00	90,000.00	0.00
	TOTAL	33,778,568.65	25,790,000.00	(7,988,568.65)	184,000.00
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license/Radio & TV	881,000.00	100,000.00	(781,000.00)	0.00
	Dried Fish & Meat licenses/Cattle	1,335,500.00	20,000.00	(1,315,500.00)	0.00
	Hawkers permits/Cinema/Kiosk	230,450.00	100,000.00	(130,450.00)	0.00
	produce buying licenses/Corn Grading			0.00	0.00
	Tractor Hiring services	2,960,000.00	2,000,000.00	(960,000.00)	0.00
	Food & Water processing Licenses/Rice Mill	65,550.00	50,000.00	(15,550.00)	0.00
	Communication Equipment Inst. Permits	370,000.00	500,000.00	130,000.00	0.00
	Public Conveniences Licenses fees	35,000.00	100,000.00	65,000.00	0.00
	Minor Industry Licenses Fees		30,000.00	30,000.00	0.00
	Building Material / Block Making Licenses	22,000.00	0.00	(22,000.00)	0.00
	Sand dredging licence	91,500.00	0.00	(91,500.00)	0.00
	Riec mills /cassava grinding license	0.00	0.00	0.00	0.00
	Radio / Television Station Licenses	0.00	20,000.00	20,000.00	0.00
	Dane Gun Licenses	0.00	20,000.00	20,000.00	0.00
	Cattle Dealer Licenses	0.00	200,000.00	200,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses	0.00	100,000.00	100,000.00	0.00
	Trade / Kiosk Permit Licenses	0.00	20,000.00	20,000.00	0.00
	Welding Machine License	0.00	20,000.00	20,000.00	0.00
	Auto Spare Parts	0.00	20,000.00	20,000.00	0.00
	Building Materials / Block Making Licence Fees	0.00	50,000.00	50,000.00	0.00
	Sewing / Tailoring Services	0.00	20,000.00	20,000.00	0.00
	Barbing Salon / Boutque Services Fees	0.00	20,000.00	20,000.00	0.00
				0.00	0.00
	TOTAL	5,991,000.00	3,390,000.00	(2,601,000.00)	0.00
	FEES			0.00	0.00
	Tender Fees/Contract Reg. Fees	11,522,398.65	10,000,000.00	(1,522,398.65)	0.00
	Birth / Death Registration	294,000.00	1,000,000.00	706,000.00	0.00
	Businees / Petty Trade Operating Fees	1,152,750.00	20,000.00	(1,132,750.00)	0.00
	Motor vehicle Tax & Motorcylce Achaba Reg.fees/Survey market building	25,000.00	200,000.00	175,000.00	0.00
	Business centre & shop/motor vehiche	344,550.00	20,000.00	(324,550.00)	0.00
	Contractor Registration Fees	0.00	1,000,000.00	1,000,000.00	0.00
	Survey / Planning / Building Fees	0.00	100,000.00	100,000.00	0.00
	Land Use / Sand Dredging Fees	0.00	30,000.00	30,000.00	0.00
	Timber & Forest Fees (Felling of Trees)	0.00	20,000.00	20,000.00	0.00
	Customary Right Of Occupancy Fees	0.00	100,000.00	100,000.00	0.00
	Building Plan Approval Fees	0.00	200,000.00	200,000.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	100,000.00	100,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	0.00	100,000.00	100,000.00	0.00
	Auto Mechanic /Car Wash Registration Fees	0.00	20,000.00	20,000.00	0.00
	Slaughter Stock Fees	0.00	200,000.00	200,000.00	0.00
	TOTAL	13,338,698.65	13,110,000.00	(228,698.65)	0.00
				0.00	0.00
	FINES			0.00	0.00
	Fines	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
				0.00	0.00
	SALES			0.00	0.00
	Sales of Stores /Scraps/ Unseviceable Items	1,903,300.00	100,000.00	(1,803,300.00)	0.00
	Proceeds from Sales of Farm Produce		500,000.00	500,000.00	0.00
	TOTAL	1,903,300.00	600,000.00	(1,303,300.00)	0.00



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

EARNINGS			0.00	0.00
Earning from Market	2,002,925.00	1,000,000.00	(1,002,925.00)	0.00
Earning from Motor Park	902,200.00	1,000,000.00	97,800.00	0.00
Earning from Comm, Activ, shop & shopping centre	484,000.00	500,000.00	16,000.00	0.00
Abbatoir / Slaughter House/cattle meat	1,396,500.00	200,000.00	(1,196,500.00)	0.00
Hire of Sump Lorry and Other Environmental Sanitation Services		200,000.00	200,000.00	0.00
Dividend on Investment		100,000.00	100,000.00	0.00
TOTAL	4,785,625.00	3,000,000.00	(1,785,625.00)	0.00
REPAYMENTS - GENERAL		1,100,000.00	1,100,000.00	0.00
Refund of Overpayment		1,000,000.00	1,000,000.00	0.00
Unclaimed Deposits		100,000.00	(6,330,000.00)	0.00
TOTAL	6,430,000.00	1,100,000.00	1,100,000.00	0.00
Rent on government Building	824,945.00	1,000,000.00	175,055.00	0.00
Rent on Government properties	505,000.00	200,000.00	(305,000.00)	0.00
TOTAL	1,329,945.00	1,200,000.00	(129,945.00)	0.00
INTEREST EARNED			0.00	0.00
Motor Vehicle Bicycle Advances (Interest)	0.00	20,000.00	20,000.00	0.00
Bicycle Advances (Interest)	0.00	20,000.00	20,000.00	0.00
Refurbishing Loan	0.00	50,000.00	50,000.00	0.00
TOTAL	0.00	90,000.00	90,000.00	0.00
GRAND TOTAL	33,778,568.65	22,490,000.00	(11,288,568.65)	0.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024 (	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	102,746,875.00	0.00	(102,746,875.00)	72,010,000.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Government Entities	104,722,381.60	2,000,000.00	(102,722,381.60)	73,985,506.60

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET	VARIANCE	ACTUAL 2024
1	JANUARY	0.00	0.00	0.00	50,190,000.00
2	FEBRUARY	20,846,875.00	0.00	(20,846,875.00)	750,000.00
3	MARCH	10,000,000.00	0.00	(10,000,000.00)	1,000,000.00
4	APRIL	500,000.00	0.00	(500,000.00)	1,000,000.00
5	MAY	11,400,000.00	0.00	(11,400,000.00)	1,000,000.00
6	JUNE	11,200,000.00	0.00	(11,200,000.00)	1,800,000.00
7	JULY	11,800,000.00	0.00	(11,800,000.00)	
8	AUGUST	0.00	0.00	0.00	11,570,000.00
9	SEPTEMBER	20,500,000.00	0.00	(20,500,000.00)	1,500,000.00
10	OCTOBER	10,000,000.00	0.00	(10,000,000.00)	
11	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	3,200,000.00
12	DECEMBER	0.00	0.00	0.00	
	TOTAL	102,746,875.00	0.00	(102,746,875.00)	72,010,000.00



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

NOTE	SALARY & WAGES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
6	PERSONNEL COST				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	38,645,827.00	44,750,589.00	6,104,762.00	3,376,288.50
	Legislative Council	11,582,285.44	46,342,214.00	34,759,928.56	45,564,423.00
	Administrative and General services	41,288,665.60	43,199,364.00	1,910,698.40	35,926,988.80
	SUB-TOTAL	91,516,778.04	134,292,167.00	42,775,388.96	84,867,700.30
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	13,797,432.90	15,241,383.00	1,443,950.10	10,777,837.00
	Forestry Section	10,436,129.34	8,987,545.00	(1,448,584.34)	7,578,480.00
	Livestock Section (Vetrinary)	33,558,556.69	33,523,152.00	(35,404.69)	31,062,228.16
	Treasury Account Section	28,030,075.85	59,774,675.00	31,744,599.15	26,507,525.10
	Internal Audit	1,355,666.34	2,423,753.00	1,068,086.66	1,175,090.50
	Planning, Research & Statistics Department	0.00	10,347,916.00	10,347,916.00	39,545,676.00
	Monitoring & Evaluation	42,491,021.20	39,152,325.00	(3,338,696.20)	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	11,309,771.66	0.00	(11,309,771.66)	9,452,153.00
	Road & Communication Section	2,567,887.94	2,362,485.00	(205,402.94)	1,983,693.93
	Mechanical Section	4,836,567.09	5,978,235.00	1,141,667.91	5,342,036.00
	Electrical Section	3,923,471.12	6,129,077.00	2,205,605.88	3,641,554.00
	Land & Survey Section	4,470,932.85	6,110,961.00	1,640,028.15	3,523,356.14
	Building Section	6,906,818.50	11,010,997.00	4,104,178.50	6,120,720.00
	SUB-TOTAL	163,684,331.48	201,042,504.00	37,358,172.52	146,710,349.83
	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)	221,353,842.51	148,295,561.00	(73,058,281.51)	173,542,218.10
	Education (Teaching Staff)	874,450,534.28	986,236,314.00	111,785,779.72	714,979,296.85
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	43,242,288.00	87,679,540.00	44,437,252.00	64,582,771.00
	Curative	149,129,635.82	91,254,203.00	(57,875,432.82)	114,352,592.51
	Rural Water Supply	8,782,900.82	15,236,008.00	6,453,107.18	7,670,302.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	22,951,451.90	30,822,139.00	7,870,687.10	21,292,267.00
	Information, Youth, Sport & Culture	1,273,079.12	3,296,885.00	2,023,805.88	1,446,400.00
	Social Welfare Section	6,609,736.70	14,664,693.00	8,054,956.30	6,790,668.00
	Trade Section and Cooperatives	7,431,615.64	1,904,231.00	(5,527,384.64)	1,972,480.00
	SUB-TOTAL	1,335,225,084.79	1,379,389,574.00	44,164,489.21	1,106,628,995.46
	GRAND TOTAL	1,590,426,194.31	1,714,724,245.00	124,298,050.69	1,338,207,045.59

NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	20,969,187.71	30,000,000.00	9,030,812.29	89,553,108.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	84,647,436.20	80,000,000.00	(4,647,436.20)	87,177,678.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	10,952,973.47	6,000,000.00	(4,952,973.47)	8,687,830.00
	RETIREMENT BENEFIT	31,258,020.48	7,200,000.00	(24,058,020.48)	
	TOTAL	147,827,617.86	123,200,000.00	(24,627,617.86)	185,418,616.00



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

KAFIN HAUSA LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Office of the Chairman	26,265,000.00	26,265,000.00	26,265,000.00	26,265,000.00
	Legislative Council	31,690,000.00	31,690,000.00	31,690,000.00	31,690,000.00
	Administrative and General services	441,864,115.73	441,864,115.73	441,864,115.73	441,864,115.73
	SUB-TOTAL	499,819,115.73	499,819,115.73	499,819,115.73	499,819,115.73
	ECONOMIC SECTOR				
	Agriculture Section	21,399,091.00	21,399,091.00	21,399,091.00	21,399,091.00
	Forestry Section	5,141,000.00	5,141,000.00	5,141,000.00	5,141,000.00
	Livestock Section (Veterinary)	14,581,678.00	14,581,678.00	14,581,678.00	14,581,678.00
	Treasury Account Section	16,164,000.00	16,164,000.00	16,164,000.00	16,164,000.00
	Internal Audit				
	Planning, Research & Statistics Department	41,134,023.15	41,134,023.15	41,134,023.15	41,134,023.15
	Monitoring & Evaluation				
	Statistics				
	Treasury Revenue Section	2,077,000.00	2,077,000.00	2,077,000.00	2,077,000.00
	Road & Communication Section	1,790,125.00	1,790,125.00	1,790,125.00	1,790,125.00
	Mechanical Section	94,035,933.00	94,035,933.00	94,035,933.00	94,035,933.00
	Electrical Section	11,020,708.50	11,020,708.50	11,020,708.50	11,020,708.50
	Land & Survey Section				
	Building Section	80,887,168.00	80,887,168.00	80,887,168.00	80,887,168.00
	SUB-TOTAL	288,230,726.65	288,230,726.65	288,230,726.65	288,230,726.65
	SOCIAL SECTOR				
	Local Education Authority				
	Education (Non-Teaching Staff)	59,179,067.60	59,179,067.60	59,179,067.60	59,179,067.60
	Education (Teaching Staff)				
	Adult Education				
	Other Education				
	Preventive (Water, Sanitation and Hygiene)	47,877,596.48	47,877,596.48	47,877,596.48	47,877,596.48
	Curative	120,795,924.91	120,795,924.91	120,795,924.91	120,795,924.91
	Rural Water Supply	1,805,000.00	1,805,000.00	1,805,000.00	1,805,000.00
	Traditional Officer (District Head Office)				
	Community Development Section	36,308,654.00	36,308,654.00	36,308,654.00	36,308,654.00
	Information, Youth, Sport & Culture	11,431,934.53	11,431,934.53	11,431,934.53	11,431,934.53
	Social Welfare Section	13,034,000.00	13,034,000.00	13,034,000.00	13,034,000.00
	Trade Section and Cooperatives	1,020,999.80	1,020,999.80	1,020,999.80	1,020,999.80
	SUB-TOTAL	291,453,177.32	291,453,177.32	291,453,177.32	291,453,177.32
	OTHER OVER HEAD FROM CAPITAL RECEIPTS	567,747,417.48	567,747,417.48	567,747,417.48	567,747,417.48
	GRAND TOTAL	1,647,250,437.18	1,647,250,437.18	1,647,250,437.18	1,647,250,437.18
BREAKDOWN OTHER OVERHEAD FROM CAPITAL RECEIPT T					
NOTE	ADMINSTRATIION	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8.2	Purchase of 2no motor cycle for empowerment	35,193,750.00	29,000,000.00	(6,193,750.00)	0.00
	additional fund for the purchase of hisbah vehicle	10,000,000.00	50,000,000.00	40,000,000.00	0.00
	contribution for the purchase of hiluxor for inspections	15,000,000.00	15,000,000.00	0.00	0.00
	contribution for the purchase of 2no hilux	70,630,714.00	40,000,000.00	(30,630,714.00)	0.00
	procurement for operation vehicle	8,000,000.00	0.00	(8,000,000.00)	0.00
	renovation of local government secreteriate	11,120,609.61	25,000,000.00	23,950,000.00	0.00
	general renovation of quest house dutse	30,000,000.00	20,000,000.00	(10,000,000.00)	0.00
	settlement of liabilities	10,050,616.43	15,311,427.00	5,260,810.57	0.00
	land compensation	5,165,000.00	5,000,000.00	(165,000.00)	0.00
	road side tree planting	8,764,977.96	5,000,000.00	(3,764,977.96)	0.00
	Renovation of LEA Secretariat	0.00	30,000,000.00	30,000,000.00	0.00
	additional fund for the purchse of hisbah vehicle	10,000,000.00	50,000,000.00	40,000,000.00	0.00
	SUB TOTAL	213,925,668.00	284,311,427.00	80,456,368.61	0.00



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

	ECONOMICS SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	purchase of fertilizer/ transportation	6,561,000.00	15,000,000.00	8,439,000.00	0.00
	purchase of grains/ transportation	50,040,000.00	25,000,000.00	(25,040,000.00)	0.00
	goat breeding	9,200,000.00	5,000,000.00	4,800,000.00	0.00
	Renovation of Slaughter House at K/Hausa & Bulangu	10,000,000.00	15,000,000.00	15,000,000.00	0.00
	Reconstruction of Veterinary clinic and Qtrs at Bulangu	0.00	12,000,000.00	12,000,000.00	0.00
	Raising Seedling	0.00	5,158,573.00	5,000,000.00	0.00
	Rehabilitation of electricity lines from Cross - Kwatalo-Bujaye, Kullumi - Ruba, Yanarman - Kwazalewa and Kwanar Sarawa - Atisir	0.00	10,000,000.00	10,000,000.00	0.00
	Extension Of Electricity projects to Newly layout at K/Hausa, Sarawa, Bulangu, K/Hausa to Agura and K/Hausa to Slaughter House	0.00	25,000,000.00	25,000,000.00	0.00
	Rehabilitation of Electricity Lines From Kwanar Dundu to Bulangu	0.00	15,000,000.00	15,000,000.00	0.00
	Purchase of POS Machine and recharge cards / Solar powered mobile phones charging system	0.00	2,000,000.00	2,000,000.00	0.00
	road side tree planting	8,764,977.96	5,000,000.00	(3,764,977.96)	0.00
	Purchase of POS Machine and recharge cards / Solar powered mobile phones charging system	0.00	2,000,000.00	2,000,000.00	0.00
	demarcation of grazing reserve& cattle market	6,500,000.00	7,000,000.00	(1,500,000.00)	0.00
	Earth Filling across KHS Local Government	0.00	15,000,000.00	15,000,000.00	0.00
	General repairs of 1no. Grader Machine	0.00	3,000,000.00	3,000,000.00	0.00
	renovation of luck up shop kafin hausu, bulangu, jabo	4,200,000.00	7,000,000.00	2,800,000.00	0.00
	raticulation of dawasa, aguran kujerr, sarawa	13,744,500.00	15,000,000.00	11,255,500.00	0.00
	purchase of relief materials	61,310,346.42	60,000,000.00	(1,310,346.42)	0.00
	SUB TOTAL	170,320,824.38	243,158,573.00	99,679,175.62	0.00
	SOCIAL SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	renovation of jumuat mosque at duwameri	15,175,000.00	14,000,000.00	11,825,000.00	0.00
	settlement of liabilities	10,050,616.43	15,311,427.00	5,260,810.57	0.00
	purchase of surmasible pumps	27,500,000.00	25,000,000.00	(2,500,000.00)	0.00
	purchase of handpump materials	65,133,631.00	60,000,000.00	(5,133,631.00)	0.00
	control of erosion at KAFIN HAUSA L.G.A	30,447,927.67	40,000,000.00	9,552,072.33	0.00
	Purchase of 2no motor cycle for empowerment	35,193,750.00	35,000,000.00	(6,193,750.00)	0.00
	Purchase of POS Machine and recharge cards / Solar powered mobile phones charging system	0.00	2,000,000.00	2,000,000.00	0.00
	Purchase of security equipments	0.00	1,000,000.00	1,000,000.00	0.00
	Renovation of women center at K/Hausa and Bulangu on going	0.00	5,000,000.00	5,000,000.00	0.00
	Unconditional Cash Transfer to owners of Small Scale Businesses	0.00	35,000,000.00	30,000,000.00	0.00
	Purchase if insecticide treated mosquitto net to pregnant women.	0.00	1,500,000.00	1,500,000.00	0.00
	Renovation of PHC Facilities at Gurgun Daho and Zago	0.00	8,000,000.00	8,000,000.00	0.00
	Provision of Water Supply at PHC	0.00	2,000,000.00	2,000,000.00	0.00
	Provision of Water Supply to NYSC Lodge K/Hausa	0.00	3,500,000.00	3,500,000.00	0.00
	Provision of Water Supply to upgreded BHCS	0.00	3,500,000.00	3,500,000.00	0.00
	Conversion of motorised water scheme to solar powered scheme at Gafaya	0.00	5,957,287.00	5,957,287.00	0.00
	SUB TOTAL	183,500,925.10	256,768,714.00	75,267,788.90	0.00
	GRAND TOTAL	567,747,417.48	567,747,417.48	567,747,417.48	567,747,417.48



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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9		₦	₦	₦	₦
	1% TRAINING FUND	51,067,707.97	35,000,000.00	(16,067,707.97)	38,836,074.50
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	51,067,707.97	35,000,000.00	(16,067,707.97)	38,836,074.50
	2% Sule Lamido University Kafin Hausa	109,701,530.93	30,000,000.00	(79,701,530.93)	82,832,838.60
	Contribution to State & LG Joint Projects & Programmes	378,000,000.00	150,000,000.00	(228,000,000.00)	170,539,167.00
	5% EMIRATE	248,463,268.84	160,000,000.00	(88,463,268.84)	131,436,616.00
	Stabilization	267,730,348.24		(267,730,348.24)	
	TOTAL	1,106,030,563.95	410,000,000.00	(696,030,563.95)	462,480,770.60
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	195,230,321.00	100,000,000.00	(95,230,321.00)	120,878,561.00
	Ministry for Water Resources (Water Facilities)	225,250,389.93	10,000,000.00	(215,250,389.93)	221,290,224.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,282,666.64	8,126,000.00	(7,156,666.64)	16,585,666.00
	Directorate of Salary and Pension Administration			0.00	
	Min. for Information, Allura da Zare (JBC)	600,000.00	1,080,000.00	480,000.00	
	TOTAL	436,363,377.57	119,206,000.00	(317,157,377.57)	358,754,451.00

NOTE	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
1/70841	Construction of 5 daily prayer mosque at Kore Z/Kanya, Bujaye	26,638,569.00	70,000,000.00	43,361,431.00	0.00
8/70841	Construction of 5 daily prayer mosque at K/Hausa, Bulangu	7,980,000.00	35,000,000.00	27,020,000.00	0.00
10/70841	Construction of 2 midwifery house at Ruba & Mezan	120,500,000.00	50,000,000.00	(70,500,000.00)	0.00
16/70451	Completion of Dawaya Mosque			0.00	0.00
21/70451	Procurement of operation vehicle (Golf Wagon)			0.00	0.00
22/70451	Purchase of 20Nos Motorcycles			0.00	0.00
23/70451	Purchase of 20Nos Hilux			0.00	0.00
37/70611	Contribution for the purchase of Hilux for LGZI			0.00	0.00
116/70451	Purchase of Hisba vehicle			0.00	0.00
	Wall fencing of K/Hausa and Sarawa Grave Yard (Phase I) on -going		9,000,000.00	9,000,000.00	0.00
	Wall Fncing of K/Hausa and Bulangu Eid Ground		10,000,000.00	10,000,000.00	0.00
	Construction of ICT Centre at Sarawa		25,000,000.00	25,000,000.00	0.00
	Construction of Friday Mosque at Malamawar Sateri, Sharbi and Kiri		40,000,000.00	40,000,000.00	0.00
				0.00	0.00
	Completion of Dawaya Mosque		2,000,000.00	2,000,000.00	0.00
	Wall fencing of Bulangu Arewa Grave yard		5,000,000.00	5,000,000.00	0.00
	Purchase of 4No. Vehicles to the Office of the Vice Chairman, Sec, Council leader and DAGS (Toyota Corolla LE)		30,000,000.00	30,000,000.00	0.00
	Procurement of Operative Vehicle (Golf Wagon)		5,000,000.00	5,000,000.00	0.00
	Purchase of Black Golf Wagon Utility Vehicle to Vigilante		5,000,000.00	5,000,000.00	0.00
	Purchase of official vehicle to the office of the Chairman (Toyota Camry 2016 Model)		25,000,000.00	25,000,000.00	0.00
	purchase of 5 nos. motorcycle for ODF SUSTAINABILITY		5,000,000.00	5,000,000.00	0.00
	Purchase of 20Nos. Motorcycles		16,500,000.00	16,500,000.00	0.00
	Purchase of 2N0s. Hilux		106,393,395.00	106,393,395.00	0.00
	Provision of Furniture to NYSC lodge at K/Hausa		5,000,000.00	5,000,000.00	0.00
	Furnishing of L.G. PHC Office Complex at K/Hausa		5,000,000.00	5,000,000.00	0.00
	Construction of Guest, Town Hall at Bulangu		15,000,000.00	15,000,000.00	0.00
	Construction of Town Gate at Kafin Hausa (Jahun road)		15,000,000.00	15,000,000.00	0.00
	Construction of Town gate at Sarawa		15,000,000.00	15,000,000.00	0.00
	Construction of 6No. District Head Houses at Sarawa, Ruba, Jabo, Duma Dumin Toka, Duma Dumin Kayure and Kwatalo		60,000,000.00	60,000,000.00	0.00
	Construction of NYSC lodge (corpors) at Bulangu		15,000,000.00	15,000,000.00	0.00
	SUB TOTAL	155,118,569.00	568,893,395.00	413,774,826.00	0.00



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

11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
66/7435					0.00
86/70630	Provision of solar street light across the LGA	137,108,178.26	55,000,000.00	(82,108,178.26)	0.00
78/70630	Contrustion of power water scheme Duwameri	21,992,891.38	90,000,000.00	68,007,108.62	0.00
87/70630	Drilling of hand pumps	34,090,000.97		(34,090,000.97)	0.00
88/70521	Construction of complete solar package Kamugatana	9,844,957.50	90,000,000.00	80,155,042.50	0.00
89/70521	Construction of Drainage at Hagol	57,302,337.50	59,000,000.00	1,697,662.50	0.00
91/70521	Construction of drainage at Bulangu	13,400,000.00	25,000,000.00	11,600,000.00	0.00
	Construction of Slaughter Slabs at Jabo,Kwatalo & Ruba		15,000,000.00	15,000,000.00	0.00
	Construction of Veterinary Clinic at Kafin Hausa		3,500,000.00	3,500,000.00	0.00
	Electrification Project at Kore Phase II Rehabilitation of Poles from Tage to Hago,Duma - dumin Toka,Aska,Gafas, Busori and D/Kyaure Villages		40,000,000.00	40,000,000.00	
	Purchase and Installation of 200KVA Transformers at Kiri Malamawa,Zago and and Unguwar Mai Kwalabe K/Hausa.		25,000,000.00	25,000,000.00	0.00
	Provision of Solar Lightening at PHC Office Kafin Hausa		2,000,000.00	2,000,000.00	0.00
	Purchase of Generator for Streetlight at K/Hausa and Bulangu		13,500,000.00	13,500,000.00	0.00
	Electrification projects at each 11 Wards, Bulangu, Kafin Hausa, Ruba, Jabo, Kwatalo, Duma Dumin Toka, Duma Dumin Kyaure, Sarawa, Mezan, Kwazalewa and Gafaya		30,000,000.00	30,000,000.00	
	Construction of Markets Stalls at K/Hausa,Jumaar Atisir,Bulangu,Jabo,Ruba,Shakato, Kwatalo and Duma Dumin Toka		9,500,000.00	9,500,000.00	0.00
	Wall fencing of K/Hausa & Bulangu Kara Market(Phase I)		7,500,000.00	7,500,000.00	0.00
	Construction of Bustop at Dumadumin Toka		1,000,000.00	1,000,000.00	0.00
	Provision of Water Supply at PHC		2,000,000.00	2,000,000.00	0.00
	Provision of Water Supply to NYSC Lodge K/Hausa		3,500,000.00	3,500,000.00	0.00
	Provision of Water Supply to upgreded BHCS		3,500,000.00	3,500,000.00	0.00
	Construction of solar power water scheme at Duwameri,Auno, Shamakeri, Zangon Kanya, Kununu		15,000,000.00	15,000,000.00	0.00
	Construction of Drainage at Turakawa, Sagewa, Maraku Jar Kasa, Kwazalewa and Abdallawa		4,000,000.00	4,000,000.00	0.00
	SUB TOTAL	273,738,365.61	494,000,000.00	220,261,634.39	0.00
					0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Purchase/repairs of Schools furniture		10,000,000.00	10,000,000.00	0.00
	Construction of 1 block of 2 classroom for Islamiyya primary school each at Sabon gari Abdallawa, Bujaye, Shakato, Waloyi, Duwameri, Ruba, Duma Dumin Kyare, Malimawa, Ganzarawa and Kurza		35,000,000.00	35,000,000.00	
	Contribution for the Construction of Classroom and Office at Autatuwa, Tage, D/Toka JSS, Shaunar Makera, Gidan Taura and Malimawa		35,500,000.00	35,500,000.00	0.00
	Construction of Health Post at Aduwa & Kauzawa		8,000,000.00	8,000,000.00	0.00
	Construction of Primary Health Care Office at K/Hausa		3,000,000.00	3,000,000.00	0.00
	Construction of Public Convience at Market and Motor K/Hausa and Bulangu		12,000,000.00	12,000,000.00	0.00
	Purchase of 10Nos. Dekstop Computer and AccessoriesTo ICT Sarawa		10,000,000.00	10,000,000.00	0.00
	Construction of Mini Stadium (Plase I) at K/Hausa		10,000,000.00	10,000,000.00	0.00
				0.00	0.00
				0.00	0.00
				0.00	0.00
			123,500,000.00	123,500,000.00	0.00
				0.00	0.00
	GRAND TOTAL	428,856,934.61	1,186,393,395.00	757,536,460.39	0.00



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

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	20,231,659.00
	CURRENT YEAR ADVANCE	20,231,659.00
	MARGINS	0.00
NOTE	PROCEED FROM REPAYMENT	
13	CURRENT YEAR NCL	56,773,834.00
	PREVIOUS YEAR NCL	56,773,834.00
	MARGINS	0.00

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14		₦	₦
	MAIN ACCOUNT	16,682,565.04	1,553,853.24
	OVERHEAD ACCOUNT	1,037,385.40	4,011,825.41
	SALARY ACCOUNT	8,475,682.19	2,152,677.35
	PROJECT ACCOUNT	41,544,670.13	42,207,046.40
	LOAN ACCOUNT	61,007.12	1,655,077.96
	OTHERS ACCOUNT	4,243,095.17	283,753.87
	TOTAL	72,044,405.05	51,864,234.23
NOTE	RECEIVABLES	2024	2023
15		₦	₦
	PERSONAL ADVANCE	5,836,260.00	20,231,659.00
	OTHER ADVANCE	14,395,399.00	0.00
	TOTAL	20,231,659.00	20,231,659.00

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	247,244,897.96	2,885,951,040.82	25,598,666.67	32,316,250.00	957,998,499.95	91,337,500.00	4,240,446,855.39
	DATE OF ASSETS REVALUATION 31/12/2024							
	DEPRECIATION CHARGE FOR THE YEAR							
	ACCUMULATED DEPRECIATION 31/12/24	4,944,897.96	57,719,020.82	2,559,866.67	6,463,250.00	63,898,499.95	18,267,500.00	153,853,035.39
	NET BOOK VALUE AS AT 31/12/2024	242,300,000.00	2,828,232,020.00	23,038,800.00	25,853,000.00	894,100,000.00	73,070,000.00	4,086,593,820.00

NOTE	DEPOSIT	2024	2023
17		₦	₦
	NULGE	1,869,591.00	1,869,591.00
	8% CPS	1,808,507.00	1,808,507.00
	MHWUN	864,036.00	864,036.00
	PARTY CONTR.		0.00
	RET.MONEY	1,038,744.00	1,038,744.00
	GOVT TAX	19,126,659.00	19,126,659.00
	7.5% VAT	6,092,261.00	6,092,261.00
	TOTAL	30,799,798.00	30,799,798.00
NOTE	OTHER NON CURRENT LIABILITIES	2024	2023
18		₦	₦
	PAYE	4,841,197.00	4,841,197.00
	5%WHT	3,153,664.00	3,153,664.00
	OTHERS	17,979,175.00	17,979,175.00
	TOTAL	25,974,036.00	25,974,036.00



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

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	4,240,446,865.39		(428,856,934.61)	3,811,589,920.78
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	4,240,446,865.39	0.00	(428,856,934.61)	3,811,589,920.78

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
20	BALANCE B/D	15,322,059.23	3,965,784.41
	SURPLUS/DEFICIT FOR THE YEAR	295,184,070.04	342,063,170.31
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	310,506,129.27	346,028,954.72



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

KAFIN HAUSA SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE	BUDGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
PREVENTIVE	43,242,288.00	87,679,540.00	0.00	87,679,540.00	44,437,252.00	49.32
CURATIVE	149,129,635.85	91,254,203.00	0.00	91,254,203.00	(57,875,432.85)	163.42
RURAL WATER SUPPLY	8,782,900.00	15,236,008.00	0.00	15,236,008.00	6,453,108.00	57.65
SUB TOTAL EXPENDITURE	201,154,823.85	194,169,751.00	0.00	194,169,751.00	(6,985,072.85)	103.60
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
PREVENTIVE	47,877,596.48	34,000,000.00	80,000,000.00	114,000,000.00	66,122,403.52	42.00
CURATIVE	120,795,924.91	47,500,000.00		47,500,000.00	(73,295,924.91)	254.31
RURAL WATER SUPPLY	1,805,000.00	105,000,000.00	60,000,000.00	165,000,000.00	163,195,000.00	1.09
SUB TOTAL EXPENDITURE	170,478,521.39	186,500,000.00	140,000,000.00	326,500,000.00	156,021,478.61	52.21
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
PREVENTIVE	3,744,500.00			0.00	(3,744,500.00)	
CURATIVE	120,500,000.00	72,000,000.00	200,000,000.00	272,000,000.00	151,500,000.00	44.30
RURAL WATER SUPPLY	148,716,522.38		55,000,000.00	55,000,000.00	(93,716,522.38)	270.39
SUB TOTAL EXPENDITURE	272,961,022.38	72,000,000.00	255,000,000.00	327,000,000.00	54,038,977.62	83.47
GRAND TOTAL	644,594,367.62	452,669,751.00	395,000,000.00	847,669,751.00	203,075,383.38	76.04

KAFIN HAUSA LEA SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY FOR THE YEAR 2024						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	221,353,842.51	148,295,561.00	0.00	148,295,561.00	(73,058,281.51)	149.27
TEACHING	874,450,534.28	986,236,614.00	0.00	986,236,614.00	111,786,079.72	88.67
ADULT EDUCATION			0.00		0.00	
SUB TOTAL EXPENDITURE	1,095,804,376.79	1,134,532,175.00	0.00	1,134,532,175.00	38,727,798.21	96.59
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
NON-TEACHING	59,179,067.60	15,000,000.00	0.00	15,000,000.00	(44,179,067.60)	394.53
TEACHING	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
ADULT EDUCATION	0.00	7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	59,179,067.60	22,157,880.00	10,000,000.00	32,157,880.00	(27,021,187.60)	184.03
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
				0.00	0.00	
TEACHING	0.00	85,500,000.00	30,000,000.00	115,500,000.00	115,500,000.00	0.00
ADULT EDUCATION	0.00	0.00		0.00	0.00	
SUB TOTAL EXPENDITURE	0.00	85,500,000.00	30,000,000.00	115,500,000.00	115,500,000.00	0.00
GRAND TOTAL	1,154,983,444.39	1,242,190,055.00	40,000,000.00	1,282,190,055.00	127,206,610.61	90.08



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 Kafin Hausa 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.

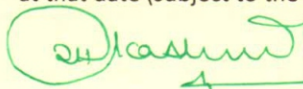
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. STATUTORY ALLOCATION AND OTHER FAAC RECEIPT

Kafin Hausa Local Government Council was allocated with the sum of Two Billion, Five Hundred and Twenty Nine Million, Eight Hundred and Eighty Five Thousand, One Hundred and Six Naira, Seventy four Kobo (₦ 2,529,885,106.74) only as statutory revenue from FAAC (Federation account with the percentage Rate of 78% of the estimated amount of Three Billion, Two Hundred and Fifty Million Naira (₦3,250,000,000.00) only.

2. GOVERNMENT SHARE OF VALUE ADDED TAX.

The Local Government Council of Kafin Hausa received the sum of Two Billion, Seven Hundred and Eight Million, Five Hundred and Forty Nine Thousand, Two Hundred and Thirty Nine Naira, Thirty one Kobo (₦ 2,708,549,239.31) only of the estimated figure of One Billion, Seven Hundred Million Naira (₦ 1,700,000,00.00) only.

3. INDEPENDENT REVENUE.

The sum of thirty three Million, Seven Hundred and Seventy Eight Thousand, Five Hundred and Sixty Eight Naira, Sixty Five kobo (₦ 33,778,568.65) only of the estimated amount of Twenty Five, Seven Hundred and Ninety Thousand naira (₦ 25,790,000.00) only.

4. AGUMENTATION AND OTHER STABILIZATION RECEIPT (TRANSFER FROM OTHER GOVERNMENT ENTITIES).

The sum of One Hundred and Four Million, Seven Hundred and Twenty Two Thousand, Three Hundred and Eight one Naira, Sixty kobo (₦ 104,722,381.60) Only, Generated from other Government entities as of ₦2, 000,000.00 was budgeted.

5. RECURRENT EXPENDITURE.

The sum of Four Billion, Nine Hundred and Twenty Seven Million, Eight Hundred and Ninety seven Thousand, One Hundred and Ninety one Naira, Four kobo (₦ 4,927,897,191.04) only was received Expenditure Which comprises salaries a wages, social benefits, Overhead cost, Grants and Contribution as well as Transfer to other government Agencies, while the budgeted sum was ₦ 3,697,626,839.00

6. BANK RECONCILIATION STATEMENTS.

All the account of the Local Government council maintained properly were reconciled.

7. BUDGET PERFORMANCE.

The budget performance for the year ended 31st December, 2024 in respect of local government revenue and expenditure is Summarized as Follows:

REVENUE & EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	3,250,000,000.00	2,529,885,106.74	720,114,893.26	78%
VALUE ADDED TAX	1,700,000,000.00	2,708,549,239.31	(1,008,549,239.31)	159%
AGUMENTATION	2,000,000.00	104,722,381.60	(102,722,381.60)	5236%
INDEPENDENT REVENUE	25,790,000.00	33,778,568.65	(7,988,568.65)	131%
TOTAL REVENUE	4,977,990,000.00	5,376,934,296.47	(398,944,296.47)	108%
RECURRENT EXPENDITURE	3,697,626,839.00	4,927,897,191.04	(1,230,270,352.04)	133%
CAPITAL EXPENDITURE	1,811,276,711.38	428,856,934.61	1,382,422,777.74	24%
TOTAL EXPENDITURE	5,508,903,550.38	5,356,754,125.65	152,149,425.70	97%



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

1. TOTAL REVENUE:

From the table above the sum of Five Billion, Three Hundred and seventy Six Million, Nine Hundred and thirty four Thousand, Two Hundred and Sixty Nine Naira, FortySevenKobo (₦ 5,376,934,269.47) only was received and generated as total revenue both from the federation account and internally generated revenue. This figure represents 108% of the estimated amount of ₦4,977,990,000.00

2. RECURRENT EXPENDITURE

The sum of Four Billion , Nine Hundred and Twenty Seven Million Eight Hundred and Ninety Seven Thousand , One Hundred and Ninety One Naira Four Kobo (₦4,927,897,191.04) only was expended on recurrent items, presently of the budgeted amount of ₦3,697,626,839.00

3. CAPITAL EXPENDITURE

Capital project engulf the sum of Four Hundred and twenty Eight million, Eight Hundred and Fifty Six Thousand , Nine Hundred and Thirty Three Naira, Sixty Four kobo (₦428,856,933.64) only indicating of the estimated of ₦1,811,276,711.38

4. RECOMMENDATIONS

- i. All revenue generated has to be lodge to the account (respective) for proper documentation so as to have agreed figures with that of the revenue officer collection analysis.
- ii. New has to be explore to as to boost local internal generation
- iii. More spending on current items has to be drastically minimized (reduced).
- iv. The local Government should direct more recourse on capital project.



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

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Two Hundred and Ninety Nine Million One Hundred and Sixty Six Thousand Three Hundred and Seventy Five Naira Twenty One Kobo {N299,166,375.21} was issued to Kafin Hausa Local Government Council and the Same amount was resolve and verified, no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/MMZO/KHSLG/LQ1/24	Un Presented Payment vouchers	2,854,652.00	2,854,652.00	0.00
2	ALG/AUD/MMZO/KHSLG/LQ2/24	Irregular Payment Voucher	20,290,314.90	20,290,314.90	0.00
3	ALG/AUD/MMZO/KHSLG/LQ3/24	Service not Rendered	2,610,000.00	2,610,000.00	0.00
4	ALG/AUD/MMZO/KHSLG/LQ4/24	Un Accounted Payment	17,316,400.00	17,316,400.00	0.00
5	ALG/AUD/MMZO/KHSLG/LQ5/24	Un Remitted Government Tax	3,596,568.80	3,596,568.80	0.00
6	ALG/AUD/MMZO/KHSLG/LQ6/24	Irregular Payment Voucher	72,021,537.00	72,021,537.00	0.00
7	ALG/AUD/MMZO/KHSLG/LQ7/24	Outstanding Payment Vouchers	8,187,544.00	8,187,544.00	0.00
8	ALG/AUD/MMZO/KHSLG/LQ8/24	Payment for Unsupplied Goods	16,712,340.00	16,712,340.00	0.00
9	ALG/AUD/MMZO/KHSLG/LQ9/24	Irregular Payment Vouchers	88,559,957.50	88,559,957.50	0.00
10	ALG/AUD/MMZO/KHSLG/LQ10/24	Un Accounted expenditure	39,646,041.01	39,646,041.01	0.00
11	ALG/AUD/MMZO/KHSLG/LQ11/24	Un Accounted Stores	10,225,000.00	10,225,000.00	0.00
12	ALG/AUD/MMZO/KHSLG/LQ12/24	Payment for Works and Services not Rendered	16,646,000.00	16,646,000.00	0.00
13	ALG/AUD/MMZO/KHSLG/LQ13/24	Payment to Third Party	500,000.00	500,000.00	0.00
	TOTAL		299,166,375.21	299,166,375.21	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kafin Hausa Local Government staff and local Education Authorities. To this effect, a number of Twenty Four [24] 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 One Million, One Hundred and Forty Three Thousand, Six Hundred and Twenty Three Naira N51,143,623.00.

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 Thirteen [13] numbers of staff retired and deceased owed Kafin Hausa Local Government Council, the sum of One Million, Seven Hundred and One Thousand, Two Hundred and Seventy Six Naira N1,701,276.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. <u>ALG/MMR/ZO/KH/LQ 13/024</u>		Audit Form 1	
The, <u>Chairman,</u>		Station: <u>K/Hausa</u>	
<u>Kafin-Hausa</u> Local Government		Pv. No.: <u>CC</u> Date: <u>CC</u>	
		Head <u>CC</u> Sub Head: <u>CC</u>	
		Amount N: <u>16,646,000:00</u>	
		Payee: <u>Various</u>	
		Nature of Payment: <u>Various</u>	
		Date: <u>AG 8/5/25</u>	

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Sign: [Signature] Date: 6/5/25

RECEIVED

DCA
pls deal
[Signature]
AUDIT QUERY

PAYMENT FOR WORKS AND SERVICE NOT RENDERED
OCTOBER - DECEMBER, 2024

The total sum of N16,646,000.00 was observed paid to various payee for work and services not rendered which is contrary to the Provision of Financial Memoranda Chapter 39.3 item No. 40.

In view of the above, therefore the attention of all concerned payee is hereby drawn to fully explain, otherwise refund the amount paid to them into the Local Government Treasury and furnish this office with recovery details for verification.

The same is copied to the Auditor General Local Government Council and Zonal Director Audit Malam Madori Zone for their information and further necessary action.

[Signature]
Bello Abdullahi
Area Auditor
K/Hausa Local Govt.

XDC4-
above a treat rec
[Signature]
Dec 08/5/25



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



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

Lq 4

Local Query No. ALG/MMR/ZO/KH/10-12/024

The, Chairman,
Kafin-Hausa Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 6/5/25
RECEIVED

DCA
Pls deal
[Signature]
AG 8/5/25
AUDIT QUERY

Audit Form 1

Station: K/Hausa

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 10,225,000:00

Payee: Various

Nature of Payment: Various

Date: 6/5/25

UN-ACCOUNTED STORES
OCTOBER - DECEMBER, 2024

Audit Inspection of supplies payments vouchers were conducted have revealed that items amounting N10,225,000:00 were observed not taken in charged into Store.

In view of the above, therefore you are required to produce the items and account for them into Store or else refund the amount involved into the Local Government account and this office be informed for further inspection.

The same is copied to the Auditor General Local Government Council and Zonal Director Audit Malam Madori Zone for their information and further necessary action.

[Signature]
Bello Abdullahi
Area Auditor
K/Hausa Local Govt.

DCA
person above & free f. res
[Signature]
08/05/25
DCA



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



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

Upio
Local Query No. ALG/MMR/ZO/KH/LQ 11/024
The, Chairman,
Kafin-Hausa Local Government

Audit Form 1
Station: K/Hausa
Pv. No.: NIL Date: NIL
Head NIL Sub Head: NIL
Amount N: 39,646,041:01
Payee: NIL
Nature of Payment: NIL
Date: _____

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: [Signature] Date: 6/5/25
RECEIVED

DCA
P/S Jean
[Signature]
AG 8/5/25
AUDIT QUERY

UN-ACCOUNTED EXPENDITURE
OCTOBER - DECEMBER, 2024

We observed the following three categories of Un-Accounted Expenditures during our exercise were stated and detailed on the attached schedules.

- 1) Un-accounted Expenditure observed by reconciling Bank Statements with Cash Book.
 - a) N150,000:00
 - b) N31,223,000:00
- 2) Un-accounted Expenditure posted by Pencil into the Cash Book N8,272,041.01
N39,646,041.01

You are required to prove and account for the above expenditures or else refund the amount into the Local Government Account and inform this office for further action.

The same is copied to the Auditor General Local Government Council and Zonal Director Audit Malam Madori Zone for their information and further necessary action.

[Signature]
Bello Abdullahi
Area Auditor
K/Hausa Local Govt.

7/5/25
refer above & act re
[Signature]
8/5/25



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



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

Local Query No. <u>69</u> The, <u>ALG/MMR/ZO/KH/LQ 40/024</u> Chairman, <u>Local Government</u> Kafin-Hausa		Audit Form I Station: _____ Pv. No.: <u>K/Hausa</u> Head <u>CC</u> Sub Head: <u>CC</u> Amount N: <u>CC</u> <u>CC</u> Payee: <u>88,559,957:50</u> Nature of Payment: <u>Various</u> <u>Various</u> Date: _____	
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE Sign: <u>[Signature]</u> Date: <u>6/5/25</u> RECEIVED AUDIT QUERY		<u>DCA</u> <u>Pls Deal</u> <u>[Signature]</u> <u>8/5/25</u>	

IRREGULAR PAYMENT VOUCHERS
OCTOBER - DECEMBER, 2024

Payment vouchers worth 88,559,957.50 schedule attached refers was observed paid without attachment of relevant supporting documents which is contrary to the Provision of Financial Memoranda chapter 14.4 and 14.5.

You are required to produce and attach the required document otherwise refund the amount involved back to Treasury and this office be inform for re-inspection.

The same is copied to the Auditor General Local Government Council and Zonal Director Audit Malam Madori Zone for their information and further necessary action.

[Signature]
Bello Abdullahi
Area Auditor
K/Hausa Local Govt.

X X CA
Refer above & fresh rep
[Signature]
DCA
8/5/25



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

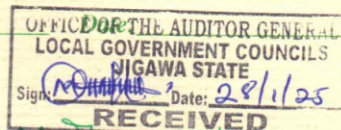


OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

ALG/AUD/MMZO/INSP/8/V.1 MALAMMADORI ZONE, JIGAWA STATE 26/01/2025

Our Ref: _____
The Chairman,
Kafin-Hausa Local Government Council,
Jigawa State.

Your Ref: _____



AUDIT INSPECTION REPORT FOR THE PERIOD OF 3rd QUARTER 2024

The accounting record of your Local Government Council has been presented for routine audit checks, examination and verification by the treasury department for the period under review.

We have carried out Audit inspection in accordance with provision of financial memoranda and other Audit laws and the followings observations were raised for your information action: -

1. **Internal Control System:** - The internal control system of your Local Government is fair. However there is need to improve and ensure that all payment vouchers passes through the internal Audit unit for pre auditing before payment is executed.
2. **Cash Book:** - The main cash book of the Local Government Council has been observed posted. However the cash book is yet to be balanced and reconciled with the bank statements.
3. **Bank Reconciliation Statement:** - Bank reconciliation statements for each month were not presented for Audit during the period.
4. **Other Books of Accounts:** - Other subsidiary books of account such as Daily abstracts DVEAs & Store ledgers were all presented and observed posted.
5. **Internally Generated Revenue:** - We observed that internally Generated Revenue was posted in the Cash book, however RRVs and bank statement of Revenue Accounts were not presented for Audit.
6. **Un-Presented Payment Vouchers:** - Payment worth Eight Million, One Hundred and Eighty Seven Thousand, Five Hundred and Forty Four Naira Only (₦ 8,187,544) has been made without payment vouchers during the period. Thus, on the basis that; this action has been a violation of F.M Chapter's 14.3, we tendered an audit query with reference No. ALG/AUD/MMZO/KHS/LQ6/2024 to your Local Government Council and anticipate your response within the shortest period of time possible.
7. **Irregular Payment Vouchers:** - We observed that, payment has been made without proper documentation to the payment vouchers. This action is a violation of F.M chapter 14.8 and on this ground, an audit query with No:

*ASCA
Reve above 22nd M
28/1/25*



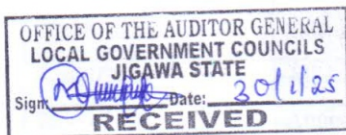
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AVD/MMZO/KHS/LQ7/24

The, Chairman
Kafin Hausa Local Government



Audit Form 1

Station: Kafin Hausa LGA,
Pr. No.: CC, Date:
Head CC, Sub Head: CC
Amount N: 8,187,544
Payee: Sundries Person
Nature of Payment: Outstanding payment.
Date:

AUDIT QUERY

OUTSTANDING PAYMENT VOUCHERS (8,187,544) JULY – SEPTEMBER 2024

It was observed during the period under review that the local government council spent the sum of eight million one hundred and eighty seven thousand, five hundred and forty-four naira only (8,187,544) for the procurement of some goods and services during the period refer to attached for the details of expenditure.

This is contrary to the provision of financial memorandum (FM) chapter 14:13 which states that each payment must be supported by properly authorized payment vouchers.

In view of the above, the concerned officers should be asked to present the vouchers to this office for examination or else refund the whole amount involved. While this price be furnished with treasury recovery details.

This is copied to the auditor general local government councils, Jigawa state and zonal director auditor Malam-Madori zone, for their information and necessary action.

DCA
Refer to above & treat

AG 31/1/25
Refer to above & treat
20/1/25

Bello Abdullahi
Bello Abdullahi
Area Auditor
K/Hausa L.G.A.



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



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

Local Query No. ALG/AVD/MMZO/KHS/LQ6/24

The Chairman
Kafin Hausa Local Government



Audit Form 1

Station: Kafin Hausa LGA,

Pv. No.: CC, Date:

Head CC, Sub Head: CC

Amount N: 72,021,537

Payee: Sundries Person

Nature of Payment: Irregular payment
Voucher.

Date:

AUDIT QUERY

IRREGULAR PAYMENT VOUCHER (N 72,021,537) JULY – SEPT 2024

During the audit inspection into financial records of June to September 2024, I was observed that the sum of seventy two million, twenty-one thousand, five hundred and thirty seven naira only (72,021,537) were paid to various payee without proper documentation.

This action contradict the provision of financial memorandum (FM) chapter (14:4). 2. Which states that all payment vouchers must be well documented, receipted and approved before payment shall be made.

In view of the above, therefore, let the concerned officers be asked to fully explain attached the necessary document and return the PVs to us for re-examination and verification.

This is copied to the auditor-general local government councils and zonal audit director Malam-Madori zone for their information and further necessary actions.

DCA
Refer to above ex. treat.

[Signature] AG 31-1-25

DCA
Refer to above ex. treat.
[Signature]
31/1/25

[Signature]
Bello Abdullahi
Area Auditor
K/Hausa L.G.A.



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



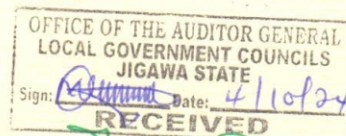
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/AUD/MMR/ZO/RA/VOL.1/024

Date: July, 23rd 2024

The Chairman,
Kafin Hausa Local Government,
Jigawa State.



DCA

pls treat

AG

AG

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY - JUNE, 2024

The Accounting Records Presented during our Exercise were examined, however the following observations were made and forwarded to you for your information and early reply.

INTERNAL CONTROL:

Internal Control System of the Local Government for the period under review is effective where the Internal Auditor flag his observation on the Vouchers pinpointed the point of correction but the Voucher were paid before making the rectification pointed by the Internal Audit.

CASH BOOK:

Cashbook maintained by the Local Government Cashier was only posted but not casted and balanced almost every month.

UN-PRESENTED PAYMENT VOUCHERS:

Payment Vouchers worth N2,854,652.00 was observed made without supporting payment vouchers their schedule was issued to the Local Government official concerned to present them but yet they are not presented up to the time of writing this report, Query has been raised to that effect.

IRREGULAR EXPENDITURE:

Payment Vouchers to the tune of N20,290,314.90 were observed paid without the attachment of necessary supporting document, their schedule was submitted to the Local Government officials concerned for rectification, however, up to this time the effected PVs are not yet rectified, Query was issued to that effect.

DCA
never done last M
AG
5/10/24.



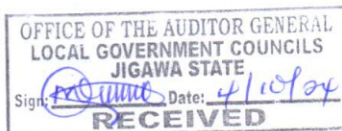
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/AUD/MMZO/KH/Q4/2024

The, CHAIRMAN
KAFIN HAUSA Local Government



DCA
Pls treat
24/10/24
AG
AUDIT QUERY

Audit Form 1

Station: KAFIN HAUSA
Pr. No.: C Date: JAN-JUNE
Head: C Sub Head: C
Amount N: 17,316,400.00
Payee: MUSA RABU
Nature of Payment: VARIOUS

Date: 4/10/24

UN ACCOUNTED PAYMENT JAN – JUNE 2024

Payment amounting to seventeen million three hundred and sixteen thousand four hundred naira only (₦17,316,400.00) was observed made to the above named person without been accounted.

You are required to produce the voucher coalmining proper and explain the nature of this payment also you are further registered to produce another voucher also you returning the amount involved and furnish this office with a copy of recovery details for examination.

The same is copies to the Auditor General Local Government Audit and Zonal Director Audit M/Madori zone for their informal and further necessary action.

(Kufu) 5.11.024
Bello Abdullahi
Area Auditor
Kafin Hausa LG

DCA
Please refer above xact
4/10/24



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



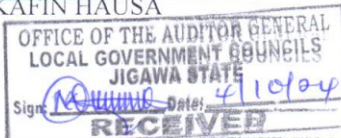
**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/AUD/MMZO/KHS/Q3/2024

The, CHAIRMAN

Local Government

KAFIN HAUSA



DCA
Pls deal
AG 5/10/24
AUDIT QUERY

Audit Form 1

Station: KAFIN HAUSA
Pv. No.: 77 Date: JAN-JUNE
Head: 23400100200 Sub Head: 22020801
Amount N: 2,610,000.00
Payee: MUSA RABIU
Nature of Payment: SERVICE NOT RENDERED
Date: _____

SERVICE NOT RENDERED JAN-JUNE 024

Sequel to the examination of payment voucher for the period stated above, it was observed that the sum of two million six hundred and ten thousand naira only (N2,610,000.00) were paid for the purchase of some items by the local government refer to the attached schedule.

Audit verification revealed that the items were not supplied to the local government this act violates the provision of financial memorandum chapter 14 (9).

The officer concern should involve to treasury and furnish this office with recovery details for further verification.

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

Bello Abdulahi
Bello Abdulahi

Area Auditor

Kafin Hausa L.G



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

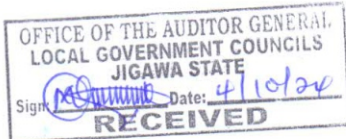


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. G/AUD/MMZO/KHS/Q2/2024

The, CHAIRMAN

KAFIN HAUSA Local Government



Deca
Ple deal
AG 9/10/24
AUDIT QUERY

Audit Form 1

Station: KAFIN HAUSA

Pv. No.: C Date: C

Head C Sub Head: C

Amount N: 20,290,314.90

Payee: VARIOUS

Nature of Payment: VARIOUS

Date: _____

IRRIGULARPAYMENT VOUCHESR

During the examination of payment voucher for the period under review we observed that some payment vouchers were settle without the attachment of essential supporting document to justify the payment amounting to twenty million two hundred and ninety thousand three hundred and fourteen naira ₦20,290,314.90 refer to attached schedule for details.

This action contradict the provision of financial memorandum chapter 14 (8) the concern officer should be ask to rectified the voucher and present for re-examination or to refund the whole sum involves and this office be furnish with recovery details.

The same is copied to Auditor General Local Government Audit and Zonal Director Audit Malamadori Zone for information and further necessary Action.

Bello Abdulahi

Area Auditor

Kafin Hausa L.G

Deca
above & treat res
AG 9/10/24



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



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

Local Query No. ALG/AUD/MMZO/KHS/Q1/2024

The, CHAIRMAN

KAFIN HAUSA Local Government



DCA
Pls treat accordingly
AG 5/10/24
AUDIT QUERY

Audit Form 1

Station: KAFIN HAUSA

Pv. No.: C Date: C

Head C Sub Head: C

Amount N: 2,854,652.00

Payee: VARIOUS

Nature of Payment: VARIOUS

Date: 4/10/24

UN PRESENTED PAYMENT VOUCHER JAN-JUNE 2024

During the posting of payment voucher into cash book, it observed that various payment to the tune of two million eight hundred and fifty four thousand six hundred and fifty two naira ₦2,854,652 were made without supportive payment vouchers to justify the payment made schedules attached refer.

This above action is contrary to the provision of financial memorandum chapter 14(8).

Let the treasury department be cash to produce the payment voucher in question for examination, or else refund the whole sum involve and this office be furnish with recovery details for next time of action.

This is copied to Auditor General Local Government Audit and Zonal Director Audit Malamadori Zone for information and further necessary Action.

Bello Abdulahi
1/10/24

Bello Abdulahi

Area Auditor

Kafin Hausa L.G



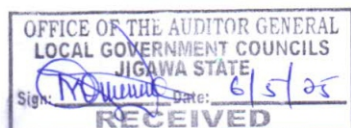
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kafin Hausa Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/MMR/ZO/KH/LQ 14/024

The, Chairman,
Kafin-Hausa Local Government



DCA
Pls Deal
AG 8/5/25
AUDIT QUERY

Audit Form 1

Station: K/Hausa

Pv. No.: CC Date: CC

Head CC Sub Head: CC

Amount N: 500,000:00

Payee: Various

Nature of Payment: Various

Date: _____

PAYMENT TO THIRD PARTY
OCTOBER - DECEMBER, 2024

Examination of payment vouchers and reconciliation of Bank Statement with Cash Book were carried out in which it was revealed that payment worth N500,000.00 was observed made to the attached schedule payees, while the approval of payment as per vouchers supporting claims indicated name of A.M Amina Musa Abubakar.

In view of the above therefore, you are required to draw the attention of all concerned payees to explain otherwise refund back the amount involved to Treasury and inform this office for further inspection.

The same is copied to the Auditor General Local Government Council and Zonal Director Audit Malam Madori Zone for their information and further necessary action.

Bello Abdullahi
Area Auditor
K/Hausa Local Govt.

KACA
sepa abun x act pls
DCA
08/11/25



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

RESPONSE TO QUERIES



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



KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote

Ref. No.....

KHLG/ADM/AUD/XXX

Date:

4th July 2024

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



RESPONSE TO AUDIT QUERRIES

Reference to Audit queries as contained in the letter No. ALG/AUD/MMR/ZO/RI/V.II/024 dated 23rd July, 2024, I wish to write and forward herewith response to those queries as follows:

1). UN-PRESENTED PVS

Audit query No. ALG/AUD/MM20/KHS/Q.1/2024 in which payments to the tune of Two Million, Eight Hundred and Fifty four Thousand, Six Hundred and Fifty Two Naira (~~N2,854,652.00~~) only were observed to have been made on unrepresented payment vouchers, have now been presented and ready for inspection and posting.

2). IRREGULAR PAYMENT VOUCHERS:

Audit query No. ALG/AUD/MM20/KHS/Q.2/2024, in which irregular payments were observed to have been made to the tune of Twenty Million, Two Hundred and Ninety Thousand Three Hundred and Fourteen Naira, Ninety Kobo (~~N20,290,314.90~~) only have now been rectified and ready for inspection and posting.

3). SERVICE NOT RENDERED:

Audit query No. ALG/AUD/MM20/Q.3/2024 in which payment worth Two Million, Six Hundred and Ten Thousand Naira (~~N2, 610,000.00~~) only were observed as Services not rendered have now

ABCA
above 2 acc res
19/11/24



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



KAFIN-HAUSA LOCAL GOVERNMENT COUNCIL

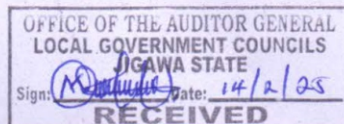
JIGAWA STATE

Local Govt. Secretariat
Kafin-Hausa.

Incase of reply please quote
KHLG/ADM/AUD/213
Ref. No.....

Date: 12/02/2025

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



DCA
Pls treat as usual
@KHLG AG 14/2/25

AUDIT QUERRIES RESPONSE

Reference to audit queries as contained in the letter No, 6,7 and 8 for the month of July to September, 2024. I wish to write and forward herewith response to the queries as follows.

1. IRREGULAR PAYMENT VOUCHERS:

An audit query No. ALG/AUD/MM20/KHS/LQ6/24 which the sum of Seventy Two Million, Twenty One Thousand, five Hundred and Thirty Seven Naira (N72,021,537) only were observed to be irregular payment. Therefore, now are detected and attached with all supporting document made to be corrected.

2. OUTSTANDING PAYMENT VOUCHERS:

Audit queries No. ALG/AUD/MM20/KHS/LQ7/24 that comprised the sum of Eight Million, One Hundred and Eighty Seven Thousand, Five Hundred and Fourty Four Naira (N8, 187,544) only, have been verified and posted in all necessary books of account for your further verification.

ADCA above & deal rep
over
14/2/25
PCA
14/2/25