

KAZAURE

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



20
24

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

KAZAURE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

Contents

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



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

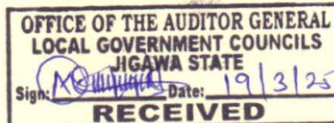
No. KZLG/TRE/FIN/4/VOL. II/169

Date: 17/3/2025

THE AUDITOR GENERAL

LOCAL GOVT. AUDIT

DUTSE, JIGAWA STATE



*DDSA
kindly go through & deal
@kash AG 24/3/25.*

FORWARDING OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DEC 2024

With much respect, on behalf of my council, am hereby forwarding with our financial statement for the year ended 31st December, 2024.

In view of the above, hope you will acknowledge it.

Best regards

Mansur Usman Dabuwa

Hon Chairman

Kazaure Local Govt.



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



HON. MANSUR USMAN
EXECUTIVE CHAIRMAN
KAZAURE LOCAL GOVERNMENT COUNCIL



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In case of reply please Quote Reference

No: KZLG/TRE/FIN/8/VOL.II/XX

Date: 19th March, 2025

The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY STATEMENT

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

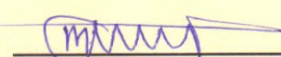
As the Local Government Treasurer's and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

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

These Financial Statements reflect the true and fair view of the Financial Position of Kazaure 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.


IDRIS AHMED
Treasurer


MANSUR USMAN (DABUWA)
Executive Chairman



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



KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

KAZAURE LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

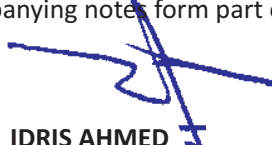
Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



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

KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,076,926,119.14	Government Share of FAAC (Statutory Revenue)	1	1,965,040,502.33	2,457,633,999.00	0.00	2,457,633,999.00	492,593,496.67
1,142,820,491.24	Government Share of VAT	2	2,209,157,009.93	1,173,334,631.00	0.00	1,173,334,631.00	(1,035,822,378.93)
450,000.00	Tax Revenue	3		300,000.00	0.00	300,000.00	300,000.00
11,646,921.29	Non Tax Revenue	4	17,156,961.37	29,360,000.00	0.00	29,360,000.00	12,203,038.63
178,680,507.40	Transfer from Other Government Entities	5	119,050,399.66	2,000,000.00	0.00	2,000,000.00	(117,050,399.66)
3,410,524,039.07	Total Revenue (a)		4,310,404,873.29	3,662,628,630.00	0.00	3,662,628,630.00	(647,776,243.29)
	EXPENDITURE						
1,628,994,395.00	Salaries & Wages	6	1,579,799,256.00	1,718,624,537.00	0.00	1,718,624,537.00	138,825,281.00
143,913,454.00	Social Benefit	7	121,906,763.84	137,000,000.00	0.00	137,000,000.00	15,093,236.16
807,415,563.00	Overhead Cost	8	1,051,891,988.57	1,464,213,390.93	656,603,860.93	807,609,530.00	412,321,402.36
0.00	Other over Head Cost			0.00			0.00
374,882,809.00	Grants & Contributions	9	958,534,477.49	470,000,000.00		470,000,000.00	(488,534,477.49)
330,944,373.00	Transfer to other Govt Agencies	10	497,743,963.84	277,686,000.00	50,000,000.00	227,686,000.00	(220,057,963.84)
0.00	Depreciation		153,619,116.29	0.00			(153,619,116.29)
3,286,150,594.00	Total Expenditure (b)		4,363,495,566.03	4,067,523,927.93	706,603,860.93	3,360,920,067.00	(295,971,638.10)
							0.00
124,373,445.07	Surplus/ (Deficits) for the period from operating activities c = (a-b)		(53,090,692.74)	(404,895,297.93)		301,708,563.00	(351,804,605.19)
						0.00	0.00
	Gain/Loss on Disposal of Asset					(301,708,563.00)	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures					0.00	0.00
0.00	Total Non Operating Revenue/(Expenses) (d)					2,020,333,100.00	0.00
						137,000,000.00	0.00
124,373,445.07	Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)		(53,090,692.74)	(404,895,297.93)		(1,212,723,570.00)	(351,804,605.19)
						(137,000,000.00)	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)					1,682,723,570.00	0.00
124,373,445.07	Net Surplus/ (Deficits) for the period g=(e-f)		(53,090,692.74)	(404,895,297.93)		364,686,000.00	(351,804,605.19)

The accompanying notes form part of these statements


IDRIS AHMED
 Treasurer
 Kazaure Local Government, Jigawa State



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

KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024	2024	2023	2023
		N	N	N	N
<u>ASSETS</u>					
Current Assets					
Cash and Cash Equivalents	14	40,307,812.14		100,182,741.63	
Receivables	15	7,738,157.04		8,104,900.00	
Prepayments					
Inventories					
Total Current Assets A			48,045,969.18		108,287,641.63
Non Current Assets					
Long Term Loans					
Investments					
Property, Plant and Equipment	16	4,938,903,520.00		5,092,522,636.23	
Intangible Assets					
Total Non Current Assets B			4,938,903,520.00		5,092,522,636.23
Total Assets C = A + B			4,986,949,489.18		5,200,810,277.86
<u>LIABILITIES:-</u>					
Current Liabilities					
Deposits	17	50,734,854.24		45,104,609.07	
Short Term Loan & Debts					
Unremitted Deductions					
Payables					
Total Current Liabilities D			50,734,854.24		45,104,609.07
Non-Current Liabilities					
Public Funds					
Long Term Provision					
Long Term Borrowings					
Other Non Current Liabilities	18	41,535,701.17		21,286,791.80	
Total Non Current Liabilities E			41,535,701.17		21,286,791.80
Total Liabilities F = D + E			92,270,555.41		66,391,400.87
Net Assets: G = C - F		0.00	4,894,678,933.77	0.00	5,134,418,876.99
<u>NET ASSETS/EQUITY</u>					
Capital Grants					
Reserves	19	4,905,873,385.75		5,043,745,638.23	
Accumulated Surplus/(Deficits)	20	(11,194,451.98)		90,673,238.76	
Minority Interest					
Total Net Assets/Equity: H = G			4,894,678,933.77		5,134,418,876.99

The accompanying notes form part of these statements

IDRIS AHMED
Treasurer

Kazaure Local Government, Jigawa State



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

KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)	1	1,965,040,502.33		2,076,926,119.14	
Government Share of VAT	2	2,209,157,009.93		1,142,820,491.24	
Taxes Revenue	3	-		450,000.00	
Non Tax Revenue (Independent Revenue)	4	17,156,961.37		11,646,921.29	
Transfer from Other Government Entities	5	119,050,399.66		178,680,507.40	
Total Inflow from operating Activities (A)			4,310,404,873.29		3,410,524,039.07
<u>Outflows</u>					
Salaries & Wages	6	1,579,799,256.00		1,628,994,395.00	
Social Benefits	7	121,906,763.84		143,913,454.00	
Overhead Cost	8	1,051,891,988.57		807,415,563.00	
Grants & Contributions	9	958,534,477.49		374,882,809.00	
Other Over Head Cost		-		-	
Transfer to other government Entities	10	497,743,963.84		330,944,373.00	
Finance Cost					
Total Outflow from Operating Activities (B)			4,209,876,449.74		3,286,150,594.00
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B			100,528,423.55		124,373,445.07
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from sale of PPE		-		-	
Purchase/ Construction/Rehabilitations of PPE	11	(186,649,250.54)		(48,776,998.00)	
Net Cash Flow from Investing Activities		-	(186,649,250.54)	-	(48,776,998.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received					
Proceeds from Borrowings (Advance repaid)	12	366,742.96		776,032.00	
Repayment of Borrowings (other non Current liabilities)	13	25,879,154.54		(913,546.44)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities			26,245,897.50		(137,514.44)
Net Cash Flow From All Activities		-	(59,874,929.49)	-	75,458,932.63
Cash & Its Equivalent as at 1st January, 2024			100,182,741.63		24,723,809.00
Cash & Its Equivalent as at 31st December, 2024			40,307,812.14		100,182,741.63
<u>RECONCILIATION</u>					
Surplus (Deficit) as per Statement of Financial Performance			(53,090,692.74)		124,373,445.07
Add Back Non-Cash Movement Items:					
Depreciation			153,619,116.29		-
Amortization					
impairment Charges					
Net Movement in Current Asset/Liabilities					
Net Movement in receivables			366,742.96	776,032.00	
Net Movement in Payables			25,879,154.54	(913,546.44)	
Net Cash Flow from Operating Activities			26,245,897.50		(137,514.44)
Add (less) Items Classified as Investing Activities					
Purchase of PPE			(186,649,250.54)	(48,776,998.00)	
Total Items Classified as Investing Activities			(186,649,250.54)		(48,776,998.00)
Net Cash Flow From All (Operating) Activities			(59,874,929.49)		75,458,932.63
Cash & it's Equivalent as at 1 January,2024			100,182,741.63		24,723,809.00
Cash & it's Equivalent as at 31 December,2024			40,307,812.14		100,182,741.63

The accompanying notes form part of these statements

IDRIS AHMED

Treasurer

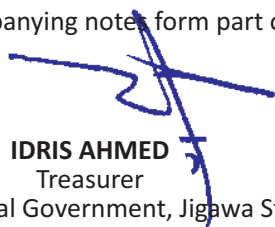
Kazaure Local Government, Jigawa State



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

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUD/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	5,092,522,636.24	0.00	41,896,240.76	5,134,418,877.00
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,092,522,636.24	0.00	41,896,240.76	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	(53,090,692.74)	(53,090,692.74)
Balance at 31December 2023	5,092,522,636.24	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(186,649,250.49)	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	4,905,873,385.75	0.00	(11,194,451.98)	4,894,678,933.77

The accompanying notes form part of these statements


IDRIS AHMED
 Treasurer
 Kazaure Local Government, Jigawa State



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

KAZAURE 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
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,076,926,119.14	Government Share of FAAC (Statutory Revenue)	1	1,965,040,502.33	2,457,633,999.00	0.00	2,457,633,999.00	492,593,496.67
1,142,820,491.24	Government Share of VAT	2	2,209,157,009.93	1,173,334,631.00	0.00	1,173,334,631.00	(1,035,822,378.93)
450,000.00	Tax Revenue	3		300,000.00	0.00	300,000.00	300,000.00
11,646,921.29	Non Tax Revenue	4	17,156,961.37	29,360,000.00	0.00	29,360,000.00	12,203,038.63
178,680,507.40	Transfer from Other Government Entities	5	119,050,399.66	2,000,000.00	0.00	2,000,000.00	(117,050,399.66)
3,410,524,039.07	Total Revenue (a)		4,310,404,873.29	3,662,628,630.00	0.00	3,662,628,630.00	(647,776,243.29)
							0.00
	EXPENDITURE						0.00
1,628,994,395.00	Salaries & Wages	6	1,579,799,256.00	1,718,624,537.00	0.00	1,718,624,537.00	138,825,281.00
143,913,454.00	Social Benefit	7	121,906,763.84	137,000,000.00	0.00	137,000,000.00	15,093,236.16
807,415,563.00	Overhead Cost	8	1,051,891,988.57	1,464,213,390.93	656,603,860.93	807,609,530.00	412,321,402.36
0.00	Other over Head Cost			0.00			0.00
374,882,809.00	Grants & Contributions	9	958,534,477.49	470,000,000.00		470,000,000.00	(488,534,477.49)
330,944,373.00	Transfer to other Govt Agencies	10	497,743,963.84	277,686,000.00	50,000,000.00	227,686,000.00	(220,057,963.84)
0.00	Depreciation		153,619,116.29	0.00			(153,619,116.29)
3,286,150,594.00	Total Expenditure (b)		4,363,495,566.03	4,067,523,927.93	706,603,860.93	3,360,920,067.00	(295,971,638.10)
48,776,998.00	CAPITAL EXPENDITURE						
	ADMINISTRATIVE SECTOR		112,639,905.07	205,705,000.00	0.00	205,705,000.00	93,065,094.93
	ECONOMICS SECTOR		0.00	0.00	0.00	0.00	0.00
	SOCIAL SECTOR		74,009,345.47	203,000,000.00	0.00	203,000,000.00	128,990,654.53
0.00	DISPOSAL OF PPE		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		186,649,250.54	762,360,791.39	353,655,791.39	408,705,000.00	575,711,540.85

The accompanying notes form part of these statements

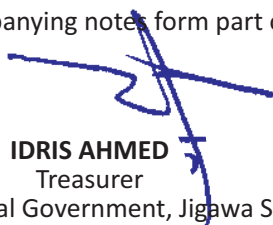

IDRIS AHMED
 Treasurer
 Kazaure Local Government, Jigawa State



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

KAZAURE 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	663,695,896.63	1,006,087,165.00	342,391,268.37	1,026,556,587.00
	SHARE OF EXCHANGE	1,138,482,040.71	400,000,000.00	(738,482,040.71)	344,077,057.00
	SHARE OF NON OIL REVENUE	56,929,858.33	340,000,000.00		85,643,485.00
	FOREX EQUALIZATION	2,703,703.06	711,546,834.00		93,468,179.00
	E-MONEY	71,125,084.92			93,573,260.00
	ECOLOGICAL	32,103,918.68			67,774,939.00
	SURE-P				365,832,612.14
	TOTAL	1,965,040,502.33	2,457,633,999.00	(396,090,772.34)	2,076,926,119.14

The accompanying notes form part of these statements


IDRIS AHMED
Treasurer

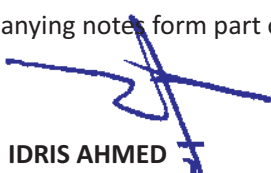
Kazaure Local Government, Jigawa State



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

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
S/N	MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
1	JANUARY	75,097,770.36	59,943,514.31			6,529,152.81			141,570,437.48
2	FEBRUARY	93,697,708.65	55,915,637.01			5,779,172.16			155,392,517.82
3	MARCH	133,865,098.78	120,371,163.65			5,451,531.54			259,687,793.97
4	APRIL	57,906,764.26	57,463,520.90			5,318,227.02			120,688,512.18
5	MAY	48,478,373.70	88,870,658.84			6,497,668.85			143,846,701.39
6	JUNE	26,372,624.79	100,725,920.18			5,455,474.40			132,554,019.37
7	JULY	66,704,083.31	97,050,612.99			5,655,579.99	32,103,918.68		201,514,194.97
8	AUGUST	25,307,387.13	119,353,996.86		2,703,703.06	6,770,186.69			154,135,273.74
9	SEPTEMBER	30,961,021.29	95,515,988.26			5,398,317.93			131,875,327.48
10	OCTOBER	18,603,567.40	94,457,271.23	34,157,915.00		6,640,484.18			153,859,237.81
11	NOVEMBER	10,755,800.64	112,193,401.75	22,771,943.33		6,186,794.48			151,907,940.20
12	DECEMBER	75,945,696.32	136,620,354.73			5,442,494.87			218,008,545.92
	TOTAL	663,695,896.63	1,138,482,040.71	56,929,858.33	2,703,703.06	71,125,084.92	32,103,918.68	0.00	1,965,040,502.33

The accompanying notes form part of these statements


IDRIS AHMED
Treasurer

Kazaure Local Government, Jigawa State



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

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
	Share of Value Added Tax (VAT)	2a	2,209,157,009.93	2,209,157,009.93

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	164,461,826.30		164,461,826.30	87,378,597.36		87,378,597.36
	FEBRUARY	140,863,169.59		140,863,169.59	85,948,723.61		85,948,723.61
	MARCH	151,687,412.24		151,687,412.24	80,473,195.96		80,473,195.96
	APRIL	184,663,053.16		184,663,053.16	74,768,360.16		74,768,360.16
	MAY	169,565,821.40		169,565,821.40	73,537,180.68		73,537,180.68
	JUNE	168,722,484.97		168,722,484.97	94,314,786.30		94,314,786.30
	JULY	185,058,820.33		185,058,820.33	96,600,013.01		96,600,013.01
	AUGUST	210,080,309.36		210,080,309.36	97,977,492.66		97,977,492.66
	SEPTEMBER	190,345,133.95		190,345,133.95	114,002,624.23		114,002,624.23
	OCTOBER	196,164,235.89		196,164,235.89	103,633,187.60		103,633,187.60
	NOVEMBER	231,684,726.57		231,684,726.57	114,286,704.84		114,286,704.84
	DECEMBER	215,860,016.17		215,860,016.17	119,899,624.83		119,899,624.83
	TOTAL	2,209,157,009.93		2,209,157,009.93	1,142,820,491.24		1,142,820,491.24



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

3	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Personal Income Tax				
	TOTAL	-			
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	LICENCES	60,000.00	4,690,000.00	7,516,530.00	510,000.00
	FEES	50,000.00	10,370,000.00	5,525,661.35	2,245,667.29
	FINES	420,000.00	700,000.00	1,380,000.00	8,656,825.00
	SALES		7,200,000.00	430,000.00	10,000.00
	EARNINGS	-	1,600,000.00	4,536,835.00	224,429.00
	SALES/RENT	500,000.00	1,500,000.00	1,250,000.00	
	REPAYMENT	252,927.71	2,150,000.00	4,847,072.29	
			1,000,000.00		
			150,000.00		
	TOTAL	1,282,927.71	29,360,000.00	- 28,077,072.29	11,646,921.29
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Bake/bakery House license		150,000.00	150,000.00	
	Hawkers permits		150,000.00	150,000.00	
	produce buying licenses/Corn Grinding		100,000.00	100,000.00	
	Tractor Hiring services	7,081,530.00	1,500,000.00	- 5,581,530.00	
	Food & Water processing Licenses/Rice Mill	2,400,000.00	30,000.00	- 2,370,000.00	
	Communication Equipment Inst. Permits	225,000.00	500,000.00	275,000.00	
	Public Conveniences Licenses fees		150,000.00	150,000.00	1,000,000.00
	Minor Industry Licenses Fees		200,000.00	200,000.00	200,000.00
	Building Material / Block Making Licenses		100,000.00	100,000.00	100,000.00
	Sand dredging licence	870,000.00	1,000,000.00	130,000.00	100,000.00
	Radio / Television Station Licenses		30,000.00	30,000.00	1,400,000.00
	Registration of Voluntary Organization (name of street)		100,000.00	100,000.00	
	Inland Water-way License (mobile sales)		100,000.00	100,000.00	
	Brick-making, etc, Licenses (cloth dying/laundries)		150,000.00	150,000.00	
	Dane Gun Licenses		20,000.00	20,000.00	1,000,000.00
	Cattle Dealer Licenses		100,000.00	100,000.00	5,000,000.00
	Cinematograph / Photo Studio Operations Licenses		100,000.00	100,000.00	3,000,000.00
	Motor Vehicle Licenses		100,000.00	100,000.00	4,000,000.00
	Patent Medicine & Drug Stores Licenses (Chemist)		150,000.00	150,000.00	200,000.00
	Trade / Kiosk Permit Licenses		100,000.00	100,000.00	200,000.00
	Food and Water Processing Licence (Cold room)		70,000.00	70,000.00	1,000,000.00
	Communication Equipment Installation Permit (Service Provider)		1,000,000.00	1,000,000.00	14,400,000.00
	Cattle Traders Certificate		50,000.00	50,000.00	
	Welding Machine License		50,000.00	50,000.00	
	Auto Spare Parts		100,000.00	100,000.00	
	Sewing / Tailoring Services		60,000.00	60,000.00	
	Barbing Salon / Boutique Services Fees		60,000.00	60,000.00	
	TOTAL	10,576,530.00	6,220,000.00	- 4,356,530.00	
	FEES				
	Tender Fees	1,931,374.66	3,000,000.00	1,068,625.34	
	Birth / Death Registration	142,964.00	2,000,000.00	1,857,036.00	
	Customary right of occupancy fees	20,000.00	700,000.00	680,000.00	
	Motor vehicle Tax & Motorcycle Achaba Reg.fees		150,000.00	150,000.00	
	Electrical Inspectorate Fees (Battery Charges)		50,000.00	50,000.00	
	Contractor Registration Fees		2,000,000.00	2,000,000.00	
	Tender Fees		3,000,000.00	3,000,000.00	
	Bill Board Advertisement Fees		50,000.00	50,000.00	



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

	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Survey / Planning / Building Fees		250,000.00	250,000.00	
	Land Use / Sand Dredging Fees		1,500,000.00	1,500,000.00	
	Timber & Forest Fees (Felling of Trees)		100,000.00	100,000.00	
	Title / Plot Transfer Fees / Commission		150,000.00	150,000.00	
	Milling Charges		150,000.00	150,000.00	
	Private School Registration		100,000.00	100,000.00	
	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)		70,000.00	70,000.00	
	Registration of Private Medical Institutions		100,000.00	100,000.00	
	TOTAL	2,094,338.66	13,370,000.00	11,275,661.34	
	FINES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Fines(Falling of trees)	420,000.00	30,000.00	- 390,000.00	
	TOTAL	420,000.00	30,000.00	- 390,000.00	
	SALES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Sales of Stores / Scraps / Unserviceable Items		500,000.00	500,000.00	
	Proceeds from Sales of Farm Produce		100,000.00	100,000.00	
	Sales of Photographs		50,000.00	50,000.00	
	Advertisement		50,000.00	50,000.00	
	TOTAL		700,000.00	700,000.00	
	EARNINGS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Earning from Cattle Market	133,200.00	500,000.00	366,800.00	
	Earning from Market	2,046,010.00	2,500,000.00	453,990.00	
	Earning from Motor Park	326,360.00	1,500,000.00	1,173,640.00	
	Earning from Comm, Activities, shop & shopping centre	630,100.00	2,000,000.00	1,369,900.00	
	Abattoir / Slaughter House	177,495.00	100,000.00	- 77,495.00	
	Earnings From ICT Services		100,000.00	100,000.00	
	Gate Fees		500,000.00	500,000.00	
	TOTAL	3,313,165.00	7,200,000.00	3,886,835.00	
	SALES/RENT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Rent on government Building				
	Rent on Government properties	500,000.00	100,000.00	- 400,000.00	
	TOTAL	500,000.00	1,500,000.00	1,000,000.00	
	REPAYMENT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Repayment of over payment	252,927.71	1,500,000.00	1,247,072.29	
	Bicycle Advances (Principal)		50,000.00	50,000.00	
	Motor Vehicle Refurbishing Loan		50,000.00	50,000.00	
	House Refurbishing Loan		50,000.00	50,000.00	
	Unclaimed Deposits		500,000.00	500,000.00	
	TOTAL	252,927.71	2,150,000.00	1,897,072.29	
5	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Augmentation	117,074,893.06	340,000,000.00	297,000,000.00	176,705,000.80
	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 Entitie s	119,050,399.66	342,000,000.00	297,024,493.40	178,680,507.40



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

S/N	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
1	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
2	JANUARY				750,000.00
3	FEBRUARY	10,846,875.00	0.00	(10,846,875.00)	41,240,000.00
4	MARCH	37,628,018.06	0.00	(37,628,018.06)	31,126,401.39
5	APRIL	5,000,000.00	0.00	(5,000,000.00)	22,229,277.00
6	MAY		0.00	0.00	22,307,287.39
7	JUNE		0.00	0.00	3,000,000.00
8	JULY	22,100,000.00	0.00	(22,100,000.00)	4,800,000.00
9	AUGUST		0.00	0.00	10,000,000.00
10	SEPTEMBER	10,000,000.00	0.00	(10,000,000.00)	8,340,925.04
11	OCTOBER	10,000,000.00	0.00	(10,000,000.00)	16,604,041.99
12	NOVEMBER		0.00	0.00	15,807,067.99
	DECEMBER	21,500,000.00	0.00	(21,500,000.00)	500,000.00
	TOTAL	117,074,893.06	340,000,000.00	297,000,000.00	176,705,000.80

6	SALARY & WAGES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	PERSONNEL COST				
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	19,129,509.60	49,276,462.00	30,146,952.40	30,517,410.00
	Legislative Council	11,648,114.40	34,900,220.00	23,252,105.60	22,400,220.00
	Administrative and General services	79,420,722.55	77,626,463.00	(1,794,259.55)	71,852,481.00
	SUB-TOTAL	110,198,346.55	161,803,145.00	51,604,798.45	124,770,111.00
	ECONOMIC SECTOR			0.00	
	Agriculture Section	15,591,872.01	14,063,439.00	(1,528,433.01)	14,694,352.00
	Forestry Section	5,451,720.26	4,808,438.00	(643,282.26)	4,678,068.00
	Livestock Section (Veterinary)	16,234,075.71	12,433,416.00	(3,800,659.71)	12,705,819.00
	Treasury Account Section	32,733,203.26	93,251,251.00	60,518,047.74	26,915,625.00
	Internal Audit	195,848.60	2,335,067.00	2,139,218.40	1,175,092.00
	Planning, Research & Statistics Department	4,298,702.84	13,386,244.00	9,087,541.16	3,995,814.00
	Monitoring & Evaluation		0.00	0.00	
	Statistics	68,050,939.48	4,423,560.00	(63,627,379.48)	65,090,771.00
	Treasury Revenue Section	11,456,410.26	67,826,196.00	56,369,785.74	12,390,477.00
	Road & Communication Section	3,792,230.46	8,837,409.00	5,045,178.54	5,159,101.00
	Mechanical Section	4,816,073.66	9,829,667.00	5,013,593.34	6,569,917.00
	Electrical Section	3,537,791.61	9,139,821.00	5,602,029.39	4,580,653.00
	Land & Survey Section	4,275,120.93	6,929,173.00	2,654,052.07	4,084,908.00
	Building Section	5,013,681.01	8,911,662.00	3,897,980.99	5,429,923.00
	SUB-TOTAL	175,447,670.09	256,175,343.00	80,727,672.91	167,470,520.00
	SOCIAL SECTOR			0.00	
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	285,494,131.24	131,371,620.00	(154,122,511.24)	359,305,618.00
	Education (Teaching Staff)	585,930,606.39	852,184,055.00	266,253,448.61	596,357,423.00
	Adult Education		0.00	0.00	
	Other Education		0.00	0.00	
	Preventive (Water, Sanitation and Hygiene)	119,224,528.33	135,147,462.00	15,922,933.67	115,995,798.00
	Curative	253,733,397.86	138,996,929.00	(114,736,468.86)	221,053,670.00
	Rural Water Supply	3,143,626.84	3,300,251.00	156,624.16	3,270,948.00
	Traditional Officer (District Head Office)		0.00	0.00	
	Community Development Section	14,071,023.10	10,976,880.00	(3,094,143.10)	11,174,389.00
	Information, Youth, Sport & Culture	9,140,228.50	8,678,796.00	(461,432.50)	8,784,280.00
	Social Welfare Section	11,336,511.50	9,639,672.00	(1,696,839.50)	9,678,117.00
	Trade Section and Cooperatives	12,079,185.60	10,350,384.00	(1,728,801.60)	11,133,521.00
	SUB-TOTAL	1,294,153,239.36	1,300,646,049.00	6,492,809.64	1,336,753,764.00
	GRAND TOTAL	1,579,799,256.00	1,718,624,537.00	138,825,281.00	1,628,994,395.00



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

7	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	55,417,362.84	60,000,000.00	4,582,637.16	47,244,259.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	50,561,893.10	60,000,000.00	9,438,107.00	80,085,910.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	15,927,507.90	17,000,000.00	(1,927,507.90)	16,583,285.00
	TOTAL	121,906,763.84	137,000,000.00	14,020,744.16	143,913,454.00

KAZAURE LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE		ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR			0.00	
	Office of the Chairman	45,134,978.00	41,500,000.00	(3,634,978.00)	62,253,016.00
	Legislative Council	26,505,352.00	20,000,000.00	(6,505,352.00)	36,096,040.00
	Administrative and General services	162,866,726.61	142,000,000.00	(20,866,726.61)	115,785,267.00
	SUB-TOTAL	234,507,056.61	203,500,000.00	(31,007,056.61)	214,134,323.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	7,374,100.00	2,000,000.00	(5,374,100.00)	580,000.00
	Forestry Section	50,000.00	1,800,000.00	1,750,000.00	
	Livestock Section (Vetrinary)	11,916,600.00	2,500,000.00	(9,416,600.00)	
	Treasury Account Section	34,203,344.10	204,300,000.00	170,096,655.90	257,486,561.00
	Internal Audit		500,000.00	500,000.00	
	Planning, Research & Statistics Department	28,023,967.00	18,300,000.00	(9,723,967.00)	0.00
	Monitoring & Evaluation			0.00	0.00
	Statistics			0.00	0.00
	Treasury Revenue Section	4,699,500.00	6,200,000.00	1,500,500.00	5,569,409.00
	Road & Communication Section	4,659,690.00	2,100,000.00	(2,559,690.00)	7,905,962.00
	Mechanical Section	36,113,800.00	45,000,000.00	8,886,200.00	19,658,168.00
	Electrical Section	5,690,900.00	321,700,000.00	316,009,100.00	299,075,724.00
	Land & Survey Section	120,000.00	600,000.00	480,000.00	
	Building Section	2,413,700.00	4,200,000.00	1,786,300.00	1,980,870.00
	SUB-TOTAL	135,265,601.10	609,200,000.00	473,934,398.90	592,256,694.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority			0.00	0.00
	Education (Non-Teaching Staff)	23,281,564.00	6,000,000.00	(17,281,564.00)	7,751,400.00
	Education (Teaching Staff)			0.00	80,085,910.00
	Adult Education		7,157,880.00	7,157,880.00	5,031,000.00
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	29,586,770.00	18,000,000.00	(11,586,770.00)	7,550,000.00
	Curative	49,334,103.26	62,500,000.00	13,165,896.74	23,483,285.00
	Rural Water Supply	17,246,198.15	15,000,000.00	(2,246,198.15)	18,182,855.00
	Traditional Officer (District Head Office)			0.00	104,506,153.00
	Community Development Section	44,335,021.50	60,000,000.00	15,664,978.50	31,721,000.00
	Information, Youth, Sport & Culture	23,995,600.00	30,080,000.00	6,084,400.00	2,490,000.00
	Social Welfare Section	19,704,050.00	26,000,000.00	6,295,950.00	17,173,444.00
	Trade Section and Cooperatives	3,188,000.00	1,800,000.00	(1,388,000.00)	1,107,176,064.00
	SUB-TOTAL	210,671,306.91	226,537,880.00	15,866,573.09	1,405,151,111.00
	OTHER OVERHEAD COST FROM CAPITAL RECEIPTS	471,448,023.95	424,975,510.93	(46,472,513.02)	0.00
	GRAND TOTAL	1,051,891,988.57	1,464,213,390.93	412,321,402.36	2,211,542,128.00
	DEATAILS OVERHEAD FROM CAPITAL RECEIPTS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Settlement of Outstanding Liabilities	41,020,269.67	20,000,000.00	(21,020,269.67)	0.00
	Contribution for the Purchase of Hilux to Zonal Insp.	15,000,000.00	20,000,000.00	5,000,000.00	0.00
	Purchase of 10 No: Motorcycle to Security Operation	25,193,750.00	9,101,605.00	(16,092,145.00)	0.00
	Tractor Loan Repayment	44,313,336.00	66,470,000.00	22,156,664.00	0.00
	Control of Erosion at Kazaure Local Government	56,159,344.09	30,000,000.00	(26,159,344.09)	0.00
	Land Compensation	500,000.00	10,000,000.00	9,500,000.00	0.00
	General Renovation of Local Government Guest House Dutse	45,810,000.00	50,000,000.00	4,190,000.00	0.00
	contribution fr the purchase f hisbah vehicle	80,000,000.00	14,000,000.00	(66,000,000.00)	0.00
	SUB TOTAL	307,996,699.76	219,571,605.00	(88,425,094.76)	0.00
				0.00	0.00
	ECONOMIC SECTOR			0.00	0.00
	Purchase of Grains	37,500,000.00	40,000,000.00	2,500,000.00	0.00
	Goat Breeding Empowerment	10,000,000.00	15,000,000.00	5,000,000.00	0.00
	Demercation of Grazing Reserves	1,960,250.00	3,000,000.00	1,039,750.00	0.00
	Annual Animal Vaccination	11,640,000.00	2,000,000.00	(9,640,000.00)	0.00
	SUB TOTAL	61,100,250.00	60,000,000.00	(1,100,250.00)	0.00
				0.00	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Purchase of Submersable Pump	20,419,050.00	5,403,905.93	(15,015,144.07)	0.00
	Contribution to Community Develop Programes	21,880,000.00	20,000,000.00	(1,880,000.00)	0.00
	Renovation of Health Post at Kazaure	13,911,986.19	20,000,000.00	6,088,013.81	0.00
	Youth & Women Empowerment	9,194,600.00	55,000,000.00	45,805,400.00	0.00
	Purchase of Rooping Materials	21,931,000.00	5,000,000.00	(16,931,000.00)	0.00
	Purchase of Mats & Qur'an to Newly Const. Mosque	1,880,000.00	5,000,000.00	3,120,000.00	0.00
	Women Empowerment Programes	800,000.00	10,000,000.00	9,200,000.00	0.00
	Purchase of Palliative Materials	2,505,000.00	10,000,000.00	7,495,000.00	0.00
	Renovation Of 2no blk class at gada	9,829,438.00	15,000,000.00	5,170,562.00	0.00
	SUB TOTAL	102,351,074.19	145,403,905.93	43,052,831.74	0.00
	GRAND TOTAL	471,448,023.95	424,975,510.93	(46,472,513.02)	0.00



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

9	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	1% TRAINING FUND	35,319,938.38	25,000,000.00	10,319,938.38	28,203,224.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	35,319,938.71	25,000,000.00	10,319,938.71	28,203,224.00
	2% Sule Lamido University Kafin Hausa	158,249,711.33	50,000,000.00	28,712,125.28	73,970,208.00
	Contribution to State & LG Joint Projects & Programmes	483,595,812.79	150,000,000.00	254,058,226.74	140,000,000.00
	5% EMIRATE	246,049,076.28	120,000,000.00	46,511,490.22	104,506,153.00
	TOTAL	958,534,477.49	370,000,000.00	349,921,719.33	374,882,809.00
10	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦
	Ministry for Local Government (Street Light Fund)	303,556,838.01	200,000,000.00	(103,556,838.01)	298,163,074.00
	Ministry for Water Resources (Water Facilities)	25,581,674.86	120,000,000.00	94,418,325.14	17,682,855.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,440,666.65	15,686,000.00	245,333.35	15,098,444.00
	Directorate of Salary and Pension Administration	153,164,784.32	134,000,000.00	(19,164,784.32)	
	TOTAL	497,743,963.84	149,686,000.00	(348,057,963.84)	330,944,373.00
11	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE				
11a	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of Drainages & Culvert at K/Duzau etc	3,949,456.01			
	Purchase of Hand Pumps Materials	14,181,713.06	30,000,000.00	15,818,286.94	
	Purchase of Hillux	15,000,000.00	20,000,000.00	5,000,000.00	
	Purchase of M/Cycle for Security Operators & others	10,193,750.00	23,235,000.00	13,041,250.00	
	Tractor loan repayment	24,313,336.00	66,470,000.00	42,156,664.00	
	Purchase of HISBA Vehicle	40,000,000.00	50,000,000.00	10,000,000.00	
	Purchase of utility vehicle CM, DAGS & Speaker	5,001,650.00	16,000,000.00	10,998,350.00	
	SUB TOTAL	112,639,905.07	205,705,000.00	97,014,550.94	
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Electrification project at Shingen Yamma				
	Electrification project at Hadiyo and Guyu				
	Purchase of Transformer at sabuwar Auyo				
	Solar Street Light at Shingen Gabas				
	Construction of new solar water at Shinge				
	Drilling of Hand Pump at Hadiyo and Hakudau				
	Solar Street Light at Sabuwar Auyo				
	SUB TOTAL	-			
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of midwives Quarters	60,000,000.00	140,000,000.00	80,000,000.00	
	Renovation of 2 classroom at Dandi & others Palaces	5,658,876.00	28,000,000.00	22,341,124.00	
	Const. of toilet at Islamiyya Tsangaya, Badori & Gada	3,000,469.47	25,000,000.00	21,999,530.54	
	Purchase of Mobile Veterinary Clinic	5,350,000.00	10,000,000.00	4,650,000.00	
	SUB TOTAL	74,009,345.47	203,000,000.00	128,990,654.58	
	GRAND TOTAL	186,649,250.54	408,705,000.00	226,005,205.52	



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

12	PROCEED FROM BORROWING	
	PREVIOUS YEAR ADVANCE	8,104,900.00
	CURRENT YEAR ADVANCE	7,738,157.04
	MARGINS	366,742.96
13	PROCEED FROM REPAYMENT	
	CURRENT YEAR NCL	92,270,555.41
	PREVIOUS YEAR NCL	66,391,400.87
	MARGINS	25,879,154.54

14	CASH AND CASH EQUIVALENTS	2024	2023
		₦	₦
	MAIN ACCOUNT	3,511.97	24,413,959.00
	OVERHEAD ACCOUNT	85,315.63	3,829.05
	SALARY ACCOUNT	25,107,046.33	15,930.99
	PROJECT ACCOUNT	15,027,403.83	74,518,465.29
	LOAN ACCOUNT		126,259.98
	OTHERS ACCOUNT	84,534.38	1,104,297.32
	TOTAL	40,307,812.14	100,182,741.63

15	RECEIVABLES	2024	2023
		₦	₦
	PERSONAL ADVANCE	7,738,157.04	8,104,900.00
	OTHER ADVANCE		
	TOTAL	7,738,157.04	8,104,900.00

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)							0.00
	DATE OF ASSETS REVALUATION 31/12/2024	110,969,387.76	4,504,028,795.92	20,597,666.67	9,341,750.00	241,005,035.89	206,580,000.00	5,092,522,636.24
	DEPRECIATION CHARGE FOR THE YEAR	0.00						0.00
	ACCUMULATED DEPRECIATION 31/12/24	2,219,387.76	90,080,575.92	2,059,766.67	1,868,350.00	16,075,035.89	41,316,000.00	153,619,116.24
								0.00
	NET BOOK VALUE AS AT 31/12/2024	108,750,000.00	4,413,948,220.00	18,537,900.00	7,473,400.00	224,930.00	165,264,000.00	4,938,903,520.00



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

17	DEPOSIT	2024	2023
		₦	₦
	NULGE	(575,045.75)	(1,309,915.33)
	8% CPS	18,147,603.36	9,936,026.11
	MHWUN	1,875,146.83	1,088,492.67
	PARTY CONTR.	(297,500.00)	(297,500.00)
	RET.MONEY	2,581,788.00	2,581,788.00
	GOVT TAX	22,013,448.22	26,334,875.00
	7.5% VAT	6,989,413.58	6,770,842.62
	TOTAL	50,734,854.24	45,104,609.07

18	OTHER NON CURRENT LIABILITIES	2024	2023
		₦	₦
	PAYE	8,952,404.53	5,539,029.50
	5%WHT	7,747,191.89	5,671,517.77
	OTHERS	24,836,104.75	10,076,244.53
	TOTAL	41,535,701.17	21,286,791.80

19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	5,092,522,636.24	0.00	(186,649,250.54)	4,905,873,385.70
	FOREING EXCHANGE TRANSLATION RESER VE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,092,522,636.24	0.00	(186,649,250.54)	4,905,873,385.70

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	41,896,240.76	(33,700,206.31)
	SURPLUS/DEFICIT FOR THE YEAR	(53,090,692.74)	124,373,445.07
	ADJUSTMENT DURING THE YEAR		
	BALANCE C/F	(11,194,451.98)	90,673,238.76



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

KAZAURE SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 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 = A/B*100
PREVENTIVE	119,224,528.33	135,147,462.00		135,147,462.00	15,922,933.67	88.22
CURATIVE	253,733,397.86	138,996,929.00		138,996,929.00	(114,736,468.86)	182.55
RURAL WATER SUPPLY	3,143,626.64	3,300,251.00		3,300,251.00	156,624.36	95.25
SUB TOTAL EXPENDITURE	376,101,552.83	277,444,642.00		277,444,642.00	(98,656,910.83)	135.56
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
PREVENTIVE	29,586,770.00	18,000,000.00		18,000,000.00	(11,586,770.00)	164.37
CURATIVE	49,334,103.26	25,000,000.00	37,500,000.00	62,500,000.00	13,165,896.74	78.93
RURAL WATER SUPPLY	17,246,198.15	15,000,000.00		15,000,000.00	(2,246,198.15)	114.97
SUB TOTAL EXPENDITURE	96,167,071.41	58,000,000.00	37,500,000.00	95,500,000.00	(667,071.41)	100.70
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
PREVENTIVE	9,299,456.00	16,000,000.00	50,000,000.00	66,000,000.00	56,700,544.00	14.09
CURATIVE	73,911,986.19	96,000,462.00	115,000,000.00	211,000,462.00	137,088,475.81	35.03
RURAL WATER SUPPLY	34,071,850.00	55,000,000.00	36,000,000.00	91,000,000.00	56,928,150.00	37.44
SUB TOTAL EXPENDITURE	117,283,292.19	167,000,462.00	201,000,000.00	368,000,462.00	250,717,169.81	31.87
GRAND TOTAL	589,551,916.43	502,445,104.00	238,500,000.00	740,945,104.00	151,393,187.57	79.57

SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
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 = A/B*100
NON-TEACHING	285,494,131.24	131,371,620.00	0.00	131,371,620.00	(154,122,511.24)	217.32
TEACHING	585,930,606.39	852,184,055.00	0.00	852,184,055.00	266,253,448.61	68.76
ADULT EDUCATION			0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	871,424,737.63	983,555,675.00	0.00	983,555,675.00	112,130,937.37	88.60
				0.00	0.00	
<u>OVERHEAD COST</u>				0.00	0.00	
NON-TEACHING	23,281,564.00	6,000,000.00	0.00	6,000,000.00	(17,281,564.00)	388.03
TEACHING			0.00	0.00	0.00	
ADULT EDUCATION		7,157,880.00	0.00	7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE	23,281,564.00	13,157,880.00	0.00	13,157,880.00	(10,123,684.00)	176.94
				0.00	0.00	
<u>CAPITAL EXPENDITURE</u>				0.00	0.00	
NON-TEACHING				0.00	0.00	
TEACHING	15,488,314.00	31,000,000.00	30,000,000.00	61,000,000.00	45,511,686.00	25.39
ADULT EDUCATION			30,000,000.00	30,000,000.00	30,000,000.00	0.00
SUB TOTAL EXPENDITURE	15,488,314.00	31,000,000.00	60,000,000.00	91,000,000.00	75,511,686.00	17.02
GRAND TOTAL	910,194,615.63	1,027,713,555.00	60,000,000.00	1,087,713,555.00	177,518,939.37	83.68



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 Kazaure 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.

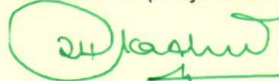
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

1. **STATUTORY ALLOCATIONS AND OTHER FAAC RECEIPTS**

Kazaure Local Government Council received the Sum of One Billion, Nine Hundred and Sixty Five Million, Fourty Thousand, Five Hundred and Two Naira, Thirty Three Kobo (₦1,965,040,502.33) only as statutory allocations from the Federation accounts for the year 2024 which represents 79.95% of the approved budgeted amount of ₦2,457,633,999.00

2. **GOVERNMENT SHARE OF VALUE ADDED TAX**

The Sum of Two Billion, Two Hundred and Nine Million, One Hundred and Fifty Seven Thousand, Nine Naira, Ninety Three Kobo (₦2,209,157,009.93) as government share of VAT which represents 188.28% of the estimated amount of ₦1,173,334,631.00

3. **INDEPENDENT REVENUE**

The Sum of Seventeen Million, One Hundred and Fifty Six Thousand, Nine Hundred and Sixty One Naira, Thirty Seven Kobo (₦17,156,961.37) only was generated as internally generated revenue which stood as 58.43% of the approved estimated amount of ₦29,360,000.00

4. **AUGUMENTATION AND OTHER STABILIZATION RECEIPTS (TRANSFER FROM OTHER ENTITIES)**

The Sum of One Hundred and Nineteen Million, Fifty Thousand, Three Hundred and Ninety Nine Naira, Sixty Six Kobo (₦119,050,399.66) only was also received from other government entities vide the estimated amount of ₦2,000,000.00

5. **RECURRENT EXPENDITURE**

The Sum of Four Billion, Two Hundred and Nine Million, Eight Hundred and Seventy Six Thousand, Four Hundred and Fourty Nine Naira, Seventy Four Kobo (₦4,209,876,449.74) only was expended on recurrent items. It stood as 103.49% of the approved budgeted Sum of ₦4,067,523,927.93.00

6. **BANK RECONCILIATION**

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

7. **BUDGET PERFORMANCE**

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

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
STATUTORY ALLOCATION	2,457,633,999.00	1,965,040,502.33	492,593,496.67	79.96 %
VALUE ADDED TAX	1,173,334,631.00	2,209,157,009.93	(1,035,822,378.93)	188.28 %
INDEPENDENT REVENUE	29,360,000.00	17,156,961.37	12,203,038.63	58.44 %
TOTAL REEVENUE	3,662,628,630.00	4,310,404,873.29	(647,776,243.29)	117.69 %
EXPENDITURE				
RECURRENT EXPENDITURE	4,067,523,927.93	4,209,876,449.74	(142,352,521.81)	103.50 %
CAPITAL EXPENDITURE	812,284,648.39	186,649,250.54	625,635,397.85	22.98 %
TOTAL EXPENDITURE	4,879,808,576.32	4,396,525,700.28	483,282,876.04	90.10 %



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

1. TOTAL REVENUE

The table above shows that the Sum of Four Billion, Three Hundred and Ten Million, Four Hundred and Four Thousand, Eight Hundred and Seventy Three Naira, Twenty Nine Kobo (₦4,310,404,873.29) only was received as total revenue generated both from the federation account and internally generated revenue. This figure represents 117.68% of the approved estimated amount of ₦3,662,628,630.00

2. RECURRENT EXPENDITURE

The Sum of Four Billion, Two Hundred and Nine Million, Eight Hundred and Seventy Six Thousand, Four Hundred and Fourty Nine Naira, Seventy Four Kobo (₦4,209,876,449.74) only was spent on recurrent items, representing 103.49% of the budgeted amount of ₦4,067,523,927.93.

3. CAPITAL EXPENDITURE

On capital, the Sum of One Hundred and Eighty Six Million, Six Hundred and Fourty Nine Thousand, Two Hundred and Fifty Naira, Fifty Four Kobo (₦186,649,250.54) only was expended, indicating 22.97% of the budgeted amount of ₦812,284,648.39.

4. RECOMMENDATIONS

- The local government council should harness other sources of improving internally generated revenue.
- More spending on recurrent items should be drastically reduced.
- The local government council should direct more resources to capital projects.



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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Two Hundred and Seventeen Million Seven Hundred and Eighty thousand Seven Hundred and Nineteen Naira Eighteen Kobo {N217, 780,719.18} was issued to Kazaure Local Government Council and the same amount was resolved and verified, no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/KZR/ZO/KZLG/LQ.1/24	Un Presented Payment Vouchers	103,844,0815.73	103,844,0815.73	0.00
2	ALG/KZR/ZO/KZLG/LQ.2/24	Un Accounted Expenditure	18,286,261.00	18,286,261.00	0.00
3	ALG/KZR/ZO/KZLG/LQ.3/24	Irregular Payment	39,117,658.98	39,117,658.98	0.00
4	ALG/KZR/ZO/KZLG/LQ.4/24	Payment for Services not Rendered	5,553,576.33	5,553,576.33	0.00
5	ALG/KZR/ZO/KZLG/LQ.5/24	Payment for Project not Executed	2,148,774.63	2,148,774.63	0.00
6	ALG/KZR/ZO/KZLG/LQ.6/24	Unpaid Taxes	5,715,9820.51	5,715,9820.51	0.00
7	ALG/KZR/ZO/KZLG/LQ.7/24	Un Presented Payment Vouchers for the Period of Jul- Sept, 2024	730,000.00	730,000.00	0.00
8	ALG/KZR/ZO/KZLG/LQ.8/24	Irregular Expenditure Jul-Sept, 2024	27,180,650.00	27,180,650.00	0.00
9	ALG/KZR/ZO/KZLG/LQ.9/24	Un Presented Payment Vouchers Oct-Dec, 2024	7,222,000.00	7,222,000.00	0.00
10	ALG/KZR/ZO/KZLG/LQ.10/24	Services Not Rendered	19,210,000.00	19,210,000.00	0.00
	TOTAL	Irregular Payments Oct-Dec, 2024	7,983,000.00	7,983,000.00	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Kazaure Local Government staff and local Education Authorities. To this effect, a number of Two [20] 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 Thirty Two Million, Five Hundred and Ninety One Thousand, Seven Hundred and Fifty One Naira N32,591,751.00.

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 Six [6] numbers of staff retired and deceased owed Kazaure Local Government Council, the sum of Four Hundred and Thirty Seven Thousand, EightNaira N437,008.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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

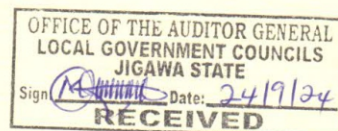


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/KZR/ZO/KZRLG/A.R/V.I/1/24 Your Ref: _____

Date: 25/7/2024

The Director Administration
& General Services,
Kazaure Local Government,
Jigawa State.



DCA
pls deal as usual
AG 24/9/24

AUDIT INSPECTION REPORT FOR THE PERIOD
OF JANUARY - JUNE 2024

The accounting records maintained by the Treasury Department of your Local Government for the period mentioned above have been examined and the following points were observed forwarded to you for your information and necessary action please. This is copied to the Auditor General Local Government Councils, Jigawa State for information, guidance and necessary action, please.

INTERNAL CONTROL SYSTEM: The internal control system enforced by the management of the Local Government was very weak as such over 90% of the paid payment vouchers for the period under review were not pre-audited by the internal Audit unit of the Local Government, this action has gone contrary to the provision of financial memorandum (FM) chapter 40.

CASH BOOK: The main cash book maintained by the Local Government cashier have been posted and examined both credit & debit side and the following were the points observed:-

- (1) **OUTSTANDING PAYMENT VOUCHERS/UNPRESENTED PAYMENT VOUCHERS:** - During the period under review, payment vouchers amounting to One Hundred and Three Million, Eight Hundred and Twenty Four Thousand Eight Hundred and Fifteen Naira, Seventy Three kobo (N103,844,815.73) were not presented for Auditing up to the time of written this report,



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

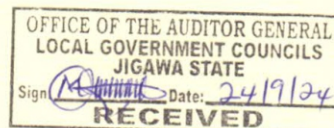


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/KZR/ZO/KZRLG/A.R/V.1/1/24 Your Ref: _____

Date: 25/7/2024

The Director Administration
& General Services,
Kazaure Local Government,
Jigawa State.



DCA
Pls deal as usual
(Signature) AG 24/9/24

AUDIT INSPECTION REPORT FOR THE PERIOD
OF JANUARY – JUNE 2024

The accounting records maintained by the Treasury Department of your Local Government for the period mentioned above have been examined and the following points were observed forwarded to you for your information and necessary action please. This is copied to the Auditor General Local Government Councils, Jigawa State for information, guidance and necessary action, please.

INTERNAL CONTROL SYSTEM: The internal control system enforced by the management of the Local Government was very weak as such over 90% of the paid payment vouchers for the period under review were not pre-audited by the internal Audit unit of the Local Government, this action has gone contrary to the provision of financial memorandum (FM) chapter 40.

CASH BOOK: The main cash book maintained by the Local Government cashier have been posted and examined both credit & debit side and the following were the points observed:-

- (1) **OUTSTANDING PAYMENT VOUCHERS/UNPRESENTED PAYMENT VOUCHERS:** - During the period under review, payment vouchers amounting to One Hundred and Three Million, Eight Hundred and Twenty Four Thousand Eight Hundred and Fifteen Naira, Seventy Three kobo (N103,844,815.73) were not presented for Auditing up to the time of written this report,



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure 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/KZR/20/LQ.10/2024
The, Hon. Chairman
Kazaure Local Government

Audit Form 1
Station: Kazaure
Pv. No.: Various Date: Various
Head Various Sub Head: Various
Amount N: Various Various
Payee: 7,983,000
Nature of Payment: Various
Date: 01/02/2024

AUDIT QUERY

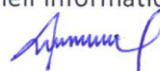
IRREGULAR PAYMENTS OCT – DEC, 2024

During the examination of payment vouchers for the above period, it was observed that payment voucher worth seven million nine hundred and eighty three thousand naira (₦7,983,000) were paid without attaching necessary supporting documents such as invoice, BQ, SRV and council resolution to justify the payments, refers to the attached schedule for guidance.

This action contradict the provision of financial memoranda chapter 14(4).

In view of the above therefore, the concerned officers should correct this anomalies or else refund the total amount involved and this office be inform for further verification.

The same is copied to Auditor General Local Government Council, Jigawa State and the Zonal Audit Director Kazaure zone for their information and action.


Kabiru Muhammad
Zonal Audit Director



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure 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/KZR/20/LQ.9/2024

The, Hon. Chairman
Kazaure Local Government

Audit Form 1

Station: Kazaure

Pv. No.: Date:

Head Various Sub Head Various

Amount N: Various Various

Payee:

Nature of Payment 7,220,000

Various

Date:

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS OCT – DEC, 2024

Examination of payment vouchers for the above stated period reveals that payment amounting to seven million two hundred and twenty thousand naira (₦7,220,000) were made without preparing payment vouchers.

This contradicts the provision of financial memorandum chapter 14(3). Referred to the attached schedule for details.

Therefore, in view of the above there are the concerned officers should prepare and present them and this office be informed for further examination and verification.

The same is copied to Auditor General Local Government Council Jigawa State and the zonal audit director for their information and action please.

Kabiru Muhammad

Zonal Director

Kazaure Local Government



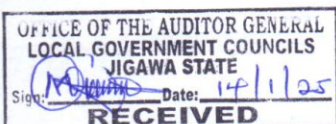
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/KZR/ZO/KZR/LQ 8/024

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



Audit Form 1

Station: _____ Kazaure
Pv. No.: _____ CC Date: _____ CC
Head _____ CC Sub Head _____ CC
Amount N: _____ 27,180,650:00
Payee: _____
Nature of Payment: _____ Various
_____ Various
Date: _____

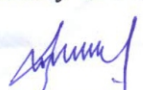
AUDIT QUERY

IRREGULAR EXPENDITURE JULY - SEPTEMBER, 2024

Payment amounting to N27,180,650:00 was observed made to various payee schedule attached refers to which the vouchers were not fully supported with relevant document to justify the payments. This act is contrary to the provision of Financial Memoranda Chapter 14.4 and 14.5.

In view of the above therefore, let the concerned officers be ask to produce and attach the requested supporting documents or refund the amount involved back to Treasury and inform this office for further inspection.

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


Kabiru Muhammad
Zonal Director
Kazaure Zone

DCA
Pls treat
(24/1/25) AG 14/1/25

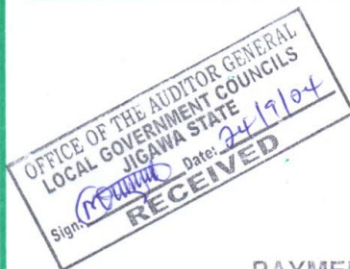


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/KZ LG 1 Q.5/24
The, Director Adm. & Gen. Serv.
Kazaure Local Government



Audit Form 1

Station: Kazaure
Pr. No.: C-C Date: Jan/Jun 24
Head: C-C Sub Head: C-C
Amount N: 2,148,774.63
Payee: Sundry Persons
Nature of Payment: Various
Date:

AUDIT QUERY

PAYMENTS FOR PROJECT NOT EXECUTED

During the verification of the Projects executed by the Local Government for period of January to June 2024, it was discovered that Project worth Two Million, One Hundred and Forty Eight Thousand Seven Hundred and Seventy Four Naira Sixty Three kobo (N2,148,774.63) only attached scheduled refers were not executed.

This contradicts the provision of model financial memorandum chapter 14:3. As such this office is drawing the attention of the officers concerned to make all necessary arrangement to executive such projects and this office be inform for our further verification or else the total sum be refunded to Treasury and furnish this office with treasury receipts for next line of action.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Kazaure Zone above for their information and necessary action please.

DCA
Pls Deal
@Kazaure LG 25/9/24

ISMA'ILA DAUDA
Area Auditor
Kazaure Local Govt.



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



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

Local Query No. ALG/KZR/ZO/KZLG/LQ.4/24
The, Director Adm. & Gen. Serv.
Kazaure Local Government



Audit Form 1

Station: Kazaure
Pv. No.: Date: Jan/Jun 24
Head C-C Sub Head: C-C
Amount N: 5,553,576.33
Payee: Sundry Persons
Nature of Payment: Various
Date: _____

AUDIT QUERY

PAYMENT FOR SERVICES NOT RENDERED

During the examination and verification of payment vouchers for the period of January to June 2024, it was observed that payment worth Five Million, Five Hundred and Fifty Three Thousand Five Hundred and Seventy Six Naira Thirty Three kobo (N5,553,576.33) only was made for solar installation and other purchases physical verification conducted by us revealed items have no where to be found.

This contradicts the financial memorandum chapter 14:3 provision as such this office is drawing the attention of the officers concern to produce all the necessary items and this office be informed for our further verification otherwise the total sum involved be refunded while this office be furnish with recovered details.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Kazaure Zone above for their information and necessary action please.

SCA
Pls treat accordingly
@Kazaure
4 AG 24/9/24

ISMA'ILA DAUDA
Area Auditor
Kazaure Local Govt.

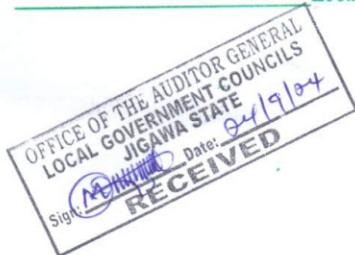


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/K.../LQ.3/24
The, Director Adm & Gen. Serv
Kazaure Local Government



Audit Form 1

Station: Kazaure
Pv. No.: Date: Jan/Jun 24
Head: C-C Sub Head: C-C
Amount N: 39,117,658.98
Payee: Sundry Persons
Nature of Payment: Various
Date:

AUDIT QUERY

REGULAR PAYMENTS

Expenditures worth Thirty Nine Million, One Hundred and Seventeen Thousand Six Hundred and Fifty Eight Naira Ninety Eight kobo (N39,117,658.98) only were made without attaching some vital supporting documents to justify the expenditure made.

This contradicts the provision of the model financial memorandum chapter 14:4(8) as such the officers concerned should provide all the necessary document for re-examination or else the said amount be refunded to the Treasury and this office be furnish with treasury receipt for further verification.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Kazaure Zone above for their information and necessary action please.

Dea
Act accordingly
AG 25/5/24

ISMA'ILA DAUDA
Area Auditor
Kazaure Local Govt.

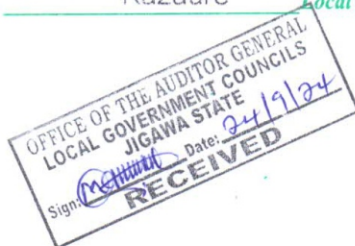


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/KZR/ZO/KZC/JLQ.2/24
The, Director Adm & Gen. Serv
Kazaure Local Government



Audit Form 1

Station: Kazaure
Pr. No.: Date: Jan/Jun. 24
Head: C-C Sub Head: C-C
Amount N: 18,286,261
Payee: Sundry Persons
Nature of Payment: Various
Date:

AUDIT QUERY

UNACCOUNTED EXPENDITURE

It was observed that the sum of Eighteen Million Two Hundred Eighty Six Thousand Two Hundred and Sixty One Naira (N18,286,261) only, was withdrawn from the project and overhead accounts for the settlement of staff liabilities and other payments without been reflected in the Treasury cashbook as observed to have appear in the Bank statements of the accounts in question.

This action contradict the provision of the model Financial Memorandum chapter 14:3 as such the officers concerned should explain fully or else the total sum be refunded to the Treasury and furnish this office with the treasury receipt for further verification.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director, Kazaure Zone above for their information and necessary action please.

DCA
Pls deal

(Signature)
AG 24/9/24

(Signature)
ISMAILA DAUDA
Area Auditor
Kazaure Local Govt.

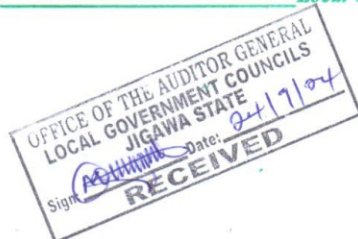


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Kazaure Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/KZLG/LQ.1/24
The, Director Adm & Gen. Serv
Kazaure **Local Government**



Audit Form 1

Station: Kazaure
Pv. No.: **Date:** Jan/Jun 24
Head: C-C **Sub Head:** C-C
Amount N: 103,844,815.73
Payee: Sundry Persons
Nature of Payment: Various
Date:

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

Sequel to the posting of paid payment vouchers into cashbook for the period of January – June, 2024 it was observed that payment to the total sum of One Hundred and Three Million, Eight Hundred and Forty Four Thousand Eight Hundred and Fifteen Naira Seventy three kobo (N103,844,815.73) only were made without preparing payment vouchers.

This contradicts the provision of Financial memorandum chapter 14:3. In view of the above the officers concern should prepared and present them to us for examination or else the said amount be refunded to the Treasury and this office be inform according.

This is copied to the Auditor General, Local Government Councils, Jigawa State and Zonal Director Audit, Kazaure Zone above for their information and necessary action please.

DCA
P/s In-charge

AG 25/9/24

ISMA'ILA DAUDA
Area Auditor
Kazaure Local Govt.



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



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

Our Ref: ALG/AUD/KZ/20/3/2024 Your Ref: _____ Date: _____

Hon. Chairman
Kazaure Local Government Council,
Jigawa State.

KAZAURE LOCAL GOVERNMENT COUNCIL
SCHEDULE OF INTERNALLY GENERATED REVENUE FOR THE PERIOD OCT-
DEC, 2024

The revenue earning records maintained by the revenue section of the local government have been examined and observed that a total sum of Five Million Four Hundred And Eighty Five Thousand Six Hundred And Seventy Five Naira (₦5,485,675) only were lodge into the revenue account of the local government.

Also the revenue earning books of the department were not well maintained due to the fact that our verification of the store which revealed that

- i. Distribution register was not maintain
- ii. Duplicate copies of the departmental receipt were not presented
- iii. Receipt counter fail of various denominations were not return to the store
- iv. Receipt counter fails, were not printed in the government printing press to ensure proper security of the counter fails.

CONCLUSION

You are required to respond to this audit report immediately.

RECOMMENDATION

In view of these observation we recommend that the following strategies be applicate by the local government council on revenue section and all concerned H.O.D to insure probity accountability and proper documentations.

- a) All revenue books are to be maintain by the revenue officer.
- b) All receipt are to be printed in the government printing press for control and security of any abnormality.
- c) All collection should be lodge in the local government revenue account within 24hrs, by the revenue officer.
- d) No expenditure should be made from the daily collection without chairman approval.



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



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

Our Ref: ALG/AUD/KZ/20/3/2024 Your Ref: _____ Date: _____

Hon. Chairman
Kazaure Local Government Council,
Jigawa State.

AUDIT INSPECTION REPORT FOR THE PERIOD OF OCT – DEC, 2024

Records and other related book of account maintained by your local government in respect of the above mentioned period have been examined and the following observation were forwarded for your information action, and early reply.

INTERNAL CONTROL SYSTEM

The internal control system adopted is very weak that gave rise to observe lapses as categorically stated below. However corrections and amendments of wanting errors have been highlighted to at least curtail in accuracies.

CASH BOOK

The cash book though posted was not reconciled as arithmetical errors there a waited compliance for further verification.

MONTHLY BANK RECONCILIATION

The cash book has no bank reconciliation between the bank statement and the cash book.

UNPRESENTED PAYMENT VOUCHERS

The sum of seven million two hundred and twenty thousand naira (₦7,200,00) only was observed to have been withdrawn out of the local government account without following laid down procedures as provided by the fm financial memorandum chapter 14 which is contrary to ethical provision. An Audit query no. ALG/AUD/KZ/LQ9/2024 was issued.

IRREGULAR UNDOCUMENTED PAYMENT

Expenditure to the tune of seven million nine hundred and eighty three thousand naira (₦7,983,000) only was made without proper documentation of the payments as necessary attachment does not accompany the payment vouchers an audit query No. ALG/KZ/LQ10/2024 was issued to that effect.



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



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

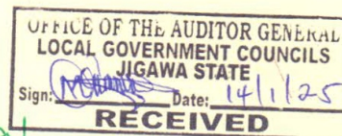
Our Ref: ALG/KZR/ZO/KZLG/R.2/VOL.I/024

Your Ref: _____

J/Akhir 24th, 1446 AH
Dec, 26th 2024 AD

Date: _____

The Chairman,
Kazaure Local Government Council,
Jigawa State.



AUDIT INSPECTION REPORT JULY - SEPTEMBER, 2024

The Accounting Records maintained by your Local Government for the above period were audited, however, the following observation were made and forwarded for your information, action and early reply.

INTERNAL CONTROL: The Internal Control System of the Local Government for the period under review is weak in which many vouchers did not pass through the Internal Audit Unit for pre auditing. This is contrary to the provision of Financial Memoranda Chapter 40.

CASH BOOK: Cash Book maintained within the period was observed duly posted but not properly balanced, you should re-visit your Cash Book and make an instant rectification on casting / balance.

UN-PRESENTED PAYMENT VOUCHERS: Payment Vouchers to the tunes of N730,000:00 were observed not presented to us for the discharge of our Audit Exercise their schedule (draft) was submitted to Local Government Official for them to produce and present them for Audit action to which up to this time such PVs are yet to produce a Query Letter No. ALG/KZR/ZO/KZR/LQ.7/024 has been raised and issued to that effect.

IRREGULAR EXPENDITURES: Vouchers worth N27,180,650 was observed paid without the attachment of relevant document to support the payment made to which their schedule was submitted to Local Government Officials concerned for rectification, but up to this time are yet to be rectified. Query No. ALG/KZR/ZO/KZR/LQ.8/024 has since been raised and issued to that effect.

INTERNALLY GENERATED REVENUE: An internally generated revenue amounting to N9,562,412:00 was the only amount generated and accounted from January - August, 2024 into the Local Government Revenue Account which is not commendable when compared with the Budgeted Internally targeted amount of N31,660,000:00. You are hereby advised to put more effort in the next remaining months in order to reach the target before end of financial year, 2024.



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

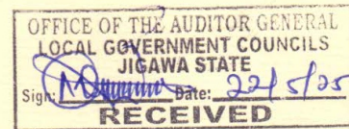
In Case of Reply Please Quote Reference

KZLG/TRE/FIN/VOL.II/202

23rd Zhul-Qidah 1446 AH

No.:

21st May, 2025 AD



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

DCA
Pls deal @ [signature] AG 22/5/25

RESPONSE TO AUDIT QUERY

Reference to Query No. ALG/AUD/KZR/LQ.10/2024, amounting to Seven Million, Nine Hundred and Eighty Three Thousand Naira (N7,983,000.00) only, that stated undocumented payment vouchers. Therefore, the payment vouchers are now fully documented please. Therefore forward to you for further necessary action please.

Kind regards,

Mansur Usman
Hon. Chairman
Kazaure Local Government



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

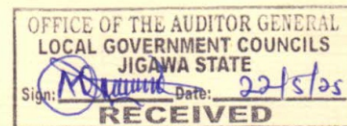
In Case of Reply Please Quote Reference

KZLG/TRE/FIN/VOL.II/201

23rd Zhul-Qidah 1446 AH

No.:

Date: 22nd May, 2025 AD



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

DC

Pls deal

AG 22/5/25

RESPONSE TO QUERY

Reference to Query No. ALG/AUD/KZR/LQ.9/2024, amounting to Seven Million, Two Hundred Thousand Naira (N7,200,000.00) only, that stated unrepresented payment vouchers. Therefore, all payment vouchers are presented please forward to you for further necessary action.

Best regards,

Mansur Usman
Hon. Chairman
Kazaure Local Government



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



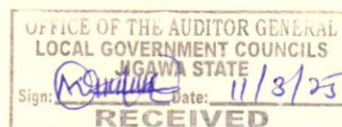
KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

No.:.....KZLG/FIN/36/VOL.II/XX.....

Ramadan 6th 1446 AH

Date: 6th, 2025 AD



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

Sir,

RE: AUDIT QUERY RESPONSE NO. ALG/KZR/ZO/KZR/LQ.8/024

I am hereby to write and response to the above quoted Query for Irregular Expenditure amounted to Twenty Seven Million, One Hundred and Eighty Thousand, Six Hundred and Fifty Naira (N27,180,650:00) were not fully documented now all necessary attachment has been done to the affected vouchers waiting for your further directives.

Esteem regards,

Mansur Usman Dabuwa
Hon. Chairman

DCA
Pls deal
@usman AG 11/3/25



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



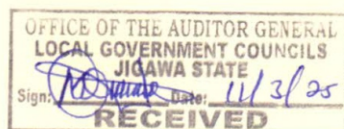
KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

No.: KZLG/FIN/36/VOL.II/XX

Date: 6th 1446 AH
March, 6th, 2025 AD

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



Sir,

RE: AUDIT QUERY RESPONSE NO. ALG/KZR/ZO/KZR/LQ.7/024

This is to write and intimate you that, the payment vouchers stated on the above mentioned Query amounted to Seven Hundred and Thirty Thousand Naira (N730,000:00) which are not presented during an Audit Exercise are now available waiting for your further directives.

Esteem regards,

Mansur Usman Dabuwa
Hon. Chairman

DCA
Shiray & deat
[Signature] AG 11/3/25



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



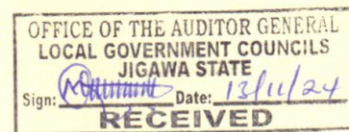
KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

No. KZLG/TRE/FIN/05/VOL.II/150

Date: 11/11/2024

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



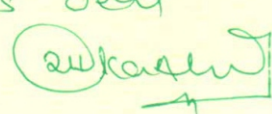
RESPONSE TO AUDIT QUERY

I hereby write and submit with our Audit Query Response to Audit Query
No. **ALG/KZLG/ZO/LQ6/24** amounting to the tune of Five Million, Seven
Hundred and Fifteen Thousand, Nine Hundred and Eighty Two Naira, Fifty
One Kobo Only (**N5, 715, 982.51**) which stated unpaid taxes.

Therefore, the tax has recovered and to the agencies concern and forward
to you for further action, please.

Kind regards


Idris Ahmed
Treasurer
For: Hon. Chairman

DCA
Pls deal
 AG 13/11/24



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



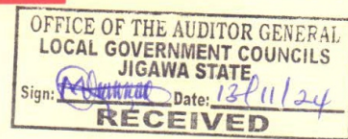
KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference
KZLG/TRE/FIN/05/VOL.II/149
No.

Date: 11/11/2024

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

RESPONSE TO AUDIT QUERY



I hereby write and submit with our Audit Query Response to Audit Query
No. **ALG/KZLG/ZO/LQ5/24** amounting to the tune of Two Million, One
Hundred and Forty Eight Thousand, Seven Hundred and Seventy Four Naira,
Sixty Three Kobo Only (**N2, 148, 774.63**) which stated project not executed.
Therefore, the project is executed and forward to you for further action,
please.

Kind regards

Idris Ahmed
Treasurer
For: Hon. Chairman

DCA
Pls treat
(Signature) AG 13/11/24



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



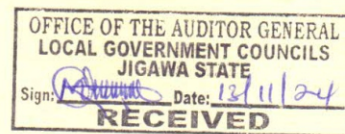
KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

No: KZLG/TRE/FIN/05/VOL.II/148

Date: 11/11/2024

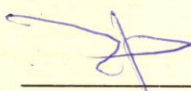
The Auditor General,
Local Govt. Audit,
Dutse, Jigawa State



RESPONSE TO AUDIT QUERRY

I hereby write and submit with our Audit Query Response to Audit Query
No. **ALG/KZLG/ZO/LQ4/24** amounting to the tune of Five Million, Five
Hundred and Fifty Three Thousand, Five Hundred and Seventy Six Naira,
Thirty Three Kobo Only (**N5, 553, 576.33**) which stated service not rendered.
Therefore, the service has being done, forward to you for further action,
please.

Kind regards



Idris Ahmed
Treasurer
For: Hon. Chairman

Dea
pls treat
auditor AG



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

KZLG/TRE/FIN/05/VOL.II/147

No.

Date: 11/11/2024

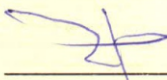
The Auditor General,
Local Govt. Audit,
Dutse, Jigawa State

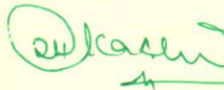


RESPONSE TO AUDIT QUERY

I hereby write and submit with our Audit Query Response to Audit Query No. **ALG/KZLG/ZO/LQ3/24** amounting to the tune of Thirty Nine Million, One Hundred and Seventeen Thousand, Six Hundred and Fifty Eight Naira, Ninety Eight Kobo Only (**N39, 117, 658.98**) which stated irregular payment. Therefore, the correction is hereby being made; all necessary documents is hereby attached forward to you for your further action, please.

Kind regards


Idris Ahmed
Treasurer
For: Hon. Chairman

Dea
Pls deal
 AG 13/11/24



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

In Case of Reply Please Quote Reference

No. KZLG/TRE/FIN/05/VOL.II/146

Date 11/11/2024

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

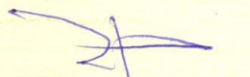


RESPONSE TO AUDIT QUERY

I hereby write and submit with our Audit Query Response to Audit Query
No. **ALG/KZLG/ZO/LQ2/24** amounting to the tune of Eighteen Million, Two
Hundred and Eighty Six Thousand, Two Hundred and Sixty One Naira Only
(**N18, 286, 261**) which stated un-accounted expenditure.

Therefore, the correction is hereby being made; all expenditure is accounted
forward to you for further action, please.

Kind regards


Idris Ahmed
Treasurer
For: Hon. Chairman

SCA
Pls deal
(20/11/24) AG 13/11/24



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



KAZAURE LOCAL GOVERNMENT JIGAWA STATE

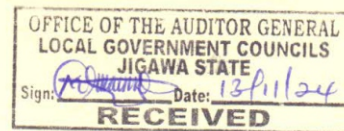
In Case of Reply Please Quote Reference

KZLG/TRE/FIN/05/VOL.II/145

No.

Date: 11/11/2024

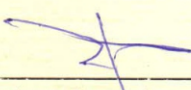
The Auditor General,
Local Govt. Audit,
Dutse, Jigawa State

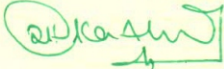


RESPONSE TO AUDIT QUERY

I hereby write and submit with our Audit Query Response to Audit Query No. **ALG/KZLG/ZO/LQ1/24** amounting to the tune of One Hundred and Three Million, Eight Hundred and Forty Four Thousand Eight Hundred and Fifteen Naira, Seventy Three Kobo Only (**N103, 844, 815.73**) which stated un-presented payment vouchers which is hereby presented for your further action, please.

Kind regards


Idris Ahmed
Treasurer
For: Hon. Chairman

BCA
pls deal
 AG 13/11/24